

**WHISTLEBLOWER POLICY ON
THE SUND & BÆLT GROUP'S WHISTLEBLOWER SCHEME**

WHISTLEBLOWER POLICY

1 INTRODUCTION

1.1 This whistleblower policy sets out the purpose of the Sund & Bælt Group (hereinafter referred to as "**Sund & Bælt**") having a whistleblower scheme, how the whistleblower scheme works, who can use the whistleblower scheme and what must be reported via the scheme.

1.2 The whistleblower scheme covers the following companies:

Sund & Bælt Holding A/S, Sund & Bælt Partner A/S, Brobizz A/S, Brobizz Operatør A/S, A/S Femern Landeanlæg, Femern Bælt A/S, A/S Storebæltsforbindelsen, A/S Øresundsforbindelsen, Havnetunellen A/S and Kattegatforbindelsen A/S.

2 BACKGROUND AND OBJECTIVES

2.1 The purpose of the whistleblower scheme is to ensure that a whistleblower, as defined in this whistleblower policy, can quickly and confidentially report violations or potential violations covered by Sund & Bælt's whistleblower scheme in writing via a special, independent and autonomous channel.

2.2 Pursuant to Section 9 of the Act on the Protection of Whistleblowers (hereinafter referred to as "**the Whistleblower Act**"), Sund & Bælt Holding A/S is obliged to establish a whistleblower scheme (hereinafter referred to as "**the Statutory Scheme**"), while it has been decided to include the other companies listed under point 1.2 of this scheme on a voluntary basis (hereinafter referred to as "**the Voluntary Scheme**").

2.3 Different rules apply depending on whether a report is covered by the Statutory Scheme or the Voluntary Scheme. Point 10.1 of the Whistleblower Policy only applies to reports under the Statutory Scheme, while point 10.2 only applies to the Voluntary Scheme. If a report concerns a company in both the Statutory Scheme and the Voluntary Scheme, the report falls under the Statutory Scheme.

2.4 In the following, the Statutory Scheme and the Voluntary Scheme are collectively referred to as "**the Scheme**"

3 WHO MAY USE THE SCHEME?

3.1 The scheme may be used by employees, members of the management board and the board of directors, voluntary as well as paid and unpaid trainees (all hereinafter referred to as "**whistleblower**") who report violations that they have obtained access to in connection with work-related activities

3.2 Persons covered by point 10.1.8 can also report under the Scheme.

3.3 Persons who are not covered by those listed in point 3.1 or 10.1.8 may not report via the Scheme but are directed to report via the usual communication channels. If the conditions are otherwise met, a report can be made via Datatilsynet's (the Danish Data Protection Authority's) external whistleblower scheme, as described in point 11.

4 WHAT MAY BE REPORTED VIA THE SCHEME?

4.1 Any information, including reasonable suspicion of actual or potential violations or serious matters covered by point 4.2, which have occurred or are likely to occur in Sund & Bælt, as well as attempts to conceal such breaches, are violations that can be reported.

4.2 The report must concern violations or potential violations covered by the Whistleblower Act, defined as actions or omissions that:

(i) constitute a serious offence or an otherwise serious matter, such as:

Violation of any duty of confidentiality, misuse of financial resources, theft, fraud, embezzlement, bribery, breach of occupational safety, any form of sexual harassment or serious harassment, e.g. bullying, violence and harassment due to race, political or religious affiliation.

(ii) are illegal under EU law in a range of specific areas, including:

Public procurement, money laundering, transport safety or environmental protection.

In this regard, reference is made to this list, which sets out the legislation covered by the Scheme.

4.3 The Scheme may only be used to report violations or potential violations of the regulations set out in point 4.2 that have taken place or are likely to take place in the Sund & Bælt organisation, including those committed by, for example, employees, the management board or members of the board of directors of Sund & Belt. In this regard, it is noted that the above-mentioned conditions can be reported, even if the violation cannot be attributed to a single person, but is, for example, due to a fundamental system error in Sund & Bælt.

5 CONTENTS OF THE REPORT

5.1 To aid the further investigation of the report, the whistleblower must explain the offence factually and precisely. It is not possible to undertake a deeper investigation of a report if the report is not specific or only contains general accusations.

