

# WHISTLEBLOWER POLICY

## EXTERNAL



## **PREFACE**

DANSK WILTON A/S and group companies (subsidiaries and affiliates) (hereinafter referred to as "Dansk Wilton") wants to have an open corporate culture where everyone feels free to report their reasonable suspicion or knowledge regarding Dansk Wilton's activities, employees, management, suppliers, etc.

Dansk Wilton is aware that, in some cases, an open corporate culture is not sufficient in order to ensure that information regarding illegalities or irregularities will be reported through Dansk Wilton's ordinary communication channels.

Thus, Dansk Wilton has established public whistleblower scheme, as a supplement to the ordinary communication channels.

The whistleblower scheme is established on a voluntary basis and is therefore outside the scope of the Danish Act on protection of whistleblowers (the Whistleblower Act).

The purpose of this whistleblower policy is to explain how the whistleblower scheme works. This includes information about the information that may be reported, and the handling of reports. This information is given to ensure that potential whistleblowers can make an informed decision on whether, how, and when to report. Furthermore, this whistleblower policy describes the protection for whistleblowers.

Dansk Wilton recommends that potential whistleblowers thoroughly read the entire whistleblower policy before a report is made.

Employees of Dansk Wilton A/S are referred to the special whistleblower scheme, which they can use. Information about this can be found in Dansk Wilton's employee handbook or at <https://dansk-wilton.com/about/whistleblowing/>.

## **THE PURPOSE OF THE WHISTLEBLOWER SCHEME**

The purpose of the whistleblower scheme is to:

- Increase the possibilities to report reasonable suspicions or knowledge of certain illegalities and/or serious matters within Dansk Wilton without fearing any negative consequences.
- Protect persons who make reports in good faith, and
- Increase the likelihood of detecting mistakes and irregularities as soon as possible.

The whistleblower scheme is an alternative and a supplement to the ordinary contact points in Dansk Wilton.

Therefore, it is optional to use the whistleblower scheme, and it should always be considered whether an observation can be handled more appropriately by addressing the observation directly to the management in Dansk Wilton, or to other established contact persons.

The whistleblower scheme is particularly intended for situations where a potential whistleblower does not feel comfortable approaching Dansk Wilton directly, including fear of being met with sanctions or retaliation, as well as situations where the potential whistleblower has already attempted to approach Dansk Wilton directly via the regular communication channels, without this having resulted in the observation being handled and/or addressed.

## **WHO MAY REPORT TO DANSK WILTON'S WHISTLEBLOWER SCHEME?**

All natural persons may report information to the whistleblower scheme.

However, Dansk Wilton A/S' employees are referred to the special whistleblower scheme established for them, and which is regulated by the Whistleblower Act.

A whistleblower does not have party status in the case regarding follow-up on the reported information. The whistleblower receives feedback on the case processing as described below.

## WHAT CAN BE REPORTED TO THE WHISTLEBLOWER SCHEME?

Only information regarding some specific matters that has already happened, will happen, or reasonable suspicions hereof may be reported to the whistleblower scheme. Further, the information must be related to Dansk Wilton or group companies (subsidiaries and affiliates).

The matters that may be reported to the whistleblower scheme are divided into two categories. These categories are:

### Category 1:

Serious breaches of law, which in general means that the revealing of the information must be in the public's interest.

Generally, this includes information on criminal offenses, including theft, fraud, embezzlement, bribery, money laundering, hacking, wiretapping, unlawful recording of other persons conversations, document fraud, data fraud, breach of trust, extortion, violations of a duty of confidentiality, violations of tax law, violations of the bookkeeping act, breaches of security in the transport sector, misuse of funds, neglect of a statutory duty to act, violations of the environmental legislation, serious violations of workplace security, etc.

### Category 2:

Other serious offenses, which in general means that the revealing of the information must be in the public's interest, or that the information may be of vital importance for individuals' life or health, or for Dansk Wilton as an entity.

Generally, this includes information regarding sexual harassment or other serious interpersonal conflicts at the workplace, e.g., blatant harassment based on race, gender, political or religious affiliation, discrimination, and other special cases where interpersonal conflicts cause a significant risk for individuals' life, health, or product safety. Serious or repeated offenses of the workplace's internal guidelines, e.g. business travels or gifts, or violations of professional standards that may cause risks for individuals' safety and health are also generally included.

This includes information regarding sexual harassment or other serious interpersonal conflicts.

These lists are not exhaustive.

