

## GUIDANCE FOR ASSESSING REPORTS OF WRONGDOINGS

The organization should identify, implement and maintain a process that ensures the impartial assessment, triage and management of the reports of wrongdoings. The assessment decisions should be documented. Reports should be sorted and prioritized based on risk (i.e. the likelihood of the wrongdoing and its potential impact)

When assessing reports, the following aspects can be considered:

- Is the wrongdoing within the scope of the whistleblowing policy? If not, does it need to be dealt with in accordance with another procedure or addressed in another way
- Is the wrongdoing a criminal offence?
- Does the wrongdoing need to be referred to law enforcement or regulatory authorities?
- When did the wrongdoing happen or is it about to happen?
- Is there an immediate need to stop or suspend business activities?
- Is there an immediate risk to health and safety?
- Is there an immediate risk to human rights or the environment?
- Is there an immediate need to secure and protect evidence before being deleted or destroyed?
- Is there a risk to the organization's functions, services and/or reputation?
- Will business continuity be affected by the report being investigated?
- Could there be media interest in the report of wrongdoing?
- How can this assessment process be managed, while ensuring trust, protection and impartiality?
- Is further corroborating information available?
- What is the nature of the wrongdoing (i.e. type, frequency, prevalence, role and seniority of subjects of the reports)?
- What is the likelihood of the wrongdoing being reported outside of the organization?
- Has the wrongdoing been reported previously?
- How did the whistleblower obtain the information: is the information first-hand or hearsay?

The outcome of assessing the report of wrongdoing may include doing one or more of the following:

1. Gather further information;
2. Engage with other functions (e.g. human resources, legal, internal audit, compliance, health and safety, finance), if needed, and if this does not compromise the trust, impartiality and protection of the investigation, to support the investigation;
3. Take preliminary measures (e.g. suspension of the subject of the report, secure evidence);
4. Investigate the report of wrongdoing;
5. Refer to or coordinate with other procedures;
6. Inform relevant authorities (e.g. law enforcement or regulatory body);
7. Conclude the case
8. The decision, and where possible the reasons for it, should be communicated to the whistleblower