

## **VTI A/S WHISTLEBLOWER POLICY**

The purpose of VTI A/S Whistleblower Policy is to enhance the opportunities for VTI A/S employees to raise concerns about questionable practices in the workplace without fear of negative consequences. The policy aims to promote openness and transparency regarding potential violations of laws or serious irregularities.

VTI A/S Whistleblower Policy should be considered as a supplementary channel to the direct and daily communication at the workplace regarding errors and unsatisfactory conditions, among others. Additionally, it complements existing options such as reaching out to immediate supervisors, the HR department, or the union representative.

VTI A/S encourages the use of the company's Whistleblower Policy so that any violations can be addressed promptly and effectively internally. However, the whistleblower is free to choose between reporting to the company's whistleblower system or an external whistleblower system (Data Protection Agency).

The Whistleblower Policy does not exclude the possibility of reporting through external channels, such as supervisory authorities.

### **VTI A/S Whistleblower Unit**

Reports submitted to VTI A/S Whistleblower Policy will be processed by the IT department.

For any questions related to specific reports or VTI A/S Whistleblower Policy in general, please contact:

Daniel Sørensen  
IT Manager  
it@vti.dk

VTI A/S Whistleblower Policy uses secure email for the registration and handling of reports.

Depending on the content and nature of the report, the processing may involve assistance from an external party, such as a lawyer or auditor.

## **Information that can be reported**

VTI A/S Whistleblower Policy can be used to report serious violations or other serious matters that may not necessarily be attributed to a specific breach of the law. Reports can be made about incidents that have occurred or are expected to occur within VTI A/S.

A violation or other matter will generally be considered serious if it is in the public interest to bring it to light. Minor violations and violations of ancillary provisions are not covered by the policy.

As a general rule, reports about the whistleblower's own employment relationship are not covered, unless it involves sexual harassment or severe harassment.

Information about other matters, including violations of minor importance concerning internal guidelines, such as rules on sick leave, dress code, and other personnel-related conflicts at the workplace, will generally not be regarded as serious violations and thus should not be reported to VTI A/S Whistleblower Policy. Such information can be reported to immediate supervisors, the HR department, or a union representative in accordance with applicable guidelines.

It is assumed that the whistleblower acts in good faith and has genuine belief in the accuracy of the information.

**Annex 1** provides examples of serious breaches of the law, serious matters, and information not covered by the whistleblower policy.

## **Reporting of violations**

Reports to VTI A/S Whistleblower Policy should be sent to **whistleblower@vti.dk**.

Anonymous reports will not be accepted.

## **Groups eligible to submit information to the whistleblower policy**

The following groups are eligible to use VTI A/S Whistleblower Policy:

- VTI A/S employees
- Management and board members
- Shareholders
- Suppliers, customers, and other business partners.

## **Handling of Reports**

Upon receipt of a report, VTI A/S Whistleblower Unit will acknowledge receipt within seven days, using secure mail.

Subsequently, the Whistleblower Unit will carefully review the content and nature of the report, which will determine the course of action. The initial assessment will determine if the report falls within the scope of the Whistleblower Policy. If the report is outside the policy's scope or appears to be unsubstantiated, it will be rejected, and the whistleblower will be informed accordingly.

If the report falls within the applicable legal framework, the Whistleblower Unit will proceed with the investigation. This may involve obtaining further information internally within the organization or engaging in additional dialogue with the whistleblower, depending on the content and nature of the report.

Examples of follow-up actions include:

- Initiating an internal investigation within the company.
- Informing the company's top management or board.
- Reporting the matter to the police or relevant regulatory authority.
- Closing the case due to insufficient or inconclusive evidence.

Within three months of acknowledging the receipt of the report, the Whistleblower Unit will provide feedback to the whistleblower. The feedback will include information about the actions taken or planned to be taken and the reasons behind the chosen approach, based on the content and nature of the report.

If it is not possible to provide feedback within the specified timeframe, the Whistleblower Unit will notify the whistleblower and inform them if additional feedback can be expected. Delays may occur, for instance, due to ongoing internal investigations that cannot be concluded within the set timeframe.

The feedback provided must comply with relevant laws, including data protection legislation. This means that sensitive information can only be disclosed if there is a legal basis for doing so. The extent of information disclosed in the feedback to the whistleblower will be determined on a case-by-case basis.

## **Confidentiality and Handling of Information**

Employees associated with VTI A/S Whistleblower Unit are subject to a strict duty of confidentiality regarding the information contained in the reports.