A specific assessment will be made in each individual case reported via the whistleblower scheme, to assess whether the report falls within the whistleblower scheme.

## WHAT CANNOT BE REPORTED TO THE WHISTLEBLOWER SCHEME?

The whistleblower scheme cannot be used to report information about less significant or less serious matters. As a starting point, it must be in the public interest that the information is revealed before the report can be processed in the whistleblower scheme.

If it is assessed that reported information falls outside the scope of the whistleblower scheme, the whistleblower will be notified of this through the whistleblower platform. The reported information is generally not forwarded from the whistleblower scheme to another contact point in this case. If the report is rejected from the whistleblower scheme, it is therefore up to the whistleblower to decide whether the information should be communicated to Dansk Wilton in another way.

The examples described above of issues that cannot be addressed in the whistleblower scheme are not exhaustive.

## WHO CAN BE REPORTED TO THE WHISTLEBLOWER SCHEME?

The group of persons who can be reported to the whistleblower scheme includes all employees of Dansk Wilton, members of the Board of Directors and/or the Executive Board, as well as other persons with a connection or relation to Dansk Wilton, when the information concerns matters for which Dansk

Wilton is responsible for matters that affect Dansk Wilton as a company. Information may also be reported about actions that cannot be attributed to a single or specific person, but which, for example, are due to a fundamental (system) error in Dansk Wilton.

## **HOW TO SUBMIT A REPORT TO THE WHISTLEBLOWER SCHEME**

Reports can only be submitted or initiated via the established reporting channel operated by DAHL Advokatpartnerselskab. The reporting channel ensures that all reports are treated confidentially and that any subsequent dialogue between the designated whistleblower unit and the whistleblower can be exchanged securely.

The whistleblowing channel allows for written reports to be submitted via an online form.

The reporting channel can be accessed at this link: <https://danskwilton-external.dahlwhistleblower.com>

Reports must be made in Danish or English.

## **WHO PROCESSES THE REPORTED INFORMATION?**

Reported information is processed by Dansk Wilton's internal whistleblower unit. The whistleblower unit consists of a few trusted persons assisted by DAHL Law Firm.

Initially, all reports which are submitted to the whistleblower scheme are received by DAHL Law Firm. DAHL Law Firm makes an initial assessment of whether the reported information is within the scope of the whistleblower scheme, and an impartiality assessment to ensure that the report is not passed on to a person at Dansk Wilton who is involved in the case.

After this, the report is passed on to the especially appointed and trusted persons at Dansk Wilton for further follow-up.

External partners, such as lawyers and auditors, may be included in the case processing. The management and the board of directors may also be included in the case processing if it is relevant and in accordance with the confidentiality of the whistleblower scheme.

Involvement of persons who are not part of the whistleblower unit in the case processing will always respect the whistleblower scheme's confidentiality.

## **HOW DOES DANSK WILTON REGISTER AND PROCESS REPORTED INFORMATION?**

All reports to the whistleblower scheme must be submitted via the established reporting channel, which is available on <https://danskwilton-external.dahlwhistleblower.com>. If a report is made by another communication channel, the whistleblower will not receive the protection under the whistleblower scheme.

All reports to the whistleblower scheme are registered and processed in accordance with internationally recognised human rights and standards (UN Declaration of Human Rights and ILO Conventions).

No later than seven days after the report has been submitted, the whistleblower will receive a receipt of acknowledgement confirming that the report was received, if the whistleblower has chosen to follow the case through the whistleblower platform. In this case, it is possible to conduct a dialogue and send further information via the whistleblower platform irrespective of whether the whistleblower has disclosed their identity.

Reports are processed by Dansk Wilton's whistleblower unit. The whistleblower unit consists of a few trusted persons who have been instructed in the duty of confidentiality which they are subject to.

The trusted persons must conduct a thorough follow-up on the reported information and give feedback to the whistleblower to the possible extent. This must happen as soon as possible and no later than 3 months after the whistleblower has received the receipt of acknowledgement.

In general, feedback will include information about the follow-up that has been conducted and the reason why this follow-up was chosen. In most cases, feedback will be given over several times.

Feedback is given via the reporting channel. To receive feedback, the whistleblower must choose to follow the report when the report is submitted.

The trusted persons will conduct a follow-up and decide which activities must be conducted in order to follow-up on the reported information. However, an overall procedure for the follow-up has been established to ensure that the follow-up is thorough and meticulous. The procedure contains recommendations for activities to be considered by the whistleblower unit.

