

Attachment 1.

Examples of serious legal violations

Violations of the Penal Code generally covered by the scope:

- Bribery, cf. the Penal Code § 144.
- Forgery of documents, cf. the Penal Code § 171.
- Hacking, interception, recording of conversations a.o., cf. the Penal Code § 263.
- Theft, cf. the Penal Code § 276.
- Embezzlement, cf. the Penal Code § 278.
- Fraud, cf. the Penal Code § 279.
- Data fraud, cf. the Penal Code § 279a.
- Abuse of position, cf. the Penal Code § 280.
- Extortion, cf. the Penal Code § 281.

Violations of special legislation generally covered by the scope:

- Violations of tax legislation.
- Disregard for confidentiality obligations or statutory duties.
- Violations of the Danish Bookkeeping Act.
- Violations of the Road Haulage Act, cf. §§ 17-17b of the Road Haulage Act.
- Violations of the Aviation Act, cf. § 149 of the Aviation Act.
- Breach of rules regarding the use of force.
- Serious or repeated violations of administrative law principles, including the principle of investigation, requirements of impartiality, the principle against abuse of power, and proportionality (subject to further details below regarding trivial violations).
- Deliberate misleading of citizens and partners.

Harassment:

- Sexual harassment, cf. § 1, paragraph 4, cf. paragraph 6 of the Equal Treatment Act.
- Gross harassment, for example, is based on race, gender, color, national or social origin, political, or religious affiliation.

Examples of serious matters

Matters generally considered serious include:

- Neglect of professional standards that could, e.g. pose to the safety and health of others.
- Serious or repeated violations of the workplace's internal guidelines regarding, e.g., business trips, gifts, or financial reporting (subject to further details below regarding trivial violations).
- Serious errors and serious irregularities associated with IT operations or IT system management.
- Special cases where minor cooperation difficulties entail significant risks, thus constituting a serious matter.

Examples of information not covered by the scope of the law:

- Information of a trivial nature, information about other matters, including information about violations of internal guidelines regarding sick leave, smoking, dress code, or accessory provisions such as failure to comply with documentation requirements.
- Information about the whistleblower's own employment relationship, including conflicts between employees, cooperation difficulties, or matters falling under the labor relations system, unless it involves sexual harassment or other forms of gross harassment.