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## WELCOME TO CPH CONCEPTS' WHISTLEBLOWER PROGRAM

CPH CONCEPTS' whistleblower program, also known as "The Program," is designed to ensure that employees and individuals connected to CPH CONCEPTS have a confidential and independent channel for reporting serious violations of law and misconduct committed by employees of CPH CONCEPTS, including members of the board or executive management, auditors, lawyers, suppliers, and others associated with CPH CONCEPTS. The purpose is to ensure that an independent and autonomous whistleblower unit can assess the case and take necessary actions.

CPH CONCEPTS' whistleblower program is established and operated in accordance with the provisions of the Danish whistleblower law.

Before utilizing The Program, it is important that you read the Guidelines for CPH CONCEPTS' whistleblower program below, where you will find information about:

- What can be reported through The Program.
- How we ensure full confidentiality for the whistleblower and the affected parties in the process
- What information should be included in your report.
- Our approach to data security and data retention in connection with The Program

We encourage anyone with a legitimate concern to use The Program and contribute to an ethical and responsible corporate culture at CPH CONCEPTS. Reporting is done through CPH CONCEPTS' whistleblower program. To ensure your anonymity from the employer, it is recommended to use your personal computer and network or your own phone on a public network.

### 1. HOW TO MAKE A REPORT

1. Open a web browser and go to the address <https://WhistleAdvisor.com/>.
2. Identify CPH CONCEPTS by entering 33961065 in the field where requested.

3. Complete all relevant and required fields, at a minimum, provide a title and description of the actual circumstances. It is possible to attach/take photos and attach documents to the report. Include your name and contact information in the description field if you do not wish to remain anonymous to the whistleblower unit. The whistleblower unit is bound by strict confidentiality, and they may not disclose information included in the report or that can identify you.
4. If you enter your name and contact information in the report itself, only the whistleblower unit will be aware of this information.
5. Select "Submit." Information about your report can then be tracked using the unique link provided after clicking "Submit." If you request to have the link sent to your email, it will not be saved and therefore not disclosed to CPH CONCEPTS. Remember to use an email that is not associated with CPH CONCEPTS.
6. Following this, the whistleblower unit and an objective third party - designated by CPH CONCEPTS as responsible for the whistleblower program - will be notified that a report has been made and will be able to view the reported information. Neither CPH CONCEPTS nor the responsible party will have the ability to identify you as the reporter unless you have chosen not to remain anonymous by entering your name or other identifying information in the report.
7. You can then see that CPH CONCEPTS has received your report.

CPH CONCEPTS encourages the whistleblower to provide their name when making a report so that CPH CONCEPTS' whistleblower unit can ask clarifying questions. However, it is possible to make an anonymous report.

Sincerely,

CPH CONCEPTS ApS

Bredgade 20

1260 Copenhagen K

CVR 34071802

## GUIDELINES REGARDING CPH CONCEPTS' WHISTLEBLOWER PROGRAM

In the following guidelines, the purpose of CPH CONCEPTS' establishment and operation of a whistleblower program (hereafter referred to as "The Program"), in accordance with the Danish whistleblower law ([Law on the Protection of Whistleblowers](#)), is described.

The purpose of the whistleblower law is to protect individuals, referred to as whistleblowers, who report critical issues in their workplace from sanctions and reprisals because of their reporting.

The Program is a voluntary alternative to the regular communication channels in the workplace.

### 1. PURPOSE

The purpose of The Program is to ensure that individuals connected to CPH CONCEPTS can confidentially report serious legal violations and other serious misconduct primarily committed by employees of CPH CONCEPTS through a special, independent, and autonomous channel beyond the regular communication pathways. The goal is for a legally mandated whistleblower unit within the company to assess what actions are needed in relation to the information provided in the report.

The Program is established in accordance with the [Law on the Protection of Whistleblowers](#), which comes into effect on December 17, 2023, for companies with more than 49 employees. It also aligns with recommendations for [good corporate governance](#) and is part of CPH CONCEPTS' Corporate Governance policy.

Reports can be made through The Program when a person who falls within the defined scope (see section 2) has knowledge of the issue or merely suspects it.

### 2. WHO MAY USE THE PROGRAM?

The whistleblower law covers, and The Program may be used by employees of CPH CONCEPTS and its subsidiaries/legal entities in Denmark with more than 49 employees and is made available to the following:

- Independent contractors associated with the company.
- Members of the workplace management, including members of the executive management and the board.
- Volunteers
- Paid or unpaid interns
- Persons working under the supervision and management of contractors, subcontractors, and suppliers.
- Persons (former employees) who report or disclose information they have access to in a work-related relationship that has since ended.
- Persons whose work-related relationships have not yet begun, who report violations they have become aware of during the employment process or other pre-contractual negotiations.