The follow-up on reports will always include an initial assessment of whether the reported information is within the scope of the whistleblower scheme.

If it is assessed that the reported information is not within the scope of the whistleblower scheme (e.g. if the reported information does not relate to a matter that may be reported to the whistleblower scheme, or if the report is made by a person who may not report to the whistleblower scheme), the report will be rejected from the whistleblower scheme, and the whistleblower will be notified of this via the whistleblower platform.

If the initial investigation concludes that a potential violation may have occurred, the reported information will be put through further investigation. In such cases, the reported information may be passed on to the police or other public authorities for further investigation.

If the report is assessed to be unfounded, or if there is no reason to conduct further follow-up on the report, or respond to the reported matter, the case process will be concluded. The whistleblower will be notified of this via the whistleblower platform.

## **CONFIDENTIALITY AND ANONYMITY**

Whistleblowers can decide whether they want to disclose their identity when reporting information to the whistleblower scheme.

Whistleblowers who do not want to disclose their identities must make sure that their identity does not appear in the reported information or in any appendices to the report.

It is stressed that even though the whistleblower has not disclosed their identity, this may potentially be revealed during the follow-up on the reported information. The report itself or the investigations carried out to follow-up on the reported information may potentially reveal the whistleblower's identity. Therefore, Dansk Wilton cannot guarantee that a whistleblower is or will remain anonymous.

Information about the whistleblower's identity and information which may reveal the whistleblower's identity will be processed with discretion and confidentiality if Dansk Wilton knows the whistleblower's identity. In general, only the few trusted persons in the whistleblower unit will have knowledge of the whistleblower's identity. The same applies for information which may disclose the whistleblower's identity. The discretion and confidentiality will be kept to the extent possible.

In general, information regarding the whistleblower's identity and other information that may disclose the whistleblower's identity, directly or indirectly, will only be passed on to other persons than the few trusted persons in the whistleblower unit that receives and follows up on reports, Dansk Wilton's management, and external advisors (e.g., lawyers and auditors), and police and other public authorities if the whistleblower has given an explicit consent.

Other reported information, besides from information regarding the whistleblower's identity, will only be passed on when it is necessary and proportionate. Further, the information will only be passed on if it is part of the follow-up on the reported information, to deal with the matter reported, to ensure reported persons' right to a defence or in order to prevent violations. In general, the whistleblower will be informed before this information is passed on.

Whistleblowers must be aware that Dansk Wilton may be required to pass on information to the reported person in some cases. Therefore, Dansk Wilton may in a few cases be obliged to pass on information regarding the whistleblower's identity to the reported person, if Dansk Wilton knows of the whistleblower's identity. This is explained further under "The reported person's rights".

The possibility for following up on the report information may be limited if Dansk Wilton does not know the whistleblower's identity. Therefore, it is recommended that whistleblowers disclose their identities when reporting information to the whistleblower scheme. However, it is optional.

## **YOU ALSO HAVE THE OPTION TO REPORT TO THE NATIONAL WHISTLEBLOWER SCHEME**

The Danish Data Protection Agency has established a National Whistleblower Scheme, which is an external, independent and autonomous whistleblower scheme. The National Whistleblower Scheme can receive and process information about offences covered by the Danish Whistleblower Act, § 1, which includes:

- Any infringement of certain EU rules and their implementation in Danish law in the areas:
  - public procurement
  - financial services, products and markets
  - prevention of money laundering and terrorist financing
  - product safety and compliance
  - transport safety
  - environmental protection
  - radiation protection and nuclear safety
  - food and feed safety, animal health, animal welfare and public health
  - consumer protection
  - privacy and personal data protection
  - security of network and information systems
  - competition law and state aid.
- Serious offences and other serious matters, as defined in the section "What can be reported to the whistleblowing scheme?" above.

It is up to the individual whistleblower to decide whether to report to the internal whistleblower scheme in Dansk Wilton or to the National Whistleblower Scheme. Potential whistleblowers are encouraged to report to Dansk Wilton's whistleblower scheme in all cases where the offence can be expected to be effectively addressed internally in the company and where the potential whistleblower assesses that there is no risk of retaliation as a result of the report.

Further information regarding the National Whistleblower Scheme, the procedure, case processing, and information on how to make a report is available on the Danish Data Protection Agency's website: [www.whistleblower.dk](http://www.whistleblower.dk).

