

## NATURE ENERGY - DANISH WHISTLEBLOWER ADDENDUM

### 1. INTRODUCTION

The purpose of this whistleblower addendum ("**Addendum**") is to inform employees of Nature Energy Biogas A/S and subsidiaries (the "**Company**") about the conditions, procedure and measures for the protection of persons in the Company who submit reports on breaches of Danish legislation or acts of the European Union which threaten or harm the public interest and the law of the European Union, as well as the procedure and conditions for the submission and consideration of such reports.

This **Addendum** is prepared in view of the requirements of the Danish Act on Protection of Whistleblowers (the "**Danish Whistleblowing Act**"), implementing Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law (the "**Whistleblowing Directive**").

In case of any uncertainties, this Addendum should be read and interpreted in line with the Danish Whistleblowing Act. In case of discrepancies between this Addendum and the Shell Code of Conduct or other relevant Shell policies, the provisions of this Addendum shall prevail in relation to employees or other persons in working relations with the Company.

### 2. SCOPE

This Addendum defines and lays down the process for reporting, the safeguards in place for the person reporting, the roles and responsibilities of relevant stakeholders, and sets the timelines for processes to be followed. In all instances, the Company (or, in the case of matters which meet Shell's Group Reportable Criteria, Shell) determines when circumstances warrant an investigation and the appropriate investigative process to be employed, in conformity with the Danish Whistleblowing Act.

Only reports related to breaches within the scope of this Addendum will be handled in accordance with the procedures etc. set out in this Addendum. A list of examples of breaches within the scope of this Addendum is provided in **Annex 1**.

**NB!** Reports outside the scope of this Addendum may be reviewed pursuant to the Shell Code of Conduct, but the Company retains the prerogative to respond and investigate on its own terms. Persons who submit such reports may not be entitled to the level of protection prescribed by the Danish Whistleblowing Act.

### 3. WHO CAN RAISE A CONCERN AND HOW

The following persons with work-related activities are covered by the Danish Whistleblowing Act:

- employees.
- independent contractors (self-employed),
- shareholders and members of the executive board, board of directors, supervisory board or the equivalent management body in a company,
- volunteers,
- paid or un-paid trainees,
- any persons working under supervision and direction of contracting parties, subcontractors and suppliers,

- persons who report information about alleged wrongdoings acquired in a work-based relationship which has since ended, and
- persons whose work-based relationship is yet to begin who report information about alleged wrongdoings which has been disclosed to them in the course of the recruitment process or during other pre-contractual negotiations.

You can file a report in writing, orally or in a physical meeting.

- To submit a written report, you can file the report using the Shell Global Helpline available here: [Shell Global Helpline](#)
- To report orally, you can report your concern via telephone. Relevant phone numbers are available here: [Shell Global Helpline](#).
  - Local and international telephone lines have been set up so that a caller may call the Global Helpline without being charged for the call. Language interpreters are available.
  - If you report orally, the Global Helpline Administrator will document the reporting by taking minutes. You will have the opportunity to review the minutes.
- To report in a physical meeting, please contact your line manager or your HR Business Partner. You may also contact the Shell Global Helpline on the relevant numbers available here: Shell Global Helpline. When you call, kindly provide a brief description of the matter you wish to discuss, and if desired your employee ID. The scheduling team will coordinate with the Local HR team to arrange a suitable time and location for your meeting. Please note that while initial requests and general inquiries can be handled through our Global Helpline, requests for physical meetings will be directly passed on to your Local HR team for personalized assistance.
  - If you want to report in a physical meeting, such a meeting must be held within a reasonable time and always, unless there are obstacles on your part, no later than one week from your request. We will document the reporting by taking minutes or, if you consent, by recording the conversation. You will have the opportunity to check, supplement and approve the minutes.

#### **4. PROCEDURE FOR HANDLING REPORTS AND CONSEQUENCES**

##### **4.1 The procedure**

The Company has a professional and independent function that investigates allegations of a potential violation of Code of Conduct, including such as national whistleblowing legislation e.g., the Danish Whistleblowing Act, in line with Shell's six investigation principles (confidentiality, impartiality and objectivity, professionalism, competence, timeliness, protection from retaliation).

