

# Speak UP Policy for BROEN A/S

*(Whistleblower Policy – English Version)*

## 1. Purpose

This whistleblower policy ensures that employees and others associated with BROEN A/S can safely report serious concerns or suspicions of unethical behavior, legal violations, or other matters that may harm the company, its employees, or BROEN's partners—without risk of retaliation.

The policy is established in accordance with **EU Directive 2019/1937** and the **Danish Whistleblower Act (Act No. 1436 of 29 June 2021)**.

### Objectives:

- Maintain a high ethical standard within the company.
- Protect individuals who report serious irregularities.
- Guarantee fair and efficient handling of reports.
- Prevent and detect serious legal breaches and risks to the company.

## 2. Scope

This policy applies to:

- All employees of BROEN A/S
- Former employees
- Applicants
- Interns
- Independent consultants
- Suppliers and their employees
- Partners and subcontractors

## 3. What Can Be Reported?

The whistleblower scheme can be used to report serious matters, including but not limited to:

### 3.1 Legal Violations and Irregularities

- Bribery, corruption, and fraud
- Financial crime, including embezzlement
- Breaches of competition law
- Serious breaches of health and safety regulations
- Environmental violations
- Product and safety risks
- Breaches of data protection rules (GDPR)

### 3.2 Ethical and Internal Policy Breaches

- Severe harassment, bullying, or violence
- Sexual harassment
- Serious breaches of internal guidelines
- Serious IT and data security breaches

## 4. Matters Not Covered

The scheme is not intended for:

- Ordinary HR cases
- Disagreements between employees
- Pay and employment conditions

These matters are managed through BROEN A/S' standard HR processes.

## 5. Reporting Channels

BROEN A/S provides the following confidential reporting channels:

### 5.1 Email

A dedicated mailbox managed by the whistleblower unit:

[speakup@broen.com](mailto:speakup@broen.com)

## 6. Protection of Whistleblowers

BROEN A/S guarantees that:

- Reporters will not face retaliation, including dismissal, demotion, lack of promotion, threats, or other negative treatment.
- All reports are treated with strict confidentiality, and identity will not be disclosed without consent unless required by law.
- The reporter may choose to remain anonymous.

Any form of retaliation against a whistleblower will be considered a serious breach of the company's internal rules.

## 7. Whistleblower Unit

BROEN A/S has established an independent whistleblower unit responsible for:

- Receiving and assessing reports
- Communicating with the whistleblower
- Investigation and documentation
- Follow-up and recommend actions to management.
- Compliance with legal requirements and deadlines

### Composition of the Whistleblower Unit:

- GROUP HR / People & Culture responsible.

## 8. Process for Handling Reports

### 8.1 Acknowledgement

The whistleblower will receive confirmation of receipt no later than **7 days** after reporting, including:

- Thank you for the report
- Confirmation of receipt
- Information on next steps
- Feedback deadline (3 months)

## 8.2 Assessment

Initial evaluation of:

- Case relevance
- Need for external assistance
- Risk of evidence loss
- Urgency of the case

## 8.3 Investigation

May include:

- Interviews and witness statements
- Document and data analysis
- Review of internal processes, roles, and responsibilities
- Timeline establishment
- Impartiality checks
- Cooperation with legal advisors

## 8.4 Conclusion and Action Plan

A report will be prepared including:

- Conclusion
- Risk assessment
- Recommended actions
- Preventive initiatives

## 8.5 Feedback

The whistleblower will receive feedback within **3 months** of the report. Feedback may be limited due to confidentiality.

## 9. Documentation and Storage

- All reports and related material are processed and stored in accordance with GDPR.
- Data is deleted or anonymized when no longer necessary.

- Access is restricted to the whistleblower unit.

## 10. Communication and Training

BROEN A/S commits to:

- Inform all employees about the Speak UP whistleblower scheme
- Provide training to the whistleblower unit
- Conduct annual awareness activities

## 11. Reporting to Management

The whistleblower unit prepares an annual anonymized report for the executive management and board, including:

- Number of cases
- Categories of reports
- Actions taken or planned

The report is published internally in anonymized form.

## 12. Effective Date and Revision

This policy enters into force on: December 19, 2025.

The policy is reviewed annually or when relevant legislation changes.

Revision date: February 06, 2026