

Policy for a Whistleblower Scheme

1 Background

- 1.1 InstallerGroup (after this: IG) is obliged to establish a whistleblower programme, cf. the Danish Whistleblower Protection Act. According to section 8 of the Act, the whistleblower is protected against reprisals, including threats or attempted reprisals, and the whistleblower must not be prevented or attempted to be prevented from making a report.
- 1.2 The purpose of the whistleblower scheme is – in addition to meeting the above-mentioned legal requirements – to create confidence that serious matters are taken care of and to avoid our employees or members of management withholding information about serious matters related to IG. The scheme also aims to ensure that serious matters can be reported within the framework of legislation and IG's guidelines.
- 1.3 This policy contains a detailed description of the whistleblower scheme and the personal data that can be processed through the scheme. If you have any questions, please contact the ESG Officer by email at whistleblower@installatorgruppen.dk.

2 Data controller and handling of reports

- 2.1 IG is the data controller for processing data about the persons covered by the reports we receive. Our contact details are whistleblower@installatorgruppen.dk.
- 2.2 For more information on IG's processing of personal data, see the section "Processing of personal data" below.

3 What issues can be reported?

- 3.1 Reporting may be made in cases of actual or potential breaches of law (including EU law) and attempts to conceal such breaches or suspicions thereof. This could be information about the following:
 - Criminal offences, including financial crime, e.g. fraud, forgery, etc.
 - Violation of financial legislation, including anti-money laundering regulations, bribery or corruption
 - Breach of data protection rules, including the General Data Protection Regulation ("GDPR")
 - Breach of competition and procurement rules
 - Irregularities in the areas of accounting, internal accounting controls or auditing
 - Breach of rules on marketing, consumer protection, product liability, transport safety, animal health and welfare, or public health

- Breach of environmental and food law
- Breach of health and safety rules, including serious discrimination, violence, or harassment
- Sexual assault, serious threats to the environment, health and safety

4 What issues are not covered by the scheme?

- 4.1 Reports about your own employment are generally not covered by the whistleblower scheme unless the report concerns a serious offence or other serious matter, e.g. sexual harassment, other forms of serious harassment (such as discrimination based on race or political or religious affiliation), or other serious personal conflicts in the workplace.
- 4.2 Purely HR-related matters such as dissatisfaction with salary or co-operation difficulties cannot be reported either, as such matters must be handled through the normal communication channels, i.e. HR or your immediate manager.
- 4.3 Also, less serious violations of the internal guidelines, including the rules on sick leave, alcohol, dress code, private use of office supplies, etc. and information about other employee-related conflicts in the workplace cannot be reported. In such cases, normal communication channels must also be utilised.
- 4.4 Do not knowingly report false allegations against or provide false information about others. False accusations and misrepresentations may result in liability, criminal and/or consequences under employment law if a report is made against your better judgement.

5 Who can report?

- 5.1 Only IG employees, board members and others associated with IG can submit a report to the whistleblower scheme. The reports are screened upon receipt to ensure, as far as possible, that only the above-mentioned groups of people submitted them.

6 How do you report?

- 6.1 Reporting can be submitted to the whistleblower scheme in the following ways:

6.2

- 6.3 Reporting via the whistleblowing platform

- Both written and verbal reports can be submitted via the whistleblowing platform available at <https://whistleblowersoftware.com/secure/installatoergruppen>
- The whistleblower scheme is managed in collaboration with an external third party, PwC Statsautoriseret Revisionspartnerselskab. PwC is an independent audit, tax and advisory firm that receives reports on behalf of IG to ensure an independent channel for whistleblowers to report violations. All reports are received by PwC, which initially assesses whether the report in question falls under the whistleblower scheme. PwC will then conduct an impartiality assessment to identify who can handle the report within IG so that the report can be processed by an impartial and competent person in

IG and thus not be forwarded to a person to whom the report relates directly or indirectly or where there may be a risk of conflict of interest.

- PwC initially assesses whether the matters in the report are covered by the whistleblower scheme and performs an assessment of whether the IG ESG Officer is competent and can process the report.
 - If the report concerns the IG ESG Officer, if he or she is disqualified, or if there is otherwise a risk of conflict of interest in relation to the specific report, the report is instead forwarded to the CEO of IG.
 - If the report concerns the CEO, if he or she is disqualified or if there is otherwise a risk of a conflict of interest in relation to the specific report, the report is instead forwarded to the Chairman of the Board of IG.
 - This ensures that the report is processed by an impartial, independent and competent person in IG.