The duty of confidentiality solely applies to the information contained in the reports. If a report leads to the initiation of a case, any additional information collected during the investigation will not be subject to the duty of confidentiality.

VTI A/S Whistleblower Unit handles reports in the broadest possible confidentiality. Information from a report is processed in accordance with the processing rules specified in Section 22 of the Whistleblower Act and the General Data Protection Regulation (GDPR) and related laws. Pursuant to Section 22 of the Whistleblower Act, VTI A/S Whistleblower Unit may process personal data, including sensitive information and information about criminal offenses if necessary to handle a report received through VTI A/S Whistleblower Policy.

Information from a report may, under specific circumstances, be disclosed, for instance, to follow up on the reports. The whistleblower will be notified prior to the disclosure of information regarding their identity, unless it jeopardizes a related investigation or legal proceeding. Such notification may be withheld if it is deemed that providing it could risk concealing or destroying evidence, influencing witnesses, or if there is suspicion of the whistleblower submitting a deliberately false report.

### **Protection of Whistleblowers**

A whistleblower must not face reprisals, including threats or attempts at reprisals, due to making a report to VTI A/S Whistleblower Unit or an external whistleblower system (Data Protection Agency). Moreover, the whistleblower must not be hindered or attempted to be hindered from making reports.

Reprisals are understood as any form of detrimental treatment or adverse consequences in response to an internal or external report, causing or potentially causing harm to the whistleblower.

The whistleblower cannot be held liable for reporting confidential information if they have reasonable grounds to believe (in good faith) that the information in the report is necessary to expose a serious violation of the law or a serious matter.

Attempts by VTI A/S employees or management to obstruct a whistleblower from making a report or engaging in reprisals against a whistleblower who has made a report in good faith will result in employment-related consequences.

### **Additional Information**

The Ministry of Justice has prepared a guide for individuals who wish to make or consider making disclosures as whistleblowers. The guide provides an overview of the Whistleblower Act, including descriptions of whistleblower policies, reporting options, whistleblower rights, and protection. The guide can be found on the Ministry of Justice's website, [www.jm.dk](http://www.jm.dk).

## **Annex 1.**

### **Examples of Serious Violations**

Violations of the Criminal Code, which generally fall within the scope of the policy:

- Bribery, according to Section 144 of the Criminal Code.
- Document forgery, according to Section 171 of the Criminal Code.
- Hacking, interception, or recording of conversations of others, as per Section 263 of the Criminal Code.
- Theft, as per Section 276 of the Criminal Code.
- Embezzlement, as per Section 278 of the Criminal Code.
- Fraud, as per Section 279 of the Criminal Code.
- Data fraud, as per Section 279a of the Criminal Code.
- Misappropriation, as per Section 280 of the Criminal Code.
- Extortion, as per Section 281 of the Criminal Code.

Violations of specific legislation or other laws, which generally fall within the scope of the policy:

- Violations of tax legislation.
- Breach of confidentiality obligations.
- Violations of the Accounting Act.
- Violations of the Road Transport Act, as per Sections 17-17b of the Road Transport Act.
- Violations of the Aviation Act, as per Section 149 of the Aviation Act.
- Neglect of a legally mandated duty.
- Breach of rules on the use of force.
- Gross or repeated violations of administrative law principles, including the principle of investigation, requirements of objectivity, abuse of power, and proportionality (except for minor violations, as discussed below).
- Deliberate misleading of citizens and partners.

Harassment:

- Sexual harassment, as per Section 1(4) of the Equal Treatment Act, paragraph 6.
- Severe harassment, for example, based on race, gender, color, national or social origin, political or religious affiliation.

## **Examples of Serious Matters**

Matters that are generally considered serious include:

- Neglect of professional standards that may pose a risk to individuals' safety and health.
- Gross or repeated violations of the company's internal guidelines, such as travel policies, gift acceptance, or financial reporting (except for minor violations, as discussed below).
- Serious errors and irregularities related to IT operations or IT system management.
- Special cases where minor cooperation difficulties entail significant risks, thus constituting a serious matter.

## **Examples of information not covered by the policy:**

- Information of trivial nature, including details related to minor infractions of internal guidelines, such as absences, smoking, dress code, or minor breaches of accessory provisions, e.g., documentation non-compliance.
- Information about the whistleblower's own employment, including conflicts between employees, cooperation issues, or matters falling under the collective bargaining system, unless they involve sexual harassment or other forms of severe harassment.