

**SPEAK UP**  
MANUAL  
Carlsberg Polska  
Sp. z o.o.

# **SPEAK UP IN CARLSBERG**

## **1. WHAT IS SPEAK UP IN CARLSBERG?**

Carlsberg is committed to conducting business with integrity and in a responsible, honest, and ethical manner. These are core Carlsberg values that support our strategy and help protect our reputation as a responsible global brewer. We have implemented a Code of Ethics & Conduct (CoEC) explaining our expectations, to ensure that employees and business partners across Carlsberg have a clear understanding of the principles and ethical values that we want to uphold. Despite our commitments on ethical behaviour, you may observe conduct that concerns you, or that seems to violate Carlsberg's CoEC, our policies or applicable laws and regulations. If you observe or suspect misconduct, we ask you to speak up.

## **2. WHY IS SPEAKING UP IMPORTANT?**

We encourage employees, contract workers, suppliers, consumers, and anyone else to speak up if there is a perceived breach of applicable laws and regulations or breach of the Carlsberg CoEC. By speaking up, you give Carlsberg the opportunity to review and act on the issue. Remaining silent about possible misconduct could worsen a situation and undermine trust. We believe that speaking up is key to sustaining our reputation, success, and license to operate. We greatly value the help of employees and others who identify and speak up about potential concerns that need to be addressed.

## **3. WHAT IS THE PURPOSE OF THIS MANUAL?**

This document explains the following:

- how you can raise concerns about suspected misconduct or breach of law in confidence and without fear of retaliation;
- what the reporting options are;
- what you can expect from Carlsberg concerning follow-up on your report and relevant actions.
- what rights you have.

## **4. WHO CAN SPEAK UP?**

Everyone is invited to speak up, both employees and external parties. Our SpeakUp system is available to anyone who wishes to raise a concern about possible breaches of Carlsberg's CoEC or applicable laws without any fear of retaliation.

## **5. WHAT CONCERNS ARE COVERED BY THIS MANUAL?**

Our SpeakUp system can be used to raise concerns about any suspected violation of our CoEC, our policies or applicable laws and regulations.

For more information on reportable matters, please refer to Article 3, section 1 of the Polish Act on the Protection of Whistleblowers.

Examples of concerns include but not limited to:

- Suspicions of fraud, bribery, corruption, asset misappropriation, inadequate (non)financial recordkeeping
- Human rights violations
- Violations of competition law
- Money laundering or breaches of trade sanctions
- Suspicions of insider trading

- Environmental, health and safety concerns<sup>1</sup>
- Concerns relating to alcohol or drug misuse
- Retaliation against anyone for speaking up in good faith
- Disclosure of confidential business information
- (Sexual) harassment, bullying or discrimination, mobbing.

Do not use the Carlsberg SpeakUp system to:

- report events involving an immediate threat to life or property. If you need emergency assistance, please contact the relevant local authorities and your local health & safety representative.
- report incidents regarding personal data security breaches. They should be reported to [daneosobowe@carlsberg.pl](mailto:daneosobowe@carlsberg.pl)
- report routine employment issues (e.g., relating to vacation days, salary and benefits, performance appraisals), which should be raised with your line manager or HR.
- incidents that are required to be reported in accordance with the Crisis Management Policy, such as significant plant or equipment damage, natural disasters, or terror attacks. Please contact your local security representative or any other responsible for crisis management in the organization instead.
- settle personal or legal disputes.
- make accusations that you know are false. Doing so may lead to disciplinary or criminal measures.

## 6. HOW TO SPEAK UP?

Concerns about suspected misconduct can be raised through a variety of channels.

If you are a Carlsberg employee and you suspect misconduct, you are encouraged to address it directly with the person involved or to consult your concerns with your line manager. If you prefer not to reach out to them or believe that the matter you wish to raise cannot be dealt with through above persons or you are not a Carlsberg employee, you can use the following channels:

- (i) the [SpeakUp Line](#) (web or phone),
- (ii) e-mail address [speakup@carlsberg.com](mailto:speakup@carlsberg.com),

The SpeakUp Line is run by an independent third party. It is available 24/7, 365 days a year and it is not affiliated with Carlsberg Group.

To submit a report via this channel, you can use the online access or phone line, if you prefer to speak up offline. The phone lines are free of charge and offer support in Polish language.

