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Whistleblowing Procedure

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Docusign Envelope ID: 202C2266-68A0-4DDE-8DDA-8490DE3A0F53

Contents

1 Introduction 3
The purpose of the procedure 3
What is whistleblowing? 3
Who can report a concern? 4
Prohibition of retaliation 4
2. How to report a concern 4
Whistleblowing channels within CJV 4
The External Whistleblowing Channel 4
Procedure for handling concerns through the External Whistleblowing Channel 5
SL CJV - AMU (Arbeidsmiljøutvalget) Reporting Tool 5
Procedure for handling concerns through the AMU Reporting Tool 5
Information and training related to whistleblowing in CJV 6
Annual review of the procedure 6

Docusign Envelope ID: 202C2266-68A0-4DDE-8DDA-8490DE3A0F53

1 INTRODUCTION

The purpose of the procedure

The purpose of this procedure is to ensure that reports of concern are handled in an appropriate manner, with a uniform approach. The procedure applies to the handling of a reported concern, whether received via the whistleblower channel or via other channels.

Sotra Link Construction (in the following referred to as CJV) has a duty according to the Norwegian *Working Environment Act* (LOV-2005-06-17-62, in force 01.01.2006) to develop routines or implement other measures to facilitate whistleblowing. These whistleblowing routines contribute to freedom of speech and safety for both the whistleblower and to whom the whistleblowing concerns. In addition, these whistleblowing routines contribute that all notifications will be handled properly by trained personnel.

Further, the procedure aims at guaranteeing that the operational activities are carried out in compliance not only with applicable laws and regulations but also with the CJV´s Code of Ethics. The management of each business unit is responsible for the implementation of the Code including effective communication to all employees making sure all staff have the proper knowledge of the Code and other relevant internal documents.

This procedure aims at:

- Promoting, within the CJV, a culture based on responsibility and ethics, with the assumption that active participation and the involvement of every employee are a fundamental part of the CJV's development process.
- Allowing the CJV to be promptly informed with respect to behavior or conduct that contradict its ethical principles, in order to promptly intervene, and to identify and manage any possible gap in the internal control system and the risk management system.
- providing recipients with guidelines for carrying out and for managing whistleblowing in a "responsible" way.

The procedure is valid from its issue date and is being reviewed on an annual basis or when needed.

What is whistleblowing?

Whistleblowing means reporting concerns about misconduct, irregularities or other censurable conditions within CJV. Relevant censurable conditions can include, but is not limited to, violations of the law, the CJV's internal regulations and/or ethical guidelines.

Examples of misconduct/irregularities/censurable conditions:

- A danger to life or health
- A danger to climate and the environment
- Corruption or other economic crime
- The abuse of authority
- An unsatisfactory working environment
- Violation of ethical norms, e.g. the CJV Code of Ethics and Employee Handbook

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Who can report a concern?

These guidelines apply to all employees in CJV, including permanent, temporary and hired personnel; all employees in CJV ***have the right*** to report issues of concern in the employer's undertaking. Workers hired from temporary-work agencies also have a right to report breaches at the hirer's undertaking.

Reports in accordance with this Whistleblower Procedure may also be made by any person affiliated with CJV, including business partners and suppliers. External persons who have no connection with CJV may also report any circumstances they find unacceptable. In such cases these guidelines apply insofar as they are applicable.

As an employee in CJV you ***have a duty*** to report concerns about harassment, discrimination, and circumstances where life or health is endangered.

Prohibition of retaliation

The Norwegian Working Environment Act prohibits any forms of retaliation against whistleblowers. The purpose is to ensure that whistleblowers are not deterred for fear or being punished with such retaliation.

Anyone reporting concerns in good faith can do so without fear of any form of retaliation. Retaliation means herein any unfavorable act, practice or omission that is a consequence of a reaction to the fact that the employee has reported issues of concerns. If the employee experiences retaliation or discrimination of any form, the nearest supervisor, compliance function or the safety representative must be informed immediately.

We encourage employees to make whistleblowing reports without undue delay from the incident occurring, so that the violation can be halted or investigated as soon as possible.

Retaliation could be:

- Threats, harassment, arbitrary discrimination, social exclusion or other improper conduct
- Warnings, change of duties, relocation or demotion
- Suspension, dismissal, summary discharge or disciplinary action

2. HOW TO REPORT A CONCERN

Whistleblowing channels within CJV

There are two main routes for reporting concerns, in addition to line management; via the External Whistleblowing Channel received by the Norwegian compliance function. or via the SL CJV - AMU Reporting Tool received by the employee representatives and safety representatives.

In addition to the reporting processes mentioned, the employees in CJV have the right to report issues of concern externally to Arbeidstilsynet or other public authority.

The External Whistleblowing Channel

An external function (BDO AS) will perform an initial report and send it to the compliance function in CJV. The compliance function will assess whether there is a need to involve the whistleblower in the follow-up process, for example asking for documentation and/or conducting interviews with follow-up questions.

