

WHISTLEBLOWER POLICY

INTERNAL



PREFACE

DANSK WILTON A/S (hereinafter referred to as "Dansk Wilton") wants to have an open corporate culture where all employees feel 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 an internal whistleblower scheme in accordance with the rules in the Danish Act on protection of whistleblowers (Act no. 1436 of 29/06/2021) (the Whistleblower Act), as a supplement.

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.

THE PURPOSE OF THE WHISTLEBLOWER SCHEME

The purpose of the whistleblower scheme is to:

- Increase the possibilities for employees 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 communication channels 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 (immediate manager or the manager of the immediate manager), or to other established contact persons.

The whistleblower scheme is especially intended for situations where a potential whistleblower does not feel safe using the ordinary communication channels, including the whistleblower's fear of reprisals. The whistleblower scheme is also especially intended for situations where the ordinary communication channels already have been used by the whistleblower without the observation being handled and/or taken care of satisfactorily.

Dansk Wilton points out that the whistleblower's protection under the Whistleblower Act only applies if the report is made in accordance with the requirements in the Whistleblower Act and if the report is made through the established reporting channel in the whistleblower scheme.

The Whistleblower Act can be accessed through this link: <https://www.retsinformation.dk/eli/lt/2021/1436>.

WHO CAN REPORT TO DANSK WILTON'S WHISTLEBLOWER SCHEME?

The whistleblower scheme may be used by all employees who are employed in Dansk Wilton.

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 in accordance with the Whistleblower Act as described below.

Dansk Wilton has also established a voluntary whistleblower scheme where employees in affiliates and subsidiaries and all other groups of people can report knowledge and suspicions of illegal activities. This whistleblower scheme is operated separately and is accessible via Dansk Wilton's website: <https://dansk-wilton.com/about/whistleblowing>.

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.

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

Category 1:

Any violation of certain EU-law and the implementation in Danish law hereof. The violation must be within the areas of:

- Public procurement
- Financial services, products, and markets
- Prevention of money laundering and financing of terrorism
- 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
- Protection of privacy and personal data
- Security of network and information systems.
- Competition law and state aid.

There is no triviality limit for these matters and any violation may therefore be reported to the whistleblower scheme.

Category 2:

Other serious offenses, 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 3:

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 list is 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?

Information regarding minor or insignificant matters cannot be reported to the whistleblower scheme.

For instance, this includes information regarding violations of the internal guidelines in Dansk Wilton that are not serious violations e.g., rules on dress code, internal guidelines on smoking, consumption of alcohol, use of e-mail or internal, sick-leave, private use of office supplies, etc.

Information regarding personnel conflicts at the workplace, such as bullying, interpersonal difficulties, incompetence, etc., will generally not be within the scope of the whistleblower scheme, unless the matter is of a particularly serious nature.

Reports which include information on the whistleblower's own employment will generally not be within the scope of the whistleblower scheme unless the reported information concerns sexual harassment or other serious harassment. Therefore, information regarding conflicts between the whistleblower and other employees, interpersonal difficulties, or other circumstances pertaining to labour legislation, cannot be reported to the whistleblower scheme.

The whistleblower will be notified via the whistleblower platform if the reported information is not within the scope of the whistleblower scheme. In this case, the reported information will not be forwarded from the whistleblower scheme to another place of process. Therefore, the whistleblower must determine for themselves if the information should be forwarded to Dansk Wilton through another communication channel if the reported information is rejected from the whistleblower scheme.

The examples mentioned above regarding matters which cannot be processed at the whistleblower scheme are not exhaustive.

WHICH PERSONS MAY BE REPORTED TO THE WHISTLEBLOWER SCHEME?

Persons who may be reported to the whistleblower scheme include all employees in Dansk Wilton, members of the board of directors and/or members of the management, and other persons with a connection or relation to Dansk Wilton if the information relates to matters which Dansk Wilton is responsible for or information that influences Dansk Wilton as a company. It is also possible to report information regarding acts that are not carried out by a single person but caused by a fundamental (systemic) failure at 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 reporting channel makes it possible to submit written reports via an online form.

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

Information must be reported 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 duties of confidentiality in the Whistleblower Act.

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

HOW DOES DANSK WILTON REGISTER AND PROCESS REPORTED INFORMATION?

Reports to the whistleblower scheme must be submitted via Dansk Wilton's reporting channel, which is available on <https://danskwilton-internal.dahlwhistleblower.com>. If a report is made by other means, the whistleblower will not receive the protection under the Whistleblower Act.

