

WHISTLEBLOWER POLICY

CHANGE of Scandinavia A/S, CVR no. 28711328

This whistleblower policy applies to CHANGE of Scandinavia A/S. It is available to employees, business partners and suppliers as well as others.

Introduction, purpose of the scheme

The purpose of this policy is to explain how the whistleblower scheme works and thus create a preventive effect as well as avoid any reluctance to report significant matters.

CHANGE's whistleblower scheme aims, among other things, to improve the opportunities for employees, business partners, etc. to reach out and speak up about illegal or serious matters in a safe and secure way, without the person(s) concerned needing to fear that reporting will have negative consequences.

Above all, CHANGE wants problematic matters to be addressed directly in free and open dialogue with the whistleblower responsible or other relevant employees. If a specific matter is not suitable for discussion in such a forum, a report can instead be submitted confidentially, using CHANGE's whistleblower scheme.

Who can report

Reports can be made by all employees of CHANGE as well as other persons associated with CHANGE, for example business partners, customers, suppliers, external advisers, and board members as well as persons who have attended employment interviews etc.

Who and what can be reported

All illegal or serious violations of the law can be reported. Reporting can also be done if an illegal or serious activity is suspected.

Examples of serious matters include:

- Financial crime, corruption
- Accounting irregularities
- Physical or psychological violence
- Sexual abuse or other inappropriate behavior
- Serious breaches of occupational safety or environmental regulations
- Serious violations of internal policies will also be covered by the whistleblower scheme

Reports can be made of matters committed by employees of CHANGE or where an employee of CHANGE or a person with another close connection to CHANGE is involved.

The whistleblower scheme cannot be used to report minor or non-serious matters. Examples include pay conditions, cooperation difficulties or nonserious violations of internal policies, etc.

In cases of doubt, CHANGE encourages a report to be made rather than the matter not being reported. All reports will be recorded, processed, and taken seriously.

Reporting

Reporting shall be done through the submission form: [WHISTLEBLOWER SUBMISSION FORM](#)

It is not possible to make anonymous reports to CHANGE's internal whistleblower scheme.

If the whistleblower wishes to make an external or anonymous report, we refer to the external whistleblower scheme provided by the Danish Data Protection Authority at <https://whistleblower.dk/indberet>.

It's optional whether the whistleblower makes a report in the internal or external whistleblower scheme.

Business partners, suppliers, etc. must also make an external report to the Danish Data Protection Authority's.

It is not possible to make reports in other ways, as this is confidential personal data that must not be sent without being encrypted.

It is possible when a report is submitted to request a physical meeting.

Who processes the report

The reports are processed by CHANGE's designated person responsible for the whistleblower scheme, HR director Lene Maj Væde.

The person responsible for the whistleblower scheme will notify the management of reports, unless the report concerns the management, in which case the chairman of the board or the deputy chairman will receive notification.

How the report is processed

When CHANGE receives a report, CHANGE's whistleblower unit will confirm receipt within seven days. This will be done by sending an e-mail.

CHANGE's whistleblower unit will then carefully follow up on the report. The content and character of the report are decisive for how to follow up.

The whistleblower unit will initially decide whether the report falls within the scope of the whistleblower scheme. If the report falls outside the scope of the whistleblower scheme or is obviously unjustified, the report will be rejected. The whistleblower will be notified of this.

If the report falls within the scope of the law, the report will be processed. This implies, among other things, that CHANGE's whistleblower unit, depending on the content and nature of the report, will obtain additional information internally within the organisation. Depending on the circumstances, this may also involve further dialogue with the whistleblower.

Examples of follow-up:

- Initiation of an internal investigation in the company
- Orientation of the company's top management or board of directors
- Report to the police or relevant supervisory authority
- Case closed due to lack of or insufficient evidence.

The whistleblower unit will provide feedback to the whistleblower within three months after confirmation of receipt of the report. This means that the whistleblower unit, depending on the content and nature of the report, will inform the whistleblower about which measures have been initiated or are intended to be initiated, and why the unit has chosen this follow-up.

If it's not possible to provide feedback within the deadline, CHANGE's whistleblower unit will inform the whistleblower and whether any further feedback can be expected.

The feedback will comply with applicable legislation, including Data protection Legislation.

After the report

After a report has been submitted, it is possible for the whistleblower, after contacting the whistleblower unit, to gain insight. It is possible that the person responsible for the processing in the whistleblower unit asks additional questions or requests additional documentation or evidence.

Confidentiality and anonymity

Employees associated with CHANGE's whistleblower unit have a special duty of confidentiality in relation to the information included in the reports.

The duty of confidentiality only covers information included in the report. If a report needs to be processed, and further information is needed, the further information will not be covered by the duty of confidentiality.

CHANGE's whistleblower unit treats reports confidentially if it is possible.

Information from a report is processed in accordance with the processing rules in Section 22 of the Whistleblower Act and in the Data Protection Regulation and Act. According to Section 22 of the whistleblower act, CHANGE's whistleblower unit can process personal data, including sensitive information and information about criminal offences, if it is necessary to process a report submitted in CHANGE's whistleblower scheme.

Information from a report can be passed on depending on the circumstances, with the aim of following up on the reports. The whistleblower will be notified prior to disclosure of information about the whistleblower's identity, unless doing so would jeopardize a related investigation or legal proceeding. It could be the case if such notification is assessed to entail a risk that evidence will be hidden or destroyed, that witnesses will be influenced, or if there is a suspicion that the whistleblower has deliberately submitted a false report.

Safety and protection of the whistleblower

All reports made with reasonable cause are protected from retaliation of any nature. If a whistleblower submits a report in bad faith, it can have negative consequences for the whistleblower, including for the employment relationship at CHANGE.

A whistleblower must not be subjected to reprisals, including threats of or attempted reprisals, because the person concerned has made a report to CHANGE's whistleblower unit or an external whistleblower scheme (the Danish Data Protection Authority). Furthermore, the whistleblower must not be prevented or attempted to be prevented from making reports.

Retaliation is understood as any form of unfavorable treatment or disadvantageous consequence in response to an internal or external report which causes or may cause harm to the whistleblower.

The whistleblower cannot be held liable for reporting confidential information if he or she has reasonable grounds to assume (good faith) that the information in a report is necessary to reveal a serious offense or serious matter.

Attempts by CHANGE's employees or management to prevent a whistleblower from making a report or to retaliate against a whistleblower who has reported in good faith will have employment consequences.

Information to the person reported on

CHANGE is obliged to inform the person(s) about whom reports have been submitted. Prior to any briefing, a concrete assessment will be made of which information can be passed on and when. This assessment of briefing the people involved does not have consequences for the disclosure of the reported matters.

The person(s) on whom reports have been submitted will not be informed of who has made a report.

If a submitted report must go to court, it may become relevant that the whistleblower, may be called as a witness.

Contact Information

For questions about CHANGE's whistleblower policy, including the scheme itself, how reporting takes place, please do not hesitate to contact CHANGE's HR Director Lene Maj Væde, lemava@CHANGE.com.