

# Hampiðjan Group's Procedure for Reporting (Whistleblowing) and Handling of Non-Conformities ("Whistleblower Policy")

## 1. Application

Hampiðjan Group's Procedure for Reporting (Whistleblowing) and Handling of Non-Conformities (hereafter: "Whistleblower Policy") applies to all of us in Hampiðjan Group, including all employees, trainees, volunteers, leaders, consultants, hired-in staff, shareholders and members of our board, as well as companies that are a part of Hampiðjan Group. The Whistleblower Policy also applies to reporting persons where they report on breaches acquired in a work-based relationship which has since ended, and to reporting persons whose work-based relationship is yet to begin in cases where information on breaches has been acquired during the recruitment process or other pre-contractual negotiations. Reports in accordance with this Whistleblower Policy may also be made by any person affiliated with the Hampiðjan Group, including business partners, suppliers, contractors, subcontractors etc.

## 2. Notifying is important

Everyone in Hampiðjan Group have a right and the responsibility to report breaches, or reasonable suspicion of breaches, of legal and ethical commitments in Hampiðjan Group's undertaking, pursuant to the rules set out in the EU Whistleblower Directive ((EU) 2019/1937) and the process described in this policy. Such breaches may be circumstances that conflict with the law, the Hampiðjan Group's ethical guidelines (Code of Conduct, Supplier Code of Conduct etc.), or commonly accepted ethical norms. This could, for instance, relate to:

- Danger to life and health
- Product safety and compliance
- Transport safety
- Danger to climate or environment
- Corruption, market manipulation or other financial crimes
- Abuse of authority
- Breaches of occupational safety and health requirements
- Violations of personal data protection laws, including breaches of GDPR

Statements about matters that only apply to the employee's own employment situation are not considered as whistleblowing, unless the matter is covered by the description above.

## 3. Procedure for Reporting of Violations

### 3.1 Reporting

- All reports should be made without undue delay from the incident occurring.
- Employees may notify anonymously; however, this may impact the extent that Hampiðjan Group is able to investigate the report. Therefore, employees are encouraged to state their full name in the report.
- Reports may be given in writing, orally or both.
- The employee must explicitly state that they intend to report a violation.
- The report shall include the date and time of the report, as well as the actual or potential breach the employee wishes to report.
- The employee must receive confirmation of receipt within seven days of the date on which the report is received.
- The completed report must be forwarded to the ESG Director of the Hampiðjan Group

(hereafter: the “ESG Director”), or directly to the CEO of Hampiðjan Group. If the persons reported are the ESG Director or the CEO, the reports should be sent to the Chairman of the Board of Hampiðjan Group.

- The ESG Director shall at his/her discretion inform and advise the CEO or the Chairman of the Board of the Hampiðjan Group. The ESG Director shall immediately notify the CEO of any reported concerns or complaints regarding the company’s accounting practices, reporting procedures, internal controls, or auditing.
- All relevant contact information can be found in Paragraph 7: *Who shall I notify?*

### **3.2 The Investigation**

- Each submitted report will be reviewed in a responsible manner.
- The decision regarding who will conduct an investigation will be based upon the nature of the violation reported and the resources available to conduct the investigation. External resources may be used to conduct the investigation if necessary.
- The aim is to have the final results of the report completed within 60 days. The report will be reviewed by the CEO. A copy of the report will be kept on file.
- Any violation that is found will be dealt with accordingly.
- Based on the outcome of such investigation, the ESG Director, CEO or Chairman of the Board shall take any such action and/or impose such sanctions as are deemed appropriate and/or necessary, including any preventative measures, disciplinary sanctions, or termination of supplier contract etc.
- For employees, consequences may involve verbal or written warnings or, if the matter is very serious, termination of, or immediate termination from, their employment.
- If a dispute is brought to court over the position of the employee who is reporting, he or she shall be granted legal aid at the district court, Court of Appeals and Supreme Court level.
- No matter outcome of the investigation, the employee will be given feedback on the development of the report and investigation within a reasonable timeframe, not exceeding 3 months from the acknowledgement of receipt.

### **4. Personal Data**

In relation to this Whistleblower Policy, Hampiðjan Group may receive information on both the whistleblower and persons involved in the suspected misconduct. Such information may contain sensitive information on suspected criminal behaviour and other personal matters. All information received according to the Whistleblower Policy will be handled in accordance with applicable law on processing of personal data. Generally, all information received according to the Whistleblower Policy will only be retained for as long as it is necessary unless otherwise required by law.

### **5. Confidentiality**

It is important for Hampiðjan Group to provide a mechanism for employees and board members to safely report illegal activities and/or serious misconduct. It is also important to protect and to avoid damage to the reputation of innocent employees or board members who are the subject of a reported violation. For these reasons, Hampiðjan Group will conduct its investigations of any reported violation in a confidential manner and as discretely as possible, at the same time ensuring a thorough and adequate investigation. Furthermore, to the extent possible, all reasonable efforts will be made to treat the whistleblower's identity as confidential.

## 6. Whistleblower Protection

Hampiðjan Group takes the accusation of wrongdoing very seriously. Therefore, it is our policy that:

- The Whistleblower Policy is intended to encourage and enable employees and others to raise serious concerns within Hampiðjan Group prior to seeking resolution outside the company.
- No one shall suffer adverse employment consequences, harassment, be discriminated against or retaliated against for making a claim in good faith of breaches, or reasonable suspicion of breaches, of legal and ethical commitments in Hampiðjan Group.
- An employee who retaliates against someone who has reported a violation in good faith is subject to discipline. Such disciplinary action could include termination of employment or immediate termination.
- However, any employee who is found to have intentionally made a false claim of a violation will receive disciplinary action as deemed necessary. Such disciplinary action could include termination of employment or immediate termination.
- We trust that all employees will make the right decision and report any breaches, or reasonable suspicion of breaches, of legal and ethical commitments to the appropriate personnel.

## 7. Who shall I notify?

Hampiðjan Group fosters an open-door policy and encourage employees to share their questions, concerns, suggestions, or complaints with someone who can address them properly. In most cases, an employee's line manager is in the best position to address an area of concern. If this reporting channel is deemed inappropriate due to the individuals involved or the severity of the breach in question, the breach or suspected breach should be reported to the ESG Director, or directly to the CEO of Hampiðjan Group. If the persons reported are the ESG Director or the CEO, the report should be sent to the Chairman of the Board of Hampiðjan Group.

Employees can also report the breach externally to competent authorities. However, Hampiðjan Group strongly encourages utilizing internal reporting channels before resorting to external options, if appropriate. This approach allows us to address and resolve issues more swiftly and effectively, fostering a transparent and supportive work environment.

Company/Role	Name	Telephone	E-mail
ESG Director, Hampiðjan Group	Marthe Amundsen Brodahl	+47 45239596	<a href="mailto:whistleblower@hampidjan.is">whistleblower@hampidjan.is</a>
CEO, Hampiðjan Group	Hjörtur Erlendsson	+354 530 3361	<a href="mailto:hjortur@hampidjan.is">hjortur@hampidjan.is</a>
Chairman of the Board, Hampiðjan Group	Vilhjálmur Vilhjálmsson	+354 858 0078	<a href="mailto:vv1412@outlook.com">vv1412@outlook.com</a>

*Questions relating to the interpretation of the Whistleblower Policy, the Code of Conduct or other company policies or their practical application should be addressed to the Hampiðjan Group ESG Director.*