

Guidelines for the Use of the Whistleblower Scheme of Copenhagen Business School

19 October 2018

Copenhagen Business School (CBS)

Guidelines for whistleblowers making use of CBS' Whistleblower Scheme

These guidelines contain a description of the purpose for which CBS has introduced a whistleblower scheme, how it functions and the issues on which whistleblowers can submit reports through the scheme.

1 Purpose

The purpose of these guidelines is to give whistleblowers a voluntary alternative to the ordinary means of communication with respect to reporting infringements and serious offences.

The implementation of this scheme is intended to support the prevailing respect at CBS with regard to our obligations to observe laws and regulations as well as internal guidelines and policies.

2 Who is allowed to make use of the whistleblower scheme?

The scheme may be used by employees, members of the Executive Board and the Board of Directors, auditors, lawyers, suppliers, collaborators affiliated with CBS as well as students and citizens.

The scheme may only be used for reporting individuals who are affiliated with CBS: Employees, members of the Executive Board and the Board of Directors, auditors, suppliers, collaborators and lawyers. The scheme may not be used for reporting students at CBS.

3 Which issues may be reported through the whistleblower scheme?

Reporting through the scheme may only concern serious offences. Serious offences are defined as:

- Financial crimes and violations of applicable accounting rules
- Bribery
- Fraud
- Forgery
- Corruption

- Theft
- Violation of occupational safety
- Environmental pollution
- Sexual harassment and violence
- 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:
 - o would entail serious, recurring safety risks; or
 - o would entail serious financial risks; or
 - o would entail regulatory intervention; or
 - o would entail a serious comment from the auditor; or
 - o would entail serious damage to CBS' relations with employees or external parties.

Offences that cannot be reported via the whistleblower scheme must be reported through ordinary communication channels. This could e.g. be minor offences such as lack of cooperation, harassment, infringement of CBS' internal guidelines regarding smoking, e-mails, internet, alcohol etc. as well as issues that are to be handled pursuant to standard rules and guidelines such as complaints about employees' conduct or lack of competence, complaints about teaching or examinations etc. Neither can reports on scientific dishonesty be submitted through the whistleblower scheme.

In the event of reports of offences that fall outside the scope of the whistleblower scheme, the whistleblower will be informed that reporting must take place through the ordinary communication channels, provided the identity of the whistleblower is known.

Reporting via the scheme can be made both when the whistleblower has knowledge about the matter in question and when the whistleblower only has a suspicion thereof.

When submitting a report, the whistleblower must stick to the facts and avoid speculations and not state his or her own opinion of the matter in question.

The whistleblower is requested to provide information of the following (to the extent he/she has knowledge or a presumption thereof):

- a description of the matter;
- the person(s) involved;
- whether other persons know about the suspicion in the matter;
- whether the Executive Board 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 of revealing the offence.

It is not possible to make further investigations of a report if the matter is not specified or if it only contains broad accusations without any further details.

Overtly unfounded reports will not be subject to further investigation. In the event of false allegations reported through the scheme that were not made in good faith, the reported person will be informed about the identity of the whistleblower, provided the whistleblower's identity has been disclosed at the submission of the report.

It will be assessed, whether an overtly unfounded report will give cause for any legal actions, including actions relating to employment law.

4 Functioning of the Reporting through the Scheme

Whistleblowers who observe a serious offence or have suspicion thereof, have the possibility to submit a report through the scheme. The scheme is a voluntary alternative to the ordinary communication channels of the institution.

Reports through the scheme can be made by using the following link to the portal at Plesner Advokatpartnerselskab via CBS' homepage: (<https://www.cbs.dk/en/about-cbs/contact/whistleblower-scheme-cbs>)

5 Anonymous Reporting

CBS urges the whistleblower to reveal his or her name when submitting a report in order to allow CBS to ask the whistleblower further questions and maybe subsequently inform of the further development of the investigation.

A whistleblower who reveals his or her name in connection with the submission of a report must be informed that CBS will be obligated to disclose the identity of the whistleblower in the event of a request for access to the case in accordance with applicable law on access to public administration files.