5.2 It is therefore important that the whistleblower – as far as possible – provides the following information:

A description of the offence, who is involved, whether others are aware of the suspicion of the offence, whether management is aware of the offence, whether there are documents supporting the offence, whether and where further information about the offence can be found, how long the offence has been going on and whether the whistleblower is aware of attempts to conceal the violation.

5.3 Clearly unfounded reports will not be investigated further.

6 HOW TO REPORT AND TO WHOM THE REPORT SHOULD BE COMMUNICATED?

6.1 Sund & Bælt has established a whistleblower unit that:

- (a) receives reports and has contact with the whistleblower;
- (b) follows up on reports; and
- (c) gives feedback to the whistleblower.

6.2 The whistleblower unit, which handles the tasks in point 6.1, consists in part of two lawyers from Plesner Advokatpartnerselskab (**hereinafter "Plesner"**), and in part of an impartial group of people in Sund & Bælt.

6.3 Written reports are made via Plesner's whistleblower scheme, which can be found on Sund & Bælt's website: <https://whistleblower.plesner.com/client/SundogBaelt>.

6.4 Written reports are received by two lawyers at Plesner. Plesner undertakes a competence assessment of who in the whistleblower unit can process the report and forwards the report to the relevant persons (**hereinafter "Case Handlers"**) at Sund & Bælt. Before the report is forwarded, Plesner assesses whether the report falls within the Scheme's scope.

6.5 The Case Handlers who are appointed to receive and follow up on reports have a duty of confidentiality with regard to information included in the report.

7 ANONYMITY

7.1 Sund & Bælt encourages the whistleblower to disclose [their] identity in connection with a report, so that the Case Handlers have the opportunity to ask clarifying questions and subsequently be able to inform them about the further progress of the investigation. However, it is possible to communicate anonymously between Plesner and a whistleblower who chooses to remain anonymous (see points 7.3 & 7.4).

7.2 If the whistleblower chooses to make an anonymous report, it is recommended that, in order to ensure complete anonymity, that the whistleblower uses a private PC or, for example, a PC located in a public library.

7.3 Plesner makes a communication module available, which allows the whistleblower to communicate with Plesner in order to provide additional information about the matter reported, and which Plesner passes on to the Case Handlers. An anonymous whistleblower can thus provide additional information to Plesner via the communication module and remain anonymous.

7.4 The communication module is accessed via the above link to the Scheme (see point 6.3). It is important that an anonymous whistleblower regularly accesses the communication module to check whether Plesner has asked more information.

8 INFORMATION FOR THE WHISTLEBLOWER

8.1 The whistleblower receives:

- an acknowledgment of receipt of the report within seven days of receipt thereof; and

- feedback as soon as possible and, as a general rule, within three months from the confirmation of receipt of the report.

8.2 Feedback is understood to be a notification on measures taken by Sund & Bælt to assess the accuracy of claims in the report and, where relevant, to address the reported violation.

8.3 Depending on the circumstances, and where necessary, there may be a need to extend the time frame for feedback due to the specific circumstances of the case. In such instances the whistleblower is notified of the extension.

9 INFORMATION TO AND PROTECTION OF THE PERSON CONCERNED

9.1 Once a preliminary investigation has taken place and all relevant evidence has been secured, the person concerned – i.e. the person who is reported under the Scheme – is notified of among other things:

- the identity of the Case Handler(s) responsible for investigating the report; and
- the matters to which the report relates.

9.2 If the report has been made under the Statutory Scheme, the person concerned has, according to the Whistleblower Act, the right to protection of their identity during the proceedings and the right to an effective defence. The person concerned will therefore in certain cases have the right to be informed of the whistleblower's identity, if this is necessary for the person concerned to be able to exercise the right to an effective defence.

9.3 Sund & Bælt also respects the rights of the person concerned in accordance with the GDPR regulations. Reference is also made to the respective companies' privacy policy for the Scheme.

