



## Whistleblower policy

### Purpose

Aarhus University Research Foundation has established a whistleblower scheme covering Aarhus University Research Foundation and its subsidiaries ("Aarhus University Research Foundation").

The purpose of the whistleblower scheme is to enable current and former employees, business partners and other external parties with a connection to Aarhus University Research Foundation ('whistleblowers') to report concerns or reasonable suspicions about actual or potential breaches, which occurred or are very likely to occur and about attempts to conceal such breaches.

Whistleblowers are encouraged to report such suspicions and concerns as soon as possible in the knowledge that they are able to do so without fear of reprisals, retaliation, intimidation, harassment, discrimination, or adverse employment consequences because of such a report.

### Scope

In accordance with the Danish Whistleblower Protection Act, Aarhus University Research Foundation's whistleblower scheme covers reporting of non-compliance with EU law as defined in the Directive (EU) 2019/1937 of the European Parliament and of the Council on the protection of persons who report breaches of Union law, serious breaches of applicable law and other serious matters.

This includes:

- Criminal offences, including fraud, embezzlement, misuse of assets, forgery of documents, accounting manipulation, bribery, corruption, money laundering and terrorist financing
- Competition law breaches and public procurement law breaches
- Serious or repeated breaches of occupational health and safety legislation
- Breaches of environmental regulations and laws on the prevention of environmental pollution
- Breach of professional secrecy
- Breach of protection of privacy and personal data
- Serious and/or repeated breaches of internal rules and guidelines in Aarhus University Research Foundation
- Discrimination, severe bullying, severe harassment, physical violence, threats and sexual abuse.

The above are only examples. If you are in doubt as to whether or not the reports fall within the scope of the whistleblower scheme, you are encouraged to use our whistleblower scheme. All reports made through the whistleblower scheme will be assessed. Reports that fall within the scope of the whistleblower scheme will be handled as whistleblower reports.

Other matters, including HR matters, minor breaches of Aarhus University Research Foundation's internal guidelines, complaints about other employees' behaviour or incompetencies, including information on less serious workplace conflicts and disagreements, are not covered by the scope of the whistleblower scheme. These types of matters must be reported to your immediate manager.

### Roles and responsibilities

Aarhus University Research Foundation: This whistleblower policy covers the following companies:



- Aarhus University Research Foundation
- AU Cetera P/S
- AUFF Invest P/S
- Alexandra Institutet A/S
- Feas Erhverv P/S
- Feas Bolig P/S
- INCUBA A/S
- Sandbjerg Gods P/S
- Parkkollegierne P/S

PwC: The whistleblower scheme is managed in collaboration with an external third party, PwC Statsautoriseret Revisionspartnerselskab ('PwC'). PwC is an independent audit, tax and advisory firm, which receives whistleblower reports on behalf of Aarhus University Research Foundation, providing an independent channel for whistleblowers to report their concerns. PwC receives all whistleblower reports and assesses if the reports fall within the scope of the whistleblower scheme. Subsequently, PwC will carry out an impartiality assessment to identify who in Aarhus University Research Foundation is impartial and competent to handle the report in question and ensure that the report is not forwarded to a person whom the whistleblower report relates to either directly or indirectly, or where there may be a risk of conflict of interest.

Employees: All employees of the Aarhus University Research Foundation Group are obliged to collaborate loyally during investigations of whistleblower reports.

Whistleblower unit: The whistleblower unit consists of the CEO, CFO and Head of the secretariat who are jointly responsible for Aarhus University Research Foundations' whistleblower scheme.

The whistleblower unit is responsible for involving the specific subsidiary and for deciding whether investigations of whistleblower reports shall be conducted, and, in the affirmative, whether investigations shall be conducted internally and/or with external assistance. In addition, the whistleblower unit is responsible for:

- proper management of the whistleblower scheme, including diligent follow-up on whistleblower reports
- maintaining guidelines that describe the process for carrying out internal investigations of whistleblower reports
- maintaining an overview of received whistleblower reports
- reporting to the board of directors of Aarhus University Research Foundation annually about the number of reports handled and notifying the board of directors if a whistleblower report concerns serious matters.

### **Submitting a report**

Whistleblowers can submit reports through the following link:

<https://whistleblowersoftware.com/secure/aarhusuniversitetsforskningsfond>

Whistleblowers are encouraged to report through Aarhus University Research Foundation's whistleblower reporting scheme, but they may also decide to use the external whistleblowing reporting schemes set up by the authorities on the following link:

<https://whistleblower.dk/english>

### **The procedure for handling reports**

All whistleblower reports are received by PwC. PwC will confirm the receipt of the report directly to the whistleblower within 7 days of receiving the whistleblower report.



PwC initially makes an assessment of whether the report is covered by the scope of the whistleblower scheme and evaluates if the CEO, CFO and the Head of the secretariat of Aarhus University Research Foundation are impartial and able to handle the whistleblower report.

If the report concerns the CEO, CFO and/or the Head of the secretariat, if they are impartial or there is a risk of conflict of interest regarding the report in question, it will only be forwarded to those in the whistleblower unit who the report does not concern.

If the report concerns both the CEO, CFO and the Head of the secretariat, if they are impartial or there is a risk of conflict of interest regarding the report in question, PwC will be responsible for appointing another person within the company.<sup>1</sup>

In this way, it is ensured that the report is processed by an impartial, independent and competent person in Aarhus University Research Foundation.

If the report does not fall within the scope of the whistleblower scheme, Aarhus University Research Foundation will be notified of this and the report will be forwarded to Aarhus University Research Foundation.

If the report falls within the scope of the whistleblower scheme, Aarhus University Research Foundation will decide if there is a basis for conducting an investigation and determine the appropriate steps to take on the basis of the report.

