

EMPLOYEE HANDBOOK

KMC - A Great Place to Work



Overview

Welcome to KMC	3
Purpose of the Employee Handbook	4
Who are we in KMC?	5
KMC up to Today	5
Vision	6
Mission	6
KMC's Organization	6
KMC's Strategy – Ingrédients tomorrow	7
KMC – a great place to work	7
KMC Leadership principles	8
Commercial Excellence	9
Code of Conduct	9
Policies	9
Alcohol and Euphoric Substances	10
Work Environment	10
Registration of Working Hours	10
Diversity	10
Company Car	10
Absence	10
Working from home.....	10
Internal recruitment	11
Offensive Behavior.....	11
IT Security	11
Leave of Absence (Unpaid)	11
Travel	11
Seniors	11
Smoking and snuff	12
Spouses, Partners, and Close Family Members	12
Information and Guidelines	13
1:1 Conversations	13
Absence and Sick Leave	13
Access to KMC's Buildings	14
Alarms	14
Anniversaries and Birthdays	15
Borrow the HQ Building	16
Buildings and Equipment	16
Canteen Arrangement.....	16
Childcare Days (Children Under 14 Years)	17
Child's Sick Day (Children Under 14 Years).....	17

Cleaning	18
Collective Agreement.....	18
Company Phone	18
D4 - Quality Management.....	18
Days Off.....	18
Development Dialogues.....	19
Dress Code	19
Emergency Preparedness and Fire	20
Employee Association.....	20
Employee discounts.....	20
Expenses	21
Flexible Hours	21
Free Choice Scheme	21
Group Life Insurance	22
Health Insurance.....	22
Holiday	22
Internal Communication	22
Internal Information	23
IT.....	23
Mail.....	23
MasterCard	23
Maternity Leave and Adoption	24
Meetings	24
Meeting Times	25
Parking.....	25
Pension	25
Press.....	25
Safety and work environment	25
Salary	26
Secondary Employment.....	26
Senior Days	26
Travel and Representation Time	27
Travel by car	27
Training	27
Union Representatives.....	27
Vacation Days.....	28
Visits to the Application Center, KMC Derivat, and KMC Granules	28
Whistleblower Scheme	28
Work Injury Insurance.....	29
Conclusion	30

Welcome to KMC

Dear colleague,

KMC is a company in rapid development with ambitious goals for the future. We are an organization with deep roots and a well-defined culture. In KMC, it is our values: commitment, development, collaboration, and integrity, that set the direction for how we work and create results together.

Being owned by Danish potato growers provides us with both a strong foundation and a unique perspective. The potato is the starting point for all our work – a crop with high nutritional value and one of the most resource-efficient in Danish agriculture. Therefore, potatoes are the natural basis for ingredients that create value in the food industry and contribute to a more sustainable future.



Over the past few years, KMC's development has been characterized by growth and investments, where we have expanded our capacity, strengthened our innovation, and moved closer to our customers. This gives us both new opportunities and new expectations. At the same time, we know that growth never comes by itself. The market and society around us are constantly changing, and that is why we always need to keep our feet firmly planted on the ground and adapt to reality and the market.

As CEO, my most important task is to ensure the frameworks so you and your colleagues can succeed. The frameworks must support both the business needs and your personal development. Because ultimately, it is your effort, your professional skills, and your collaboration that drives KMC forward and enables us to deliver on our ambitions.

Thank you for being part of KMC. I look forward to continuing to develop the company together – for the benefit of our owners, customers, and consumers, and for the good of the society around us.

Jesper Burggaard, CEO

Purpose of the Employee Handbook

The Employee Handbook is intended as an easy and accessible way for all employees to seek information about being employed at KMC in Denmark.

We will continuously review and update the Employee Handbook. The current version will always be available on iNet under For Employees – People & Culture.

If you have questions or doubts, you can always contact your immediate manager or People & Culture.



Who are we in KMC?

KMC is an international ingredient company with Danish roots and a global outlook. Using the potato as our starting point, we develop plant-based ingredients for the food industry worldwide – solutions that contribute to good taste experiences, reduced climate footprints, and more sustainable food production.

We are owned by more than 600 Danish potato growers, and each year we process approximately two million tons of potatoes at our factories in Brande, Karup, and Toftlund. Over 90% of production is exported to more than 90 countries, and KMC is today a recognized partner for international food producers in everything from plant-based alternatives to cheese and confectionery to dressings and snacks.

At KMC, development is not only about our products but also about our culture. We work based on the values of commitment, development, collaboration, and integrity. When we say “KMC – a good place to be,” it is about professional pride, responsibility for the whole, and meeting each other with respect and trust. You can read more about our culture on page 7 of this employee handbook.



KMC up to Today

The story of KMC begins in 1933, when the Danish state decided to secure the country's need for potato starch through a joint sales organization: Potato Flour Central – today KMC.

Since then, KMC has developed from being a national player to becoming a global company. In 1985, KMC Derivat was established and later expanded, in 1988 followed our development department, and in 2003 we opened KMC Granules to produce granules and flakes. Through the 1990s, we shifted focus to food ingredients, paving the way for our international breakthrough.

The potato has played a central role all the way. Not only does it have a strong nutritional profile, but it is also Denmark's fourth most calorie-producing crop. And with just 2.5% of the total agricultural area as the cultivation basis, the potato is one of the most resource-efficient crops we have.

In recent years, we at KMC have experienced significant growth in both demand and sales, which has driven continued development of the company. This has meant investments in an innovation center, a modern refining laboratory, a logistics center, and expansions of both KMC Granules and KMC Derivat.

Today, our portfolio spans over 60 potato-based products, and we continue to invest in some of the world's most advanced production facilities. However, the philosophy has remained the same since the beginning: to use the potato as best as possible and create value for customers, owners, and society.

Vision

We want the global food industry to see KMC as the natural first choice as a supplier of value-creating potato-based ingredients.

Mission

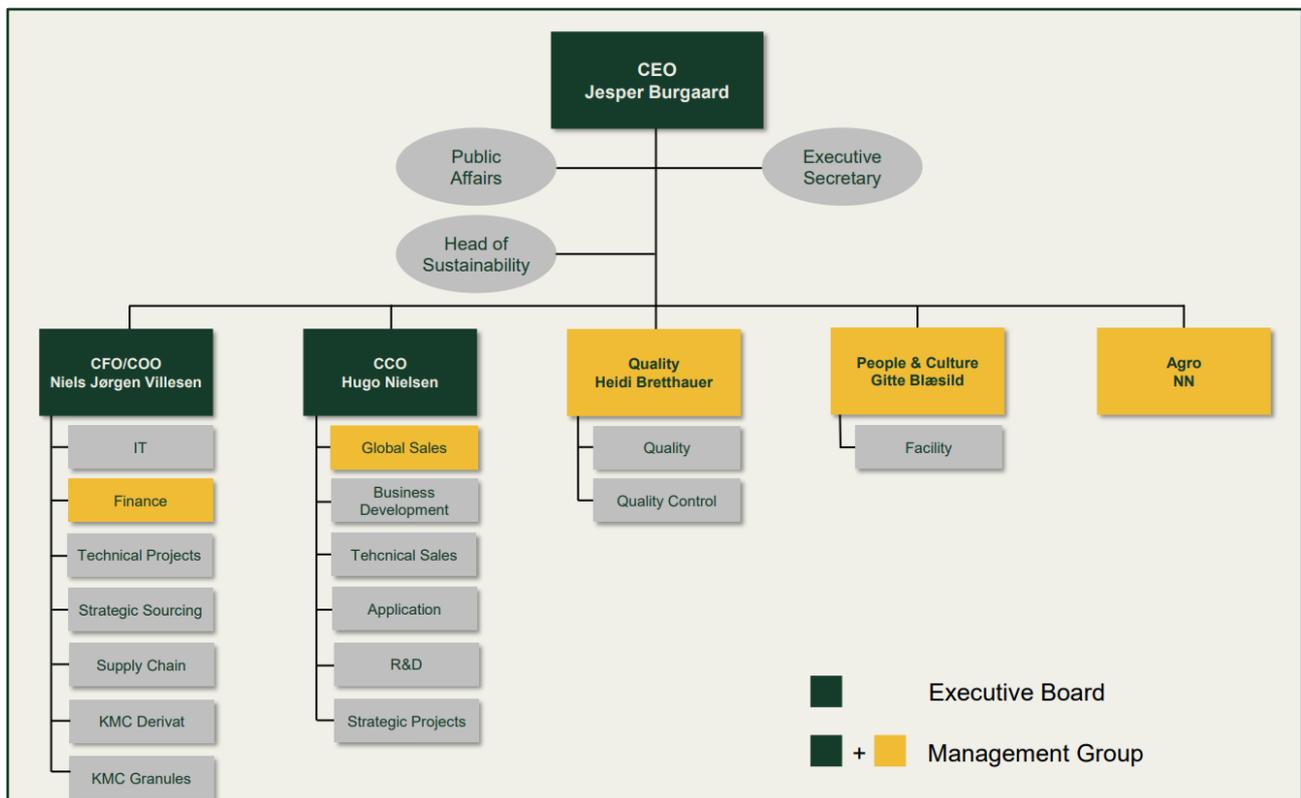
To further develop the potato as an attractive raw material for ingredient solutions in the food industry for the benefit of the entire value chain. This is through activities based on the principles of circular economy, sustainability, and innovative product approaches, ensuring attractive workplaces, customer relationships, and ownerships.

