



# Whistleblowing Guide for the Norsk Gjenvinning Group

# Whistleblowing Guide

**Unacceptable circumstances may arise in any business. Employees in the business are often the first to discover this. The purpose of this whistleblowing guide is primarily to inform about the procedures for whistleblowing in the Norsk Gjenvinning Group. In addition, the whistleblowing guide shall contribute to forming the basis for a healthy and transparent corporate culture where unacceptable and illegal actions are not tolerated, but shall be dealt with should they arise.**

Our ethical guidelines are described in the document "Rules of conduct for employees of the Norsk Gjenvinning Group". Amongst other things, this makes clear what is expected of you as an employee in terms of conduct in various situations.

The rules of conduct and whistleblowing guide are important documents that you must familiarise yourself with.

We want all employees who become aware of illegal acts or breaches of regulations, generally accepted ethical norms, other external obligations or breaches of the Norsk Gjenvinning Group's rules of conduct, to notify us so that the situation can be remedied. Together, we can ensure that we continue to be the industry's leading and most sustainable company.

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Director of Organisational Development and Compliance (CCO)

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# What does the law say about whistleblowing on unacceptable circumstances?

The Working Environment Act has the following provisions relating to an employee's right to whistleblow on unacceptable circumstances:

## **§ 2-4. Whistleblowing on unacceptable circumstances in the business**

- 1) *An employee has the right to whistleblow on unacceptable circumstances in the business.*
- 2) *The method used by an employee for whistleblowing must be justifiable. An employee has however the right to whistleblow in accordance with their duty to whistleblow or the business' procedures for whistleblowing. The same applies to whistleblowing to supervisory authorities or other public authorities.*
- 3) *The burden of proving that whistleblowing has occurred in breach of this provision lies with the employer.*

## **§ 2-5. Protection against retaliation for whistleblowing**

- 1) *Retaliation against an employee who whistleblows in accordance with § 2-4 is forbidden. If an employee submits information that gives reason to believe that retaliation has occurred in violation of the first paragraph, it shall be assumed that such retaliation has occurred unless the employer establishes otherwise.*
- 2) *The first paragraph applies similarly to retaliation against an employee who makes him-/herself known through the right to whistleblow in accordance with § 2-4, for example by providing information.*
- 3) *Anyone who has been subjected to retaliation in breach of the first or second paragraph may claim compensation regardless of if it is the employer's fault. Compensation will be fixed at the amount the court deems reasonable in view of the circumstances of the parties and other facts of the case in general. Compensation for financial loss may be claimed in accordance with the normal rules.*

## **§ 3-6. Obligation to facilitate whistleblowing**

*The employer must, in connection with the systematic health, environment and safety work, establish procedures for internal whistleblowing or put in place other initiatives that make internal whistleblowing possible for unacceptable circumstances in the business in accordance with § 2-4, if the circumstances in the business require it.*

**Unacceptable circumstances may arise in any business.**

**Employees are often the first to discover such circumstances. We therefore facilitate and provide information about the right to whistleblow. In this way unacceptable circumstances can be made visible and corrected by the management.**

## What is whistleblowing in the legal sense?

**Whistleblowing means reporting unacceptable circumstances in the business to someone who can do something about it.**

Unacceptable circumstances are the breach of laws, rules, generally accepted ethical norms, other external obligations or the Norsk Gjenvinning Group's Code of Conduct (Nw.: "kjøreregler").

**Examples of unacceptable circumstances can include:**

- Embezzlement, theft or other forms of financial crime
- Violation of safety rules
- Inappropriate gifts or bonuses
- Bullying, discrimination and harassment
- Circumstances that could represent a danger to life or health
- Illegal pollution
- Disloyalty
- Breach of competition rules
- Inappropriate behaviour

Professional or political disagreement is not whistleblowing in the legal sense. This means that such disagreements do not fall within the whistleblowing provisions of the law.

It is not acceptable for employees to whistleblow externally by notifying people outside the business by going to the press, through social media (e.g. blogging, Facebook or otherwise) or by otherwise making information available to the public. However, employees are entitled to report criminal actions in the business to the authorities. These should be reported internally first, if possible.