The protection also extends to the following individuals, in addition to employees and the mentioned groups:

- Facilitators (a facilitator can be, for example, the whistleblower's colleague, union representative, or similar)
- Third parties connected to the whistleblower who may be at risk of reprisals in a work-related context.
- Companies owned, worked for, or otherwise connected to by the whistleblower in a work-related context.

### 3. WHAT CAN BE REPORTED THROUGH THE PROGRAM?

The report should pertain to all violations or potential violations covered by the whistleblower law, defined as actions or omissions that:

(i) are unlawful under EU law in various specific areas, including:

- Public procurement

- Money laundering
- Product safety
- Transportation safety
- Food and feed safety
- Animal health and welfare
- Environmental protection
- Public health
- Consumer protection
- Privacy and personal data protection
- Network and information system security

(ii) constitute a serious legal violation or otherwise a serious matter, such as:

- Breach of any confidentiality obligations
- Misuse of financial resources
- Theft
- Fraud
- Embezzlement
- Bribery
- Violation of workplace safety
- Any form of sexual harassment
- Severe harassment, such as bullying, violence, and harassment based on race, political affiliation, or religion.

(iii) violate internal rules, provided that:

- the deviation constitutes particular cases where minor cooperation difficulties pose significant risks and thus constitute a serious matter.
- the deviation is a disregard of professional standards that could, for example, pose a risk to the safety and health of individuals.
- the deviation results in serious errors and serious irregularities related to IT operations or IT system management.

- the deviation may lead to serious financial risks.
- the deviation may lead to regulatory intervention.
- the deviation may lead to a serious note in the audit, or
- the deviation constitutes gross and/or repeated violations of internal regulations and compliance requirements.
- the deviation may cause serious harm to CPH CONCEPTS' relationships with employees or external parties.

Offenses that cannot be reported through The Program should be reported through the normal communication channels within the company, including to the immediate supervisor, union representative, or HR personnel.

This may include minor offenses, particularly:

- Cooperation difficulties
- Bullying that is not considered severe according to legal precedents.
- Violation of CPH CONCEPTS' internal guidelines on smoking, emails, internet usage, alcohol, etc.

To the extent that the whistleblower has knowledge or suspicion of the matter, the whistleblower should provide the following information:

- A description of the issue
- Who is involved.
- Whether others are aware of the suspicion or issue
- Whether management is aware of the issue
- Whether there are documents that support the issue
- Whether and where additional information about the issue can be found
- How long the issue has been ongoing.
- Whether the reporter is aware of any attempts to conceal the misconduct

For the sake of further investigation of the reported information, including allowing CPH CONCEPTS' whistleblower unit with Andersen & Green to assess the matter, it is essential that the whistleblower provides as much detail as possible about the issue. It is not possible to conduct a thorough investigation of a report that is unspecific or contains only very broad allegations without further specification.

Clearly unfounded reports will not undergo further investigation and will not be protected under whistleblower law. In the case of a false report through The Program that is not made in good faith, the affected person will be informed of the whistleblower's identity if the reporter's identity was disclosed in the report. It will be assessed whether a false report warrants legal action, including employment-related actions, if the whistleblower is an employee of CPH CONCEPTS.

#### 4. THE PROCEDURE FOR A REPORT

Reporting is done through CPH CONCEPTS' whistleblower program. To ensure your anonymity towards the employer, it is recommended to use your personal computer and network or your personal phone on a public network.

1. Open a web browser and go to the address <https://WhistleAdvisor.com/>.
2. Identify CPH CONCEPTS by entering 33961065 in the field where it is requested.
3. Complete all relevant and desired fields; however, at a minimum, provide a title and a description of the actual facts. It is possible to attach or take pictures and attach documents to the report. If you do not wish for the report to remain anonymous to the whistleblower unit, provide your name and contact information in the description field. The whistleblower unit is subject to strict confidentiality obligations and may not disclose information included in the report or information that can identify you.
4. If you enter your name and contact information in the actual report, only the whistleblower unit will be aware of this information.
5. Then select "Submit." Information about your report can be tracked by using the unique link provided after clicking "Submit." If you request to have the link sent to your email, it will not be saved and will not be disclosed to CPH CONCEPTS. Remember to use an email that is not associated with CPH CONCEPTS.
6. Subsequently, the whistleblower unit and an objective third party, appointed by CPH CONCEPTS as responsible for the whistleblower program, will be notified that a report has



been made and will be able to view the reported information. Neither CPH CONCEPTS nor the responsible party will have the ability to identify you as the reporter unless you choose not to remain anonymous by entering your name or other identifying information in the report itself.