KMC's Organization

Here you can see KMC's overall organization and leadership.

At KMC, we have 305 employees distributed across HQ, KMC Derivat, KMC Granules, the Logistics Center, and the Treatment Plant. (Q3 2025).

You can read more about our key figures in our full CSR report, which is published every year.



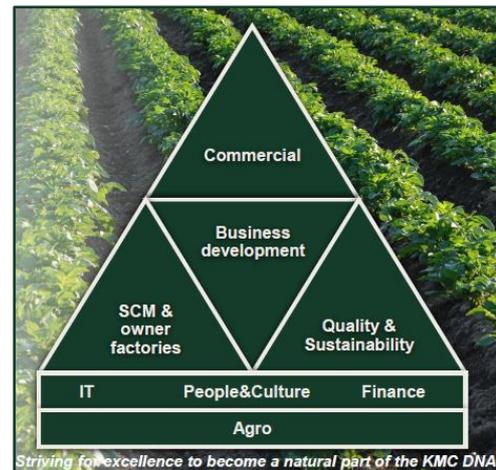
KMC's Strategy – Ingrediens tomorrow

Ingrediens Tomorrow is our strategy leading up to 2026/27.

Our goals are:

- ◆ Utilize the full potential of KMC
- ◆ Full commercialization of KMC
- ◆ KMC should be in harmony with customers and surrounding communities

These strategic goals should be achieved through increased cohesion within KMC, targeted organizational development, and focus on customers in all contexts while striving for 'excellence' grounded in the commercial organization.



The 9 “must-win” battles are:

- ◆ International ingredients supplier
- ◆ KMC in harmony with customers and communities
- ◆ Strong, flexible, and precise supply chain within the KMC group
- ◆ Circular business model with full potential
- ◆ Visionary and independent Agro
- ◆ An organization and KMC culture that develops business
- ◆ A bright future
- ◆ The best in reporting and settlements
- ◆ Proactive IT that supports the business

KMC – a great place to work

At KMC, we believe that a good culture positively influences our business. We value both human and professional competencies.

A great place to work is where we are engaged, take responsibility, and do our best. A place where we see changes as opportunities for development and take the initiative to make improvements when it strengthens the business. A culture where we prioritize collaboration and treat each other with decency and mutual respect.

“KMC – a great place to work,” because together we create a culture focused on Engagement, Development, Collaboration, and Decency.

Employees and Leaders at KMC, March 2025

Engagement

At KMC, we take responsibility for our own roles and strive to do our best. We are engaged and take co-responsibility for our personal and professional development, well-being, and motivation – just as we engage in our surroundings.

We are curious about how we contribute and create business value.

Development

At KMC, we constructively participate in changes, and each of us takes the initiative when we see opportunities for development and improvements.

We share knowledge and learnings, enabling us to develop the business together.

Collaboration

At KMC, we are interested in and respectful of each other's contributions and perspectives. We give and seek feedback to learn and to develop ourselves and each other.

Good collaboration contributes to efficient processes and positive business outcomes.

Decency

At KMC, we have a safe and trusting environment where we treat each other properly and mutually respect each other's roles. At the same time, decency is upheld when we carry out tasks and make decisions that benefit the business.

You can count on us because there is consistency between what we say and what we do.

KMC Leadership principles

At KMC, we strive for the global food industry to see us as the natural first choice as a supplier of value-creating, potato-based ingredients. Therefore, we must continue to further develop the potato as an attractive raw material for ingredient solutions in the food industry for the benefit of the entire value chain.

We achieve this through activities based on the principles of circular economy, sustainability, and innovative product approach, which ensure attractive workplaces, customer relationships, and ownerships. Strong leadership is crucial to succeeding in our mission.

It is KMC's leaders who, in their handling of the leadership role, ensure that we unlock the full potential in and for the business—to the benefit of customers, employees, owners, and the surrounding community. Based on leading oneself, leading others, and leading the business, we define strong leadership through the following five leadership principles.



Authentic and personal leadership

A good leader at KMC is aware of their role and acts credibly, transparently, and consistently in both words and actions. The good leader understands that to lead others, one must first be able to lead oneself – and therefore prioritizes time for development as a leader and role model.



Clear leadership with clear expectations

A good leader at KMC sets frameworks that support the employees, help them succeed, and ensure the best use of resources. The good leader is clear about when employees are successful, recognizes their efforts, and identifies potential areas for development – and ensures the necessary tools for employees to succeed.



Responsibility and decency

A good leader at KMC embraces the leadership role, takes responsibility for their business area, and contributes to the company's execution power. As a cooperative-owned company, we highly value responsibility and decency, treating colleagues, owners, and the surrounding community fairly and with respect. We fundamentally believe that others act with positive intent.



Presence and a supportive environment

A good leader at KMC actively works to create a great workplace where employees thrive and can realize their full potential in a supportive environment. Employees who thrive succeed – and employees who succeed thrive



Holistic Value Creation

A good leader at KMC supports the strategy and makes decisions based on the common good of the business. The good leader understands how their own area of responsibility contributes to the overall value creation for both the customer and KMC – and prioritizes efforts that create the most value in both the short and long term.

Commercial Excellence

Commercial Excellence is an integrated part of our strategy Ingredients Tomorrow. It is the underlying mindset and structure that will continue to challenge and develop both the individual employee and KMC as an organization.

Commercial Excellence is relevant for all employees, as we are a sales organization. We must excel particularly in mastering good collaboration and good communication between all roles and at all levels.

With Commercial Excellence, there is a focus on an optimized overall customer experience that brings customers closer to KMC. Pricing is thus based on the overall value for the customer and not just on cost-plus. We focus on better positioning ourselves in relation to our customers and distancing ourselves from a classical thinking of "competition." We strive for a much more proactive approach to our opportunities, only by taking a reactive approach when it fits into our existing goals.

Commercial Excellence as a concept in KMC naturally means changes in our priorities and thus in our choices. It will require time and effort from everyone, but we are convinced that this is the right direction forward on an already successful path. We stand on a strong foundation, and we are doing well. And we believe that we can do even better and thus create a long-term sustainable and excellent organization.

Code of Conduct

KMC's Code of Conduct (Acting Responsibly) sets the standard and ethical guidelines for how we conduct business at all levels of our value chain. It consists of 4 policies that together form the basis of our business ethics.

You can read the full version on iNet under For Employees – About KMC.

