

NG

Norsk
Gjenvinning



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 to inform about the procedures for whistleblowing in the Norsk Gjenvinning Group (NG). 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.

Ingrid Bjørdal
Director of Organizational 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:

Section 2 A-1. The right to notify censurable conditions at the undertaking

(1) An employee has a right to notify censurable conditions at the employer's undertaking. Workers hired from temporary-work agencies also have a right to notify censurable conditions at the hirer's undertaking.

(2) For the purposes of this Act, censurable conditions means conditions that are in contravention of legal rules, written ethical guidelines in the undertaking or ethical norms on which there is broad agreement in society, for example conditions that may involve

- a) danger to life or health
- b) danger to climate and the environment
- c) corruption or other economic crime
- d) abuse of authority
- e) unsatisfactory working environment
- f) breach of personal data security.

(3) Statements concerning conditions that only apply to the employee's own employment shall not be regarded as notification according to the present chapter unless such conditions are covered by the second paragraph

Section 2 A-2. Procedure in connection with notification

(1) An employee may always notify internally

- a) to the employer or a representative of the employer
- b) in accordance with the undertaking's notification routines
- c) in accordance with the obligation to notify
- d) via a safety representative, union representative or lawyer.

(2) An employee may always notify externally to a public supervisory authority or other public authority.

(3) An employee may notify externally to the media or the public at large if

- a) the employee is in non-negligent good faith regarding the content of the notification,
- b) the notification concerns censurable conditions of general interest, and
- c) the employee has first notified internally or has reason to believe that internal notification would not be appropriate.

(4) The employer has the burden of proof that notification has been made in contravention of sections 2 A-1 and 2 A-2.

Section 2 A-3. The employer's activity duty in connection with notification

(1) When notification is made regarding censurable conditions in the undertaking, the employer shall ensure that the notification is adequately investigated within a reasonable time.

(2) The employer shall particularly ensure that the notifier has a fully satisfactory working environment. If necessary, the employer shall ensure that measures are taken that are capable of preventing retaliation.

Section 2 A-4. Prohibition against retaliation

(1) Retaliation against an employee who notifies pursuant to sections 2 A-1 and 2 A-2 is prohibited. As regards workers hired from temporary-work agencies, the prohibition shall apply to both employers and hirers.

(2) By retaliation is meant any unfavourable act, practice or omission that is a consequence of or a reaction to the fact that the employee has notified, for example

- a) threats, harassment, arbitrary discrimination, social exclusion or other improper conduct*
- b) warnings, change of duties, relocation or demotion*
- c) suspension, dismissal, summary discharge or disciplinary action.*

(3) The first paragraph shall apply correspondingly to retaliation against an employee who makes known that the right to notify will be invoked, for example, by providing information.

(4) If the employee submits information that gives reason to believe that retaliation has taken place, the employer must substantiate that no such retaliation has taken place.

Section 2 A-5. Redress and compensation on breach of the prohibition against retaliation

(1) On breach of the prohibition against retaliation, an employee may claim redress and compensation without regard to the fault of the employer or hirer.

(2) The redress shall be fixed at the amount deemed reasonable in view of the circumstances of the parties, the nature of the retaliation and the level of gravity and other facts of the case. The compensation shall cover financial loss in consequence of the retaliation.

Section 2 A-6. Obligation to prepare procedures for internal notification

(1) Undertakings that regularly employ at least five employees are obliged to have routines for internal notification. Undertakings with fewer employees shall also have such routines if the conditions at the undertaking so indicate.

(2) The procedures shall be prepared in connection with the undertaking's systematic health, environment and safety activities (see section 3-1) in cooperation with the employees and their elected representatives.

(3) The procedures shall not limit the employees' right to notify pursuant to section 2 A-1.

(4) The procedures shall be in writing and at least contain:

- a) an encouragement to notify censurable conditions,*
- b) procedure for notification,*
- c) procedure for the employer's receipt, processing and follow-up of notifications.*

(5) The procedures shall be easily accessible to all employees at the undertaking.

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").

An employee or hired employee who whistleblows in line with NG's procedures will always have given notification in an appropriate manner.

Examples of unacceptable circumstances can include:

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

Statements about matters that only apply to the employee's own working conditions are not considered notification and this means that the notification rules do not normally apply to professional or political disagreements, staff disputes and disagreements about the implementation of the employment contract.

Employees are entitled to notify the media or to the authorities, provided that it is in good faith about the content of the notification and that the matter worthy of criticism is of public interest. These should be reported internally first, if possible.

It is not acceptable for employees to whistleblow externally by notifying people outside the business by going to the social media (e.g. blogging, Facebook or otherwise).

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. The Norwegian Working Environment Act gives employees protection against retaliation.

An employee or hired 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. The employer has the burden of proving that the notification took place in violation of court rules.

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 threats, harassment, unreasonable discrimination, 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. The use of the whistleblower's identity in the follow-up of the case must always be clarified with the whistleblower in advance.

Who shall receive the whistleblow?

If an employee or hired 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 or hired 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 organization 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, 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 encrypted an 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.

Employer's activity obligation

A whistleblowing notification shall be sufficient investigate, and the whistleblower is entitled to feedback within reasonable time after the whistleblowing has taken place. Within a week the relevant manager or participant 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.

NG Group has a procedure "*mottak, behandling og oppfølging av varsling i NG-konsernet*". This procedure is available in the NG Group's quality management system.

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 penalized. 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 "Granskningsgruppe"

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

Whistleblowing notifications that require smaller-scale investigations, CCO may assign the task to one single employee, who will carry out the investigations on behalf of CCO. Is there a need for more comprehensive investigations, CCO will call in the "Granskningsgruppe", 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.

"Granskningsgruppe" is created by CCO and consists of two or more people. The group is put together based on criteria such as competence, capacity, independence and impartiality.

The CEO can participate in "Granskningsgruppe" if it is necessary for the case or to secure arm's length distance.

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 organization 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, 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.nggroup.no/varsling/>

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

The Group's whistleblowing service:
Internet: <http://www.nggroup.no/varsling/>
Email: 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 and any use of the whistleblower's identity must always be clarified with the whistleblower in advance.

Following up notification

- All whistleblowing reports shall be taken seriously and properly investigated.
- Managers who receive a whistleblowing notification shall immediately contact CCO. If necessary, measures shall be implemented in accordance with the "Granskingsgruppe".
- 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 penalized

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

Review of whistleblowing procedures

All employees shall receive regular training in the whistleblowing routines through the ongoing training in Norsk Gjenvinning Group's Code of Conduct.

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

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