

WHISTLEBLOWER POLICY

Policy for use of the whistleblower system

Date: 17/05 2022 09:17

Table of contents

1	Introduction and purpose	3
2	Scope.....	4
3	Reports	5
4	Case processing	5
5	Confidentiality and anonymity (processing of personal data).....	6
6	Protection of the reporter and abuse of the system	6

1 Introduction and purpose

- 1.1 A whistleblower system is a place where employees, business partners or others with an interest and relation to Habitus Holding ApS safely can address their concerns regarding violations of legislation, good practice, or breach of internal policies.
- 1.2 At Habitus Holding ApS, we strive to have an open culture where everyone has a confidential place to direct any suspicion of irregularities or illegalities, regardless of whether the suspicion concerns employees, management, clients, or suppliers.
- 1.3 The establishment of a whistleblower system is part of handling and preventing cases that do not live up to the principles we want to operate according to, and which can have great economic and reputational significance for us.
- 1.4 Employees are often the first to discover irregularities or unethical behaviour in the workplace and are, therefore, a key element in using the whistleblower system as a part of securing our future.
- 1.5 A key element of the whistleblower system is that employees and others who report an incident feel confident in reporting irregularities or suspected irregularities. Of course, this requires that all reports are handled confidentially. We have chosen that our whistleblower system will be administered by Lund Elmer Sandager as external lawyers to ensure professional and efficient handling of the cases and for the highest degree of confidentiality as possible.
- 1.6 The whistleblower system allows employees, business partners and other people with collaborative relations with Habitus Holding ApS to make anonymous and confidential reports to the whistleblower system in case of reasonable suspicion of irregularities or illegalities. The whistleblower system ensures that such reports are treated seriously and appropriately without risk of reprisals or the like against the person who made the report.
- 1.7 The purpose of this whistleblower policy is to explain how the whistleblower system works, including how reporting through the system can take place and what conditions can be reported.
- 1.8 All questions regarding the whistleblower system can be directed to Lund Elmer Sandager at whistleblower@les.dk.

2 Scope

2.1 At Habitus Holding ApS, we comply with both the law and internal rules to ensure the proper operation of our company. The whistleblower policy applies to all Habitus Holding ApS.

2.2 All employees and collaborative relations with fair grounds and reasonable suspicion can make use of the whistleblower system. This applies to employees, management associates, partners, suppliers, and the like.

2.3 The whistleblower systems may be used to report irregularities, unethical behaviour, breaches of law or reasonable suspicion. Irregularities and unethical behaviour also apply to non-compliance with internal guidelines.

2.4 A report does not have to be attributed to a specific person. Potential violations or attempted violations can also be reported to the whistleblower system.

2.5 Examples of matters that can be reported may be but are not limited to:

- ❖ Financial crimes (embezzlement, bribery, fraud, forgery)
- ❖ The report of incorrect or misleading information to public authorities
- ❖ Physical violence or sexual harassment
- ❖ Breach of safety at the workplace
- ❖ Threats to environmental health and safety
- ❖ Other offences related to Habitus Holding ApS
- ❖ Violation of internal guidelines and policies

2.6 Examples of matter that cannot be reported may be but are not limited to:

- ❖ Dissatisfaction with salary
- ❖ Lack of co-operation and collegial conflicts
- ❖ Complaints from customers

2.7 If you are unsure as to whether your suspicion or the circumstances you have become aware of is within the scope of the whistleblower system, we encourage you to report the matter. Lund Elmer Sandager will then assess whether the matter is within the scope of the whistleblower system.

3 Reports

3.1 Reporting to the whistleblower system is done through the electronic form. The form is set up in such a way that the report is handled confidentially and securely. It is also possible to be anonymous. Read more below.

3.2 The processing of reports for the whistleblower system is carried out by Lund Elmer Sandager. Lund Elmer Sandager handles the cases individually and independent of the management. Lund Elmer Sandager reports whistleblower cases to the top management when it is deemed appropriate by Lund Elmer Sandager. Lund Elmer Sandager can thus ensure efficient processing of the report while protecting the whistleblower and ensuring legal capacity in connection with handling the report.

3.3 Relevant employees at Lund Elmer Sandager are to complete annual training in handling whistleblower cases.

3.4 All reports are taken seriously and treated confidentially. The identity of the whistleblower is only published by prior agreement with the whistleblower or to authorities if Lund Elmer Sandager or we have a duty to do so in connection with the report, or if it is necessary for the sake of legal consequences.

4 Case processing

4.1 The case processing in connection with a report to the whistleblower system follows the following steps:

4.1.1 Report received

4.1.2 Assessment of whether the matter is within the scope of the whistleblower system

4.1.3 Further investigation of the matter

4.1.4 Reporting and recommendation to the right level of management

- 4.2 Reports which are outside the scope of the whistleblower system can be forwarded to the appropriate management team/administration for further processing by agreement with the whistleblower. The report is then deleted in the whistleblower system.
- 4.3 The reporter is continuously informed about the development of the case to the extent possible and can be contacted during the case processing for follow-up questions.
- 4.4 Lund Elmer Sandager can continuously involve necessary resources from the company to carry out the necessary investigations in connection with the reporting. This will be done in collaboration with one of the two contact persons who have been appointed. In this connection, Lund Elmer Sandager may only pass on the information necessary for the departments in question to carry out the investigation. Lund Elmer Sandager may ask the employees in question to sign a non-disclosure agreement before the work begins.

5 Confidentiality and anonymity (processing of personal data)

- 5.1 When you report a matter to the whistleblower system, you can choose to be anonymous. If you wish to remain anonymous, we will not be able to see your personal information. If you are anonymous, it is more difficult for us to communicate with you, and you must therefore check your case yourself if you want to help us with the further investigation.
- 5.2 Although there is a possibility of anonymity, you must be aware that circumstances regarding the matter you are reporting may involve that someone will still be able to infer your identity.
- 5.3 In any case, all reports are handled confidentially, and your identity will not be published unless you have consented to this or if disclosure is necessary for the authorities or in connection with a lawsuit.
- 5.4 At any time, you may submit a report to an external whistleblower system.

6 Protection of the reporter and abuse of the system

- 6.1 Everyone who reports to the whistleblower system in good faith is protected against any form of reprisals relating to employment law, harassment, exclusion,

discrimination, unfair treatment, damage of reputation, blacklisting, termination or breaking off cooperation, revocation of permission, etc.

6.2 Anyone who attempts to retaliate against a whistleblower may be subject to employment, civil and, in some cases, criminal sanctions.

6.3 It may have consequences relating to employment law to make reports to the whistleblower system in bad faith, e.g. for harassment. The same applies to the reporting of incorrect information if the reporter is aware that the information is incorrect at the time of reporting.