

<b>Location and process</b>	Flokk Corporate / Management Responsibility / Managing Policy Breaches	<b>Document category</b>	Policy
<b>Last approved date</b>	12/02/2025 (Regine T. Hagen)	<b>Document responsible</b>	Kjersti Karine Kildal
<b>Date changed</b>	12/02/2025 (Kjersti Karine Kildal)		
<b>Validity area</b>	Flokk		

## Whistleblower Policy

### 1. Purpose & Scope

Flokk is committed to fostering a culture of integrity, transparency, and accountability. This Whistleblower Policy provides a safe and structured framework for individuals to report concerns regarding misconduct, ensuring whistleblowers are protected against retaliation. The policy aligns with the EU Whistleblower Directive (2019/1937), Corporate Sustainability Due Diligence Directive (CSDDD), OECD Due Diligence Guidance, and relevant national regulations.

The policy also includes provisions for monitoring and reporting, communication, and record-keeping, ensuring transparency and accountability in handling whistleblower reports.

### 2. Responsibility

This policy applies to all employees, contractors, suppliers, customers, and other external stakeholders. It is specifically designed to address cases where individuals report misconduct that could otherwise go undetected due to power dynamics, fear of retaliation, or lack of proper reporting mechanisms.

### 3. Definitions

**Whistleblower:** Any individual who reports suspected misconduct in good faith, with reasonable belief that wrongdoing has occurred.

**Protected Disclosure:** Reports made in good faith concerning fraud, corruption, environmental harm, discrimination, harassment, health & safety violations, or breaches of national and international laws.

**Retaliation:** Any form of adverse action taken against a whistleblower due to their reporting, including but not limited to termination, demotion, harassment, intimidation, or discrimination.

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### 4. Reportable Issues

Whistleblowers are encouraged to report any wrongdoings, suspicion, or awareness of misconduct, including but not limited to:

- **Violations of laws, regulations, and Flokk's policies, guidelines, and rules** in areas such as health and safety, consumer protection, data protection, public procurement, and environmental protection.
  - **Fraud, embezzlement, bribery, or other financial misconduct.**
  - **Unethical behaviour, harassment, bullying, discrimination, or retaliation.**
  - **Actions that endanger public health, safety, or the environment.**
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## 5. Whistleblower protection measures

- **Confidentiality:** Reports will be handled in strict confidence. Whistleblowers may choose to remain anonymous.
- **Non-retaliation guarantee:** Flokk strictly prohibits retaliation against whistleblowers. Any instance of retaliation will be subject to disciplinary action, including termination.
- **Fair investigation process:** Whistleblower disclosures will be assessed independently, ensuring impartiality and fairness.
- **Protection from defamation claims:** If a report is made in good faith, whistleblowers will not face liability even if their claims are ultimately unsubstantiated.

## 5. Reporting a concern

### 5.1 Reporting channels

Whistleblowers can report concerns through:

- Internal whistleblowing channels ([TQM secure platform](#)) or QR code:



- Direct reporting to department managers, HR, Compliance Officers, or the Head of ESG.
- External whistleblowing platform (available on Flokk.com and TQM secure platform) or QR code:



- Local regulatory bodies or relevant authorities if internal reports remain unresolved after three months.

### 5.2 Information required for reports

- A clear description of the concern (date, location, individuals involved).
- Supporting evidence (if available).
- Whether the misconduct is ongoing or historical.

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- Any potential risks or threats the whistleblower faces due to the report.

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## 6. Investigation process & corrective actions

The investigation process and subsequent corrective actions are governed by the Process for Managing Breaches (TQM ID 8012). This document outlines the structured approach for assessing, investigating, and resolving policy breaches, ensuring compliance with internal and regulatory standards.

Whistleblower reports will follow the same structured process, ensuring fairness, transparency, and due diligence. Flokk commits to upholding these standards to protect both whistleblowers and the integrity of its policies.

For details on:

- Investigation timelines
- Escalation for critical violations
- Remedies for whistleblowers
- Corrective actions and disciplinary measures
- Monitoring and reporting
- Communication
- Record-keeping and data protection
- Continuous improvement

Please refer to the Process for Managing Policy Breaches (TQM ID 8012).

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## 7. References

- Process for Managing Policy Breaches (TQM id 8012)
- EU Whistleblower Directive (2019/1937)
- OECD Due Diligence Guidance for Responsible Business Conduct
- Corporate Sustainability Due Diligence Directive (CSDDD)
- Flokk Code of Conduct (TQM id 2309)
- GDPR Guidelines for Flokk HR (TQM id 6306)
- Flokk People Policy (TQM id 2203)
- Internal Communications (TQM id 2205)