

DESCRIPTION OF PROCEDURE

FOR COPENHAGEN BUSINESS SCHOOL'S WHISTLEBLOWER SCHEME

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FOR COPENHAGEN BUSINESS SCHOOL'S (CBS) WHISTLEBLOWER SCHEME

1 Introduction and Objective

- 1.1 This document is a description of the procedure for reporting infringements and serious offences through CBS' whistleblower scheme.
- 1.2 The objective of the description of the procedure is to ensure that the group of persons who can make use of the system know the procedure for reporting suspicions through CBS' whistleblower scheme.

2 Scope of Application

- 2.1 This description of procedure is applicable for employees, members of the executive board and the board of directors, auditors, suppliers, collaborators and lawyers affiliated with CBS as well as students and citizens.
- 2.2 The whistleblower scheme can be used by persons affiliated with the institution: Employees, members of the executive board and the board of directors, auditors, lawyers, suppliers, collaborators, students and citizens, to report infringements or a suspicion of infringements and serious offences.
- 2.3 Infringements that cannot and may not be reported through the scheme, including cases regarding research misconduct, must be reported through ordinary communication channels.
- 2.4 The scheme can be used for reporting information on persons affiliated with CBS: Employees, members of the executive board and the board of directors, auditors, lawyers, suppliers as well as other collaborators. The system may not be used for reporting students of CBS.

3 Responsibility

- 3.1 CBS encourages whistleblowers to report infringements and suspicions of infringements and serious offences through CBS' whistleblower scheme. However, it is un-

derlined that the scheme is a voluntary alternative to the ordinary means of communication.

Serious offences are defined as follows:

- serious financial crimes, including bribery, fraud, forgery and the like
- irregularities with regard to accounting, internal accounting supervision and auditing
- suspicion of corruption and criminal offences
- environmental pollution
- serious violations of occupational safety
- serious issues against an employee, e.g. violence or sexual harassment
- cases where employees significantly exploit their system access to gain information on colleagues or others without any work-related need for this,
- violation of applicable laws, regulations and other rules applicable to CBS' activities
- violation of internal rules, provided that such infringement:
 - would entail serious, recurring safety risks; or
 - would entail serious financial risks; or
 - would entail regulatory intervention; or
 - would entail a serious comment from the auditor; or
 - would entail serious damage to CBS' relations with employees or external parties.

3.2 Reports submitted through the whistleblower scheme are received by two partners at Plesner, who - after having evaluated who can handle the report - pass it on in accordance with sections 4.3-4.5.

3.3 Reports are basically handled by CBS Legal, see however sections 4.3-4.5.

CBS Legal – contact person: General Counsel, Mette Kuhlen Gullach – e-mail: mkg.legal@cbs.dk

3.4 Persons who have reported an infringement through the whistleblower scheme will not be subject to disadvantageous consequences as a result thereof.

4 The Procedure

4.1 *Reporting Channel*

Reporting takes place through Plesner Whistleblowing Scheme via a link that can be found on CBS' website (<https://www.cbs.dk/en/about-cbs/contact/whistleblower-scheme-cbs>).

4.2 *Anonymous Reports*

CBS always urges the whistleblower to submit reports under his or her own name to allow Plesner to ask further questions and subsequently inform of the further development of the investigation.

However, it is possible to submit reports anonymously.

4.3 *Appointment of Case Manager*

After receipt of the report, Plesner will - on behalf of CBS - make sure that the report does not concern CBS' General Counsel. If not, the report is passed on to CBS' General Counsel through safe electronic means of communication.

If on the other hand, the report concerns one or several employees in CBS Legal, the report will be passed on to the University Director of CBS. If the report concerns the University Director of CBS, the report will be passed on to the Chairman of the Board of Directors of CBS.

University Director: Kirsten Winther Jørgensen – e-mail: kwj.ls@cbs.dk

Chairman of the Board of Directors: Karsten Dybvad – must be contacted via Anders Jonas Pedersen from the President's Office on ajp.ls@cbs.dk

If the report concerns the Chairman of the Board of Directors, Plesner will inform the Board of Directors and CBS' external auditor Deloitte.

Board of Directors: Must be contacted via Anders Jonas Pedersen from the President's Office on ajp.ls@cbs.dk

4.4 *Own Duty to ensure Legal Capacity*

CBS' General Counsel, the University Director, the Chairman of the Board, the external auditor or the case manager appointed by CBS (the "Case Manager") are always obligated to ensure that the report does not concern themselves and that the reported issue in all other respects can be handled in the whistleblower scheme, see section 3.1.

