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Guidelines for the use of Copenhagen Business School's whistleblower scheme

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Copenhagen Business School (CBS)

Guidelines for reporting through CBS' whistleblower scheme

These guidelines describe the purpose of CBS' whistleblower scheme, how it works and the matters that can be reported through the scheme. These guidelines describe why CBS has a whistleblower scheme, how it works, what whistleblower's can report and how the reports are processed. The purpose of the guidelines is to provide potential whistleblowers insight into the scheme.

1 Purpose

The purpose of the whistleblower scheme is to provide whistleblowers with a voluntary alternative to reporting breach of Union law, serious breach of law and serious offenses beyond the ordinary means of communication.

The implementation of the whistleblower scheme is in accordance with the obligations in the Act on the Protection of Whistleblowers, which implements the EU Directive (EU) 2019/1937 on the Protection of Persons Who Report Breach of Union law.

2 Who can use the scheme?

The whistleblower scheme can be used by people with work-based relationship with CBS: current employees, future employees whose work-based relationship is yet to begin and former employees, volunteers, trainees, members of the Executive Board and the Board of Directors, suppliers, partners and other professionals affiliated with CBS to report breach, serious offences and reasonable suspicions.

Students cannot report using the scheme, as CBS is not be able to offer them the same statutory protection as persons with a work-based relationship.

In addition to reporting to the internal whistleblower scheme at CBS, you have the opportunity to report to the Danish Data Protection Agency's independent external whistleblower scheme through <https://whistleblower.dk/indberet>.

3 What can be reported through the scheme?

The scheme can be used to report breach of Union law, serious breach of law and serious offenses. A whistleblower can report through the scheme when the whistleblower has knowledge of or reasonable suspicion about actual or potential breaches which occurred or are very likely to occur.

You can report **all breaches of Union law in the following areas:**

- Public procurement
- Financial services
- Products and markets
- Prevention of money laundering and terrorist financing

- Product safety and compliance
- Transport safety
- Protection of the environment
- Radiation protection and nuclear safety
- Food and feed safety
- Animal health and animal welfare
- Public health
- Consumer protection
- Protection of privacy and personal data and the security of network and information systems
- Infringements that harm the EU's financial interests
- Infringements related to the internal market, including breaches of EU competition and state aid rules

You can report **serious** breaches of the law and other **serious** offences such as:

- Financial crimes and violations of applicable accounting rules including bribery, fraud, embezzlement, forgery and similar,
- irregularities in the areas of accounting and auditing,
- Corruption,
- Theft and fraud,
- Violations of occupational safety,
- Serious harassment, sexual harassment, violence and abuse
- Instances where employees significantly exploit their system access to obtain information about colleagues or others without any work-related need for this.
- Violations of applicable laws, regulations or other rules applying to CBS' activities.
- Violations of internal rules, provided that it:
 - may lead to serious, recurring safety risks or
 - may lead to serious financial risks or
 - may lead to regulatory intervention or
 - may lead to an adverse opinion in the audit or
 - may cause serious harm to CBS' relationships with staff or external parties.

Offences that cannot be reported through the Scheme must be reported through the regular communication channels. This includes minor offences such as difficulties in collaboration, bullying, infringement of CBS' internal guidelines regarding smoking, e-mails, internet, etc. as well as matters that should be processed in accordance with standard rules and guidelines such as complaints about employees' conduct or incompetence, complaints regarding teaching or exams, etc. Scientific misconduct cannot be reported through the Scheme.

If the reported offence falls outside the scope of the whistleblower scheme, the whistleblower will be informed that the report should be made through the regular communication channels provided the

identity of the whistleblower is known.

When submitting a report the whistleblower must stick to the facts and avoid speculations and their own opinion on the matter in question.

The whistleblower is asked to provide information of the following (to the extent the whistleblower has knowledge or suspicion thereof):

- A description of the matter,
- the person(s) involved,
- whether others are aware of the suspicion,
- whether Senior Management has knowledge of the matter,
- whether there are documents in support of the matter,
- whether and where further information on the matter can be found,
- the duration of the matter, and
- whether the whistleblower knows of any attempts to conceal the offence.

The more information the whistleblower submits, the better the possibilities are of revealing the offence.

Further investigation can be impossible if the matter is not specified or if the report only contains broad accusations without any further details.

It will be assessed, whether a knowingly false report will give rise to any legal actions, including actions relating to employment law. Report of knowingly false information can be fined unless a higher penalty is due under applicable legislation.

4 Reporting through the scheme

Individuals who observe or have reasonable suspicion regarding breach of Union law, serious breach of law and serious offences are able to submit a report through the scheme.

