

## Whistleblower Policy DK Only

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# 1 Purpose

- 1.1 This Whistleblower Policy describes the purpose of Samsung Denmark Research Centre ApS' (hereinafter referred to as "SDRC") having introduced a Whistleblower Arrangement (hereinafter referred to as the "Arrangement"), how it works, who can make use of the Arrangement, and what may be reported through the Arrangement.
- 1.2 The purpose of the Arrangement is to ensure that a Whistleblower, as defined in this Whistleblower Policy, can swiftly and confidentially, through a special, independent and autonomous channel, report violations or potential violations within the scope of the Danish Act on the Protection of Whistleblowers (hereinafter referred to as the "Whistleblower Act"), allowing an independent and autonomous whistleblower unit to assess which steps are required in this respect.
- 1.3 The Whistleblower Arrangement has been established pursuant to Section 9 of the Danish Whistleblower Act.

# 2 Responsibility and Roles

- 2.1 The Arrangement can be used by persons who report information on violations to which the person in question has gained access in connection with his or her work-related activities, and who belong to the following categories of persons (hereinafter referred to as "Whistleblower"):
  - (i) Employees of SDRC
  - (ii) Persons working under the supervision and management of contracting parties, subcontractors, and suppliers
  - (iii) Self-employed persons
  - (iv) Shareholders and members of the executive board, board of directors, or similar governing body in SDRC
  - (v) Volunteers
  - (vi) Paid or unpaid trainees
  - (vii) Persons who are reporting or publishing information to which they have gained access in a work-related relationship that has ceased since then.
  - (viii) Persons in work-related relationships that have not yet commenced, who report information on violations to which they have gained access during the course of the recruitment process or other pre-contractual negotiations.
- 2.2 Persons listed under section 2.1 can also file reports under the Arrangement (e.g., an intermediary assisting the Whistleblower with the reporting process in a work-related context).
- 2.3 Persons not included in the categories of persons stated in sections 2.1 or 3.7.5 cannot file reports under the Arrangement but have to report through ordinary communication channels. If the conditions are otherwise fulfilled in this respect, reports can also be filed through the external Whistleblower system of the Danish Data Protection Agency, as described in section 2.11.1–2.11.2.
- 2.4 What may be reported through the Arrangement
  - 2.4.1 The Arrangement covers reports regarding violations of EU law within the scope of application of the Whistleblower Directive, and reports that otherwise concern serious

offences or other serious matters. For both, see section 2.4.4.

2.4.2 "Violations" means acts or omissions that

- are illegal or constitute a serious offence or other serious matters comprised by section 3; or
- allow circumventions of the purpose of the rules under section 2.4.4.

2.4.3 Any information may be reported, including reasonable suspicion about actual or potential violations that have occurred or are likely to occur in the organisation where the Whistleblower works or has worked, or in another organisation with which the Whistleblower is or was in contact through his or her work, and about attempts to conceal such violations.

### 3 Key Principles

3.1 The report must concern violations or potential violations within the scope of the Whistleblower Act, defined as acts or omissions which:

- i) concern breaches of EU law that fall within the scope of the EU Whistleblower Directive, including for instance reports concerning:
  - Public procurement
  - Money-laundering
  - Product safety and compliance
  - Transport safety
  - Food and feed safety
  - Animal health and welfare
  - Protection of the environment
  - Public health
  - Consumer protection
  - Protection of privacy and personal data
  - Security of network and information systems.
- ii) concern serious offences or other serious matters, like for instance:
  - Violation of any duty of confidentiality
  - Abuse of financial means
  - Theft
  - Deceit
  - Embezzlement
  - Fraud
  - Bribery
  - Violation of industrial safety rules
  - Any form of sexual harassment
  - Severe harassment, e.g., bullying, violence, and harassment due to race, political or religious affiliation.

In this connection, reference is made to section 2.4.1, containing information on the legislation that is covered by the Arrangement.

