

Owner
Chief Ethics & Compliance Officer

Approval Date **Version**
02/02/2018 3

No.
T 11346-14 UEN

Security
Public

Approved by
CEO Johan Dannelind

Related
50086201

Group Instruction - Internal Reporting and Non-Retaliation

OBJECTIVES AND REQUIREMENTS

This Group Internal Reporting (Whistleblowing) and Non-Retaliation Instruction is related to, and aligned with, the Group Anti-Bribery and Corruption Policy. The instruction presents mandatory principles for whistleblowing, raising concerns and non-retaliation.

1 How to raise a concern

Objective

To encourage and urge all employees, and external parties, to report concerns as well as suspected wrongdoings and incidents of serious non-compliance using the appropriate reporting channels.

Requirement 1

All employees are responsible for promptly reporting concerns as well as suspected wrongdoings, including an actual or potential violation of law, regulation, policy or instruction.

Requirement 2

Employees shall initially and promptly discuss any concern with their immediate manager.

Requirement 3

In the event where employees are not comfortable discussing a concern with their manager, they should contact their Department Head/Director, local HR representative or country CEO or local Ethics & Compliance Officer.

Requirement 4

All managers shall maintain an open-door policy and take adequate measures to assure their staff that the system truly encourages the reporting of problems and that there will be no retaliation, retribution or harassment for doing so.

Requirement 5

If an employee is not comfortable raising a concern to the parties outlined in requirements 2 and 3, they shall report the concern using the whistleblowing channel Speak-Up Line. The Speak-Up Line enables anonymous reporting including a possibility for following up how the report is received and handled.

Some countries have imposed legal restrictions on what can and cannot be reported through the Speak-Up Line. Details of these restrictions are presented when accessing the Speak-



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Up Line.

Finally, the employee can use the following avenues as alternatives to using the Speak-Up-Line portal

- (a) email sent to speak-up-line@teliacompany.com
- (b) mail sent to Telia Company AB head office:

Chief Ethics & Compliance Officer
Group Ethics & Compliance
Telia Company AB
169 94 Solna
SWEDEN

Requirement 6

If a manager receives a concern or allegation of non-compliance, which should be subject to further investigations, the claim should be filed in the *Manager Report Form* available through the Manager Portal on TC Intranet, applicable local channel or Human Resources.

Requirement 7

External parties shall use the Speak-Up Line, available on Telia Company external web-page, for raising concerns.

2 Confidentiality and Anonymity

Objective

To secure that all reports of serious non-compliance, wrongdoings and concerns, from employees and external parties, are handled in a secure and confidential way.

Requirement 1

All concerns, raised through the Speak-Up Line, shall be received by the Special Investigations Office established within the Group Ethics & Compliance Department.

Requirement 2

A concern reported, through any channel, must be kept confidential by anyone involved or with knowledge about the report.

Requirement 3

Confidentiality and privacy must be maintained throughout the reporting and investigation of a concern in accordance with applicable law and shall be shared only on a need to know



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basis.

Requirement 4

Any attempt to establish an identity of a whistleblower by a management or any other employee will not be tolerated.

Requirement 5

There may be circumstances where Telia Company is unable to investigate an anonymous report, as further investigation may prove impossible if the investigator cannot obtain further information, give feedback, or find out whether the report was made in good faith. Persons who raise a concern are encouraged to identify themselves in order to handle the investigation in the most efficient way.

3 Non-Retaliation

Objective

To ensure that the principle of non-retaliation is protected and serious non-compliance is appropriately dealt with.

Requirement 1

The use of the Speak-Up Line must be made *in good faith*, even if the information later turns out to be inaccurate or does not trigger any particular further action.

Requirement 2

The event of an inaccurate concern raised in good faith must not expose reporting employees to sanctions or affect their position in any way.

Requirement 3

Any attempt to apply a sanction or disadvantage or to harass any person who expresses an intention to raise a concern, has raised a genuine concern in good faith, cooperates in a company investigation, opposes any act or practice made unlawful by law or exercises any other employment right protected by law or the company regulations, will not be tolerated.

Requirement 4

Submitting deliberately false or unfounded reports out of malice intent or with a view of personal gain will mean that the reporting employee loses the non-retaliation protection.



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4 Investigation and Disciplinary actions

Requirement 1

The Special Investigations Office is required to make sure that investigations at Telia Company Group are carried out in a way to swiftly establish the facts with minimum disruption to the business or the personal lives of employees; and to make sure that confidentiality and non-retaliation are at all times respected.

