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1 NOTIFICATION

To blow the whistle is to report censurable conditions in the workplace.

Pursuant to [Section 2 A-1 of the Working Environment Act](#), employees always have the right to report censurable conditions.

According to Section 2 A-2 of the Working Environment Act, [retaliation against employees who report incidents in accordance with Section 2 A-4 of the Working Environment Act is prohibited.](#)


Pursuant to [Section 2 A-3 of the Working Environment Act](#), the employer is obliged to act in whistleblowing cases.

Pursuant to [Section 2 A-7 of the Working Environment Act](#), supervisory authorities and other public authorities have a duty of confidentiality regarding the employee's name and other identifying information about the employee.

The intention of the below whistleblowing procedure is to:

- Establish a safe and reliable tool for employees and contract workers to report blameworthy conditions in the company that are not or cannot be handled in a proper manner via the company's system for nonconformity and observation reporting.
- Disclose rights and obligations that must be fulfilled both by the employee and by the employer.
- Identify blameworthy conditions at an early stage and be able to handle such conditions in a controlled manner and thus prevent consequential damage.
- Prevent rumor-spreading, leakage to the press and damage to your company's reputation.

The provisions shall contribute to strengthening the employee's genuine freedom of expression in the employment relationship and cover cases where the employee reports blameworthy conditions in the workplace that the employee becomes aware of through the employment relationship and which are or may be in breach of:

 WHISTLEBLOWING PROCEDURE				Imenco Management System Administration Department			
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- Norwegian laws and regulations
- Business guidelines
- General perception of what is justifiable or ethically acceptable
- Etc.

1.1 Whistleblowing procedure

Allegations of blameworthy conditions can be a burden on the whistleblower, the whistleblower(s), the company and colleagues, as well as the workplace environment. Before a claim of blameworthy conditions is made, an assessment should be made as to whether the case can be handled as a nonconformity or observation report via ERP system / Non-conformance system. It is therefore recommended that you seek advice from your employee representative, HR or safety representative, before you take the step of reporting blameworthy conditions. In addition, the employee should ask himself:

- Do I have a basis for the criticism?
- How should I proceed?
- Who should I tell to?

The notification shall be justifiable in accordance with the provisions below.

1.1.1 General principles

Everyone is obliged to comply with the following general principles for handling whistleblowing cases:

- All notices must be taken seriously
- All alerts must be dealt with promptly
- Necessary measures must be taken to ensure that the whistleblowing case is reviewed and investigated as thoroughly as possible

1.1.2 Who can it be notified to?

It must always be notified internally to the immediate manager, HR or to the manager higher up. It can also be reported via safety representatives, QHSE-R manager, employee representatives or via the company's whistleblowing channel on the intranet.

If the case concerns criticism in relation to the CEO and it is not appropriate to go to this manager, you can notify the Chairman of the Board.

Imenco works on the principle that all cases should be resolved at the lowest possible level.

Employees may report externally to the public or to the media if:

- The employee has first reported internally
- The employee has a good faith belief about the content of the notification
- The notification concerns censurable conditions of public interest
- Employees have reason to believe that internal whistleblowing will not be appropriate

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1.1.3 When can it be notified?

If you have a legitimate suspicion or knowledge of violations of laws, internal guidelines or our norms that are not considered a deviation or observation, you can report in accordance with this procedure.

1.1.4 When should it be notified?

If incidents that may endanger life or health are notified and reported in accordance with the HSE handbook and such incidents are not treated and followed up **in accordance with procedure**, notifications shall be made in accordance with this procedure.

1.1.5 In what way can the notification be given?

The notification should be given in writing, either by email or by letter. Write down as objectively as possible what has happened. The report may be anonymous, but we encourage everyone to report by name to make it easier to follow up the case and provide feedback.

1.1.6 Whistleblower Management.

The report shall be processed by the person who has received the notification. Unless the whistleblower is anonymous, the whistleblower shall receive confirmation that the report has been received without undue delay. The recipient of the notification shall then submit the notification to the whistleblowing group, normally consisting of the Managing Director and the Head of QHSE, except when the notification concerns the Managing Director. Then the Chairman of the Board organizes the whistleblowing committee. If the notification concerns the head of the QHSE, the Managing Director engages external counseling to assist in the investigation.

1.1.7 The Whistleblowing Group's tasks:

- Convene an investigative committee and initiate an investigation immediately after reception of the notice to determine whether there is any basis for the allegations made in the notice.
- As soon as possible, and no later than within 2 weeks, the whistleblower shall receive information about how the case will be handled and when an outcome can be expected in the case (unless the whistleblower is anonymous). Confidential information may under no circumstances be disclosed.
- The person that is the subject of the whistleblowing shall be given information about the allegations and what information has been disclosed. He or she shall also be given an opportunity to present his or her version of the case. However, this does not extend to have revealed the Whistleblower's identity or circumstances which will indirectly disclose the identity of the Whistleblower.
- The consequences of providing the person to person that is the subject of the whistleblowing shall be considered, especially regarding retaliation.

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- Review and investigate the case to determine whether there are actual blameworthy conditions. The whistleblowing team is free to use external expertise if the reported conditions seem unclear or if this is deemed necessary.
- Decide on necessary measures and supervise the implementation of the measures as quickly as possible, but no later than 3 weeks from receipt of notification.
- When the case has been closed, the person that is the subject of the whistleblowing must be informed of the outcome of the case, even if no blameworthy circumstances were revealed, without undue delay.
- Unless the whistleblower is anonymous, the whistleblower shall be informed of the outcome of the case and of the measures taken. If the whistleblowing group has not uncovered any blameworthy conditions, this must be informed and an in-depth explanation given as soon as possible as to why the case has been closed without any action being taken.
- The whistleblowing team must ensure that the whistleblower is not subject to any form of retaliation.

1.1.8 The prudence requirement

Under the Whistleblowing-Act, it is the employer who has the burden of proving that the whistleblowing investigation has not been justifiable. There shall be no strict requirements for employees' assessments with regard to the choice of actions.

The employer may not invoke the prudence requirement to protect or conceal criminal, illegal, unethical or harmful activities.

Retaliation against an employee who whistleblows, or who in any other way makes it clear that he or she is planning or considering whistleblowing, is against the law. The employee must nevertheless tolerate factual counterarguments or counterevidence related to the blameworthy conditions.

If the procedure is not justifiable, the retaliation prohibition does not apply. However, this does not mean that retaliation will necessarily be legal. In general, a reaction must be proportionate to the breach of the requirement for prudence.