

FAQ

Contour's responsibilities in Business Relationships

I. Responsibility in Business Relationships – Questions and Answers

With our Code of Conduct (CoC), Contour works to ensure responsible business conduct amongst our business relationships.

Contour seeks to ensure that otherwise overlooked risks with our business relationships are identified, that escalation of impacts, which may both damage our and our business relationships' reputation, is prevented, and that stakeholders are engaged; all to the benefit of the sustainability of society at large and of our business.

The background for this work can be found in the adoption of a global minimum standard for responsible business conduct, the UN Guiding Principles on Business and Human Rights (UNGPs) and the OECD Guidelines for Multinational Enterprises (OECD) – both adopted in 2011. Today, these instruments set the global minimum standard for what concretely can be expected by any company in relation to managing its adverse impacts on society – i.e. in relation to responsible business conduct. Contour wishes to meet this standard, by among other actions, applying the standard when engaging with our business relationships.

This FAQ lists a number of frequently asked questions on our approach to responsibility in business relationships and our CoC. The FAQ serves the purpose of supporting Contour and our business relationships with managing responsibility in business relationships. It thus consists of two parts. The first part is directed at internal use in case of doubts. The second part can be used directly in dialogue with business relationships when they have questions.

II. Questions and Answers for Internal Use

1. What is the essence of our Code of Conduct (CoC)?

The core of our work with responsibility in business relationships is our Code of Conduct (CoC). It sets out concrete minimum requirements of our business relationships.

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Requirements that we are also implementing. These minimum requirements are based on the framework provided by the UN Global Compact¹, and are operationalised through the UN Guiding Principles for Business and human rights² (UNGPs), and the OECD Guidelines for Multinational Enterprises³ (OECD).

The minimum requirements entail that our business relationships exhibit responsible business conduct by establishing a management system in full alignment with the abovementioned international principles. More specifically, we require our business relationships to establish and implement a management system in compliance with the three process requirements set out in the UNGPs/OECD:

- i. Policy commitment,
- ii. Due Diligence, and
- iii. Access to Remedy.

These three process requirements shall equip our business relationships to avoid and to manage adverse impacts on human rights, the environment, and principles for anti-corruption.

2. What is the relationship between our CoC and our contract clauses?

Our CoC provides a more detailed explanation of our requirements to our business relationship's responsible business conduct. In cases where there is a contractual commitment between a business relationship and Contour, we can either choose to place the CoC directly in the contract, or we may refer to it through a contract clause.

Our contract clause(s) underline the importance that we attach to sustainable development, informing and ensuring commitment from our business relationships on our expectations to their responsible business conduct, i.e. ensuring compliance with our CoC. Embedding the requirement in our contract outlining the legal consequences of not following the minimum requirement to responsible business conduct as described by our CoC will increase our opportunities for leverage should our business relationships cause or contribute to severe impacts without managing them.

3. Who is subject to our CoC?

Contour's CoC is directed at all our first-tier business relationships. However, it is primarily used

¹ <https://www.unglobalcompact.org/what-is-gc/mission/principles>

² https://www.ohchr.org/documents/publications/guidingprinciplesbusinesshr_en.pdf

³ <http://mneguidelines.oecd.org/text>

with those of our first-tier suppliers, where we have a contractual relationship. All our business relationships in the first tier and their possible mother- and daughter companies are subject to our CoC. To this comes the relationship's affiliated parties, i.e. entities where the relationship has a controlling influence. That could, for example, be a company, where the business relationship has a majority stake, or the business relationship's representative office, e.g. its local sales office.

Our business relationships hold the responsibility of making their business relationships align with the global minimum standard and thus follow the same or similar requirements as outlined by our Code of Conduct. This means, that we expect that our business relationships, at a minimum, to require their business relationships to implement the UNGPs/OECD.

4. How do we evaluate whether a business relationship follows our CoC?

We can follow up with business relationships after having shared our expectations, by asking to:

- i. Their policy commitment on responsible business conduct;
- ii. Their impact assessments that provide for an overview of potential and actual adverse impacts and how our business relationships address such impacts, at a minimum covering the business unit, that we are directly linked to. Our business relationships shall give account for their plan conducting regular impact assessments illustrating their progress in establishing the required due diligence processes;
- iii. Information on the operational-level grievance mechanisms that the relationship has established to meet concerns from relevant stakeholders in relation to possible adverse impacts.

5. How do we evaluate whether the business relationship's efforts are adequate?

All business relationships should as part of their due diligence identify risks of adverse impacts on human rights, the environment, and principles on anti-corruption. They should further explain their actions to prevent or mitigate such risks.

