

Whistleblowing Procedure

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WHISTLEBLOWING PROCEDURE

INTRUCTION

The following procedure is established to assure the right of employees to report any wrongdoings or concerns in good faith without fear of retaliation.

The provisions shall contribute to strengthening the employee's genuine freedom of expression in the employment relationship and allow the reporting of blameworthy conditions that the employee becomes aware of through the employment relationship, and which are or may be in breach of:

- Norwegian laws and regulations,
- Business guidelines,
- General perception of what is justifiable or ethically acceptable,
- Other genuine concerns reported in good faith.

1. ASSESSMENT

Norwegian Offshore Rental strictly rejects any violation against Human Rights, including but not limited to slavery, all forms of discrimination, child labour, corruption, and bribery, as well as socially recognized ethical norms. We encourage our members to promptly report any concerns of infringement of these values, or our Code of Conduct, or guidelines through the following procedure.

The notification shall be made in accordance with the provisions below. There shall be no retaliation to the person that makes a notification in good faith.

2. WHO CAN USE THE PROCEDURE?

Every employee or workers hired from temporary-work agencies in Norwegian Offshore Rental have the right to use the procedure to report wrongdoings or concerns in good faith.

3. WHAT ARE WRONGDOINGS OR CONCERNS?

Issues of concern include breaches of legislation, written ethical guidelines in the company or ethical norms on which there is broad agreement in society, for example, circumstances that may involve:



- a danger to life or health
- a danger to climate and the environment
- corruption or other economic crime
- the abuse of authority
- an unsatisfactory working environment
- breach of personal data security
- breach of Human Rights.

4. WHO CAN IT BE NOTIFIED TO?

It shall always be notified internally to the immediate manager, HR manager or to the manager higher up in hierarchy in case the immediate manager or HR manager are involved in the report. It can also be reported via safety representatives or employee representatives. Norwegian Offshore Rental works on the principle that all cases should be resolved at the lowest possible level. In the event the concerns are in relation to the CEO, and it is not appropriate to go to this manager, the employee can notify the Chairman of the Board of Directors.

Employees may notify externally to the public or to the media if:

- The employee has first reported internally.
- The employee has a good faith belief about the content of the notification.
- The notification concerns censurable conditions of public interest.
- Employees have reason to believe that internal whistleblowing will not be appropriate.

5. WHEN CAN AN EMPLOYEE MAKE A NOTIFICATION?

If an employee has a legitimate suspicion or knowledge of violations of laws, internal guidelines or our norms that are considered a deviation or observation, you can report in accordance with this procedure.

6. WHEN SHOULD AN EMPLOYEE MAKE A NOTIFICATION?

In the event life or health are in danger, notifications shall be made in accordance with this procedure.



7. THE NOTIFICATION

The notification should be given in writing, either by email or by letter. The employee shall describe the facts as objectively as possible explaining what has happened. The report may be anonymous, but we encourage everyone to report by name to make it easier to follow up the case and provide feedback.

8. NOTIFICATION'S MANAGEMENT

The report shall be processed by the person who has received the notification. Unless the whistleblower is anonymous, the whistleblower shall receive confirmation that the notification has been received without undue delay. The recipient of the notification shall then submit the notification to the whistleblowing group, normally consisting of the Managing Director and the HR Manager, except when the notification concerns the Managing Director. Then the Chairman of the Board organizes the whistleblowing committee. If the notification concerns the HR Manager, the Managing Director and the Chairman of the Board of Directors shall constitute the whistleblowing committee. It is at the discretion of the whistleblowing committee to engage external counselling to assist in the investigation.

9. THE INVESTIGATION

- The whistleblowing committee shall start the investigation immediately after the reception of the notification to determine whether there is any basis for the allegations made.
- As soon as possible, and no later than within 2 weeks, the whistleblower shall receive information about how the case will be handled and when an outcome can be expected in the case (unless the whistleblower is anonymous). Confidential information may under no circumstances be disclosed.
- The person that is the subject of the whistleblowing shall be given information about the allegations and what information has been disclosed. He or she shall also be given an opportunity to present his or her version of the case. However, this does not extend to have revealed the Whistleblower's identity or circumstances which will indirectly disclose the identity of the Whistleblower.
- The whistleblowing committee shall make a review and investigate the case. They shall determinate whether there are actual wrongdoings or blameworthy conditions. The whistleblowing team is free to use external expertise if the reported conditions seem unclear or if this is deemed necessary.



- The whistleblowing committee shall decide on necessary measures as quickly as possible, but no later than 3 weeks from receipt of notification. They are also responsible for overseeing the implementation.
- Upon the resolution of the case, the person subject of the whistleblowing notification must be promptly informed of the outcome, even if no culpable circumstances were revealed.
- Unless the whistleblower is anonymous, the whistleblower shall be informed of the outcome of the case and of the measures taken. In the event the whistleblowing committee has not uncovered any blameworthy conditions, the whistleblower will be promptly notified, accompanied by a detailed explanation of the decision to close the case without taken any measures.
- The whistleblowing committee must ensure that the whistleblower is not subject to any form of retaliation.

10. THE PRUDENCE REQUIREMENT

Under the Working Environment Act, it is the employer who has the burden of proving that the whistleblowing investigation has not been justifiable. There shall be no strict requirements for employees' assessments regarding the choice of actions. The employer may not invoke the prudence requirement to protect or conceal criminal, illegal, unethical, or harmful activities. Retaliation against an employee who whistle blows, or who in any other way makes it clear that he or she is planning or considering whistleblowing, is against the law. The employee must nevertheless tolerate factual counterarguments or counterevidence related to the blameworthy conditions. If the procedure is not justifiable, the retaliation prohibition does not apply. However, this does not mean that retaliation will necessarily be legal. In general, a reaction must be proportionate to the breach of the requirement for prudence.

11. RETALIATION

Retaliation against an employee who reports issues of concern is prohibited. As regards personnel hired from temporary-work agencies, the prohibition shall apply to the employers and hirers.

Retaliation means herein any unfavourable act, practice or omission that is a consequence of or a reaction to the fact that the employee has reported issues of concern, for example:

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



12. WORKING ENVIRONMENT ACT

The present procedure is established in concordance with the [Chapter 2 A. Whistleblowing](#) of the Working Environment Act.

