


Document title						 euroRessurs
Whistleblowing Procedure						
Doc. No.:	000681	Creation date:	2022.12.07	Rev. date:	2022.12.07	Page 1 of 3
Rev. no.:	001	Revised by:	Tomasz Kalejta	Approved by:	Jens Christian Terjesen	

1.0 Purpose

Uncover wrongdoing or other concerns at euroRessurs.

2.0 Scope

This procedure applies to the company euroRessurs, cooperating companies and vendors, and personnel employed by or working for euroRessurs.

All employees are entitled to report wrongdoing and other concerns they may have. In addition, the following are entitled to report such matters when they perform work:

- Students at institutions whose object is teaching or research.
- Those undertaking national service in the Norwegian Armed Forces.
- Those undertaking civilian national service and national service in the Norwegian Civil Defence.
- Patients in healthcare institutions, rehabilitation institutions, etc.
- Those who, for the purpose of education and training or in connection with work-related initiatives, are assigned to a company without being an employee.
- Those who are participating in labour market initiatives without being an employee.

Utterances that relate solely to the employee's own working conditions are not normally classified as a whistleblowing disclosure:

- Staff disputes, professional or political utterances, or general discontent with the workplace are examples of matters relating to the employee that are not encompassed by the whistleblowing regulations.
- Harassment is an example of a matter relating to the employee that is encompassed by the whistleblowing regulations.

3.0 Definitions

euroRessurs: euroRessurs AS including branches and subsidiaries.
(company)

Disclosure /notification /whistle-blowing: A written or oral notice of wrongdoing or other concerns given to someone within the organisation who is in a position to do something about the matter in question. The whistleblower must make certain that the person receiving the report understands that it is intended to be such a disclosure.

Wrongdoing: Matters that are in violation of the law, of the company's written code of conduct or with ethical norms generally endorsed by society. Typical examples may be matters that pose a danger to life or health, or to the climate or the environment; corruption or other financial crimes; abuse of authority; an unsafe working environment; or a breach of personal data security.

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4.0 Responsibilities and Authority

<i>Role</i>	<i>Responsibilities and Authority</i>
Employee:	An employee's right to report wrongdoing or other concerns is established in section 2 A-1 of the Norwegian Working Environment Act. Disclosure is made to the employee's immediate supervisor. However, the employee may elect to make the disclosure to others who are in a position to do something about the matter concerned. Disclosure may be made via the Health and Safety Representative, an elected union representative or an assigned external recipient appointed by the Company.
Supervisors /managers	Receive and process disclosures in accordance with 2 A-1 of the Norwegian Working Environment Act.
CEO:	The Chief Executive Officer (CEO) has a duty to ensure that the whistleblowing procedure meets statutory requirements.
Compliance Officer:	Ensure implementing of the whistleblowing procedure, including communication and training of company employees and management.
External Notification Recipient	Receive and process disclosures in accordance with 2 A-1 of the Norwegian Working Environment Act.

5.0 Description

A whistleblowing disclosure must normally be submitted in writing and must be of a reasonable nature.

5.1 Format

A disclosure should contain a factual, objective and specific description of the alleged wrongdoing or other cause for concern. The following details should be included: What has happened (breach of laws and regulations, violation of ethical norms or internal guidelines).

- Where it happened.
- When it happened.
- The scope of the matter.

Witnesses or documentation that can support the disclosure.

In order for the company to deal with the disclosure in the best way possible, it is an advantage that the disclosure is made in writing, preferably with examples and documentation. It is also an advantage that it contains contact details so that euroRessurs can contact you if more information about the wrongdoing/concern is needed.

5.2 Internal whistleblowing

Employees can always report their concerns internally when their disclosure is made to the employer in accordance with the company's whistleblowing procedure. Disclosure may be made via the Health and Safety Representative, an elected union representative or an external recipient assigned by the company. Disclosure may be made anonymously. The matter will be addressed by the management team as soon as possible, and written feedback given to the whistleblower and measures initiated if this is deemed appropriate.

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5.3 External whistleblowing

Employees can always report their concerns externally when their disclosure is made to a public authority. The right to blow the whistle to the media or the public at large is conditional on the employee being in good faith with respect to the contents of the disclosure. Furthermore, the wrongdoing or concern in question must be a matter of public interest and the matter must previously have been reported internally. The requirement that a whistleblowing disclosure first be made internally applies unless there is reason to believe that internal whistleblowing would not be productive.

euroRessurs has assigned an external recipient of disclosure:

Name: Morten Bjørnsen
E-mail: mobj47@gmail.com
Telephone: +47 951 77 282

6.0 Reference

Norwegian Working Environment Act:

- Chapter 2A Whistleblowing
- Section 6-2 Health and Safety Representative's duty to notify

Norwegian Health Personnel Act:

- Section 17 Occupational Health Service

Contractual obligations with customer where applicable.