

# WHISTLEBLOWER

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## 1. Purpose of the whistleblower scheme.

Orskov Yard wants an open corporate culture where everyone can come forward freely, and report suspected irregularities or illegalities regarding Orskov Yard's employees, management, board and other stakeholders.

Orskov Yard's employees will often be the first to discover irregularities or fraudulent behavior. However, it often turns out that most people are reluctant to proceed with their suspicions. In recognition of this, Orskov Yard has chosen to set up a whistleblower scheme where all employees can report violations or omissions in relation to legislation as well as other serious and sensitive matters.

The purpose of the whistleblower scheme is to increase the opportunity for Orskov Yard's employees to

- To comment on illegal or objectionable matters
- To protect the persons who report information to the whistleblower scheme
- To detect errors and omissions

The whistleblower scheme is a supplement to the direct and daily communication at Orskov Yard about errors and unsatisfactory conditions etc. Problems should therefore initially be resolved by contacting e.g., the employee's immediate manager, trade union representative or directly to management.

## 2. Scope of the whistleblower scheme

Orskov Yard's whistleblower scheme gives employees the opportunity to make anonymous reports if there is a justified suspicion of serious and reprehensible conditions or illegalities that could result in punishment, financial loss or serious damage to Orskov Yard's reputation.

## 3. Reporting via the whistleblower portal

All employees and board members can apply anonymously or with an indication of identity and contact information. Both current and former employees can make a report.

Likewise, the whistleblower portal allows external stakeholders to report, for example customers, suppliers, business partners etc.

## 4. Content of the report

Only persons connected to Orskov Yard may be reported.

The report may relate to the following categories:

- Employees in Orskov Yard, i.e., where an employment relationship has been established between Orskov Yard as employee and the employee as employee. The form of employment is not relevant (permanent, part-time, hourly, temporary, temp)
- Board members
- Collaborators and suppliers
- Basic system failure that cannot be attributed to a particular person or persons

## 5. Circumstances that can be reported via the whistleblower portal

The report must relate to serious legal offences, misdemeanors or other serious matters or suspicions thereof. Reports can only be made on:

- Serious and/or criminal matters such as theft, embezzlement, fraud, bribery, corruption, accounting fraud/manipulation, improper use of assets, misuse of financial resources, etc.
- Serious conditions regarding discrimination, violence, assault, and harassment
- Gross violation of internal guidelines (gross violation means systematic, repeated, and significant violation of internal guidelines of internal procedures and guidelines)

Knowledge of or a reasonable suspicion that such matters have been committed is assumed.

Inquiries that are related to the employment relationship, e.g., absenteeism, difficulties in working together, smoking, alcohol, clothing, pay, etc., as well as conditions that are not serious, must not be reported via the whistleblower portal, but handled via for example, the immediate manager, personnel department, union representative, etc.

To the extent possible, the report must be documented by attaching relevant documents in digital form.

## 6. Reporting procedure

Reports can only be made electronically by filling in and sending an online questionnaire, which can be accessed via the following link: <https://orskov.whistleportal.net/#/> which is also referred to on Orskov Yard's web side.

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Reports cannot be made in any other way, as a report typically contains confidential information which must not be sent over the open internet without encryption.

Reports can be sent in Danish or English.

## 7. Confidentiality and Anonymity

All information is treated confidentially and with discretion.

If a report is to be submitted anonymously, it is crucial that no contact information is disclosed (name, e-mail address, telephone number, etc.), and that the reporter is aware of removing metadata from files when attaching documentation, and that the reporter does not disclose information, that can be directly traced back to the person concerned.

Should an investigation be subject to an external body, e.g., the police, Orskov Yard may be forced to disclose the identity of the reporter, if Orskov Yard is aware of this.

If information is reported from Orskov Yard's network or another monitored network, there may be a risk that visits to the whistleblower portal are logged internally as part of the general logging of user activities. This risk can be avoided by entering the web address itself in a browser on a private or public computer that is not connected to a monitored network.

The whistleblower portal is designed to eliminate or limit the storage of information when visiting and using the portal. The whistleblower portal supports the use of a TOR browser, which can be used to visit the whistleblower portal and ensure anonymity to the greatest extent possible.

## 8. Processing of reports

BDO Statsautoriseret revisionsaktieselskab (subsequently BDO) has been hired by Orskov Yard as data processor. BDO delivers and administers the technical solution for the whistleblower scheme (the whistleblower portal)

The reports submitted via the whistleblower portal are accessed by a few trusted employees at Orskov Yard, who receive, register, and process the reports.

An initial review of the report is carried out to assess whether it falls within the scope of the whistleblower scheme, whether there

is a need for actual case management of the matter, or whether the report can be dismissed as obviously unfounded (for example, if the report deals with matters or is reported by a person who is not covered by the whistleblower scheme)

If there is a basis for substantive treatment of the report, a closer investigation of the relationship is initiated. If necessary, assistance for the processing is obtained, for example from legal or other external advisers.

## 9. Processing of personal data

Processing of personal data submitted including collection, storage, and possible disclosure, is subject to applicable data protection legal regulations.

Processing of personal data is carried out based on § 22 of the Danish Act on the Protection of Whistleblowers, which allows the processing of personal data when it is necessary to process reports received as part of a whistleblower scheme. This processing takes place in accordance with the requirements of data protection legislation.

## 10. Processing of reported cases

It is possible to report anonymously – and at the same time follow the case via a 16-digit key code, which is displayed after submitting the report via the whistleblower portal.

It is possible to communicate anonymously with Orskov Yard using the 16-digit key code. The communication channel is used to acknowledge the receipt of the report, and it provides the opportunity to ask any additional questions to the reporter without knowing the person's identity. This can be a way of ensuring that the report is sufficiently disclosed so that it can be processed.

The communication channel will also be used to communicate a possible conclusion on the case the reporter if the person in question is anonymous. In cases where the reporter is anonymous, the following deadlines apply in the whistleblower portal:

- Receipt of the report is acknowledged within seven days.
- Case processing takes place as quickly as possible, and it is aimed that the case processing does not exceed three months.
- A conclusion on the case is communicated to the reporter via the anonymous communication channel.

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- As a starting point, all cases are deleted from the whistleblower portal within 90 days of the time of reporting, unless the deadline is manually extended by the recipient.
- The reporter has access to the case via the whistleblower portal and the 16-digit key code, until the case is deleted. However, the reporter has maximum access to the case for one year from the time of reporting.

## 11. The person the reported information relates to.

Unless special, significant, and justified investigative considerations apply, the person to whom the reported information relates will be notified of the processing of the case once the report has received and an investigation has been initiated.

## 12. Rights

Reports submitted in good faith will not adversely affect the reporting party. Reports made in bad faith or made to harass or harm the person the reported information relates to may have consequences for the reporter (for example lead to a police report or have employment law consequences)

Persons who submit information to the whistleblower scheme will, as a rule, be informed about the processing of the case and any outcome.

## 13. Deletion of data

If the report does not fall within the framework of the whistleblower scheme, or if the report is unfounded, the personal data will be deleted immediately.

Personal information is also deleted when it is no longer necessary to store it, including when the investigations have been completed.

Reports are generally deleted after 90 days in the whistleblower portal, unless the deadline is manually extended by the recipient.

The general deletion rules also apply. If, based on the collected information, a disciplinary sanction is implemented against an employee, or there are other reasons why it is factual and necessary to continue to store information about an employee, the information will be stored in the relevant HR records.

## 14. Questions.

All questions regarding the whistleblower scheme can be addressed in writing by mail to Orskov Yard's managing directors or by telephone, look at Orskov Yard's website.

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