# The right to report internally

**As an employer, the Norsk Gjenvinning Group is obliged to facilitate whistleblowing.**

There are provisions in the Norwegian Working Environment Act that legally establish the right to whistleblow internally about unacceptable circumstances in the business.

An employee who whistleblows in line with the Norsk Gjenvinning Group's procedures will always have given a whistleblowing notification in an appropriate manner.

The Norwegian Working Environment Act gives employees protection against retaliation.

The Norwegian Working Environment Act requires that the employee's course of action must be justifiable. It depends on an overall assessment what actions that may be considered as appropriate course of action under the Act. In general, such an assessment will be based on whether or not an employee has taken an employer's justifiable interests into account with respect to the method of whistleblowing. As a main rule any allegations must of course be substantiated, but the crucial factor will be whether or not the employee has acted in good faith and believes what they are whistleblowing about to be true.

The employer has the burden of proof that the notification was not provided appropriately. This means that it is the employer who must prove that the whistleblowing occurred in violation of the Act, not the employee.

An employee who whistleblows in line with the Norsk Gjenvinning Group's procedures will always have given notification in an appropriate manner.

However, the employee must have reasonable grounds for the criticism. The employee's criticism must not be based purely on gossip or unfounded allegations.

Retaliation against an employee who whistleblows in accordance with the Norsk Gjenvinning Group's procedures pursuant to the requirements of the Norwegian Working Environment Act will be prohibited. The aim is to ensure a safe environment for the whistleblower. For example, retaliation includes harassment, groundless relocation, poorer pay growth, removal of duties, dismissal, discharge etc. If an employee has not followed the procedures or if the whistleblowing is not justifiable for other reasons, the legal protection against retaliation does not apply.

## Notification procedures

**A whistleblowing notification can be given to the immediate manager, to the director of compliance (CCO) or by using the whistleblowing channel on the Norsk Gjenvinning Group's website. Whistleblowing can be done openly or anonymously. In all cases the notification shall be handled confidentially. The whistleblower shall be protected.**

Normally, transparency will make the process easier and ensure a better outcome for all the parties involved. Anonymous whistleblowing present challenges since no one has taken responsibility for the allegations. It is always more difficult to investigate a matter further without knowing the whistleblower. In some cases, an anonymous notification can lead to the case being dropped because incomplete information has been provided which makes it impossible to perform further investigations. In any event, all whistleblowing notifications shall be dealt with confidentially, and the whistleblower's identity is confidential information.

### **Who shall receive the whistleblow?**

If an employee become aware of illegal acts or breaches of the Norsk Gjenvinning Group's code of conduct etc., he/she shall whistleblow about this through one of the following channels:

#### Immediate manager

Whistleblowing can be done in writing, via email or verbally. If it is done orally, it is important that the person being notified records everything that is being said.

If an employee feels that it is difficult to notify the manager, he/she may turn directly to the director of compliance, CCO, or use the Norsk Gjenvinning Group's whistleblowing channel on the internet, see below.

#### Director of Compliance, CCO

The Director of Compliance, CCO, is independent of the line organisation and reports directly to the CEO and in necessary cases directly to the Chairman of the Board

The Director of Compliance, CCO, can be contacted on the following email address or phone number: [varsling@ngn.no](mailto:varsling@ngn.no), Mobile (+47) 971 96 907.

#### The Norsk Gjenvinning Group's whistleblowing channel on the Internet

Forms for whistleblowing are available at the following address: <http://www.nggroup.no/varsling/>

The whistleblowing channel is operated by an external partner and is prepared for anonymous whistleblowing.

## Following up on whistleblowing

**Managers who receive a whistleblowing notification shall immediately contact the Director of Compliance, CCO, in order to discuss how the matter shall be handled going forward. If necessary, the "Compliance Force" is implemented, see the separate fact box.**

The whistleblower is entitled to feedback. Within one week after the whistleblowing has taken place, The relevant manager or participant in the "Compliance Force", shall give the whistleblower preliminary feedback on what will happen next.

If it turns out that the criticism is unjustified or based on a misunderstanding, the whistleblower shall be given a proper explanation. The management is also responsible for taking care of anyone who has been subject to any unjustified criticism or is affected by misguided allegations.

