

Whistleblowing Policy



Introduction 3

Purpose..... 3

Scope..... 3

Policy 3

1. When can the whistleblowing system be used 3

2. How to report a concern through the whistleblowing system 5

3. Process 5

The rights of the whistleblower 6

Do's and Don'ts 8



Introduction

This whistleblowing policy is drafted in line with the principles articulated in Unifeeder's Code of Ethics, the European Parliament Directive 2019/1937 and the national legislation in Denmark "Lov om beskyttelse af Whistleblowere" and must be considered a vital part of the company's Corporate Compliance Program.

Employees are often the first to discover misconduct at their workplace, and it is important that an employee who discovers wrongdoing by Unifeeder or any of its employees, consultants, contractors, or suppliers can report it without risk of retaliation or discrimination.

Purpose

The purpose of this policy is to encourage employees to raise concerns about matters occurring within or related to Unifeeder, rather than overlooking a problem or seeking a resolution of the problem outside the company.

Scope

This policy applies to everyone at Unifeeder – all employees, managers, executive officers, and members of the board of directors (all of whom are included in the term "employees" as used in the remainder of this policy).

Policy

1. When can the whistleblowing system be used

In order to allow employees to raise concerns about wrongdoing, Unifeeder has established a whistleblowing system that serves as a contact interface designed specifically for receiving and handling employees' reports on suspected serious misconduct or any legal offences. The whistleblowing system is controlled by the Whistleblowing Unit which is the category of people that have been authorized to handle and operate this function for Unifeeder.

The whistleblowing system should be used for reporting in only two circumstances, either in terms of breaches of EU law or in case of other serious offences or misconduct.

First, breaches of EU law is mentioned in the Union's Whistleblowing Directive and concerns inter alia following areas (not exhaustive):

- Transport safety.
- Protection of the environment.
- Food safety.
- Protection of privacy and personal data, and security of network and information systems.

Second, serious law offences and other serious conditions of misconduct and harassment should also be reported, it includes following examples (not exhaustive):

Serious law offences:

- Bribery
- Forgery of documents
- Hacking, eavesdropping, recording of conversations between others, etc.
- Theft
- Embezzlement
- Fraud of any kind
- Extortion

Breaches of the:

- Tax legislation
- Accounting Act
- Freight Transport Act
- Statutory duty to Act

Serious conditions of misconduct and harassment:

- Violation of professional standards could impose a risk to the safety and health of persons.
- Serious errors and serious irregularities associated with IT operation or IT system management.
- Special cases where cooperation difficulties involve great risks, and thus constitute a serious matter.
- Serious and / or repeated violation of internal regulations and compliance provisions and policies.
- Severe violations of Unifeeder's Code of Ethics.
- Sexual harassment – in violation of the Equal Treatment Act.
- Severe harassment e.g., because of race, gender, skin color, economic status, national or social heritage, political or religious affiliation – all in violation with the Equal Treatment Act.

Regardless of whether the misconduct is performed by one or several persons, and whether the person(-s) is in a key or leading position within Unifeeder, it should be reported via the whistleblowing system.

Not all information should be reported to the whistleblowing system. When reports do not cover incidents of serious misconduct or legal offences as outlined above, such reports will not be processed further and the whistleblower will be informed of that. The Whistleblowing Unit have the possibility to guide the whistleblower towards other channels e.g., the HR-department, or the staff representative but is not obliged to do so.

Examples of situations which will not be processed by the Whistleblowing Unit, could be reports which includes information regarding the violation of internal guidelines e.g.

- Absenteeism of an employee
- Smoking policy
- Alcohol policy
- Dress code policy
- Private use of office supplies

Additionally, a report which includes information about the whistleblowers own terms of employment, including conflicts between employees, collaboration difficulties or conditions which belongs to the trade union system, will not be processed by the Whistleblowing Unit, unless it concerns sexual harassment or any other form of harassment.

The whistleblowing system complements Unifeeder's internal information and reporting channels and is available for use on a voluntary basis. The system may always be used by any employee not comfortable using the standard reporting channels.

2. How to report a concern through the whistleblowing system

To report a concern related to an issue which fits the description above, please use the link dpworld.ethicspoint.com. Please note that the report made via the link will go directly to a neutral external whistleblowing hotline who will handle the report. Reporting can be done 24/7. Any reporting is 100 % anonymous and no one in Unifeeder will be able to get information regarding the identity of the whistleblower unless you choose not to be anonymous.

Otherwise, a concern can also be raised just by calling the Compliance Officer on +45 88830016 or sending an email to compliance@unifeeder.com. Using this internal channel, the reporting will not be anonymous because of its' setup. Every concern will be reviewed independently and objectively. In case the whistleblower makes a report by calling to the Compliance Officer, one might be asked to give consent for the recording of it. If a transcript of the phone call is prepared the whistleblower will be able to verify, correct and accept this transcript before the information will be further processed in the Whistleblowing Unit.

The processing of personal data when using the whistleblowing channels are described in section 'Processing of Personal Data'.

Finally, for reports concerning legal entities located within the EU, reports may also be filed with external whistleblower schemes established in each member state in accordance with Directive (EU) 2019/1037. For a list of external whistleblower schemes in the respective countries, please refer to appendix 1.

3. Process

Confirmation

When the whistleblower has sent a report to one of the two channels in whistleblowing system, the whistleblower will receive a confirmation within seven days. Regardless of day and time, the whistleblower can expect to receive a confirmation receipt, within the mentioned time limit even if it's sent outside of business hours, during weekends or bank holidays. This applies to both mentioned channels above in section 2.

