



**Danish Crown**

# **Whistleblower policy**



# Content

1. Introduction.....	4
2. Objective of this policy .....	4
3. Who can report a concern?.....	4
4. Which concerns may be reported?.....	5
5. How/where to report a concern.....	6
6. Handling of reports.....	7
7. The person(s) concerned.....	7
8. Anonymity .....	8
9. Employee protection .....	8
10. Data protection .....	9
11. Actions on false reports.....	9



# Introduction

- 1.1 -** For the purpose of this policy, “Danish Crown” refers to the parent company Leverandørselskabet Danish Crown AmbA as well as all its subsidiaries and affiliated companies.
- 1.2 -** As set out in our Code of Conduct, Danish Crown is committed to high ethical, moral, and legal standards in all our business activities and to promoting and supporting a culture of honest and fair behaviour, corporate compliance, and good corporate governance.
- 1.3 -** We encourage an open culture in which everyone is free to raise concerns, especially if they become aware of illegal or unethical business conduct or of clear and serious violations of internal rules and policies.

## Objective of this policy

- 2.1 -** The purpose of the whistleblower policy is to explain how the whistleblower system works and to address inquiries that users could have - thus minimizing any potential reluctance to report concerns.
- 2.2 -** The policy describes the necessary elements of a consistent process where all reports are addressed thoroughly and through an objective investigation, with the highest level of confidentiality and fairness, while acknowledging and respecting relevant national and regional legislation and regulatory standards.
- 2.3 -** The policy includes measures to ensure appropriate protection for persons who file a report via the whistleblower system and to ensure that persons accused of misconduct are afforded the right of due process by way of opportunities to provide a defence against any allegations before the adoption of a final resolution.

## Who can report a concern?

- 3.1 -** All employees in Danish Crown and external stakeholders such as contractors, suppliers, customers and other can report concerns under the whistleblower policy.



# Which concerns may be reported?

- 4.1 -** The reporting system can be used to report breaches or violations of laws and regulations, of our code of conduct or of internal rules and policies, including issues related to:
- i) financial reporting, fraud, and embezzlement,
  - ii) bribery, corruption, and conflict of interest,
  - iii) food safety and quality issues,
  - iv) harassment and discrimination,
  - v) personal data protection,
  - vi) human rights,
  - vii) environmental damage, and
  - viii) other matters which may inflict financial losses on Danish Crown, damage its reputation, or have other negative effects on the business and/or the people involved.
- 4.2 -** Matters such as dissatisfaction with terms of employment (wages or other contractual conditions), collegial difficulties, violation of smoking policy etc. should not be reported via the whistleblower system. These concerns should be raised through the normal channels, i.e., management, the Human Resources department, or personnel representatives. If you file a report that cannot be dealt with under the whistleblower system, we will inform you and ask you to go through the normal channels instead.
- 4.3 -** The list of concerns that can be reported is not necessarily complete. If you are in doubt whether to report a concern, you should report. Your information could be important, and all reported concerns will be dealt with.
- 4.4 -** It is however essential that the whistleblower system is not used to make false accusations or to raise suspicion against innocent people. All reported concerns must be made in good faith. Whistleblowers only qualify for protection under this policy if they had reasonable grounds to believe that the information on breaches reported was true at the time of reporting, and that such information fell within the scope of this policy.



# How/where to report a concern

- 5.1 - Concerns may be reported via Danish Crown's internal whistleblower system at: <https://danishcrown.whistleblownetwork.net>, which is a cloud-based reporting tool hosted by an independent third party, EQS Group AG. Alternatively, concerns may be reported via external reporting channels established by designated local authorities.
- 5.2 - Danish Crown encourage reporting via Danish Crown Internal whistleblower system before reporting via external reporting channels, but you may freely choose which channel(s) to use.
- 5.3 - The whistleblower system does not replace or substitute the usual communication between employees and management and/or between Danish Crown and its external stakeholders.
- 5.4 - Accordingly, in case you encounter issues or problems related to your work or business with Danish Crown, you are generally encouraged to talk to your management or usual point of contact. If you feel that you cannot address the issue through the normal channels, you may report your concern via the whistleblower system, provided that your concern falls within the scope (cf. clause 4).