- 3.1.1 The Arrangement may only be used for reporting violations or potential violations in relation to the issues described in section 3 that have occurred or most probably will occur in SDRC's organisation, committed for instance by employees, executive board, or members of the board of directors of SDRC. In connection with reports on incidents committed by SDRC, please note that such incidents may be reported although the incident cannot be attributed to an individual person but may be due to a basic systemic failure at SDRC.
- 3.1.2 Offences that are not comprised by the Arrangement must be reported through ordinary communication channels. If the conditions are otherwise fulfilled in this respect, reports can also be filed through the external Whistleblower system of the Danish Data Protection Agency, as described in section 2.11.1.
- 3.2 Contents of the report
- 3.2.1 To facilitate further investigation of the reported issue, and to be able to identify the offence, it is important that the Whistleblower describes the offence in the best possible way. It is not possible to make any further investigations of a report if the report is not specified or if it only contains very general allegations without any further clarification.
- 3.2.2 Therefore, it is important that the Whistleblower - to the utmost extent - provides the following information:
- a description of the matter;
  - the person(s) involved;
  - whether others are aware of the suspicion about the matter;
  - whether SDRC's Managing Director knows about the matter;
  - whether documents exist that support the matter;
  - whether and where further information may be found about the matter;
  - for how long the matter has been going on; and
  - whether the Whistleblower knows about any attempts to hide the offence.
- 3.2.3 Manifestly unfounded reports will not be investigated further.
- 3.3 How can a report be submitted and who is to receive the report
- 3.3.1 SDRC has appointed a whistleblower unit that
- will receive the reports and be in contact with the Whistleblower
  - will follow-up on the reports; and
  - give feedback to the Whistleblower.
- 3.3.2 The whistleblower unit in charge of the tasks mentioned in the Procedure of the Whistleblower Arrangement. More information about the whistleblower unit can be found in the Procedure of the Whistleblower Arrangement, see referred document in section 3.
- 3.3.3 Written reports are submitted to [sdrc.admin@samsung.com](mailto:sdrc.admin@samsung.com).
- 3.3.4 Written reports are received by the HR Manager. First, a legal capacity assessment will be made by the persons of the Whistleblower unit, who are authorised to process the report.

Thereafter, the report will be forwarded to the relevant persons (hereinafter referred to as "Case Managers"). Before forwarding the report to the Case Managers, it will be assessed whether the report falls within the scope of application of the Arrangement.

- 3.3.5 It is only possible to submit written reports under the Arrangement.
- 3.3.6 The whistleblower unit will treat all written reports as confidential.
- 3.3.7 The Case Managers appointed to receive and follow up on the reports are subject to a duty of confidentiality regarding the information contained in the reports.
- 3.4 Anonymity
- 3.4.1 SDRC encourages the Whistleblower to state his or her name when submitting a report so that the Case Managers are able to ask clarifying questions and subsequently provide feedback on the further course of the investigation.
- 3.4.2 If the Whistleblower chooses to submit an anonymous report, it is recommended - to ensure full anonymity - that the Whistleblower uses a private PC or, for instance, a PC located at a public library.
- 3.4.3 If the Whistleblower chooses to submit an anonymous report, the Whistleblower unit may not be able to proceed with the investigation if the report lacks information and the Whistleblower unit is not able to ask for supplementary information from the Whistleblower.
- 3.5 Information to the Whistleblower
- 3.5.1 The Whistleblower will receive:
- an acknowledgement of receipt of the report within seven (7) days of that receipt
  - feedback soonest possible and in principle within three (3) months from the acknowledgement of receipt of the report.
- 3.5.2 "Feedback" means a notification to the Whistleblower of follow-up and the reasons for the decision of such follow-up. The feedback provided by the Whistleblower unit must, at any time, observe the rules under Danish data protection legislation, which may entail limitations in relation to the contents of the feedback to the Whistleblower.
- 3.5.3 Depending on the circumstances, an extension of the timeframe for the feedback may be required where necessary due to the specific circumstances of the case, in particular the nature and complexity of the report, which may require a lengthy investigation. If this is the case, the Whistleblower must be notified in this respect.
- 3.6 Information To and Protection of the Person Concerned
- 3.6.1 After a preliminary investigation has taken place and all relevant evidence has been secured, the person concerned, i.e., the person reported under the Arrangement, will for instance be informed about:
- the identity of the Case Manager(s) responsible for the investigation of the report
  - the issues of the report.
- 3.6.2 Pursuant to the Whistleblower Act, the person concerned is entitled to protection of his or her identity during the case management and has a right to effective defence.
- 3.6.3 Under certain circumstances, the person concerned will also have the right of access to information about the Whistleblower's identity where necessary for the person concerned to exercise his or her right to an effective defence.

