

Whistleblowing guidelines

1. Introduction – what is whistleblowing, and why is it important?

Our whistleblowing service offers a possibility to alert Aarstiderne about suspicions of misconduct in confidence. It is an important tool for reducing risks and maintaining trust in our operations by enabling us to detect and act on possible misconduct at an early stage.

Whistleblowing can be done by any person openly or anonymously.

2. When to blow the whistle?

The whistleblowing scheme can be used to warn of serious risks affecting individuals, business, society or the environment. It could, for example be the following situations at either Aarstiderne or at our suppliers:

- danger to the life or health of individuals, deficiencies in workplace safety and serious forms of discrimination or harassment.
- illegal bookkeeping, accounting control and auditing, attempts at facilitation payment or bribery, financial crime, etc.
- serious irregularities concerning the vital interests of the company, e.g. environmentally damaging processes, fraud concerning organic certification or greenwashing.

Employees are asked to contact their supervisor or manager for issues relating to dissatisfaction in the workplace or related matters, as these issues cannot be investigated in the scope of the whistleblowing.

A person who blows the whistle does not need to have firm evidence for expressing a suspicion. However, deliberate reporting of false or malicious information is forbidden. Abuse of the whistleblowing service is a serious disciplinary offence.

Please note there could be restrictions on the use of a whistleblowing service in certain countries.

3. How to blow the whistle?

There are different ways to raise a concern:

- **Alternative 1** Contact a supervisor or manager within our organisation.
- **Alternative 2** Contact one of the following working environment representatives - see below.
- **Alternative 3** Anonymous or confidential messaging through the whistleblower communication channel to the whistleblowing team: <https://report.whistleb.com/en-GB/aarstiderne>

Working environment representatives:

Avedøre:

Ulrik Holmbjerg, distribution manager. Telefon: 25 20 79 02. Mail: uho@aarstiderne.com

Ali Yildiz, distribution employee: Telefon: 25 27 38 95. Mail: ayi@aarstiderne.com

Barritskov:

Allan Olesen Seyer-Hansen, pack house manager Telefon: 31 22 53 10. Mail: aoh@aarstiderne.com

Tommy Holgaard, pack house employee: Telefon: 23 86 27 21. Mail: toh@aarstiderne.com

Hedensted:

Dorte G. Jensen, teamleader: Telefon: 25 20 79 04. Mail: dgj@aarstiderne.com

Krogerup:

Jacob Dietz, head of people, culture & sustainability: Telefon: 22 70 07 16. Mail: jad@aarstiderne.com

Nanna Gjerding, customer service employee: Telefon: 25 27 37 90. Mail: ngj@aarstiderne.com

We encourage anybody who shares their suspicions to be open with their identity. All messages received will be handled confidentially. For those wishing to remain anonymous, we offer a channel for anonymous reporting. The whistleblowing channel enabling anonymous messaging is administrated by WhistleB, an external service provider. All messages are encrypted. To ensure the anonymity of the person sending a message, WhistleB deletes all meta data, including IP addresses. The person sending the message also remains anonymous in the subsequent dialogue with Aarstiderne's whistleblowing team.

4. The investigation process

THE WHISTLEBLOWING TEAM

Aarstiderne's whistleblowing team consists of CEO Annette Hartvig Larsen and our external board member Mette Maix. They handle the whistleblowing cases received through our whistleblowing channel. Their actions are logged and handling is confidential. When needed, individuals who can add expertise may be

included in the investigation process. These people can access relevant data and are also bound to confidentiality.

If a person raises a concern directly to a supervisor, manager or by contacting the whistleblowing team in person the message is treated according to these guidelines.

INVESTIGATION

All messages are treated seriously and in accordance with these Whistleblowing guidelines.

- No one from the whistleblowing team, or anyone taking part in the investigation process, will attempt to identify the whistleblower.
- The whistleblowing team can, when needed, submit follow-up questions via the channel for anonymous communication.
- A message will not be investigated by anyone who may be involved with or connected to the misgiving.
- The whistleblowing team decides if and how a whistleblowing message should be escalated.
- Whistleblowing messages are handled confidentially by the parties involved.

WHISTLEBLOWER PROTECTION IN THE CASE OF NON-ANONYMOUS WHISTLEBLOWING

A person expressing genuine suspicion or misgiving according to these guidelines will not be at risk of losing their job or suffering any form sanctions or personal disadvantages as a result. It does not matter if the whistleblower is mistaken, provided that he or she is acting in good faith.

Subject to considerations of the privacy of those against whom allegations have been made, and any other issues of confidentiality, a non-anonymous whistleblower will be kept informed of the outcomes of the investigation into the allegations.

In cases of alleged criminal offences, the whistleblower will be informed that his/her identity may need to be disclosed during judicial proceedings.

PROTECTION OF, AND INFORMATION TO, A PERSON SPECIFIED IN A WHISTLEBLOWER MESSAGE

The rights of the individuals submitting the message or specified in a whistleblower message are subject to the relevant data protection laws. Those affected will be entitled to the right to access data relating to themselves and should the information be incorrect, incomplete or out of date to require amendments or deletion of data.

DELETION OF DATA

Personal data included in a whistleblowing messages and investigation documentation is deleted when the investigation is complete, with the exception of when personal data must be maintained according to other applicable laws. Permanent deletion is carried out 30 days after completion of the investigation.

Investigation documentation and whistleblower messages that are archived should be anonymised under GDPR; they should not include personal data through which persons can be directly or indirectly identified.

5. Legal basis of the Whistleblowing guidelines

This policy is based on the EU General Data Protection Regulation, EU Directive on whistleblower protection and national legislation on whistleblowing.

6. Transfer of personal data outside the EEA

Data is stored within the EU. There is a general prohibition on the transfer of personal data out of the European Economic Area (EEA) unless specific mechanisms are used to protect data.