An acknowledgment of receipt will be provided within 72 hours of submitting a report to the Global Helpline. Whistleblowers will be able to request a follow-up pin and will receive a report number so they can track the status of their entry and will receive feedback/a status update within three months of submission, subject to legal considerations and confidentiality requirements.

##### **4.2 The consequences for whistleblowers**

Reports submitted in good faith will not have any adverse consequences for you.

If, however, you deliberately report inaccurate information, for instance for the purpose of harassing or causing other harm to your colleagues or to members of the board of directors, it may have consequences for you as an employee.

Anyone submitting a report in bad faith will risk disciplinary, civil (including contractual), criminal or administrative penalties as well as employment law sanctions.

#### **4.3 Consequences for the person(s) concerned**

Depending on the circumstances, a whistleblower report may have the following consequences for the persons concerned:

- imposition of disciplinary measures on the employee concerned, which may lead to a warning or termination of the employment,
- commencement of proceedings against the director concerned, which may lead to termination of the directorship,
- filing of a police report against the persons concerned and subsequent criminal proceedings, or
- contractual consequences for business partners, including termination of contract.

#### **5. DOCUMENTATION**

All documentation pertaining to a report, including but not restricted to the investigation report, corrective action taken, and evidence will be maintained in an internal register of whistleblowing reports for documentation purposes for a period of no longer than 10 years after conclusion of the investigation, or, in case the report did not lead to an investigation, no longer than 10 years from the date of submission of the report.

#### **6. YOUR RIGHTS AS A WHISTLEBLOWER**

As whistleblower, you will be protected under the Danish Whistleblowing Act only if you had reasonable grounds to believe - based on the information available to you at the time of reporting - that the matters reported were true and covered by the scope of the Danish Whistleblowing Act as listed in Annex 1 to this Addendum. If you report inaccurate information on breaches by honest mistake, you will also be entitled to protection.

You will not be protected under the Danish Whistleblowing Act if you deliberately report inaccurate information or information about breaches that are manifestly unfounded, including unsubstantiated rumours and hearsay.

If you meet the criteria for protection pursuant to the Danish Whistleblowing Act, you will be granted the following protection:

- Exemption from liability for breach of confidentiality and acquisition of information.
  - You will not be deemed to have breached any statutory non-disclosure obligation and will not incur liability in that respect, provided that you had reasonable ground to believe that the report was necessary to disclose a breach falling within the scope of the Danish Whistleblowing Act. Further, you will not incur liability for getting access to the reported disclosures, provided that such access did not constitute a self-standing criminal offence.
- Protection against retaliation.
  - You will enjoy statutory protection against retaliation, including threats of retaliation and attempts of retaliation as a result of the reporting and no one can hinder or attempt to hinder you from reporting your concerns. Retaliation means any direct or indirect act or omission which occurs in a work-related context,

which is prompted by internal or external reporting or by public disclosure, and which causes or may cause unjustified detriment to the reporting person.

- Request for dismissal of a case.
  - You have a right to rely on a report to seek dismissal of a case against you, provided that you had reasonable grounds to believe that the reporting was necessary for revealing a breach that falls within the scope of the Danish Whistleblowing Act.

## **7. YOUR RIGHTS AS A REPORTED PERSON**

A reported person can be a person to whom the whistleblower's report relates and a natural or legal person associated with him/her e.g., a spouse. A report can contain information about several reported persons.

Your rights as the person concerned will not be derogated from by agreement when it is to the detriment of you as the person concerned. This means, for instance, that the Company must ensure your rights when drawing up agreements, policies, forms and conditions of employment, including arbitration agreements before a dispute arises.

The Company will ensure that your identity as the person concerned is protected and that you will have access to an efficient defence, including by ensuring to register the reports.

## **8. PROCESSING OF PERSONAL DATA**

The Company will take appropriate measures to protect information relating to whistleblowing and to protect the identity of whistleblowers by ensuring that access to the information is restricted to the employees who need the data to perform their duties.

Any processing of your personal data (regardless of the category of personal data processed) in connection with the reports covered by the scope of the Danish Whistleblowing Act will be based on the special legal basis in section 22 of the Danish Whistleblowing Act.

For other information about the processing of your personal data, please refer to the Shell Global Helpline Privacy Notice which is available here: [Shell Global Helpline Privacy Notice](#).