4.5 *Duty of Investigation*

All reports must be investigated. However, if a matter is deemed overtly unfounded, no further investigations are to be initiated.

4.6 *Reporting*

Each report is to be closed with a written statement containing a conclusion and/or recommendation for further handling of the matter on basis of the report. The statement will be submitted to CBS' Executive Board. The conclusion/recommendation may be as follows:

- The case is closed due to being overtly unfounded
- The case should be closed with a change of procedure
- The case is closed with an official reprimand/warning
- The case is closed with employment-related consequences (summary dismissal/termination of employment)
- The case is transferred to police investigation
- The case is transferred to other authorities

4.7 *Use of internal and external assistance*

The Case Manager is authorised to make use of internal and external assistance regarding the investigation of reports, including IT, investigative and legal assistance to the extent this is deemed strictly necessary by the Case Manager.

4.8 *Confidentiality*

The Case Manager and persons who according to section 4.7 have been engaged to assist the Case Manager are obligated to keep all information they receive during the investigation as confidential. The Case Manager is authorised to decide when

information may be passed on to others.

However, information on the whistleblower's identity, if known, may only be disclosed on basis of a ruling or another legal instrument issued by a public authority - or if CBS is otherwise bound by law in this respect, e.g. pursuant to money laundering legislation and the rules on access to public administration files.

If the report is deliberately false, the reported person will be informed about the identity of the person, who has made the report, if the identity of the whistleblower is known.

It will be assessed, whether a deliberately false report will give cause for any legal actions, including actions relating to employment law.

4.9 *Notification of the person reported*

When a person is reported, he or she must be notified as soon as possible, following a preliminary investigation and securing of all relevant evidence. The person in question must, inter alia, receive the following information:

- Identity of the person/group responsible for the investigation of the reported matter
- A description of the allegations
- Identity of the person(s) who have seen the report

Further information on the rights of the reported and reporting persons can be found in "Privacy Policy for Whistleblower Scheme".

The person who has been reported will not receive information on the identity of the whistleblower who has submitted the report, unless CBS according to law is obligated to provide such information or if the report is deliberately false, see section 4.8.

4.10 *Notification of the Board of Directors and/or the Executive Board*

The Executive Board and the Board of Directors of CBS can be informed of reports and investigations of a more serious nature before the investigation is initiated, see section 4.3.

The Board of Directors will receive an investigation report from the Case Manager regarding the individual report after closing of the case and will then decide on the further course of the matter.

4.11 *Feedback to the whistleblower*

If the whistleblower has given his or her contact details, the Case Manager - or the employee at CBS who has been authorised by the Case Manager in this respect - will acknowledge receipt of the report as soon as possible.

The whistleblower is not entitled to be informed of the result of the investigation. In cases where it is not regarded as precarious to give feedback to the whistleblower, e.g. where the investigation and its result is publicly known, the whistleblower may receive information in this respect.

4.12 *Annual Reporting to the Board of Directors*

On basis of the reports received during a calendar year, CBS Legal will prepare an annual report providing a general account to the Board of Directors of the extent and the type of the submitted reports and of the persons in charge of the reports as well as the outcome thereof.

5 Data Security and Data Storage

5.1 *Data Security*

All information processed in the whistleblower scheme, including investigation reports, will be processed in a secure manner. Only relevant persons have access to the data.

Electronic data are protected with a login and a password, anti-virus programmes and establishment of firewall. Information provided by hand must be kept under lock.

5.2 *Plesner Whistleblower Scheme*

As data processor for CBS, Plesner hosts the reporting channel where employees etc. can submit reports to the whistleblower scheme. Plesner has taken the necessary technical and organizational safety measures to avoid that unauthorized persons gain access to the information and that information is misrepresented or processed contrary to law.

Plesner and CBS have entered into a written agreement that lives up to the requirements of the Danish Act on Processing of Personal Data regarding data processors.

5.3 *Data Storage*

In the event that a report to the police or other authority is made, the data stored at Plesner will in principle be deleted immediately after the closing of the case by the authority in question. CBS will inform Plesner when a case is closed and deletion must take place.

Pursuant to the Act on Public Access to Documents on Public Files, CBS is obligated to keep the necessary information on the report (the duty to record) and will keep the information electronically until the case documents have been submitted to the Danish National Archives.

If on basis of the collected information, a disciplinary sanction is carried through in relation to the reported person, or if it is for other reasons deemed reasonable and necessary to continue keeping the information on the relevant person, the information will be kept in the personal files of the employee in question. After termination of the employment relationship, the information on the employee will be kept until submitted to the Danish National Archives.

6 REVISION HISTORY

DATE	VERSION	CHANGE LOG
17.10.2018	1.0	-