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), Danish legislation on labor rights and the duty of confidentiality and secrecy imposed on the whistleblower unit through the whistleblower act.

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 under the Whistleblower Act.

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 whistleblower platform. To receive feedback, the whistleblower must choose to follow the case 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 kept confidential 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 persons who process the reported information are subject to a statutory duty of confidentiality regarding all information reported through the whistleblower scheme.

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, besides the trusted persons in the whistleblower unit, if the whistleblower has given explicit consent. However, there are some exceptions which are described below.

Even if the whistleblower has not given consent, the information about the whistleblower's identity and other information that may disclose the whistleblower's identity, directly or indirectly, can be passed on to the police and/or other public authorities when it is necessary and proportionate. It is also a condition that the information is passed on to prevent violations or with the intent to ensure reported persons or other concerned persons' right to a defence. In general, the whistleblower will be informed before this information is passed on.

Other reported information, besides from information regarding the whistleblower's identity, may only be passed on as part of the follow-up on the reported information or in order to prevent violations.

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 EXTERNAL NATIONAL WHISTLEBLOWER SCHEME

The Danish Data Protection Agency has established a National Whistleblower Scheme, which is an independent external whistleblower scheme. The National Whistleblower Scheme receives and processes information about violations covered by Section 1 of the Danish Whistleblower Act.

This means that the information that can be reported to the National Whistleblower Scheme is the same as the information that can be reported to Dansk Wilton's internal whistleblower scheme.

It is up to the individual whistleblower to decide whether they want to report the information to the internal scheme established by Dansk Wilton or to the National Whistleblower Scheme. Potential whistleblowers are urged to report to Dansk Wilton's internal whistleblower scheme if the reported information/violation can be handled effectively within the company and if the whistleblower assesses that there is no risk of reprisals as a result of reporting the information.

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.

THE WHISTLEBLOWER'S PROTECTION

Whistleblowers are protected against reprisals and is covered by confidentiality in accordance with the Whistleblower Act. The whistleblower will only be protected if the following conditions are fulfilled:

- The reported information is submitted correctly to the internal whistleblower scheme or the external whistleblower scheme. In some specific situations, the whistleblower may be protected in case of disclosure of the information to the public.
- The whistleblower must have reasonable causes to assume that the reported information was correct at the time of reporting. The whistleblower must also have reasonable causes to assume that the reported information is within the scope of the whistleblower scheme, as described above.

This means that the whistleblower must act in good faith when reporting information to the whistleblower scheme.

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 and the whistleblower may receive a fine. Submitting a report in bad faith 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.

If the whistleblower acts in good faith and in compliance with this whistleblower policy when reporting information to the whistleblower scheme, the whistleblower will be protected by the duty of confidentiality described above. The whistleblower will also be protected against reprisals. Reprisals are defined as any form of adverse treatment or other adverse consequences as a reaction to the information reported to the whistleblower scheme. This protection shall also apply to family members, assistants/representatives, etc.

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

The whistleblower will not be considered to have breached a statutory duty of confidentiality and will not incur any liability for this, if the whistleblower act in good faith and in compliance with this whistleblower policy when reporting information to the whistleblower scheme.

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.

The identity of the whistleblower will not be passed on to the reported person if the whistleblower has not given explicit prior consent, as the whistleblower's identity is protected in accordance with the Whistleblower Act.

The notification to the reported persons will not include information about the report itself as the report is subject to a statutory duty of confidentiality.

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, according to Section 22, subsection 1 and 2 of the Danish Act on Data protection, 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.

The reported person will not receive a notification if the notification cannot be given without directly or indirectly revealing the identity of the whistleblower.

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 22 of the Whistleblower Act.

The purpose of using the personal data is to secure and assess whether the reported information concerns violations of some parts of EU legislation, serious violations of law or other serious matters. 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 passed on to 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 are limited to a certain extent based on the duties of confidentiality according to the Whistleblower Act.

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 article 14(5) of GDPR and Section 22 of the Danish Data Protection Act.

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.

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. In this connection Dansk Wilton will also comply with the requirements of the Whistleblower Act.

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: whether it is probable that persons who are covered by the protection in the Whistleblower Act may need to document the relevant report; 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 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 asked to DAHL Law Firm. The contact information can be accessed on the reporting channel at <https://dansk-wilton-internal.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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