<p style="text-align: center;">Environment</p> <p>KMC's goal is to protect the environment by constant focus on reducing our CO2 footprint and optimizing resource utilization throughout our value chain and in our work processes.</p>	<p style="text-align: center;">People and culture</p> <p>KMC's goal is to ensure an open, diverse and inclusive culture and a safe working environment that inspires and motivates employees to collaborate, learn and perform.</p>
<p style="text-align: center;">Business ethics</p> <p>KMC's goal is to avoid any form of bribery, fraud or unethical behavior throughout our value chain.</p>	<p style="text-align: center;">Quality and food safety</p> <p>KMC's goal is to develop, promote, produce and supply quality and safe ingredients that allow our customers to develop and produce more sustainable products.</p>

Policies

The following policies apply to all employees at KMC. The policies ensure that all employees are aware of our frameworks and expectations. Violations may have employment-related consequences.

You can always find the updated versions of the policies on iNet under For Employees – People & Culture.

Alcohol and Euphoric Substances

You are not allowed to consume alcohol or intoxicating substances in any form during working hours or in scheduled breaks where work resumes afterward. There may be exceptions where the immediate manager grants permission.

We do not accept that employees are under the influence of alcohol or intoxicating substances while performing work, regardless of whether this was consumed outside of working hours.

For more information about obligations, responsibilities, and violations, see our [Policies - Alcohol and Euphoric Substances](#).

Work Environment

We believe that accidents can be prevented through learning and process improvement. With our work environment policy, we aim to create a foundation for developing and maintaining a good physical and psychological work environment so that employees thrive and no one becomes ill from their work.

For more information about activities, responsibilities, and communication, see our [Policy – Work Environment](#).

Registration of Working Hours

It is a legal requirement to register working hours. The purpose is to ensure that KMC complies with work environment regulations regarding working hours and thereby ensures that we take good care of our employees. Additionally, the purpose is for employees to continuously have an overview of their actual working hours.

For more information about the background and process for registration, see our [Policy – Time Registration](#).

Diversity

We always strive to have the best possible composition of leaders and employees in terms of personal qualities and professional competencies.

For information about obligations and data, see our [Policy – Diversity](#).

Company Car

For some employees, a company car may be included as part of their employment terms. For information about the target group and the framework for company cars, see our [Policy – Company Car](#).

Absence

Management and employees have a shared interest and responsibility in minimizing absence and preventing long-term illness. To live up to that responsibility, it is necessary to have openness about sick leave and a willingness to discuss solutions.

For information about preventive measures and the process for extended periods of absence, see our [Policy – Absence](#).

Working from home

We aim to support a flexible and balanced work life. Therefore, if you are employed in a position where you can complete parts of your tasks remotely – without compromising the quality and efficiency of task completion – you can work from home up to two days a week, provided that the scope and practical details are agreed upon and approved by your immediate manager.

For information and details on the framework for remote work, see our [Policy – Working from home](#).

Internal recruitment

This policy aims to ensure a professional process for internal recruitment to foster job satisfaction and a value-creating distribution of employee competencies and resources at KMC.

An already employed KMC employee has the opportunity and the natural right to apply for vacant positions posted at KMC. The internal candidate applies for the position equally with external candidates regarding formalities, procedures, and anonymity in the hiring process. This means that when you apply internally, it is done confidentially. The internal candidate does not have preferential treatment in the hiring process and is therefore not guaranteed an interview or similar in advance.

For details on the process, see our [Policy – Internal Recruitment](#).

Offensive Behavior

The purpose of this policy is to ensure that KMC has a safe and trusting work environment where we treat each other properly and with mutual respect. It is a shared responsibility to ensure a positive and inclusive work environment that positively contributes to well-being, results, and development, and that we all participate in ensuring that KMC is a great place to be.

You can read about who to contact and how we manage offensive behavior in our [Policy – Offensive Behavior](#).

IT Security

At KMC, we protect our IT solutions and business data as best as possible. This means that our access to systems and the way we handle and work with data are secure with solutions. These solutions serve as protection against unwanted access from unauthorized users.

You can read about the details of our IT security in our Policy – IT Security. [Policy – IT Security](#).

Leave of Absence (Unpaid)

At KMC, we strive to show flexibility towards our employees. Therefore, we are generally open to employees' opportunities for unpaid leave, should they apply for it.

For more information about unpaid leave, see our [Policy – Leave of Absence \(Unpaid\)](#).

Travel

We create good and consistent frameworks for employees who travel on behalf of KMC. In addition to our travel policy and associated "Best Practice," employees are naturally expected to always use common sense regarding good, safe conditions for travel activities and travel expenses.

For information on everything related to travel, see our [Policy – Travel](#).

Seniors

Together with your immediate manager, you can agree on a senior arrangement from 5 years before the applicable state pension age at any given time. Your initial thoughts and wishes regarding a senior arrangement can be discussed during your development dialogues, which are held three times a year. Under a senior arrangement, your working hours are reduced through the taking of senior scheme days.

You can read more about the senior arrangement and senior days in our [Policy – Seniors](#).

Smoking and snuff

It is not permitted to smoke cigarettes or e-cigarettes or use snuff indoors at HQ, KMC Derivat, or KMC Granules.

There are designated outdoor areas where smoking is allowed.

For information on details and consequences, see our [Policy – Smoking and Snuff](#).

Spouses, Partners, and Close Family Members

We strive to avoid hiring spouses, partners, and close family members of current employees in close working relationships.

For information about our approach, see our [Policy – Spouses, Partners, and Close Family Members](#).



Information and Guidelines

In this part of the employee handbook, you can find information and read the guidelines that apply to your employment at KMC (in alphabetical order).

1:1 Conversations

In addition to the development dialogue, you have relatively frequent (depending on your position) 1:1 conversation with your immediate manager. These conversations differ from development dialogues by focusing on the specific tasks, projects, and professional goals of everyday work.

The purpose is to have a dialogue about task/operational successes, challenges, adjustments, and solution possibilities.

Absence and Sick Leave

Coordinate with Your Manager

As a rule, you have the right to time off to visit the doctor, dentist, or undergo treatment during working hours if it is necessary to recover or avoid a condition. If you need time off for the above, you must always coordinate it with your manager. Preferably in advance, so you can plan work tasks accordingly.

Planning Visits

You are obliged to plan treatment visits outside of working hours if possible. If this is not feasible, you should schedule consultations to cause the least disruption to work.

Routine Visits

Note that single routine visits to the doctor, dentist, and similar health consultations that are not urgently necessary and can be scheduled in the future typically do not entitle you to paid time off. Therefore, you should try to schedule these visits outside of working hours if possible.

Paid Time Off for Medical Visits and Similar

Provided that the above is adhered to, you have the right to paid time off for necessary medical visits and similar health-related consultations. This includes:

- ◆ Visits to doctors, specialists, dentists, physiotherapists, chiropractors, psychologists, and other recognized health professionals necessary for your health maintenance or treatment of an illness.
- ◆ Pregnant employees have the right to pay time off to attend pregnancy check-ups. This includes necessary examinations by doctors, midwives, or at the hospital.
- ◆ Employees undergoing fertility treatment

Reporting Sick and Dialogue

Functionary contract holders

- ◆ Notify your immediate manager as soon as possible, and no later than 1 hour after your regular start time.
- ◆ If you are sick for more than one day, you must report your sickness daily, unless otherwise agreed with your manager.
- ◆ Mark yourself as "sick" in your calendar so the receptionist can handle any external inquiries professionally, and so colleagues do not attempt to contact you in vain.
- ◆ Unless otherwise agreed, you are responsible for rescheduling any meetings in your calendar.
- ◆ When you return from illness, register your sick leave in Lessor Workforce for approval by your immediate manager.

For extended sick leave, we may request a statement of possibilities or a medical certificate. You must be available for ongoing dialogue about how you are doing and what we can do to help you return to work. You must also ensure participation in any mandatory meetings and complete mandatory forms during the illness.

