



# Whistle Blowing Policy

APRIL 2023

CHRO



## **WHISTLE BLOWING POLICY DANX Carousel Group**

### **1. The object of the Whistleblowing Policy**

DANX Carousel Group (“**DANX Carousel**”) wishes to encourage an open dialogue on all issues related to DANX Carousel and its subsidiaries’ (“**DANX Carousel Group**”) business methods, compliance with DANX Carousel’s policies or issues which are considered illegal.

The purpose of DANX Carousel Group’s whistleblower system is further to ensure a safe environment in which employees within DANX Carousel Group have the confidence to speak out about reprehensible practices without fear of repercussions. Thus, the whistleblower system is intended to contribute to ensuring that serious errors and omissions or wrongdoings are detected and to the widest extent possible prevented.

The whistleblower system is a supplement to the direct and daily communication at the workplace regarding errors and unsatisfactory conditions, etc.

Reports are filed electronically through the whistleblower system via a web portal, Safe2Whistle, which may be accessed via the internet <https://report.whistleb.com/en/danxcarouselgroup>.

If special country specific requirements apply for you in connection with filling a report, please refer to the relevant subsections of the Whistleblowing Policy stating your country before submitting a report.

### **2. Who can report and where?**

All employees and workers within DANX Carousel Group, including drivers and haulage contractors as well as members of DANX Carousel Group’s management board and members of the board of directors are covered by the whistleblower system and can as such report to the system.

## **Ireland**

This policy also applies to former employees, trainees, interns, work experience trainees, remote workers, part-time and fixed term workers, casual and agency staff, volunteers, shareholders and any members of any administrative, management or supervisory body of DANX Carousel. The policy also applies to those who are in a recruitment or other pre-contractual negotiation with DANX Carousel.

## **UK**

For employees or workers reporting within the UK, a “Worker” for these purposes includes employees, officers, consultants, contractors, apprentices, agency workers and casual workers, each of whom can make a report using the system.

### **3. What to report**

The whistleblowing system is solely for the reporting of serious violations subject to the Danish Whistleblower Protection Act. Thus, you may file a report to DANX Carousel Group’s whistleblowing system regarding

- violations of specific areas of the EU law
- serious offences and other serious matters

In regard to violations of specific areas of the EU law, you may e.g., file a report regarding

- Violations concerning the protection of the environment as well as product safety and compliance. For other areas of relevant EU law, which may be reported about, please refer to article 2 of the EU Directive (EU) 2019/1937 of 23 October 2019 on the protection of persons who report breaches of Union law.

By other serious offences and other serious matters, reports may e.g., concern

- Punishable offences, e.g., abuse of funds, theft, fraudulent misrepresentation, embezzlement, fraud, bribery, etc.

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- Serious or repeated violations of legislation, including e.g., rules pertaining to the environment, unsafe working environment, road traffic legislation etc.
- Serious or repeated violations of material internal guidelines, e.g., on business trips, gifts, financial reporting, etc. Please note that this bullet will not apply for the German entity.
- Serious workplace conflicts, e.g., in the form of sexual harassment or other serious harassment.

Certain disclosures are prescribed by law as “qualifying disclosures”. A “qualifying disclosure” means a disclosure of information that the employee genuinely and reasonably believes is in the public interest and shows that the Company has committed a “relevant failure”. The whistleblower system cannot, in general, be used for expressing dissatisfaction with salary levels, minor offences such as violations of guidelines regarding smoking and drinking of alcohol and less serious workplace conflicts and disagreements.

### **Ireland**

A protected disclosure under the whistleblowing system is a disclosure made by you of relevant information in accordance with law or this policy, which in your reasonable belief, tends to show one or more relevant wrongdoings.

- (a) Information is "relevant information" where it comes to your attention in a work-related context;
- (b) Information comes to your attention in a work-related context where it becomes apparent during current or past work activities, irrespective of the nature of those activities;
- (c) "Relevant information" is information which you reasonably believe tends to show one or more relevant wrongdoings.