6.4 Reporting to the Danish Data Protection Agency

- In addition to IG's whistleblower scheme, reports can also be submitted via the Danish Data Protection Agency's external whistleblower scheme. Reports are submitted via www.whistleblower.dk. However, we encourage the use of IG's whistleblower scheme, where the report can be addressed internally and where the whistleblower believes that there is no risk of retaliation.

7 **How are reports processed?**

7.1 Reports are received by the ESG unit, which is the IG whistleblowing unit. This ensures that reports are handled confidentially.

7.2 Confidential processing

7.3 The persons appointed to receive and follow up on reports have a duty of confidentiality regarding the information contained therein. This also applies to other persons who become aware of the information.

7.4 Information about the identity of the whistleblower and other information from which the identity can be directly or indirectly deduced may not, without the whistleblower's explicit consent, be disclosed to anyone other than authorised employees who are competent to receive or follow up on reports.

7.5 Information from reports other than the information mentioned above may only be disclosed to others than the person appointed to receive and follow up on reports, cf. section 7 when this is done as part of the follow-up on a report or to address the reported offence(s).

7.6 Handling of reports

7.7 We make an initial assessment of the report. If the report is not covered by the scheme, no further follow-up is done, and the whistleblower is informed. After this, the report is deleted immediately.

7.8 If it is assessed that the report is covered by the scheme, a further investigation will be initiated, where relevant persons in the IG may be involved as appropriate. Depending on the outcome of the investigation, a decision is made on what steps to take, including whether to

obtain further information (if possible), report to the police (or involve other authorities), and whether the investigation should have any consequences under employment law, etc.

- 7.9 If a report is made to the police (or other relevant authorities), the data is generally deleted immediately after the case is closed by the relevant authorities; however, see below.
- 7.10 If, based on the information collected, a disciplinary sanction is imposed on the reported employee, or if there are other reasons why it is justified and necessary to continue to store information about the employee, the information will be stored in the employee's personnel file.
- 7.11 It should be noted that in many cases, it will not be possible to provide feedback to the whistleblower about the consequences of the report, etc. This is because the report will often lead to the processing of confidential information or personal data about the reported person or others that cannot be shared with the whistleblower.

8 Processing of personal data

- 8.1 The persons whose data is processed have a number of rights under the GDPR in connection with the processing. In accordance with data protection legislation, the persons whose data is processed will, therefore, generally have the right to be informed of this. However, the Danish Whistleblower Protection Act states that the person appointed to receive and follow up on reports (the whistleblower unit) has a duty of confidentiality regarding the information contained therein. The duty of confidentiality applies correspondingly to persons who become aware of the information through disclosure.
- 8.2 Attached as **Annexe 1** is information about the processing of personal data in connection with whistleblower reports. The description is made digitally available to all employees and given to new employees (digitally) when they start their employment. The Privacy Policy can also be provided (digitally) by contacting whistleblower@installatorgruppen.dk.
- 8.3 You can read more about data protection legislation and your rights on the Danish Data Protection Agency's website, www.datatilsynet.dk.

9 Specifically for companies with less than 50 employees (voluntary schemes)

- 9.1 For companies under the IG with less than 50 employees, the whistleblower scheme is established as a voluntary scheme. The scheme is established as far as possible in accordance with the rules that follow the Danish Whistleblower Protection Act.
- 9.2 When establishing a voluntary scheme, it is not possible to process special categories of personal data unless this information relates to the whistleblower himself and, in that case, only to the extent the whistleblower, when submitting the report, gives his or her consent to the processing of this personal data.
- 9.3 It is not possible for whistleblower, to submit a report about special categories of personal data about others, as also described in section 9.2.
- 9.4 Special categories of personal data are set out in the General Personal Data Regulation Article 9(1) and include the following:
 - a) Data revealing racial or ethnic origin
 - b) Data revealing political, religious or philosophical beliefs

- c) Data revealing trade union membership
- d) Information about genetic data
- e) Information about biometric data for the purpose of identifying a natural person
- f) Data concerning health
- g) Data concerning a natural person's sex life or sexual orientation

10 Non-compliance with this policy

- 10.1 Failure to comply with the guidelines set out in this policy may result in consequences under employment law, including warning, termination and, in extreme cases, dismissal.

Annexe 1: Privacy policy for the whistleblower scheme

1 Data controller

- 1.1 IG is the data controller for processing data about the persons covered by the reports we receive. Our contact details are whistleblower@installatorgruppen.dk.

