



## Whistleblower Policy

### Purpose of this policy

At Ibsen Photonics, we are committed to the highest levels of ethics and integrity in the way that we do business. We understand that this is crucial to our continued success and reputation.

Our Whistleblower policy is an important element in detecting corrupt, illegal or other undesirable conduct.

We strongly encourage you to speak up if you suspect or witness any serious matters of concern. Every report of a violation is important and helps us to conduct business according to our ethical standards, and to prevent economic losses and damage to our reputation. We appreciate your help in ensuring Ibsen's integrity and reliability.

This policy describes what matters are reportable, how you can report your concerns without fear of retaliatory action, and how Ibsen will support and protect you.

All questions regarding the policy can be submitted to the HR Manager of Ibsen, by e-mail to [HRmanager@ibsen.com](mailto:HRmanager@ibsen.com).

### Key terms

- 'Retaliatory Action'
- 'Reportable Conduct'
- 'Whistleblower'
- 'Whistleblower Portal'
- 'Whistleblower Report'
- 'Whistleblower System'

### About this policy

This policy describes the Whistleblower policy and process for Ibsen, including practical guidance on how to use Ibsen's Whistleblower System.

**Policy owner**  
Senior Management

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# Whistleblower Policy

## 1. Scope

This policy is applicable for customers, distributors, employees and other stakeholders to Ibsen Photonics.

Reportable Conduct is anything that you have reasonable grounds to suspect, in relation to:

- misconduct, or an improper state of affairs or circumstances
- conduct that is illegal
- conduct that represents a danger to the public or the financial system.

Examples of matters that can be reported in the Whistleblower System include but are not limited to:

- illegal conduct, such as theft, violence or threatened violence, and criminal damage against property
- violations of environmental regulations
- significant work safety violations
- physical violence or sexual assaults
- fraud, money laundering or misappropriation of funds
- offering or accepting a bribe
- financial irregularities.

Matters that are outside the scope of the Whistleblower System:

- Concerns or issues about personal matters or personal grievances such as dissatisfaction with salary, other employment terms, or working environment, should be reported through other channels such as your line manager or HR department.
- Customer complaints should be submitted to Ibsen via sales representatives or Ibsen customer service.

Where a Whistleblower Report is received relating to concerns or issues which are out of scope, the Whistleblower Report is closed without further action, and the Whistleblower informed hereof.

## 2. The Whistleblower System

### 2.1. How to submit a report

Before submitting a Whistleblower Report you should satisfy yourself that you have reasonable grounds to suspect reportable conduct. In practice, a mere allegation with no supporting information is unlikely to reach that standard. However, a you do not need to prove your allegations, only have reasonable grounds for your disclosure. In addition, the disclosure may qualify for Whistleblower protection, even if the disclosure turns out to be incorrect.

To submit a Whistleblower report please access our Whistleblower Portal via the link from our website or our internal Portal.

As a subsidiary to Foss, Ibsen uses the Foss Whistleblower Portal. In order for the report to be automatically directed to Ibsen, it is important that you state "Ibsen Photonics" in the field "In which company did the incident take place?".

You will be asked to report your suspicion and give further details about the case. Please provide as much detailed information as possible so that your report can be investigated. Useful details include date, time, location, names of persons involved, how you became aware of the issue, possible witnesses etc. You can also attach files as documentation.



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We encourage you to provide your name in the report. You can choose to make your disclosure anonymously and if so, you will still be protected under applicable Whistleblower Laws. However, requiring complete anonymity may make it more difficult for us to investigate the issue or take the action we would like to take.

By letting us know who you are, we can contact you directly to discuss your concerns which will help us investigate the disclosure more quickly and efficiently.

Regardless of whether you provide your name or not, please open a secure post box by ticking the box at the bottom of the reporting form. This makes it safer and easier for us to communicate after you have entered a report.

When you create a post box, you will be given a case number, and you will choose a password. You will use the case number and password to log in to the post box in order to see if you have received any questions.

### 2.2. Case handling

All Whistleblower Reports will be taken seriously. They will all be assessed carefully to determine whether an investigation is required.

The reports will be handled by the HR Manager in collaboration with relevant people in the organisation. If a case refers to the HR Manager, the report will be redirected to the CEO. If a case refers to the CEO, the HR Manager will review the case with the Chairman of the Board of Directors.

In certain cases it might be necessary to involve the police or other authorities that seem relevant for further investigation and/or prosecution of the person(s) being reported through the system.

A case will be closed and deleted when:

- The case is not within the scope of the whistleblower system
- There isn't enough evidence to support the case
- The case has been investigated, found relevant and a decision on how to proceed has been settled on.

We will notify you once an investigation has been completed but please be aware that we may be unable to disclose particular details or the outcome of the investigation.

### 2.3. False or misleading disclosures

When making a disclosure, you will be expected to have reasonable grounds to suspect the information you are disclosing is true, but you will not be subject to a penalty if the information turns out to be incorrect. However, you must not make a report that you know is not true or is misleading. This will be considered a serious matter that may result in disciplinary action.

### 2.4. Retaliatory Action

Ibsen does not tolerate any form of retaliatory action against a person having submitted a Whistleblower Report or any people involved in an investigation hereof.

### 2.5. Confidentiality and anonymity

All disclosures are handled with strict confidentiality.

If the Whistleblower has chosen to be anonymous this will be respected through the entire processing of the disclosure.