A "relevant wrongdoing" means in relation to the workplace that:

- (a) an offence has been committed or is being or is likely to be committed;

- (b) a person has failed, is failing or is likely to fail to comply with any legal obligation other than an obligation arising under the worker's contract of employment or contract of services;
- (c) a miscarriage of justice has occurred, is occurring or is likely to occur;
- (d) the health and safety of an individual has been, is or is likely to be endangered.
- (e) the environment has been, is or is likely to be damaged;
- (f) an unlawful or improper use of funds or resources of a public body or other public money has occurred or is likely to occur;
- (g) that a "breach" has occurred – for the purposes of this policy, a breach means a breach of the laws governing the following matters (non-exhaustive list):
  - (A) financial services, products and markets, and prevention of money laundering and terrorist financing;
  - (B) protection of privacy and personal data, and security of network and information systems;
  - (C) product safety and compliance;
  - (D) transport safety;
  - (E) protection of the environment;
  - (F) radiation protection and nuclear safety;
  - (G) food and feed safety and animal health and welfare;
  - (H) public health;
  - (I) consumer protection; and
  - (J) public procurement.

- (h) A "relevant wrongdoing" also includes information tending to show that any of the above matters has been, is being or is likely to be concealed or destroyed or an attempt has been, is being or is likely to be made to conceal or destroy such information.
- (i) A relevant wrongdoing can include a relevant wrongdoing that occurred, occurs or would occur in Ireland or anywhere else in the world.

To recap, a protected disclosure is a disclosure made by you of relevant information in accordance with law or this policy, which in your reasonable belief, tends to show one or more relevant wrongdoings.

A matter or a concern is not a protected disclosure if:

- (a) It is something which you are required to detect or investigate as part of your role and does not consist of or involve an act or omission on the part of DANX Carousel; or
- (b) It relates to your individual terms and conditions of employment or appointment such as a grievance or complaint relating to your individual circumstances and it does not consist of or involve any act or omission on the part of DANX Carousel;
- (c) It is an individual grievance, bullying or harassment complaint.

If your complaint is an individual grievance, bullying or harassment complaint then the following processes should be used:

- (i) If there is a concern or complaint relating to exclusively personal circumstances at work then the Grievance Procedure should be used;
- (ii) If it is a complaint which falls within the scope of the Bullying and Harassment and Equal Opportunities policies, then that policy should be used.
- (iii) If you are concerned about anything that may be a significant operational risk, a control failure, a breach or a shortcoming in

relation to DANX Carousel systems and controls please ensure that you escalate swiftly to your manager in accordance with normal incident reporting procedures.

It is important to note that this policy does not replace any legal reporting or disclosure requirements. Where statutory reporting requirements and procedures exist, these must be complied with fully.

## **UK**

You may file a report under the whistleblowing system regarding

- violations of specific areas of the EU law
- offences and other matters

With regard to violations of specific areas of the EU law, please refer to above.

By other offences and other matters, reports may e.g., concern

- Information relating to a criminal offence
- Breach of any legal obligation
- Miscarriage of justice
- Danger to the health and safety of any individual
- Damage to the environment
- Deliberate concealing of information about any of above related matters

Please note that it is not necessary for the matter to be serious provided that the report falls within one of the above listed categories. However, you must reasonably believe that the disclosure is 'in the public interest'.

Certain disclosures are prescribed by law as "qualifying disclosures". A "qualifying disclosure" means a disclosure of information that the employee genuinely and reasonably believes is in

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the public interest and shows that the Company has committed a “relevant failure”.

#### 4. **How to report**

If you file a report, the information listed below will generally be useful in connection with further investigation of the issue:

- A description of the issue in question, including date, place, and the name(s) of the person(s) involved
- Any documentation or evidence concerning the violation or other information which may assist the investigation
- It is up to you whether you want to file the report in your own name or anonymously.

If you choose anonymity, it is important that you do not state your name anywhere in the report. In addition, you should be aware that your identity might be inferred from the information you have provided in the report.

DANX Carousel Group may be under an obligation to make the report available to the persons affected by it or by the resulting measures.

#### **Ireland**

DANX Carousel is under no obligation to accept an anonymous report of a relevant wrongdoing. However, DANX Carousel may, at its discretion, accept an anonymous report for further investigation if the following conditions are met:

- (a) the report is issued in writing via the Safe2Whistle portal; and
- (b) the report is made promptly after the matter comes to your attention; and
- (c) the report contains sufficiently specific details such as times, dates, locations, sequence of events and factual details in respect of the subject matter.



There may be limitations on the progress of the investigation where a matter is reported anonymously. DANX Carousel cannot guarantee that it can perform the Diligent Follow Up or furnish the Feedback referred to below in section 9 in response to anonymous reports.