2 Categories of personal data and legal basis

2.1 If you are a whistleblower

If you submit a report, we will use the information about you that you may have provided in connection with the report (unless you report anonymously). This will generally be information about your name, your contact details and personal data related to the reported incident (e.g. your relationship with a person you are reporting information about or personal data about you related to a specific incident).

2.2 If you are affected by or mentioned in a report

If you are affected by or otherwise mentioned in a report, we will process the personal data about you that is included in the report. This may include, for example, information about your name, contact details, position and other information we receive about you in connection with the matter or incident reported by the whistleblower. This may involve us processing information about you related to violations of the law (information about criminal offences).

2.3 Legal basis

The legal basis for our processing is section 22 of the Danish Whistleblower Protection Act.

3 Recipients of the personal data

3.1 Entrustment to data processors

Your personal data will be entrusted to our data processors as part of the provision of their services.

3.2 Disclosure of information about the whistleblower

We cannot, without the whistleblower's explicit consent, disclose information about the whistleblower's identity and other information from which the whistleblower's identity can be directly or indirectly inferred to anyone other than the authorised employees who are competent to receive or follow up on reports.

Furthermore, we can only disclose the above information to a public authority, including the police, without the whistleblower's consent when the disclosure is made to prevent violations or to ensure the right of defence of the persons concerned.

3.3 Disclosure of other information

We can only disclose other information from reports that do not relate to the whistleblower's identity, etc., cf. above, to others than the person appointed to receive and follow up on reports when this is done as part of the follow-up on a report or to prevent offences.

Thus, we may share information, including the personal data of affected individuals, about suspected offences with external persons for follow-up or remediation purposes. This could be, for example, other relevant subject matter experts at external counsellors if assistance is needed in a whistleblower case where the relevant personal data of the person concerned must be used. It may also be relevant people at IG who should be involved in a whistleblower case to assess whether the case should have employment law consequences, etc.

Also, we may disclose the personal data of affected individuals to the police or other authorities if necessary.

4 Transfer to third countries

4.1 We do not transfer your personal data to recipients outside the EU and EEA.

5 Storage of personal data

5.1 Initially, an assessment of the report is made. If the report is not covered by the scheme, it will be deleted immediately.

5.2 If it is assessed that the report is covered by the scheme, a follow-up is made.

5.3 If the matter is reported to the police, the data is generally deleted immediately after the case is closed by the police.

5.4 If, as a result of the follow-up, a disciplinary sanction is imposed on the person(s) concerned, or if there are other reasons why it is justified and necessary to continue to store data about the person(s), the data will be stored in the personal file of the person(s) concerned in accordance with the GDPR.

6 Your rights, etc.

6.1 Under the General Data Protection Regulation, you have a number of rights in relation to the processing of your personal data. If you want to exercise your rights, please contact us. Your rights include the following:

- Right to view data (right of access): You have the right to access the data we process about you, as well as a range of additional information.
- Right to rectification (correction): You have the right to have inaccurate information about yourself corrected.
- Right to erasure: In special cases, you have the right to have information about you erased before the time of our regular general erasure occurs.
- Right to restriction of processing: In certain cases, you have the right to restrict the processing of your personal data. If you have the right to restrict processing, we may in the future only process the data—with the exception of storage—with your consent, for the

establishment, exercise, or defence of legal claims or for the protection of a person or important public interests.

- Right to object: In certain cases, you have the right to object to our otherwise lawful processing of your personal data.

6.2 You can read more about your rights in the Danish Data Protection Agency's guide on the rights of data subjects, which you can find at www.datatilsynet.dk. Please note that observing some of the above rights may pose challenges to one or more of the purposes that the whistleblowing scheme is intended to fulfil. For example, a specific fulfilment of the duty of disclosure could result in the person concerned being given the opportunity to prevent or impede the follow-up on a report, including by destroying relevant evidence in the case. This means that some of the rights mentioned may be subject to an exception after a concrete assessment.

7 Complaints to the Danish Data Protection Agency, etc.

7.1 You have the right to file a complaint with the Danish Data Protection Agency if you are dissatisfied with the way we process your personal data. If you wish to complain, you can find the Danish Data Protection Agency's complaint form and contact details at www.datatilsynet.dk.

7.2 The Danish Data Protection Agency has also established the National Whistleblower Scheme as an independent and autonomous external whistleblower scheme for receiving and processing reports concerning violations of certain areas of EU law and reports concerning serious offences and other serious matters. Reporting to the National Whistleblower Scheme is done via www.whistleblower.dk.