

WhistleB<sup>®</sup>  
By NAVEX Global<sup>®</sup>



# WhistleB Sustainability Report 2020

January–December 2020

# Contributing to high business ethics



“We are committed to providing a market leading, secure whistleblowing service and outstanding customer support. We help our customers safeguard high ethical standards, and thus create sustainable profits. This is at the heart of WhistleB.”

**WhistleB’s key contribution to our customers and their stakeholders is helping them prevent and reduce the risk of wrongdoings. We do this by providing a secure whistleblowing service, the purpose of which is to encourage individuals to blow the whistle on suspected misconduct without any risk of retaliation.**

The whistleblowing service can be used to alert others about serious risks affecting individuals, the organisation, society or the environment. The scope of whistleblowing includes serious improprieties concerning accounting, bribery, the life or health of individuals, discrimination and serious environmental crimes.

WhistleB has vast experience in helping national and multinational organisations to deploy a trustworthy reporting channel coupled with secure case management that ensures customers comply with applicable laws. We are committed to delivering a global solution for secure reporting and management of cases, with market-leading security and legal expertise.

## The WhistleB whistleblowing service helps customers:

### Prevent risks

Reduces the risk of wrongdoing. A whistleblowing service shows the organisation’s commitment to doing the right thing and its dedication to following up on the organisation’s business ethics guidelines.

### Receive early warning signs

Deals swiftly with wrongdoings before they escalate. Organisation’s benefits from receiving important information, information that is difficult to get through other communication channels.

### Gain trust

Demonstrates to stakeholders that the organisation takes compliance and sustainability matters seriously. The whistleblowing service helps build a trusted brand.

# Our commitment to the UN's Sustainable Development Goals

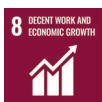


The Sustainable Development Goals, established by the United Nations in 2015, define global sustainable development priorities and aspirations for 2030. They call for worldwide action among governments, business and civil society to address global challenges such as poverty, inequality, climate change, environmental degradation and peace and justice.

WhistleB are committed to the Sustainable Development Goals and we have identified four goals where our actions have the highest impact.



The WhistleB whistleblowing service provides a secure channel to report on cases concerning for example discrimination and harassment. Gender equality is also embedded in WhistleB's way of conducting business. We were founded by two women, who are still working on leading positions within the company, and throughout the years we have had the opportunity to cooperate with competent men and women among our employees and business partners.



The WhistleB whistleblowing service can be used to alert our customers about serious improprieties concerning for example forced labor, human trafficking, child labor, violations against labor rights and the life or health of individuals. As a growing company, WhistleB also provides good working conditions and equal compensation for our growing number of employees and business partners.



Harassment and discrimination account for a significant number of the reports received by our customers through the WhistleB whistleblowing service. By implementing the service, our customers are able to deal swiftly with such wrongdoings before they escalate. As an international company, with our whistleblowing service used in more than 150 countries, diversity and equal opportunities are high on our agenda.



The scope of the WhistleB whistleblowing service includes reporting on serious improprieties concerning accounting, corruption and bribery. We have also established our own Code of Conduct which describes how we want to do business and confirms our commitment to high business ethics and sustainability. As a minimum, we always comply with laws and regulations where we offer our services.

Material topic: **Customer data privacy**

# Safeguarding our customers' data privacy

WhistleB offers industry-leading security to protect customer data and anonymous whistleblowers. We build this on four pillars:

- Adherence to ISO 27001 and ISO 27018 to systematically protect customer information and personal data.
- Highest data privacy and security settings for WhistleB service users.
- Reliable and flexible service platform for hosting and development.
- Commitment to global compliance.



The top priority of the WhistleB service is to safeguard the anonymity of the whistleblower and to protect sensitive customer data. Building trust in the service and protecting sensitive data is paramount for all WhistleB customers, and the principles of Security by default and by design are embedded in the WhistleB service. This means that data security is the basis for all functions in the service. It also means that WhistleB service users can trust that personal data is managed in compliance with current data protection laws.

**Our customers must always be able to trust the quality of our service.**

## Customer data privacy: 0 incidents

Material topic: **Compliance**

# Compliance

The WhistleB solution conforms to the strictest data protection laws in the world. We enable customers to manage their data in compliance with current data protection regulations, for example through secure data retention and deletion, user logs for secure follow up of case management and clear guidelines.