SpeakUp phone line for Poland: **0-800 005 266**

All information can be found here:

### [Carlsberg SpeakUp Line - Powered by Convercent](#)

If you need an assistance in filing your concern, you can reach out to HR/compliance representative of Carlsberg Polska Sp. Z o.o. who will help you to submit your concern to SpeakUp Line. They are also obliged to inform the representatives of Carlsberg Polska responsible for SpeakUp that a concern has been raised for review and follow up in accordance with our relevant procedures.

When you use the SpeakUp Line (web or phone), you will be given a confidential issue number and asked to provide a personal password and security question. The access number and password allow you to check the status of the report on the externally hosted SpeakUp line, as well as communicate with the investigating party.

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<sup>1</sup> Such matters should only be reported to the SpeakUp system in case there is suspected intentional and/or concealed breach of health and safety rules. Other routine breaches should be reported to local HSE team.

If you share your email address on SpeakUp Line, you may also receive email notifications from the system when the status of your report is updated. All reports received via this externally hosted SpeakUp Line are routed to those who are designated to investigate SpeakUp matters.

When you file your report via any channel, you can also correct and/or clarify your report, when needed, through SpeakUp Line or email at [speakup@carlsberg.com](mailto:speakup@carlsberg.com)

All reports, regardless of the channel used by the reporting party, are recorded in the register of violations maintained by the Company.

## **7. EXTERNAL WHISTLEBLOWING**

You can raise your concerns and suspicions concerning violation of law externally directly to competent authority i.e. the Commissioner for Human Rights. You may find all necessary information on its website ([www.brpo.gov.pl](http://www.brpo.gov.pl))

Nevertheless, we strongly encourage you to raise concerns internally through one of the channels mentioned in part 6 of this manual. By speaking up, you give us the chance to review the matter, help you and/or the persons involved and act if any breaches of our CoEC, policies and laws which have occurred and are substantiated. In this way, the company can improve together.

## **8. WHAT INFORMATION SHOULD YOU PROVIDE?**

When filing a report, we encourage you to provide as much relevant information as possible. Detailed information enables us to assess and investigate concerns more thoroughly and to act where necessary. This includes:

- A description of the situation that has caused you concern, as well as the history of the misconduct and examples of events.
- Names of people potentially involved, dates, places, and other relevant information.
- Any supporting evidence and documents related to your report.

A raised concern can only be followed up if it contains sufficient information and there is a reasonable possibility of obtaining further information. Even if you do not have all the facts, we encourage you to speak up as soon as possible and to share the information that you have. We do not expect you to have all the answers, and you are not expected to prove that the concern is well founded. Carlsberg will investigate the matter to determine whether there is a genuine reason for concern.

Never investigate the matter yourself, and do not seek evidence to build a case. We guarantee that no disciplinary measures or other actions will be taken against you if a genuine concern turns out to be mistaken or misguided.

# **CONFIDENTIALITY AND NON-RETALIATION**

## **9. WILL THE REPORT REMAIN CONFIDENTIAL?**

SpeakUp process is handled confidentially. During and after investigations, Carlsberg always keeps details of SpeakUp reports confidential, including the identities of the reporter and anyone mentioned in the report. We share the information with a very limited number of people on a strictly need-to-know basis covered by non-disclosure agreements and only disclose it outside this small group if we are required to do so by law or if an important public interest is at stake. You yourself can help us protect confidentiality by being discreet and not discussing your filed report with your colleagues or anyone else.

## **10. IS IT POSSIBLE TO REPORT ANONYMOUSLY?**

You can share your concerns anonymously via, e.g., our SpeakUp Line. However, we do recommend that you disclose your identity with the employee investigating the SpeakUp matter, as it is more

difficult, and in some circumstances even impossible, for us to investigate reports that are made anonymously and it also makes impossible to provide adequate protection to the reporting person.

Current SpeakUp Line allows you selecting the level of anonymity at the same time keeping the contact with the employee investigating the matter and continuing communicating with them via SpeakUp.

## 11. WHAT ABOUT PRIVACY?

Carlsberg is committed to protecting the privacy of everyone involved. We will do everything to safeguard personal data from unauthorised access and processing. Any personal data obtained in relation to this manual will be used for the purposes explained in this document only or to comply with the law or an important public interest.

