

WHISTLEBLOWING PROCEDURE

JORDANES AS

1. PURPOSE

The following whistleblowing procedure (**Procedure**) has been adopted to facilitate employees' right to report censurable conditions in Jordanes AS and its subsidiaries (**Jordanes** or **Group**). For workers and stakeholders connected to our value chain operations, please see Annex 1.

According to the Working Environment Act (**WEA**) section 2 A-1, all employees have a right to report censurable conditions concerning the employer's business. It follows from the WEA section 2 A-6 (1) that the employer shall have internal whistleblowing procedures.

Transparency is essential to the Group. Jordanes encourages every employee to report censurable conditions. The purpose of this Procedure is to provide the employees predictability regarding when and how to censurable conditions.

2. PROCEDURE FOR INTERNAL WHISTLEBLOWING

2.1. What is meant by censurable conditions?

According to the WEA section 2 A-1 (2), censurable conditions mean conditions that are contrary to applicable legal provisions, written ethical guidelines of the Group or ethical norms that are broadly supported in society, for example conditions that may involve:

- danger to life or health
- danger to climate or environment
- corruption or other economic crime
- abuse of authority
- unsatisfactory working environment
- breach of personal data security

Statements concerning conditions that only apply to the employee's own employment shall not be considered whistleblowing for purposes of the WEA and this Procedure, unless such conditions fall within the scope of the above definition.

2.2. How to notify

Pursuant to the WEA section 2 A-2 (1), the employee may always report censurable conditions internally, please see [section 2.3](#) below for further details.

Pursuant to the WEA section 2 A-2 (2), the employee may always report censurable conditions externally to a public supervisory authority or other public authority.

Pursuant to the WEA section 2 A-2 (3), the employee may also report externally to the media or the general public provided that all the following conditions are met:

- a) the employee acts in non-negligent good faith (Nw. *aktsom god tro*) with regard to the content of the notification;
- b) the notification concerns censurable conditions of general interest, and
- c) the employee has first notified the matter internally or has reason to believe that internal whistleblowing would not be appropriate.

2.3. Who should be notified when reporting censurable conditions internally?

If reporting censurable conditions internally in accordance with this Procedure, the employee decides to whom of the following persons they want to notify:

- Line manager
- Employee representative (Nw. *tillitsvalgt*)
- Health and safety representative (Nw. *verneombud*)
- HR Director
- VP General Counsel
- Whistle B: <https://report.whistleb.com/jordanes>

Notifications sent to WhistleB will in the first instance be reviewed by the law firm Simonsen Vogt Wiig AS, which will decide how to further handle the process.

Important: All notifications concerning suspicion of criminal activities shall be notified in writing to WhistleB.

2.4. The form and content of the notification

Internal notifications of censurable conditions should be in writing. The notification must contain all relevant information to enable proper and adequate handling of the matter. The person who notifies must strive to ensure that notification is made in a fair and balanced manner.

2.5. Anonymity

The notification can be made either by full name or anonymously. However, Jordanes encourages everyone to notify by full name, as anonymous notifications can complicate the continued processing and prevent censurable conditions from being resolved.

2.6. Confidentiality

The notification and the identity of the person notifying will be handled with strict confidence unless this prevents a proper processing of the matter or violates statutory disclosure requirements.

2.7. Procedures for handling of notifications of censurable conditions

All notifications shall be handled seriously, impartially, properly, and adequately within reasonable time. The person who receives a notification shall hand it over to the VP General Counsel.

Neither management nor employees shall conduct individual investigations without this being initiated by the VP General Counsel.

The employer shall take special care to ensure that the working environment of the whistleblower is fully adequate. If necessary, the employer shall arrange for the implementation of adequate measures to prevent retaliation, see 2.10 below.

2.8. Privacy

Handling of personal data shall occur in accordance with Jordanes' rules concerning storage and handling of personal data and applicable law.

2.9. Logging

The VP General Counsel, the HR Director or Simonsen Vogt Wiig AS keeps a log of all documents regarding the handling of a notification.

