

## Whistleblower Policy

InstallatørGruppen A/S  
(CVR no. 43 89 18 71)

## 1 Background

- 1.1 InstallatørGruppen A/S ("InstallatørGruppen") is obliged to establish a whistleblower scheme pursuant to the Danish Act on the Protection of Whistleblowers (in Danish: *Lov om beskyttelse af whistleblowere*) (the "Act"). A whistleblower is protected under § 8 of the Act against reprisals, including threats or attempts at reprisals, and must not be prevented or attempted to be prevented from making a report.
- 1.2 The purpose of the whistleblower scheme – in addition to meeting the above legal requirements – is to create assurance that serious matters are addressed and to avoid employees or management members withholding information about serious matters related to InstallatørGruppen. The scheme also aims to ensure that serious matters can be reported within the framework of legislation and InstallatørGruppen's policies and guidelines.
- 1.3 This policy (the "Policy") contains a detailed description of the whistleblower scheme and the personal data that may be processed through the scheme. Questions can be directed to the ESG Officer at [whistleblower@installatorgruppen.dk](mailto:whistleblower@installatorgruppen.dk).
- 1.4 The Policy applies to all employees, board members and other persons affiliated with InstallatørGruppen and subsidiaries of InstallatørGruppen.

## 2 Data Responsibility and Handling of Reports

- 2.1 InstallatørGruppen is the data controller for processing information about persons covered by the reports we receive. Our contact details are: [whistleblower@installatorgruppen.dk](mailto:whistleblower@installatorgruppen.dk).
- 2.2 See further details about InstallatørGruppen's processing of personal data under the section "Processing of Personal Data" below.

## 3 What matters can be reported?

- 3.1 Reports may be made in cases of actual or potential violations of legislation (including EU legislation) as well as attempts to conceal such violations, or suspicion thereof. This may include information about the following:
- Criminal offences, including economic crime, e.g. fraud, forgery, etc.
  - Violations of financial legislation, including money laundering rules, bribery or corruption.
  - Violations of data protection rules, including the General Data Protection Regulation ("GDPR").
  - Violations of competition and procurement rules.

- Irregularities in accounting, internal controls or auditing.
- Violations of marketing, consumer protection, product liability, transport safety, animal health and welfare, or public health rules.
- Violations of environmental and food legislation.
- Violations of occupational health and safety rules, including serious discrimination, violence or harassment.
- Sexual abuse, serious threats to environment, health and safety.

#### **4 What matters are not covered by the scheme?**

- 4.1 Reports concerning one's own employment relationship are, as a general rule, not covered by the whistleblower scheme, unless the report concerns a serious violation of the law or another serious matter, e.g. sexual harassment, other forms of severe 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 cooperation difficulties also cannot be reported, as such matters must be handled through the normal communication channels, i.e. HR or the immediate manager.
- 4.3 Less serious breaches of internal guidelines, including rules on sick leave, alcohol, dress code, private use of office supplies, etc., and information about other employee-related conflicts in the workplace, also cannot be reported. In such cases, the normal communication channels must likewise be used.
- 4.4 False accusations or knowingly incorrect information about others must not be deliberately reported. False accusations and incorrect information may have consequences under civil law, criminal law, and/or employment law if a report is made in bad faith.

#### **5 Who can report?**

- 5.1 Only employees of InstallatørGruppen, board members and others affiliated with InstallatørGruppen, employees, board members and others affiliated with subsidiaries of InstallatørGruppen may submit a report to the whistleblower scheme. Reports are screened upon receipt to ensure, as far as possible, that they have been submitted solely by the aforementioned groups of persons.

#### **6 How do you report?**

- 6.1 Reports to the whistleblower scheme may be submitted in the following ways.

## 6.2 *Reporting via the whistleblower platform*

- Both written and oral reports can be submitted via the whistleblower platform available at: <https://whistleblowersoftware.com/secure/installatoergruppen>.
- The whistleblower scheme is managed in cooperation with an external third party, PwC Statsautoriseret Revisionspartnerselskab. PwC is an independent audit, tax, and advisory firm which, on behalf of InstallatørGruppen, receives reports to ensure an independent channel for whistleblowers reporting violations. All reports are received by PwC, which initially assesses whether the report falls within the scope of the whistleblower scheme. PwC will then conduct an impartiality assessment to determine who within InstallatørGruppen can handle the report, ensuring that it is processed by an impartial and competent person and not forwarded to someone directly or indirectly involved, 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 evaluates whether the ESG Officer in InstallatørGruppen is impartial and able to handle the report.
  - If the report concerns the ESG Officer in InstallatørGruppen, if that person is not impartial, or if there is otherwise a risk of conflict of interest in relation to the specific report, the report will instead be forwarded to the chief executive officer (the " Group CEO") of InstallatørGruppen.
  - If the report concerns the Group CEO, if that person is not impartial, or if there is otherwise a risk of conflict of interest in relation to the specific report, the report will instead be forwarded to the Audit Committee of InstallatørGruppen.
  - In this way, it is ensured that the report is handled by an impartial, independent, and competent person within InstallatørGruppen.

