



**Norske Skog**

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## Steering Guidelines 2019

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## 1

# The importance of steering in the right way

The Steering Guidelines are founded on the core values of Norske Skog – openness, honesty and cooperation. This document is the overarching administrative document for the Norske Skog Group, and provides the fundament for our ethical, legal and sustainable conduct. The Steering Guidelines have been approved by the board of directors of Norske Skog AS.

We aim to maximize the group's value through operations within the publication paper industry and our other industrial activities. In doing so, we continuously strive to maintain our status as a “best in class” industry partner for suppliers, customers and other business relations. Our attitude and ability to be entrepreneurial, motivate each other to always progress and develop and consistently maintain an impeccable business behaviour, do not just define our results, but is also the backbone of the industry group we aim to be.

Norske Skog's business units have a high degree of independence and accountability. Local managers are responsible and accountable for decisions and results within their units. However, we apply a uniform basis for our operations across countries and cultures with respect to HESQ (health, environment, safety and quality), people development, financial reporting and legal compliance. In these areas, our conduct shall be based on the same principles to promote a unified Norske Skog Group.

The Steering Guidelines and its complementary documents, such as corporate standards and procedures, are available on our intranet. The steering documentation, as well as our training, auditing and reporting, will support the Norske Skog's leaders and employees in promoting awareness and improving the group's performance.

As a Norske Skog employee, you must follow the Steering Guidelines, always strive to exercise good judgement, and take due care and consideration in everything you do as an employee. Compliance with the Steering Guidelines is mandatory, and we expect similar conduct and ethical standards from our customers and suppliers, as well as in partnerships, joint ventures and partially owned companies. Through reliable, responsible and consistent conduct by every single one of us, we will together win trust and confidence both within and outside of Norske Skog.

Oslo, 1 April 2019

Sven Ombudstvedt  
Chairman of the Board of Directors



## 2

# The Steering Guidelines apply to all employees

The Steering Guidelines apply to all of our employees, including temporary personnel, who perform work for a company in the Norske Skog Group. To the extent possible, the Steering Guidelines shall also apply to employees of partly owned companies of Norske Skog.

Even if deviations from the Steering Guidelines seem to be appropriate, and in the group's best interest, you shall avoid acting or encouraging others to act contrary to the Steering Guidelines. If you are in doubt as to whether a particular act is acceptable, you should consult with your immediate superior or the Corporate Legal Department.

Norske Skog has a zero tolerance-policy for non-compliant behaviour, and will take necessary actions in order to respond to any breach that may occur.

Each chapter of the Steering Guidelines may have complementary documents setting out more detailed procedures, routines, binding instructions, best practice manuals etc. The complementary documents may be amended or supplemented from time to time, and the latest version will always be available on the Norske Skog intranet.

**Norske Skog has a zero tolerance-policy for non-compliant behaviour, and will take necessary actions in order to respond to any breach that may occur.**





## 3.1 PEOPLE AND ORGANISATION

Norske Skog's people and organisation strategy is to maintain a business oriented, international organisation that attracts and retains highly competent and motivated employees on all levels around the world. We strive to give people the opportunity to grow personally and professionally in a stimulating working environment.

Professional leadership implies sound and transparent people performance management, including providing a working environment in which everyone can apply their competence and systematically develop their abilities. Management shall encourage, promote innovative ways of working efficiently and safely together with high quality work with little to no rework, and support proactive behaviour. Discussions and conversations, both of professional and social nature, shall be held in a respectful and including manner.

Norske Skog fully supports the individual employee's right to join a trade union, and fully acknowledges the unions' rights according to international conventions and national regulations. Elected employee representatives have been assigned with the important task of promoting the common interests of our work force, as well as supporting individual employees in protecting their employee interests.

The Steering Guidelines are complemented by the following people and organisation documents, which are available on our intranet:

- Agreement IndustriALL Global Union
- Norske Skog Global Travel Standard

## 3.2 WORKING ENVIRONMENT AND EQUAL OPPORTUNITIES

Norske Skog shall respect and support the human rights of all individuals potentially affected by our operations. These human rights are defined in the Universal Declaration of Human Rights and related UN documents. Through our operations, we are committed to the economic and human development of our employees and the communities in which we operate. It is important that Norske Skog employees do not deliberately or negligently abuse human rights principles, or contribute to human rights abuses.

