



Let's go further



# *Whistleblower* Scheme



## INTRODUCTION

The purpose of the whistleblower scheme is to give EG staff and others with a relation to EG an alternative communications channel to report certain serious, repeated or systematic errors, neglect or offenses in EG or any suspicion of such, whether committed by EG as a company or by EG staff, during employment via an independent third party.

The whistleblower scheme ensures transparency in EG in relation to serious misconduct and offenses as well as ensures a prevention system and remedy of serious misconduct and illegalities. Further the whistleblower scheme protects the EG staff, who reports on suspicions of misconduct.

The whistleblower scheme focuses on serious misconduct and suspicion of such misconduct, which might be crucial to individuals' lives or health, or to EG A/S or EG's associated companies.

### **What can be reported to the whistleblower scheme?**

Only information on specific matters related to EG which have taken place, will take place, or reasonable suspicions hereof can be reported to the whistleblower scheme.

The matters, which can be reported to the whistleblower scheme, can be divided into categories. These are:

#### **Category 1:**

Any violation of certain EU rules and their implementation in national law including for instance: within the areas of public tender, financial services, products, and markets, prevention of money laundering and terrorist financing, product safety and compliance, environmental protection, consumer protection, protection of privacy and personal data, security of network and information systems, competition law and state aid.

Reference is made to this [link](#) containing information on the legislation that is covered by the Scheme.

Any violation can be reported.

#### **Category 2:**

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

This generally includes information on criminal offenses, including theft, fraud, theft, bribery, money laundering, hacking, wiretapping, unlawful recording of others, forgery, computer fraud, breach of trust, extortion, violations of a duty of confidence, violations of tax law, violations on the law on accounting, misuse of funds, neglect of statutory duty to act, violations of environmental protection law, and serious violations of workplace security, etc.

#### **Category 3:**

Other serious offenses, which includes that in general the revealing of the information must be in the public interest, or it can have vital importance for individuals' life or health or for EG as an entity.

This generally includes information on sexual harassment or other serious interpersonal conflicts in the workplace, i.e., harassment based on race, gender, political or religious affiliation, discrimination, and other instances where interpersonal conflicts cause significant risks for life, health, product safety, serious or repeated offenses of the workplace's internal guidelines, i.e. In-

service travel or gifts, or violations of professional standards that may cause risks for individuals' safety and health.

This list is not exhaustive.

In this guide you can read more about the principles and procedures of the whistleblower scheme and how the processing of data is carried out in connection with this.

## APPLICABILITY

The policy applies to all staff, consultants and contracting staff working in EG including the executive board and board of directors, EG associated companies, future acquisitions as well as external business partners, to report cases or suspicions of misconduct and offences.

Please see the list of legal entities in EG on <http://global.eg.dk/companies>

## DEFINITIONS

Key terms and definitions can be found in the appendix, in section 6.

In this policy "EG" shall also be referred to as the company or EG.

# 1 POLICY STATEMENT

The scheme will be described in the following section, explaining who and what can be reported through the whistleblower scheme, how to submit a report, as well as data protection rights for individuals involved in the report process.

## WHO CAN BE REPORTED?

EG itself can be reported through the whistleblower scheme, as well as staff, the executive board, board of directors and individual board members. All the above can be subject to closer investigation.

## HOW TO REPORT SUSPICION OR KNOWLEDGE

EG has engaged the solicitor DAHL Law firm to host and administrate the whistleblower scheme that ensures confidential processing of reports. Reporting can be submitted in written form through the whistleblower scheme at <https://eg.indberet.nu>.

### **Alternative communication channel**

The whistleblower scheme is an alternative to the usual communication channels. The whistleblower can choose to use the usual communication channels, or the whistleblower scheme and it should always be considered whether an observation can be handled more appropriately by directly addressing the management in EG (closest manager or the manager of the closest manager), or to other established points of contact such as the Human Resources department.

EG staff may report any knowledge, concerns or suspicions to managers or other supervisors in the organization as alternative to the whistleblower scheme.

Any external individuals who wants to report any knowledge, concerns or suspicions to EG may contact the solicitor as alternative to the whistleblower scheme. Please see contact information in section 2.3.

### **You can report to the external whistleblower scheme**

It is also possible to report your whistleblowing concern to the national supervisory authority. It is up to the individual potential whistleblower to determine whether to report to the internal or external whistleblower scheme.