## 6.3 *Reporting to the Danish Data Protection Agency*

- Reports may – in addition to InstallatørGruppen’s whistleblower scheme – also be submitted to the Danish Data Protection Agency’s external whistleblower scheme. Reports to this scheme are made via [www.whistleblower.dk](http://www.whistleblower.dk). However, we encourage the use of InstallatørGruppen’s whistleblower scheme in cases where the report can be addressed internally and where the whistleblower assesses that there is no risk of retaliation.

## **7 How are reports handled?**

7.1 Reports are received by the ESG department, which constitutes InstallatørGruppen’s whistleblower "unit". This ensures that reports are handled confidentially.

7.2 *Confidential handling*

- 7.3 The persons designated to receive and follow up on reports are subject to confidentiality regarding the information contained therein. This also applies to other persons who gain knowledge of the information.
- 7.4 Information about the whistleblower's identity and other information from which the identity can be directly or indirectly deduced must not, without the whistleblower's explicit consent, be disclosed to anyone other than authorized employees who are competent to receive or follow up on reports.
- 7.5 Other information from reports than those mentioned above may only be disclosed to persons other than those designated to receive and follow up on reports, cf. section 7, when it occurs as part of the follow-up on a report or to address the reported violations.
- 7.6 *Handling of reports*
- 7.7 InstallatørGruppen conducts an initial assessment of the report. If the report is not covered by the scheme, no further follow-up is carried out, and the whistleblower is informed thereof. The report is then immediately deleted.
- 7.8 If it is assessed that the report is covered by the scheme, a more detailed investigation is initiated, where relevant persons in InstallatørGruppen may be involved depending on the circumstances. Depending on the outcome of the investigation, decisions are made on what steps to take, including whether further information should be obtained (if possible), whether a police report (or involvement of other authorities) should be made, and whether the investigation should have any employment law consequences, etc.
- 7.9 If a report is made to the police (or other relevant authorities), the information is, as a rule, deleted immediately after the case is concluded with the relevant authorities, cf. below.
- 7.10 If, based on the collected information, a disciplinary sanction is imposed on the reported employee, or if there are otherwise reasons that it is legitimate 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 or others, which cannot be shared with the whistleblower.

## **8 Processing of Personal Data**

- 8.1 The persons whose data are processed have, under GDPR, a number of rights in connection with the processing. In accordance with data protection legislation, the persons whose data are processed therefore, as a rule, have the right to be informed thereof. However, it follows from the Act that the person designated to receive and follow up on reports (the whistleblower unit) is subject

to confidentiality regarding the information contained therein. The duty of confidentiality likewise applies to persons who gain knowledge of the information through disclosure.

8.2 As **Schedule 1**, information about the processing of personal data in connection with whistleblower reports is attached. The description is made digitally available to all employees of InstallatørGruppen and its subsidiaries, and the description is also provided (digitally) to new employees at the start of employment. The privacy policy can furthermore be provided (digitally) upon request to [whistleblower@installatorgruppen.dk](mailto:whistleblower@installatorgruppen.dk).

8.3 More information about data protection legislation and your rights can be found on the website of the Danish Data Protection Agency, [www.datatilsynet.dk](http://www.datatilsynet.dk).

## **9 Special Rules for Companies with Fewer than 50 Employees (Voluntary Schemes)**

9.1 For subsidiaries of InstallatørGruppen with fewer 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 set out in the Act.

9.2 In the establishment of a voluntary scheme, it is not possible to process special categories of personal data unless such information concerns the whistleblower himself/herself, and in that case only to the extent that the whistleblower, when reporting, gives consent to the processing of such personal data.

9.3 It is not possible for the whistleblower to report special categories of personal data about others, as also described under section 9.2.

9.4 Special categories of personal data are defined in Article 9(1) of the General Data Protection Regulation and include the following:

- a) Information about race or ethnicity.
- b) Information about political, religious, or philosophical beliefs.
- c) Information about trade union membership.
- d) Information about genetic data.
- e) Information about biometric data for the purpose of identifying a natural person.
- f) Health information.
- g) Information about a natural person's sexual relationships or sexual orientation.

