

CARASENT WHISTLEBLOWING POLICY

Approved by the Board of Carasent ASA, March 29, 2022.

1. Objective

The objective of the Carasent Whistleblowing Policy (the "Policy") is to:

1. Establish a channel for whistleblowing for Carasent Group employees, customers, suppliers and others.
2. To prevent and identify illegal and/or unethical violation of company policy, contracts, laws & regulations.
3. To prevent and identify threat to a person's rights, public interest/national security, fraud and corruption.

Information about the channel for whistleblowing will be available on the Carasent Group webpage.

2. Process for reporting of concerns

- 2.1 Anyone having concerns of issues related to possible fraud, corruption, unethical behavior or other relevant issues related to the Carasent Group operations in any form, may contact the Carasent attorney with their concerns. The whistleblower can, if requested, remain anonymous.

Contact details for the Carasent attorney:

Advokat Jon Schultz, Phone. + 47 91 70 75 00, Email: js@advokatsenteret.no

- 2.2 If the whistleblower's contact information is known, the Carasent attorney shall inform the whistleblower that:

- The information has been received
- The information will be handled according to this Policy
- That anonymity request will be respected and that information about progress will be relayed back if possible.

- 2.3 The Carasent attorney shall map relevant information about the inquiry, such as:

- What has happened?
- When did it happen?
- How did it happen?
- Who was involved?
- Why did it happen?
- Is the information trustworthy?

- 2.4 The inquiry is assessed by the Carasent attorney to determine whether it is legitimate and real.

If the Carasent attorney considers the inquiry to be legitimate and real, the Carasent attorney shall proceed with the handling according to this Policy. If in doubt, the Carasent

attorney may consult with the Chairman of the Audit Committee.

- 2.5 If the Carasent attorney considers the inquiry to be legitimate, a short summary shall be sent to the Chairman of the Audit Committee, detailing concerns and if relevant suggest necessary actions. The Chairman of the Audit Committee will handle the case further.
- 2.6 If the whistleblower's name is known, the Carasent attorney will inform that actions have been taken.
- 2.7 Company attorney shall deliver anonymized whistleblowing statistics, when requested, to any member of Carasent Audit Committee, Board of Directors and CEO. All inquiries shall be logged in the whistleblowing statistics with details about the handling and follow up.