Similar-Functionary contract holders

Notify your immediate manager as soon as you know that you cannot come to work or need to go home due to illness:

- ◆ Between 5:00 AM and 9:00 PM, call your Team Leader. If your Team Leader does not answer the phone, call the Production Manager.
- ◆ Between 9:00 PM and 5:00 AM, send an SMS to your Team Leader.
- ◆ If you are sick for more than one day, you must report your sickness daily, unless otherwise agreed with your manager.

Similar-Functionary contract holders – Dialogue During Sick Leave: We want to maintain a close dialogue with you during sick leave so we can best help you return to work and plan operations effectively. Therefore, we have the following procedure:

- ◆ When you report sick between 9:00 PM and 5:00 AM via SMS, we will contact you during the day to check how you are doing and whether work-related issues may have contributed to your illness.
- ◆ If you are sick for more than two days, we will initially contact you by phone. We will maintain ongoing dialogue about how you are doing and what we can do to help you return to work. We will also discuss how long you expect to be absent and agree on whether we should talk again.
- ◆ For extended sick leave, we may request a statement of possibilities or a medical certificate.
- ◆ When you return from sick leave, you should contact your immediate manager to discuss your return to work and whether there is anything specific we should be aware of.
- ◆ Your immediate manager will register your sick leave in SP-time.

Extended Absence

For extended absence and illness, see our [Policy – Absence](#).

Absence in connection with death in the immediate family

In the event of a death in the immediate family (children, spouse, cohabiting partner, parents, siblings, parents-in-law), one paid day off is granted in connection with the death itself and on the day of the funeral/cremation, provided if these fall on a working day. If additional absence is needed, this is to be agreed with the immediate manager in consultation with People & Culture.

Access to KMC's Buildings

HQ has a main/guest entrance and several employee entrances. The employees in the HQ reception unlock the main door every morning at 8:00 AM and lock it again at the end of the workday at 4:15 PM.

If you are employed with your primary workplace at KMC Derivat or KMC Granules, your immediate manager will inform you about access to the factories.

Alarms

HQ

HQ is equipped with alarms that are automatically activated. Your key fob and code control both access and the alarm.

HQ is divided into 2 zones:

- ◆ **Zone 1** (the old HQ and basement floor in the innovation center): The alarm is activated Monday-Thursday from 8:00 PM to 5:00 AM and Friday from 5:00 PM to Sunday 6:00 AM and again Sunday from 5:00 PM to Monday 5:00 AM.

- ◆ **Zone 2** (the rest of the innovation center): The alarm is activated Monday-Thursday from 6:00 PM to 6:00 AM and Friday from 4:00 PM to Monday 6:00 AM.

10 minutes before the automatic activation occurs, there will be a warning beep from speakers, after which you must immediately find any card reader and follow the steps in the guide for the respective zone you are in.

Specific instructions can be found at all entrances and alarm boxes in this [Guide to Alarm Zones](#).

If you accidentally trigger the alarm, immediately call the G4S control center at 7033 4455 and provide the password. If you do not know the password, you can find it in the guide on iNet.

Note: You are responsible for any doors and windows you have opened in your office or other rooms.

KMC Derivat and KMC Granules

If you are employed with your primary workplace at KMC Derivat or KMC Granules, your immediate manager will inform you about the alarms at the factories.

You can also read more in D4.

Anniversaries and Birthdays

The immediate manager is responsible for purchasing gifts for their employees both on behalf of KMC and the Employee Association.

Event	KMC Gifts	Other	Employee Association (HQ, KMC Derivat & KMC Granules)
First Day of Work	Plant package sent home	-	-
10-Year Anniversary	Flowers worth 500 DKK + Gift worth 500 DKK	KMC pays for cake and sparkling wine	Gift 750 DKK
20-Year Anniversary	-	-	Gift 750 DKK
25-Year Anniversary	Flowers worth 500 DKK + 8.000 DKK* + Gift worth 1.000 DKK + one day off**	Reception or gift card***	Gift 1.500 DKK
30-Year Anniversary	Flowers worth 500 DKK + Gift worth 500 DKK	KMC pays for cake and sparkling wine	Gift 1.500 DKK
35-Year Anniversary	Flowers worth 500 DKK + Gift worth 500 DKK	KMC pays for cake and sparkling wine	Gift 1.500 DKK
40-Year Anniversary****	Flowers worth 500 DKK + 8,000 DKK* + Gift worth 1.000 DKK + one day off**	Reception or gift card***	Gift 1.500 DKK
Maternity Leave, Milestone Birthday, Wedding, Silver Wedding	Day off on Silver Wedding Anniversary (if it falls on a weekday)	-	Gift 750 DKK
Retirement	Flowers worth 500 DKK + Gift worth 1.000 DKK	KMC pays for cake and sparkling wine	Gift 750 DKK

Completion of Apprenticeship/Internship > 1 year	Flowers worth 300 DKK	-	Gift 750 DKK
Funeral	KMC gives a wreath with ribbon	-	-

*KMC gives a cash gift of 8,000 DKK (which is the amount the tax authorities accept as a tax-free anniversary gift).
 ** The day off is scheduled with the immediate manager and recorded in the applicable time and absence registration system.
 *** The employee is allowed to invite approximately 10-15 private guests. In addition, business connections and KMC staff are invited. The reception can be held in the canteen on Herringvej. If it is the employee's wish to celebrate under more private circumstances, KMC provides a subsidy in the form of a 2,500 DKK gift card to a restaurant or similar.
 **** Check if the employee wishes to apply for the service medal. If so, it is the manager's responsibility to initiate the process.

Celebration of Birthday in the Canteen

If you wish, you can order a cake for KMC's employees in connection with your birthday. Payment will be deducted from your salary. Ask the canteen staff for the prices of the various cakes. They also determine which days it is possible to give cake.

After the birthday celebration, the employee is responsible for clearing up.

As the celebration usually takes place during working hours, consideration must of course be given to the day's other activities as well as to your own work tasks.

Borrow the HQ Building

All KMC employees can borrow the building at Herringvej 60 outside of normal working hours for their own parties or events. If you wish to borrow the building, contact reception. The reception has information about the practical arrangements.

Buildings and Equipment

Defects and deficiencies in HQ's buildings and equipment should be reported to the Facility Manager.

Defects and deficiencies at KMC Derivat should be reported to the Head of Factory.

Defects and deficiencies at KMC Granules should be reported to the Team Leader, Maintenance.

Canteen Arrangement

Everyone

Participation in the canteen arrangement is voluntary, but everyone is encouraged to join. By default, you will be automatically enrolled upon employment. The amount will be deducted from your monthly salary after tax.

The arrangement includes morning coffee with bread, lunch with salads, cold cuts, a hot dish, and 1 soda per day. Fruit is available all day in the canteen.

HQ

The buffet at HQ is open every weekday from 08:30-09:30 and 12:00-13:00.

It is recommended that guests also eat within these hours to minimize noise in the open office spaces and manage the canteen's time efficiently. If daily schedules or space considerations do not allow eating within the buffet's opening hours, an alternative time can be arranged with the reception/canteen.

The canteen arrangement costs 600 DKK per month, payable over 11 months – July is payment-free.

KMC Derivat and KMC Granules

The canteen arrangement costs 475 DKK per month for full-time employees and 310 DKK per month for weekend staff.

The canteen arrangement is payable over 11 months – July is payment-free.

Purchase Leftover Food

After 13:00, you can inquire in the canteen if there is an opportunity to purchase leftover food. The price will be agreed with the canteen, which will also invoice you. The amount will be deducted from your salary.

Childcare Days (Children Under 14 Years)

Applicable to all employees with a minimum of 9 months of seniority.

You are entitled to two childcare days per year, regardless of how many children you have. Childcare days are taken without pay. If you have a flexible account and save for annual payment, you can receive an amount equivalent to your usual salary from the flexible account.

Lessor Workforce (Functionary contract holders)

You register childcare days in Lessor Workforce as 'Care Day'.

SP-time (Similar to Functionary contract holders)

Your manager registers on childcare days in SP-time.

Child's Sick Day (Children Under 14 Years)

Applicable to all employees with a minimum of 9 months of seniority.

Sudden Illness

You are entitled to time off with pay for the remaining working hours of the day in question.

