

Whistleblower scheme				Document type: Guideline
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1 Purpose

Flügger group A/S and its subsidiaries (hereafter “Flügger”) have implemented the whistleblower scheme in accordance with EU legislation and national laws and applies to all entities within the Flügger Group.

The purpose of this description of the whistleblower scheme is to explain how the scheme works so that it has a preventative effect while avoiding a situation where employees, business partners or others fail to report significant issues.

Flügger Group is a trustworthy group with an open corporate culture, where everyone can freely express themselves if they have experienced any irregularities or unlawful acts committed by the company’s employees.

The whistleblower scheme enables employees, business partners and others who are in good faith to report either anonymously or non-anonymously:

- I. Criticisable conditions or actions
- II. Unlawful acts that are in the public interest to uncover and/or may result in a financial loss for the company
- III. Circumstances that may adversely affect the company’s reputation etc.

Reports can be made via the [whistleblower portal](#) (accessible via www.flugger.com) or by phone:

Denmark: 80 82 00 58

Norway: 80 02 46 64

Sweden: 020 889 823

Poland: 00 800 141 0213

Iceland: 8 00 42 56

Estonia: 800 0100 431

Latvia: 80 00 47 21

Finland: 0 800 07 635

Ukraine: 0 800 501 134

Russia: 8 800 100 9615

Belarus: 8 820 0011 0404

In case the reporting person (the Whistleblower) wants to make the report orally instead of via our whistleblower portal, Flügger group A/S will, on the Whistleblower’s request, arrange for a meeting with Group General Counsel and/or a representative from the company concerned. The Whistleblower can report in English or local language if they so wish.

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2 Validity and responsibilities

2.1 Validity

The guideline is applicable to all employees at Flügger and its business partners.

2.2 Responsibilities

If the whistleblower report concern matters that fall within the scope of the whistleblower scheme, the Group General Counsel and Chief People Officer of Flügger group A/S will make an initial assessment of the report, including the possibilities for shedding sufficient light on the matter. If the nature of the report does not preclude this, the report will be handled solely by Group General Counsel.

If the nature of the report prevents the case from being handled by Group General Counsel, it will be exclusively handled by the local HR Manager in the company concerned.

3 What can be reported under the whistleblower scheme?

The whistleblower scheme may only be used to collect information on offences or suspected offences which may be of significant importance for Flügger Group, either as a whole or to a specific company within the group, or which may be of crucial importance for the life or health of individuals.

This includes but are not limited to information on:

- Financial crime, including embezzlement, bribery, fraud, forgery, corruption, accounting fraud etc.,
- Breaches of competition laws, the prohibition against insider trading and market manipulation,
- Breaches of occupational health and safety, consumer protection laws, environmental laws and the data protection regulation (GDPR),
- Physical violence, sexual abuse, harassment based on race or political or religious affiliations and other gross harassment.

Issues such as bullying, dissatisfaction with wages, breaches of alcohol and smoking rules etc. should not be reported via the whistleblower system but should instead be reported through the usual communication channels in Flügger Group (via local management, HR or via the trade union representatives).

4 How are cases handled?

4.1 Reporting

The Whistleblower can provide their name or choose to report matters anonymously. The system makes it possible to have a dialogue with the Whistleblower while still protecting the Whistleblower's anonymity.

When submitting a report, the Whistleblower will be asked to choose an access number and select a password. The Whistleblower will then be able to log on to the system and follow the case. If the Whistleblower has chosen to be notified of any changes, the Whistleblower will receive an email whenever there are any developments in the case.

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4.2 Rejection

If the report contains information on matters that fall outside the scope of the whistleblower scheme, or if the report is considered to be unfounded, it will be rejected. At the same time, the Whistleblower will be informed of the rejection.

4.3 Dropping of case

If the report concerns matters which are found not to be serious, of significant importance or of a recurring nature, the report will be dropped – with feedback to the Whistleblower that the matter will not be investigated further. The matter will also be dropped if it is not possible to shed sufficient light on it. At the same time, the Whistleblower will be informed that the case has been dropped.

4.4 Further investigation

If the information falls within the scope of the whistleblower scheme and relates to a qualified and verifiable matter, i.e. a matter which can be considered to be serious, of significant importance or of a recurring nature, and if it is deemed that it is possible to shed sufficient light on the matter, the matter will be investigated in more detail by Group General Counsel. Any further investigations must be carried out as soon as possible, always respecting the possible urgency of the matter.

The investigation should draw on all relevant information, including but not exhaustively statements from the person to whom the report relates, relevant documentation, interviews with other employees etc.

If relevant, external assistance may be brought into the extent necessary in conducting the further investigation.

Based on the investigation, a decision will be made as to whether the case is unfounded, or whether the employee who has been reported should be issued with a warning or be dismissed, or whether the case, if criminal, should be reported to the police.

The Whistleblower will be informed of the measures that has been initiated or are intended to be initiated.

5 Security

All reports are submitted via Convercent Inc's web-based whistleblower portal, including reports made by the phone. All data transmission between the internet browser and the database is encrypted in accordance with the industry standards applicable at all times for cryptographic technologies.

6 How is the Whistleblower protected?

Whistleblowers who, in good faith and with reasonable cause, report or assist Flügger in investigating infringements under the whistleblower scheme, even if reporting or assisting entails disclosing or accessing confidential information, will not be subject to retaliation or punishment. This includes reprimands, changed work assignments, changes to employee benefits, changes to reporting accessibility, thwarting of the Whistleblower's career prospects or reputation, threats to do any of the above or deliberate omissions which may harm the person in question.

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However, persons who knowingly and in bad faith report another person will not be protected. Persons who report other employees in bad faith may be subject to civil, criminal and administrative sanctions as well as disciplinary sanctions, including dismissal.

Information that can identify (whether directly or indirectly) the Whistleblower's identity will not be shared with other than the Group General Counsel, Chief People Officer of Flügger group A/S and other employees authorized to handle reports made under the whistleblower scheme. However, in some cases Flügger can be forced to disclose the identity of the Whistleblower to public authorities, e.g. the police, in order to counter violations or to ensure the accused person of the right to a defence. In such cases the Whistleblower will be informed prior to the disclosure unless notification will jeopardize related investigations or litigation.

7 What is the accused told about the case?

The person who is the subject of the report will be sent information about the suspicions which have been raised and reported. This includes information on i) his/her suspected conduct, ii) the departments in Flügger which might receive the report, and iii) how the person subject of the report should avail themselves of the right of access to the case and the right to respond.

No information will be provided on who has submitted the report, even if the Whistleblower has chosen not to remain anonymous. However, as stated above, Flügger might be obligated to disclose the identity of the Whistleblower to public authorities in order to counter violations or to ensure the accused person the right to a defence.

8 Erasure and the rights of the persons involved?

All personal data submitted in connection with the whistleblower scheme will be processed in accordance with the [privacy policy for whistleblowers](#).

9 External whistleblower channels

If you do not wish to report via Flügger's whistleblower scheme, report can also be made to one of the national external whistleblower channels.

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