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# Whistleblowing Policy

## **1 INTRODUCTION**

Wikborg Rein wishes to have a good working environment with a low threshold for notification of censurable conditions. An open culture with freedom to express views at the work place shows a healthy company culture which is to the benefit of both the company and employees. At the same time, criticism and disagreements shall be dealt with in an objective and proper way.

These routines (the "Whistleblowing Policy") describe how employees and contracted personnel, as well as partners (hereinafter jointly referred to as "Employees") can notify of censurable conditions and the applicable case handling rules for handling of such notifications in Wikborg Rein.

The Whistleblowing Policy is prepared in cooperation with the employees and employee representatives in Wikborg Rein.

## **2 WHAT IS "WHISTLEBLOWING"?**

"Whistleblowing" is the act of notifying censurable conditions in our company. Censurable conditions may encompass breach of law and regulations, breach of the Code of Ethics for Lawyers, Wikborg Rein ethical guidelines or other internal policies. Concrete examples of censurable conditions are conditions that may put health and life at risk, corruption or other economic crime, unsafe working environment or breach of the personal data security.

Giving notice about conditions that only concern the Employee's own employment or responsibilities are normally not regarded as whistleblowing.

The right of the employee to give notice of censurable conditions, and the employer's duty to put in place appropriate notification procedures are regulated in chapter 2A of the Norwegian Working Environment Act.

## **3 RIGHT AND DUTY TO NOTIFY**

In addition to Wikborg Rein's wish for an open, expressive culture, the individual Employee in Wikborg Rein has a statutory right to notify of censurable conditions at the work place. In some cases, Employees also have a duty to notify, inter alia of harassment or discrimination at the work place, injury or illness as a consequence of the conditions of work or in the event of mistakes or errors that may put life and health at risk and where the person him/herself cannot remedy the matter.

All Employees are called on to notify of possible censurable conditions relating to Wikborg Rein's business so that the management becomes aware of the conditions and has the possibility to take necessary steps.

## 4 PROCEDURES FOR NOTIFICATION

The Employee can at all times notify of possible censurable conditions at the work place in accordance with the Whistleblowing Policy. Whistleblowing can take place orally or in writing (for instance by email), or via [our digital whistleblowing-portal MittVarsel](#).

When you use MittVarsel you will receive a username and password, in order to communicate with your case manager.

A notification should as a minimum include:

- Full name of whistleblower (however, you may choose to be anonymous, see section 6 Anonymity and confidentiality)
- A brief description of the notified matter, including time (time period) of the observation(s).
- Name of the persons concerned in the notification
- Information about documents, witnesses or other relevant evidence

Notifying of possible censurable conditions at the work place is not contrary to the Employee's duty of loyalty towards the employer. The duty of loyalty nevertheless impedes the whistleblowing institute from being misused or used for purposes other than notifying of possible censurable conditions (for example revenge against executive decisions to which one disagrees or as part of a labour dispute)

## 5 WHO YOU SHOULD NOTIFY?

The Employee can always notify internally in Wikborg Rein. As a starting point, notification shall be made to your immediate superior or to Wikborg Rein's Risk & Quality Partner, to the HR Director or the Safety Deputy. If the notification concerns your superior, the notification may be made to the industry group leader or Managing Partner. If the notification concerns Managing Partner, notification may be made directly to the Chairman of the Board in Wikborg Rein.

If you choose to use MittVarsel only the administrator (Head of People & Culture) will receive the case in the portal. The administrator can link a case handler to the portal who will have insight to the case. The system registers who logs in, what gets uploaded and the time. The case handler and administrator will have access to the log.

The following are registered as case handlers in MittVarsel:

Risk & Quality Partner, COO, Managing Partner, Managing Partner Bergen.

If you prefer that the case goes directly to someone else rather than the administrator, you may choose one of the case handlers. If necessary more case handlers may be granted access to the system if this is deemed necessary for the case.

The Employee can always notify externally to a public supervisory authority or to another public authority.

The Employee can only notify externally to the media or public if he or she has first notified internally without such notification leading anywhere, or the Employee has good reason to believe that internal notification will not lead anywhere. Such external notification shall only take place if the notification concerns matters that are of public interest and the Employee is in good faith with regard to the contents of the notification.

The whistleblower shall receive feedback on receipt of the notification within reasonable time after the notice was given. If no feedback or response is received after having notified your immediate superior, you are encouraged to notify Managing Partner, or Chairman of the Board, or Risk & Quality Partner directly.