Norske Skog is committed to an inclusive work culture, and appreciates and recognizes that all people are unique and valuable and should be respected for their individual abilities and views. Norske Skog is committed to the principles of non-discrimination and care for vulnerable

individuals and groups, and does not accept any form of harassment or discrimination on the basis of gender, religion, race, national or ethnic origin, cultural background, social group, disability, sexual orientation, marital status, age or political opinion.

Norske Skog shall promote diversity and inclusion by providing equal employment opportunities and treat all employees fairly and with respect. Norske Skog's employees and business units shall only use merit, qualifications and other professional criteria as basis for employee-related decisions in Norske Skog, such as recruitment, training, compensation and promotion. We shall also show commitment to developing programs and actions to encourage a diverse organization based on the principle of equal opportunities.

## 3.3 HEALTH, SAFETY, SECURITY AND ENVIRONMENT

Norske Skog is committed to provide a safe working environment for our employees, contractors and visitors, as well as to maintain a sustainable environment and responsible use of natural resources. We are committed to foster innovation and implement continuous improvement activities in order to have no or only minimal adverse impact on the environment.

Health, safety, security and environment (HSE) are an integral part of Norske Skog's daily activities and strategy, and they are core elements of Norske Skog's identity. We encourage the same quality of attitude and behaviour at work and outside of work, and expect the same from our business partners.

You shall demonstrate proactive commitment to HSE through your personal conduct. We encourage that you motivate your colleagues to contribute by taking an active part in maintaining a "best in class" HSE culture, as well as to always seek improvement of daily HSE routines. Health and safety is a 24-hour responsibility, seven days a week.

You shall execute your tasks in a secure, safe, healthy and environmentally conscious and efficient manner, in compliance with applicable requirements. You shall show determination and feel responsible for your own health, security and safety by being familiar with the risks relating to your work and the routines and measures for mitigating such risks. Any accident or incident at work that causes or may cause injury or damage must be reported immediately.

You have a responsibility to report unsafe situations and



behaviour that you observe to local managers. Compromising health or safety is never the right thing to do, regardless of time pressure, financial situation or desired performance.

The Steering Guidelines are complemented by the following HSE documents, which are available on our intranet:

Health, safety and security:

- Norske Skog Health & Safety Standards
- Norske Skog Health & Safety Procedures

Environment:

- Norske Skog Environmental Policy
- Manual for Preparation of Monthly Environmental Reports for Norske Skog Mills (E-index)

#### **3.4 REPORTING OF NON-COMPLIANT EVENTS**

You should live by Norske Skog's values in every aspect of your work, not only by acting with integrity, but also to speak up if you feel that you, your colleagues' or the company's values are being compromised. If you come across anything that may constitute a breach of law, regulations and/or is compromising the Steering Guidelines or other steering documents of the group, you should report it as detailed below.

The starting point is that you should discuss your concerns with your superior. However, if your concerns are of a serious nature and you consider it appropriate, you may

address other superiors, local human resources or HSE representatives, local management or the relevant person responsible in the Corporate Legal Department.

If you for any reason are uncomfortable using any of the above channels, you may report your concern or complaint to the centralised Norske Skog reporting channel by e-mail to [compliance@norskeskog.com](mailto:compliance@norskeskog.com). Your report will always be treated in confidence, unless otherwise is explicitly agreed with you, and you may request that the report will be followed up by a person who is proficient in your preferred language.

It is an important principle under the Steering Guidelines that the reporting in good faith by employees of actual or suspected breaches or other concerns within Norske Skog shall not have adverse consequences for the relevant employee's employment relationship with Norske Skog. It is equally important to avoid misuse of the reporting mechanisms, which leads to unfounded or unfair treatment or negative consequences for employees. Anyone who knowingly submits a false report may be subject to disciplinary actions.

The Steering Guidelines are complemented by the following documents, which are available on our intranet:

- Norske Skog Reporting Routine
- Form for receiving a report on non-compliant circumstances

**Norske Skog is committed to an inclusive work culture, and appreciates and recognizes that all people are unique and valuable and should be respected for their individual abilities and views.**

# 4

## Steer the right way in all business relations

### 4.1 COMPLIANCE WITH LAWS, REGULATIONS AND THE STEERING GUIDELINES

You shall adhere to the Steering Guidelines and the complementary documents, as well as other internal regulations, in effect at any time. Furthermore, all employees and others acting on behalf of Norske Skog must act in compliance with applicable laws and regulations at all times, and shall refrain from any agreement or practice contrary thereto. Equally, you shall not assist others in any breach of internal or external guidelines, laws or regulations, regardless of whether such assistance strictly constitutes an illegal act for the company or yourself as an individual. It is important that each one of us make independent and responsible assessments of the actions we take or are asked to take. No one shall let themselves persuade or be forced to act in a non-compliant manner.

