

## Whistleblower policy

In the PARKEN group we appreciate an open company culture, where everybody should be able to express themselves concerning irregularities, inappropriate and/or illegal circumstances in the PARKEN group or in activities connected to the PARKEN group, without the person in question having to fear for negative consequences based on such expressions.

Due to the PARKEN group's wish to have an open company culture, all employees and other stakeholders are encouraged to initiate a dialogue with their immediate superior or the management, should they become aware of irregularities or illegal circumstances.

On the other hand, the PARKEN group is aware of the fact that for loyalty reasons, it can be very difficult to approach your immediate superior or the management with any concerns.

As it is important to the PARKEN group that such information on criticisable circumstances is revealed, we have established a whistleblower system, where the employees and other stakeholders with connection to the PARKEN group in good faith can report such circumstances in a secure and safe manner.

The purpose of this whistleblower policy is to provide an account of how it works, including the type of circumstances that can be reported and how such received reports are handled.

### Which entities are covered?

The PARKEN group's whistleblower system includes the following entities:

- PARKEN Sport & Entertainment A/S ("**PARKEN**"), including F.C. København & Stadion, which operates the football club, the stadium and stadium activities, as well as Kontorejendomme, which attends to the leasing of business premises in Parken
- Lalandia A/S, Lalandia Billund A/S, Lalandia Søndervig A/S and Holmsland Klit Golf A/S
- Lalandia Motala AB

### On whom can reports be made?

Reports can be made on matters concerning both employees and members of the management. Matters which cannot be directed to only one person can also be reported.

## **Who can report?**

Under the whistleblower system, reports can be made by all employees, board members and other stakeholders (i.a. customers, suppliers, business partners etc.), whether these are current, former or potential employees, board members or stakeholders.

## **Which matters can be reported?**

Reports can only be made on circumstances concerning serious matters or suspicion hereof. It must involve a breach of law, rules, policies or guidelines etc. Serious matters, which can be reported through the whistleblower system are for instance:

- financial crimes such as embezzlement, bribery, fraud and forgery,
- provision of incorrect or misleading information to public authorities,
- physical violence, sexual assaults and inappropriate behaviour,
- corruption and nepotism
- violation of consumer law provisions
- irregularities concerning bookkeeping, keeping of accounts and auditing
- serious threats against environment, health and safety

Less serious matters such as being discontent with one's salary, problems of cooperation, rejected application etc. should not be reported through the whistleblower system. Less serious matters that should not be reported, could for instance be:

- Less significant violations of internal guidelines, e.g. on absence due to sickness, smoking, alcohol, dress code, use of office supplies etc.
- Less serious personnel related conflicts, e.g. problems of cooperation, minor disagreements and lack of trust between employees and members of the management.
- Ordinary customer complaints.

The above are only examples. If you have any doubts as to whether a matter should be reported or not, you are encouraged to report it. All reports made are answered and processed, as your approach is appreciated.

Intentionally incorrect and misleading information must not be filed through the whistleblower system. Information filed in bad faith may result in notification to the police, or consequences in relation to employment or contract. It is important that the system is not used to make allegations, directing suspicion at innocent people.

## **How to file a report**

Reports are filed through the internet portal Got Ethics (<https://www.gotethics.com/en/>). There are no other ways to file a report, e.g. by sending an e-mail to the person in charge of the whistleblower system, as it is confidential personal data, which must not be sent without encryption.

The person filing the report chooses whether the report is filed anonymously.

All reports filed in good faith are protected against triggering any kind of reprisals. Any person resorting to reprisals against someone who has made a report in good faith, will be faced with employment sanctions. Should a person filing a report choose not to be anonymous, the report will be handled confidentially.

If the person filing the report has chosen to reveal his/her identity and legal proceedings are commenced against the person against whom the report is filed, the person filing the report may be called as a witness, and subsequently the PARKEN group cannot guarantee that the person who filed the report will remain anonymous or confidential.

The system used to register the reports will be hosted by Got Ethics A/S, which is an independent company, and which guarantees security and anonymity in the system. The system does not log IP-addresses and machine IDs, just as all transmission and storage of data is encrypted. Only the responsible data processor has access to the report administration part of the system.

## **How are the reports handled?**

The whistleblower system is administered by DANDERS & MORE law firm, which will receive and register reports filed. DANDERS & MORE guarantees to process received reports confidential in compliance with the data processing agreement concluded between the parties.