Reports through the scheme can be made by using the following link to the portal at Plesner Law Firm ("Plesner") through this link to CBS' homepage:

<https://www.cbs.dk/cbs/kontakt/whistleblower-ordning-paa-cbs>

5 Anonymous reports and confidentiality

CBS urges whistleblowers to state their names when submitting a report in order to allow CBS to ask whistleblowers further questions and possibly subsequently inform them of the further developments of the investigation.

Information about the identity of the whistleblower and other information from which the

whistleblower can be inferred directly or indirectly will not be disclosed without the whistleblower's consent outside the whistleblower scheme.

However, identity information can be disclosed in connection with investigations conducted by authorities (e.g. Financial Supervisory Authority) or in court proceedings, including the aim to secure the right of defence for the person concerned. If such disclosure takes place, the whistleblower will be informed about the disclosure before it takes place, but not if it would jeopardize the related investigations or litigation.

It is also possible to make an anonymous report. In that case, the whistleblower must be aware that their anonymity may complicate the investigation of the matter.

6 Investigation of a report

CBS will process all reports in accordance with the applicable rules on confidentiality with respect to information in the report.

When a report is made, Plesner will screen the report to determine whether it falls within the scope of the whistleblower scheme. Plesner will ensure that the report does not concern members of the whistleblower unit (the authorised staff members competent to receive and follow up on reports) who will investigate the report.

If the report is deemed to fall outside the scheme, it will be forwarded to CBS with the message that the report is not covered by the scheme. This is done in order to comply with CBS' obligations to publish information about CBS' activities under the Whistleblower Protection Act. Plesner informs in this case the whistleblower that the report is considered to fall outside the scheme and whistleblower will be asked to make inquiries via CBS' regular communication channels.

If the report is deemed to fall within the scheme, Plesner forwards the report to the whistleblower unit, which examines the report and prepares an investigation report. The investigational report will include a conclusion and a potential recommendation for further action on the basis of investigation. If further action is recommended on the basis of the investigation, for example an initiation of a personnel case, the decision on the matter will be made in accordance with the law.

Information provided in connection with a report will only be shared with those persons in the whistleblower unit who need the information to carry out the investigation and assess the need for further action. Information in the report that is not whistleblower's identity information and other information from which the identity can be deduced may, however, be passed on in connection with the investigation of the report, e.g. with interviews with witnesses.

On an annual basis, Plesner will submit an overview of reports received through CBS' whistleblower scheme to the chairman of the Board of Directors and the Head of Legal.

7 Protection

If a whistleblower submits a report through the scheme in good faith, the whistleblower will be protected against retaliation.

In order to be subject to the scheme's protection, the whistleblower must be in good faith about the accuracy of the information reported. Whistleblowers who report information about violations that are already known to the public and information about violations that are obviously unfounded, including unfounded rumours and gossip, can't enjoy the protection of the scheme.

CBS does not accept that whistleblowers intentionally make false reports, it can have employment consequences if a whistleblower deliberately submits a false report through the scheme. Deliberate reporting of incorrect information can be fined.

The whistleblower must not be subjected to retaliation, including threats or attempts at retaliation as a result of making a report. The protection also applies to:

- facilitators;
- third persons who are connected with the whistleblowers and who could suffer retaliation in a work-related context, such as colleagues or relatives of the reporting persons; and
- legal entities that the whistleblowers own, work for or are otherwise connected with in a work-related context.

If these persons are subject to retaliation as a result of reports or prevented or attempted to prevent a report, they are entitled to compensation. In the event of dismissal, the dismissal can be annulled and the employment relationship restored. However this will not happen in special cases where, after balancing the interests of the parties, it is found to be manifestly unreasonable.

8 Hearing of the person concerned

The person concerned (the person to whom the violation can be attributed) can, depending on the circumstances of the case, be heard in connection with the investigation of the report. This will only happen if a presentation of the information in the report does not reveal the identity of the whistleblower neither directly or indirectly.

9 Data security and storage

CBS and Plesner will process personal information and all information included in the report in accordance with applicable law.

All reports will be stored safely and access to the reports will only be granted to relevant persons.

CBS will keep the reports for as long as is necessary to comply with the requirements of the Whistleblower Protection Act and until the report has been submitted to the National Archives.

If, on the basis of the information collected, an employment sanction is implemented against the person concerned, or if there are other reasons why it is objective and necessary to continue to store information about the person, the information will be stored in the relevant personnel file. After resignation, the information about the employee is stored until it has been handed over to the National Archives.

Read more about CBS 'processing of personal data in our privacy policy.

10 Questions

If you have any questions regarding these guidelines, please contact:

- **CBS Legal – write to legal@cbs.dk**