Any questions and concerns regarding compliance may be raised as per section 3.4. If considered appropriate in the circumstances, you may address other superiors, local human resources, local management or the relevant person responsible on corporate level.

In order to assist Norske Skog employees with ensuring that third parties with which we do business, or who is acting on behalf of Norske Skog, comply with the principles of the Steering Guidelines and applicable laws and regulations, we have prepared the Norske Skog Code of Conduct. Examples of third parties that should be required to confirm its compliance with the Norske Skog Code of Conduct are agents, distributors, customers, suppliers, consultants, business partners and others who act for or with Norske Skog. The Norske Skog Code of Conduct summarises the principles set out in this section 4 on how to steer the right way.

The Steering Guidelines are complemented by the following Code of Conduct, which is available on our intranet:

- Norske Skog Code of Conduct

### 4.2 BUSINESS AND VALUE CHAIN

Our policy is to ensure a legal and ethical business standard through mandatory and minimum requirements to all employees and others who act on Norske Skog's behalf. All employees, agents, distributors, customers, suppliers, consultants, business partners and others who

act for or with Norske Skog shall be aware that Norske Skog's reputation must be preserved and promoted at any time.

It is important that we acknowledge that Norske Skog's reputational standing can be adversely affected if we are involved in business with third parties that do not sufficiently comply with laws and regulations. We must therefore exercise care in our selection and strive to follow up our business associates. This means that affiliated companies, partners, agents, representatives, consultants, suppliers, contractors, customers and any other business associates should be made aware of our principles and, when appropriate, requested to comply accordingly. Where appropriate and/or possible, it is furthermore recommended that clauses on fundamental aspects of business behaviour, such as anti-corruption, anti-trust and human rights, are included in contracts with our business partners.

### 4.3 CORRUPTION, BRIBERY AND MONEY LAUNDERING

Norske Skog's leaders and employees are obliged to continuously look out for indications of acts that may involve corruption or bribery, and to make such further enquires as may be appropriate in the relevant case if a suspicion of corruption or bribery arises. Norske Skog has a zero tolerance-policy for any form of corruption and bribery, whether direct or indirect. Any offer of or inducement to partake in any corruption or bribery related act shall be clearly rejected.

Transparency and accurate recording of all business related transactions are important to prevent and discover conflicts of interest of all kinds. All contact with, and activities or advantages provided by, business contacts are business related even if they take place outside of working hours. Transactions, gifts, donations and hospitality, whether given or received, must not expose Norske Skog to the risk of disturbed business decisions or reputational damage.

Corruption includes a wide variety of activities, including but not limited to money or favours, such as nepotism and favouring personal relations. Charitable donations, sponsorships, gifts and hospitality shall not be used as disguise for bribery.



You, or anyone you are affiliated with on a professional or personal basis, shall not request, accept or receive any improper advantage that may influence your decisions made in the conduct of your work for Norske Skog. In order to obtain or retain business or other advantage in the conduct of business for Norske Skog, you shall not offer, promise or give anything of value or an undue advantage to a public official or to any third party to influence such person to act or refrain from acting in relation to the performance of her/his duties. This applies regardless of whether the advantage is offered directly or through an intermediary.

Norske Skog is committed to comply with anti-money laundering and anti-terrorism laws in all its business relations. In doing so, it is crucial that Norske Skog comply with laws restricting us from doing business with persons and organizations that are associated with narcotics, trafficking, terrorism, or other criminal activities together with those involved in the proliferation of weapons of mass destruction. This also includes trade sanctions that either restrict certain types of activities, or prohibit trade or transactions involving certain parties, countries, or regions. If you are in doubt as to whether any business relations are or may be restricted under sanctions or by laws and regulations, you should consult with local management or the Corporate Legal Department prior to agreeing to any form of business with such business relations.