Nevertheless, it is possible to make an anonymous report. In that case, the whistleblower must be aware that the anonymity may obstruct an investigation of the matter.

6 Investigation of a Report

CBS will handle all reports in accordance with the applicable rules on secrecy with respect to confidential information.

When a report is made, Plesner will screen the relevant e-mail to determine whether the report falls within the scope of the whistleblower scheme.

If the report regards a matter that is not deemed to be overtly unfounded, but which falls outside the scope of the scheme, the whistleblower will be asked to submit a report through the ordinary communication channels at CBS. If such report is submitted anonymously, Plesner will pass it on to CBS' General Counsel.

If the report is deemed to be overtly unfounded, it will be passed on to CBS Legal with the message that the report is overtly unfounded and that CBS does not need to take further steps. This is done for the purpose of observing CBS' obligations under public law regarding the keeping of records. If the identity of the reporting person is known, Plesner informs this person about the fact that the report is deemed to be overtly unfounded.

If the report is deemed to fall within the scope of the scheme, Plesner will pass it on to CBS' General Counsel, who which investigates the report and prepares a statement to the Executive Board. If the report concerns one or several person in CBS Legal, Plesner will pass on the report to the University Director of CBS.

Plesner will notify CBS if more than 15 reports are received during one year.

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 General Counsel.

In addition, the reported person will be notified. The notification is made by CBS Legal.

Depending on the volume of reports received, some individuals in the organization can be appointed as members of the investigation group and thereby gain access to part of or the whole report.

Information provided in connection with the report will only be shared with those persons who need such information. However, part of or all information in the report may be disclosed in the following circumstances:

- In connection with interviews of "witnesses"
- If required by law or in connection with a lawsuit
- When the information is disclosed to the reported employee in accordance with the rules on right to access set forth in the Danish Act on Processing of Personal Data.
- In connection with a request for access to public administration files.

7 Protection of Employees

If a whistleblower in good faith submits a report through the scheme, which later on turns out to be unfounded, this will not have any negative consequences for the employee - neither in relation to employment nor promotion.

CBS does not accept that a whistleblower submits false allegations. It may have employment or study-related consequences if a whistleblower intentionally submits false allegations through the scheme about an employee, members of the Executive Board and the Board of Directors, auditors, suppliers, collaborators and lawyers affiliated with CBS.

In principle, the identity of a whistleblower will not be disclosed to the reported person or group of persons if the whistleblower has revealed his or her name in connection with the re-

porting. However, the identity of the employee in question will be disclosed in the event that it should turn out that the whistleblower has submitted intentionally false allegations.

The identity will also be revealed in a potential subsequent lawsuit regarding the issues that have been reported or if the reported person or others request access to information pursuant to the rules on access to public administration files.

8 Information to the reported employee

If a person or group of persons comprised by the group eligible to be reported on is subject to a report through the whistleblower scheme, the person or group of persons will be notified as soon as possible, after a preliminary investigation and collection of all relevant data to evaluate the matter have taken place. In that case, the employee will, inter alia, receive information on:

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

Further information regarding the rights of reported employees can be found in the guidelines "Privacy Policy for Whistleblower Scheme".

9 Data Safety and Data Storage

CBS and Plesner will handle employees' information and all information included in a report in accordance with applicable law.

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

Reports that turn out to be overtly unfounded will be deleted immediately. If a report regards an offence that falls outside the category of serious offences that must be reported via the whistleblower scheme, see section 3, the report will immediately be passed on to CBS Legal and will at the same time be erased from the whistleblower scheme. If a matter is reported to the police or another authority, the information will be erased immediately after the relevant authority has closed the case.

Pursuant to the Act on Public Access to Documents on Public Files CBS is obligated to keep necessary information regarding the report (the duty to record) and will therefore retain 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 employee, or if it is for other reasons deemed reasonable and necessary to continue keeping the information on the relevant employee, 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.

10 Questions

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

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