Child's 1st Sick Day

You receive full pay on your child's first full sick day. After that, you can use vacation/holiday time/flex time.

If your child continues to be sick after the first full sick day, you are entitled to an additional 2 days off. These days are taken without pay, but if you have annual savings to your flexible account, you can receive payment from it.

Especially for Similar to Functionary contract holders with 0–9 months' seniority:

In the event of sudden illness, you are entitled to time off with pay corresponding to the sickness benefit rate for the remaining working hours on that day.

On your child's first full day of illness, you are entitled to time off with pay corresponding to the sickness benefit rate.

If your child is still ill after the first full sick day, you are entitled to an additional 2 days off. These days off are unpaid, but if you have an annual accrual in your flexible benefits account, you can have an amount paid out from there.

Children's Doctor and Dentist Appointments

You are entitled to take your child to the doctor or dentist. If you have flex time or a flexible account where you save for annual payments, you can use it here.

Children's Hospitalization

You receive pay for a maximum of 1 week per year per child when it is necessary for you to be hospitalized with the child. This also applies to hospitalization fully or partially at home.

Lessor Workforce (Functionary contract holders)

Absence due to a child's illness is registered in Lessor Workforce as 'Child Sick'.

SP-time (Similar to Functionary contract holders)

Absence due to a child's illness is registered by your manager in SP-time. If you have a flexible account and save for annual payments, you must specify if you want to receive an amount equivalent to your usual salary from there.

Cleaning

You must ensure that your workspace is tidy. Used porcelain should be placed in the dishwasher, and empty cans should be recycled. You also need to make sure that windows and doors at your workspace are closed before you go home.

Anyone using the canteen is responsible for cleaning up after every meal or stay. If you sit at a desk, we ask you to help with the following, so it is easy for the cleaning staff to efficiently perform their tasks:

- ◆ You must tidy up your desk yourself (papers, pencils, etc.) since the cleaning company is not allowed to move papers, etc. from the desk.
- ◆ All cups, glasses, bottles, etc. should be placed in the small kitchenettes for washing, as it is too time-consuming for the cleaning staff to handle this.
- ◆ All dishes should be taken down to the dishwasher in the canteen after each meal. If you choose to eat at your desk, you must clean up afterward.
- ◆ All cardboard should be placed in the cardboard compactor. Cardboard should not be placed by the paper waste bins.
- ◆ If you tidy your desk of small, loose items on Fridays, extra cleaning will be done.
- ◆ You are welcome to leave a note if there is any extra cleaning you want done in your office.
- ◆ Place a note by your PC if you are on vacation for an extended period, so your space will be cleaned before you return to work.

Collective Agreement

For salaried employees hired under a collective agreement, we follow [Industriens Funktionæroverenskomst \(IFO\)](#)

For employees hired under similar-to-salaried conditions, we follow [Industriens overenskomst \(IO\)](#)

Company Phone

If you have a company-paid mobile phone by contractual agreement, it is not permitted to contribute to various support organizations or participate in competitions and similar activities where the support or participation is paid via the phone bill.

KMC is happy to support various organizations but gives support in other ways.

D4 - Quality Management

All work instructions are collected in KMC's quality management system D4. Access to D4 is via iNet under the 'Common Functions' tab.

Your username is your initials (not your email address), and the password can be reset by pressing "forgot password." If there are problems or questions regarding D4, you can contact the team in Quality.

Days Off

The following days are days off with pay from KMC:

Functionary contract holders

- ◆ May 1st – from 12 pm
- ◆ Constitution Day
- ◆ Friday after Ascension Day
- ◆ Christmas Eve
- ◆ New Year's Eve

Similar-Functionary contract holders

- ◆ May 1st
- ◆ Constitution Day
- ◆ Friday after Ascension Day
- ◆ Christmas Eve
- ◆ New Year's Eve

Ensure that your calendar is updated so your colleagues can see that you are absent.

Salaried employees register the absence in Lessor Workforce for approval from the immediate manager. The immediate manager of employees with similar roles registers the absence in SP-time.

Development Dialogues

We aim to cultivate a culture with a continuous focus on dialogue and development efforts. Part of the philosophy "KMC - a great place to be" means that we also aim to develop ourselves and each other – and therefore, also dare to set expectations for ourselves and each other.

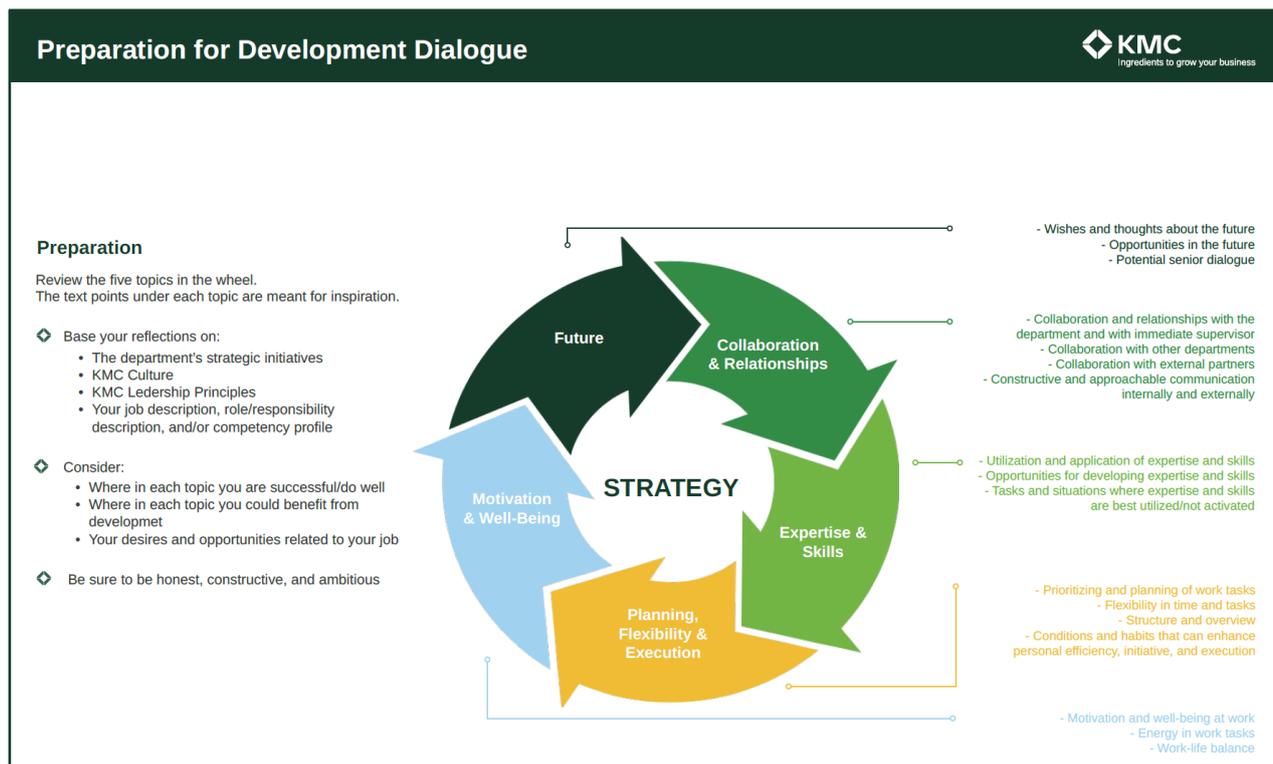
The development dialogue is mandatory for everyone and must be held three times a year between you and your immediate manager. The primary focus of the development dialogue is you as an employee: Where are you performing well and where is there potential or need for development.

The purpose is:

- ◆ To ensure the development of the individual employee
- ◆ Alignment of expectations
- ◆ Strengths and benefits
- ◆ Development needs and potential

The starting point is always viewed in relation to the department's strategic efforts, which refer to the overall strategy for KMC.

You can find more information and preparation materials on iNet – For Employees – People & Culture.



