

Policy Document

Whistleblowing Policy for Aibel Group

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1. INTRODUCTION

1.1. PURPOSE & SCOPE

The Aibel Group (hereafter Aibel) has prepared this whistleblowing policy for the handling of whistleblowing reports and concerns. This whistleblowing policy describes how to report concerns in the organization and how such reports are processed.

In Aibel, we encourage employees to report objectionable conditions and concerns related to the workplace. Aibel wishes to address and rectify objectionable conditions at the lowest possible level of the organization and ensure that concerns are raised and handled in the most effective way. In Aibel we strive for a culture of acceptance with regards to raising concerns and asking critical questions in a constructive manner.

1.2. APPLIES TO

This policy applies to all Aibel employees, consultants and hired-in personnel. Additionally, the policy applies to board members and other stakeholders as applicable.

1.3. WHISTLEBLOWING DEFINED

Whistleblowing can be described as passing on information concerning wrongdoings or objectionable conditions in the workplace, to someone who may directly or indirectly have the authority to act on it. It is an important tool in detecting and rectifying wrongdoings.

All employees have the right to report objectionable conditions in the workplace.

2. REPORTING OF OBJECTIONABLE CONDITIONS

2.1. OBJECTIONABLE CONDITIONS

This policy applies to the reporting of objectionable conditions.

Objectionable conditions are violations of laws, internal rules and guidelines and broadly accepted ethical norms. Examples may involve:

- A danger to life, health, and safety
- A danger to climate and the environment
- Corruption or other financial crime
- The abuse of authority
- An unsatisfactory working environment
- A breach of personal data security

2.2. REPORTING CHANNELS

Those who wish to make a report may do so through various means, including:

- To their immediate supervisor, or to managers higher up in the organization
- Through Aibel's whistleblowing channel
- Directly to the Compliance Department
- To Aibel Compliance Champions
- To the Chief Safety Representative, Safety Representative(s) or union representatives

All reporting shall be done in good faith. Information shall be as accurate as possible, and not unfounded, knowingly false or harassing of nature.

Employees may report externally to supervisory authorities where applicable (e.g. in Norway, to the Norwegian Labor Inspection Authority, the Financial Supervisory Authority of Norway, the Norwegian Data Protection Authority, the police, or others).

2.3. REPORTING CONCERNS THAT FALL OUTSIDE THE WHISTLEBLOWING SCOPE

Issues that fall outside the scope of the whistleblowing policy can be reported in other ways. The whistleblowing channel should normally not be used for matters concerning:

- Dissatisfaction with or disagreements concerning pay, workload and task allocation
- Professional disagreements
- Personal conflicts
- Contractual relationships

If reports are made concerning matters that are not considered objectionable conditions as defined in this policy, the matter may be followed up in other ways than the process outlined in this whistleblowing policy.

2.4. ANONYMITY AND CONFIDENTIALITY

It is possible to report anonymously in Aibel. If reporting anonymously, restrictions may apply as to how and to what extent a report can be followed up.

It is also possible to report confidentially. If reporting confidentially, only those processing and/or investigating the concern will be informed of the whistleblower's identity.

Case information and documentation, and the whistleblower's identity shall not be made known to anyone beyond what is strictly necessary.

2.5. ENSURING THE WELLBEING OF THOSE INVOLVED

Aibel is responsible for ensuring that the parties involved in a whistleblowing case, both the whistleblower(s) and the person(s) reported on, have a sound and fully satisfactory working environment. Whistleblowers shall not be exposed to retaliation of any kind as a result of having reported.

3. RESPONSIBILITY AND AUTHORITY

3.1. PRINCIPAL

The Compliance Department in Aibel, hereunder the Head of Compliance, is responsible for the whistleblowing service and the whistleblowing policy.

Responsibilities include:

- Implementing the whistleblowing policy within the company, ensuring that the policy is communicated and made available to those it applies to.
- Ensuring a secure whistleblowing channel is established, providing the possibility of anonymous reporting.
- Receiving and assessing/following up of whistleblowing reports.

- Updating the whistleblowing policy as needed, based upon any new legislative requirements and experiences within the company.

The Compliance Department shall process whistleblowing reports in accordance with this policy. Cases shall be handled in a timely manner and the principal shall ensure that cases are concluded, and measures implemented, as appropriate. The Compliance Department may involve other staff/expertise as necessary in the handling of cases, e.g., HR / Legal / other.

Cases reported to other departments, for instance to HR, that are identified as whistleblowing cases as per this policy, shall be logged as such by Compliance. The department that receives the whistleblowing report is responsible for informing the Compliance Department of the case to allow for the case to be centrally logged by Compliance. Where relevant, Compliance should be involved in further processing and/or investigation of the case.

