

Whistleblowing Policy

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1 Purpose

Option AS is committed to maintaining a culture of integrity, transparency, and accountability. The purpose of this policy is to encourage the reporting of concerns regarding misconduct, unethical behaviour, legal or regulatory non-compliance, human rights violations, information security issues, health and safety concerns, or other matters that may adversely affect Option AS, its employees, customers, suppliers, or stakeholders.

2 Scope

This policy applies to employees, contractors, consultants, suppliers, customers, and other stakeholders who wish to report concerns relating to Option AS activities.

3 What Can Be Reported

Concerns that may be reported include, but are not limited to:

- Fraud, corruption, bribery, or financial misconduct
- Violations of laws, regulations, or contractual obligations
- Human rights violations
- Discrimination, harassment, bullying, or inappropriate behaviour
- Health, safety, or environmental concerns
- Information security incidents or breaches
- Conflicts of interest
- Serious violations of company policies or the Code of Conduct

4 Reporting a Concern

Concerns may be reported through established company reporting channels, including direct reporting to management or designated compliance contacts.

Reports should be made in good faith and contain sufficient information to enable appropriate assessment and investigation.

Anonymous reports may be submitted where permitted by applicable laws and reporting mechanisms.



5 Confidentiality

Option AS will handle reports confidentially to the extent reasonably possible and in accordance with applicable laws and regulations.

Information relating to a report will only be shared with individuals who require access to perform assessment, investigation, or corrective actions.

6 Protection Against Retaliation

Option AS prohibits retaliation against any individual who raises a concern in good faith or participates in an investigation.

Retaliation, intimidation, discrimination, or adverse treatment of a reporting individual will not be tolerated and may result in disciplinary action.

7 Investigation And Follow-Up

Reported concerns will be reviewed and assessed appropriately based on their nature and severity.

Where necessary, investigations will be conducted and corrective actions implemented.

Option AS will seek to ensure that concerns are addressed fairly, objectively, and without undue delay.

8 Compliance and Responsibility

All personnel are responsible for supporting a culture where concerns can be raised without fear of retaliation.

Management is responsible for ensuring that reported concerns are handled appropriately and that necessary actions are taken.

9 Related Documents

Document	Description
POL-001 HSEQ Policy	Defines commitments related to quality, health, safety, and environment
POL-002 Human Rights Policy	Defines commitments related to human rights and fair treatment
POL-003 Code of Conduct	Defines expectations for ethical and professional behaviour
POL-006 Information Security Statement	Defines information security requirements and responsibilities

10 Revision History

Version	Date	Reason for Change	Author	Approver
V1.0	16-06-2026	Initial Release	Ryan Forster	CEO

11 Approval

Name	Role	Date
Jørgen Nytrø	CEO	16-06-2026