Dress Code

As an international company, we often have visits from customers and other guests. Therefore, it is important that we dress professionally and appropriately. This also applies when we are out representing the company. Our attire should always reflect the professionalism we stand for.

Dress code at KMC Derivat and KMC Granules is described in our hygiene rules.

Emergency Preparedness and Fire

Plans for emergency preparedness, escape routes, and safety can be found on iNet, under Work Environment and Emergency Plans. In the escape route plans, you can see the location of equipment such as:

- ◆ Fire extinguishers
- ◆ First aid equipment
- ◆ Eye washing stations and emergency showers
- ◆ Environmental spill equipment
- ◆ Rescue equipment

Familiarize Yourself with Your Department and Locate the Nearest Emergency Exit and Assembly Point	
Familiarize Yourself with Your Department and Locate the Nearest Defibrillator	
Familiarize Yourself with Your Department and Locate the Nearest Eye Wash Station, Emergency Shower, and First Aid Kit	

Employee Association

We have an Employee Association at HQ, KMC Derivat, and KMC Granules. They are each managed separately and have their own events, but there are also common events 1-2 times a year.

You are automatically enrolled in the Employee Association upon employment, and we encourage you to remain a member. If you do not wish to be a member, you can do the following:

HQ Employee Association

Contact: Charlotte Hou cho@kmc.dk

Employee contribution: 40 DKK per month

KMC contribution: 40 DKK per month per employee

KMC Derivat Employee Association

Contact: Morten Philipp mph@kmc.dk

Employee contribution: 60 DKK per month

KMC contribution: 40 DKK per month per employee

KMC Granules Employee Association

Contact: Maik Brasholt Wagenknecht mbw@kmc.dk

Employee contribution: 30 DKK per month

KMC contribution: 40 DKK per month per employee

Employee discounts

Employee Discount on Private Glasses

All employees at KMC are covered by Louis Nielsen's Premium Club Employee Discount – a scheme that ensures discounts for employees and family members, regardless of which glasses you wish to purchase.

Before you can use the scheme, you need to click on KMC's own unique Premium Club webpage. Here you will find current offers and can register your personal discount coupon. On the page, there is also a link to

the Premium Club Family, where you can register discount coupons with special offers for your immediate family.

Screen and Safety Glasses

As an employee at KMC, the agreement with Louis Nielsen includes:

- ◆ Eye exams with extended health screenings
- ◆ Screen and safety glasses when there is documented need

Requisitions for both screen and safety glasses can be found on iNet under For Employees – People & Culture.

Employee Discount at Midtau2, Brande

KMC has entered into a collaboration with Midtauto/Automester, which includes all employees at KMC. The agreement means that employees can have their cars picked up and delivered at the workplace, as well as receive a 10% discount.

In [this brochure](#), you can read more about what the agreement includes.

Expenses

If you have incurred an expense, enter it into Continia (see iNet - For Employees – Expense Management) and send it for approval to your immediate manager. Once approved, the amount will be paid with your salary.

Flexible Hours

Applies to Functionary contract holders on a flex-time scheme (contractually agreed).

Flex-time is intended to give the employee flexibility in their daily work – naturally taking into account the ongoing operations of the department.

The guidelines for flex-time are as follows:

- ◆ The maximum accumulated flex-time balance must remain within the interval of +20 hours to -10 hours.
 - Applicable to QC technicians: According to the local agreement, during campaign periods they may accumulate flex-time in excess of the above-mentioned limits. These flex hours must be taken as time off or paid out no later than 1 September before the next campaign period. The scheduling of this time off is to be agreed with your immediate manager.
- ◆ One accrued flex hour entitles you to one hour off (1:1 compensation).
- ◆ A maximum of two consecutive days may be taken as flex-time.
- ◆ A full flex day with a 37-hour workweek is: Monday–Thursday: 7.75 hours and Friday: 6.00 hours.
- ◆ KMC pays for a 15-minute coffee break Monday–Thursday. If you choose not to take this break, it cannot under any circumstances be considered accrued flex-time.
- ◆ Flex-time is recorded and approved in Lessor Workforce, where you can also see your balance.
- ◆ Upon termination of employment, no salary is paid for positive flex-time. You are responsible for ensuring that your flex-time balance is zero. Further details are set out in Local Agreement 2 – Flex-time.

Free Choice Scheme

All employees hired before June 1, 2025, and employees hired under collective agreements after June 1, 2025, have a free choice scheme. KMC contributes 9% of the holiday-eligible salary to your free choice account in accordance with the collective agreement. By default, the free choice account is paid out monthly

along with your salary. If you wish to change this to annual payment or contribute to your pension savings, you should contact Payroll.

Holiday allowance is not calculated on the savings.

Employees hired outside collective agreements after June 1, 2025, do not have a free choice scheme. The free choice portion is instead included in the base salary.

Savings and Annual Payout of Free Choice Account

You can receive payment from your free choice account when you take childcare days and child sick days. See more about this in the respective sections.

Group Life Insurance

All employees at KMC are covered by a collective group life insurance from their first day of employment. KMC pays the premium. The insurance is currently placed with Velliv Pension with AON as the advisor.

If you want further information about the group life insurance, you should contact AON at phone: 3269 7070 or email: pension@aon.dk.

Health Insurance

As an employee at KMC, you have health insurance with Dansk Sundhedssikring. You can use the insurance for both preventive treatment and in cases of illness or injury. You can read more about the insurance on iNet under People & Culture - Employee Relations.

You can contact Dansk Sundhedssikring on tel. 7020 6121. If you have doubts or questions about the insurance conditions, you can contact AON on tel. 3269 7070.

Holiday

Common for All

The Holiday Act is applicable.

The holiday year runs from September 1st to August 31st. You earn 2.08 vacation days per month, which can be taken the following month.

The 25 vacation days accrued from September 1st to August 31st must be used by December 31st of the following year. This means that you have a total of 16 months to take the accrued vacation.

Employees can, by agreement with their immediate manager, carry over up to 5 vacation days to the following holiday year. However, you should strive to take all vacation days within the vacation year.

Ensure that your calendar is updated so your colleagues can see that you are absent.

Vacation Planning

It is aimed that employees take 2 of the 3 weeks of main vacation during weeks 28, 29, 30, and 31.

There will be departments where vacation needs to be planned to maintain 75% capacity in weeks 28 and 31 and 50% capacity in weeks 29 and 30. The employee and manager responsible will find a solution to ensure that operations in the department are maintained.

The days between Christmas and New Year as well as the days leading up to Easter are regular working days, and therefore there must be at least staffing for deliveries in the departments where this is necessary.

Internal Communication

We use Outlook and Teams for daily communication. And we generally work with open Outlook calendars that can be read by everyone.

For a description of how we best communicate with each other, see the document [Guidelines to Internal Communication](#).

Internal Information

We use iNet for daily relevant information, and it is therefore important that you, as an employee, use iNet daily to stay updated.

Additionally, our CEO arranges Information Meetings on Teams for all international employees on a quarterly basis. The information meetings held at HQ are recorded and posted on iNet.

Furthermore, you can stay informed through the noticeboards in the smaller cafeterias.

IT

We have an internal IT department and additionally collaborate with ITM8, which functions as our Service Desk. The Service Desk handles all inquiries regarding support for IT equipment and IT systems. They are the ones you contact if you experience challenges with your IT equipment. This includes everything from your PC, printers, monitors, and mobile phones, as well as all the systems we use daily.

Contact IT Service Desk at ITM8:

Phone: 9627 4912

Email: servicedesk@itm8.dk

IT Security

At KMC, we protect our IT solutions and business data as best as possible. This means that our access to systems and the way we handle and work with data are secure with solutions. These solutions serve as protection against unwanted access from unauthorized users. You can read about the details of our IT security in our [Policy – IT Security](#).

You are always the best IT security. Be cautious when opening attached files, clicking on links to external content in SMS messages or emails that look suspicious or raise your suspicion.

It's better to contact Service Desk one time too many than one time too few and ask. If you have clicked on something that you later find suspicious, contact Service Desk immediately.

