



# Whistleblower Policy

## 1. Introduction

This policy sets out the scope and purpose of the LEGO Foundation's whistleblower system and describes how the system works and how reports are handled.

The LEGO Foundation represents a responsible culture based on trust and open dialogue and the LEGO Foundation wants employees to feel secure in expressing themselves freely and in raising any concerns, including if they experience unlawful or unethical behaviour.

The LEGO Foundation expects all employees, the management, the board of directors, and any other person or entity doing activities with the LEGO Foundation, to comply with applicable laws, regulations, and internal procedures and to report any observed concerns.

We have standard communication channels in place, and the preferred approach should always be to address concerns directly with the immediate manager, HR/Legal or a member of the senior management, without concern for retaliation, harassment, or other discrimination.

However, in some situations, the standard communication channels are not sufficient. Therefore, the whistleblower system provides a safe and anonymous platform to report concerns of unlawful or unethical conduct related to the LEGO Foundation.

## 2. Who can submit a report?

The whistleblower system is global and applies to all LEGO Foundation employees (including volunteers and/or (un)paid interns), the management, and the board of directors of the LEGO Foundation as well as other persons with an affiliation to the above.

Any of these persons may report concerns detected as part of his/her engagement or work-related activities. Persons affiliated could be grant applicants, partners, beneficiaries, investment partners, external consultants, suppliers, contractors, lawyers, and auditors as well as persons that have not started their work-related engagement yet, but report offences detected as part of the recruitment process or pre-contractual negotiations.

## 3. What can be reported

The whistleblower system can only be applied to report information, including reasonable suspicions, about

serious offences that may affect the LEGO Foundation or that may have an impact on the life or well-being of a person. To

be reported, issues must be violations of applicable law, internal policies and guidelines or ethical standards.

Consequently, the whistleblower system cannot be used to report minor offences and HR issues such as dissatisfaction with employment terms, cooperation difficulties, incompetence, violations of internal guidelines about smoking/alcohol, absence, internet usage etc. Such issues have to be reported through the normal internal channels of communication, i.e. by contacting the immediate manager or HR/Legal or senior management.

Examples of serious issues that can be reported through the whistleblower system include:

- Financial fraud, e.g. economic crime, including bribery, corruption, money laundering, substantial theft, fraud, forgery and embezzlement
- Irregularities in accounting and auditing
- Inappropriate conduct and workplace harassment including any kind of violence, assault, threats, sexual harassment and discrimination
- Severe business ethics misconduct with reference to applicable laws and/or LEGO Foundation policies & guidelines
- Issues that pose a serious threat to the environment, health or safety
- Violations of human rights, child safeguarding rights, failures to protect personal data, etc.

The above issues serve as examples only. If you are in doubt, about whether you should report an issue, we encourage you to do so. All reports are processed, and your help is essential for us.

The reporting person will not be met with employment repercussions as a result of submitting a report, regardless of whether the report may later turn out to be unfounded.

However, it is important to ensure that no person is wrongly accused of illegal or unethical behaviour. Consequently, if a report is filed in bad faith or is based on personal reasons, such as revenge or as an act of spite etc.,

the LEGO Foundation reserves the right to take appropriate measures.

#### 4. How to report

The whistleblower system is an external web portal accessible from legofoundation.com. Reports can only be made electronically, but it is possible to submit a report both in writing and orally. Reports can be submitted anonymously.

The web portal

<https://legofoundation.integrityline.com/frontpage> is hosted and operated by an external, independent party (Got Ethics A/S). The independent party only operates the system and does not have access to the reports in any way. All data reported through the whistleblower system is encrypted and stored safely.

If you submit a report, the information listed below will generally be useful for the investigation of the issue:

- Your name and contact details (for anonymity see below)
- If you are employed in the LEGO Foundation
- Which organization the report is concerning
- Description of the issue, including date, place and name(s) of the person(s) involved
- Whether the issue might be repeated – if so, where and when
- Whether other persons in or outside the LEGO Foundation know of the issue or are likely to know of the issue
- Any documentation or evidence concerning the violation or other information that may help the investigation

In case you do not wish to identify yourself, you may submit your report to the system anonymously. In this event, you should be careful not to inadvertently state your name anywhere in your report or list details that could reveal your identity.

