



Whistleblower Policy

Eimskip Group

Eimskip strategy

Vision

Connecting communities, deliver prosperity

As one team, we strive to understand our customers and proactively offer seamless and enjoyable services. We embrace mutually valuable partnerships.

Mission

Our solutions, your success

Eimskip's Mission is to provide reliable transportation and logistics solutions in a sustainable way for customer success.

Values

Teamwork

We act as one Eimskip and celebrate achievements together. We share expertise and are unified towards our customers.

Reliability

We build trust by delivering on our promises. We hold ourselves accountable for the commitments we make.

Innovative

We embrace forward thinking solutions and new ways of working. We take initiative, act with curiosity and courage.

Respect

We act with respect for our colleagues, customers, communities and the environment. We respect the resources we rely on to deliver our services.



Introduction

This policy sets out how Eimskipafélag Íslands hf. (Eimskip) will enable safe reporting of concerns, including guidance on reporting channels, designated points of contact, reporting procedures, and applicable protections. This policy applies to all employees (current and former) and all companies within its group. It also applies to contractors, subcontractors, suppliers, and other third parties.

Purpose

Eimskip's values, embodied in the employee Code of Conduct and other policies, guide the Company to conduct business with high ethical standards. Therefore, it is fundamental to the Company that any wrongdoing is reported.

The policy's purpose is to support these values and document procedures for handling reports of alleged misconduct concerning the Company's operations and the protection of whistleblowers. The aim is to have a secure platform to make suggestions that can lead to information about violations or reprehensible behavior that can cause damage to the Company and society and reduce such behavior.

The Company has several ways for individuals to raise concerns. If an individual is unable to use Speak Up procedures, a Whistleblower reporting channel is available for reportable conduct.



Atlantic Trucking



Definitions

Whistleblower

A whistleblower is any person who reports suspected wrongdoing identified in a work-related context. This includes employees (current and former), contractors, subcontractors, suppliers, shareholders, trainees, job applicants, and other persons who acquire information through their work-related activities.

Violations of law

Misconduct or an improper state of affairs. This includes conduct that violates applicable laws specified in the Whistleblower Laws and may result in criminal liability. Concerns may relate to possible violations in areas such as: human rights, money laundering, corruption, foreign trade controls, retaliation, insider trading, competition law, IT security, data privacy, threats to health or the environment, and sexual harassment or discrimination.

Employee

For the purpose of this Policy, an employee is any individual employed by Eimskip, including permanent and temporary employees. Employees are protected under this Policy and applicable law, including after the end of their employment relationship.

Good faith

A report is made in good faith when the person reasonably believes that the information disclosed is correct and that the disclosure is in the public interest, and has no other reasonable means to prevent the violation of law or the conduct in question.

External disclosure

Information or documents disclosed in good faith regarding violations of law in the Company's operations to a party outside the Company. External disclosure is generally not permitted unless internal disclosure has first been used, or where permitted under applicable law.

Internal disclosure

Information or documents disclosed in good faith regarding violations of law or other misconduct in the Company's operations to the Whistleblower Committee or a designated body.

Whistleblower Committee

The Whistleblower Committee includes the CEO, CFO, the General Counsel and Compliance Officer, the Executive Vice President Human Resources & Communication, Executive Vice President International and the Sustainability Manager. If reported misconduct involves a member of the Whistleblower Committee, an alternative member will be appointed. The Committee is responsible for handling all Whistleblower Reports. It will consider each report carefully and assess whether an investigation is required. The Whistleblower will receive appropriate feedback on the process and the expected timeframe, where possible.

Whistleblower reporting process

How can I make a whistleblower report?

You can submit a report through the secure whistleblower link available on Eimskip's website. Reports are handled confidentially and access is restricted to designated members of the Whistleblower Committee. Upon receipt, the Committee will assess whether the report falls within the scope of this Policy and determine the appropriate next steps. Where possible, you will receive feedback on the process and the expected timeframe

All whistleblower reports will be taken seriously by Eimskip

The Whistleblower Committee will:

- Carefully assess each report to determine whether an investigation is required
- Ensure that any investigation is conducted in a fair, objective and independent manner
- Take appropriate action based on the findings

All investigations will:

- Follow a fair and impartial process
- Be conducted as efficiently as possible
- Be handled independently of the persons concerned

The whistleblower will, where possible, receive feedback on the process and expected timeline.

What should be included in the report?

Please provide as much relevant information as possible to enable effective assessment:

- Date, time and location
- Individuals involved and their roles
- Your relationship to the matter
- Description of the concern
- How you became aware of the issue
- Any supporting documentation or evidence
- Potential witnesses

Confidentiality

All reports will be handled confidentially.

Access to the report is restricted to the Whistleblower Committee. The identity of the whistleblower will only be disclosed where necessary and permitted by law, and will otherwise be protected throughout the process.

Anonymous?

You may choose to submit your report anonymously.

Please note that anonymity may limit the ability of the Committee to investigate the matter fully or to follow up with you. Providing contact details may help ensure a more effective and timely investigation.

Protection of whistleblowers



A person who reports a concern in good faith, through Eimskip's whistleblowing channel or other lawful internal channels will:

- Be treated with confidentiality and respect
- Be protected under applicable whistleblower laws and this Policy

Protection includes:

- **Confidentiality:** Identify shared only on a need-to-know basis.
- **No retaliation:** No dismissal, demotion, discrimination or other adverse treatment.
- **Legal protection:** Protection from civil, criminal and administrative liability, in accordance with law.

Eimskip is committed to protecting whistleblowers from any detriment resulting from good-faith reports.

The identity of the reporting person, and any identifying personal data, will be kept confidential and only shared with those who need it to handle the report, unless disclosure is required by law or the person has given explicit consent.

What is reportable whistleblower conduct

Reportable conduct

Reportable conduct includes breaches of law, internal policies, or other misconduct in Eimskip's operations that may harm Eimskip, individuals, or the public interest.

This includes, for example, conduct that:

- violates applicable laws or regulations
- endangers public safety, health, the environment, or financial integrity
- involves serious misconduct or unethical behavior

Reportable conduct may also include actions that could result in legal, financial or reputational risk for Eimskip.

Before submitting:

When submitting a whistleblower report, individuals should have a reasonable basis for their concern.

This means:

- you have a genuine belief that the information is accurate
- you do not need to have proof, however reports should not be based on speculation alone

Examples of reportable conduct include but are not limited to:

- Fraud and financial misconduct
- Corruption, bribery and conflicts of interest
- Competition law violations
- Data protection and IT security breaches
- Discrimination, sexual harassment or retaliation
- Environmental damage
- Human rights violations

Not reportable whistleblower conduct

The whistleblower channel should not be used for

- Ordinary HR matters (salary, performance, vacation)
- General business inquiries
- Personal employment disputes

These should be addressed through managers, HR or standard Speak Up channels.

Exception: Personal matters may fall within this Policy where they indicate broader misconduct (e.g. discrimination, harassment or retaliation).



Data Protection

Personal data processed under this Policy will be handled on a strict need-to-know basis and only for the purpose of receiving, assessing, investigating, documenting, and, where relevant, reporting concerns.

Personal data will be kept confidential, protected by appropriate technical and organisational measures, and retained only for as long as necessary in accordance with applicable data protection laws and internal retention rules.

Review

This policy is approved by Eimskip's Executive Management.

Legal, Compliance & Risk division is responsible for Eimskip's Whistleblower Policy and will initiate audits of it every two years or when necessary.

Approved by the Executive Board of Eimskipafélag Íslands hf. Reykjavík, June 30, 2026.

