

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

WHISTLEBLOWER POLICY

1. INTRODUCTION

- 1.1. This whistleblower policy describes the purpose of the Sund & Bælt Group's (hereinafter referred to as "**Sund & Bælt**") whistleblower scheme, how the whistleblower scheme works, who can use the whistleblower scheme and what may be reported through the whistleblower 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 PURPOSE

- 2.1. The purpose of the whistleblower scheme is to ensure that a whistleblower, as defined in this whistleblower policy, can report in writing, quickly and confidentially, through a dedicated, independent and autonomous channel, any breaches or potential breaches covered by the Sund & Bælt Whistleblower Scheme.
- 2.2. Sund & Bælt Holding A/S is obliged under Section 9 of the Danish Whistleblower Protection Act (hereinafter referred to as "the **Whistleblower Act**") to establish a whistleblower scheme (hereinafter referred to as "**the Mandatory Scheme**"), while it has been decided to include the other companies under point 1.2 in the whistleblower 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 mandatory scheme or the voluntary scheme. Point 10.1 of the whistleblower policy applies only to reports submitted under the mandatory scheme, while point 10.2 applies only to reports submitted under the voluntary scheme. If a report concerns a company under both the mandatory and the voluntary scheme, the report falls under the mandatory scheme.
- 2.4. In the following, the mandatory scheme and the voluntary scheme are referred to collectively as the "**Scheme**".

3. WHO CAN USE THE SCHEME?

- 3.1. The whistleblower scheme may be used by employees, members of the management and supervisory boards, volunteers and paid and unpaid trainees who report information on infringements to which they have gained access in the course of their work-related activities (hereinafter referred to as "**whistleblowers**").
- 3.2. Persons covered by point 10.1.8 may also report under the whistleblower scheme.
- 3.3. Persons who are not covered by the scope of persons referred to in points 3.1 or 10.1.8 cannot report via the whistleblower scheme, but are referred to report via the usual communication channels. If the conditions are met, reporting can be done through the Danish Data Protection Agency's external whistleblower scheme, as described in Section 11.

4. WHAT CAN BE REPORTED THROUGH THE WHISTLEBLOWER SCHEME?

- 4.1. Any information, including reasonable suspicion, of actual or potential infringements or serious matters covered by point 4.2 that have occurred or are likely to occur in Sund & Bælt and attempts to conceal such infringements may be reported.
- 4.2. The report must concern violations or potential violations covered by the Whistleblower Act defined as acts or omissions that:

- (i) constitute a serious offence or an otherwise serious matter:

such as breach of any duty of confidentiality, misuse of financial resources, theft, fraud, embezzlement, bribery, breach of occupational safety, any form of sexual harassment or harassment of a serious nature, such as bullying, violence and harassment on the grounds of race, political or religious affiliation.
- (ii) that are illegal under EU law in a number of specific areas, including for example:

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

In this context, reference is made to [this](#) list, which contains a list of legislation covered by the whistleblower scheme.

- 4.3. The whistleblower scheme may only be used to report violations or potential violations of the regulation referred to in section 4.2 that have taken place or are likely to take place in the Sund & Bælt organisation, including those committed by, for example, employees, management or members of the Sund & Bælt Board of Directors. It is noted in this context that the aforementioned matters may be reported even if the matter cannot be attributed to an individual but is, for example, due to a fundamental systemic failure within Sund & Bælt.

5. CONTENT OF THE REPORT

- 5.1. For the purposes of further investigation of the report, the whistleblower must provide factual and accurate information about the misconduct. It is not possible to investigate a report if it is unspecific or contains only general allegations.
- 5.2. It is therefore important that the whistleblower, to the extent possible, provides the following information:

A description of the situation, the parties involved, whether others are aware of the suspicious situation, whether management is aware of the situation, whether there are documents supporting the suspicion, whether and where further information about the situation can be found, how long the situation has been going on, and whether the whistleblower is aware of any attempts to conceal the wrongdoing.
- 5.3. Reports that are unambiguously unfounded will not be subject to further investigation.

6. HOW TO REPORT AND TO WHOM?

- 6.1. Sund & Bælt has appointed a whistleblower unit that
 - (a) receives reports and has contact with the whistleblower,
 - (b) follows up on reports and
 - (c) provides feedback to the whistleblower.
- 6.2. The whistleblower unit, which carries out the tasks referred to in point 6.1, consists of two lawyers from Plesner Advokatpartnerselskab (hereinafter "**Plesner**") and an impartial group of individuals from Sund & Bælt.
- 6.3. Written reports are made via Plesner's whistleblower scheme, which is available on Sund & Bælt's website: <https://whistleblower.plesner.com/client/SundogBaelt>.
- 6.4. Written reports are received by two Plesner lawyers. Plesner makes a competence assessment with regards to the individual in the whistleblower unit best suitable for managing the report. Thereafter, the report will be forwarded to the relevant person (hereinafter "**Case Managers**") at Sund & Belt. Before forwarding the report, Plesner assesses whether the report falls within the scope of the whistleblower scheme.

- 6.5. The case managers designated to receive and follow up on reports are bound by professional secrecy with regard to the information contained in the report.

7. ANONYMITY

- 7.1. Sund & Bælt encourages whistleblowers to provide their name in connection with a report, so that case managers have the opportunity to ask clarifying questions and to subsequently inform about the further course of the investigation. However, it is possible to communicate anonymously between Plesner and a whistleblower who chooses to remain anonymous (see points 7.3 and 7.4).
- 7.2. If the whistleblower chooses to make an anonymous report, it is recommended that the whistleblower uses a private PC or, for example, a PC located in a public library, in order to ensure full anonymity.
- 7.3. Plesner provides a communication module where it is possible for the whistleblower to communicate with Plesner in order to provide additional information about the reported matter, which Plesner passes on to the case manager. 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 whistleblower scheme (see section 6.3). It is important that an anonymous whistleblower accesses the communication module on an ongoing basis to check whether Plesner has asked any questions.