Docusign Envelope ID: 202C2266-68A0-4DDE-8DDA-8490DE3A0F53

The External Whistleblowing Channel is available 24/7 and with a 24-hour security system and automatic notification systems. It is set up to receive alerts from both internal employees and external actors. Whistleblowers can choose to be anonymous, and the system allows for communication with such anonymous whistleblowers. Alerts can easily upload different types of attachments / documentation that shed light on the situation that has been notified.

The whistleblower decides what information he/she wants to provide, and they are responsible for the accuracy of the information they provide. The receiver has the right to investigate the accuracy of the information and to ascertain that the disclosure has been made in good faith.

The whistleblower will receive confirmation that the concern has been received within seven days. Furthermore, the whistleblower will receive information regarding status, including information about how the concern is being handled, within a month at the latest. The processing time can vary depending on the case being reported and on the investigation being led.

Procedure for handling concerns through the External Whistleblowing Channel

The External Whistleblowing Channel can be accessed via the link https://sotralink.integrityline.com/

Concerns reported through the External Whistleblowing Channel are followed up by the compliance officer in Norway. The carried-out follow-up process with actions to deal with the concern will be adjusted appropriate for the whistleblowing topic.

Collection of relevant information will take place through document collection and / or interviews. The person or persons to whom the concern applies have the right to, within a month, receive information and insight about both the process and the circumstances and facts communicated related to the concern reported. Further, the involved/accused have the right to give their version of what happened.

All information regarding the concerns and the eventual actions taken in that matter shall be erased when the purpose of storing this information no longer exists.

SL CJV - AMU (Arbeidsmiljøutvalget) Reporting Tool

The AMU reporting tool can be used, if the whistleblower wishes the report to be processed internally within the project level and not beyond the project level. Reports that can be submitted on the AMU reporting tool can include, but are not limited to, suggestions to improve everyday work in CJV and for complaints that can be raised and be subject of improvement measures. The concerns are received by the employee representatives and the safety representatives.

If the concern is addressed towards another colleague, the employee representative and/or the safety representative shall not handle the concern but inform the compliance function regarding the follow-up process. The employee representative and the safety representative can still participate in meetings related to the concern and have a guiding role in the process ahead. If the conflict has not been resolved within a reasonable time, safety representatives are allowed to cooperate with the management, or beyond, with the conflict management process, as a sickness preventive measure

Procedure for handling concerns through the AMU Reporting Tool

The AMU anonymous reporting tool can be accessed by clicking the following link:
https://forms.office.com/e/MBb7qqAymE

After clicking this link, you are redirected to a form where you have a text field for the name and a text field for the complaint, grievance and/or suggestion. The name field is not a mandatory field, which means that the report can be anonymous. Once the report is submitted, the CJV safety and employee representatives receive the report.

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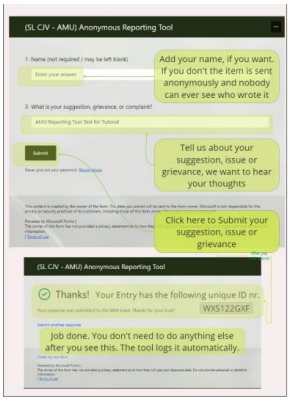
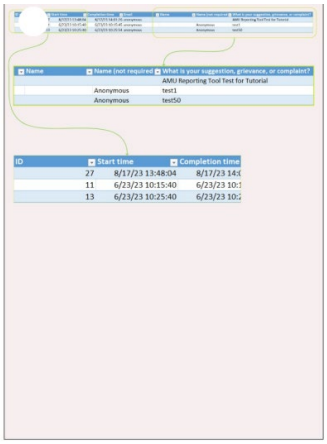
Reports that concern situations where life or health are endangered, as well as reports that are easy to action are actioned right away, by informing the management about the risks and making sure the issue is addressed as soon as possible. For less urgent matters, the grievance/suggested being reported goes on the agenda for the following official AMU meeting, where issues are discussed and resolutions concerning the presented topics are voted on. The minutes of meetings cover the decisions made and the individuals being responsible for actioning those decisions.

Employee representatives and safety representatives can also be contacted via e-mail, via meetings or through the employees' physical discussion forum that is held at the CJV headquarters. The discussion forums are only held offline and both employees with and without managerial roles are welcomed in those meetings. Topics that are discussed are also added to the agenda of the following AMU meeting, and reports that concern situations where life or health are endangered, or concerning things that can be fixed promptly without voting, are actioned right away as explained above. In cases where reports have not been submitted in anonymity, the work Environment committee (AMU) has a duty of confidentiality when processing the reports submitted to the committee.





INFORMATION AND TRAINING RELATED TO WHISTLEBLOWING IN CJV

All employees are obliged to perform annual mandatory training related to the Whistleblowing Procedure. An introduction to the whistleblowing process is also given during onboarding of new employees in the organization.

ANNUAL REVIEW OF THE PROCEDURE

The Whistleblowing Procedure shall be reviewed and approved by the CJV Project Director at least annually.

Versions	Changes	Changed by	Approved by	Approval date
V 1.0	New document	Sofia Haraldsson	Pedro Manuel Rodriguez Hernandez	09.11.2023
V 1.1	Update – new WB-channel	Einar C. Ellingsen Initial ECE	Pedro Manuel Rodriguez Hernandez Initial PMRH	26.11.2025