For the sake of good order, it should be noted that there is not a complete coincidence between the information that can be reported to Dansk Wilton's internal whistleblower scheme and the information that can be reported to the National Whistleblower Scheme. In addition, certain groups of people will receive better protection under the Whistleblower Act by reporting to the National Whistleblower Scheme.

## **THE WHISTLEBLOWER'S PROTECTION**

A whistleblower who acts in good faith when reporting knowledge or suspicions through the whistleblower scheme, may not suffer any reprisals. Reprisals are defined as adverse treatment or other adverse consequences in the whistleblower's employment as a reaction to the information reported to the whistleblower scheme.

If the report includes information about violations committed by the whistleblower themselves, this may have consequences for the whistleblower.

Further, the whistleblower is covered by confidentiality, as described above under "Confidentiality and anonymity".

The whistleblower scheme is established on a voluntary basis. This means that the whistleblower's protection is not covered by the Whistleblower Act.

A whistleblower who acts in bad faith when reporting information to the whistleblower scheme will not be protected. It may be a criminal offence if the whistleblower acts in bad faith when submitting a report to the whistleblower scheme. This means that the whistleblower may be reported to the police. In addition, the whistleblower may face civil and criminal sanctions, and it may have negative consequences for the whistleblower's employment. Reports submitted in bad faith include, for example, deliberate reporting or disclosure of incorrect information - especially if the report is submitted with the intent to harass or harm other persons.

The reported information must be obtained in a legal way by the whistleblower. Otherwise, the whistleblower may be punished for gaining access to the information unlawfully.

## **THE REPORTED PERSON'S RIGHTS**

As a rule, reported persons will be notified if the reported information relates to one or more specific persons. However, there are significant exceptions as described below.

Generally, the notification to the reported person will be given after the reported information has been received, and the whistleblower unit has commenced the follow-up on the reported information. The notification may be postponed, delayed, or omitted entirely, if circumstances regarding the reported information necessitates this, e.g., to ensure the follow-up on the report, including prevention, investigation, exposure, and prosecution of criminal offenses; or to protect any fundamental and legitimate interests of the whistleblower or other persons which exceed the interests of the reported person; or in relation to breaches of ethical rules in sectors regulated by law.

A specific assessment must be made to determine whether additional information may be given to the reported person(s), or if this must be omitted. The specific assessment must be made for each individual information that is a part of the report and the processing of the case. Additionally, a specific assessment is made to determine when such information may be given.

Further information is provided under "Processing of personal data".

In general, the notification will provide information about:

1. The reported matter that the reported person is accused of.
2. All further information that is necessary for the reported person to safeguard their interest in relation to the specific circumstances under which the information was collected, such as:
  - a. The type of information that has been reported and eventually collected during the investigation.
  - b. Which persons will receive the information.
  - c. The rules on insight and confirmation of the information that concerns the reported person.

The investigation of the reported information may conclude that it cannot be proven that an offence has happened. If this is the case, the reported person(s) will generally be informed about the outcome of the investigation.

Conversely, the investigation of the reported information may conclude that an offence has been committed or that it is possible that such an offence has been committed. In such cases, Dansk Wilton may choose to investigate the reported information further, pass on information from the case, and/or initiate sanctions for the reported person(s).

In these cases, Dansk Wilton will make a specific assessment to determine when the reported person(s) must be informed.

## **PROCESSING OF PERSONAL DATA**

DANSK WILTON A/S, company reg. no. 126 246 38 is the data controller for processing the personal data that is processed as part of the processing of reported information submitted to the whistleblower scheme.

The processing of personal data is based on Section 6 of the Danish Data Protection Act, cf. article 6(1)(f) of the GDPR (balancing of interests) for general non-sensitive data. Data relating to criminal

offences is processed based on the rules in Section 8(3) (balancing of interests) and Section 8(5) of the Danish Data Protection Act, cf. section 7(1) and article 9(2)(f) of the GDPR (establishment and pursuit of legal claims). In exceptional cases, sensitive data may be processed based on the rules of article 9(2)(f) (establishment and pursuit of legal claims) of the GDPR, cf. article 6(1)(f).

The purpose of using the personal data is to secure and assess whether the reported information concerns serious offences or other serious matters that have been reported. The purpose is also to investigate the reported information further and make the required conclusions and steps. This includes decisions of whether the reported information must be passed on and/or if any sanctions should be made against the reported person(s).

The personal data may relate to the whistleblower, the reported person and/or any third party who has been mentioned in the reported information. Furthermore, the personal data may relate to additional persons that have been questioned in connection with a follow-up on the reported information.