10 WHISTLEBLOWER PROTECTION

10.1 The Statutory Scheme

10.1.1 Pursuant to the Whistleblower Act, if the whistleblower has reported under the Statutory Scheme the whistleblower is protected against reprisals, such as suspension, dismissal, demotion or other adverse treatment. The protection only applies if all the following conditions are met:

- The person making the report meets the conditions for being a whistleblower (see point 3); and
- The whistleblower had reasonable grounds to assume that the information reported was correct at the time of the report and that the information fell within the scope of the Whistleblower Act (see point 4.2).

10.1.2 If the whistleblower reports in bad faith and knows full well that the reported information is incorrect, the whistleblower is not protected against reprisals. Depending on the circumstances, the whistleblower may be fined if false reports are deliberate. It can also have employment law consequences, including dismissal.

10.1.3 The whistleblower is also protected against disclosure of the whistleblower's identity and other information from which the whistleblower's identity can be established either directly or indirectly. Disclosure of such information to those other than the whistleblower unit requires the whistleblower's prior express consent.

10.1.4 Information about the whistleblower's identity may, however, be disclosed to other public authorities without consent, if the disclosure is made to counter violations, or with a view to ensuring the right of defence of persons concerned, including any legal proceedings regarding the reported matter. The whistleblower will be notified of such disclosure unless notification would jeopardise related investigations or legal proceedings.

10.1.5 If the whistleblower has intentionally revealed their identity in connection with the publication of a reported matter, the special considerations for protecting the whistleblower's identity do not apply. In such cases, information about the whistleblower's identity will be disclosed in accordance with the GDPR regulations.

10.1.6 Other information from the report, and therefore information that does not reveal the identity of the whistleblower, is only passed on to persons outside the whistleblower unit as a follow-up to a report or to counter a potential violation of the matters set out in point 4.2.

10.1.7 If the whistleblower unit launches a case when processing the report, information collected in this connection is not covered by the Whistleblower Act, including the protection in this section, 10.1.

10.1.8 The protection provided in this section includes the following persons in addition to employees:

1) Intermediaries;

2) Third parties who are connected to the whistleblower and who risk being exposed to reprisals in a work-related context (e.g. a colleague); and

3) Companies and authorities that the whistleblower owns or works for or is otherwise associated with in a work-related context (e.g. a company that the whistleblower owns).

10.2 The Voluntary Scheme

10.2.1 A whistleblower who reports in good faith under the Voluntary Scheme will not be subject to reprisals. Conversely, a whistleblower who makes a report in bad faith and knowing full well that the reported information is incorrect will not be protected against reprisals, etc.

10.2.2 It is important to note, however, that the whistleblower who reports in good faith under the Voluntary Scheme is not covered by the Whistleblower Act and the statutory protection therein.

10.2.3 The identity of the person making the report will, as a rule, not be passed on to the person to whom the report relates. However, it should be noted in this connection that Sund & Bælt also observes the GDPR regulations regarding the duty to provide information and the right of access to the person concerned and the whistleblower.

10.2.4 The whistleblower's identity will be disclosed if it turns out that a deliberately false report has been submitted, or if Sund & Bælt has a duty to publish the information.

11 EXTERNAL WHISTLEBLOWER SCHEMES

11.1 A whistleblower who intends to make a report under the Statutory Scheme can instead choose to report via the Datatilsynet (the Danish Data Protection Authority) external whistleblower scheme, for example if the whistleblower is concerned about reprisals. Datatilsynet's external whistleblower scheme can be accessed at <https://whistleblower.dk/indberet>.

11.2 It should be emphasised that the whistleblower is free to choose between reporting under the Scheme or the Danish Data Protection Authority's external whistleblower scheme.

12 DATA SECURITY AND DATA STORAGE

12.1 Sund & Bælt registers all reports received via the Scheme in accordance with applicable regulations. Sund & Bælt stores a report for as long as is necessary and proportionate to comply with the requirements that follow from Danish legislation.

12.2 All reports will be stored securely, and it will only be possible for appropriate people in the whistleblower unit to access the information.

12.3 For details on Sund & Bælt's processing of personal data and storage of reports in the Scheme, please refer to the respective companies' privacy policies for the Scheme.

13 QUESTIONS

13.1 If you have any questions regarding this whistleblower policy, you are welcome to contact HR manager, Henrik Hartmann (hmh@sbfdk).

14 UPDATES

14.1 This whistleblower policy was last updated: May 2022.