

Coop whistleblower policy

Units covered

Coop's whistleblower scheme covers the following units:

- Coop amba, Coop Holding A/S, Coop Danmark A/S, Coop Denmark Asia Ltd., IFC Europe A/S, Fakta A/S, Fakta GmbH, Coop Afrika Holding A/S, Coop Invest A/S, Severin A/S, Republica A/S.
- Coop Ferie (holiday) the free fund and Coop's holiday fund
- The training and development fund for Coop (the FH 2011 UU fund)
- The training and development fund for Coop (the DLO 2011 UU fund)
- The Coop/HK competence development fund (MinUddannelse)
- Coop Trading A/S
- The independent cooperatives

Purpose

At Coop, we want to run our business in accordance with applicable legislation and ethical standards. The aims of the Coop whistleblower policy are:

- to create a platform where our employees, business partners, suppliers, business connections, customers and members can submit information, anonymously and via an impartial and independent third party, about any irregularities
- to ensure that everyone who passes on information using the system will be protected from retaliation.

Use the management system or Internal Group Audit (IKR) first

For our employees, the whistleblower scheme is a supplement to internal dialogue and openness within Coop and is primarily intended for situations where the matter is of such a grave nature that it cannot be handled within the management system or via Internal Group Audit (IKR) because you wish to be completely anonymous.

- Our employees are encouraged to discuss concerns with their line manager, the manager's manager or HR, Legal, IKR or the Finance Director.

Matters relating to your own employment terms, working environment, disciplinary issues, pay or dissatisfaction with managerial decisions must as a rule be handled within the management system.

You may use the whistleblower scheme as follows:

This policy has been prepared with a view to ensuring that a reporting channel exists for serious and sensitive cases that could adversely impact Coop's reputation and results and which by their nature cannot be reported via the normal Coop channels. Therefore, the whistleblower scheme is intended for reporting:

- criminal offences, e.g. misuse of funding, fraud (e.g. manipulation of financial statements, embezzlement, or submission of incorrect information), substantial theft, fraud or serious violations of the duty of confidentiality

- serious violations of statutory provisions, internal rules and control procedures as well as non-compliance with legal obligations
- bribery or corruption (e.g. conflicts of interest, bribery, sponsorship and donations, gifts or facilitation payments)
- acts committed by the management and/or (local) boards that cannot be reported via the local channels
- non-compliance with competition laws (e.g. price-fixing, exchange of price-sensitive information, collusion with competitors)
- serious threats to the environment, health and safety
- activities that are otherwise defined in law, treaty or contract as constituting grossly inappropriate conduct (e.g. discrimination, sexual harassment, use of child labour, violation of human rights).

Anonymity – if you want it

Coop has engaged an external supplier of the whistleblower reporting platform and Deloitte, the accountancy and consultancy firm, to manage Coop's whistleblower system externally. This is to ensure completely anonymous handling of enquiries, if this is desired.

All reports via the Coop whistleblower system will be kept confidential and anonymous unless you give your consent not to be anonymous. You have the opportunity to determine the level of anonymity you want. You can report in one of the following ways:

- including your name (in case of any future legal proceedings, you may be called as a witness)
- with full anonymity but with creation of an anonymous post-box (you can be contacted via this post-box and still be 100% anonymous)
- with full anonymity (you cannot be contacted for details)

How information submitted to the whistleblower system is processed

Coop's whistleblower scheme is registered with the Danish Data Protection Agency in accordance with the provisions of the Personal Data Act.

The external administrator carries out initial screening to assess whether the report is within the remit of the scheme. All enquiries will be dealt with on the next working day at the latest.

Information on matters outside the remit of the scheme is rejected, and feedback is given to the person who submitted the information unless the information was submitted anonymously.

The administrator forwards information submitted to the scheme to both Coop Internal Group Audit (IKR) in the case of the Coop Group, and Brugsforeningsbevægelsen Arbejdsgiverforening (BA) in the case of independent cooperatives. IKR and BA apply their internal policies for further investigation and case processing.

BA may ask IKR to assist with the investigation and case handling.

In special cases where it is not deemed appropriate to refer the case for processing by IKR, the administrator must allow external lawyers to take charge of the investigation and case handling. This includes reports relating to the chairman of the Coop AMBA or Internal Group Audit.

Persons about whom information is reported to the whistleblower scheme will be informed of the allegations, including the type of information in question, any parties to whom the information will be disclosed as well as the freedom of information regulations and the opportunity to correct information.

The duty to inform the person about whom the information is reported may be deferred if necessary to secure evidence – or, in some cases, omitted.

Sanctions

If an investigation demonstrates that there have been no serious irregularities, proportionate sanctions will be executed.

Follow-up

The executive board/board of directors will be kept informed regarding the number and nature of reports to the whistleblower scheme.

Overview of reports

The Coop Group is responsible for keeping copies of all reports and related evidence. IKR will determine the retention period in accordance with the legislation in force from time to time.

Reporting

The following link can be used for reporting coop.dk.

Questions

If you have any questions about the policy, please contact:

Internal Group Audit

Mie Stryg-Madsen

Coop amba

Roskildevej 65

DK+2620 Albertslund, Denmark

Mobile: +45 5159 4900

E-mail: mie.stryg-madsen@coop.dk