Following the international standard, reiterated in our CoC, any business relationship shall be able to communicate their identifications and actions at any time upon request by Contour (or any other relevant stakeholder).

When a relationship has implemented a due diligence process, i.e. conducting regular impact assessments, we can start asking that relationship to send us their latest impact assessments. To evaluate these, the following rules of thumb may help evaluate if that relationship's due diligence process is adequate:

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- i. The relationship should at a minimum have identified risks of adverse impacts on 15 human rights explaining their actions to prevent and mitigate these. The impact assessments should demonstrate that the business relationship considered it has impacts on all 48 human rights from the International Bill of Human Rights, all 20 environmental impact areas, and all 16 risk areas in relation to economic sustainability, incl. anti-corruption.
- ii. The relationship should have identified potential adverse impacts and the risk-areas that are characteristic for their industry. On the area of human rights, it is for example known that:
 - a. The legal profession has special challenges related to discrimination based on gender (women are missing from leadership positions) and the right to rest and leisure (a lot of overwork).
 - b. The IT and ICT sector meet specific challenges regarding managing the right to privacy, right to freedom of expression, the right to freedom of information and authors' intellectual property rights.
 - c. The weapons industry has specific challenges regarding the right to life (the use of weapons against civilians), the right to health and the right not to be subjected to torture, cruel inhuman and/or degrading treatment (the use of produced weapons for other purposes than the intended).
 - d. The automobile industry faces specific challenges regarding the right to safe and healthy working conditions (dangerous or physically demanding working conditions), the right to health and the right to life (client's safety when using automobiles).
- iii. The business relationship should at a minimum have identified potential risks in the areas where the state it operates within has challenges identified by public sources (internationally authoritative sources).

6. How do we evaluate whether a business relationship is acting to prevent and mitigate their adverse impacts effectively?

All businesses have risks of adverse impacts. Two expectations from the international minimum standard can usually be used as a spot-check when evaluating whether a business relationship is managing their adverse impacts adequately:

- i. **Placing responsibility:** The responsibility to manage an adverse impact should be placed with an adequate function in the business.
- ii. **Sufficient resources:** The relationship should set aside sufficient resources, such as time and budget to manage the adverse impact.

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7. What are the consequences for our business relationships if they do not follow our CoC?

Contour will not necessarily end our collaboration with a business relationship without a dialogue first, where we try to use or build our leverage to make the business relationship follow the global minimum standard, referenced in our CoC.

We are open to engaging in a dialogue on how we together can ensure that the necessary understanding of the requirements is developed with the business relationship. We will continuously work to assist the relationship to align their policies and procedures to align with the minimum standard for responsible business conduct referenced in our CoC.

We will inform our business relationships in case of lacking compliance with the requirements of our CoC. We will then aim to make the relationship identify their risks of adverse impacts and integrate actions to prevent or mitigate such risks of adverse impacts. If the business relationship demonstrates lacking interest or effort to create the necessary changes, and if other business can be identified for our business purpose, Contour may seek to end the relationship.

8. How does our CoC for Business Relationships differ from traditional Codes of Conduct?

Contour's CoC is fully aligned with the UNGPs.

- Firstly, Contour's CoC raise expectations to *all business relationships* and not merely towards suppliers, i.e., the upstream value chain.
- Secondly, Contour's CoC raise expectations to business relationships, that they manage risks of impacts on *all stakeholders*, not merely the workers of such business relationships.
- Thirdly, Contour's CoC raise expectations to manage risks of adverse impacts on *all human rights* and not merely a few preselected labour rights, often limited to the right to form and join trade unions and rights of collective bargaining, the right not to be subjected to exploitative child labour, the right not to be subjected to forced or bonded labour (modern slavery), the right not to be subjected discrimination, the right to rest, leisure and paid holidays, the right to a living wage (minimum wage), the right to a safe and healthy working environment, and elements of the right to work.

III. Questions and Answers for External Use

1. What is an adverse impact, and when is it severe?

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An adverse impact is an impact that your company has or potentially has on human rights, the environment or key elements of economic sustainability, i.e., anti-corruption, -competition or tax.

An adverse impact occurs when an action or omission removes or reduces the ability for a person or a group of persons to enjoy their human rights, strains the environment, or in case of engaging in corrupt practices.

The severity of an impact is defined from an evaluation against the following three parameters:

- i. Scale: Relates to the gravity of an impact. How grave is the impact for the affected party(ies) – e.g. employees or ground water.
- ii. Scope: Relates to the number of affected individuals or how widespread the impact is. How many are affected by the impact, or how big is the omission? There might, for example, be many customers exposed to adverse impacts on the right to health, when buying old food, or a big geographical area exposed to pollution.
- iii. Irremediability: Relates to the possibility to remediate the impact for all involved parties. Is it possible to make your impact good again for the affected parties? E.g. if a person loses their life, the impact is severe as it is irremediable.