DANX Carousel will endeavor to acknowledge in writing receipt of the report within 7 days on Safe2Whistle where return contact details are provided and to provide Feedback where practical to do so.

If your identity subsequently becomes known to DANX Carousel, DANX Carousel will afford you the same protections against retaliation under this policy as if the report had not been made anonymously in the first place.

## **5. How we handle the issue**

As mentioned above, reports to the whistleblowing system can be made electronically via a web portal, Safe2Whistle, which is accessible via the internet.

Bech-Bruun is the data processor for purposes of managing the whistleblower system. The purpose of using an external party is to ensure impartiality and objectivity in the processing of the reports.

As external administrator of the whistleblowing system, Bech-Bruun receives all reports and will begin by filtering out the reports that do not fall within the scope of the system, cf. clause 3. Filtered out reports are to be processed through the ordinary channels of communication. You will in this regard be encouraged to direct your report to a relevant person, e.g., your immediate manager or your manager's superior.

Reports falling within the scope and purpose of the whistleblower system will be forwarded to DANX Carousel Group's whistleblower unit, who will process and investigate the report. Bech-Bruun will be notified about the outcome of the investigation and will assess whether the matter may be considered as closed, or whether the report should give rise to additional investigations.

The whistleblower unit at DANX Carousel Group consist of Christian Steengaard, Finance Business Partner, and Emma Sønnerfors, HR Manager

Sweden, Finland & Baltics, Kevin Devlin, Operations Excellence Manager, Alison Brindley Group Compliance Manager and Prokhor Shakshin Group Strategic Finance Manager.

Reports concerning a member DANX Carousel Group's whistleblower unit will be processed by Bech-Bruun in collaboration with the remaining members of the whistleblower unit who are not disqualified in regard to investigate the specific case. Reports concerning the management board or members of the board of directors of DANX Carousel Group will be processed by Bech-Bruun in collaboration with the chairman of the board of directors of DANX Carousel. Reports concerning the chairman of the board of directors of DANX Carousel will be processed by Bech-Bruun in collaboration with two members of the board of directors of DANX Carousel who are not disqualified in the relevant case.

No later than 7 days after your report has been received in the whistleblowing system, you will receive a confirmation of the receipt of your report. As a main rule, you will receive a notification concerning the closure of your report no later than 3 months from receiving this confirmation. If the processing of your report requires longer than 3 months, you will receive a notification regarding the reason why further investigation time is necessary. You will as a main rule, within the limits of relevant legislation, receive information about the outcome of your report.

All communication between you and Bech-Bruun will take place over the whistleblower portal. Thus, it is important that you follow your report on the whistleblower portal if you want to receive confirmation of receipt of your report, a reason for why you report require longer processing time and if you want to receive a notification about the outcome of the investigations of your report, since you will not receive any email pertaining to the above listed information.

## 6. **Protection of the whistle-blower**

DANX Carousel does not tolerate harassment, vengeful actions or other types of sanctions against any person who in good faith files a report. Anyone found to have acted in such a manner risk being subject to disciplinary action.

Even though you have not made an anonymous report, your identity will be kept confidential to the extent possible, considering DANX Carousel's need to make a thorough investigation. However, it may be necessary to disclose information about your identity, for instance if the issue has to be reported to the police. In such case you will receive information beforehand.

You may not knowingly or grossly negligent report incorrect or misleading information through the whistleblower system. Persons who report in bad faith are not protected by this whistleblowing policy and may be subject to employment law sanctions, including possible dismissal.

### **Ireland**

DANX Carousel does not tolerate retaliation or penalisation in connection with the making of a protected disclosure. Any such retaliation or penalisation could result in disciplinary action up to and including dismissal for the perpetrator.

If you make a protected disclosure, you are protected from penalisation by reason of the making of the protected disclosure. Penalisation means any direct or indirect act or omission which occurs in a work-related context in connection with the making of a protected disclosure including the following acts:

- (a) Suspension;
- (b) Lay-off;
- (c) Dismissal;
- (d) Other Disciplinary action;
- (e) Demotion, loss of opportunity for promotion or withholding of promotion;
- (f) Transfer of duties, change of location of place of work, reduction in wages or change in working hours;
- (g) Discrimination, disadvantage or unfair treatment; or
- (h) A negative performance assessment or employment reference.

