

BJARKE INGELS GROUP BCN 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 BCN 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. BIG's internal whistleblower channel is the preferred channel for reporting on the actions or omissions set forth in section 2.1 of this Policy.

2 Reporting

2.1 Who can report and receive protection under the BIG BCN whistleblower system?

The BIG BCN whistleblower policy applies to all employees (full-time and part-time employees, permanent employees and fixed-term 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 (i.e.: interns, freelancers, any person employed by contractors or providers, temporary agency employees, etc.). Such persons are strongly encouraged to share their concerns about a violation or potential violation in accordance with BIG BCN whistleblower policy under which the reporting persons will receive protection in accordance with the Law 2/2023 of 20 February on the protection of persons who report breaches of the law and on the fight against corruption ("**Spanish Whistleblowing Act**").

2.2 What can be reported?

The BIG BCN whistleblower policy applies to reports of any actual or potential serious violation subject to the Spanish Whistleblowing Act. Thus, reports may be filed to the whistleblower system where there is a genuine suspicion of actual or planned wrongdoing or other dangers in the workplace (including omissions) that may affect the BIG's activities, business, reputation that

- (i) relates to serious violations of specific areas of the EU and Spanish law (e.g., fraud, money laundering or public procurement offences, environmental protection, transport safety, cybersecurity, competition law, public health, danger to health and safety, consumer and data protection), as well as
- (ii) reports of serious offenses or other serious matters such as duty of confidentiality, conflicts of interest, misuse of financial means (embezzlement, bribery, fraud, theft etc.), any action or omission that may constitute a serious or very serious criminal and/or administrative offence (including any conduct that may involve economic damage to the Public Treasury and Social Security *such as harassment, discriminations or non-compliance with employment regulations*), 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 personnel conflicts, or personal matters as well as minor violations of internal guidelines and rules will in general fall outside the scope of BIG BCN whistleblower policy.

Reports that may constitute a criminal offence will be immediately notified to the Spanish Public Prosecutor's Office. In the event that the facts affect the financial interests of the European Union, they will be referred to the European Public Prosecutor's Office.

2.3 How can a report be filed under BIG BCN 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 via the People page on 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 (including potential witnesses)
- At which location at BIG the reported issue took place
- You may indicate an address, email or safe place for the purpose of receiving notifications regarding the status of the report investigation.

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.

You may also request to file a report through a face-to-face meeting within a maximum period of seven (7) days. Such request must be made electronically via the whistleblower system, Safe2Whistle, accessible via www.big.dk. When making your request to file a report at a face-to-face meeting via the whistleblower system, please include relevant contact information which the System Responsible can contact you on to set up a face-to-face meeting. Where appropriate during the face-to-face meeting, you will be warned that the communication will be recorded and will be informed of the processing of your data in accordance with the provisions of data protection regulations. Face-to-face meetings must be documented in one of the following ways, with the consent of the reporter:

- (a) by recording the conversation in a secure, durable and accessible format, or
- b) through a complete and accurate transcription of the conversation made by the personnel responsible for processing it. In this case, you will be offered the opportunity to check, rectify and accept the transcription of the conversation by signing.

In all cases, the reporter will be informed, in a clear and accessible way, about the external channels of information before the competent authorities and, where appropriate, before the institutions, bodies, offices or agencies of the European Union.

2.3.1 Investigation process and investigation team

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. Bech-Bruun law firm as well as any person involved in the investigation of the report will guarantee the confidentiality of the identity of the reporter and of any third party mentioned in the report, and of the actions carried out in the management and processing of the same, as well as data protection, preventing access by unauthorised personnel.

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 BCN whistleblower policy will be forwarded to BIG's whistleblower unit, who consist of Legal and Commercial Manager, Jesper Stilling (System Responsible, cf. also below), Senior People and Culture Partner, Simone Grau and Legal Counsel, Brooke Ferris.

No later than 7 calendar 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 due to special complexity of the case, you will receive a notification regarding the reason why further investigation time is necessary. In such a case, the investigation will be extended a maximum of 3 additional months. During the whistleblower unit may need to maintain communication with you and, if deemed necessary, may request you additional information before closing the investigation.

You will as a main rule, within the limits of Spanish legislation, receive information about the outcome of your report in the form of a feedback text. The outcome of the report will also be informed to those impacted from the investigation.

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 you report require longer processing time and if you want to receive a feedback text about the outcome of the investigations of your report.