The Steering Guidelines are complemented by the following anti-corruptions and bribery documents, which is available on our intranet:

- Procedures for Rebate, Service Surcharge and Commission Payments

#### **4.4 FRAUD**

The term “fraud” comprises an array of irregularities, which have breach of integrity as a common denominator. A “red flag” – a fact or circumstance out of the ordinary – may be an indication of fraud and merit further investigation before proceeding with a transaction. A business relation with a needlessly complicated corporate structure, or who makes use of shell or holding companies or a blind trust, are examples of “red flags”. Fraud can also take simpler forms, and the frequency of attempts by fraudulent third parties to imitate our business relations or Norske Skog employees in e-mails or letters, requesting

payments that may appear plausible, has increased significantly over the last years. Typical “red flags” to look out for are deviances in account numbers, letterheads, e-mail addresses etc.

#### **4.5 FACILITATION PAYMENTS**

“Facilitation payments” are payments made in order to expedite public officials’ services to which one is already entitled, typically faster or with less procedure than normally required. Facilitation payments normally constitute bribery, which is prohibited and unacceptable.

You shall never initiate or encourage facilitation payments on behalf of Norske Skog. Facilitation payments can only be made in exceptional circumstances, such as in cases of extortion where demands for facilitation payments are associated with expressed or perceived threats to life, safety or health. If you have been requested to pay, or have made a facilitation payment, you must immediately report it to your superior or to the Corporate Legal Department and ensure documentation and proper recording of the transaction.

#### **4.6 GIFTS & HOSPITALITY**

Gifts are goods, assistance, discounts or disposal given or received in connection with an employee’s role as a representative of Norske Skog. Gifts, both given and received, should be limited to a minimum in frequency and must be of a symbolic value. Such gifts, should always be transparent and must never be given in expectancy of any advantage or value in return. Gifts or other favours to public officials or business associates shall comply with locally accepted good business practice.

Hospitality includes entertaining, meals, receptions, tickets to entertainment, social or sports events. Hospitality must always be adequately connected with Norske Skog’s business and should only be given or received with the aim of initiating or developing a proper relationship with proper business partners. All such hospitality must be kept to a moderate level and expensive arrangements require prior approval by a member of the Corporate Management. In no event can the purpose of any gift, hospitality or other expenditure be to cause the recipient to improperly perform his or her duties.

If you are offered or have received gifts, hospitality etc. you shall, without delay, notify your immediate superior or

local management, who will determine whether your integrity or independence may be perceived to be affected. The Corporate Legal Department may be consulted in such determinations.

#### **4.7 CHARITABLE DONATIONS, SPONSORSHIPS AND COMMUNITY INVESTMENTS**

Donations and sponsorships are monetary or practical support of a purpose or cause outside of the Norske Skog Group. Any Norske Skog business unit offering or accepting donations or sponsorships must ensure that the support is based on proper reasons and not used to disguise support of political parties, or particular political or controversial causes, or promote interests in conflict with those of Norske Skog in the relevant local community. Financial or other contributions to political parties, officials thereof or candidates for public office shall never be made on behalf of Norske Skog. This does not preclude Norske Skog from supporting political views in the interest of the group or prevent employees from participating in political activities as private citizens.

Each business unit offering a monetary or practical contribution must establish formal records describing the purpose of and criteria for that contribution.

Charitable donations, sponsorships and community investments shall be based on a business case and should aim at benefitting both the society and Norske Skog.

#### **4.8 COMPETITION**

Norske Skog is a significant participant in the international publication paper market, and it is important that we respect common regulations for our markets. You shall comply with all antitrust and competition laws and regulations in all aspects of Norske Skog's business and operations.

No employee or others who act on behalf of Norske Skog shall make any agreement or arrangement contrary to applicable competition laws. Breach of competition laws exposes Norske Skog to immense risks of investigations, public fines, claims for damages and severe reputational damage. In some jurisdictions, it also exposes companies within the Norske Skog Group, as well as the directly involved individuals, to severe criminal sanctions, including imprisonment.

If you are in doubt as to whether specific arrangements are permissible, you shall consult with a member of the local management team, the SVP Commercial or the Corporate Legal Department.

The Steering Guidelines are complemented by the following anti-trust document, which is available on our intranet:

- Norske Skog Global Competition Law and Compliance Manual

#### **4.9 DATA PROTECTION AND PRIVACY**

Norske Skog protects information and personal data about current, former and potential employees, customers, suppliers, other business associates and their employees and other third parties, in compliance with applicable laws, regulations and in accordance with the group's Global Privacy Policy.