Mail

HQ Mail is delivered to Herringvej 60 every day before 10:00 AM, and the reception is responsible for distribution.

Outgoing mail should be submitted in the mailroom by the reception. The mail, including small packages and registered letters, is collected by the postal service Monday-Thursday between 3:00 PM and 4:00 PM and Friday between 2:30 PM and 3:00 PM.

Private Purchases It is not permitted to have privately purchased goods/products invoiced through KMC.

It is allowed to have private packages sent to Herringvej 60, if the packages are picked up at the reception as soon as possible.

MasterCard

Your immediate manager will arrange for ordering a MasterCard for employees where relevant. This is done in Sympa for new employees or by contacting Finance.

When you receive the card, follow the instructions on iNet under For Employees – Expense Management. On the Continia app, you record all expenses on MasterCard.

The card must not be used for private purposes.

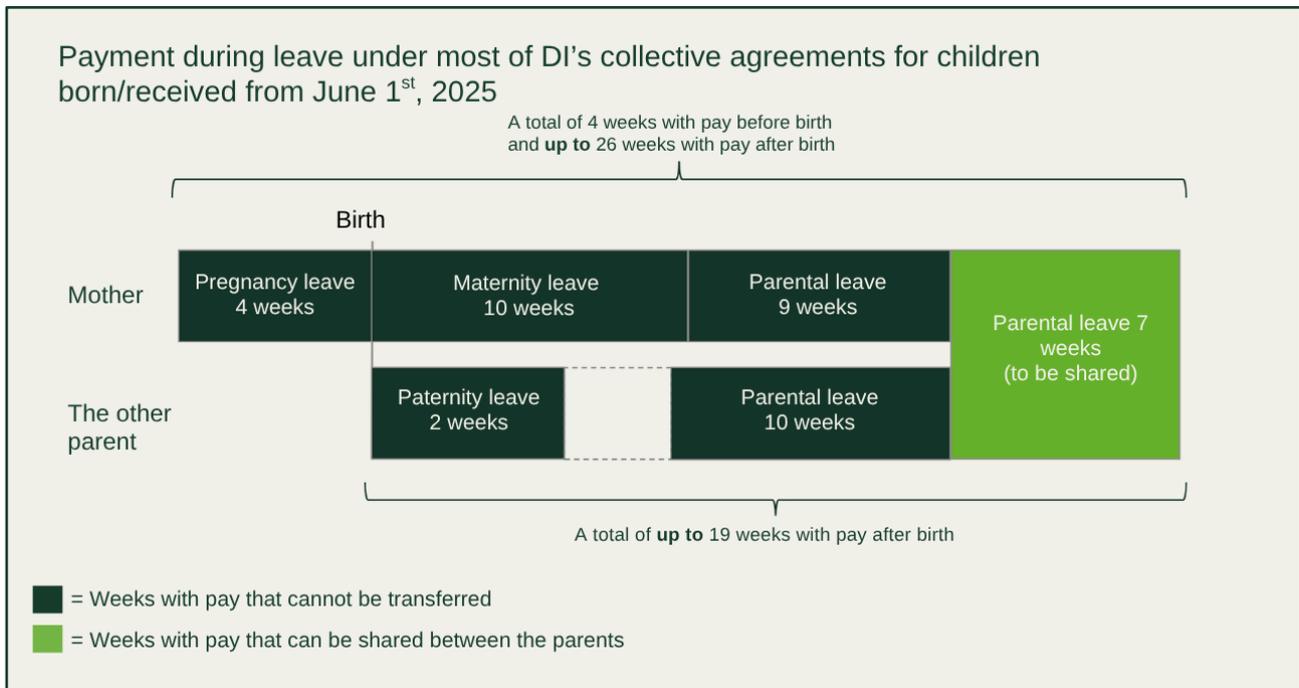
After you upload your receipts via the Expense app Continia, they are automatically sent to your immediate manager for approval.

Upon termination, the card must be returned to Finance.

Maternity Leave and Adoption

We always recommend that you contact Payroll in case of maternity leave/adoption.

If you have been employed for at least 9 months at the time of birth/receipt, you are entitled to paid leave according to the rules shown in the table below:



The rules for leave with maternity benefits after the period with paid leave, as well as planning the leave between the parents, can be read more about at www.borger.dk/familie-og-boern/barsel-oversigt.

Applicable to Maternity Leave and Adoption

It is a prerequisite for payment that KMC is entitled to reimbursement corresponding to the maximum benefit rate. If the reimbursement is less, the payment to the employee will be reduced accordingly.

Meetings

Meeting Booking System

A new meeting booking system will be implemented in autumn 2025 – more information will follow.

External Meetings

HQ: Ordering refreshments is done by contacting the reception at reception@kmc.dk. Please order refreshments as early as possible for planning purposes.

If you wish to display information on information screens for external guests, please inform the reception.

If you require flags for international guests, please order this at the reception no later than one week before the guests' arrival.

We usually offer guests a buffet including table settings with placemats. However, we can also offer platters, other refreshments, or different table settings upon agreement. VIP guests can also be served in meeting rooms.

Evening events at KMC should be arranged with the reception and the canteen. As these are outside normal working hours, it is important to reserve well in advance.

At KMC Derivat, there is a meeting room called "Derivat." You must bring your own refreshments.

At KMC Granules, there is a meeting room called "Granules." You must bring your own refreshments.

Internal Meetings

For all internal meetings at KMC, you are responsible for your own refreshments, etc.

The meeting organizer is responsible for cleaning up, cleaning whiteboards, and turning off IT equipment after the meeting.

Meeting Times

At HQ, meeting times are from 8:00 AM to 4:15 PM from Monday to Thursday and from 8:00 AM to 2:45 PM on Fridays. Other meeting times can be agreed upon with the immediate manager.

At KMC Derivat and KMC Granules, working hours are set according to shift schedules. Specific working hours will be stated in your employment contract.

Parking

The parking spaces at the main entrance in front of HQ are reserved for guests.

Charging Stations

There are 10 charging stations in the parking lot at the Innovation Center. They are for employees here at KMC and are managed via Monta. The price follows the daily hourly rates and reflects KMC's expenses.

To access the chargers, you need to register as a user in the Monta app. Once registered, you must be added to the group for KMC employees.

You do this in the Monta app under: Charging Stations → Teams → Join or Create a Team → Join a Team. Enter the code KMC7330 and your KMC email in the note field. Once an administrator approves the request, you are ready to charge.

When your car is charged, it must be moved away from the charging station to make room for others.

Pension

The applicable rates as of June 1, 2025, are: KMC contributes: 11% Employee's own contribution: 2.00%

If you wish to increase your own contribution, you can contact Payroll. See more about your pension plan on iNet - People & Culture - Employee Relations.

Functionary contract holders

The pension plan for Functionary contract employees is with Velliv with AON as the advisor. Therefore, contact AON if you have any questions.

Similar-Functionary contract holders

The pension plan for Similar-Functionary contract employees is with Industriens Pension.

Press

All contact with the press is conducted solely through the CEO. Industry-related announcements, interviews, etc. can only take place after approval by the CEO.

Safety and work environment

We have the following three overall work environment goals at KMC:

- ◆ Targeted focus on preventing workplace accidents, injuries, and work-related illnesses.
- ◆ Incorporating work environment considerations in changes to work organization, procurement, new construction, and renovations.
- ◆ Continuously addressing the well-being of our employees and working continually to ensure good conditions for this.

We have established a Work Environment Organization (AMO) to ensure that we achieve our work environmental goals.

See more on iNet under Work Environment – Work Environment Organization.

Employee Representatives in the Work Environment Committee are:

- ◆ Johnny Ingemar Pedersen (KMC Derivat and KMC Purification Plant)
- ◆ Rasmus Pedersen (KMC Granules)
- ◆ Ann-Cathrine Sanderhoff (HQ Technical)
- ◆ Marcus Larsen (HQ Office)
- ◆ Poul Frederik Holst Madsen (HQ R&D/FIC)

Chemicals

When handling, working with, or near chemicals, appropriate personal protective equipment must be worn to avoid inhalation of fumes or vapors and contact with skin or eyes. Familiarize yourself with your department's guidelines regarding the products involved in the work processes you are engaged in.