Potential whistleblowers are urged to report to EG's internal whistleblower scheme in all instances where the violation can be handled effectively internally in the company.

## Who processes the reports?

Reports are processed by EG's internal whistleblower unit which consists of a few trusted persons assisted by DAHL Law Firm.

Initially all reports to the whistleblower scheme are received by DAHL Law Firm who conducts an impartiality assessment to ensure the report is not released over to a person at EG who is involved in the case.

The report is hereafter released for further follow-up to the persons appointed and trusted to constitute the whistleblower unit in EG.

The whistleblower will receive a confirmation of receipt within seven days of reporting.

Other external partners, such as lawyers and auditors, may be included in the processing of the case. The management and the board of directors may also be included when it is relevant and in accordance with statutory confidentiality.

Inclusion of other persons outside the whistleblower unit is always done with respect to the whistleblower scheme's confidentiality and other applicable regulation.

Within three months after the whistleblowing concern has been reported, the whistleblower will receive feedback.

## Report information anonymously

EG and DAHL law firm treat all information received through the whistleblower scheme with confidentiality.

Information can be reported anonymously through the whistleblower scheme, though it is voluntary whether to remain anonymous or disclose one's identity as a whistleblower. The page of the reporting form does not log the IP address or location of the user.

Whistleblowers who do not want to disclose their identities must ensure that the identity does not appear in the report, including in any appendices to the report.

Even if the identity of the whistleblower is not disclosed directly, it is possible, that the case or circumstances that are being reported, can be linked to the identity of the whistleblower. If the whistleblower's identity is disclosed, EG can have an obligation to disclose the identity to the reported individual or prevent an offence.

## Whistleblower protection

EG does not tolerate harassment or retaliation against whistleblowers and will protect the whistleblower from unfavourable treatment or consequences of employment for the whistleblower in accordance with applicable legislation.

However, if the report includes the whistleblower as a reported individual, the report can have consequences for the whistleblower and the employment at EG if it turns out that a misconduct or offence has occurred.

The whistleblowing concerns must always be reported in good faith. That means that the whistleblower must have a reasonable ground to believe that the information that is reported is correct. Concerns conducted in good faith will not have consequences for the whistleblower.

Whistleblowers deliberately submitting false reports or submitting in bad faith will not enjoy protection. If the scheme is misused, there might be civil, criminal and, if employed by EG, disciplinary sanctions implemented, including but not limited to termination of employment.

## The reported person's rights

When a reported person is mentioned in a report, the identity of the reported person will be protected as part of handling of the reported concern at the same level as the whistleblower's identity.

In addition, the reported person will at any time have the right to defend him/herself if a case is filed against the reported person, which includes that we register all information in the case. In addition, the reported person has the right to request insight, correction, or deletion of the reported persons personal data to that extent the rules under GDPR or the data protection law entitle the reported person to.

## 1.1 INFORMATION PROVIDED TO THE REPORTED INDIVIDUAL

The reported individual is normally informed that a report has been made.

Together with the notification, the following information will generally be provided:

- the set of actions that the reported individual is reported of having engaged in
- other relevant information to enable the reported individual to protect his/her interests, such as:
  - the type of information reported and collected as part of the investigation
  - the rules regarding insight into and rectification of information relating to the reported individual

However, the reported individual will not be notified if it is considered that the reported individual's interest in knowing the information must deviate for the sake of private interests, including the interests of the reported individual, or the prevention, investigation, detection and prosecution in criminal proceedings where investigations or evidence may be jeopardized if the reported individual is notified.

An investigation might not prove that misconduct or an offence has occurred. If that is the case, the reported individual will be notified of the result. An investigation can also lead to proof, or at least the probability, that misconduct or an offence has occurred. In such cases, EG can choose to investigate the case further, pass on information from the case and initiate sanctions against the individuals included the report.

In such cases, EG will assess on a case-by-case basis when the reported individual is to be notified and informed about the report.

## 1.2 RIGHTS OF DATA SUBJECTS

Subject to data protection regulations, both the whistleblower and the reported individual has certain rights when personal data about them is processed in the whistleblower scheme.

The right of access includes that both the whistleblower and the reported individual can request access to information processed or collected through the whistleblower scheme.

