

BJARKE INGELS GROUP CPH WHISTLEBLOWER POLICY

1 Introduction

BIG is committed to lawful and ethical behavior in all our activities and requires employees, executives and partners to act in accordance with applicable laws, regulations and policies and to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of BIG, we must practice honesty and integrity in fulfilling our responsibilities.

The whistleblower system is intended to encourage and enable employees, executives, and partners to raise serious concerns within BIG CPH prior to seeking resolution outside BIG.

As such, BIG has established a whistleblower system as a supplement to the direct and daily communication at the workplace regarding errors and unsatisfactory conditions, etc.

Reports to the whistleblower system are filed electronically through the whistleblower system via a web portal, Safe2Whistle, which may be accessed via www.big.dk and BIG Resources.

2 Reporting

2.1 Who can report and receive protection under the BIG CPH whistleblower policy?

The BIG CPH whistleblower policy applies to all employees, executives and partners of BIG as well as applicants and former employees of BIG or any other person that in any work-related context can relate to BIG. Such persons are strongly encouraged to share their concerns about a violation or potential violation in accordance with BIG CPH whistleblower policy under which the reporting persons will receive protection in accordance with the Danish Whistleblower Protection Act.

2.2 What can be reported?

The BIG CPH whistleblower policy applies to reports of any actual or potential serious violation subject to the Danish Whistleblower Protection Act. Thus, reports may be filed to the whistleblower system regarding serious violations that;

- (i) relates to serious violations of specific areas of the EU and Danish law (e.g., fraud, money laundering or public procurement offences, environmental protection, public health and consumer and data protection), as well as
- (ii) reports of serious offenses or other serious matters such as sexual harassment, duty of confidentiality, misuse of financial means (embezzlement, bribery, fraud, theft etc.), serious harassment due to race, political or religious affiliation etc.

If in doubt whether to report an observation or experience, we strongly encourage you to do so. All reports will be processed and responded to.

Reports on a person's own employment, personnel conflicts, or personal matters as well as minor violations of internal guidelines and rules will in general fall outside the scope of BIG CPH whistleblower policy.

2.3 How can a report be filed under BIG CPH whistleblower policy and how do we handle the report?

Reports to the whistleblower system can be made electronically via a web portal, Safe2Whistle, which is accessible via www.big.dk and BIG Resources.

If you file a report, the information listed below will generally be useful in connection with further investigation of the issue:

- A description of the issue in question, including date, place, and the name(s) of the person(s) involved
- Any documentation or evidence concerning the violation or other information which may assist the investigation
- At which location at BIG the reported issue took place

It is up to you whether you want to file the report in your own name or anonymously.

If you choose anonymity, it is important that you do not state your name anywhere in the report. In addition, you should be aware that your identity might be inferred from the information you have provided in the report.

Bech-Bruun law firm is the data processor for purposes of managing the whistleblower system. The purpose of using an external party is to ensure impartiality and objectivity in the processing of the reports.

As external administrator of the whistleblowing system Bech-Bruun receives all reports and will begin by filtering out the reports that do not fall within the scope of the system. Filtered out reports are to be processed through the ordinary channels of communication, and you will in this regard be encouraged to direct your report to such other channels, cf. clause 2.4.

Reports falling within the scope and purpose of BIG CPH whistleblower policy will be forwarded to BIG's whistleblower unit, who consist of Legal and Commercial Manager, Jesper Stilling, Senior People and Culture Partner, Simone Grau and Legal Counsel, Brooke Ferris.

No later than 7 days after your report has been received in the whistleblowing system, you will receive a confirmation of the receipt of your report. As a main rule, you will receive a notification concerning the closure of your report no later than 3 months from receiving this confirmation. If the processing of your report requires longer than 3 months, you will receive a notification regarding the reason why further investigation time is necessary. You will as a main rule, within the limits of Danish legislation, receive information about the outcome of your report in the form of a feedback text.

The whistleblower unit will be responsible for processing and investigating the report as well as providing feedback to you. A summary of the report, follow-up and feedback will be registered for record and to be presented to the Managing Director, local partner group and the CEO on a regular basis.

All communication between you and Bech-Bruun will take place over the whistleblower portal, Safe2Whistle. Thus, it is important that you keep the autogenerated matter ID and password, and follow your report on the whistleblower portal if you want to receive confirmation of receipt of your report, a reason for why your report require longer processing time and if you want to receive a feedback text about the outcome of the investigations of your report.

2.3.1 Reports concerning the CEO, the board of directors, the management or the whistleblower unit

Reports concerning a member of the whistleblower unit will be processed by the remaining members of the whistleblower unit who are not disqualified in regard to investigate the specific case.

