

Whistleblower scheme

We have set up a whistleblower scheme that you can read more about on this page. We encourage you to read this page before reporting your suspicion or concern through the whistleblower scheme.

Who can submit a report?

You can submit a report through the whistleblower scheme if you are a current or former employee in Nature Planet, a business partner or an external person with a connection to Nature Planet.

What can be reported?

You can make a report through the whistleblower scheme if you have knowledge or reasonable suspicion of serious breaches of applicable laws and regulations and other serious matters, as well as breaches of EU law as set forth in the Directive of the European Parliament and of the Council on the protection of persons who report breaches of Union law. This includes:

- Criminal offences, including fraud, embezzlement, misuse of assets, forgery of documents, accounting manipulation, bribery, corruption, money laundering and terrorist financing
- Competition law breaches and public procurement law breaches
- Serious or repeated breaches of occupational health and safety legislation
- Breaches of environmental regulations and laws on the prevention of environmental pollution
- Breach of professional secrecy
- Breaches of protection of privacy and personal data
- Serious breaches of internal rules and guidelines in Nature Planet (e.g. Nature Planet's employee handbook and code of conduct)
- Discrimination, severe bullying, severe harassment, physical violence, threats and sexual abuse.

The above are only examples. If you are in doubt as to whether or not your report falls within the scope of the whistleblower scheme, we encourage you to use our whistleblower scheme. The report will then be assessed, and you will receive feedback on whether your report is covered by the whistleblower scheme.

Matters such as lack of cooperation; dissatisfaction with wages; and minor breaches of internal guidelines on sick leave, smoking, alcohol use, use of office supplies, etc. are not covered by the scope of the whistleblower scheme. These types of matters must be raised in a dialogue with your immediate

manager.

Do not submit reports through the whistleblower scheme about matters that pose an immediate threat to life or property. If you need emergency assistance, you must contact the emergency services.

We encourage you to report concerns or suspicions about serious matters through our whistleblower scheme. You also have the option of submitting your report through the external whistleblower schemes set up by the authorities.

PwC

If you decide to use Nature Planet's whistleblower scheme to report your concern, your report is received by an external third party (PwC Statsautoriseret Revisionspartnerselskab ('PwC')). PwC is an independent audit, tax and advisory firm, which receives reports on behalf of Nature Planet, providing an independent and anonymous channel for you to report your concerns. After a preliminary review, your report will be forwarded for further processing in Nature Planet.

PwC will initially assess whether the whistleblower report falls within the scope of the whistleblower scheme. If the whistleblower report does not have a sufficient level of information or gives rise to additional questions, PwC will try to obtain more relevant information from the whistleblower.

PwC will subsequently conduct an impartiality assessment to uncover who can handle the whistleblower report in Nature Planet and ensure that the whistleblower report is processed by an impartial and competent person in Nature Planet and is not forwarded to a person whom the whistleblower report relates to either directly or indirectly, or where there may be another risk of conflict of interest.

The CFO of Nature Planet

The CFO of Nature Planet is responsible for the whistleblower scheme in Nature Planet. The CFO is competent and independent, and responsible for ensuring diligent follow-up on whistleblower reports. Similarly, the CFO is responsible for deciding whether an investigation should be conducted based on your whistleblower report.

You can read more about our whistleblower scheme in our whistleblower policy [Nature Planet Whistleblower Policy](#).

Confidentiality, objectivity and anonymity

Whistleblowers have the right to submit reports anonymously.

A special duty of confidentiality applies to those who handle and investigate reports. All investigations of whistleblower reports are carried out with due respect for maintaining and ensuring independence, confidentiality, data protection and data security.

Nature Planet and PwC will keep information about the identity of the whistleblower and any persons mentioned in the whistleblower report confidential to the greatest possible extent.

Whistleblower protection

Nature Planet does not tolerate harassment or retaliation against whistleblowers.

A whistleblower who raises a legitimate suspicion or concern in good faith will not be subject to retaliation or any other negative consequences, including consequences of an employment law nature, even if it is later concluded that the concern is unfounded.

Submit a report

You can submit a report via this link: <https://whistleblowersoftware.com/secure/natureplanet>

If you make a report from your work computer while you are on our network or via the above link, you should know that this will be registered as part of the general logging of user activities on our network. This risk can be eliminated by submitting the report from your private computer or a public computer that is not connected to our network: <https://whistleblowersoftware.com/secure/natureplanet>. You can also use the QR code below to make a report via your phone or tablet. Please ensure that it is not connected to the Wi-Fi network when you make your report.

