

WHISTLEBLOWER POLICY OF DM

Employees and cooperation partners are often the first to discover irregularities or unethical conduct at the workplace. Violations of legislation are normally to be reported to the immediate superior. However, at DM ("**DM**"), we acknowledge that it may be difficult to proceed with information or suspicions about other employees' conduct. On the other hand, it is important for DM that violations of legislation and other serious matters come to light.

Under the whistleblower scheme, reports may be submitted in case of reasonable grounds to suspect serious and objectionable matters or unlawful activities. The scheme ensures that such reports are treated in a serious and appropriate manner and provides reassurance that any person reporting a serious suspicion in good faith will be protected against reprisals or the like.

The purpose of the whistleblower policy is to explain how the whistleblower scheme works, including how reports are made via the scheme and which matters are reportable.

WHO CAN REPORT TO DM'S WHISTLEBLOWER SCHEME?

DM's whistleblower scheme covers employees at DM. This includes all employees, whether full-time, part-time, paid by the hour or month.

Additionally certain external groups can report to DM's whistleblower scheme.

The external groups of people that can report are made up of the following:

- Anyone working under the supervision and direction of business partners, sub-contractors and suppliers
- Volunteers working under the instruction of DM
- Elected members to DM's executive board, sector boards and pensioner section

- Paid and unpaid interns
- Former employees

ANONYMITY

The whistleblower may submit a report anonymously via the whistleblower scheme.

A whistleblower who wishes to remain anonymous must ensure that his or her identity is not directly or indirectly disclosed in the report. DM emphasises that even if identity is not disclosed, the report itself or the investigations carried out to follow up on the report may reveal the whistleblower's identity.

Therefore, anonymity cannot be guaranteed, but the whistleblower is guaranteed confidentiality in relation to his or her identity in accordance with the Whistleblower Act, i.e. that information about the whistleblower's identity can only be disclosed to the police and other public authorities without the whistleblower's consent when the disclosure is necessary and proportionate and is made to prevent violations or to ensure the affected persons' right to a defence. As a general rule, the whistleblower will be informed prior to such disclosure.

WHAT IS REPORTABLE?

The following matters may be reported in good faith:

- **Violations of legislation originating from EU law within the following areas:**
 - Submission of tenders and open tendering
 - Financial services, products and markets and prevention of money-laundering and financing of terrorism
 - Product safety and compliance
 - Transport safety
 - Environmental protection
 - Radiation protection and nuclear safety
 - Food and feed security
 - Public health
 - Consumer protection and investor protection, including in the financial sector

- Data protection and security in networks and information systems
- EU competition law and state aid rules
- Corporation tax
- **Serious violations of other legislation, including:**
 - Information about criminal conduct, including violation of a duty of confidentiality, abuse of funds, theft, fraudulent misrepresentation, embezzlement, fraud, data fraud, forgery, hacking and tapping of conversations between others, blackmail and bribery, etc.
 - Serious or repeated violations of other legislation, including legislation on the use of force, tax legislation, the Danish Bookkeeping Act, disregard of a statutory duty to act, and, depending on the circumstances, e.g. legislation aimed at protecting public health, safety in the transport sector or protection of nature and the environment, etc.
 - Sexual harassment and other forms of severe harassment at the workplace, e.g. due to race, gender, language, property matters, national or social origin, political or religious affiliations.
- **Other serious matters, e.g.:**
 - Disregard of professional and technical standards that may result in a risk for the safety and health of persons.
 - Serious errors and serious irregularities in connection with IT operations or IT systems management.
 - Special cases where minor cooperation difficulties involve significant risks, thereby constituting a serious matter.

HOW TO REPORT TO THE WHISTLEBLOWER SCHEME

DM has decided that reports can be submitted in writing via the whistleblower portal, but not verbally.

If you submit a report anonymously, we recommend that you create a login that gives you access to your report and allows you to answer follow-up questions. We recommend this as additional information is often needed to properly assess whether the reported matter falls within the scope of the whistleblower scheme and how best to investigate the reported matter.

HOW ARE REPORTS HANDLED?

All reports are taken seriously and kept strictly confidential. DM has appointed Horten Advokatpartnerselskab to screen all reports to check if the report is covered by the whistleblower scheme and if the report should be investigated further.

Horten is generally assessed to be impartial and competent to screen reports, follow up on reports and communicate with the whistleblower, unless specific circumstances indicate otherwise.

Horten screens all reports received via the whistleblower scheme. Horten notifies DM's whistleblower team of all reports, but without disclosing specific information about the reports, including the identity of the whistleblower or the person to whom the report relates. If Horten estimates that the report falls within the whistleblower scheme, Horten will give DM's whistleblower team access to the report.

DM's whistleblower team consists of:

- Merete Rasmussen
- Helene Grarup Smidt
- Louise Boye Feldborg

If the report relates to one of these persons, Horten will only give access to the report to the other persons in the whistleblower team. This also applies in relation to proposals for decisions to be made in connection with the report.

If a report is to be investigated further, DM can either investigate the matter itself or appoint Horten or others to investigate the report.

When the report has been investigated further, a decision must be made to follow up on the investigation. This decision is made by the management of DM.

PROTECTION AGAINST REPRISALS

If you report to the whistleblower scheme, you are protected against negative consequences in connection with a report submitted in good faith. A report is submitted in good faith when you had reasonable cause to assume that the reported information was correct at the time of the report, and that the information was covered by the whistleblower scheme.

If submitting a report in bad faith, it may have negative consequences for you, and in special cases there may be grounds for dismissal and for filing a police report.

If you experience being met with employment law consequences as an employee because you have used the whistleblower scheme, we will ask you to contact the whistleblower entity, your shop steward or union.

If the whistleblower team is informed that an employee has experienced employment law consequences after having submitted a report in good faith, DM's usual procedures are followed.

THE WHISTLEBLOWER'S RIGHTS

Immediately after having submitted the report, the whistleblower will receive acknowledgement of its receipt.

The whistleblower is entitled to be informed about the proceedings and their outcome. How much or how little may be reported depends on the specific case and may be limited by the rules on secrecy etc.

Data subjects may exercise their rights under Chapter III of the GDPR and the rules on access to documents for both DM and Horten, subject to the limitations provided by legislation, including e.g. the duty of confidentiality in the Whistleblower Act.

A whistleblower reporting in good faith is protected from reprisals, which may be e.g. suspension, termination, relocation, pay reductions and changes of working hours.

DM and Horten may not disclose information in relation to the report to employees who do not have a work-related need for having access to the information.

Horten's contact persons, other members of Horten's whistleblower team and special employees are subject to a duty of confidentiality under the Whistleblower Act and the Criminal Code.

EXTERNAL WHISTLEBLOWER SCHEME

DM encourages reports to be made to DM's whistleblower scheme if the violation can be effectively addressed internally and if the whistleblower believes there is no risk of reprisals.

If the whistleblower assesses that the violation cannot be restrained effectively internally, and there is a risk of reprisals, the whistleblower may also freely report to an external whistleblower scheme. The procedure for reporting to an external scheme can be seen on the Danish Data Protection Agency's website: <https://whistleblower.dk/>.

QUESTIONS

All questions concerning the whistleblower scheme may be addressed to:

– **Søren Hornbæk Svendsen**, Partner and Attorney at Horten

Tel.: +45 5234 4241 and e-mail: shs@horten.dk

– **Louise Boye Feldborg**, Finance and Resource Manager at DM

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