Careful follow up

When a report has been filed, the Whistleblowing Unit will carefully follow up on the reported information to clarify and assess the correctness of the allegations. The content and character of the information is therefore vital for the processing of the report, as it affects the conclusion and the following reaction of this. The Whistleblowing Unit has the competence to initiate e.g., an internal company investigation, inform either management or the board of directors, contact the police or other controlling authorities.

Feedback – timing.

Concerns will be investigated independently and objectively and as quickly as possible. It may be necessary to refer a matter to an external advisor, which may result in an extension of the investigative process. The seriousness and complexity of a complaint will also have an impact on the time needed to investigate the matter.

Unifeeder acknowledges that any person who raises a concern will need assurance that the concern has been addressed. Subject to legal constraints, Unifeeder will provide the person raising the concern with information about the outcome of any investigation.

If a member of e.g. management is involved in a concern raised, the management member will be excluded from the investigation performed by Unifeeder.

To protect the individuals involved and those suspected of the alleged wrongdoing, an initial inquiry will be made to decide whether an investigation is appropriate and, if so, what form it should take. If urgent action is required, it will be taken before any investigation is conducted.

Once the Whistleblowing Unit has conducted their investigation and determined how to react on a report, the Unit will give feedback to the whistleblower. The feedback will include what actions that have been initiated to the extent that is possible to disclose. The whistleblower can expect to receive feedback ASAP within reasonable time and no later than 3 months after the confirmation of receipt. If it's not possible to give feedback within this time limit, the whistleblower will be informed about this, this could be the case when e.g. an internal investigation has not been completed yet. Furthermore, the Whistleblower Unit needs to inform the whistleblower whether additional feedback can be expected, and the feedback must be given when possible.

The rights of the whistleblower

The Whistleblower Act¹ gives special rights to the whistleblower which are applicable before, under and after a report has been made. These rights are of course respected by Unifeeder which means that a whistleblower can rely on the protection against retaliation or claims for reimbursement or re-employment.

By making a report where confidential information is disclosed, the whistleblower cannot not be held liable if he or she is in good faith, that the information given is necessary to be able to disclose an offence.

¹ Lov 2021-06-29 om beskyttelse af whistleblowere.

The whistleblower will not be penalized for gaining access to the reported information unless the act itself constitutes a criminal act. This means that the whistleblower cannot be held responsible for disclosing the contents of documents, to which the person has legal access or where he or she makes copies of such documents or removes them from the premises of the organization in which he or she is employed. This also applies even if it is in breach of contract provisions, the employment contract or other provisions which stipulate that the documents belong to the workplace.

If the acquisition constitutes an independent criminal act. e.g., hacking, unauthorized eavesdropping or recording of conversation between others, these are situations where the whistleblower will be held liable for such offenses.

The whistleblower may not be exposed to reprisals, including a threat or an attempted retaliation because he or she has filed a reporting. Reprisals cover a broad variation of disadvantages for the whistleblower such as suspension, dismissal, demotion, or lack of promotion etc. Furthermore, the whistleblower may not be, or attempted to be hindered to make a reporting e.g., through a forced non-disclosure clause.

The Whistleblowing unit will make sure that the whistleblower will be treated correctly and rightfully in relation to the whistleblowing legislation, when a report is submitted. Besides this the whistleblower is also protected against the transfer of information about the content of a report and the information about the identity of oneself, this will be described more deeply under section 'Duty of Confidentiality' and 'Standard Reporting Channels'. Notwithstanding the foregoing Unifeeder will not tolerate any attempt to penalize or discriminate against an employee, who has used the whistleblowing system to report a genuine concern regarding wrongdoing.

Anonymity

Complaints can be made anonymously through the whistleblowing system as described in section 2. However, it normally facilitates any subsequent investigation and handling of the matter if contact details have been provided. Therefore, Unifeeder encourages employees to provide name and contact details when reporting a complaint.

False and Malicious Allegations

Unifeeder strives to meet the highest standards of honesty and integrity and will ensure that sufficient resources are put into investigating any complaint received. However, it is important for any employee considering making allegations to ensure that they are sincere. The making of any deliberately false or malicious allegations may result in disciplinary action.

Processing of Personal Data

The processing of personal data in relation to using the whistleblowing system and the channels listed in section 2 is detailed in a separate privacy notice. The privacy notice can be entered by clicking on following [Privacy Notice](#) which is also available on the Intranet.

Duty of confidentiality

Employees affiliated with the Whistleblowing Unit are subjected to a special duty of confidentiality regarding the information included in the reports, which will be observed rightfully. The special duty of

confidentiality also applies to unauthorized persons who, in connection with a lawful disclosure, become aware of information that makes the whistleblower identifiable, noting that he or she is subject to the special duty of confidentiality. It can e.g. be a person who receives information about the identity of the whistleblower in connection with the follow-up of a report.

Standard Reporting Channels

Employees with a concern related to a person or issue which does not fit the description of matters which should be reported through the whistleblowing system should use the standard reporting channels, which consists of the employee's direct supervisor, another supervisor whom the employee trusts, or the human resources department. Notwithstanding this, an employee is always welcome to use the whistleblowing system should he or she not be comfortable using the standard reporting channels.

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 HQ 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.

Appendix 1 – list of external whistleblower schemes

Country	External scheme	Remarks
Denmark	The Danish National Whistleblower Scheme	General scope – operated by the Danish Data Protection Agency
Germany	External Federal Reporting Office	General scope – operated by the German Federal Office of Justice
Holland	The Dutch National Whistleblower Scheme	General scope – operated by the Dutch Whistleblowers Authority
Poland	The Polish National Whistleblower Scheme	General scope – operated by the Polish Ministry of Family, Labour and Social Policy
Cyprus	The Cyprus national Whistleblower Scheme	General scope – operated by the Cyprus Public Audit Office

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