If a report is unfounded, includes broad allegations without specific details or cannot be investigated, an investigation will not be initiated.

Aarhus University Research Foundation may conclude the following based on an investigation of a whistleblower report:

- The investigation has been closed as the report is unfounded
- The investigation has been closed by giving a reprimand/warning
- The investigation has been closed with the expulsion/dismissal of an employee
- The investigation has been closed with a recommendation to change policy/procedure/guidelines
- The investigation has been handed over to the police or other relevant authorities for further investigation.

### **Procedure for follow-up with the whistleblower (feedback)**

Aarhus University Research Foundation has a duty to follow up on whistleblower reports objectively, promptly and confidentially. Aarhus University Research Foundation has a clear commitment to ensure that appropriate actions are taken.

The whistleblower must be informed about the actions envisaged or taken as a follow-up and the grounds for choosing this follow-up as soon as possible and within 3 months of submitting the whistleblower report or 6 months in duly justified cases.

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<sup>1</sup> PwC assumes responsibility for ensuring that this person is sufficiently qualified and has the authority required to handle the whistleblower report in question.



Regardless, the whistleblower must be informed of the final results of the investigation of the whistleblower report.

### **Confidentiality, objectivity and anonymity**

Whistleblowers have the right to submit reports anonymously.

A special duty of confidentiality applies to those who receive and follow up on reports. All investigations of whistleblower reports are carried out with due respect for maintaining and ensuring independence, confidentiality, data protection and data security.

Aarhus University Research Foundation and PwC will keep information about the identity of the whistleblower and any persons mentioned in the whistleblower reports confidential to the greatest possible extent.

### **Whistleblower protection**

Aarhus University Research Foundation does not tolerate any kind of retaliation or harassment against whistleblowers. A whistleblower who raises a legitimate concern in good faith through the whistleblower scheme will not be subject to retaliation or any other negative consequences, including consequences of an employment law nature, even if it is later concluded that the concern is unfounded.

### **Personal data**

Personal data submitted in whistleblower reports is processed for the purpose of establishing a whistleblower scheme that can be used for reporting potential breaches of the law and/or serious matters of major concern to Aarhus University Research Foundation.

The legal basis for processing personal data follows from section 22 of the Danish Whistleblower Protection Act and, if it is necessary to obtain consent from the whistleblower in order to process the report, section 26 of the Danish Whistleblower Protection Act.

#### Special provisions for companies with less than 50 employees (voluntary schemes)

For companies under the Aarhus University Research Foundation with less than 50 employees, the whistleblower scheme is established as a voluntary scheme. The whistleblower scheme is established to the greatest extent possible in accordance with the rules that follow from the Act on the Protection of Whistleblowers.

When establishing a voluntary whistleblower scheme, it is not possible to process special categories of personal data, unless this information relates to the whistleblower himself, and in that case only to the extent that the whistleblower gives his consent to the processing of this personal data when reporting.

The whistleblower must not provide sensitive personal information about anyone other than himself.

Special categories of personal data are set out in Article 9 (1) of the Personal Data Regulation and includes the following:

- a) Information about race or ethnicity
- b) Information about political, religious or philosophical beliefs
- c) Information about trade union affiliation
- d) Information about genetic data
- e) Information about biometric data for the purpose of identifying a natural person



- f) Health information
- g) Information about a natural person's sexual relationship or sexual orientation

#### Storing personal data

Personal data is retained only for the period necessary to achieve the purposes for which the data is collected, unless a legal obligation or another legal ground for longer data retention exists.

If an investigation is initiated based on the whistleblower report, the personal data is retained for the duration of the investigation of the report. Substantiated reports which contain information that may lead to disciplinary, civil or criminal responsibility are kept until the conclusion of the respective proceedings as per the requirements of the applicable law.

If the case is handed over to the police or other relevant authorities, the authority in question will retain the personal data for as long as the case is ongoing. Personal data will be deleted as soon as the case has been settled by the authority in question.

All whistleblower reports will be stored securely and the information will be limited to as few trusted people as possible.

The person whose data is being processed can send comments or questions about the processing of personal data to Aarhus University Research Foundation in accordance with the rules on data protection and find general information about the processing of personal data in the whistleblower scheme in Aarhus University Research Foundation's general personal data policy:

<https://auff.au.dk/fonden/privatlivspolitik>

The person whose data is being processed has the right to submit a complaint to the Danish Data Protection Agency, an independent supervisory authority in Denmark with responsibility for upholding the fundamental right of data protection. If you wish to file a complaint you can send it by e-mail to [dt@datatilsynet.dk](mailto:dt@datatilsynet.dk)

#### **Rights of persons concerned**

The persons mentioned in the whistleblower report shall be informed of the reported matter – however, only at a time where such information may not compromise the purpose of the investigation or the investigation itself. Aarhus University Research Foundation will assess when and if this information can be passed on for each situation.

The persons concerned must be informed about:

- 1) the question of fact they have been accused of
- 2) the departments and relevant advisors that are expected to receive information about the investigation
- 3) how to exercise their rights to access, rectify and delete data.

#### **Disciplinary sanctions**

Serious violations of the law or internal rules and guidelines issued by Aarhus University Research Foundation are sanctioned in accordance with the law and the applicable rules adopted by Aarhus University Research Foundation.

A whistleblower must not submit intentionally false or misleading information through the whistleblower scheme. If an employee intentionally submits a false whistleblower report, this will result in consequences



of an employment law nature. Whistleblowers who raise a concern in good faith will not be subject to negative consequences, including consequences of an employment law nature – even if it is concluded that the concern is unfounded.

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