

Whistleblower Policy



Contents

1	Introduction	3
2	When can the whistleblowing system be used	3
3	How to report a concern through the whistleblowing system	3
4	Process.....	4
4.1	Confirmation	4
4.2	Careful Follow-up.....	4
4.3	Feedback - timing.....	4
5	The right of the whistleblower	4
6	Anonymity.....	4
7	False and malicious allegations	5
8	Processing of personal data	5
8.1	Purpose of Processing.....	5
8.2	Legal Basis of Processing	5
8.3	Recipients of your personal data.....	5
8.4	Transfer of your personal data.....	5
8.5	Storage of your personal data	5
8.6	Your rights.....	6
9	Duty of confidentiality	6
10	Standard Reporting Channels	6
11	Do's and Don't's	7

1 Introduction

This whistleblowing policy aligns with the Group's Code of Conduct, the European Parliament Directive 2019/1937, and Danish national legislation. It's a crucial part of the Corporate Compliance Program, enabling employees to report wrongdoing without fear of retaliation.

The policy applies to everyone in the Group, encouraging them to raise concerns internally.

2 When can the whistleblowing system be used

The Group has a whistleblowing system for reporting serious misconduct or legal offenses.

The system is controlled by the Whistleblowing Unit and should only be used for breaches of EU law or serious offenses/misconduct, such as bribery and fraud.

The system does not process reports on minor violations or personal employment matters. It complements the Group's internal reporting channels and is available for employees who prefer to use it.

Refer to the whistleblowing policy for further specifications.

3 How to report a concern through the whistleblowing system

To report a concern directly, use the link dpworld.ethicspoint.com, which goes to an external hotline for anonymous reporting 24/7, unless you choose not to be anonymous.

You can also call or email the Group Compliance Officer on +45 88830016 and compliance@unifeeder.com. Using this internal channel, the reporting will not be anonymous because of its' setup.

The processing of personal data is described in section 8.

4 Process

4.1 Confirmation

After reporting internally or externally (see section 3), the whistleblower will receive a confirmation within 7 days, regardless of the day or time.

4.2 Careful Follow-up

The Whistleblowing Unit carefully investigates reports and may initiate an internal investigation, inform management or the board of directors, or contact authorities.

The information provided affects the outcome.

4.3 Feedback - timing

Concerns will be investigated promptly, but the seriousness and complexity of the issue may affect the timeline. The Group will provide information on the outcome of any investigation, excluding members of management who are involved.

An initial inquiry will determine the appropriate investigation, and urgent action will be taken if needed. The Whistleblowing Unit will give feedback as soon as possible, within 3 months, and inform the whistleblower if additional feedback is possible.

5 The right of the whistleblower

The Whistleblower Act provides protection to whistleblowers before, during, and after making a report.

The Group respects these rights and protects whistleblowers from retaliation or liability if they act in good faith. Whistleblowers are not punished for accessing or disclosing confidential information unless it constitutes a criminal act.

Reprisals against whistleblowers are prohibited, and the Whistleblowing Unit ensures compliance with the legislation. The Group does not tolerate penalizing or discriminating against whistleblowers.

More information on protection of identity is provided in sections 9 and 10.

6 Anonymity

Unifeeder Group believes in fair competition in the global market and does not engage in denigrating other companies or institutions. The company maintains a professional, transparent, respectful, and fair approach towards external partners and market participants for the benefit of its interest groups.

Adequate due diligence should be carried out in all transactions where there is a potential sanctions risk, bearing in mind that there is no simple textbook approach to such inquiries and every inquiry needs to be individually determined.

7 False and malicious allegations

The Group investigates complaints thoroughly and values honesty and integrity. False or malicious allegations may result in disciplinary action.

8 Processing of personal data

Unifeeder A/S is the data controller of the personal data you submit when you file a report via the Whistleblowing channels.

8.1 Purpose of Processing

Personal data collected via the whistleblowing system is processed for investigating and administering allegations of misconduct. The Whistleblowing Unit takes measures to protect personal data and only authorized individuals within the Group can access it. Data may be transferred to comply with legal obligations or establish legal claims. It may also be transferred to other legal entities for follow-up or to use external counseling.

8.2 Legal Basis of Processing

Under GDPR article 6(1)(f), Unifeeder A/S processes information to pursue its legitimate interest in conducting business lawfully and in accordance with ethical standards, and to establish, defend, or exercise legal claims. The legal basis for processing information on criminal offenses is the Danish Data Protection Act, section 8(3).

8.3 Recipients of your personal data

Personal data may be transferred to law enforcement, forensic companies, auditors, affiliates, owners, or joint venture partners as needed.

8.4 Transfer of your personal data

Transfers of personal data to countries outside the EU/EEA comply with applicable law.

8.5 Storage of your personal data

Personal data is stored for only as long as necessary. Complaints and reports of misconduct are deleted after the investigation concludes or if no investigation is initiated.

8.6 Your rights

Personal data is stored for only as long as necessary. Complaints and reports of misconduct are deleted after the investigation concludes or if no investigation is initiated.

Under the General Data Protection Regulation, you have a number of rights in relation to our processing of information about you.

- Right to see information (right to access)
- Right to rectification (correction)
- Right to erasure
- Right to restriction of processing
- Right to objections

9 Duty of confidentiality

The Whistleblowing Unit and unauthorized persons who become aware of the whistleblower's identity are subject to a duty of confidentiality.

10 Standard Reporting Channels

Use standard reporting channels for concerns that don't fit the whistleblowing system's description.

These channels include the direct supervisor, trusted supervisor, or HR department. However, employees can still use the whistleblowing system if they prefer.

11 Do's and Don'ts

Please remind yourself with following Do's and Don'ts in regard to this policy.

Do's

- File only reports when discovered breaches of EU-law, serious law offences or misconduct.
- If one wants to remain anonymous only use the external whistleblowing hotline dpworld.ethicspoint.com when reporting.
- If one wants to report without being anonymous send an email to the local compliance officer or the Group Compliance Officer compliance@unifeeder.com
- Acquire only information in your reports from which you have legal access to.
- Be patient when awaiting feedback from the Whistleblowing Unit after a filed has been reported.

Don'ts

- If reports do not cover incidents of serious misconduct or legal offences, do not file a report but contact the HR-department or staff representative.
- If gaining access to information or documents, you want to include in your report constitutes a criminal act.
- Reporting deliberately false or malicious allegations through the whistleblowing system.

