



Whistleblower Policy

Policy Owner: Legal

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Spotify requires directors, officers and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. It's how we roll.

As employees and representatives of our company, we practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations, globally.

This Whistleblower Policy (the "Policy") explains your rights and Spotify's framework for reporting a concern about a suspected ethical and/or legal violation through Spotify's whistleblowing channels.

Reporting Responsibility

This Policy is intended to encourage and enable board members, officers, employees, independent contractors, third-party vendors, customers, business partners and volunteers to make Spotify aware of any practices, procedures or circumstances that raise concerns, including any regarding the integrity of Spotify's financial disclosures, books and records, and potential suspected violations of law or regulations that govern our operations globally. This Policy is in addition to Spotify's Code of Conduct and Anti-Discrimination and Harassment Policy, which describe the policy and procedures for reporting any illegal or unethical behavior and require prompt reporting of any violations of such code or policy.

No Retaliation

It is completely against the values of Spotify for anyone to retaliate against anyone who in good faith reports a suspected violation under this Policy.

Spotify will not discipline, discriminate against or retaliate against any person who reports a complaint in good faith and will abide by all laws that prohibit retaliation against employees who lawfully submit complaints under these procedures.

An employee who disciplines, discriminates against or retaliates against someone who has reported a violation in good faith will be subject to appropriate corrective actions, up to and including termination of employment.

Reporting Procedure

Spotify has an open-door policy and urges employees to share their questions, concerns, suggestions or complaints with their manager or with the HR team. You can also contact our Compliance team at compliance@spotify.com or our Code of Conduct group via conduct@spotify.com, which is staffed by members of the Internal Audit, HR and Legal teams, who will investigate all reported complaints. In case of a suspected serious wrongdoing, you are encouraged to report complaints to the Spotify Ethics Line portal at ethics.atspotify.com.

Supervisors and managers are required to report complaints or concerns about suspected ethical and legal violations and may do so through any of the available reporting channels, including those detailed in Spotify's Code of Conduct.

Reporting of Swedish Matters

If you are employed in Sweden, or your report refers to an employee in Sweden, there are some restrictions under local law about the types of suspected wrongdoing that may be reported through the central Spotify Ethics Line. You may also have the right to report certain concerns through Spotify's "Swedish Ethics Line" which is a dedicated localized version of the reporting portal. Please review [Considerations for Reporting Swedish Matters](#) before submitting a report.

Other Country-level Reporting Considerations

Please check [here](#) for additional documents on other reporting considerations that may apply, including country-level considerations.

Confidential Reporting

Spotify strongly encourages you to identify yourself when reporting a matter as this allows for ease of follow-up when additional information is needed for an investigation. If necessary, however, you may report a matter anonymously, as permitted by local law, via the Spotify Ethics Line (ethics.atspotify.com). Reports of violations or suspected violations will be treated with the utmost confidentiality and your identity will not be revealed except in certain exceptional circumstances.

Accounting and Auditing Matters

Anyone who becomes aware of a violation or suspected violation involving corporate accounting, internal controls or auditing practices must immediately file a report through the Spotify Ethics Line (ethics.atspotify.com), compliance@spotify.com or conduct@spotify.com.

Accounting and auditing complaints will be reviewed and investigated by the Company's Audit Committee, the Internal Audit team or a designated employee, outside counsel, advisor, expert or third-party service provider. If determined to be necessary by the Audit Committee or the Internal Audit team, Spotify shall provide for appropriate funding to obtain and pay for additional resources that may be necessary to conduct the investigation, including without limitation, retaining outside counsel and/or expert witnesses. Unless otherwise directed by the Audit Committee or the Internal Audit team, any person assigned to investigate an accounting or auditing complaint will report his or her findings and recommendations to both the Audit Committee and the Internal Audit team.

At least once each calendar quarter and whenever else as deemed necessary, the Internal Audit team shall submit a report to the Audit Committee (and any member of Company management that the Audit Committee directs to receive such report) that summarizes each accounting or auditing complaint made to the Internal Audit team within the last twelve (12) months and shows specifically: (i) the complainant (unless anonymous, in which case the report will so indicate), (ii) a description of the substance of the complaint, (iii) the status of the investigation, (iv) any conclusions reached by the investigator and (v) findings and recommendations.

Acting in Good Faith

Anyone filing a written complaint concerning a violation or suspected violation must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation. Any allegations that are known by the reporting person to be false when made will be viewed as a serious offense.

When submitting a report, please do not provide any personal information about the alleged wrongdoer that you don't consider to be relevant to the reported matter.