# Handling of reports

- 6.1** - All reports made via the whistleblower system will be received by a small impartial investigation team consisting of four people: SVP Group Finance and Tax, VP Group General Counsel, SVP Group HR, and Director Financial Control & Compliance.
- 6.2** - If the report submitted involves an individual within the investigation team, the information will be made available to a member of the Group Executive Management.
- 6.3** - In all cases, the whistleblower will receive an acknowledgement of receipt within seven days.
- 6.4** - Through an initial screening, the investigation team will validate that the information submitted is within the scope of concerns that may be reported to the whistleblower system (cf. clause 4).
- 6.5** - If the report is considered out of scope, the whistleblower will receive information about this with an invitation to go through the normal channels (cf. clause 5).
- 6.6** - If the report is within scope, the investigation team will determine the relevant competencies needed for the assessment of the report and initiate the analysis of the information received.
- 6.7** - In all cases the impartial investigation team will ensure diligent follow-up by the designated handler and ensure feedback to the reporter within reasonable time, not exceeding 3 months.
- 6.8** - If the allegations turn out to be unfounded, the report will be classified as non-substantiated, and the whistleblower will be informed of the case closure.
- 6.9** - If the allegations turn out to be substantiated, the investigation will continue until the matter has been thoroughly analysed and a conclusion has been reached. During the investigation, relevant authorities (including the police) may become involved. Upon conclusion of the case, corrective measures may be applicable such as sanctions against businesses or employee(s) involved in the misconduct.

## The person(s) concerned

- 7.1** - If the whistleblower reporting concerns one or more named persons, these persons are entitled to protection of his or her identity.



# Anonymity

- 8.1** - It is entirely the choice of the whistleblower whether he or she wishes to remain anonymous. All reports received will be handled equally whether reported anonymously or not.
- 8.2** - To provide the best possibilities to investigate a case of potential misconduct, it is recommended that you disclose your identity when making a report within the whistleblower system.
- 8.3** - In this case, Danish Crown will keep your identity in full confidence both internally and externally. However, we may ask for your permission to disclose your identity if required to conduct adequate investigation, to comply with law and/or to provide accused individuals with their legal rights of defence.

# Employee protection

- 9.1** - The whistleblower system is a cloud-based reporting tool hosted by an independent third party, EQS Group AG. All data transmitted through the whistleblower system are encrypted and IP logging restrictions are installed on the whistleblower portal.
- 9.2** - Danish Crown will handle all concerns raised with the appropriate high degree of confidentiality. All those involved in investigating an allegation will respect the need for confidentiality to the highest extent possible.
- 9.3** - Danish Crown prohibits and will not tolerate retaliation against any employee who comes forward to raise, in good faith, a concern about a violation of laws and/or regulations, of our code of conduct or of internal rules and policies; or who assists Danish Crown or a law enforcement authority, by providing information to address a concern. Retaliation includes, but is not limited to, adverse employment actions such as termination, compensation decrease, demotion, harassment, discrimination, poor work assignments and threats of physical harm.
- 9.4** - Any whistleblower who believes he or she is being retaliated against should file a report about this in the whistleblower system. Retaliation may lead to disciplinary action being taken, up to and including termination of employment of the individual who is retaliating.
- 9.5** - The protection under this clause 9 applies not only to the whistleblower, but also to any facilitators, third parties or others, who are connected to whistleblower and are in risk of being exposed to retaliation.

# Data protection

- 10.1** - Reporting of concerns via the whistleblower system may involve processing of personal information and sensitive personal information of the person reporting, the alleged wrongdoers, the witnesses, and other persons appearing in the report. You should avoid reporting on sensitive personal information such as racial or ethnic origin, political opinions, religious or philosophical beliefs, trade-union membership and data concerning health or sexual orientation not relevant for the case.
- 10.2** - Subject to other requirements under local law, the collected personal information will be deleted:
- i) immediately if the report is beyond the scope of the Whistleblower Policy or should prove unfounded or if no internal action is made in relation to the concern.
  - ii) right after the closing of the case by the authorities if a report is filed with the police or other relevant authorities.
  - iii) 2 months after the investigation has been completed if no further action is taken; or
  - iv) in accordance with Group HR retention rules, if disciplinary sanctions are made towards the reported employee based on the collected information, or other reasons for it being factual and necessary to continue storing the information. The collected information will be stored in the personnel folder in question.
- 10.3** - Refer also to the Privacy Notice available within the whistleblower portal.

# Actions on false reports

- 11.1** - Whilst not intending to discourage whistleblowers from reporting matters of genuine concern, whistleblowers must ensure as far as possible that reports are factually accurate, complete, from first-hand knowledge, presented in an unbiased way (any potential bias of the whistleblower must be disclosed), and without material omissions.
- 11.2** - If it is established by the investigation team that the whistleblower did not have reasonable grounds to believe that the information on the breaches reported was true at the time of reporting, or the whistleblower made a false report of misconduct (including where the allegation has been made maliciously or without any basis), then the whistleblower will not be protected by the whistleblower policy and may be subject to disciplinary proceedings.