Requirement 2

All special investigations conducted by the Special Investigations Office, or person/function designated by the Special Investigations Office, shall be managed according to a formal and documented process described in Group Instruction – Internal Investigations.

Requirement 3

Employees cannot exempt themselves from the consequences of wrongdoing by self-reporting, although self-reporting may be taken into account in determining the appropriate course of action.

Requirement 4

Disciplinary actions are to be decided by appropriate management forum.

Requirement 5

All disciplinary actions, including a follow-up of implementation, must be documented.

Requirement 6

There will be consequences, even including termination of employment, for violation of this instruction.

This Group Instruction is connected to Group Policy – Anti-Bribery and Corruption and contains further instructions with respect to the application of the Group Policy. Please also read the Group Policy and the Group Instruction – Internal Investigations.

The above requirements apply to the extent that they do not place Telia Company in violation of domestic laws and regulations.

BREACHES AGAINST THE INSTRUCTION - SPEAK-UP LINE

Any Telia Company employee who suspects violations of this Group Instruction must speak up and raise the issue to their line manager, to the Ethics and Compliance Officer, or through



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the Speak-Up Line. The Speak-Up Line is also available for concerns raised from external parties. The Speak-Up Line is available on Telia Company's internal and external webpages.

PURPOSE

The purpose of this Group Instruction is to encourage employees and others to report suspected or observed serious non-compliance with the Telia Company policy framework as well as laws and regulations; secure in the knowledge that their concerns will be taken seriously and investigated properly; and that their confidentiality will be respected. Telia Company considers the following matters to be *serious non-compliance*:

- any act of corruption (for example conflicts of interest, bribery, improper sponsorships, donations, gifts & entertainment, illegal gratuities or facilitation payments);
- irregularities concerning bookkeeping and financial reporting, internal accounting controls, auditing matters;
- financial fraud (for example embezzlement, misuse of company assets, accounting manipulation, theft and misappropriation of assets or dishonest financial statements);
- violation of competition laws (for example price fixing, exchange of price sensitive information, collusion with competitors);
- collusion with third parties – any corruption scheme in any stage of third party process, including demand for kick-backs, bid rigging, and fraud.
- serious endangerment to environment, health and safety;
- activities, which otherwise by law, treaty or agreement amount to serious misconduct (for example discriminatory practices, use of child labor or other human rights violations)

The term whistleblowing is most commonly used to describe when an employee (or ex-employee or other business partner, supplier etc.) discloses misconduct within an organization. In Telia Company we prefer to call this Internal Reporting or the Speak-Up, which is part of emphasizing the value of having a healthy speak-up culture in line with our values.

This instruction does not cover general concerns about poor or unfair management, workplace bullying, harassment, inefficient systems or other operational feedback. If you as an employee wish to raise a concern relating to these areas you should firstly do so through the normal channels, either by contacting your manager or your local Human Resources (HR) representative.



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SCOPE

This Group Instruction applies to Telia Company AB, its Subsidiaries and Joint Operations¹ (jointly “**Telia Company**”) as their own binding instruction. In addition, Telia Company works towards adopting the principles and objectives set out in this Group Instruction in all operations in which Telia Company has an ownership interest.

This Group Instruction is part of the Group Governance Framework, which includes without limitation:

- a) Code of Responsible Business Conduct, Purpose & Values, Strategic framework, Group Policies, and Instructions for the CEO as approved by the Board;
- b) Decisions made by the CEO, and Group Instructions as approved by the CEO; and
- c) Group Instructions as approved by the responsible Head of Group Function or Head of Group Department.

ROLES AND RESPONSIBILITIES

Each Executive Vice President, Senior Vice President and Vice President reporting to the CEO of Telia Company is responsible for ensuring that this Group Instruction is duly communicated and implemented, and that the employees within his/her area of responsibility are familiar with and follow this Group Instruction.

All Telia Company employees are individually responsible for reading, understanding and following this Group Instruction.

Violations against the Group Instruction can lead to disciplinary action, up to and including termination.

EXEMPTIONS

If any Telia Company Subsidiary would like to adopt a corresponding Group Instruction with exemptions from this Group Instruction, the relevant country CEO shall inform their superior, who shall escalate the matter to the Group General Counsel.

¹ Once formally adopted by the local board of directors, if required.