Any person who penalises or retaliates against a person who makes a protected disclosure (as explained in this policy) may be subject to disciplinary procedures.

If a person believes they are subject to penalisation as a result of making a disclosure under this procedure, they should report the matter to HR promptly.

## **UK**

DANX Carousel does not tolerate harassment, vengeful actions or other types of retaliation against any person who files a report of information which they reasonably believe shows or tends to show wrongdoing.

Even though you have not made an anonymous report, your identity will be kept confidential to the extent possible, considering DANX Carousel's need to make a thorough investigation. However, it may be necessary to disclose information about your identity, for instance if the issue has to be reported to the police. In such case you will receive information beforehand.

You must have a reasonable belief that the information you report shows or tends to show that wrongdoing has or is likely to occur. Persons who knowingly report incorrect or misleading information through this whistleblowing policy may be subject to employment law sanctions, including possible dismissal.

### **7. Duty of confidentiality**

Bech-Bruun is together with DANX Carousel Group's whistleblower unit subject to a special duty of confidentiality. Further, any person who is involved in the investigations of a report will be subject to the same special duty of confidentiality in regard to any information that has or is subject of the investigation of the report received through the whistleblowing system.

## **Ireland**

DANX Carousel will ensure that every effort is made to maintain confidentiality and all reasonable steps will be taken to ensure that the identity of the person who has reported a concern under this Policy and any third party mentioned in the report are held in confidence as far as is practical.

There are however limited circumstances where confidentiality cannot be maintained including for example where:

- (a) the person to whom the protected disclosure was made or referred shows that they took all reasonable steps to avoid so disclosing any such information; or
- (b) the person to whom the protected disclosure was made or referred reasonably believes that you are consenting to the disclosure of any such information; or
- (c) the person to whom the protected disclosure was made or referred reasonably believes that disclosing any such information is necessary for:
  - (i) the effective investigation of the relevant wrongdoing concerned; or
  - (ii) the prevention of serious risk to the security of the State, public health, public safety or the environment; or
- (d) the disclosure is otherwise necessary in the public interest or is required by law.

In such instances, DANX Carousel will ensure that information is handled sensitively. The information will only be shared with other DANX Carousel staff as is strictly necessary and save where the notification would jeopardise effective investigation or the prevention of a crime, DANX Carousel will inform you if your identity is to be disclosed and will explain why disclosure is necessary.

#### **8. Notice to the reported person and to other persons**

If information about you is reported in the whistleblower portal, and the report falls within DANX Carousel Group's whistleblower system, you will as a general rule, not receive any information about the processing of your personal data.

If, on the other hand, the report does not fall within DANX Carousel Group's whistleblower system, you will be informed of the processing of your personal data in accordance with the rules of the Data Protection Regulation and the Danish Data Protection Act.

### **Germany**

Section 8 in whole does not apply for the German entity of DANX Carousel Group. Thus, please refer to section 11 regarding the handling of personal data in connection with a reporting via the whistleblower scheme.

## **9. False Reports**

### **Ireland**

If you knowingly or carelessly make false allegations using this Policy, you may be subject to disciplinary action up to and including dismissal.

Where you knowingly or recklessly make a false report and a person against whom you have made a false report suffers loss or damage as a result, they may seek redress against you personally. It is also potentially a criminal offence to make a false report.

This does not mean that you must always be correct in identifying a wrongdoing. You are unlikely to be in breach of this Policy if you make a report relating to a concern which turns out to be wrong, but which was based on a reasonable belief in its truth. It is possible to report a concern which turns out not to be a well-founded concern after investigation.

## **10. Training**

### **Ireland**

You will be requested to attend training on the Protected Disclosures policy when you commenced your employment or engagement.

Designated persons are required to attend refresher training on the Protected Disclosures policy.

## 11. **Data protection**

The processing of personal data in connection with a report received in the whistleblowing system will be on the basis of section 22 of the Danish Whistleblower Protection Act, according to which processing of personal data subject to articles 6, 9 and 10 of the General Data Protection Regulation may take place if the processing of the personal data is necessary to investigate a report received in the whistleblowing system established in accordance with the Danish and Irish Whistleblower Protection Act.