7. You can then see that CPH CONCEPTS has received your report.

CPH CONCEPTS encourages whistleblowers to provide their names in connection with a report so that CPH CONCEPTS' whistleblower unit can ask clarifying questions. However, it is possible to make an anonymous report.

The report is received by lawyers and partners at Andersen & Green, who first screen the seriousness of the report. Andersen & Green will then assign the case either to the company's own whistleblower unit or to the HR department. A lawyer from Andersen & Green will follow the report and guide the whistleblower unit, the relevant CPH CONCEPTS case handler, or management, assisting with the implementation of any employment-related actions in a personnel matter.

All parties involved, including CPH CONCEPTS and Andersen & Green, treat all reports confidentially and are subject to the special confidentiality obligations of whistleblower law.

## 5. PROTECTION OF THE WHISTLEBLOWER

The whistleblower is protected against retaliation under the whistleblower law if all of the following conditions are met:

- The person making the report meets the conditions to be a whistleblower (see section 2 in this policy).
- The whistleblower had reasonable grounds to believe that the reported information was correct at the time of the report.
- The reported information falls within the scope of the whistleblower law, as per Section 1 of the whistleblower law.

"Retaliation" is understood to mean unfavorable treatment or unfavorable consequences in response to a report. This may include suspension, dismissal, demotion, and similar actions.

If a whistleblower makes a report in bad faith and with knowledge that the reported information is not correct, the whistleblower is not protected against retaliation. In such cases, the whistleblower may be fined for intentionally making false reports. If the whistleblower is employed, there may also be employment-related consequences, including possible dismissal.

Information about the whistleblower's identity or other information through which the whistleblower's identity can be directly or indirectly inferred will only be disclosed to parties other than the whistleblower unit after obtaining the explicit consent of the whistleblower.

However, information about the whistleblower's identity can be disclosed to public authorities without consent if the disclosure is made to prevent or investigate violations (such as a criminal act that has not yet occurred) or to ensure the right to defence of affected persons. If the whistleblower's identity is disclosed without consent, the whistleblower will be informed of this and receive a justification for the disclosure, unless such notification would jeopardize related investigations or legal proceedings. The whistleblower's identity may also be disclosed in the event of legal proceedings related to the reported matter.

Other information from the report, information that does not reveal the whistleblower's identity, will only be disclosed to persons outside the whistleblower unit as part of a follow-up on a report or to address a potential serious violation of the law or other serious matters.

Persons outside the whistleblower unit or Andersen & Green who assist in uncovering the reported matter are subject to the special confidentiality obligations of the whistleblower law, as per Section 25 of the whistleblower law.

## 6. COMMUNICATION TO THE WHISTLEBLOWER

Based on a report to the program, the whistleblower will receive the following:

- Confirmation that the report has been received immediately after the whistleblower presses "Submit."
- Feedback as soon as possible and usually within three months after confirming the receipt of the report.

"Feedback" means a message about the actions taken by Andersen & Green and CPH CONCEPTS' whistleblower unit, including assessing the accuracy of claims in the report and potentially addressing the reported violation.

The whistleblower unit's feedback will always consider data protection rules, which may result in limitations on the content of the feedback received by the whistleblower.

In some cases, it may be necessary to extend the feedback period due to the complexity of the case, including if the report requires a comprehensive investigation. In such cases, the whistleblower will be informed of the extended timeframe.

## 7. COMMUNICATION TO AND PROTECTION OF THE AFFECTED PERSON

After a preliminary investigation has taken place and all relevant evidence has been secured, the affected person reported through the program will be notified of the following:

- The identity of the case handler(s) responsible for investigating the report.
- The matters to which the report pertains.

Under the whistleblower law, the affected person has the right to protect their identity throughout the entire processing of the case and the right to an effective defence. These rights cannot be waived by agreement to the detriment of the affected person.

CPH CONCEPTS also complies with the rights of the affected person under the data protection regulation.

## 8. PRIVACY POLICY FOR WHISTLEBLOWER PROGRAM

CPH CONCEPTS and Andersen & Green process all information reported through the Program, including information about affected individuals reported through the Program, in accordance with the applicable data protection regulations (GDPR and the Danish Data Protection Law).

All reports will be securely stored, and access to the information will be restricted to relevant personnel.

Reports that are found to be clearly unfounded will be promptly deleted. A report falling outside the category of serious offenses that may be reported through the Program will be immediately forwarded to CPH CONCEPTS' personnel manager and deleted from the Program.