We enable customers to manage their data in compliance with current data protection regulations, for example through secure data retention and deletion, user logs for secure follow up of case management and clear guidelines. In May 2018, the EU's General Data Protection Regulation (GDPR) came into effect, and the WhistleB service was externally assessed for compliance with the GDPR. The service also includes support for correct management and communication in compliance with national regulations on whistleblowing. The GDPR's stricter requirements on the management of personal ▶

► information have resulted in a growing number of organisations opting for the security of WhistleB's web-based encrypted whistleblowing solution.

"The service is compliant with privacy laws and the EU Whistleblower Directive."

### Examples of how WhistleB meets key GDPR demands:

- Data is stored within the EU/EEA.
- Personal data is secured; data is encrypted in storage and transmission as well as in back-ups.
- User logs are created for follow up and audits.
- Data can be extracted, corrected and deleted.
- The individual's right to be forgotten is ensured.

## Sharing our knowledge

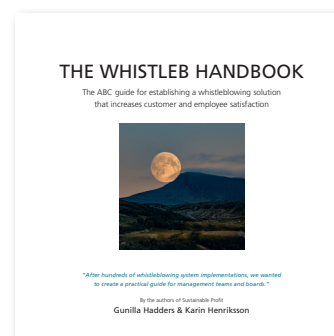
**We have more than 20 years of experience in the fields of compliance and corporate sustainability. One essential aspect of our business is to share our knowledge with customers as well as in forums where business ethics is high on the agenda. In 2020 we launched the WhistleB whistleblowing handbook for business leaders and boards and we participated as speakers at conferences and in webinars, seminars and podcasts.**

### WhistleB's whistleblowing handbook for business leaders and boards

The whistleblowing handbook that was launched in 2020, gives business leaders and boards practical guidance for setting up and running a whistleblowing solution correctly and effectively. A service that supports sustainable profit and enhances customer trust.

The handbook serves as an ABC guide for establishing a whistleblowing solution that increases customer and employee satisfaction. It aims to help board members who have the ultimate responsibility for organisational sustainability and risk. For company management teams and business owners it is a guide for implementing and running an organisational whistleblowing solution through functions such as Legal, Compliance, Internal Audit and HR.

The handbook also serves as a guide when implementing the EU whistleblower protection directive.



### Examples of forums where we shared our knowledge in 2020:

- Speaking at the European Association of Certified Fraud Examiners conference
- Holding a webinar at the Chamber of Commerce and Industry of Southern Sweden
- Speaking at Grant Thornton's seminar on the EU Whistleblower Protection Directive
- Interviewed in the business ethics podcast Ethics Talk

# We want to do what is right

**We conduct business in a responsible and transparent way. We are driven by customer care and high business ethics as a foundation for sustainable profit.**

The WhistleB Code of Conduct describes how we want to do business and confirms our commitment to high business ethics and sustainability. We are aware of the ethical risks connected to some of the markets in which we operate and our Code of Conduct includes requirements on social, environmental and anti-corruption business practices.

We conduct a risk assessment and, as a minimum, we always comply with laws and regulations where we offer our services. We conduct internal training based on our Code of Conduct and have implemented an internal whistleblowing service to monitor compliance.

## Responsible suppliers and business partners

Our business requires that we can provide key competences to our customers. WhistleB cooperates with a global network of experts and partners who have the capability and experience to deliver market-leading advice to support investigations. Their expertise includes the fields of corruption, fraud, countervailing competition, forensic technology, data analytics, forensic accounting, crisis management and communication. Our suppliers follow the WhistleB Supplier Code of Conduct as a minimum.

Code of Conduct:  
0 violations



## Our values

**Customer dedication:** we promise our customers the best possible service.

**Staying ahead:** we offer our customers a cutting-edge solution and top expertise.

**Industry-leading security:** we provide our customers a secure service, which builds trust.

## Keeping track of our environmental footprint

We have a very small environmental footprint as our core business idea is based on providing a digital service and embedding digitalisation throughout our own operations. The main environmental footprint of our activities comes primarily from international business travel, however during 2020 business travel was stopped due to Covid-19.

