

Whistleblowing Policy

Meneta Group’s Danish companies (Meneta Holding A/S, Meneta Advanced Shims Technology A/S, Meneta Denmark ApS, and Meneta Composite Materials ApS – hereafter referred to as Meneta Group) have established this whistleblowing policy with the purpose to ensure openness and transparency in relation to any potential unlawfulness or serious irregularities – or the suspicion hereof – in the companies.

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Purpose

This policy gives the opportunity to perform anonymous or non-anonymous reports about serious relations, unlawfulness, or irregularities.

The purpose is thus to ensure that the relevant individuals quickly and anonymously get informed about serious incidents – or the suspicion hereof – that can affect the companies as a whole or individuals' life or health.

Meneta Group is a responsible corporation with an open culture, where everyone can speak freely. Especially, if you experience irregularities or unlawful behavior. The preferred approach will normally be to address one's nearest superior.

If an employee believes that he/he cannot speak to anyone in Management, they can instead choose to report the incident – anonymously or not – by the approach described below.

The purpose of this policy is to explain how it works and hereby avoid a potential limitation regarding the report of important cases.

Who can report?

Reports can be submitted by anyone who should experience the described incidents in the *"Which incidents can be reported about?"* including employees in Meneta Group and its business partners. ensure

Who can I report about?

You can report about cases in which Meneta Group's employees are involved. This applies to all types of employees.

Which incidents can I report about?

The policy can only be used to report about serious cases or the suspicion hereof. There has to be violation of laws, rules, policies, guidelines or similar.

Less serious cases such as wage dissatisfaction, cooperation challenges, violation of dress code, smoking/alcohol or similar cannot be reported via. the Ethics Escalation Policy.

Serious matters which can be reported includes, but is not limited to:

- Economic criminality such as embezzlement, bribes, fraud, and forgery
- Submission of incorrect or misleading information to public authorities
- Corruption
- Serious violation of work safety
- Serious matters aimed at an employee such as violence, sexual offenses, sexual harassment, or bullying

- Espionage or sabotage
- Serious danger for the environment or health
- Conflicts of interests
- Unauthorized publications of confidential information, including Meneta Group's intellectual property

The above list is just examples. If an employee is in doubt whether an observation should be reported or not, we encourage to report the incident.

How do you report?

Reporting happens through a system called WhistleSystem, which is made specifically to handle whistleblowing reports. The system can be accessed through Meneta Groups website [here](#). From here, you log in with:

Username	Meneta
Password	ZojUPmzU5

Then, you just fill out the subject box, describe the incident, upload evidence (if any), and check the recipients that you believe should handle the report.

After having filled out the formular, click the "Send" button and await the receipt that confirms that the report has been received. You will receive this confirmation within 7 days.

It is not allowed to report in any other way, such as emailing one of the individuals responsible for the policy.

Who processes and how?

When your report has been submitted, it will be sent to Meneta Group's whistleblowing unit. The whistleblowing unit consists of the Head of Human Resources, the Executive Assistant and the PTA, Maintenance & HSE Manager.

If you wish to report about a member of the unit, you can choose Meneta's lawyers as a recipient of the report, who will then handle the case externally.

The whistleblower unit will, based on the concrete report, assess whether there is a basis for further examination or if it should be rejected. If a report gets rejected, the whistleblower will be notified hereof, and no further actions will be made. For example, if the reported incident is not a part of the purpose of the policy.

However, if the report is within the purpose of the policy, an investigation will start. During the investigation, there may be included individuals outside the whistleblower unit to enlighten the case sufficiently. For example, lawyers or auditors. There will, however, always be involved as few people as possible.

After the investigation has been concluded, a decision will be made by Meneta Group's management. Based on the content of the case, and who it involves, it can vary who will be involved from management. It will always be someone unbiased.

If it is assessed that the case includes criminal offenses, the case will be handed over to the police or other relevant authorities.

Anonymity

The individual who performs the report chooses whether they want to report anonymously or not.

If a whistleblower chooses not to report anonymously, the report will be handled as classified as possible. If a not-anonymous report leads to a trial against the reported person, the whistleblower can be called in as a witness during the trial.

The whistleblower unit has a duty of confidentiality regarding all information in reports. Information about the whistleblower's identity, and other information from which the whistleblower's identity can be deduced, may not be shared without the whistleblower's explicit consent to others than authorized employees who are competent to receive or follow-up on reports.

We encourage to report not-anonymously since it increases the possibility to investigate the reported.

Data storage

Reports will be registered and kept in an electronic folder with access control. If a report is rejected, the report and its contents will be deleted immediately. Reports that fall within the purpose of the policy will be destroyed within two months after the conclusion of the case if it hasn't been handed over to the police or other relevant authorities, or if the information hasn't been transferred to the individual's personnel file.

