



# Whistleblower Policy

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# 1 Introduction

- 1.1 NNIT A/S including affiliates (“NNIT”) is a trustworthy company with an open and honest company culture in which every employee is free to express themselves.
- 1.2 NNIT expects all employees, management, the board of directors and any other person or entity doing business with NNIT to comply with applicable laws, regulations and internal procedures.
- 1.3 NNIT is committed to detect and prevent illegal activities, financial fraud, business ethics misconduct, security breaches or similar. Therefore all employees, management and the board of directors of NNIT as well as all other persons doing business with and/or advising NNIT such as suppliers, customers, business partners, lawyers or auditors are encouraged to report concerns regarding acts or omissions that could harm NNIT.
- 1.4 NNIT has standard internal communication channels in place, where concerns can be reported directly to managers, HR/Legal and even senior management, but at the same time NNIT understands and recognizes that in some situations persons may be reluctant to report concerns due to a sense of loyalty towards NNIT or colleagues or in the worst case in fear of retaliation.
- 1.5 NNIT has therefore established a whistleblower-function, enabling employees, the management and the board of directors of NNIT, business partners and advisors to NNIT to report concerns of illegal or fraudulent behavior, business ethics misconduct and security breaches in a secure and confidential way. The person reporting the concerns shall in the following be referred to as the “Whistleblower”.

# 2 Who can report?

- 2.1 All employees, the management and the board of directors of NNIT as well as all other persons doing business with and/or advising NNIT, such as lawyers, auditors, suppliers, customers and business partners may report concerns detected as part of his/her engagement with NNIT. All employees, the management and the board of directors of NNIT as well as all other persons doing business with and/or advising NNIT, such as lawyers, auditors, suppliers, customers and business partners may report concerns detected as part of his/her engagement with NNIT.

# 3 What can you report on?

- 3.1 The whistleblower-function may only be used to report on significant findings that could harm NNIT within the following areas:
  - *Financial fraud*: e.g. economic crime, including bribery, fraud and forgery etc.

- Severe *business ethics* misconduct
- Severe *security and/or data protection breach*

This list serves as examples only. If you are in doubt about whether your concern should be reported or not, we encourage you to report the finding through the whistleblower-function.

- 3.2 Your report should include a description of your concern and, if possible, the name and title of the person suspected of irregular behavior.
- 3.3 Minor irregularities such as cases of harassment, cooperative difficulties, incompetence, absence, violation of guidelines for e.g. attire, smoking/drinking or using e-mail/internet etc. may not be reported via the whistleblower-function. Such reports will in accordance with the Danish Data Protection Act be deleted from the whistleblower system. Instead such concerns should be reported through standard internal communication channels, i.e. to direct managers, HR/Legal or senior management.
- 3.4 It is important that the whistleblower-function is not used to report false and/or unfounded accusations. All reports must be made in good faith and must be well-founded. If a report is filed in bad faith or is based on personal reasons, such as revenge or as an act of spite etc., NNIT reserves the right to take appropriate measures, including legal action, against the Whistleblower if he/she can be identified.

## 4 How do you report?

- 4.1 You file a whistleblower-report through the whistleblower system: [nnit.whistleblownetwork.net](http://nnit.whistleblownetwork.net).
- 4.2 The whistleblower system is hosted by an external independent third party. The independent party only operates the system and does not have access to the reports in any way. All data reported through the whistleblower system is encrypted and stored safely.
- 4.3 We strongly urge you to report through the whistleblower system and **NOT** to send reports via e-mail to the person(s) in NNIT's compliance function as the information in the report will not be securely transferred and encrypted and you will not be able to report anonymously.

When reporting through the whistleblower system, you may choose to remain available for further inquiries, even if the report is made anonymously. We recommend that you make yourself available as we may need additional information to conduct an investigation.

- 4.4 You remain available by opening a secure post box in the whistleblower system. When creating a post box, you will be provided with a case number and be asked to choose a password. With the case number and password you can log into the post box in order to see if you have received any questions or answers related to the report.

- 4.5 If you realize that you have provided incomplete or incorrect information, and have not created a post box, you may file a new report through the whistleblower system in which you refer to the earlier report and describe what should be corrected.
- 4.6 All reporting should be in English.