Reports concerning the CEO, the management board or members of the board of directors of Bjarke Ingles Group A/S, will be processed by the whistleblower unit and Bech-Bruun in collaboration with the chairman of the board of directors or a member of the board directors of Bjarke Ingles Group A/S, who are not disqualified in the relevant case.

Reports concerning the chairman of the board of directors of Bjarke Ingles Group A/S will be processed by the whistleblower unit and Bech-Bruun in collaboration with two members of the board of directors of Bjarke Ingles Group A/S who are not disqualified in the relevant case.

2.4 If the reporting is not protected by BIG CPH whistleblower policy

Reports and information not covered by BIG CPH whistleblower policy, shall be reported to the People Team, your superior or the Managing Director by direct email (non-anonymous) or by using BIG CPH People Hotline on BIG.net (anonymous).

If your report falls outside the scope of BIG CPH whistleblower policy, you will be encouraged to use such channels.

3 Protection

3.1 Acting in Good Faith

BIG does not tolerate harassment, vengeful actions or other types of sanctions against any person who in good faith files a report.

All reporting persons will be protected under BIG CPH whistleblower policy, provided they had reasonable grounds to believe that the reported issue was true at the time of reporting and that such information fell within the scope of BIG CPH whistleblower policy. This means that all reporting persons must be acting in good faith.

You may not knowingly report incorrect or misleading information through the whistleblower system. Persons who report in bad faith are not protected by BIG CPH whistleblower policy and may be subject to employment law sanctions, including possible dismissal.

Even though you have not made an anonymous report, your identity will be kept confidential to the extent possible, considering the whistleblower unit's need to make a thorough investigation. Your identity will, however, not be disclosed to any person outside the whistleblower unit without your explicit consent.

It may be necessary to disclose information about your identity, for instance if the issue is reported to the police. In such case you will receive information beforehand.

3.2 No Retaliation

No reporting person who makes a good faith report under BIG CPH whistleblower policy or any third party who cooperates in inquiries or investigations shall suffer harassment, retaliation, or adverse employment consequence.

Any reporting person who believes that he or she has been subjected to any form of retaliation because of making a good faith report under BIG CPH whistleblower policy should immediately report the retaliation to the CEO or the Chairman of the Board of Directors by e-mail.

People who report must not in any way be prevented or attempted to be prevented from making reports.

4 Confidentiality

Bech-Bruun is together with the whistleblower unit subject to a special duty of confidentiality. Further, any person who is involved in the investigations of a report will be subject to the same special duty of confidentiality in regard to any information that has or is subject of the investigation of the report received through the whistleblowing system.

BIG CPH whistleblower system is operated in a secure manner that ensures that confidentiality of (i) the identity of the reporting person, (ii) the identity of a person who is referred to in the report as a person to whom the violation is attributed and (iii) any third party mentioned in the report is protected and (vi) prevents access thereto by non-authorized staff members.

Reports under the BIG CPH whistleblower policy that falls within the scope of BIG CPH whistleblower policy will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation and within the applicable Danish legislation. Furthermore, if a report results in a lawsuit being initiated against the reported person, the reporting person risks being called as a witness in the trial.

5 Notice to the reported person and to other persons

If information about you is reported in the whistleblower system, and the report falls within BIG CPH whistleblower policy, you will as a general rule, not receive any information about the processing of your personal data.

If, on the other hand, the report does not fall within BIG CPH whistleblower policy, you will be informed of the processing of your personal data in accordance with the rules of the Data Protection Regulation and the Danish Data Protection Act.

6 Data Protection

The processing of personal data in connection with a report received in the whistleblowing system will be on the basis of section 22 of the Danish Whistleblower Protection Act, according to which processing of personal data subject to articles 6, 9 and 10 of the General Data Protection Regulation may take place if the processing of the personal data is necessary to investigate a report received in the whistleblowing system established in accordance with the Danish Whistleblower Protection Act.

The General Data Protection Regulation and the Danish Data Protection Act will apply to any further processing of personal data in the whistleblower system.

Bjarke Ingles Group, CVR no 29309396 is the data controller for purposes of managing BIG CPH whistleblower system.

For further information with regard to the processing of personal data please refer to the Privacy policy available at BIG.dk.

7 External options

BIG strongly encourage anyone who wishes to raise a concern to do so internally through BIG CPH whistleblower system prior to seeking resolution outside BIG.

However, it is also possible to report externally to The Danish Data Protection Agency through The National Whistleblower Scheme which can be found at <https://whistleblower.dk/english>.