

Whistleblower Policy

1. Purpose of the Policy

At Tusass, we are committed to conducting business with integrity, openness, credibility, and transparency. We also strive to meet both our own standards and external expectations for modern corporate governance. Most importantly, we want our employees to feel safe and secure in their work, now and in the future. To support these objectives, we have established a whistleblower scheme.

The purpose of this policy is to describe what the whistleblower scheme is, who may use it, what matters can be reported, how reports are handled, and the protections available to whistleblowers.

2. Scope of the Policy

This policy applies to all Tusass employees, members of the Board of Directors, and other internal and external stakeholders who, through their relationship with Tusass, become aware of serious matters that may be reported through the whistleblower scheme.

Reports may concern serious matters within Tusass, including conduct by employees, members of management, or members of the Board of Directors.

3. Policy Description

What is a Whistleblower Scheme?

A whistleblower scheme enables employees, board members, and other internal and external stakeholders to submit reports anonymously where ethical, business-related, or legal violations have occurred, or are suspected to have occurred, within Tusass' operations, including for example:

- Serious criminal offences, such as fraud, bribery, and embezzlement.
- Serious breaches of safety requirements and legal regulations.
- Serious inappropriate conduct, such as discrimination, bullying, harassment, or similar behaviour.

Matters Not Covered by the Whistleblower Scheme

- *Matters relating to an individual's own terms and conditions of employment.*
- *Ordinary workplace cooperation issues or interpersonal conflicts.*
- *Dissatisfaction with management decisions.*
- *Minor breaches of internal policies, such as those relating to sickness absence, smoking, alcohol, or similar matters, unless the issue as a whole is considered serious.*

Such matters should generally be addressed through normal management or HR channels, such as the employee's immediate manager or HR and Payroll.

For a more detailed description of the scheme, please refer to Nuna Law's Guidance on Tusass' Whistleblower Scheme.

How to Submit a Report

Reports must be submitted through the whistleblower portal available on the Tusass website. All reports are received and administered by Nuna Law. The portal allows users to Submit written reports, Upload relevant documentation, Communicate anonymously with Nuna Law. The portal is available in Greenlandic, Danish, and English.

Handling of Reports

Reports are received by Nuna Law, which conducts an initial assessment to determine whether the report falls within the scope of the whistleblower scheme.

If the matter is covered by the scheme, the report is forwarded to the CEO and the Director of Corporate Services, who are responsible for the further internal handling of the case and for informing the Chairmanship of incoming cases.

If a report concerns the CEO or the Director of Corporate Services, the Chairmanship will be contacted directly.

If a report concerns another member of executive management, the Board of Directors, or any person who would normally receive the case, Nuna Law will ensure that the matter is handled independently and without the involvement of the individual concerned.

Deadlines and Feedback

The whistleblower will receive an acknowledgement of receipt no later than seven (7) calendar days after the report has been received.

Feedback will be provided within a reasonable timeframe and, as a general rule, no later than three (3) months after the acknowledgement of receipt, to the extent that such feedback can be given without compromising the investigation, confidentiality, or the rights of the individuals involved.

Anonymity and Confidentiality

Reports will be treated confidentially.

Nuna Law and Tusass may disclose information from a report only where necessary and justified for the purpose of following up on the case.

Whistleblowers may choose to submit reports anonymously through the portal. If a whistleblower voluntarily discloses their identity, the information will still be treated confidentially. However, anonymity cannot be guaranteed in all circumstances, for example if the information subsequently becomes part of an investigation by public authorities or legal proceedings.

Protection of Employees

Whistleblowers who make reports in good faith are protected against retaliation and other adverse consequences resulting from their report.

This protection also applies where the whistleblower, in connection with a lawful report, discloses information that would otherwise be subject to confidentiality obligations.

The protection does not apply to knowingly false reports or reports made in bad faith. Such reports may result in employment-related or other relevant consequences.

4. Consequences and Sanctions for Violations

Violations of this policy, including breaches of confidentiality, attempts to obstruct a report, or retaliation against a whistleblower, may result in employment-related or other relevant consequences. Knowingly false reports may likewise result in appropriate consequences.

5. **Legal Basis and Related Policies**

This policy has been prepared on the basis of the rules applicable to whistleblower schemes in Greenland, as well as Tusass' internal guidelines on good corporate governance, accountability, and the confidential handling of information. For further information, please refer to Nuna Law's Guidance on Tusass' Whistleblower Scheme.

6. **Department Responsible for Reviewing the Policy**

HR and Payroll

7. **Approvals**

Approved by Management in September 2025.