



# DS GRUPPEN A/S

## Whistleblower policy



2025

# Whistleblower policy

## Purpose:

DS Gruppen A/S ("DS Gruppen") has established a whistleblower scheme to enable current and former employees in DS Gruppen ("whistleblowers") to report concerns and reasonable suspicions about actual or potential breaches, which occurred or are very likely to occur, and about attempts to conceal such breaches.

Whistleblowers are encouraged to report such suspicions and concerns as soon as possible in the knowledge that they are able to do so without fear of intimidation, harassment, retaliation, reprisals, discrimination, or adverse employment consequences because of such a report.

## Scope:

In accordance with the Danish Whistleblower Protection Act, DS Gruppen's whistleblower scheme covers reporting of non-compliance with EU law, in accordance with the material scope of the Directive (EU) 2019/1937 of the European Parliament and of the Council on the protection of persons who report breaches of Union law, serious breaches of applicable law and other serious matters, including the following:

- Criminal offences, including fraud, embezzlement, misuse of assets, forgery of documents, accounting manipulation, bribery, corruption, money laundering and terrorist financing
- Competition law breaches and public procurement law breaches
- Serious or repeated breaches of occupational health and safety legislation
- Breaches of environmental regulations and laws on the prevention of the environment pollution
- Breach of professional secrecy

- Breach of protection of privacy and personal data
- Serious breaches of important internal rules and guidelines in DS Gruppen (e.g. the individual companies' handbooks and Code of Conduct)
- Discrimination, severe bullying, severe harassment, physical violence, threats and sexual abuse

The above are only examples. Whistleblowers who are in doubt as to whether or not their reports fall within the scope of the whistleblower scheme are encouraged to use our whistleblower scheme. All reports made through the whistleblower scheme will be assessed and reports that fall within the scope of the whistleblower scheme will be handled as whistleblower reports.

Other matters, including HR matters, minor breaches of DS Gruppen's internal guidelines, complaints about other employees' behaviour or incompetencies, including information on less serious workplace conflicts and disagreements are not covered by the scope of whistleblower scheme. These types of matters must be raised in a dialogue with an immediate manager.



**Birgitte R. Svejstrup**  
Group HR Business Partner,  
DS Gruppen A/S







## Roles and responsibilities

**DS Gruppen.** The whistleblower scheme covers DS Gruppen A/S including all associated companies and subsidiaries.

**PwC.** The whistleblower reporting channel is operated by an external third party, PwC Statsautoriseret Revisionspartnerselskab. PwC is an independent audit, tax and advisory firm, who receives reports on behalf of DS Gruppen to ensure an independent channel for whistleblowers to report their concerns. All reports received through the reporting channel are assessed by PwC in order to determine if the reports fall within the scope of the whistleblower scheme. PwC furthermore evaluates in each case who in DS Gruppen is impartial and competent to handle the report in question and ensures that the report is not forwarded to a person whom the whistleblower report relates to either directly or in-

directly, or where there may be a risk of conflict of interest.

**Employees.** All employees of DS Gruppen are obliged to collaborate loyally during investigations of whistleblower reports.

**The Group HR Business Partner of DS Gruppen.** The Group HR Business Partner of DS Gruppen (the "Group HR Business Partner") is responsible for the whistleblower scheme.

The Group HR Business Partner is responsible for deciding whether investigations of whistleblower reports shall be conducted, and, in the affirmative, whether the investigation shall be conducted internally and/or with external assistance.

In addition, the Group HR Business Partner is responsible for:

- Proper management of the whistleblower scheme, including diligent follow-up on whistleblower reports
- Maintaining a whistleblower procedure describing the process for handling whistleblower reports, including internal investigations of whistleblower reports
- Maintaining an overview of received whistleblower reports
- Reporting to the Board of Directors of DS Gruppen annually about the number of reports handled and notifying the Board of Directors in case a whistleblower report concerns serious matters

## Submitting a report

Whistleblowers can submit reports confidentially through the whistleblower scheme on the following link: [whistleblowersoftware.com/secure/DS Gruppen](https://whistleblowersoftware.com/secure/DS-Gruppen)

While whistleblowers are encouraged to report through DS Gruppen's whistleblower reporting scheme, they may also decide to use the external whistleblowing reporting schemes set up by the authorities.

## The procedure for handling reports

All whistleblower reports are received by PwC. PwC will confirm the receipt of the report directly to the whistleblower within 7 days of receiving the whistleblower report.

PwC initially makes an assessment of whether the



report is covered by the scope of the whistleblower scheme and evaluates if the Group HR Business Partner is impartial and can handle the whistleblower report to ensure that the whistleblower report is handled by an impartial, independent and competent designated person in DS Gruppen.

If the Group HR Business Partner is absent, if the report concerns the Group HR Business Partner or where there may be another risk of conflict of interest, the responsibility will lie with DS Gruppen's Co-CEO's.

If the C-CEO's are absent, if the report concerns the Co-CEO's or where there may be another risk of conflict of interest, the responsibility will lie with the Chairman of the Board of Directors.

This way it can be ensured that the whistleblower report is handled by an impartial, independent and competent designated person in DS Gruppen.

If the report does not fall within the scope of the whistleblower scheme, it will be forwarded to DS Gruppen with a notice to this effect. Consequently, as there is no basis for processing the report, it will immediately be deleted.