### **The whistleblower shall not be penalised**

All whistleblowing reports shall be taken seriously and investigated properly. We do not accept any form of reprisal against whistleblowers.

Therefore, an employee who whistleblows in accordance with these procedures shall not be penalised. A whistleblower who experiences reprisals must inform the immediate manager or the CCO, who will immediately deal with, and possibly correct, such a situation.

### **Chief Compliance Officer and Compliance Force**

The Director of Compliance is appointed as the Chief Compliance Officer (CCO).

In the case of serious incidents\*) the relevant division's director will call in the "Compliance Force", which has the following function:

- Take responsibility for managing and coordinating the work when irregularities or suspected irregularities are uncovered.
- Decide on sanctions, reporting and any use of external resources.

The Compliance Force consists of the relevant division's Director/General Manager, the Group CFO and CCO.

*\*) The definition of a serious incident can be found in the "Code of conduct for employees of the Norsk Gjenvinning Group".*

# The whistleblowing poster for the Norsk Gjenvinning Group

## What is whistleblowing?

Whistleblowing means reporting unacceptable circumstances to someone who can do something about it.

Unacceptable circumstances are breaches of laws, rules, generally accepted ethical norms, other external obligations or the Norsk Gjenvinning Group's Code of Conduct.

## Whistleblowing is positive

Whistleblowing is positive for both the company and society as a whole because it means unacceptable situations can be remedied. People who are willing to whistleblow are an important resource for the Norsk Gjenvinning Group.

## Right and obligation to whistleblow

The individual employee is encouraged to report unacceptable circumstances because this can help the Group develop positively. Normally, employees do not have an obligation to whistleblow. However, it shall always take place if criminal situations and circumstances that may put lives or health at risk are discovered or suspected.

## Who should you whistleblow to?

If an employee becomes aware of illegal acts or breaches of the Norsk Gjenvinning Group's Code of Conduct, he/she shall notify the:

### Immediate manager

Whistleblowing notification can be done in writing, via email or verbally. If it is provided verbally, it is important that the person who receives the notification writes down everything that is said. If an employee feels that it is difficult to notify the manager, he/she may turn to the Director of Compliance, CCO.

### Director of compliance, CCO.

The CCO is independent of the line organisation and reports directly to the CEO and in necessary cases directly to the Chairman of the Board.

The CCO can be contacted on the following email address or phone number: [varsling@ngn.no](mailto:varsling@ngn.no), Mobile (+47) 971 96 907.

## The Norsk Gjenvinning Group Whistleblowing Channel

The whistleblowing channel is available both internally and externally on the Internet. Forms for whistleblowing are available at the following address:

<http://www.ngggroup.no/varsling/>

The whistleblowing channel is operated by an external partner and is prepared for anonymous whistleblowing.

The Group's whistleblowing service:

Intranet: <http://www.ngggroup.no/varsling/>

Email: [varsling@ngn.no](mailto:varsling@ngn.no)

Telephone: (+47) 971 96 907

## Anonymity and confidentiality

Whistleblowing can be done anonymously, but, normally, transparency will make the process easier and ensure a better outcome for all the parties involved. The whistleblower's identity is confidential information.

## Following up notification

- All whistleblowing reports shall be taken seriously and properly investigated.
- Managers who receive a whistleblowing notification shall immediately contact the Director of Compliance, CCO. If necessary, measures shall be implemented in accordance with the "Compliance Force".
- The whistleblower shall receive preliminary feedback within one week after the notification has been received.
- If it turns out that the criticism is unjustified or based on a misunderstanding, the whistleblower shall be provided with a proper explanation.
- The management is also responsible for taking care of those who have been subject to unjustified criticism.

## The whistleblower must not be penalised

An employee who whistleblows in accordance with these procedures shall not be penalised. A whistleblower who experiences reprisals must turn to a manager or the Director of Compliance, CCO, who will promptly deal with and potentially correct any such situation.

## Review of whistleblowing procedures

At least once a year, the management of each division shall discuss the topic of whistleblowing with the employees.

*In the folder "Whistleblowing Guidelines" you will find more information about the Group's whistleblowing service.*



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