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Where you make a disclosure, your identity (or any information which could identify you) will only be shared if you provide consent or Ibsen is required by law to do so.

### 3. Data protection

#### 3.1. Logging

The registration of reports takes place anonymously in the system. The only thing that is registered is the report itself. There is no log made as to the IP address or machine ID of the computer on which the report is made.

#### 3.2. Correction of registered information

If you realise that you have provided incomplete or incorrect information, just make a new report in the system in which you refer to the previous report and describe what should be corrected.

If you, in connection with the creation of a report, have decided to create a secure post box, you can make the correction by logging in to the system using your case number and the password you had created.

#### 3.3. Transfer of registered information

The information registered in the system is generally not transferred to a third party outside the organisation. However, in the following circumstances, the information may be transferred onward:

- Transfer to an external attorney or auditor in connection with processing of the disclosure.
- If the report results in a lawsuit.
- If the law so requires.

#### 3.4. Your personal information (name, e-mail and telephone number)

If you provide your personal information, be aware that the organisation can use your personal information when investigating the case, and also during any subsequent lawsuit.

The organisation guarantees that your personal data protection rights will be respected without limitations and will only be used as described above.

The organisation will not share your personal information with third parties outside the organisation except for the cases described above in the section "Transfer of registered information".

#### 3.5. Deletion of registered data

Registered data may only be retained for as long as there is a need for it.

When there no longer is a need for retaining the registered information, the information is deleted.

#### 3.6. IT security

The reporting system is hosted by Got Ethics A/S, an independent party guaranteeing the system's security and anonymity.

Got Ethics A/S has taken the necessary technical and organisational measures to prevent personal data from being accidentally or unlawfully destroyed, lost or damaged and to prevent any unauthorised disclosure or misuse of the



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personal data. The processing of personal data is subject to strict controls and procedures and complies with good practices in the field.

All data is transmitted and stored encrypted. No unencrypted information is sent over the open Internet.

### 3.7. Anonymity

The system does not log IP addresses and machine IDs, and does not use cookies.

If a report is made from a computer on the organisation's network, there is a risk that the visited webpages will be logged in the browser's history and/or the organisation's log. This risk can be eliminated by submitting the report from a computer which is not connected to the organisation's network.

If you upload documents, you should be aware that the documents can contain metadata which can compromise your identity. Therefore, you should ensure that any identifying metadata is removed from a document before it is uploaded.

It is optional to make either an anonymous report or a report containing personal data. If a Whistleblower chooses not to remain anonymous, the Whistleblower's identity will be known to the persons that handle the case. In this case the Whistleblower risks being called as a witness in a lawsuit, and the Whistleblower's anonymity thus can be lost.

Be aware that if you choose to give further information when submitting the report from which you can directly or indirectly be identified, the organisation will also process this information when handling the case. This also apply if you have chosen to remain anonymous.

### 3.8. What is the legal basis for the organisation's processing of information in the system?

The legal basis for the processing of your information is as follows:

- The processing is necessary for the purpose of pursuing a legitimate interest of handling illegalities and this interest clearly exceeds the interests of the registered person, cf. the European Data Protection Regulation article 6, number 1, letter f.
- The processing is necessary for the establishment, exercise or defence of legal claims or whenever courts are acting in their judicial capacity. cf. the European Data Protection Regulation article 9, number 2, letter f.
- The processing is necessary for compliance with a legal obligation to which the organisation is subject. cf. the European Data Protection Regulation article 6, number 1, letter c.
- Any specific legislation on mandatory whistleblower solutions.

## 4. Your rights

According to the European Data Protection Regulation you have a number of rights. If you want to exercise these rights, you must contact the organisation.

### 4.1. The right to see information

You have the right to see what personal data the organisation process about you and a number of other information. However, this right may never violate other persons' rights or freedom rights.



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### 4.2. The right of correction

You have the right to have false personal data about you corrected.

### 4.3. The right of deletion

In special cases you have the right to have information about you deleted before the time of the ordinary general deletion occurs.

### 4.4. The right of restriction

In special cases you have the right to have the processing of your personal data restricted. If you have the right to have the processing restricted, the organisation is only allowed to process the information – except from storage – with your consent or to establish, exercise or defend legal claims or to protect a person or a vital public interest.

### 4.5. The right of objection

In special cases you have the right to object to the organisation's otherwise legitimate processing.

You can read more about your rights here: [https://europa.eu/youreurope/citizens/consumers/internet-telecoms/data-protection-privacy/index\\_en.htm](https://europa.eu/youreurope/citizens/consumers/internet-telecoms/data-protection-privacy/index_en.htm)

## 5. Questions

If you have any questions regarding personal data protection, you may contact Jesper Dannemann from Got Ethics A/S by e-mail: [jda@gotethics.com](mailto:jda@gotethics.com).

The organisation is data controller for the processing of the personal data that you report and can be contacted through the ordinary communication channels. Likewise, the organisation's data protection officer can be contacted through the ordinary communication channels (if they have appointed a data protection officer) if you have questions about the processing of the information.

## 6. Complaints

If you want to complain about the processing of your personal data, you are entitled to submit a complaint to the competent supervisory authority.

You can download a list of the European supervisory authorities here:

[https://europa.eu/youreurope/citizens/consumers/internet-telecoms/data-protection-privacy/index\\_en.htm](https://europa.eu/youreurope/citizens/consumers/internet-telecoms/data-protection-privacy/index_en.htm).