2.10. Protection against retaliation

Employees who report censurable conditions or misconduct in accordance with these guidelines, shall be protected against any form of retaliation.

Retaliation means any disadvantageous action, practice or omission which is the result of, or a reaction to, whistleblowing on the part of the employee, for example:

- threats, harassment, arbitrary discrimination, social exclusion or other inappropriate conduct
- warnings, change of duties, relocation or demotion
- suspension, summary dismissal or termination or any other disciplinary action

The above shall apply correspondingly to retaliation against any employee who indicates that the right to report will be exercised, for example by providing information.

Any breach of the above shall be reported to the VP General Counsel or the HR Director.

2.11. Cooperation

The management is obligated to cooperate with and assist caseworkers who are tasked with investigating censurable conditions or misconduct. Jordanes expects managers at all levels to take notifications regarding censurable conditions and misconduct seriously, and to handle them promptly with total confidentiality.

2.12. Presumption of innocence

Employees who are suspected of censurable conditions or misconduct must be given the opportunity to contradiction and must be considered innocent until the opposite is concluded after the investigations.

3. Version control

Valid from	Revision category (new/updated/wording)	Description important changes
April 2023	New	
October 2025	Updated	Changes made in line with the EU Corporate Sustainability Due Diligence Directive (CSDDD).

Board of Directors

Jordanes AS

ANNEX 1:

VALUE CHAIN WHISTLEBLOWING AND ACCESS TO REMEDY

Applies to: Jordanes ASA and its subsidiaries

Document reference: Whistleblowing Procedure – Annex A

Effective from: [Insert Date]

Approved by: [Board of Directors / General Counsel]

1. Purpose and Scope

This Annex outlines how workers and stakeholders in Jordanes' value chain—including those employed by suppliers, subcontractors, logistics providers, and other third parties—can report concerns and access effective remedy in line with the EU Corporate Sustainability Due Diligence Directive (CSDDD).

It complements Jordanes' existing Whistleblowing Procedure, which remains fully applicable to internal employees.

2. Who Can Report

Any individual outside the Jordanes Group may use the whistleblower system if they:

- Work for a supplier or subcontractor in Jordanes' upstream or downstream value chain
- Are part of a community or group impacted by Jordanes' operations
- Are a civil society representative, NGO, or trade union representative acting on behalf of affected persons

3. What Can Be Reported

External parties may report:

- Human rights violations (e.g., forced labor, child labor, unsafe working conditions, discrimination)
- Environmental damage (e.g., pollution, deforestation, biodiversity loss)
- Corruption or unethical behavior
- Retaliation against those who raise concerns

4. How to Report

Reports can be submitted confidentially and anonymously (if desired) via:

<https://report.whistleb.com/jordanes>

Jordanes encourages clear and factual reporting, but no legal knowledge is required.

5. Investigation and Follow-Up

- All reports are reviewed initially by an independent third party (Simonsen Vogt Wiig AS).
- If the report concerns a supplier or external partner, Jordanes will engage with the relevant parties

and affected individuals to understand the facts.

- Reports will be handled fairly, confidentially, and without retaliation.

6. Access to Remedy

If harm is confirmed, Jordanes will work to ensure appropriate remedy, which may include:

- Financial compensation
- Reinstatement of employment
- Access to healthcare or rehabilitation
- Changes in supplier practices or contracts
- Public acknowledgment or corrective action plans

Remedies will be determined in consultation with the affected parties, and Jordanes commits to tracking their effectiveness over time.

7. Non-Retaliation and Confidentiality

Anyone using the reporting mechanism in good faith is protected from retaliation. Jordanes also expects its suppliers and partners to adopt similar protections in their own organizations.

8. Communication and Accessibility

This Annex will be:

- Shared with suppliers via onboarding and contractual agreements
- Available in relevant local languages
- Communicated to workers in accessible formats (e.g., posters, QR codes, hotline cards)

9. Continuous Improvement

Jordanes will periodically review this Annex and the broader whistleblowing mechanism to ensure alignment with evolving human rights standards, legislation, and stakeholder feedback.