It is important that all risks of impacts are evaluated individually with regard to the three parameters. You should manage all adverse impacts, but in case it is necessary to prioritise company efforts, the three parameters can function as a guide to establish what impacts are severe and thus should be prioritized for immediate attention.

Typically, business relationships can and should deal with all risks of adverse impacts that they cause or contribute to, while prioritization will become necessary when acting in relation to risks of impacts that one is merely 'linked to' through business relationships. It is especially important to address an impact immediately, if delayed action may cause the impact to become severe.

2. Who should we inform if we cause, contribute to or are linked to severe adverse impacts?

You should immediately contact your reference person in Contour and inform them of the impact(s) and how you plan to manage them. Through dialogue, we will evaluate whether the efforts are sufficient.

If Contour learns that you have not immediately informed us of severe adverse impacts, this will

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constitute a material breach of contract.

3. When is my company causing, contributing to or linked to an adverse impact?

To cause an adverse impact on human rights, the environment or principles of anti-corruption, means that your company's activities or omissions leads to an adverse impact. For example, if your company discriminates during hiring procedures.

To contribute to an adverse impact on human rights, the environment or principles of anti-corruption means that your company's activities or omissions, in combination with a third-party's activities or omissions, lead to risks of adverse impacts. When your company contributes to an adverse impact, there is causality between your activities and the adverse impact. Also, you should to a reasonable extent have been able to foresee (i.e. expect or predict) that the adverse impact would occur. For example, if you ask a small supplier to deliver the double amount at half the time, you should be able to predict that such an action can lead to adverse impacts on the supplier's employee's right to rest and leisure and right to safe and healthy working conditions.

Being linked to an adverse impact on human rights, the environment or principles of anti-corruption means that there is a direct link between a third-party causing or contributing to an adverse impact, and your products, services or operations. When you are linked to an adverse impact, there is no causality between your company's actions or omissions and the adverse impact, but your company is in a business relationship to the third-party. For example, you may have a supplier that is not managing its waste water responsibly, causing pollution of the local water supply.

4. What requirements do you have in relation to conducting regular impact assessments?

We expect you to conduct your impact assessments identifying your potential and actual adverse impacts on human rights, environmental and anti-corruption principles regularly, e.g. annually.

We further expect that you describe what you do to prevent and mitigate the adverse impacts, and what you have done to ensure access to remedy to affected parties in case of an actual adverse impact. The efficiency of your actions should be tracked, and actions should be decided in dialogue with those who are exposed to the adverse impact, or – if possible or required - with public authorities.

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Finally, we expect that you describe what grievance mechanisms you have in place to ensure access to remedy to affected stakeholders.

5. Where can I read more and get help to meet the expectations in your CoC?

Contour's CoC reflects the globally agreed minimum standard for responsible conduct, when it comes to business impacts on human rights, including labour rights, and the standard agreed between OECD countries, when it comes to business impacts on the environment and risks of corruption. You can find the standards here:

https://www.ohchr.org/documents/publications/GuidingprinciplesBusinessshr_eN.pdf, and <http://mneguidelines.oecd.org/guidelines/>.

The standards cover the requirements for responsible business conduct reflected in our CoC on all three bottom lines: 1) Social sustainability 2) Environmental sustainability, and 3) Economic sustainability.

You can read more about the international requirements through UN publications and interpretive guides⁴. Small and medium-sized enterprises can further acquire information on implementation through the EU Guide for Small and Medium sized Enterprises.⁵

6. Where can I find the concrete human rights including labour rights, and principles for environmental and economic sustainability, that you refer to?

All our business relationships must manage their adverse impacts on all three bottom lines referenced in our CoC. The specific areas are included in the following declarations and conventions:

- i. Human rights including the core labour rights: The UN's International Bill of Human Rights (IBHR)⁶
For an overview, see <https://csrcloud.com>

⁴ UN FAQ on the UNGPs: https://www.ohchr.org/documents/publications/faq_principlesbusinessshr.pdf; and The UN Interpretive Guide on the UNGPs: https://www.ohchr.org/Documents/Publications/HR.PUB.12.2_En.pdf

⁵ <https://globalcsr.net/sme-guides/>

⁶ <https://www.ohchr.org/Documents/Publications/Compilation1.1en.pdf>

- ii. Environment and climate: The Rio Declaration on environment and development⁷ and the Paris Agreement⁸
For an overview, see <https://csrcloud.com>
- iii. Anti-corruption: UN Convention Against Corruption⁹
For an overview, see: <https://csrcloud.com/>

