

Whistleblower Policy

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Introduction

DFDS A/S is an organization with strong values of responsibility and integrity. Our Code of Conduct contains general guidelines for conducting business with the highest standards of ethics.

Even though it is preferred that concerns are reported through the traditional channels, i.e. via your manager or your contacts in the People division, we recognise that this may not always be an option.

The DFDS Whistleblower Policy outlines an additional means of reporting that enables both employees and external stakeholders to report existing or potential violations of certain aspects of EU law, serious breaches of other aspects of law or of the DFDS Code of Conduct representing public order, or other serious irregularities directly impacting DFDS. The Compliance Line Whistleblower system (**Whistleblower system**) permits DFDS to learn of serious wrongdoings and quickly take actions to stop them.

These guidelines are based on the Danish Whistleblower Act, implementing the EU Whistleblower Protection Directive (Directive (EU) 2019/1937) (**the Act**) and applicable rules on data protection. In relation to the OECD Guidelines, the DFDS Whistleblower system is our Grievance Mechanism.

Scope

This policy applies to all employees of DFDS as well as self-employed and agency staff working on behalf of DFDS.

The policy of non-retaliation (whistleblower protection) extends to employees and to other protected groups of individuals as defined in the Act, such as suppliers, shareholders, and job applicants.

The Whistleblower system is also available to external parties including persons, who are not covered by the Act, such as members of the public.

Policy statement

If you as an employee or external party has reasonable grounds to believe that a serious misconduct has taken place, we encourage you to report the matter immediately.

You may report serious violations – or suspicion of same – that may affect DFDS or which may be crucial for the life or health of individuals in work-related situations. It is only possible to report on matters relating to DFDS.

Violations of internal policies on routine matters, e.g. dress code, smoking, vacation or sick-leave, may not be reported or dealt with via the DFDS Whistleblower system. Such issues should be reported through the normal channels.

Also, the system is not intended for ordinary employment related complaints, concerning e.g. wages, holiday time, cooperation issues between colleagues, employment or union matters, or for practical complaints.

Implementation

How to report:

The system consists of a website which is managed by a third party to ensure the highest levels of security and confidentiality. Instructions on how to make a report will be provided when reporting online. Reports can be made in multiple languages. Links to the Whistleblower system can be found on the Bridge (intranet) and on DFDS.com

Anonymity:

Subject to local legal restrictions you have the option to report anonymously. We encourage you to make a report stating your identity, as it makes the investigation more effective.

If you report anonymously, DFDS will only receive the content of your report – no information or details on your identity will be passed on to DFDS from the third-party provider, who operates the system. The system does not generate or maintain any internal connection logs with IP addresses, so no information linking your PC to your report is available.

DFDS will always protect your identity to the extent possible while conducting a thorough investigation. You should however always consider if the information provided in the report is so specific that someone participating in the investigation will be able to identify you.

Non-anonymous reporting:

All reports received will be treated as any other sensitive matter DFDS may be dealing with; only people who need to know the details will be informed. Your identity, which will be treated as being confidential, will be protected to the extent possible while conducting a thorough investigation.

Processing and investigation:

We are committed to ensure that all reports of suspected misconducts are treated confidentially, efficiently, and in accordance with our values and applicable law.

The designated whistleblowing investigator has exclusive authority and responsibility for internal investigations and performs its duties impartially and independently. Access to the reporting channel will be by invitation only and on a need-to-know basis. During the individual investigation process, the designated investigator may request information and expertise from other individuals within or outside the company (e.g., experts), in which case the obligation to maintain secrecy and confidentiality also applies to them.

The information in the report shall be processed as necessary to complete the investigation. Appropriate remedial action, to the extent necessary, shall always be based on the results of a thorough investigation. In certain circumstances, the

designated investigator may decide not to investigate a given report. This can be the procedure, for example in the following situations:

- the information obtained is insufficient to carry out an adequate investigation and no further information is available,
- the report is made in the wrong channel, in which case the reporting person is directed to make the report to the correct party,
- the report is not provided in good faith, or
- if an investigation has already been made.

Prohibition of retaliation:

We are committed to a strict policy of non-retaliation, in accordance with applicable law. The prohibition covers those who, in good faith, report suspected misconducts in accordance with these guidelines, where such misconducts have occurred in a work-related context.

The prohibition also includes indirect retaliation, such as the employees' colleagues and family members. Termination of employment, dismissal, other unfavourable treatment or other adverse consequences for a whistleblower because of making a report shall be considered a prohibited retaliation.

It is also prohibited to hinder or attempt to hinder a person from making a Whistleblower report. The same applies if the reporting person contacts his/her union or an external legal counsel in order to discuss prior to reporting.

Documentation and data processing:

The designated investigator is required to document all reports received through the whistleblowing channel and to make sure that the information received is being processed in accordance with the Act and applicable data protection regulations. Personal data will not be kept longer than necessary, taking into consideration the purpose of handling the process in accordance with the Act.

Information to the reporting person and the person subject to the report:

Information to the employee shall be provided as follows

- within seven (7) days following reporting, a confirmation shall be sent by the designated investigator in order to confirm that the report has been received, except where the employee has expressly requested not to receive any confirmation,
- the designated investigator will, to a reasonable extent and respecting the need to also maintain privacy of employment related information for the person(s) being reported on, inform the reporting person, no later than within three (3) months upon confirmation, of the actions taken with regard to the report, and
- where applicable, the designated investigator will inform the reporting person if the identity of the reporting person needs to be provided to a relevant government body.

In substantiated cases, the person subject to the report shall also receive information on the processing of their personal data with regard to the report, except where such information would hinder the investigation (if so, information shall instead be provided at the latest when measures are being taken).

Roles and responsibilities

The responsibility for the whistleblower process and investigation lies with Group Legal in DFDS A/S. DFDS has engaged a third-party provider of the reporting platform.

The designated investigator has exclusive authority and responsibility for internal investigations and performs its duties impartially and independently.

The Board of Directors assumes the responsibility for overseeing the effective implementation of the policy.