The Compliance Department may report directly to the Managing Director regarding whistleblowing matters. Should whistleblowing reports received concern the Managing Director, the principal may report to the Chairman of the Board. If a whistleblowing report concerns the principal for the whistleblowing service, the Compliance Department must report the case to the Managing Director.

When following up on whistleblowing reports, any investigations shall be carried out in accordance with this policy.

3.1. OTHER ROLES AND REPORTING RESPONSIBILITIES

3.1.1. EMPLOYEES

Employees may report objectionable conditions directly to their immediate supervisor, and/or through Aibel's whistleblowing channel. In certain circumstances employees have a duty to report, including concerns related to:

- Any faults or deficiencies that may endanger health and safety
- Harassment, bullying and discrimination in the workplace
- Any matters that pose a risk to health and safety, if an employee is injured at work or becomes ill as a result of conditions in the workplace
- Circumstances that may cause loss or damage to the employer, employees, or the surrounding area, including the risk of reputational damage.

3.1.2. LINE MANAGERS

Employees (managers /line managers) with direct reports are responsible for familiarizing their employees with Aibel's whistleblowing policy. Managers who receive whistleblowing reports, orally or in writing, shall ensure that the information is reported through the whistleblowing channel in a timely manner; this can be done by the manager on behalf of their employee or by encouraging the whistleblower to use the whistleblowing channel. Managers who report on behalf of others must provide their own name, and state that they are reporting on behalf of others.

3.1.3. SAFETY REPRESENTATIVE(S)

The Chief Safety Representative and Safety Representative(s) have a duty to report objectionable conditions related to working environment, such as harassment and discrimination, injury and risk to health and safety. They are responsible for relaying any reports they have received directly to the whistleblowing service. The Chief Safety Representative and Safety Representative(s) are not formally considered a party in the case and shall not process the report.

3.1.4. UNION REPRESENTATIVES

Union representatives are responsible for relaying any reports they have received directly to the whistleblowing service. Union representatives are not formally considered a party in the case and shall not process the report.

4. DESCRIPTION OF ACTIVITIES: WHISTLEBLOWING PROCEDURE

4.1. PROCESSING OF REPORTS

All reports are registered without delay when received and given a unique case number. Whistleblowing reports are filed and processed in accordance with the applicable regulations and case processing policy. The Compliance Department will, if possible, confirm receipt of the report to the whistleblower.

All whistleblowing reports are assessed as to whether they concern potential objectionable conditions, cf. chapter 2.1. Cases that clearly fall outside this scope may be processed in another manner than the procedure that is outlined in this policy. In such cases, the Compliance Department will evaluate whether the case should be forwarded for processing elsewhere or if the whistleblower should be referred elsewhere.

4.2. INVESTIGATION OF WHISTLEBLOWING CASES

Initial investigations carried out in whistleblowing cases shall primarily serve to:

- Evaluate the reported concerns and severity thereof, and assess if immediate action is required
- Safeguard the rights of the person(s) reported on, including the right to be heard
- Rectify and/or improve the reported concerns

Investigations must correspond to and be relevant to the content, type, and seriousness of the whistleblowing case at hand. More serious matters will necessitate more in-depth investigative measures. Investigations may typically involve interviews and the gathering of documentation; the latter may involve inter alia, emails, logs, documents, publicly available information, or other electronically stored information.

The person(s) reported on shall as a rule be informed of the contents of the whistleblowing report and any allegations made against them and given the opportunity to respond. In some cases, notification of the person(s) reported on may be delayed; this may be in light of an ongoing investigation or where there is a risk of retaliation to the whistleblower(s). Any such risk must be assessed on a case-by-case basis.

Investigation of whistleblowing cases shall be carried out in a timely manner and within the framework of legislative requirements, best practice and guiding principles, hereunder the Norwegian Bar Association's Guidelines for Private Investigations.

4.3. INFORMATION TO THOSE INVOLVED

All whistleblowing cases should be concluded in a timely manner, and as soon as possible.

The Compliance Department, or a designated representative thereof, is responsible for communicating the outcome of the case to the whistleblower(s). In some cases of anonymous reporting, this may not be feasible.

The reporter is not normally entitled to details as to Aibel's internal processing of the case, specifically regarding any actions taken by the employer against the individual(s) reported on, if relevant. The

whistleblower may request information as to whether the case is being processed, and of the outcome/conclusion of the case.

The individual(s) reported on shall be informed of the outcome of the case, provided this does not pose a risk to further investigative measures. Information shall be given to the individual(s) reported on in a manner that prevents retaliation unto the whistleblower.