8. INFORMATION FOR THE WHISTLEBLOWER

- 8.1. Whistleblowers receive:
- confirmation of receipt of the report within seven days after the report has been submitted; and
 - feedback as soon as possible and, as a general rule, within three months after confirmation of receipt of the report.
- 8.2. Feedback entails a communication of actions taken by Sund & Bælt to assess the accuracy of the allegations in the report and, where appropriate, to address the reported breach.
- 8.3. There may be a need to extend the timeframe for feedback where this is necessary in the specific circumstances of the case. In such cases, the whistleblower shall be informed 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 the subject of the report submitted under the whistleblower scheme, shall be informed, inter alia, of:
- the identity of the case manager(s) responsible for the investigation of the report; and
 - the matter of the report.
- 9.2. If the report was made under the mandatory whistleblower scheme, the person concerned has the right to protection of his or her identity during the proceedings and the right to an effective defence under the Whistleblower Act. The person concerned will therefore in certain cases have the right to obtain the identity of the whistleblower if this is necessary for the person concerned to exercise his or her right to an effective defence.
- 9.3. Sund & Bælt also respects the rights of the person concerned with regards to the GDPR. Please refer to the privacy policy of the respective companies regarding the whistleblower scheme.

10. WHISTLEBLOWER PROTECTION

- 10.1. The Mandatory Whistleblower Scheme

- 10.1.1. The whistleblower is protected under the Whistleblower Act from reprisals, such as suspension, dismissal or demotion or other unfavourable treatment, if the whistleblower has reported under the mandatory whistleblower scheme. The protection only applies if the following conditions are all met:
- The person making the report qualifies as a whistleblower (see point 3).
 - The whistleblower had reasonable grounds to believe 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 section 4.2).
- 10.1.2. If the whistleblower makes a report in bad faith and knowing that the information reported is not correct, the whistleblower is not protected from reprisals. The whistleblower may be liable to a fine if false reports are deliberately made. There may also be employment consequences, including dismissal.
- 10.1.3. The whistleblower is also protected against disclosure of the identity of the whistleblower and other information from which the identity of the whistleblower can be directly or indirectly inferred. Disclosure of such information to anyone other than the whistleblower unit requires the whistleblower's prior express consent.
- 10.1.4. Information about the identity of the whistleblower may, however, be disclosed without consent to other public authorities if disclosure is necessary to counter infringements or to safeguard the rights of defence of the persons concerned, including any legal proceedings relating to the matter reported. The whistleblower will be notified of such disclosure unless the notification would jeopardise related investigations or legal proceedings.
- 10.1.5. If the whistleblower has intentionally disclosed his or her identity in connection with the publication of a reported matter, the special considerations for the protection of the whistleblower's identity do not apply. In such cases, information on the identity of the whistleblower may be disclosed in accordance with the rules of the GDPR.
- 10.1.6. Other information from the submitted report, and therefore information that does not reveal the identity of the whistleblower, will only be disclosed to persons outside the whistleblower unit as a follow-up to a report or to address a potential breach of the conditions set out in section 4.2.
- 10.1.7. If the whistleblower unit initiates a case in the course of processing the report, any information collected in the process is not subject to the Whistleblower Act, including the protections as outlined in Section 10.1.
- 10.1.8. In addition to employees, the protection in this section also covers the following persons:
- 1) Intermediaries
 - 2) Third parties connected to the whistleblower who may be at risk of reprisals in a work-related context (e.g. a colleague)
 - 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 Whistleblower Scheme

- 10.2.1. A whistleblower who reports in good faith under the voluntary whistleblower scheme will not be subject to reprisals. Conversely, a whistleblower who makes a report in bad faith, knowing that the information reported is not correct, 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 whistleblower scheme is not covered by the Whistleblower Act and the protections afforded by that Act.

- 10.2.3. As a general rule, the identity of the person making the report will not be disclosed to the person to whom the report relates. However, it should be noted in this context that Sund & Bælt complies with the rules of the GDPR on the obligation to provide information and the right of access for the person concerned and the whistleblower.
- 10.2.4. The identity of the whistleblower will be disclosed if it appears that a deliberately false report has been made or if Sund & Bælt has a duty to disclose the information.

11. EXTERNAL WHISTLEBLOWER SCHEMES

- 11.1. A whistleblower who intends to make a report under the mandatory whistleblower scheme may instead choose to report through the Danish Data Protection Authority's external whistleblower scheme, for example if the whistleblower is concerned about reprisals. The Danish DPA's external whistleblower scheme can be accessed via <https://whistleblower.dk/indberet>.
- 11.2. It should be stressed that the whistleblower is free to choose between reporting under this scheme or the Danish DPA's external whistleblower scheme.

12. DATA SECURITY AND DATA RETENTION

- 12.1. Sund & Bælt will register all reports received via the whistleblower scheme in accordance with the applicable rules. Sund & Bælt will retain a report for as long as is necessary and proportionate to comply with the requirements of Danish law.
- 12.2. All reports will be stored securely and access to the information will only be possible for relevant persons within the whistleblower unit.
- 12.3. For details on Sund & Bælt's processing of personal data and storage of reports submitted under the whistleblower scheme, please refer to the respective companies' privacy policies for the whistleblower scheme.

13. QUESTIONS

- 13.1. If you have any questions regarding the Whistleblower Policy, please contact Henrik Hartmann, Head of HR (hmh@sbf.dk).

14. UPDATES

- 14.1. The Whistleblower Policy was last updated: May 2022