

Whistleblower scheme

1 Purpose

Flügger group A/S and its subsidiaries (hereafter “Flügger”) have implemented the whistleblower scheme setting forth the notification procedure 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 create a comprehensive regulation of the problem of disclosure of violations and protection of whistleblowers, promote an attitude of civic responsibility and to protect the confidentiality of whistleblowers and persons associated with them.

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

Latvia: 80 00 47 21

Ukraine: 0 800 501 134

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.

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 Senior Vice President People & Communication 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 the 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 in particular on:

- a. Corruption,
- b. Public procurement,
- c. Financial services, products and markets, money laundering and terrorist financing,
- d. Product safety and compliance,
- e. Ethical principles (Flügger Code of Conduct),
- f. Environmental protection,
- g. Public health,
- h. Consumer protection,
- i. Protection of privacy and personal data and security of networks and information systems,
- j. The financial interests of public authorities,
- k. The internal market of the European Union, including public law competition and state aid rules and corporate taxation;

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 has been designed so that the identity of the whistleblower cannot be established in any way and 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.

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 the Group General Counsel. Any further investigations must be carried out as soon as possible, always respecting the possible urgency of the matter and with a maximum time limit for providing feedback to the whistleblower, not exceeding 3 months from the receipt of the report.

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 provided to 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 the web-based whistleblower portal, Convercent, 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?

The channels for receiving notifications have been designed to protect the confidentiality of the whistleblower and the third party(ies) mentioned in the notification and to prevent unauthorised persons from gaining access to them.

A whistleblower who suspects that a breach has occurred while making a report is required to be guided by the following principles at the same time:

- 1) Disclose the information in good faith,
- 2) Have reasonable grounds to believe that the information is true,
- 3) Not to act with malicious intent or knowingly make false accusations,
- 4) Not be motivated by obtaining personal or material gain.

Reporting of violations is covered by data protection.

A whistleblower making a report in accordance with paragraph 2 is protected and any retaliatory action against them is prohibited. Retaliatory action means a direct or indirect act or omission taking place in a work-related context which is caused by a report or an external report or public disclosure and which causes or is likely to cause unjustified harm to the whistleblower.

The whistleblower shall also be protected if he/she has sent the notification in good faith and the investigation has shown that the reported infringement did not occur.

A whistleblower who has been subjected to retaliatory action is entitled to damages in the amount specified in generally applicable law or to compensation. A whistleblower who has not acted in good faith, which means in particular that he or she has acted with an objective contrary to the principles set out in this procedure shall not be protected.

A person who has suffered damage as a result of a whistleblower knowingly reporting, external reporting or public disclosure of untrue information shall be entitled to compensation or damages for violation of personal rights from the whistleblower who made such a report, external reporting or public disclosure.

The whistleblower's personal data allowing for the identification of the whistleblower may be disclosed with the whistleblower's express consent.

Information that can identify (whether directly or indirectly) the Whistleblower's identity will not be shared with other than the Group General Counsel, Senior Vice President People & Communication of Flügger group A/S, other employees authorized to handle reports made under the whistleblower scheme and data processors on behalf of the controller. 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 defense. 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.

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: <https://www.flugger.com/en/contact/#whistleblower>

9 External whistleblower channels

A whistleblower may make an external notification without first making an internal notification.

An external notification shall be accepted by the Ombudsman or by a public authority specified in the law and, where appropriate, by EU institutions, bodies or organisational units on the basis of separate provisions of law.

Version of 13 September 2024