## 5 Anonymity

- 5.1 The Whistleblower may choose to report on an anonymous basis.
- 5.2 Before filing a report you should carefully consider whether to be anonymous or not. We encourage you to identify yourself, as additional information may be required to carry out an investigation. The system is designed and set up to secure the Whistleblower from any retaliation and the Whistleblower's identity will only be disclosed to the person(s) investigating the report. Please note that if the report leads to legal proceedings against the person in question you may be called as a witness in a trial, in which anonymity is forfeited.
- 5.3 To ensure full anonymity it is however necessary to file the report from a private computer that is **NOT** on NNIT's corporate network. The whistleblower system does not log IP addresses or Machine IDs and does not use cookies. Only the report itself is registered.
- 5.4 You should be aware that uploaded documents may contain metadata that can compromise the anonymity. Therefore you should ensure that any compromising metadata is removed from a document before uploading it. Metadata is for example author details in a word document. Such data may be evident in the properties of the word document. To remove metadata from a word document please click [here](#) for a relevant guide.
- 5.5 NNIT encourages the Whistleblower to disclose his/her identity, as this may prove vital for the further investigation of the matter. The Whistleblower's identity will only be disclosed to the person(s) investigating the report.

## 6 Who processes the reports?

- 6.1 Reports are handled in a secure and confidential way by NNIT's compliance function. Upon receipt of a report, NNIT's compliance function performs a preliminary screening and consults the CEO and/or CFO in order to decide whether to investigate the matter further.

If a report concerns the executive management, including the CEO and/or CFO, the NNIT's compliance function will instead consult the chairman of the Audit Committee – as an independent third party – in order to decide whether to investigate further.

- 6.2 If the preliminary screening concludes that the report

- is *well-founded* and falls *within* the scope of the whistleblower-function, a further investigation will be initiated
  - is *unfounded* and no further information is made available, no further investigation will be initiated
  - does not fulfill the legal requirements to qualify for reporting through the whistleblower-function, the Compliance Function will decide whether to forward the report to the relevant person within NNIT or let the Whistleblower know who to contact instead. The report will subsequently be deleted from the Whistleblower system.
- 6.3 If it is decided to investigate the concerns set out in the report further, the Compliance Function designates an appropriate investigator and informs the Chairman of the Audit Committee that an investigation has been initiated. The investigator may be an internal or external resource depending on the matter.
- 6.4 Depending on the area of concern, the investigation will under normal circumstances be carried out by the following functions:
- *Financial fraud* will be investigated by the NNIT Finance under the responsibility of the CFO
  - *Severe Business Ethic misconduct* will be investigated by the NNIT Legal under the responsibility of the CEO or CFO depending on the area of misconduct
  - *Severe Security breaches* will be investigated by the NNIT Q&S under the responsibility of the SVP of People, Communication & Quality
  - *Severe Data Protection breaches* will be investigated by NNIT Legal or Q&S
- Investigations regarding illegal activities will be carried out by the relevant function within the area of illegality.
- 6.5 The Compliance Function will quarterly provide the Audit Committee with a list of all reports made, information on the result of the preliminary screening and status on reports being investigated.
- 6.6 Once an investigation is completed and relevant actions have been taken the report is deleted in the whistleblower system, but the report is kept in the suspected person(s) personal file for as long as needed.
- 6.7 The case may be of a nature which calls for handing over the report and further investigation to the police. If a report leads to court proceedings, the report will not be deleted from the whistleblower system until a possible appeal period has expired.

## 7 Protection from retaliation

- 7.1 All reports filed in good faith are protected against any retaliation.
- 7.2 Reports filed in bad faith may be met with legal actions as described above under section 3.4.

## 8 Information about the report to the person in question

- 8.1 NNIT is required to inform the person suspected of illegal/irregular activities. NNIT will for each report conduct an assessment of when the person in question should be notified. This assessment will be carried out to ensure that the notification does not obstruct any ongoing investigation of the matter.
- 8.2 No information on who has filed the report will be disclosed, and anonymity will thus be secured.

## 9 Training

- 9.1 All NNIT employees will undergo regular training in NNIT's Whistleblower Program and all NNIT employees will on an annual basis be obligated to read and understand the NNIT Whistleblower Policy and document it.