SpeakUp reports are securely stored on a dedicated SpeakUp platform. Matters reported through the SpeakUp web access or telephone line are uploaded automatically; reports filed through other channels are uploaded manually..

Personal information obtained during a review of a SpeakUp report will be retained and deleted according to applicable deletion and retention rules. Personal data necessary to conduct follow-up proceedings and resolve reports will be stored for a period of 3 years after the end of the calendar year in which follow-up activities were completed or after the completion of proceedings initiated by these activities. However, personal data and other data received during the proceedings that are not relevant to the consideration of the application will be deleted within 14 days from the moment it is determined that they are not relevant to the case.

You can learn more about your privacy rights and how Carlsberg Polska Sp. z o.o. processes personal data by reading our [Privacy Policy](#). If you wish to exercise your privacy rights or have any questions, you may contact us: [daneosobowe@carlsberg.pl](mailto:daneosobowe@carlsberg.pl)

## 12. HOW WILL YOU BE PROTECTED AS THE REPORTER?

We encourage people to speak up about suspected misconduct, and reporters are protected when they address a concern. The Carlsberg Group does not retaliate and prohibits retaliation against anyone who speaks up in good faith and reports violations or cooperates in investigations. Retaliation is any adverse conduct taken against anyone because they:

- report or disclose, via SpeakUp system or publicly, any actual or perceived violation of Group regulations, laws or any other prohibited or inappropriate workplace behavior; and/or
- assist the reporter in submitting the report;
- and persons related to the reporter, including the reporter's coworkers or closest relatives.

Retaliation may occur through conduct or written/verbal/non-verbal communication and can take various forms, which may not always be easily evident. Suspected instances of direct and/or indirect retaliation should be reported in accordance with this Manual, including but not limited to any of the examples listed below:

- Refusal to establish an employment relationship
- Harassment, discrimination, unfair treatment
- Suspension, lay-off, dismissal, etc.
- Demotion or deferral of promotion
- Posting an opening for the role of someone who supported investigation
- Change of location of place of work
- Reduction in wages, change in working hours
- Social exclusion/ostracism, coercion, intimidation
- Failure to renew a contract
- Harm to the person's reputation, particularly in social media or financial loss, incl. loss of business and income
- Blacklisting for employment in the sector or industry
- Early termination or cancellation of a contract for goods or services

- A negative performance evaluation or employment references
- Skipping or refusing to participate in training to improve qualifications
- Disciplinary measure, reprimand
- Mobbing
- Cancellation of a license or permit
- Psychiatric or medical referrals

Carlsberg prohibits any form of retaliation against employees or third parties, such as former employees, contractors, agents, shareholders, consultants, job applicants, etc. even if the concerns raised are not confirmed following an investigation, but the reporter is obliged to submit a breach report in good faith only. Good faith is understood as acting in a sincere belief, justified by the circumstances of a given case, that the information provided is true and the reported circumstances indicate that a violation has occurred.

Protection does not apply in the case of a report made in bad faith, in particular when the reporter is aware that the information provided is false or when the information provided does not constitute information about an infringement. Non-retaliation principle should not be interpreted as preventing Carlsberg from making decisions based on legitimate business reasons or it does not exempt anyone from the consequences of their own misconduct or their inadequate performance.

Retaliation against reporters or those who support investigations is treated as a separate violation of Carlsberg CoEC and provisions of law and may lead to disciplinary measures up to termination of employment.

Retaliation not only harms the reporter, but it can also have a negative impact on others, affect their willingness to report concerns and this can jeopardize overall workplace moral.

Carlsberg is committed to promoting awareness, prevention and detection of retaliation. Therefore, we implement preventive and detective safeguards, including a follow-up process with reporters, where necessary, to ensure those who speak up in good faith or those who support reporting do not suffer overt or subtle retaliation.

Anyone who becomes aware of any retaliation against themselves or against anyone else for having raised a concern in good faith about suspected misconduct should reach out via the SpeakUp channels described above. A report on retaliation is treated like any other SpeakUp report and the same procedure is followed.

### **13. WHAT HAPPENS IF THE SPEAKUP SYSTEM IS MISUSED?**

It is a breach of our CoEC and provisions of law to knowingly make false accusations. Any reporter who has not acted in good faith by reporting an alleged concern and/or who does not respect the confidentiality provisions of this manual may lose the rights and protection provided for in this manual and be subject to disciplinary action.