Every business unit that is processing personal data shall do so in a manner compliant with relevant privacy legislation at all time. This includes ensuring that all use of personal data, such as collection, registration, comparison, storage and deletion, or a combination of these, takes place in a proper way and in accordance with applicable laws and regulations.

The Steering Guidelines are complemented by the following privacy document, which is available on our intranet:

- Norske Skog Global Privacy Policy

#### **4.10 REPORTING AND ACCOUNTING**

Norske Skog strive to balance transparency and accuracy on one side, while respecting confidentiality and other applicable obligations on the other. Norske Skog makes every effort to provide a full, fair, accurate and understandable disclosure in its periodic financial reports, other documents filed with applicable regulatory authorities as well as in its other public communications. We are dependent on trust from our owners, authorities, the financial markets in general and our financial partners in particular, and we aim to ensure transparent and equal financial information to the financial markets.

The Steering Guidelines are complemented by the following financial management and reporting document, which is available on our intranet:

- Instructions Related to Handling of Financial Information

#### **4.11 TAX HAVENS**

There is no precise definition of a tax haven. In 1998, however, the OECD set out a number of factors for identifying tax havens. The four key factors were:

- No or only nominal taxes on the relevant income
- Lack of effective exchange of information
- Lack of transparency
- No substantial activities.

No or only nominal tax is not sufficient in itself to classify a country as a tax haven.

It is unacceptable to use tax havens for the purpose of hiding funds gained by corrupt or fraudulent practices or obscuring the trace of funds. Any business relations' use of tax havens shall be listed as a "red flag", which means that further investigation of the use of the tax haven shall be carried out before proceeding with the business relation in question.

#### 4.12 JOINT VENTURE PARTNERS

When Norske Skog has a controlling interest or the operating responsibility in a joint venture, the principles in the Steering Guidelines related to anti-corruption and human rights shall apply. In situations where Norske Skog has a minority interest, Norske Skog shall endeavour to influence the joint venture to apply the Steering Guidelines (or equivalent principles) in the governance of the joint venture, in particular in respect of fundamental areas such as anti-corruption and human rights. When Norske Skog is dealing with unacquainted partners in a new or existing joint venture through possible acquisitions of assets or companies, efforts shall be made to make it possible to perform an appropriate due diligence investigation to identify possible non-compliant issues, in particular within fundamental areas such as anti-corruption and human rights.

#### 4.13 SUPPLIERS AND CONTRACTORS

The implementation of the Steering Guidelines towards suppliers and contractors requires a systematic approach through, depending on the situation, activities such as pre-qualification, bid evaluations, contractual requirements and follow-up of supplier performance.

As noted in section 4.1 above, Norske Skog has established the Norske Skog Code of Conduct. This document needs to be implemented into the supply chain through our line management and personnel in procurement functions.

If Norske Skog has reason to believe that a new supplier will not, or an existing supplier does not, comply with the Norske Skog Code of Conduct, this should be addressed by assisting and cooperating with the supplier to become compliant in the best way possible. Norske Skog should challenge the supplier to establish an action plan to address non-compliance issues, mitigating actions and

follow up. If, after a reasonable amount of time and efforts, the supplier is unwilling or unable to become compliant, Norske Skog should evaluate the merit of discarding contemplated arrangements with the supplier and, for existing suppliers, to take contractual actions, including termination.

#### 4.14 EXTERNAL COMMUNICATIONS

Maintaining Norske Skog's profile and reputation is dependent on our ability to communicate consistently and professionally with external parties, including the media. Norske Skog shall, in accordance with our core values, maintain a principle of openness and be honest and responsive when dealing with interested parties outside Norske Skog.

Further, all Norske Skog employees shall have an identical appearance when communicating with a third party outside of Norske Skog. This includes following the regulations concerning similar email signatures, business cards, use of trademarks and other.

To secure and ensure a consistent profile for the group, only the following persons are authorized to speak to the media and provide statements on behalf of Norske Skog:

- President & CEO
- Vice President Communication and Public Affairs
- Chairman of the board of directors of Norske Skog AS

On specific local matters relating to a business unit, only the Managing Director of the relevant business unit is authorised to speak to the media and provide comments on behalf of such business unit.

