

## BOA Whistleblowing Channel

The whistleblowing channel provides all BOA employees and external stakeholders with a secure, confidential location to report violations of laws, our governing elements, internal policies, and human rights grievances.

This policy is intended to assist individuals who believe they have discovered malpractice or impropriety. The parties protected under the whistle blowing may be employees, former employees or contractors/suppliers, associates and relatives/dependants of any such individuals.

We endorse the highest ethical standards and hold a strong commitment to achieving the right results the right way. Therefore, it is important that we have a channel where people reporting violations or grievances are protected, and possible violations can be reported and then dealt with as quickly as possible.

BOA will treat disclosures in a confidential and sensitive manner. The identity of the individual making the allegation may be kept confidential so long as it does not hinder any investigation. However, the investigation process may reveal the source of the information and the individual making the disclosure may need to provide a statement as part of the evidence required.

The company encourages individuals to put their name to any disclosures they make. Concerns expressed anonymously are much less credible, but they may be considered at the discretion of the Company. In exercising this discretion, the factors to be taken into account will include: the seriousness of the issues raised, the credibility of the concern and the likelihood of confirming the allegation from attributable sources.

Report to us via e-mail or post.

e-mail: [whistleblower@boa.no](mailto:whistleblower@boa.no)

Post:  
Boa Management AS  
Attn: Whistle Blower  
Postboks 2968 Torgarden,  
N-7438 Trondheim  
Norway

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No references

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