Pursuant to Article 57 of the Polish Act on the Protection of Whistleblowers, whoever makes a report or makes a public disclosure, knowing that no violation of the law has occurred, is subject to a fine, restriction of liberty or imprisonment for up to 2 years.

# WHAT HAPPENS AFTER YOU SPEAK UP?

## 14. YOU SPOKE UP, WHAT HAPPENS NEXT?

We take every report of potential misconduct seriously. We investigate every case in accordance with our set standards to ensure the right quality and speed of response.

If you submit a report, you will receive a confirmation within 7 (seven) calendar days. Your report will undergo a preliminary review in which we might contact you for additional information. If necessary, the preliminary review will be followed by an investigation.

On average, closure of the matter should be expected within three months.

Upon investigation completion you will be informed of the outcome of the review, i.e., whether we have established that misconduct has taken place and about the follow up actions, once the review is complete. We will not be able to provide full details of the outcome of a matter or related disciplinary actions taken for reasons of confidentiality, privacy, and the legal rights of all concerned.

.In case investigation time exceeds 3 months-time frames, you will receive periodic updates regarding the status of investigation.

## 15. WHO HANDLES CONCERNS AND HOW ARE THEY HANDLED?

Carlsberg Integrity Committee, an independent designated body, chaired by the CFO, oversees the SpeakUp process and investigations of concerns filed via all SpeakUp channels.

The SpeakUp investigations are done by a specially appointed local representatives responsible for SpeakUp duly authorized by the Company's Management Board.

In any case, all possible measures will be taken to protect the reporter's anonymity. You can learn more about anonymous reporting in Section 10.

Each reported concern starts with a preliminary review, where the concern is analysed to determine if it requires further review and investigation. It may be that we contact you for additional information. If the concern raised requires further review, we will assign it to the right function. If needed, outside experts, such as Carlsberg Group SpeakUp Review Team members, lawyers, forensic experts, auditors, or accountants, may be engaged to assist in a review. These third parties work under strict confidentiality.

Our preliminary reviews and investigations are conducted in an independent, fair, and unbiased manner with respect to all parties involved and in accordance with relevant laws and principles. This includes a fair hearing. In principle, we inform any implicated person that a complaint has been filed against him/her.

## 16. CONNECTING WITH INDIVIDUALS INVOLVED IN INVESTIGATIONS

If you become involved in a SpeakUp investigation, as a reporter, a witness or a subject, you must cooperate and answer questions completely and honestly. Deliberately withholding information, misinforming the people performing the investigation, delaying, or obstructing the investigation may result in disciplinary measures being taken. All parties involved in an investigation, including the subject, are entitled to confidentiality to avoid unnecessary damage to their reputation. If you participate in or learn about an investigation, you must therefore keep the matter strictly confidential.

## 17. APPROPRIATE FOLLOW UP ACTIONS

If misconduct has indeed taken place, appropriate measures will be taken in accordance with relevant laws and this Manual.

Individuals reporting a concern or breach that implicates their own conduct will not be given automatic immunity from investigation, disciplinary action, criminal prosecution and/or civil liability. The same applies to any other employee who provides information or otherwise assists with a SpeakUp review.

After investigation is completed and SpeakUp case is closed, remediation actions will be executed by local or functional management to ensure that root causes of misconduct are effectively addressed. Effectiveness of remediation actions is periodically reviewed and assessed.

Also, as part of follow up procedures, reporters and those who supported investigations might be periodically contacted by local representatives responsible for SpeakUp or SpeakUp Review Team to check non-retaliation and their wellbeing.

## **MONITORING AND CONTROL**

This manual has been developed in support of the Code of Ethics & Conduct and Polish Whistleblower Protection Act dated June 14, 2024 (Journal of Laws 2024, item 928). The Carlsberg Integrity Committee monitors the effectiveness of this SpeakUp Manual.

## **CONTACT**

For more information on SpeakUp or this SpeakUp Manual, please contact your manager, HR, Compliance Officer or Legal, or e-mail to [speakup@carlsberg.com](mailto:speakup@carlsberg.com). If you believe that your concern or a concern raised against you has not been reviewed or handled properly, please inform immediately via [speakup@carlsberg.com](mailto:speakup@carlsberg.com).





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