For the German entity, the legal basis for the processing of personal data in connection with a report received in the whistleblowing system will be section 10 of the German Act for Better Protection of Whistleblowers.

For the UK entity, the UK GDPR and Data Protection Act 2018 will apply to the processing of personal data in respect of UK employees.

The General Data Protection Regulation, the Danish and Irish Data Protection Act as well as the German Federal Data Protection Act and the UK GDPR and Data Protection Act 2018, will apply to any further processing of personal data in the whistleblower system.

DANX Group A/S, Vejleåvej 9, 2635 Ishøj, Denmark, CVR number 28665210 is the data controller for purposes of managing the whistleblower system.

For further information with regard to the processing of personal data please refer to the Privacy policy for employees or external parties in Denmark, [https://www.danx.com/About Danx/gdpr](https://www.danx.com/About%20Danx/gdpr), and UK <https://www.carousel.eu/en/privacy-policy/> for rest of Carousel Group.



## **Ireland**

DANX Carousel is required to keep records of every report received under this Policy for so long as is necessary and proportionate.

### **12. Reporting to a Prescribed Person**

#### **Ireland**

It is important to note that while a reasonable belief as to wrongdoing is required in order to make a protected disclosure internally, different and more onerous obligations apply to the making of external disclosures, depending on to whom the disclosure is made.

Concerns should be reported first using the internal reporting procedure set out above. However, you may in certain circumstances make a disclosure to a prescribed person or to the Office of the Protected Disclosure Commissioner (the "**Commissioner**"). In circumstances where you make a disclosure to a prescribed person, you may be asked to cooperate with the prescribed person to the extent as may reasonably and lawfully be required.

A "prescribed person" is a regulatory body that has regulatory inspection and enforcement functions in their sector. The full list of prescribed persons is set out in statute including:

- (a) the Central Bank of Ireland;
- (b) the Health and Safety Authority,
- (c) the Workplace Relations Commission,
- (d) the Data Protection Commissioner.

Before making a disclosure to a prescribed person:

- (a) You must reasonably believe that the information you are disclosing, and any allegation contained in your report are substantially true.
- (b) The report must fall within the description of matters in respect for which the prescribed person or Commissioner has responsibility.

You should contact the prescribed person for details of the conditions for qualifying for protection, the contact details of the person to whom a report may be made, the procedures applicable to the making of reports and the confidentiality regime applicable to reports.

The Commissioner will act as a recipient of last resort in respect of certain reports where no prescribed person or other suitable person can be identified.

A disclosure may be made to an external third party other than a prescribed person or the Commissioner where you reasonably believe that the information disclosed and any allegations contained in it are substantially true and the following applies:

- (a) you have previously made a disclosure of substantially the same information to DANX Carousel Group, a prescribed person or a legal advisor and no appropriate action was taken within the time period specified above; or,
- (b) you reasonably believe that the relevant wrongdoing concerned may constitute an imminent or manifest danger to the public interest, such as where there is an emergency situation or risk of irreversible damage, or

(c) you reasonably believe that there is a risk of penalisation or there is a low prospect of the relevant wrongdoing being effectively addressed if the report is made to a prescribed person.

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Please contact Lise Lauridsen +45 7227 3635, Bech-Bruun, if you have any questions about the Whistleblowing Policy.

You may also file a complaint with the Danish Data Protection Agency (*Datatilsynet*), Carl Jacobsens Vej 35, 2500 Valby.

If you do not feel safe using DANX Carousel Group's whistleblowing system, or due to other reason feel safer using an external whistleblowing system, you may file a report via Danish Data Protection Agency's external whistleblowing system, in which you may file a report either in writing or orally. The Danish Data Protection Agency's whistleblowing system is available via [www.datatilsynet.dk](http://www.datatilsynet.dk).

## **UK**

For UK employees, a complaint about the handling of personal data can be filed with the Information Commissioner's Office via <https://ico.org.uk/make-a-complaint/>.

For employees working within the UK who do not feel safe using DANX Carousel Group's whistleblowing system, please find a list of the relevant prescribed people and bodies for this purpose and the areas for which they are responsible via: <https://www.gov.uk/government/publications/blowing-the-whistle-list-of-prescribed-people-and-bodies--2>.

**Germany**

Please refer to the relevant state data protection authority for reports concerning a data protection violations if you do not feel safe using DANX Carousel Group's whistleblowing system for such.



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