Rights

By the Danish Public Administration Act

The Ethics Escalation Policy follows the conditions in the Public Administration Act according to Danish law regarding duty of confidentiality, right of access to documents etc. The full extent of the law can be read [here](#).

As a whistleblower, you are usually not a party in the case that the report concerns. Therefore, you do not have the common rights usually present such as the right of access to documents and the insight to the grounds behind the decision.

The whistleblower unit assesses and decides whether the whistleblower and the reported party gets involved in the investigation. However, the whistleblower has the right to receive feedback on the report within 3 months after the confirmation of received report. Feedback is defined as a message about follow-up and the reason for potential follow-up.

Potential information about the whistleblower's identity will be treated classified to the extent it is possible. If a report has been made about a person, the individual can have the possibility to obtain rights to documents to see who has reported and hereby gain access to the name of the whistleblower, if it is a non-anonymous report.

Protection against retaliation

If a report has been made in good faith, you are protected against negative consequences. A report has been made in good faith, if a reporter had reason to believe that the reported information was correct at the time of the report, and that the incident was included in the Ethics Escalation Policy.

If a report has been submitted in bad faith, however, it can have negative consequences for the reporter. A report has been made in bad faith, if a reporter did not have reason to believe that the reported information was correct at the time of the report.

Whistleblowers, who have been the victim of retaliation as a result of a report, or attempted reporting, have the right to compensation.

By the Danish Data Protection Act

The personal data evident in reports, are part of the laws regarding data protection. The rights according to the Act, applies to all registered in each case. This means both the whistleblower, the individual reported about as well as other individuals. The Danish Data Protection Act can be found [here](#).

As a registered, you have the following specific rights, unless it is an exceptional case and other rights apply according to the legislation:

The right to insight

You have the right to request insight to the personal data that we process about you, and the right to a copy of your personal data as well as receive information about:

- The purpose of the process
- The categories of personal data
- Receivers or categories of receivers
- The time of storage or the criteria for the determination of this
- The right to retraction, deletion, limitation and objection to the treatment of your personal data
- The right to make a complaint to the Danish Data Protection Agency
- Where your personal data origins from

The right to retraction

You have the right to request that incorrect personal data about yourself gets corrected as well as the right to request to have incomplete personal data completed.

The right to deletion

You have the right to request that your personal data gets deleted under certain circumstances. For example, if they are no longer necessary for the purpose of the investigation in which they were collected.

The right to limitation

You have the right to request limitation of the handling of your personal data. For example, if there is a dispute regarding the correctness of the personal data.

The right to data portability

You have the right to request the receiving of the personal data that you have handed over to us, in a structured, commonly used and readable format as well as the right to request your personal data transmitted to another data controller, if certain conditions apply.

The right to objection

You have the right to object against the treatment of your personal data as part of the processing of a reporting. If the report is legitimate, no further treatment of your personal data will occur.

The right to complain to the Danish Data Protection Agency

If you disagree with the way that Meneta Group handles your personal data, you have the right to complain to the Danish Data Protection Agency. The Agency's contact information can be found [here](#). However, it is our hope that you will contact us at men@meneta.com, where you can also contact us if you wish to use any of your rights.

Duty of disclosure

If a person has been reported by mention of personal data, and it is assessed that an investigation shall be initiated, the data controller will notify the registered individual of:

- The data controllers and its representative identity
- The purpose of the investigation for which the information has been determined
- If necessary, all further information with regard to the special circumstances for which the information has been gathered that is necessary for the registered to attend to their own self-interest

Questions and answers

If you have any questions of judicial nature, we refer to the current [legislation](#) within the field.

General questions

Why does Meneta Group need an Ethics Escalation Policy?

Meneta Group is a unique global corporation that operates on a market with intense competition. This means that there is a risk of inappropriate behavior that violates our Code of Conduct.

It is important that there is a channel to report such incidents for our employees and business partners if they don't feel comfortable with a traditional channel.

Why do you use an external system to handle reports?

It wasn't possible to handle reports anonymously with our internal systems, and the system has numerous other benefits such as two-factor approval, safe file sharing, language support, anonymous dialogue with the whistleblower etc.

Practical questions

Which languages can I report in?

You can report in Danish, English and German.

Is it possible to conduct an oral report?

No, it is only possible to report through the system.

Can I be anonymous on my own computer?

Yes, the system ensures that you can be anonymous no matter which device you report from.

Can I attach documents as proof?

Yes, it is possible to attach files as evidence.

Further questions

For further questions about the Ethics Escalation Policy, please contact men@meneta.com.