Reports made through the system will be submitted to a few trusted employees with DANDERS & MORE, who will - in an anonymised form - forward the received reports to CFO with PARKEN. Should a report filed involve CFO with PARKEN, the report filed will be forwarded to the PARKEN group's CEO. Should a report filed involve the group CEO, the report filed will be forwarded to the chairman of the board of directors.

If the report is considered justified, the chairman of the board of directors of PARKEN will be informed hereof.

Within seven (7) days from receipt of the filed report, DANDERS & MORE will send a confirmation of receipt to the person who filed the report.

When a report is received, initial investigations of the reported matter will be commenced by a group consisting of PARKEN's CEO, CFO and head of human resources. At first, the group will assess whether the report is within the scope of the whistleblower system. Afterwards, the group will determine appropriate measures, including assessing whether there is a need for additional investigation of the reported matter.

In case there is a need for communication with or elaboration from the person who filed the report, such communication will initially be through DANDERS & MORE. The person who filed the report will have the opportunity to access the system and see whether additional questions concerning the circumstances have been asked or a request for further documentation has been made. Any subsequent dialogue will be completely anonymous and depend entirely on the willingness of the person who filed the report to access the system and answer the questions from the person in charge of the case.

If a filed report does not belong under the scope of the whistleblower system or it proves to be clearly without basis in fact, the group will inform DANDERS & MORE hereof. Subsequently, DANDERS & MORE will inform the person who filed the report that it does not belong under the scope of the whistleblower system, or that it is considered unfounded.

If the initial investigation concludes that the report does belong under the scope of the whistleblower system or cannot be characterized as being clearly without basis in fact, further investigations will commence.

The result of such investigations may lead to the case due to insufficient evidence, to initiation of further internal investigations, to implementation of measures, guidelines etc. Such a case may have consequences for the person on whom the report is filed.

The case might be of such a nature that it is passed on to a competent authority, e.g. the police for further investigations. The case may end in court proceedings and the person on whom the report is filed may risk being fined or risk imprisonment.

### **Information of measures to the person filing the report**

Within a reasonable amount of time not exceeding three (3) months from confirmation of receipt of the report – or if such has not been sent – three (3) months from expiry of a period of seven (7) days from the report has been filed, DANDERS & MORE shall inform the person who filed the report of contemplated measures or measures already taken, and the reason behind such measures.

The deadline may be extended to six (6) months if necessary based on the specific circumstances of the case, in particular the nature and complexity of the report, which may be lengthy investigations.

### **Information of the report to the person on whom the report is filed**

The person on whom the report is filed will be notified of the following:

- that information has been reported concerning him/her
- the persons who will be given access to the information
- the purpose of the processing of the information
- the person's access to the information and the right to rectify it.
- that the information might be passed on to the police and other public authorities.

In each situation, a specific assessment will be made of when such information can be passed on so that it will not have consequences for the disclosure of the reported matter and the collection of evidence.

No information will be provided as to who filed the report, even though the person who filed the report has chosen to reveal his/her identity. However, attention is drawn to the fact that person having filed a report and chosen not to be anonymous may be called as witness in case of court proceedings, cf. above.

### **Deletion of information**

If filing of a report does not fall within the scope of the whistleblower system or the report is considered to be clearly without basis in fact, the information will be deleted immediately.

Information will also be deleted when storage hereof is no longer necessary and when the investigations are completed. If notification is made to the police or other relevant authorities, the personal data will be deleted immediately after the case has been closed with the authorities in question.

If, on the basis of the information collected, disciplinary sanctions are carried out in relation to an employee on whom a report has been filed in the system, or if it is necessary to keep storing the data in general, the information will be stored in the personnel file of the person in question.

### **Processing of personal data**

The processing of personal data of both the person filing the report – unless such has been filed anonymously – and the person on whom the report is filed, are processed in accordance with the privacy policy in force for PARKEN at any time.

### **Questions**

All questions concerning the whistleblower system can be made to either CFO Carsten Holdt on telephone +45 23 90 80 02 or email [cnh@fck.dk](mailto:cnh@fck.dk) or to attorney-at-law Philip Nyholm on telephone +45 20 11 89 10 or email [pn@dandersmore.com](mailto:pn@dandersmore.com).

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