

Whistleblowing Policy

What is whistleblowing?

Whistleblowing is the reporting of any suspected or potential breaches of law or company policies.

Who can be a whistleblower?

The whistleblowing policy is applicable to all employees of all companies within Wallenius Wilhelmsen, as well as external third parties that may be in contact with our Group, such as job applicants, former employees, consultants, or other business partners.

What issues may be reported?

The following are examples of concerns that you may choose to report:

- Breaches of legislation, internal regulations, or ethical norms.
- Breaches of our Code of Conduct.
- Inappropriate behavior, such as bullying, harassment, discrimination, racism, use of prostitutes or visiting strip clubs whilst on business trips or substance abuse.
- Financial irregularities, which may include incidents such as embezzlement, theft, fraud, money laundering, corruption, bribery, misuse of company expenses, procurement irregularities or misappropriation of funds.
- Conflicts of interest, which may include a personal interest that may interfere with your ability to make an objective decision and act in the best interest of Wallenius Wilhelmsen.
- Health, Environment and Safety concerns.
- Modern slavery and other human rights breaches.
- Business partner (e.g. supplier and contractors) misconduct, which may include hazardous working conditions, harassment, discrimination, corruption, and bribery.

The above list is not exhaustive. If you are unsure whether your observation should be reported or not, we encourage you to report it. You can also discuss the matter with local HR or any manager for guidance.

Issues such as dissatisfaction concerning salary conditions or cooperation difficulties should be reported through the normal channels, to your supervisor or HR department.

Can I report concerns anonymously?

Yes, you can. Please see further below for more details.

How do I report a concern?

You can make a report through our online whistleblowing portal called the Alert Line. The Alert Line is a multi-language service, available 24 hours a day and 7 days a week. It includes a phone service and a web submission portal.

Once you have submitted a report, you have the option to log in (anonymously if you want to) to check if the case manager has asked further questions regarding your case or requested further documentation. Any subsequent dialogue may also be anonymous if you wish.

Who processes the reports?

The reports are received by BDO AS (“BDO”) which is an international whistleblowing audit and advisory firm. BDO is a wholly independent company. Depending on the type of allegation, the concern is then investigated and processed by Wallenius Wilhelmsen or by an external party (such as a law firm).

How are the reports processed?

When a report is received, a preliminary investigation of the reported incident is conducted by BDO. The relevant contact within Wallenius Wilhelmsen will be notified of the concerns that have been reported.

You will receive an acknowledgment that your report has been received, no later than seven days after you have filed it. You will also receive regular updates on the progress of the case.

The Compliance Function in Wallenius Wilhelmsen shall assess specifically who is to be involved in the further processing of the case and of the measures to be implemented, depending on the type and nature of the case. For example, people who are conflicted cannot be involved in the investigation of the case.

The case will be filed / recorded in a journal and otherwise processed in accordance with the prevailing regulations in Wallenius Wilhelmsen.

What principles govern whistleblowing cases?

- All reports are taken seriously.
- All reports shall be processed as quickly as possible.
- All reports are treated confidentially, and related information may only be distributed internally to the extent required for the effective handling of the case.
- Wallenius Wilhelmsen will support, and never retaliate against, employees raising concerns in good faith.

Anonymity and IT security

You decide if you wish to submit your report anonymously or not. If you wish to remain anonymous, you must state this when submitting your report. The system does not log IP addresses and computer ID, and all data transmission and data storage is encrypted.

In cases of alleged criminal offences and violations, and depending on local law, you will be informed if your identity may need to be disclosed if the case becomes subject to police investigations and/or judicial proceedings.

Confidentiality and Handling of personal data

The log of the report and all other records are stored electronically in the reporting tool with restricted access and maintained in a secure and confidential manner. Any personal data that is gathered throughout the process is not be stored longer than necessary and always in accordance with applicable privacy and data protection laws and regulations.

Local Reporting Channels (EU only)

In some European countries, employees also have the right to report a concern in person to someone at their location. Speak to your local HR if you want to know if this possibility is available to you.

Questions

Questions regarding the whistleblowing channel may be addressed to BDO AS on tel.: +47 970 86 000 or e-mail: integrity@bdo.no. Questions regarding this policy or the Code of Conduct may be addressed to the Wallenius Wilhelmsen's Compliance Function.