## About us

WhistleB Whistleblowing Centre AB has its head office in Stockholm, Sweden. We are grateful for the trust that our customers have given us in more than 150 countries. Our customers include global and regional companies in various sectors as well as investors, public authorities and associations. We are committed to giving our customers the best service wherever they are.

A global approach demands diversity, and we aim to create a diverse organisation in terms of skills and experiences from local markets, and also concerning gender and age. The WhistleB Board consists of three members, two women and one man.

## About the report

This report has been prepared in accordance with the GRI Standards: Core option. It covers the period January 1 – December 31 2020 and describes our framework and performance covering the prioritised business critical issues identified by our stakeholders as well as identified risks and opportunities. Priority stakeholders are our customers and our employees, business partners and suppliers. We have an on-going dialogue with our customers through different channels including a customer forum. Integrity and security are key issues in these dialogues.

## Material topics identified

### Customer data privacy

- High external impact
- High priority for our customers

### Compliance

- High external impact
- High priority for our customers, business partners and suppliers

## GRI Content Index

Universal Standards	Page
<i>GRI 101: Foundation 2016</i>	
<i>GRI 102: General Disclosures 2016</i>	
102-1 Name of the organisation	1
102-2 Activities, brands, products and services	2
102-3 Location of headquarters	7
102-4 Location of operations	7
102-5 Ownership and legal form	7
102-6 Markets served	7
102-7 Scale of the organisation	Annual report
102-8 Information on employees and other workers	8 Permanent full time employees and 1 part-time employee
102-9 Supply chain	6
102-10 Significant changes to the organisation and its supply chain	No
102-11 Precautionary principle or approach	6
102-12 External initiatives	ISO 37002 Whistleblowing management systems
102-13 Membership of associations	The Swedish Anti corruption Institute (IMM), Transparency International and Association of Certified Fraud Examiners (ACFE)
102-14 Statement from senior decision-maker	2, 4
102-16 Values, principles, standards and norms of behaviour	6
102-18 Governance structure	7
102-40 List of stakeholder groups	7
102-41 Collective bargaining agreements	No
102-42 Identifying and selecting stakeholders	7
102-43 Approach to stakeholder engagement	7
102-44 Key topics and concerns raised	7
102-45 Entities included in the consolidated financial statement	Annual report
102-46 Defining report content and topic boundaries	7
102-47 List of material topics	7
102-48 Restatements of information	No
102-49 Changes in reporting	No
102-50 Reporting period	January 1 - December 31 2020
102-51 Date of most recent report	December 31, 2019
102-52 Reporting cycle	January 1 – December 31
102-53 Contact point for questions regarding the report	8
102-54 Claims of reporting in accordance with the GRI Standards	7
102-55 GRI content index	7
102-56 External assurance	No

### Material Topics

Customer data privacy	Page
<i>GRI 103: Management Approach 2016</i>	
103-1 Explanation of the material topic and its boundary	4
103-2 The management approach and its components	4
103-3 Evaluation of the management approach	4
<i>GRI 418: Customer Privacy 2016</i>	
418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	4

Compliance	Page
<i>GRI 103: Management Approach 2016</i>	
103-1 Explanation of the material topic and its boundary	4-6
103-2 The management approach and its components	4-6
103-3 Evaluation of the management approach	4-6
<i>GRI 205: Anti-corruption 2016</i>	
205-3 Confirmed incidents of corruption and actions taken	6
<i>GRI 307: Environmental Compliance 2016</i>	
307-1 Non-compliance with environmental laws and regulations	6
<i>GRI 419: Socioeconomic Compliance 2016</i>	
419-1 Non-compliance with laws and regulations in the social and economic area	6
<i>GRI 406: Non-Discrimination</i>	
406-1 Incidents of discrimination and corrective actions taken	6

# WhistleB<sup>®</sup>

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WhistleB offers a next generation whistleblowing service, a third party solution that enables a whistleblower to report a suspicion of misconduct securely and anonymously. Our customers include global and regional companies in various sectors as well as investors, public authorities and associations. The WhistleB service is used in more than 150 countries, on all continents.

WhistleB has more than 20 years of experience in the fields of compliance and corporate sustainability.

More information about WhistleB:

**[www.whistleb.com](http://www.whistleb.com)**

## Contact

If you have any questions regarding this sustainability report, please contact [info@whistleb.com](mailto:info@whistleb.com)