7. What does the implementation of a management system in compliance with Contour's CoC involve?

Our CoC is based on the international standards (UNGPs/OECD) for responsible business conduct. This involves a requirement for the implementation of a management system that regularly identifies and manages your risks for adverse impacts on all three bottom lines, i.e., the core elements of sustainability: Human rights, including labour rights, environmental, including climate, and economic, including anti-corruption, areas. To establish this management system in compliance with the standard referenced by our CoC, you should implement the three following procedural elements in your company:

- Policy Commitment: You need a policy commitment that:
 - Is approved at the most senior level in the company
 - Is informed by relevant internal/external expertise
 - Stipulates the businesses expectations of personnel, business partners etc.
 - Is publicly available and communicated internally and externally to relevant stakeholders, including your employees and business relationships
 - Is reflected in operational policies and procedures in order to integrate it throughout the entire business
- Due diligence¹⁰: You have to continuously:
 - Identify your actual and potential adverse impacts on all three bottom lines,
 - Prevent or mitigate the impacts that you may cause or contribute to, and
 - Measure the effectiveness of your actions and communicate on your work
- Access to remedy:
 - Should you identify or be informed of the fact that you are causing or contributing to actual adverse impacts, you have to ensure access to remedy for the affected parties through

⁷ http://www.unesco.org/education/pdf/RIO_E.PDF

⁸ https://unfccc.int/sites/default/files/english_paris_agreement.pdf

⁹ http://www.unodc.org/documents/treaties/UNCAC/Publications/Convention/08-50026_E.pdf

¹⁰ UNGPs Foundational Principle 15/Operational Principles 17-21:

https://www.ohchr.org/Documents/Publications/GuidingPrinciplesBusinessHR_EN.pdf

effective grievance mechanisms. These mechanisms should be directed towards those individuals and groups who could be affected negatively by the activities of your company¹¹. In relation to significant impacts in the areas of environment and corruption, you may need to contact the appropriate authorities.

It is your responsibility to establish a management system by implementing these three procedural requirements. An implementation may be executed in collaboration with Contour, if Contour have adequate resources to engage.

It is important to remember that you always will have potential adverse impacts. It is your responsibility to establish the process of identifying, preventing, mitigating, remediating and communicating about these adverse impacts that are central for your compliance with our CoC and thereby the global minimum standard.

8. I operate a small business – do I really have to comply with all of the above?

The international requirements for responsible business conduct, which are reflected in our CoC, apply to all companies, whether large or small, and, therefore, form a global standard. The UN and the EU, in addition to business organisations, trade unions and civil society, all support these requirements.

All businesses are subject to these requirements because all businesses risk having adverse impacts on human rights, environmental principles and anti-corruption principles.

Small and medium-sized enterprises usually have smaller capacities and more informal processes and management structures to manage these risks compared to larger businesses. Hence, the processes of small and medium-sized enterprises may often look different and be less complex; also, our expectations in terms of documentation will be less. However, we expect that all our business relationships can account for how they have established appropriate policies and processes and that these policies and processes reflect the company size, sector and context.

9. How fast does Contour expect that our company can implement a management system that complies with Contour's CoC?

¹¹ 12 UNGPs Operational principles 22, 29 and 31
https://www.ohchr.org/Documents/Publications/GuidingPrinciplesBusinessHR_EN.pdf

The implementation of a management system never stops. Our business relationships are required to account for implementation of the management system in compliance with UNGPs/OECD within 2 years from when they were first introduced to these requirements in our CoC.

This includes the adoption of a policy commitment, the implementation of a due diligence process (including documentation of the latest impact assessments from the part of your business that is directly linked to Contour) and the establishment of complaint mechanisms or ‘tell us’ that give access to remediation in the three areas of human rights, environmental principles and anti-corruption principles, see also section 7.

10. How often will Contour visit us, send us comprehensive questions, or send requirements of self-evaluations?

Contour can send comprehensive questions, requirements of self-evaluations and in some cases visit selected business relationships. The frequency of our contact will depend on Contour’s risk assessment of the business relationship in question.

Business relationships that are open and transparent about, what they do to live up to the minimum standard as referenced in our CoC will be met with fewer questions and requirements.

Should a specific situation occur, such as a journalist’s inquiry into questionable actions, you will have to expect an increase in elaborate questions, self-evaluations sent, or possible visits.