The personal data may include information that is included in the reported information and other information collected during the follow-up on the reported information. The personal data includes information regarding identity, contact information, job descriptions, descriptions of the reported matter, persons' relation to the reported matter, information on criminal offenses, information about purely personal matters (in cases of harassment), and potentially information of a sensitive nature (article 9 information). The case processing may also result in collection and processing of other categories of information.

If it is relevant for the follow-up on a report, personal data may be transferred to and shared with group companies, external advisors (e.g., lawyers and auditors); and/or public authorities (e.g., the police), if it is relevant for an investigation carried out by the police or another relevant authority. This is described further under "Confidentiality and anonymity" above.

Personal data will be deleted in accordance with the principles for retention and deletion as described below.

In general, registered persons have several rights when their personal data is processed. The ordinary rights pursuant to the GDPR can be limited to a certain extent based on the purpose of the whistleblower scheme.

This means that the rights of persons reported to the whistleblower scheme or other persons who are mentioned in a report may be limited or precluded completely. This is the case for the following rights: the right to receive information in accordance with article 14 of GDPR, and the right to gain insight in accordance with article 15 of GDPR. The limitations are made in accordance with the Danish Act on data protection's section 22.

The whistleblower is entitled to receive information about which information Dansk Wilton processes about them (right to access). The whistleblower is also entitled to have incorrect information about them rectified.

In some specific cases, the whistleblower is entitled to object to Dansk Wilton's processing of personal data about the whistleblower, even though the processing was legal. The whistleblower's rights may in some certain cases be limited if it is assessed that other fundamental interests exceed the interests of the whistleblower. Other fundamental interest could be considerations of other involved persons, and considerations of Dansk Wilton, if the purpose of the collected information would go to waste if the whistleblower became aware of the collection.

Complaints may be submitted to the Danish Data Protection Agency ("Datatilsynet") if the whistleblower, a reported person, or another person assess that the processing of the person's information in relation to the operation and management of the whistleblower scheme was not correct. More information about registered person's general rights, and other information, are available on [www.datatilsynet.dk](http://www.datatilsynet.dk).

## **RETENTION AND DELETION OF REPORTED INFORMATION**

Reported information and other information collected in order to follow-up on reports will only be kept as long as it is necessary and proportionate to handle the individual report.

Therefore, reported information that is not within the scope of the whistleblower scheme will be deleted immediately and no later than seven days after the whistleblower has been notified that the reported information is not within the scope of the whistleblower scheme and will not be processed (if possible). Reported information that is not within the scope of the whistleblower scheme may be kept for a period exceeding seven days if specific circumstances require it.

Reported information within the scope of the whistleblower scheme will be deleted continuously based on specific assessments made on a case-by-case basis. There is no fixed time limit for how long reports are kept in Dansk Wilton.

When assessing whether it is necessary and proportionate to retain a report, the assessment will as a minimum include the following considerations: Dansk Wilton's interest in following-up on reports, including linking such reports with previously received reports; and whether there is reason to assume that the relevant report may be supported by other reports which are made later on, regarding the same matter, e.g., if more reports regarding the same matter have already been received.

In these assessments, the following principles are used for deletions:

- If a report is made to the police or another relevant public authority, the information will immediately be deleted upon the conclusion of the case with the relevant authority.
- If a disciplinary sanction is imposed on an employee based on the collected information, or if there are other reasonable and necessary reasons makes it for Dansk Wilton to continuously keep the information about the employee, the information will be kept in the relevant personnel file in accordance with applicable law.
- If the reported information has not resulted in a report to the police or other relevant authorities within two months of the conclusion of the follow-up, or if the information has not been transferred to the employee's personnel file within the same time frame, the information will be deleted.

## **QUESTIONS AND CONTACT INFORMATION**

Questions regarding the whistleblower scheme and requests regarding the exercise of rights under personal data legislation can be made to Dansk Wilton by contacting Lone Ditmer Kristensen by email: [ld@dansk-wilton.dk](mailto:ld@dansk-wilton.dk) or by phone on +4526154548.

It isn't possible to submit reports directly to Lone Ditmer Kristensen.

Questions regarding the whistleblower scheme may also be sent to DAHL Law Firm. The contact information can be accessed on the whistleblower portal <https://dansk-wilton-external.dahlwhistleblower.com>. DAHL Law Firm is subject to a duty of confidentiality and will not pass on information regarding the contents of inquiries to Dansk Wilton.

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