Handling of Reported Violations

Upon receiving a complaint, the team leading the investigation will notify the person who submitted a complaint (if identifiable) and acknowledge receipt of the reported violation or suspected violation. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation. The team will also circle back to the parties involved to inform them that the matter was investigated and handled, though we will not be at liberty to discuss the exact nature of action taken.

Handling of Records and Data

All reports and records associated with complaints under the Policy are considered confidential information. Upon receiving complaints, only those on a 'need-to-know' basis will have access or know the details about the complaint, and such individuals will be a member of one of the following team(s) only: Internal Audit, Audit Committee, HR, Legal, and external advisors.

All complaints and documents relating to such complaints made through the procedures outlined in this Policy shall be retained during the term of any pending or potential investigation, inquiry or litigation, or for as long as required or permitted under applicable law and regulations.

Please review Spotify's [GDPR Information and Rights Concerning Spotify Whistleblower Reports](#) for an explanation of how we process your personal data in the Spotify Ethics Line in connection with a whistleblower report and your related rights.

Periodic Reviews and Amendments

The Audit Committee will periodically review this Policy. Any amendments to this Policy must be approved by the Audit Committee.

Additional Documents Relevant to Spotify's

Whistleblower Policy:

GDPR Information and Rights Concerning Spotify

Whistleblower Reports

If you are employed by a Spotify entity within the EU, this document explains how we will process your personal data relating to a whistleblower report and your associated rights.

Why we process your personal data

If you are a non-anonymous whistleblower, a witness, or another individual mentioned in a submitted report, the personal data about you in the whistleblowing report will be processed in order for us to contact you to request further details of the concern and to carry out the investigation. If you are the alleged wrongdoer, the personal data about you that has been submitted in the whistleblowing report will be processed to carry out an investigation. In case an investigation about you is initiated, we will inform you specifically unless such information would risk impeding the ongoing investigation or if we are prohibited from sharing that information with you according to applicable law.

Legal basis for processing your personal data

The processing of personal data is based on our legitimate interest as employer and public company to investigate any alleged serious wrongdoings and irregularities. In certain jurisdictions, we may also have a legal obligation to process certain personal data for these purposes.

Sharing of your personal data

All personal data will be handled highly confidentially as explained in Spotify's Whistleblower Policy. The only third parties that may access the personal data are the third party service provider of the Spotify Ethics Line, law enforcement if the investigation could lead to a law enforcement report, and external advisors such as auditors and lawyers. If necessary to carry out the investigation, your personal data may be shared with other Spotify entities, which may be located outside of the EU/EEA. If so, appropriate safeguards will be taken to protect your personal data, such as the Standard Contractual Clauses drafted by the EU Commission; technical protections, such as encryption and pseudonymisation; and policies and processes to challenge disproportionate or unlawful government authority requests.

How long we retain your personal data

Any personal data submitted through the Spotify Ethics Line that is not relevant to the relevant allegations will be deleted. When it is clear from an initial assessment that the case will not be further investigated, or that the case is not within the scope of the Spotify Ethics Line, the report will be deleted as soon as possible (or referred to the right channel). Personal data in reports that lead to an investigation will be retained for two years after the investigation has been closed or as long as required under applicable laws.

Rights

As available and except as limited under applicable law, the rights afforded to individuals are detailed in the table below:

It's your right to...	
Be informed	Be informed of the personal data we process about you and how we process it.
Access	Request access to the personal data we process about you. Please note that personal data of third parties such as whistleblowers or witnesses will be removed from the documents before any right of access of the alleged wrongdoer is honored. This does not only include the names of the third parties, but also references to specific events, situations, and contexts described that risk disclosing the identity of these individuals.
Rectification	Request that we amend or update your personal data where it's inaccurate or incomplete.
Erasure	Request that we erase certain personal data about you. For example, you can ask us to erase personal data i) that we no longer need for the purpose it was collected for, ii) that we process based on the legal basis of consent, and you withdraw your consent, or iii) when you make a justified objection (see section 'Object' below) . There are situations where Spotify is unable to delete your data, for example when: i) it's still necessary to process the data for the purpose we collected it for, ii) Spotify's interest in using the data overrides your interest in having it deleted, iii) Spotify has a legal obligation to keep the data, or iv) Spotify needs the data to establish, exercise or defend legal claims