2.3.2 System Responsible

According to Spanish legislation, the local system responsible will be as follows:

- Jesper Stilling, Legal and Commercial Manager

2.3.3 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 BCN whistleblower policy

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

If your report falls outside the scope of BIG BCN 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 BCN whistleblower policy, provided they had reasonable grounds to believe that the reported issue was true at the time of reporting (even though there is no conclusive evidence) and that such information fell within the scope of BIG BCN whistleblower policy. This means that all reporting persons must be acting in good faith.

Reporters will not be entitled to the statutory whistleblowing protections whenever:

- Reports are rejected due to the fact that a) the facts reported lack any plausibility, b) the facts reported do not fall within the whistleblowing remit, c) when the report is manifestly unfounded or there are reasonable indications that it has been obtained through the commission of a crime or d) where the report does not contain new and significant information on infringements as compared with a previous communication in respect of which the relevant proceedings have been concluded, unless there are new factual or legal circumstances justifying a different follow-up.
- Reports are based on complaints about interpersonal conflicts or that affect only the whistleblower and the persons to whom the communication or disclosure refers.
- Reports are based on information already fully available to the public or that constitute mere rumours.

You may not knowingly report incorrect or misleading information through the whistleblower system. Persons who report in bad faith are not protected by BIG BCN 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 or within a judicial proceeding. In such case you will receive information beforehand.

The whistleblower protection shall also apply, where appropriate, to employee representatives who have assisted and informed the reported, persons in BIG who have assisted the informant in the process, persons who are related to the reporter and who may suffer retaliation (i.e.: co-workers or family members of the whistleblower), and entities for whom the reporter works or with whom they have any other type of relationship in a work context or in which they hold a significant participation.

3.2 No Retaliation

No reporting person who makes a good faith report under BIG BCN 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 BCN 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.

BIG will adopt the corresponding disciplinary actions against people who have retaliated reporters.

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 BCN 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 BCN whistleblower policy that falls within the scope of BIG BCN whistleblower policy will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation and within the applicable Spanish legislation.

In the event that any communication/report is sent and/or filed through reporting channels other than those established in this policy or to members of staff not responsible for its processing, such persons who receive the claim must send it immediately to the System Manager or filed it through the whistleblowing channel set forth in this policy. In this case, the person who has received the report will be subject to the same duties of confidentiality. Breach of confidentiality duties may be considered a very serious infringement and be subject to disciplinary action.

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 BCN whistleblower policy, you will as a general rule be informed of the actions or omissions attributed to you.

Reported persons have the right to be heard at any time; such communication shall take place at the time and in the manner deemed appropriate to ensure the successful completion of the investigation.

Reported persons are entitled to the presumption of innocence and the right to honour.

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 29-34 of the Spanish Whistleblowing Act, according to which processing of personal data 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 Spanish Whistleblowing Act.

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

Bjarke Ingles Group Architecture Spain SLP, Company number B88236070 is the data controller for purposes of managing BIG BCN 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 BCN whistleblower system prior to seeking resolution outside BIG.

However, it is also possible to report externally to the following channels:

- *Autoridad Independiente de Protección del Informante: [Canales de presentación de informaciones - proteccioninformante.es](http://Canales.de.presentación.de.informaciones-proteccioninformante.es)*
- *Antifrau de Catalunya: [Solicitud o instancia genérica](http://Solicitud.o.instancia.genérica) | [Oficina Antifraude de Catalunya](http://Oficina.Antifraude.de.Catalunya)*
- *Regional authorities for the protection of the consumer.*
- *For reports regarding transport safety (civil aviation and maritime safety): [Transport Inspection Mailbox](http://Transport.Inspection.Mailbox)*
- *For information on fraud, corruption or any other illegal activity affecting European funds: National Anti-Fraud Coordination Service (SNCA)*
- *Executive Service of the Commission for the Prevention of Money Laundering and Monetary Offences (SEPBLAC)*
- *Spanish Data Protection Agency (AEPD)*
- *National Commission for Markets and Competition (CNMC) and Canal de informantes Anónimos de Competencia (SICA)*
- *[Comisión Nacional del Mercado de Valores](http://Comisión.Nacional.del.Mercado.de.Valores)*
- *[Banco de España](http://Banco.de.España)*
- *European Commission*
- *European Anti-Fraud Office (OLAF)*
- *European Maritime Safety Agency (EMSA)*
- *European Union Aviation Safety Agency (EASA)*
- *European Securities and Markets Authority (ESMA)*
- *European Medicines Agency (EMA)*