

# Whistleblower Policy

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# Whistleblower policy

## Introduction

Columbus A/S has established a whistleblower system, which enables employees, former employees, customers, suppliers, business partners, shareholders and other stakeholders to report any suspected unlawful activity or unethical misconduct in the Columbus Group in the form of, for example: financial fraud, bribery, corruption, violation of competition laws, any form of sexual harassment and harassment due to race, gender, religious or political affiliation, as well as infringements of EU law, which fall within the scope of the Directive of the European Parliament and of the Council on the protection of persons who report infringements of EU law.

Employees with concerns related to employment terms, working environment etc. should not report these issues via the whistleblower scheme. Instead, such issues must be resolved locally with management or local HR, unless the matter is exceptionally serious or cannot be reported through the normal reporting lines.

Customer complaints cannot be reported via the whistleblower scheme. Such complaints must be reported to the customer's contact person in Columbus, unless the matter is exceptionally serious and cannot be reported through the normal channels.

## How to report

Whistleblower reporting must be submitted via Columbus' whistleblower system. Link to the reporting system can be found on Columbus' global website, on local country websites and on the intranet.

Link to global website:  
[www.columbusglobal.com/en/whistleblower-reporting](http://www.columbusglobal.com/en/whistleblower-reporting)

All communication may be reported anonymously and will be handled confidentially and securely. Before submitting the reporting, the sender should consider carefully whether to report anonymously or not. Columbus encourages senders to identify themselves as additional information may be required to invest the reporting. The sender's identity will only be disclosed to the person investigating the report.

When reporting through the whistleblower system, the sender may choose to remain available, even if the report is made anonymously by entering an e-mail address which does not disclose the sender's identity. We recommend senders to make themselves available as additional information may be required to invest the reporting.

The whistleblower system does not log IP addresses or machine ID's.

In order to be able to facilitate thorough investigation of all matters, all concerns should be identified and described in sufficient detail.

All reports should be in Danish or English.

Reporting can also take place via an external whistleblower scheme established by, for example, the Danish Data Protection Agency or established pursuant to sector-specific EU legislation.

It is optional whether reports are made via Columbus' whistleblower system or via an external whistleblower scheme. Columbus

encourages reporting to be made via Columbus' whistleblower system when the violation can be dealt with effectively internally in Columbus, and when the sender of the report assesses that there is no risk of retaliation against the sender such as retaliation for having made the report, cf. section "Retaliation or misuse of the whistleblower scheme" below.

## Receipt of concerns and investigation

All concerns reported as instructed above will be received by the Chairman of the Board. Thus, no other persons will get insight in reported concerns before the Chairman. The Chairman will investigate the concerns and proceed with appropriate action. Any investigation will be registered and conducted confidentially.

In case the concern involves the Chairman of the Board, the concern must be sent by post to the Company address: Lautrupvang 6, DK-2750 Ballerup for the attention of the Deputy Chairman of the Board. All concerns reported as instructed above will be sent directly to the Deputy Chairman of the Board. Thus, no other

persons will get insight in reported concerns before the Deputy Chairman. Confirmation of receipt of the report will be sent within 7 days of receipt, unless the reporting is submitted anonymously.

If the reporting is not submitted anonymously, Columbus will inform the sender of the measures and investigations that have been carried out, as soon as possible and no later than 3 months from the confirmation of receipt.

Information about the sender's identity and other information from which the sender's

identity can be deduced directly or indirectly may not be passed on to anyone other than the Chairman of the board without the sender's explicit consent (or - where the report concerns the Chairman of the board, the deputy chairman).

Information from the report that does not relate to the sender's identity, and from which the sender's identity can neither directly nor indirectly be deduced, may be passed on to anyone other than the Chairman of the board (or - where the report concerns the chairman and sent to the deputy chairman) as part of the follow-up

of the report or to address the reported violation or violations.

#### **Retaliation or misuse of the whistleblower scheme**

Columbus A/S will ensure that there will not be discrimination or retaliation against anyone reporting a concern via the whistleblower scheme in good faith based on his/her personal knowledge.

If a person reporting a concern believes that he/she has been retaliated against for reporting or participating in an investigation, he/she should immediately report this

via the whistleblower system. All such reports will be investigated confidentially. Abuse of the whistleblower system for false reporting made knowingly and in bad faith will be duly sanctioned.

#### **Review**

The Board of Directors will annually review and, if relevant, update this Policy.

Adopted by the Board of Directors on 3 November 2015.

Reviewed and approved by the Board of Directors on 14 November 2023.