If the report falls within the scope of the whistleblower scheme, PwC will forward the report to DS Gruppen, who will then decide if there is a basis for conducting an investigation and determine the appropriate steps to take on the basis of the report.

If a report is overtly unfounded, if the matter is unspecified or if the matter cannot be investigated because it contains very broad allegations without further details, an investigation will not be initiated.

#### **DS Gruppen may conclude the following based on an investigation of a whistleblower report:**

- The investigation is closed if the report is unfounded
- The investigation is closed by giving a reprimand/warning
- The investigation is closed with an expulsion/dismissal of an employee
- The investigation is closed with a recommendation to change policy/procedure/guidelines
- The investigation is handed over to the police for further investigation

#### **Procedure for follow-up with the whistleblower (feedback)**



DS Gruppen has a duty to follow up on whistleblower reports objectively, promptly and confidentially. DS Gruppen has a clear commitment to ensure that appropriate actions are taken.

DS Gruppen will provide feedback to the whistleblower in accordance with the Danish Whistleblower Act, section 20(2), para 3. DS Gruppen will inform the whistleblower about the actions envisaged or taken as a follow-up and the grounds for choosing this follow-up within 3 months of submitting the whistleblower report. If no action is to be taken, the reason for this will be explained.

#### **Confidentiality and objectivity**

A special duty of confidentiality applies to those who handle and investigate reports. All investigations of whistleblower reports are carried out with due respect for maintaining and ensuring independence, confidentiality, data protection and data security.



DS Gruppen and PwC will keep information about the identity of the whistleblower and any persons mentioned in the whistleblower reports confidential to the greatest possible extent.

### **Whistleblower protection**

DS Gruppen does not tolerate harassment and retaliation against whistleblowers. No whistleblower will be victimised for raising a matter through the whistleblower scheme as long as the whistleblower has raised a legitimate concern in good faith. Employees who in good faith make a report will not be subject to negative consequences, including consequences of an employment law nature, even if the report proves to be unfounded.

### **Personal data**

Personal data and information submitted through the whistleblower scheme is processed for the purpose of establishing a whistleblower scheme in DS Gruppen that can be used for reporting potential cri-

iminal offences and/or irregularities of major concern to DS Gruppen.

The legal basis for processing such personal data follows from Regulation (EU) 2016/679 ("GDPR"), Article 6 (1) on the processing of personal data, Article 9 (2) on the processing of special categories of personal data, and Article 10 on personal data relating to criminal convictions and offences, if it is necessary to process and handle a whistleblower report.

Furthermore companies are subject to any local laws relating to personal data protection of the countries in which they operate.

The personal data processed within the whistleblower reporting channel is retained only for the period necessary to achieve the purposes for which the data are collected unless a legal obligation or another legal ground for longer data retention exists.



Personal data will be deleted after the completion of the initial investigation, if it turns out that the whistleblower report is unfounded. If an actual investigation is initiated on the basis of the whistleblower report, personal data will be deleted within 6 months after the investigation has been completed. Substantiated reports which contain information that may lead to disciplinary, civil or criminal responsibility are kept until the conclusion of the respective proceedings as per the requirements of the applicable law.

If the case is handed over to the police or another relevant authority, the relevant authority will retain the personal data for as long as the case is ongoing. Personal data will be deleted as soon as the case has been settled by the relevant authority.

All reports will be stored securely and the information will be limited to as few people as possible. Data subjects can forward comments or questions about the processing of personal data to DS Gruppen.

Data subjects have the right to submit a complaint to the Danish Data Protection Agency, which is an independent public authority that supervises compliance with the rules on protection of personal data or another Data Protection Agency in their home country. A list of national Data Agencies can be found at: <https://edpb.europa.eu/>.

### Rights of persons concerned

The persons subject to an internal investigation must be informed about the investigation as soon as possible, however only at a time where such information may not compromise the investigation or the integrity of the investigation itself.

The person concerned must be informed about (1) who is in charge of the investigation, (2) the facts he/she is under suspicion of, (3) the persons expected to receive information about the investigation and (4) how to exercise his/her rights to access, rectify and delete data.

The Whistleblower Act stipulates a strict duty of confidentiality regarding whistleblower reports and the investigation hereof, a deviation from the right to be informed and the right to access personal data. Thus, there may be restrictions to these rights. Persons concerned have the right to submit a complaint to the Danish Data Protection Agency or to contact DS Gruppen.



### Disciplinary sanctions

Serious violations of the law or internal rules and guidelines issued by DS Gruppen are sanctioned in accordance with the law and the applicable rules adopted by DS Gruppen.

DS Gruppen does not accept that an employee intentionally submits incorrect or misleading information via the whistleblower scheme. If a whistleblower intentionally makes a false report, this may have disciplinary sanctions and negative employment law consequences, including termination of employment, civil and/or criminal law consequences. Employees who in good faith make a report will not be subject to negative consequences, including consequences of an employment law nature, even if the report proves to be unfounded.





Samsøvej 2 · DK-9500 Hobro

Tel.: +45 96 57 60 60 · [ds@ds-gruppen.dk](mailto:ds@ds-gruppen.dk)

[www.ds-gruppen.dk](http://www.ds-gruppen.dk)