## **10 Breach of Policy**

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

## **11 Revision, disclosure and effective date**

- 11.1 This Policy takes effect on the date of adoption as stated below.
- 11.2 InstallatørGruppen's board of directors (the "Board of Directors") is responsible for ensuring that the Policy is updated. Certain important parts of the work related to the Policy are the responsibility of the audit committee if instructed by the Board of Directors.
- 11.3 The Board of Directors will on a regular basis, at least annually, review the Policy and revise it as necessary.

This Policy has been adopted by the Board of Directors on 1 June 2026.

## **Annex 1: Privacy Policy for Whistleblower Scheme**

### **1 Data Responsibility**

- 1.1 InstallatørGruppen is the data controller for the processing of information about the persons covered by the reports we receive. Our contact information is [whistleblower@installatorgruppen.dk](mailto:whistleblower@installatorgruppen.dk).

### **2 Categories of Personal Data and Legal Basis**

#### **2.1 If you are a whistleblower**

If you make a report yourself, we will process the information about you that you provide in connection with the report (unless you report anonymously). This will typically include your name, contact details, and personal data related to the reported matter (e.g. your relationship to a person you are reporting 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 contained in the report. This may include your name, contact details, position, and other information we receive about you in connection with the matter or incident reported. This may involve processing information about you related to violations of legislation (including information about criminal offences).

#### **2.3 Legal Basis**

The legal basis for our processing is § 22 of the Act.

### **3 Recipients of Personal Data**

#### **3.1 Recipients of Personal Data**

Your personal data will be transferred to our data processors as part of their service delivery.

#### **3.2 Disclosure of Information about the Whistleblower**

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

We may only disclose such information to a public authority, including the police, without the whistleblower's consent when disclosure is necessary to address violations or to safeguard affected persons' right to a defense.

### 3.3 Disclosure of other Information

We may only disclose other information from reports, which do not concern the whistleblower's identity, etc., cf. above, to persons other than those designated to receive and follow up on reports, when it occurs as part of the follow-up on a report or to address violations.

We may thus share information, including personal data about affected persons, regarding suspected violations with external persons for the purpose of follow-up or addressing them. This may, for example, be other relevant subject matter experts at external advisors, if assistance is needed in a whistleblower case where the relevant personal data about the affected person must be used. It may also be relevant persons at InstallatørGruppen who must be involved in a whistleblower case to assess whether the case should have employment law consequences, etc.

Furthermore, we may disclose personal data about affected persons 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 or EEA.

## **5 Storage of Personal Data**

5.1 An initial assessment of the report is made. If the report is not covered by the scheme, it is deleted immediately.

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

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

5.4 If, based on the follow-up, a disciplinary sanction is imposed on the affected person(s), or if there are otherwise reasons that it is legitimate and necessary to continue to store information about the persons, the information is stored in the affected person(s)' personnel file in accordance with GDPR.

## **6 Your rights**

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 wish to exercise your rights, you must contact us. Your rights include, among others, the following:

- Right of access: You have the right to access the information we process about you.

- Right to rectification (correction): You have the right to have incorrect information corrected.
- Right to erasure: In certain cases, you have the right to have information deleted before our general deletion deadline.
- Right to restriction of processing: In certain cases, you have the right to restrict processing. If restricted, we may only process the data (except storage) with your consent, for legal claims, or to protect a person or important public interests.
- Right to object: In certain cases, you have the right to object to our lawful processing of your personal data.

6.2 You can read more about your rights in the Danish Data Protection Agency's guidance on data subjects' rights at [www.datatilsynet.dk](http://www.datatilsynet.dk). Note that exercising certain rights may challenge one or more purposes of the whistleblower scheme. For example, fulfilling the duty to inform could allow an affected person to obstruct follow-up on a report (e.g. by destroying evidence). Therefore, some rights may be subject to exceptions after specific assessment.

## **7 Complaints to the Data Protection Agency**

7.1 You have the right to lodge a complaint with the Danish Data Protection Agency if you are dissatisfied with how we process your personal data. If you wish to complain, the complaint form and contact details are available at [www.datatilsynet.dk](http://www.datatilsynet.dk).

7.2 The Danish Data Protection Agency has also established the National Whistleblower Scheme as an independent external scheme for receiving and handling reports concerning violations of certain areas of EU law and other serious violations. Reports to the National Whistleblower Scheme can be made via [www.whistleblower.dk](http://www.whistleblower.dk).