The Steering Guidelines are complemented by the following document, which is available on our intranet:

- Norske Skog Global Brand Protection Policy

**You shall adhere to the Norske Skog  
Steering Guidelines and the complementary  
documents, as well as other internal  
regulations, in effect at any time.**

# 5

## How to personally steer towards business associates, colleagues and others

### 5.1 CONFLICT OF INTEREST

Any conflict of interest may be compromising for Norske Skog. Consequently, you should avoid having a direct or indirect personal interest in any other business or enterprise having commercial or other relations to the Norske Skog Group, which can lead to or be perceived to entail conflict of interest issues. You should not seek to obtain advantages for yourself or others, if it is a possibility that this could compromise or could appear to compromise your duties as an employee or harm Norske Skog's interests in any way, independent of whether or not such a conflict of interest constitutes criminal fraud.

As a basic principle in the Steering Guidelines, you shall consult with and get approval from your immediate superior or local management before engaging in any activity that may be perceived to advance the interests of a competitor, customer or supplier (or other business associates), or vice versa, at the expense of Norske Skog's interests.

Furthermore, you shall not use any confidential information that has come to your knowledge in your service for Norske Skog for personal gain for yourself or others. If you become aware of a potential or perceived conflict of interest, you shall immediately notify your immediate superior.

### 5.2 COMPANY PROPERTY AND ASSETS

As an employee in Norske Skog, it is your responsibility to look after, use and maintain the group's property and assets with sufficient care at all times. The use of materials, funds, other assets or facilities for purposes not directly related to company business is prohibited without permission from an appropriate Norske Skog representative. The prior permission from your immediate superior is also necessary if company assets are to be borrowed or removed.

### 5.3 SUBSTANCE/INTOXICANTS ABUSE

Norske Skog has a zero tolerance policy for being under the influence of intoxicating substances, including alcohol, while at work for Norske Skog, regardless of whether such work involve office work or operating machinery. If, however, alcohol is served in connection with a Norske Skog related arrangement, limited amounts may be

consumed by employees who are not performing their duties at such time.

### 5.4 CONFIDENTIALITY

All employees shall take due care when handling confidential and/or business sensitive information and ensure that such information is only disclosed or made available to those who need it to perform their duties in the interest of Norske Skog. This includes, but is not limited to, intellectual property, innovative ideas, commercial or business sensitive information and financial information. No employee shall disclose confidential information to external parties, media or others.

Information other than general business knowledge and work experience that has come to your knowledge in your service for Norske Skog shall be regarded as confidential and treated as such.

### 5.5 INSIDE INFORMATION

Inside information is intimate knowledge or material non-public (privileged) information received or learned through your work for Norske Skog on the affairs, operations, or financial position that may influence third parties' view on the group if such information had been publicly known. You shall generally refrain from trading or giving advice in connection with trading of financial instruments issued by a company in the Norske Skog Group, and in no circumstances on the basis of inside information.

Inside information must be treated with care and kept confidential to prevent unauthorized personnel from gaining access to such information. If you receive inside information without being involved in the process from which such information originates, you shall immediately notify the Corporate Legal Department.

The Steering Guidelines are complemented by the following inside information document, which is available on our intranet:

- Instructions to All Employees Regarding Inside Information Related to Financial Instruments Issued by Norske Skog AS





## 6

# The responsibility to ensure compliance with the Steering Guidelines throughout the group

The responsibility for compliance with laws, regulations and the Steering Guidelines and complementary documents lies with the line management, from the President and CEO via the members of Corporate Management and Vice Presidents to the head of each business unit and onwards to each employee and person who perform work on behalf of Norske Skog.

It is important that the guidelines and principles set out in the Steering Guidelines are embedded into the different work processes and practices, and that good routines for maintaining awareness are in place. To establish and refresh common knowledge of the matters described in the Steering Guidelines for every employee, these matters shall regularly be on the local management agendas, followed up by regular training and other reminder activities to all of the employees.

In order to ensure that the compliance risk management work of the Norske Skog Group is adequately and continuously carried out, all operating entities are required to follow the compliance maintenance routines of the Norske Skog Continuous Compliance Program, which sets out the compliance activities and reporting routines that shall be performed each year.

The Steering Guidelines are complemented by the following documents, which are available on our intranet:

- Norske Skog Continuous Compliance Program
- Leadership principles

**It is important that the guidelines and principles set out in the Steering Guidelines are embedded into the different work processes and practices, and that good routines for maintaining awareness are in place**







**Norske Skog**

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