

Whistle-blower scheme

Aim and background

JPS Marselis Group (and subsidiaries) is a credible company with an open company culture where everyone can speak out if they experience irregularities or breaches of the law.

Because it is important that this kind of information is brought to light and an open company culture is not always ideal in this regard, the JPS Marselis Group has chosen to establish a whistle-blower scheme. Using the whistle-blower scheme, employees, customers, suppliers, partners and other stakeholders associated with the JPS Marselis Group can in good faith make anonymous or non-anonymous reports about the following conduct or actions carried out by JPS Marselis Group's owners, board members, the group's subsidiaries or its employees:

- I. Reprehensible conduct or actions
- II. Illegalities that can lead to financial loss for the company
- III. Circumstances that may damage the company's reputation, etc.

Reports must be made electronically via jpsmarselis.dk/whistleblower

What can be reported using the whistle-blower scheme?

The whistle-blower scheme can be used to report information about serious offences or suspected serious offences that can have an impact on the company as a whole or which can have a crucial impact on an individual's life or health.

This concerns for example:

- Financial criminality, including embezzlement, bribery, fraud, forgery, corruption, accounting fraud or similar.
- Serious breaches of occupational safety and environmental regulations.
- Physical violence, threats, discrimination, harassment or sexual harassment or sexual assault.

Other matters such as bullying, dissatisfaction with salary, collaboration issues, failure to comply with alcohol and smoking rules are not to be reported via the whistle-blower scheme but instead must be reported through the normal communication channels in the JPS Marselis Group (via management, HR or union representative).

Handling of reports

Reporting

A report can be made anonymously or not.

All information received via the whistle-blower scheme is treated confidentially and with discretion, and any request for anonymity will be respected. However, please read on with regard to any reports made in bad faith and also with regard to the possibility that a person who made a report, could be called as a witness in a court case, should this be required.

Any report that is submitted is handled by JPS Marselis Group's legal representatives. If the submitted report is about matters that are covered by the whistle-blower scheme's objective, JPS Marselis Group's legal representatives will carry out a preliminary assessment of the report and assess the options for investigating the case immediately.

If the nature of the submitted report does not require otherwise, the handling of the report will then be taken over by the executive management of JPS Marselis ApS.

A dismissed report

If the report concerns matters that are not covered by the whistle-blower scheme's objective or if the report is assessed as being completely groundless, it will be dismissed. If the person who submitted the report chose not to be anonymous, they will be informed of the decision.

Shelving of a report

If the information in the report concerns a matter that is not immediately assessed as being a gross, significant or repeated violation, the report will be shelved. A report will also be shelved if it is assessed that it is not possible to sufficiently clarify the matter. If the person who submitted the report chose not to be anonymous, they will be informed of the decision.

More detailed investigation

If the information is covered by the whistle-blower scheme's objective and relates to qualified and well-documented matters, i.e. a matter that is regarded as a gross, significant or repeated violation, and it is assessed that it is possible to sufficiently clarify the matter, the matter will be investigated in more detail by JPS Marselis Group's legal representatives / the executive management of JPS Marselis ApS. All further handling of the case will be carried out as quickly as possible, including with respect to the nature of the case.

The investigation will collect all relevant information, including but not limited to statements from the person the submitted report concerns, relevant documentation, interviews with other employees etc. If relevant, external assistance may be utilised as part of the investigation and to the extent necessary.

On the basis of the findings of the investigation, it will be assessed whether the report is groundless or whether it requires a response from JPS Marselis Group, including whether the matter shall be reported to the police. If the matter concerns an employee, it will also be assessed whether there should be contractual consequences or other consequences for the person in question.

How is the whistle-blower protected?

JPS Marselis ApS does not tolerate any form of reprisal or punishment against any person who in good faith submits a report to the whistle-blower scheme or who helps JPS Marselis ApS to investigate offences in relation to the whistle-blower scheme. This includes reprimands, reprisals, changes to work tasks, changes to employee benefits, changes to reporting requirements, destruction of the whistle-blower's career opportunities or reputation or threats to do any of the above or cause any of the above through wilful omission.

However, a person who submits a report to the whistle-blower scheme in bad faith is not protected. Persons who submit a report in bad faith may be subject to civil, criminal, employment and/or disciplinary sanctions, including the termination of employment.

What is made known to the person or persons named in the report

If the report concerns one or more named or identifiable persons, they will be informed that a report has been submitted, unless otherwise this damages JPS Marselis Group's opportunity to investigate the reported matter(s) in more detail. In addition, the person or persons will be informed of:

- I) The conduct that he/she is suspected of
- II) Who may be given possible access to the report

- III) His/her possible access to the report and right to comment on its content
- IV) That the report may be forwarded to the police and other public authorities

The person or persons who are reported do not have the right to receive information about the identity etc. of the person who made the report in good faith unless otherwise explicitly stated by law. This applies in all cases, whether the report was made anonymous or not. If the identity of the person who made the report is known to JPS Marselis Group, he or she may be called in as a witness in any future court case against the reported person.

Deletion and rights of the persons involved

All personal data that is processed in connection with the whistle-blower scheme, is processed in accordance with the [Personal data policy for the whistle-blower scheme](#).