If a report is made to the police or another authority, the information will be deleted immediately upon the conclusion of the case by the relevant authorities.

Reports will be deleted from the Program 45 days after Andersen & Green and the whistleblower unit have completed the processing, unless CPH CONCEPTS has a legitimate reason for continued storage, such as required by other legislation, or if there is reason to believe that the report may be substantiated by later reports on the same matter (linking considerations).

If, based on the information collected, an employment-related sanction is imposed on the affected person, or there are other grounds for it being lawful and necessary to continue to store information about the affected person, the information, if relating to an employee, will generally be stored in the employee's personnel file for up to five years after the employee's departure. The storage of the report is otherwise in accordance with CPH CONCEPTS' deletion policy, including if the report does not concern an employee.

## PRIVACY POLICY FOR CPH CONCEPTS' WHISTLEBLOWER PROGRAM

This privacy policy explains how CPH CONCEPTS (hereafter "we," "us") handles personal data in connection with reports to the whistleblower program.

The following describes in more detail what processing of personal data takes place and what rights you have if you are reported through the whistleblower program. Furthermore, your rights are described if you use the whistleblower program to report another person.

We refer to the Guidelines for CPH CONCEPTS' whistleblower program above, where you can find details about who can make reports and what can be reported.

This policy concerns solely the handling and investigation of reports to the whistleblower program. For employees, this policy should be viewed in conjunction with the HR privacy policy and other relevant policies and procedures.

### 1. DATA CONTROLLER

The legal entity responsible for the processing of your personal data is:

CPH CONCEPTS ApS  
Bredgade 20  
1260 Copenhagen K  
CVR 34071802

We take responsibility for protecting your personal data and processing it in accordance with applicable data protection laws. We also ensure that your information is treated confidentially and in accordance with the special duty of confidentiality under the whistleblower law and is only used for the purpose of the whistleblower program.

## 2. INFORMATION TO THE REPORTED EMPLOYEE AND CORRECTION

In connection with a report submitted to the mandatory whistleblower program, you will not be informed about the processing of your personal data, cf. GDPR art. 14, para. 5, litra d.

If you are reported through the Program, you will be notified as soon as possible and after a preliminary investigation has taken place and all relevant evidence has been secured.

You have the right to access the report submitted about you at a time when it would be unobjectionable in relation to the investigation.

However, you will not have the opportunity to obtain the identity of the person who submitted the report, whether the report was made anonymously, or the identity of the reporter is known, cf. the Whistleblower Act, Section 25. You will similarly not have the opportunity to obtain other information that could identify the whistleblower.

In cases where it is concluded that there is a deliberate false report, you have the right to be informed of the identity of the person who submitted the report against you if the reporter's identity is known. You also have the right to request correction of information in the report that you believe is inaccurate, misleading, incomplete, or outdated.

If your request cannot be accommodated, the information will be supplemented to the case in its own record with your comments.

## 3. CONSEQUENCES OF PROCESSING

Reporting and investigation of reports to the Program may have significant consequences for the affected person, as reports concern serious violations of the law or suspicion of violations of the law and other serious matters.

Likewise, reporting to the whistleblower program may have significant consequences for the person who made the report if it is a deliberate false report. Such cases may have criminal consequences.

#### 4. TRANSFERS TO COUNTRIES OUTSIDE THE EU/EEA

Your personal data will not be transferred to countries outside the EU/EEA.

#### 5. YOUR GENERAL RIGHTS

You have the following rights:

- You have the right to request access to, correction, or deletion of your personal data when the whistleblower unit has uncovered all aspects of the report to the Program, cf. GDPR art. 15, 16, and 17.
- If the processing of your personal data is based on your consent, you have the right to withdraw your consent at any time, cf. GDPR art. 7. Your withdrawal will not affect the lawfulness of the processing carried out before your withdrawal of consent.
- You have the right to receive the personal data that you have provided in a structured, commonly used, and machine-readable format (data portability), cf. GDPR art. 20.
- You can always lodge a complaint with a Data Protection Authority.

There may be conditions or limitations to these rights. Therefore, it is not certain that you have the right to have information about you deleted in specific cases – this depends on the specific circumstances of the processing activities.

You can exercise your rights by contacting the objective third party, lawyer and partner, Jesper Green, at Andersen & Green at [jesper.green@andersen-green.dk](mailto:jesper.green@andersen-green.dk).

#### 6. RIGHT TO JUDICIAL REVIEW

If legal action is taken against you because of a report and subsequent investigation, you have the right to bring the matter before the courts.