## **6 ANONYMITY AND CONFIDENTIALITY**

Notifications can be anonymous, and anonymous notifications will be treated in the same way as cases with named whistleblowers. However, openness will normally ensure better progress in the matter-at-hand and a better result for all involved parties. It will often be difficult, and in some cases impossible to address and follow up a notification without knowing the whistleblower's identity. Out of consideration to making a thorough and justifiable handling of all notification cases, Wikborg Rein therefore encourages whistleblowers to think carefully through the need to notify anonymously.

All notifications will be treated confidentially, and the identity of the person(s) making the notification will always be treated as confidential information. The person(s) who receive(s) the notification shall make sure the notification is addressed without disclosing the whistleblower's identity to others than those who have to be notified in connection with the case handling. In some cases, the employer has an obligation to inform the person concerned in the notification according to the Personal Data Act.

If you choose to be anonymous via MittVarsel, it is important that you log in to the system to see if there is a message from the case handler.

## **7 PROCEDURE FOR RECEIPT, HANDLING AND FOLLOW-UP OF A NOTIFICATION**

Wikborg Rein as an employer has a duty to make sure the notification is investigated within reasonable time after receipt thereof. All notifications shall be handled in line with these guidelines without undue delay.

The one who receives a notification regarding censurable conditions in the company shall confirm receipt of the notification to the whistleblower in writing. The time of receipt shall be logged. If the confirmation is given orally, the recipient shall take notes of the information and send a copy of the notes to the whistleblower.

The investigations that will be initiated and how the investigations take place will inter alia depend on the nature and seriousness of the case. The recipient of a notification shall, in consultation with his or her leader or Managing Partner assess what kind of further investigations should be made in the case,

including the need to consult with another relevant professional expert or the need to hire external advisors/investigators. If the notification concerns Managing Partner, the notification shall be addressed by the Board of Directors.

If it has been decided to implement further investigations, a mandate shall be prepared in consultation with Managing Partner, who shall ensure that the investigations are conducted in a proper way.

All notifications shall be subject to proper case handling based on the right of contradiction and the presumption of innocence.

All documentation, correspondence etc. received in connection with a notification shall be filed until the notification case is closed. Information received in connection with a notification shall be handled in accordance with applicable data protection laws and Wikborg Rein's internal procedures. Deletion of documents and personal data after closed notification cases must be specifically assessed based on the nature of the case and the personal data legislation.

After the case has been sufficiently illuminated, a decision shall be made regarding potential further follow-up. In addition, the notification case shall be closed and the time of closing shall be logged. Assessments regarding disciplinary reactions shall always be made in consultation with the superior of the person concerned in the notification and Managing Partner. Any reporting to the authorities must always be decided in consultation with the Board.

The whistleblower shall be notified when the case is closed.

## **8 THE SAFETY DEPUTY'S ROLE IN NOTIFICATIONS**

The Safety Deputy can receive notifications from Employees, and shall communicate the notification to Wikborg Rein's Risk & Quality Partner, to the head of the HR-department, or Managing Partner. The Safety Deputy does not have a duty of confidentiality towards the employer.

The Safety Deputy is a link between employees and the employer, and can assist the whistleblower with advice and guidance in the process. The Safety Deputy shall represent all employees within his or her area of responsibility, so that the Safety Deputy in individual cases can also represent the person (s) concerned by the notification.

In the handling of a notification, the Safety Deputy shall neither be considered as a party to the case, nor participate in the case handling and investigation of the notification. The Safety Deputy shall not participate in meetings as a representative of one side in a specific whistleblowing case.

## **9 THE WORKING ENVIRONMENT COMMITTEE'S ROLE IN WHISTLEBLOWING CASES**

The Working Environment Committee shall not participate in the handling of concrete notifications. The Working Environment Committee shall be informed of the number of notifications in Wikborg Rein, which censurable conditions that have been notified, and the handling and outcome of the notifications.

## **10 NOTIFICATIONS SHALL NOT BE RETALIATED**

The person who notifies of censurable conditions in the company is protected against retaliation by the employer, cf. the Norwegian Working Environment Act Section 2 A-2. Retaliation means any reaction to or consequence as a result that the Employee has put forward a notification, including unfavourable actions or omissions. Examples of retaliation are threats, harassment, unfair discrimination, social exclusion and labour law sanctions such as warnings, change of responsibilities, relocation, suspension, notice or dismissal.

Notifications of censurable conditions in Wikborg Rein, made in accordance with the Whistleblowing Policy and the Norwegian Working Environment Act shall under no circumstance, directly or indirectly, suffer any form of retaliation, sanction or other unfavourable treatment.

The person(s) receiving the notification has, in consultation with his/her/their superior, a particular responsibility to make sure the whistleblower is not subject to retaliation, and that all necessary measures are taken to protect the whistleblower against retaliation.

A whistleblower who experiences any form of retaliation or sanction must notify to Managing Partner, the Chairman of the Board or Risk & Quality Partner.

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