

WHISTLEBLOWER POLICY

1. PARTICULARS

Risk category	Governance and compliance
Risk assessment	If not mitigated, this risk may cause reputational damage
External reference	Corporate Governance Recommendation 5.1.2
Target group	This policy applies to Solar Group employees, our business partners, customers and suppliers
Classification	Public document
Latest update	August 2024
Approved by	Board of Directors, August 2024
Responsible	Internal Audit
Contact person	Head of Internal Audit

2. OBJECTIVE OF THE POLICY

The objective of this whistleblower policy is to explain how the whistleblower scheme works and thereby create a preventive effect and anticipate any reluctance to report a significant incident.

3. POLICY

Solar is a trustworthy company with an open company culture where everyone can speak their mind freely if they experience any irregularities or illegalities committed by the company's employees, business partners or suppliers. Employees are often the first to detect any irregularities or fraudulent behaviour at the workplace.

Recognising the importance of this type of information coming to light, and acknowledging that an open company culture is not always sufficient for this to happen, we have chosen to establish a whistleblower scheme.

Under the whistleblower scheme, employees, and other stakeholders, such as business partners, customers and suppliers, can, in good faith, submit anonymous or non-anonymous reports of criticisable conditions or dispositions that could uncover illegalities, lead to financial losses for the company, damage the company's reputation, etc.

Who can submit reports?

Reports can be submitted by Solar employees and all external stakeholders, such as customers, suppliers, sub-suppliers, other affected individuals and affected communities.

Who can be reported?

Actions committed by employees and persons affiliated to the company can be reported.

Affiliated persons are e.g. members of the Board of Directors, accountants, lawyers and suppliers.

What can be reported?

The whistleblower scheme can be used for reporting significant incidents.

Significant incidents that can be reported via the whistleblower scheme concern information about:

- Financial crime such as embezzlement, bribery, fraud and forgery;
- Significant violations of safety at work;
- Significant violations of environmental rules and environmental pollution;
- Physical violence harassment, bullying, and sexual violation;
- Anti-competition legislation and
- Code of conduct

Less significant matters such as dissatisfaction with pay, difficulties in cooperation, non-compliance with smoking or alcohol policies, etc. cannot be reported via the

whistleblower scheme but should be reported through conventional channels, e.g. by contacting your immediate manager or the HR department.

The above is a list of examples. If you are in doubt about whether or not your observation should be reported, we encourage you to do so. We will respond to and process all enquiries because your help is essential. You will be informed who to approach with the problem if we assess that your observation is not handled through the whistleblower scheme.

Training of employees in code of conduct will be performed annually.

4. DEVIATIONS FROM THE POLICY

No deviations from this policy are allowed.

5. DIVISION OF RESPONSIBILITIES

Solar's Board of Directors and the local management at individual subsidiaries are responsible for the prevention of i.e. fraud and other irregularities.

Whistleblower reports are processed by the Head of Internal Audit, who reports to Solar's Board of Directors. No conflict of interest is therefore involved.