Restriction	<p>Request that we stop processing all or some of your personal data.</p> <p>You can do this if i) your personal data is inaccurate, ii) our processing is unlawful, iii) we do not need your information for a specific purpose, or iv) you object to our processing and we are assessing your objection request. See section 'Object' below.</p> <p>You can request that we stop this processing temporarily or permanently.</p>
Object	<p>Object to us processing your personal data.</p> <p>You can do this if Spotify is processing your personal data on the legal basis of legitimate interests.</p>
Data portability	<p>Request a copy of your personal data in electronic format and the right to transmit that personal data to another party.</p> <p>You can request us to transmit your data when we are processing your personal data on the legal basis of consent or performance of contract. However Spotify will try to honour any request to the extent possible.</p>
Not be subject to automated decision making	<p>Request a manual review of a decision based solely on automated decision making (decisions without human involvement), including profiling, where the decision would have a legal effect on you or produce a similarly significant effect.</p> <p>Please note that we do not carry out any automated decision making related to whistleblowing and/or investigations.</p>
Withdrawal of consent	<p>Withdraw your consent to us collecting or using your personal data.</p> <p>You can do this if Spotify is processing your personal data on the legal basis of consent.</p>
Right to lodge a complaint	<p>Contact your local data protection authority about any questions or concerns.</p>

To exercise any of the rights listed above, please contact the Office of the Data Protection Officer (contact details below). Please note that the rights in the bullet list above may be limited to certain categories of personal data and may not always be applicable considering the sensitive nature of processing of personal data through a whistleblowing system. For example, if you are the alleged wrongdoer, we may be legally prevented from honoring your request during the term of the investigation due to statutory confidentiality requirements.

Data controller and contact details

The relevant Spotify entity in which you are employed or with which you have a contractor, consultancy or similar agreement, is the data controller for the processing of your personal data. If you are an external party without any contractual relationship with Spotify, the data controller is the entity of which the individual you file a report about is employed or contracted. If you have any questions, comments and requests regarding the handling of your personal data under the Whistleblower Policy, please reach out to HR (hr@spotify.com) or the Office of the Data Protection Officer (odpo@spotify.com).

Considerations for Reporting Swedish Matters

Under Swedish law, there may be restrictions on how you may report a matter to the Spotify Ethics Line. This document sets forth the rules for reporting a matter in either the central Spotify Ethics Line or the local Swedish Ethics Line if you work in Sweden and/or your report refers to an employee in Sweden. (Note that the restrictions below do *not* apply if you do not work in Sweden and your report does not refer to any employees in Sweden.) You will be able to choose between the two channels when submitting your report in the Ethics Line portal.

Central Spotify Ethics Line

If you work in Sweden, and/or your report refers to an employee in Sweden, only certain types of alleged wrongdoing about employees in certain positions may be reported through the central Spotify Ethics Line due to restrictions under Swedish law (regulation DIFS 2018:2) as further explained below. Please make sure that you follow the guidance in this document before you submit a report through the central Spotify Ethics Line.

If the alleged wrongdoing cannot be reported through the central Spotify Ethics Line for any of the reasons stated below, you may submit your report through the Swedish Ethics Line (subject to the restrictions described further below) or through Spotify's other reporting channels in accordance with the "Reporting Procedure" Section of the Whistleblower Policy.

Which employees may I report through the central Spotify Ethics Line?

According to Swedish law, alleged wrongdoing reported in the central Spotify Ethics Line must relate to an individual in a **key or leading position** within the company or the company group. This includes all managers, board members, the D-team, CEO, CFO, etc.

Which concerns may I report through the central Spotify Ethics Line?

If you work in Sweden, and/or your report refers to an employee in Sweden, the only alleged wrongdoing that may be reported through the central Spotify Ethics Line according to Swedish law are concerns relating to:

- Bookkeeping
- Accounting
- Auditing
- Bribery
- Crimes relating to banking and finance
- Other serious allegations concerning the vital interests of the organization, or the health and lives of individuals

If you use the Spotify Ethics Line to report an allegation involving a concern other than the issues noted above, Spotify may be obligated under Swedish law to delete the report from the central reporting channel. If relevant, Spotify may then direct the report to another appropriate reporting channel, such as the local Swedish Ethics Line (see below) or compliance@spotify.com, conduct@spotify.com, or your HRBP.

Swedish Ethics Line

If you work on behalf of Spotify AB in certain capacities as described further below, you may choose to report a whistleblowing matter through the Swedish Ethics Line. This channel has been established as part of Spotify's obligations under the EU Directive 2019/1937 on the protection of persons who report breaches of Union law (also known as the "Whistleblowing Directive") as implemented by the Swedish Whistleblowing Act (Sw. "*lag om skydd för personer som rapporterar om missförhållanden*").