Through this Contour aims at increased cooperation, where Contour will be able to help and guide you in the implementation of a proper management system. If you cause, contribute to, or are linked to severe adverse impacts on one of the three bottom lines and cannot account for proper management of such impacts, the contact between you and Contour will most likely be increased, where we will seek to ensure that you manage your adverse impacts adequately.

11. What does Contour expect of us in relation to our business relationships’ work with CSR?

We expect that you state to your business relationships that they are obligated to meet the international minimum standard outlined in the UNGPs/OECD. When we require you to establish the mentioned management system, it includes that you as a minimum set corresponding requirements to your own business relationships.

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We are not asking you or your business relationships to meet self-invented standards or some arbitrarily designed requirements; we expect you to meet the globally agreed minimum standard for responsible business conduct. Nothing more - nothing less.

We expect that you cooperate and engage in a dialogue with certain business relationships about establishing the management system. This, however, does not mean that you will be held accountable for the actual establishment of your business relationships' management systems; however, you will be held accountable for raising those expectations with your business relationships.

Should something be found lacking with your business relationships, you are expected to use your leverage to get them to manage their own adverse impacts as described by the UNGPs/OECD.

12. Could Contour terminate our contract with them because we have not implemented the CoC?

We may terminate our contract on this ground. However, more likely, Contour will not end the relationship before there has been any dialogue on upcoming initiatives, which clearly show improvements towards compliance with our CoC. We may even commit to develop capacity in collaboration with you and enter into a dialogue about an implementation plan of the next steps of full implementation of the CoC.

Should we not be able to see any real commitment or actions from our business relationships, and possibly a lack of willingness towards collaboration, Contour would need to consider, whether the business relationship should end.

Should you cause, contribute or be linked to severe adverse impacts, and do not make us aware of these impacts and how you are managing them, this will also constitute a material breach of our contract and may, in itself, lead to a termination of the contract.

13. Why has Contour chosen to base their responsibility in business relationships on the UNGPs/OECD?

We have chosen to base our approach to responsibility in business relationships on the UNGPs/OECD, because they provide for an authoritative global reference point to responsible business conduct. The UNGPs/OECD operationalize the principles of the UN Global Compact.

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From own experience, we find the implementation can improve our performance and help us avoid unnecessary risks.

By following the global minimum standard, we make sure that Contour's approach to responsibility in business relationships adheres to the global development within responsible business conduct. The global minimum standard has a historic consensus in all parts of the world and in all business areas.

Additionally, the UNGPs/OECD serve as a risk management tool, which ensures that reputational risks (and financial risks) are identified and managed in time. Also, States are obligated to use the standard in setting legal requirements to responsible business conduct, in public procurement and when financing businesses. Hence, we make sure that Contour's business relationships address social, environmental and economic sustainable development.

In light of the international development and the universal and authoritative character of the UNGPs/OECD, it would undermine that authority, if Contour were to manage our responsibility in business relationships through any other means than the UNGPs/OECD.

14. Why does Contour not have any specific performance requirements in certain areas (such as “no employment of persons under the age of 14”)?

The UNGPs/OECD focus on establishing a management system, that also enables our business relationships to manage their risks in relation to also exploitative child labour; how our business relationships intend to deal with such risks shall not be prescribed by us. You will have to come up with the actions most appropriate for your situation and context to effectively prevent risks of adverse impacts on this human right as well; should you assess that you are at risk.

Establishing predefined performance requirements on all human rights would make it impossible for you to come up with innovative solutions fit for your operations and context. With the UNGPs/OECD the traditional global approaches to responsibility in business relationships are shifting from specific performance measurements (monitoring and auditing) to an expectation that business relationships establish a management system to manage their adverse impacts on all the three bottom lines.

This management system has to include all rights when assessing your potential adverse impacts on human rights including labour rights, and all the key areas of environmental and economic sustainability. It seems difficult, if not impossible, to set up specific requirements to how a business

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relationship should act in relation to a given specific risk of an adverse impact. What might be effective to prevent and mitigate an adverse impact in one place, may be useless in another. The human rights, environmental and economic areas you may risk having adverse impacts on, will depend on many factors such as your sector, local conditions, national conditions etc.

Contour cannot set up specific performance requirements in certain areas because this would lead to unsatisfactory management of your own and other business relationship's adverse impacts.

Worst case, this could lead to serious injury to your and our reputation. When moving away from performance requirements and towards the globally agreed management system, it does not represent a step away from the actual target of sustainable development. More to the point, our approach to responsibility in business relationships will make this target manageable and operational even for smaller business relationships. This approach also means that we will have a decreased intrusive interaction with you and, additionally, lead to capacity development within your own company.

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