



# Whistleblowing Routine Grieg Group

## What is whistleblowing?

Whistleblowing is to notify about unacceptable conditions regarding the business to someone who can do something about it.

## When and how may you notify?

The Norwegian Working Environment Act § 2-4 provides a general right of workers to report unacceptable conditions in the workplace.

Grieg Group has established a system for notifications in order to strengthen the ability to detect misconduct in the workplace. The system shall provide an easy and safe way for employees to notify, and is in line with Grieg Group's values «open, solid, proud, committed».

Notification may be given in various ways. The starting point is to bring unacceptable conditions to the attention of your immediate supervisor. Alternatively, you may go to the next supervisor level, union representative or safety delegate. In addition, Grieg Group has engaged Ernst & Young (EY) to receive notifications on our behalf.

You may notify by letter, telephone or in person. You may choose to notify anonymously or by name.

You may contact EY via telephone, mail or by post:

**Phone number:**

+47 909 60 030 (in service Monday through Friday from 8 a.m. to 4 p.m.).

**Address:**

EY  
Att: FIDS, Oslo Atrium  
P.O. Box 20 Sentrum  
NO-0107 Oslo  
Norway

**130+:**

Link to information about Whistleblowing routines and contact information to EY will always be found in the top menu of Grieg Group intranet, 130+.



### **What constitutes unacceptable conditions?**

Examples of factors eligible for notification are (not exhaustive):

- Financial crime, corruption and violations of the competition rules, financial fraud/embezzlement, fraud, insider trading etc.
- Violations of other laws and regulations, including environmental laws, licensing regulations and the tax- and accounting rules
- Violation of internal guidelines
- Harassment or discrimination of employees
- Conditions that pose danger to life or health

### **Is there a duty to notify?**

Employees have a duty to notify about possible criminal offenses.

The Norwegian Working Environment Act section 2-3 defines some further cases where you have a duty to notify. This applies to situations that could endanger the life or health and where you are unable to remedy the situation, as well as situations implying harassment or discrimination in the workplace. There is also a duty to notify if an employee is injured at work or contracts an illness that the employee believes to result from the work or conditions in the workplace. A duty to notify may also follow from other laws and regulations or contractual obligations.

### **Who may notify?**

The system for notifications applies to all employees in Grieg Group.

### **What should the notification contain?**

1. Name of whistle-blower (may be anonymous, see below)
2. Place of work/department of affiliation (may be anonymous, see below)
3. Date of notification
4. Period, or the date and time of observation of the unacceptable conditions
5. Specifically what is observed (persons involved, place, action/situation, etc.)
6. Witnesses or others who may have relevant information and who may be contacted in the matter
7. Information regarding previous conditions that may be of relevance to the matter
8. Documentation that may be relevant or contribute in clarifying the matter should be attached

In case of oral notification, the recipient will document the notification in accordance with the above content list.

If you wish to report anonymously, you may proceed normally without disclosing your name. Alternatively, you may identify yourself and request your identity not to be disclosed to others apart



from the person receiving the notification.

### **What are the requirements for notification?**

The procedure for notification must be justifiable. “Justifiable” means that you have grounds for criticism, and that you have taken sufficient account of the employer’s legitimate interests with respect to the manner in which notification is done.

The requirement to notify justifiably generally means that notification ought to be done through Grieg Group’s established whistleblowing system or to public authorities.

You may in any regard notify in accordance with a duty to notify or through Grieg Group’s established whistleblowing routines.

### **What principles apply to the follow-up of notifications?**

Follow-up of notifications should be balance the interests of relevant interests involved: the whistle-blower, the person against whom the notification is directed, the company and other interested stakeholders. Grieg Group’s whistleblowing system shall safeguard basic principles for safe follow-up of notifications, including:

- All notifications should be taken seriously
- All notifications shall be followed up without undue delay
- It is possible to notify anonymously
- All notifications shall be kept confidential and the whistle-blower’s name is treated as confidential information
- Basic legal principles must be maintained, including the affected parties’ opportunity to comment (contradiction)

### **How is a notification followed up?**

The person who receives a notification is responsible for initiating follow-up. Grieg Group has established rules for follow-up of notifications (Procedural Rules) to be followed by the person or persons who follows up a notification. The person who receives a notification may always transfer the matter to EY for follow-up.

If the line manager of the responsible line receives the notification, he/she shall initiate appropriate follow-up and transfer the matter to EY for follow-up.

If a safety delegate or union representative receives the notification, he/she shall forward the matter to transfer it to EY for follow-up.

If the person who receives the notification is covered by the unacceptable condition, this person shall transfer the matter to EY for further follow-up. The same may apply if the notification is anonymous, partly because it is not possible to ask follow-up questions to an anonymous whistle-blower.



The matter may nevertheless be subject to follow-up, e.g. by collecting information on other grounds in order to obtain information which may be of relevance to the matter.

A full follow-up of a notification covers the following main steps:

1. Registration of the notification and submitted information, and preliminary investigations.
2. If the matter may easily be resolved by the person who received the notification, he or she shall resolve it. Alternatively, the notification shall be transferred to EY for clarification with the contact persons of the relevant Grieg company whether further investigations are required.
3. If it is decided to investigate the matter further, the contact persons of the relevant Grieg company are responsible for initiating a decision about who shall do the investigation, and how the matter shall be followed up further.
4. The matter shall be investigated properly and reported to relevant leaders for decision on any action.
5. Upon conclusion, the matter shall be archived and sensitive personal data shall be deleted.

### **Will you receive feedback on your notification?**

The whistle-blower shall, if possible, be given a confirmation that the notification is received. Upon conclusion of the matter, the whistle-blower will, if possible, always get feedback on how the matter was followed up and the outcome, provided that this can be done without disclosing confidential information.

A whistle-blower who has questions or otherwise wants feedback during follow-up of a specific notification, may contact EY in this regard.

### **Consideration of the person against whom the notification is directed**

The person against whom the notification is directed should basically be informed about the notification and the information provided. This gives the person an opportunity to present his or her version of the matter. The time for such information may depend on the circumstances of the matter and the need to safeguard information. When the matter is concluded, the person against whom the notification is directed should be notified, regardless of the outcome of the matter.

### **Retaliation is prohibited**

The system for notifications can be used without fear of reprisal. If management or colleagues disagree with the allegations, disagreement with substantive arguments is still permitted.