## **9. REPORTING EXTERNALLY TO DANISH DATA PROTECTION AGENCY**

An external whistleblower scheme is a whistleblower scheme operated by a public authority under a statutory provision, which requires the authority to establish such scheme. The Danish Whistleblowing Act provides for the establishment of an external whistleblower scheme managed by the Danish Data Protection Agency (the "**DDPA**"), which allows all of the persons enjoying statutory protection (and not only employees) to report the wrongdoings that can also be reported under the Company's whistleblower scheme, including breaches of EU law, other serious breaches of Danish law, or other serious concerns.

External whistleblower schemes allow for both written and oral reporting, and a report can also, upon request, be submitted at a physical meeting within reasonable time.

You are free to choose whether to report your concerns under the Company's internal whistleblower scheme or under any relevant external whistleblower scheme or under both. However, we encourage you to use the Company's internal whistleblower scheme if the breach can be effectively addressed internally and if you consider the risk of retaliation to be non-existent. As mentioned, your reporting to the Company do not prevent you from reporting your concerns to the DDPA and you are not required to notify the Company prior to reporting to the DDPA.

Where the DDPA contemplates a disclosure from which your identity may be directly or indirectly deduced, the DDPA must notify you before the disclosure, unless such notification will jeopardise the related investigations or judicial proceedings.

The DDPA may refuse to accept your report if it does not fall within the scope of the Danish Whistleblowing Act and will not be required to forward the report to another authority.

You can read more about the DDPA's whistleblower scheme here: <https://whistleblower.dk/> (the website is also available in English).

Date: 26<sup>th</sup> of November 2023

## **ANNEX 1: NON-EXHAUSTIVE LIST OF EXAMPLES OF BREACHES WITHIN AND OUTSIDE THE SCOPE OF THE DANISH WHISTLEBLOWING ACT**

### **1. MATTERS WITHIN THE SCOPE**

The following concerns can be raised under the Danish Whistleblowing Act: (i) breaches of EU law that fall within the scope of the Whistleblowing Directive and (ii) other serious breaches of Danish and EU law as well as other serious concerns.

Suspected breaches of the specific EU legal acts that fall within the scope of the Whistleblowing Directive do not have to be serious. The Whistleblowing Directive applies to breaches of those EU legal acts that are listed exhaustively in Part I in the annex to the Whistleblowing Directive, inter alia 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 welfare,
- public health,
- consumer protection,
- protection of privacy and personal data,
- security of network and information systems.

Breaches affecting the financial interests of the EU and breaches relating to the internal market, including breaches of EU competition and state aid rules are also included in the scope.

The Whistleblowing Directive is available [here](#).

As noted above, serious breaches of Danish and EU law and other serious concerns may also be reported, including, inter alia:

- criminal acts such as breaches of non-disclosure obligations, abuse of funds, theft, fraudulent misrepresentation, embezzlement, fraud and bribery,
- serious or repeated infringements of the law, including legislation on the use of force, the Danish Public Administration Act, the Danish Act on Access to Public Records and legislation intended to protect public health, provide safety in the transport sector or protect the nature and the environment, etc.,

- any type of sexual harassment in the workplace,
- serious person-related conflicts in the workplace, for instance serious harassment on grounds of race, political affiliation, religious belief, etc., and
- serious violations of occupational safety rules.

## **2. MATTERS OUTSIDE OF THE SCOPE**

Suspected wrongdoings relating to the whistleblower's own employment will, as a general rule, fall outside the scope of the whistleblower scheme, unless they involve a serious breach of the law or other serious allegations of e.g., serious harassment.

Other malpractice such as breaches of internal guidelines of minor importance, including rules on sickness absence, alcohol, dress code, and use of office supplies for private purposes, etc. and information about person-related conflicts in the workplace will generally not be deemed serious breaches. Such matters must be raised through the usual lines of communication.

Where the concern reported under the whistleblower scheme is deemed to be outside the scope of the scheme, no further steps will be taken, and the report will be deleted. It cannot be ruled out, however, that steps have to be taken to follow up on specific concerns that are not subject to further investigations under the whistleblower scheme. This can be done for instance by the whistleblower contacting the HR department, a union representative or the IT department instead.

In case of doubt, you are encouraged to report the issue as it will be determined on a case-by-case basis if the alleged wrongdoing falls within the scope of the whistleblower scheme.