- 3.6.4 Otherwise, SDRC observes the rights of the person concerned under the General Data Protection Regulation and the supplementary rules in the Danish Data Protection Act.
- 3.7 Protection of the Whistleblower
- 3.7.1 Pursuant to the Whistleblower Act, the Whistleblower is protected against retaliation when submitting a report to the Arrangement. Such protection only applies if the following conditions are fulfilled:
- The person submitting the report meets the conditions to be considered a Whistleblower (see section Error! Reference source not found..1 and 2.10.6).
- 3.7.2 The Whistleblower had reasonable grounds to believe that the reported information was correct at the time of reporting and that the reported information falls under the scope of application of the Whistleblower Act. See section 3.
- 3.7.3 "Retaliation" means unfavourable treatment or unfavourable consequences as a reaction to a report. This may be suspension, dismissal, demotion, or equivalent measures.
- 3.7.4 If the Whistleblower submits a report in bad faith and is fully aware of the fact that the reported information is not correct, the Whistleblower is not protected against retaliation. Depending on the circumstances, the Whistleblower can be sanctioned with a fine if he or she has deliberately submitted false reports. If the Whistleblower is employed by SDRC, it may also have employment-related consequences, entailing, inter alia, the summary dismissal of the Whistleblower.
- 3.7.5 In addition to the group of persons mentioned in section 2.1, the protection also applies to the following persons or entities:
- Intermediaries.
  - Third parties, who are connected to the Whistleblower, and who risk being subject to retaliation in a work-related context (e.g., a colleague).
  - Undertakings and authorities which the Whistleblower owns or works for or is otherwise connected with in a work-related context (e.g., an undertaking owned by the Whistleblower).
- 3.7.6 Information about the identity of the Whistleblower or any other information that directly or indirectly may reveal the Whistleblower's identity will only be disclosed to other persons besides the persons within the Whistleblower unit after having obtained prior explicit consent from the Whistleblower.
- 3.7.7 However, information on the Whistleblower's identity may be disclosed without consent to other public authorities where this is necessary for the prevention of offences (e.g., a criminal act that has not yet been committed), or with a view to safeguarding the rights of defence of the persons concerned. If the identity of the Whistleblower is disclosed without consent, the Whistleblower will be informed accordingly and be provided with the grounds for the disclosure, unless such information would jeopardize the related investigations or judicial proceedings. Concerning the disclosure of the Whistleblower's identity, reference is also made to section 2.9.2-2.9.4.
- 3.7.8 The identity of the Whistleblower may also be revealed in connection with legal proceedings regarding the reported matter.
- 3.7.9 If the Whistleblower has deliberately revealed his or her identity in connection with a publication of the reported matter, the special considerations regarding the protection of the Whistleblower's identity are not applicable. In such cases, information on the Whistleblower's identity may be passed on pursuant to the rules under the General Data Protection Regulation

and the Danish Data Protection Act.

- 3.7.10 Other information from the report, i.e., information not revealing the Whistleblower's identity, will only be disclosed to persons outside the Whistleblower unit as part of a follow-up on the report or for the purpose of preventing a potential offence in relation to the issues described in section 2.4.4.
- 3.7.11 If the Whistleblower unit collects additional information in connection with the processing of the report, the processing of such information is not governed by the provisions of the Danish Whistleblower Act, such as the special duty of confidentiality. Therefore, such information will for instance be subject to the general rules on the person concerned's right of access pursuant to Article 15 in the General Data Protection Regulation, however with the limitations pursuant to Section 22 of the Danish Data Protection Act. Therefore, the duty of confidentiality only pertains to the information contained in the reports.
- 3.8 External whistleblower Systems
  - 3.8.1 A Whistleblower who intends to submit a report under the Arrangement may instead - if the conditions are otherwise fulfilled in this respect - choose to file the report through the external whistleblower system of the Danish Data Protection Agency, e.g., if the Whistleblower fears retaliation. The external whistleblower system of the Danish Data Protection Agency can be reached through <https://whistleblower.dk/indberet>.
  - 3.8.2 It is emphasized that the Whistleblower is free to choose to submit a report through the Arrangement or through the external whistleblower system of the Danish Data Protection Agency.
- 3.9 Data Security and Data Storage
  - 3.9.1 SDRC will register all reports received under the Arrangement. The registration takes place in accordance with the provisions of the Danish Whistleblower Act. Reports are stored as long as necessary and proportionate in order to comply with the requirements imposed by mandatory Danish law.
  - 3.9.2 SDRC will process all information reported through the Arrangement, including information on persons reported through the Arrangement, in accordance with applicable law in force at any time.
  - 3.9.3 All reports will be stored properly in Cognidox, and it will only be possible for relevant persons of the whistleblower unit to access the information.
  - 3.9.4 A report falling outside the scope of the Arrangement, but not appearing to be unfounded, will be closed down within the Arrangement and - with the Whistleblower's prior consent - be passed on to the HR Director, where it will be processed in accordance with SDRC's relevant policies and procedures.
  - 3.9.5 In principle, reports will be deleted from the Arrangement 180 days after SDRC has finalized the processing, unless SDRC has legitimate reasons to continue the storage, e.g., if required by other legislation, or if there is reason to believe that the report may be corroborated by subsequent reports on the same matter. Reference is made to section 3 as regards the relevant documents hereto related.
  - 3.9.6 If a report is conveyed to the police or another public authority, the data will be retained for at least as long as the investigation is in progress at the police/public authority, and if considered necessary.
  - 3.9.7 If - on basis of the collected data - a disciplinary sanction is implemented against the person concerned, or if there are other grounds justifying and requiring the continued storage of the



data on the person concerned, such data will be stored, where an employee is involved, in the employee's personnel file.

## 4 Related/Referred Documents

4.1 For employees of SDRC, reference is made to SDRC's Housebook and with reference to:

Procedure of Whistleblower arrangement	SC-511528-PR
Privacy Policy of Whistleblower Arrangement	SC-511529-PR
Data and Privacy Policy	SC-508008-DC
Handling of Personal Information Policy	SC-508009-DC
Data Erasure Policy	SC-508010-DC

## 5 More Information

5.1 The Data Protection Officer, Managing Director Raj Gawera, can be contacted at [sdrc.admin@samsung.com](mailto:sdrc.admin@samsung.com).