Adhere strictly to the instructions you receive; it's the safest approach for you.



Accident Reporting and Investigation

At KMC, all safety and environmental accidents, observations of dangerous situations, workplace accidents, and near-miss incidents must be reported and investigated so that corrective and preventive measures can be taken to prevent future occurrences.

Contact your work environment representative if you have a situation that could lead to an accident or if an accident has occurred.

If you have any questions or doubts regarding safety, you can contact our HS Specialist.

Salary

Salary Payment

Salary is paid monthly in arrears and is available no later than the last working day of each month. Payments are made to your NemKonto. You can change the choice of your NemKonto by contacting your bank.

Salary Adjustment

Our salary adjustments take place in the spring, and any adjustments are retroactively applied from March.

Secondary Employment

As an employee, you have the right to undertake secondary employment in your free time, provided that secondary employment is compatible with your primary employment at KMC.

Secondary employment must not pose a risk of conflicts of interest regarding your primary employment, compromise trade secrets, or cause you to neglect your duty of loyalty to KMC.

Secondary employment must not overly demand your working capacity, thus preventing the effective performance of your primary employment, or affect health and safety in connection with the execution of work. You must be able to fulfill your work obligations to KMC regardless of secondary employment, including arriving well-rested.

You must inform KMC of any secondary employment and are required to provide information necessary for KMC to assess whether secondary employment is compatible with your employment at KMC. If you are in doubt about whether the intended secondary employment is compatible with your employment at KMC, you are obligated to clarify this with your immediate manager before undertaking the secondary employment.

Secondary employment with a competing company, the company's customers, suppliers, and other partners is generally considered incompatible with employment at KMC.

Senior Days

KMC grants paid senior days to employees over the age of 60. Senior days are allocated on 1 January and must be taken within the same calendar year.

- Employees are granted one senior day per year from the year in which they turn 60.
- Employees are granted two senior days per year from the year in which they turn 63.

See also our [Policy – Seniors](#).

Travel and Representation Time

Travel and representation time are not considered flexible time. A travel day is a normal workday, regardless of the length of the working hours.

Flexible time is not accrued during customer visits or similar activities.

Compensation Days

A travel day is a normal workday, regardless of the length of the working hours.

For travel with a minimum of 7 days/6 nights, you are entitled to 1 day off afterward; for 13 days/12 nights, 2 days off are granted.

Registration of Travel in Lessor Workforce:

- ◆ A travel day must be registered as a workday, regardless of the length of the journey (even if the trip takes place on Saturday and/or Sunday).

If the travel occurs on a KMC-paid day off or holiday, you are compensated 1:1, and Payroll registers these in the same way in Lessor Workforce.

You request to take travel compensation days in Lessor Workforce.

See also our [Policy – Travel](#).

Travel by car

Travel expenses are reimbursed by KMC if you drive to another location than HQ, KMC Derivat or KMC Granules in connection with a course or meeting.

Travel is reimbursed as actual business kilometers driven according to the state's rules for mileage allowance. We encourage you to plan carpooling where possible.

On iNet, there are descriptions of how to install and use the Expense app Continia for reimbursement under For Employees – Expense Management.

KMC does not reimburse any fines you may receive while on company duty, including parking fines.

Training

At KMC, we want to support our employees' development and are happy to contribute to relevant training. Employees hired under collective agreements have the right to training. See more about this in the collective agreement.

If you have wishes or needs for training, you should discuss this with your manager so you can together agree and plan. You can do this, for example, in connection with your development dialogue.

Enrollment in Training

You can find the process for enrolling in training on iNet under For Employees – People & Culture.

Once you have received your certificate for completed training, deliver it to your manager, who will archive it in Sympa.

Lessor Workforce (Salaried Employees): Register courses and training in Lessor Workforce as 'absence request / course / school'.

Union Representatives

For employees hired under collective agreements, you can contact the representative union representative if needed.

HK: Helle Vigsøe Mathiasen (hvm@kmc.dk)

3F - KMC Derivat: Esben Krog Westphal (ekw@kmc.dk)

3F - KMC Granules: Kurt Jensen (kuj@kmc.dk)

Vacation Days

All employees are granted five vacation days each vacation year. The vacation days are granted on September 1st, and you must take them within the same vacation year they are granted.

New employees are granted 0.42 vacation days per month for the months they are employed in the current vacation year. Similarly, the balance is adjusted down for employees who leave during the vacation year.

Visits to the Application Center, KMC Derivat, and KMC Granules

When you visit the Application Center and production sites, it is crucial that you follow the hygiene and safety rules described in the links below. This includes, among other things, that:

- ◆ You must not have bare legs or ankles, wear sandals, or jewelry (including wedding rings).
- ◆ You must wear a provided hairnet that covers both hair and ears.

Remember, failure to comply with the rules will result in denied access – always ensure you familiarize yourself with the applicable rules. There are also restrictions on food, drink, and smoking.

Link to **Applicable** Hygiene Rules Described in D4:

- ◆ Application Center: [Hygiene Rules for Guests](#)
- ◆ KMC Derivat, KMC Logistics Center, and Hyvildvej: [Hygiene Rules for Guests](#)
- ◆ KMC Granules: [Hygiene Rules for Guests](#)

Please be aware of contagious diseases: If you have had an acute illness that can be transmitted via food within the last five days, unfortunately, you are not allowed to enter.

Guests and Visitors

If you are receiving guests/visitors, it must be done according to KMC's guidelines for [visits and audits](#). Remember to ensure that they are also aware of and comply with the applicable rules.

Whistleblower Scheme

Our Whistleblower Scheme can be accessed via [this direct link](#). Here, you can also read more about what can be reported to the whistleblower scheme and what cannot be reported. The whistleblower scheme is primarily used for reporting serious offenses – or suspicions thereof – that may have an impact on KMC. This could be situations involving:

- ◆ Bribery
- ◆ Fraud
- ◆ Forgery
- ◆ Environmental pollution
- ◆ Serious breaches of occupational safety

It is voluntary to use the whistleblower scheme. As an employee, you can always go to your manager or a person in the executive management or the board to report an issue or suspicion.

You can use the whistleblower scheme without consequences for your employment. There will be no consequences for your employment if you report an issue or suspicion of serious misconduct. If you report yourself, it can naturally have consequences for you and your employment. Misuse of the scheme, where false reports are made knowingly, can also have consequences.

You can report information anonymously.

You can report anonymously through the whistleblower scheme. It is voluntary whether you want to disclose your identity or remain anonymous.

You should be aware, however, that the nature of the reported issues may reveal your identity, so you are not anonymous. If KMC knows your identity, it will be treated confidentially. KMC and DAHL Law Firm, which is part of the whistleblower unit, are under a statutory duty of confidentiality regarding the whistleblower's identity and the content of the report.

If you wish to report an issue or suspicion anonymously, you should access the whistleblower scheme from a computer other than your work computer. This ensures that you cannot be technically tracked by KMC.

Registered Persons' Rights

You have the option to inquire whether we process information about you in the whistleblower scheme at DAHL Law Firm.

Questions

For questions, please contact DAHL Law Firm, attorney Søren Wolder at phone 8891 9245 or email: swk@dahlaw.dk. The attorney has a duty of confidentiality and will not disclose information about your inquiry to KMC.

Work Injury Insurance

KMC is responsible for paying contributions to ATP (Arbejdsmarkedets Tillægs Pension) and the mandatory work injury insurance provided by our insurance provider. The protection related to the social security mentioned is described in the ATP Act and the Work Injury Insurance Act.

Conclusion

We hope that this Employee Handbook has provided you with an overview of our direction and frameworks at KMC.

Remember that the Employee Handbook is continuously revised and updated. The latest version will always be available on iNet.

If you have questions or input, you are always welcome to contact People & Culture.