When the right of access is exercised, EG shall provide information on:

- the information being processed
- the purpose of the processing
- the categories of recipients of the information
- the source the personal data originate

However, right of access may not apply if it is determined that the reported individuals' interest in having knowledge of the information ought to deviate for the sake of private interests, including the interests of the reported individual, and including considerations of the whistleblower.

Request for access to information must be submitted to the responsible for EG's whistleblower scheme. Contact information can be found in section 2.3.

Subject to the data protection regulations, the whistleblower and the reported individual may also exercise other rights e.g. right to request rectification or right to object to the processing, however, the rights of data subjects are limited to an extent as a result of the duties of confidentiality imposed by the Whistleblower Directive.

If the whistleblower or the reported individual disagree to EG's processing of personal data, both have right to submit a complaint with the national supervisory authority.

## 1.3 DATA SECURITY AND DATA PROCESSING

The whistleblower scheme consists of an IT system provided by solicitor DAHL Law Firm, that runs on a server in Denmark.

It is possible to report to the system electronically, by phone, or by physical meeting with the solicitor. The subsequent investigation and casework is recorded in the system. DAHL Law Firm acts as data processor and has a signed data processing agreement with EG, who is the data controller. EG has taken the necessary security measures for a whistleblower scheme in order to comply with data protection regulations the Whistleblower Directive and other applicable legislation.

### Processing of personal data

A report submitted through the whistleblower scheme means that EG, will process personally identifiable information about the reported individual and the whistleblower, if their identity is indicated or may be identified because of the content or nature or other circumstances of the report.

Personal data submitted through the scheme is processed based on applicable legislation including data protection regulation and the Whistleblower Directive.

In order to comply with the applicable data protection regulations, only people who have a work-related need to access and process the information reported are authorized to do so.

Personal data collected through the whistleblower scheme is processed for the intended purpose of:

- checking and assessing if any misconduct, offence or potential offence has been reported
- investigating a report further
- drawing the necessary conclusions, including whether there should be a disclosure of information or sanctions imposed against the reported individual

Personal data is only disclosed to external advisors, such as lawyers and auditors; and to public authorities, such as the police, when it is relevant for an investigation carried out by the police or other relevant authorities.

### Data storage

EG will register all reports received under the whistleblower scheme and the registration takes place in accordance with the provisions of the Whistleblower Directive and other applicable legislation. EG will store a report as long as necessary and proportionate in order to comply with the requirements imposed by applicable law in force at any time.

In principle, the information is stored up to two months if no notification has been made to any relevant authorities by the end of the investigation, or if the information has not been transferred to a staff's personnel file unless EG has legitimate reasons to continue storage for longer e.g. required by applicable legislation

If the reported individual is a staff at EG and a disciplinary sanction is imposed, based on the information gathered, or there are other objective and necessary reasons why EG continues to retain information about the staff, the information will be stored in the personnel file of the staff and subject to applicable legislation at all times.

Read more about data procession and storage here: [Information on the processing of personal data](#).

## 1.4 What cannot be reported

Other matters not included in the whistleblower scheme that staff wish to report must still be reported through the usual communication channels. This includes:

- instances of bullying
- cooperation difficulties
- incompetence

- absence
- breach of guidelines regarding dress code, smoking, alcohol, e-mail and internet use, etc.

## CONTACT INFORMATION

### At EG

If there are any questions or concerns regarding the whistleblower scheme, please contact:

Name: Group Legal & Compliance

E-mail: [dpo@eg.dk](mailto:dpo@eg.dk)

It is not possible to submit reports on the contact information detailed above.

### Outside of EG

Questions about the whistleblower scheme can also be addressed to DAHL Law Firm. The contact information is available on the whistleblower portal <https://eg.indberet.nu>.

DAHL Law Firm is subject to a duty of confidentiality and will not give information about the contents of inquiries to EG.

## 2 COMPLIANCE

A yearly control of the whistleblower scheme is conducted and documented by Group Legal & Compliance. The purpose of the control is to verify that the approved process and online tool is up to date and works as intended.

## 3 RELATED POLICIES AND SOPS

RELATED POLICIES
Anti-Corruption Policy
Privacy Policy

## 4 APPENDIX

### DEFINITIONS

TERMINOLOGY	DEFINITION
Whistleblower	The individual submitting a whistleblower report