When reporting through the whistleblower system, you may by opening a secure post box in the whistleblower system choose to make yourself available for further inquiries, even if the report is made anonymously. We recommend that you make yourself available as we may need additional information to conduct an investigation.

Reports that require translation will be translated via functionalities in the whistleblower portal, provided by Got Ethics A/S.

An acknowledgement of receipt of the report will be sent to the reporting person within seven days after the report has been received.

The reporting person will furthermore receive feedback within reasonable time and no later than three months from the expiry of the seven-day period after the report was made.

#### 5. How are reports handled?

All reports are received by an internal Whistleblower Committee. The Committee consists of a member of the Board of Directors, an internal Corporate Counsel of KIRKBI A/S and the LEGO Foundation Lead of Governance appointed as administrator of the whistleblower system. All members of the Whistleblower Committee are subject to a special duty of confidentiality.

Upon receipt of a report through the whistleblower system, the first step is an initial screening by the Committee to assess whether the report falls within the scope of issues that can be reported.

If the initial screening concludes that the report

- does not fulfil the requirements to qualify for reporting through the whistleblower system, the reporting person will be notified and asked to address the matter via the standard channels of communication
- fulfil the requirements to qualify for reporting through the whistleblower system, a further investigation will be initiated

Depending on the case, additional information might be needed to conduct a conclusive investigation. If so, the Whistleblower Committee will send a response to the reporting person, requesting the necessary details.

In some cases, it may be necessary to involve persons outside of the Whistleblower Committee in the investigation, e.g., to secure evidence. In such cases, the consulted person(s) will be subject to strict confidentiality and will only receive the information that is necessary for him/her to conduct the investigation.

Reports concerning members of the Board of Directors or the Executive Management of the LEGO Foundation will be investigated by an external legal counsel in collaboration with the Whistleblower Committee.

However, if a report concerns a member of the Whistleblower Committee, he/she will not participate in the processing of the report in question. If a report

concerns the Chairman of the Board of Directors of LEGO Foundation the investigation may involve the Deputy-Chairman or other members of the relevant Board of Directors that are not incapacitated in the case in question.

When the investigation is completed and/or the case is closed, the parties involved will be informed.

In case the report is considered well founded, information can be reported to the police and/or other authorities.

In that case, the LEGO Foundation might be required to disclose details of the report, including the identity of the reporting person (if known), to the authorities in connection with a police investigation or legal proceedings.

#### **6. Protection from retaliation**

The LEGO Foundation does not tolerate harassment, vengeful actions or other types of sanctions against any person who in good faith files a report or who assists us in connection with the processing and investigation of a case.

Reports filed in bad faith may be met with legal actions as described above under section 3.

#### **7. Protection of the whistleblower's identity**

Within the limits of applicable laws and regulations, all reports are treated as confidential and will only be used for purposes of investigating the reported issue. Regardless of whether a report is submitted anonymously or not, the identity of the reporting person will not be disclosed to any persons not involved in the investigation of the alleged misconduct. However, it may be necessary to disclose information about your identity, for instance, if the issue is reported to the police or if the case is taken to court.

We will not reveal your identity to the reported person unless we are specifically required to do so by legislation. However, you should be aware that even though the information is not made directly accessible to the reported person, he or she might be able to guess your identity based on the nature of the issue.

#### **8. Notice to the reported person and to other persons**

Persons who are reported in accordance with this whistleblower policy will be notified as quickly as possible. However, if there is a substantial risk that such notification will jeopardize an efficient investigation of the matter, the notification may be postponed for as long as this risk is present, cf. Section 22 (2) (4) of the Danish Data Protection Act.

The person named in the report will be given the opportunity to respond to the allegations made and to correct

misinformation. However, the identity of the reporting person will never be disclosed to him/her, unless required to do so by legislation.

In the event of reports on identifiable persons other than the reported person, notification of such other persons will take place as described above. Such notification will not contain information on the reported person.

#### **9. Deletion of reports**

For further information regarding the retention of personal data, please see the privacy policy available in the whistleblower system.

#### **10. Questions**

If you have any questions about the Whistleblower Policy, please contact:

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