

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 The European Whistleblower Act (EC Directive 2019/1937) The Norwegian Working Environment Act (Lov om arbeidsmiljø, arbeidstid og stillingsvern mv.)
Target group	This policy applies to Solar Group employees and any other stakeholders with a legitimate interest in the company's operations
Classification	Public document
Latest update	June 2026
Approved by	Board of Directors, August 2026
Responsible	VP Internal Audit
Contact person	VP Internal Audit

2. OBJECTIVE OF THE POLICY

The objective of this policy is to provide a framework for employees, contractors, and other stakeholders to report any concerns about unethical, illegal, or improper conduct within the company. This policy aims to ensure that such concerns are addressed promptly and appropriately, while protecting the whistleblower from retaliation.

3. SCOPE OF THE POLICY

This policy applies to all employees, contractors, suppliers, and other stakeholders of Solar A/S. It covers all aspects of the company's operations and activities, including financial reporting, internal controls, compliance with laws and regulations, and any other matters that could impact the company's integrity and reputation.

4. WHO CAN SUBMIT REPORTS?

- Employees of Solar
- Contractors and consultants working with Solar
- Suppliers and vendors
- Shareholders and investors
- Any other stakeholders with a legitimate interest in the company's operations

5. WHAT CAN BE REPORTED?

Whistleblowers can report any concerns related to:

- Fraud, corruption, or other financial irregularities
- Violations of company policies or codes of conduct
- Legal or regulatory non-compliance
- Health and safety violations
- Discrimination, harassment, or other unethical behaviour
- Any other conduct that could harm the company's reputation or financial standing

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 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.

6. REPORTING MECHANISM

Reports can be made through the following channels:

- Email: chli@solar.dk
- Online reporting form <https://solar.whistleblownetwork.net/>
- In-person or by phone to VP, Head of Internal Audit Christina Liljegren

7. CONFIDENTIALITY AND PROTECTION:

8. THE COMPANY IS COMMITTED TO PROTECTING THE CONFIDENTIALITY OF THE WHISTLEBLOWER'S IDENTITY AND THE INFORMATION PROVIDED. RETALIATION AGAINST WHISTLEBLOWERS IS STRICTLY PROHIBITED, AND ANY SUCH ACTIONS WILL BE SUBJECT TO DISCIPLINARY MEASURES, INVESTIGATION AND FOLLOW-UP:

All reports will be investigated promptly and thoroughly by the Head of Internal Audit. The whistleblower will be informed of the outcome of the investigation, subject to legal and confidentiality constraints.

9. DEVIATIONS FROM THE POLICY

No deviations from this policy are allowed.

10. DIVISION OF RESPONSIBILITIES

The accountability for this policy rests with the Executive Board and it is approved by the Board of Directors.

The day-to-day responsibility for ensuring compliance with the policy is delegated to local management at the individual subsidiaries who is responsible for the prevention of i.e. fraud and other irregularities. This policy applies to all legal entities within Solar A/S.