As described further below, there are certain restrictions on how you may file reports through the Swedish Ethics Line, and the subjects that may be reported on. You are, however, always able to report a matter through Spotify's other reporting channels (see "Reporting Procedure" Section of the Whistleblower Policy).

When can I report a matter in the local Swedish Ethics Line?

Under the Swedish law, only certain categories of people that have a work-based relationship with Spotify AB are permitted to file a report through the Swedish Ethics Line, namely:

- employees, trainees, interns, and volunteers
- people who perform work under Spotify AB's control or management in other capacity (e.g. temporary workers),
- individuals who carry out assignments for Spotify AB (e.g. contractors),

- those who are a part of Spotify AB's administrative, management or supervisory bodies, and
- shareholders who are working on behalf of Spotify AB and residing in Sweden.

Which concerns may I report through the Swedish Ethics Line?

According to Swedish law, the only categories of wrongdoing or suspected violations that may be reported through the Swedish Ethics Line are:

- corruption and financial irregularities; for example, bribes, unfair competition, money laundering, fraud or terrorist financing,
- health and safety violations; for example, workplace health or violation of security regulations,
- environmental violations; for example, illegal treatment of hazardous waste,
- privacy violations; for example, improper use of personal data, and
- any concern that could be of public interest.

Other matters that you may wish to report which do not fall under any of the categories above may be reported through other reporting channels instead (see "Spotify Ethics Line" in this document or the "Reporting Procedure" Section of the Whistleblower Policy).

How to report through the Swedish Ethics Line

To report through the local Swedish Ethics Line, please go to ethics.atspotify.com and follow the instructions and choices provided there. Please note that you also may report in writing, by phone (via the phone numbers available at ethics.atspotify.com), or request a physical meeting with your HRBP in our Swedish offices.

Investigation routines

If you report a concern internally through the Swedish Ethics Line, you will:

- Receive a confirmation of the report within 7 days, and
- Be provided feedback on the investigation and what measures that have been taken as a result of the concerns you have reported. This will happen when the investigation has concluded or within 3 months of acknowledgment if the investigation is still ongoing.

Your report will be investigated by a local Swedish investigation group, consisting of appropriate team members including team members within HR, Legal, Internal Audit and the Business Protection team as necessary to conduct the investigation. Spotify may decide to involve internal resources from other Spotify entities in the investigation, as appropriate and to the extent necessary to carry out the investigation in the best possible manner.

How to report elsewhere

We encourage you to raise a concern internally within Spotify, either through the Swedish Ethics Line or in accordance with any of the options set out in the “Reporting Procedure” Section of the Whistleblower Policy.

If you still wish to report elsewhere, you may, under certain circumstances and as allowed for under the EU Directive and Swedish law, report externally to a Swedish authority or to an appropriate EU institution. Examples of authorities in Sweden that will offer external reporting channels are the Swedish Work Environment Authority (Sw. Arbetsmiljöverket), the Swedish Economic Crime Authority (Sw. Ekobrottsmyndigheten), the Swedish Competition Authority (Sw. Konkurrensverket) and the Swedish Tax Agency (Sw. Skatteverket) or the Swedish Authority for Privacy Protection (Sw. Integritetsskyddsmyndigheten), depending on the subject matter. If you want to report through external channels, this should be done in accordance with the authorities' or EU institutions' published information about how to report. Please refer to the applicable authorities' and institutions' website for additional information.

Processing of personal data when using the Swedish Ethics Line

This document will apply to the processing of personal data in the Swedish Ethics Line, with the following amendments and clarifications:

The legal basis for processing of personal data in the Swedish Ethics Line is Spotify AB's legal obligation to process the personal data. This follows from the obligation for Spotify AB to offer a local whistleblowing channel for certain types of wrongdoings according to local law as referred to above.

The purpose of the processing is to handle and investigate received whistleblower reports. Personal data may also be processed i) in order to fulfill a disclosure that is necessary for measures to be taken as a result of the report, ii) if necessary for reports to be used as evidence in legal proceedings, or iii) otherwise if the disclosure is allowed under applicable law or regulations.

Personal data that is not necessary for the handling of a whistleblower report will not be processed. If personal data that is not necessary for these purposes is included in a whistleblower report, this personal data will be deleted as soon as practically possible. We ask you to avoid including personal data in a whistleblower report that is not absolutely necessary for us to be able to handle and investigate the whistleblower case.

Only persons who have been designated as authorized or persons who work at departments which have been designated as authorized to handle and investigate received whistleblower reports will have access to the relevant personal data. However, access to personal data will be limited to a “need to know” basis.