POLICY TITLE AND NO: **26. Group Whistleblowing Policy**		
OWNER: Group Sustainability Officer	**APPROVED BY:** Group CEO	**APPROVED DATE:** 200507
TARGET AUDIENCE: All employees		

1.   SUMMARY

20. Securitas' Values and Ethics Code (the "Code") as well as other Group Policies sets out certain principles that Securitas expects all of its employees to adhere to at all times.

The purpose of this whistleblowing policy (the "**Policy**") and its mandatory instructions is to set out the main framework for reporting and managing any complaints raised by employees or third parties against a Securitas employee, director or officer for complaints and violations of laws, regulations and company policy (including a breach of the Code).

Summary of main changes since last revision:

The policy has been rewritten and related mandatory instructions to this policy have been moved to a separate document.

2.   MAIN TEXT OF THE POLICY

All employees, directors and officers have a responsibility to report suspected or known misconduct or non-compliance with laws, regulations and company policy (including a breach of the Code).

Securitas encourages all forms of reporting of non-compliance with its policies.

Such reporting of violations can be done in many ways, the most common of which is reporting done to a local manager, HR representative, legal counsel, risk manager or compliance officer.

In order to facilitate reporting in more sensitive situations, Securitas has also established the "Securitas Integrity Line", which is a web-based compliance management system that allows **anonymous reporting**, operated by a third-party provider. The Securitas Integrity Line is managed by Securitas AB, following the rules of this Policy, to ensure the integrity of the system and safeguard the information reported.

Due to local data protection legislation (among other things), not all matters may be reported through the type of data processing that the Securitas Integrity Line entails. In order to safeguard the processing of reports that cannot be managed through the Securitas Integrity Line, Securitas also operates a paper-based system for filing and processing complaints. This system follows the same principles as the electronic version of the Securitas Integrity Line and seeks to achieve the same level of integrity and accountability.

For certain countries, reporting of individuals using the Securitas Integrity Line must be limited to alleged or suspected incidents involving management or key employees of Securitas. For the countries in which such restrictions apply, this means Securitas

managers holding a minimum position as branch manager (or the local equivalent thereof) and above. For the relevant countries where these restrictions apply, incidents concerning individuals holding less senior level positions within Securitas should not be reported via the Securitas Integrity Line. Instead, regular internal reporting channels should be used.

Securitas assures that there will be no retaliation or other negative consequences for persons reporting incidents in good faith.

All reported matters shall be investigated in a timely manner and according to the mandatory instructions related to this policy.

The Group CEO shall issue further directives or procedures regarding whistleblowing. The task to issue further instructions or procedures can be delegated. A list of directives or procedures issued under the mandate of the Group CEO are attached to this Policy, see section 8 below.

3. APPLICABILITY

The Policy applies to all entities within the Securitas Group.

The Policy is subject to applicable law. Where the terms of this Policy, in comparison to applicable law, provides for stronger or additional safeguards, rights or remedies to employees, the terms of this Policy will prevail. Due to the significantly differing rules and regulations on data processing and integrity (as well as other relevant areas) in the Securitas countries, Securitas subsidiaries may adopt complementary local policies that set out necessary deviations from the policy due to local regulations. Such policies must be approved by the Group Sustainability Officer.

4. IMPLEMENTATION AND RESPONSIBILITY

The Board has instructed the Chief Executive Officer (CEO) to adopt policies, instructions and procedures to implement these principles as well as other principles and guidelines necessary for the Group's day-to-day management within this function.

The task to issue further instructions or procedures can be delegated.

It is the responsibility of all Divisional Presidents and, through them, each Country President (or equivalent), to ensure that this Policy (and the relevant local law) is fully understood and implemented in their areas or countries of responsibility.

Securitas AB holds the overall responsibility for the data processing within the Securitas Integrity Line, but the ultimate responsibility rests with each individual country that allows processing of data for its employees in the system. Between Securitas AB and the local legal entities as well as with the External Supplier (as defined below), Data Processing Agreements are signed that regulate the rights and obligations between the parties.

5. TRAINING

There is no mandatory training in relation to this policy, but there are mandatory instructions to this policy describing reporting and the managing of complaints.

6. INVESTIGATIONS AND CONSEQUENCES OF BREACH

Securitas encourages and expects all employees to report incidents on non-compliance pertaining to potential violations of laws, regulations or company policy (including the Code).

7. REVIEW AND FOLLOW-UP

Compliance with this policy by all Securitas entities and employees will be monitored as part of the Securitas Enterprise Risk Management process and diversity targets will be subject to reporting requirements and follow-up.

8. REFERENCE TO INSTRUCTIONS

The CEO has issued the following instructions related to integrity reporting:
- 26.1. Instructions to the Whistleblowing Policy

_____