

Whistleblowing Policy

1. Our approach

- 1.1 Robert Walters plc and its subsidiaries ("**Robert Walters**") seeks to conduct its business with honesty and integrity and believes that it has a duty to take appropriate measures to identify and remedy any malpractice within or affecting the organisation.
- 1.2 The aim of this policy is to offer a straightforward method for **third parties** to raise serious and genuine concerns about any wrongdoing connected to Robert Walters. Third parties who may make use of this policy include Robert Walters' clients, candidates, contractors, temporary and casual workers Robert Walters engages for assignment at a client, suppliers, staff spouses or children, and dependents of staff or their spouse. If you are an employee or worker of Robert Walters, you should not use this policy. Instead, you should use the Raising A Serious Concern At Work Policy. Any concerns, complaints or grievances that relate to a third party's own organisation's internal operations and practices should be dealt with through that organisation's normal reporting channels, policies or procedures. Such issues are not covered under this policy.

CLICK [HERE](#) FOR THE RAISING A SERIOUS CONCERN AT WORK POLICY

- 1.3 **NOTHING IN THIS POLICY IS INTENDED TO RESTRICT YOU FROM MAKING ANY DISCLOSURE TO AN APPROPRIATE REGULATORY OR LAW ENFORCEMENT AUTHORITY OR RELIEVE YOU OF ANY LEGAL DUTY TO DO SO.**
- 1.4 **THIS IS A GROUP-WIDE POLICY AND IS, AS FAR AS POSSIBLE, INTENDED TO BE APPLICABLE TO THE ROBERT WALTERS' OPERATIONS ACROSS THE WORLD. HOWEVER, IT IS ACKNOWLEDGED THAT LOCAL LAWS REQUIRE ALTERNATIVE PROCEDURES AND PROCESSES. THESE VARIANCES ARE SET OUT IN A SUPPLEMENT AND WILL TAKE PRIORITY OVER THIS POLICY ("COUNTRY LEVEL VARIANCES").**

Please go to the end of this document FOR THE COUNTRY LEVEL VARIANCES.

- 1.5 "Whistleblowing" is using this policy to report any genuine suspicion you hold of actual or planned **wrongdoing or malpractice** that does not relate to you personally or which relates to you but may also negatively affect other people.

Some examples of types of suspected wrongdoing or malpractice at work that you may report under this policy:

- criminal activity by Robert Walters
- failure to comply with regulatory requirements
- miscarriages of justice
- danger to health and safety of the public or of any individual
- damage to the environment
- bribery
- facilitating tax evasion, financial fraud or mismanagement, including conduct which represents a danger to a national financial system
- conduct likely to damage our reputation or financial wellbeing
- unauthorised disclosure of confidential information
- the deliberate concealment of any of the above matters
- victimisation of a Whistleblower raising a Whistleblowing Concern
- adverse behaviour (including breaches of Robert Walters' policies)

1.6 This policy and process are not intended for complaints about the service you have received, employment-related matters or commercial disputes unless they fall into the definition of wrongdoing or malpractice set out above.

1.7 In this policy, the terms:

“**Whistleblower**” refers to the person raising a Whistleblowing Concern.

“**Whistleblowing Concern**” refers to the wrongdoing or malpractice at work which may or, is being reported by the Whistleblower.

2. Raising a Whistleblowing Concern and process

2.1 Where it is appropriate, you are encouraged to engage with your day-to-day contact within Robert Walters to address any concern you may have as an initial step. However, we acknowledge this may not be appropriate, for example where you are concerned that a crime is being committed and you are concerned that speaking with Robert Walters would constitute “tipping off”.

2.2 If you have a Whistleblowing Concern, you should report it by email to reportconcerns@robertwalters.com. The email will be received by senior members of the Robert Walters Legal Team. Note, in some countries, Whistleblowing Concerns must be raised with specified persons or authorities in order for the Whistleblower to have the protections provided for under local laws. Please refer to our Country Level Variance page for more details.

2.3 Upon receipt of your Whistleblowing Concern, we will carry out an initial assessment to determine whether further investigation is necessary. If so, we will consider whether this should be conducted internally or referred to external experts.

2.4 Where possible, we will inform you of the outcome of any investigation. Depending upon the nature of the Whistleblowing Concern and the steps taken to address it, we may be limited in what we can tell you.

3. Confidentiality

It is possible to raise Whistleblowing Concerns anonymously. However, this may make proper investigations more difficult or impossible. It is also more difficult to establish whether allegations are credible and more difficult to identify or speak to witnesses. We, therefore, encourage you to identify yourself when raising a concern. However, we will always limit any disclosure of personal identities to a strict “need to know basis”. If you choose to remain anonymous, we encourage you to maintain ongoing two-way communication with us, so we can ask follow-up questions or provide feedback.

4. External disclosures

4.1 The aim of the policy is to provide a mechanism for reporting, investigating, and remedying any wrongdoing. In most cases, third parties should not find it necessary to alert anybody else, except as specified in paragraph 2.1.

4.2 The law recognises that in some circumstances, it may be appropriate or permitted for you to report your concerns to an external body such as a regulator or an ombudsman. Please refer to our Country Level Variance page for more details.

- 4.3 The independent whistleblowing charity, Protect, operates a confidential helpline. They also have a list of prescribed regulators for reporting certain types of concerns. Their contact details are as follows:

Protect (Independent whistleblowing charity)	Helpline: 0203 117 2520 Contact Via Website: www.protect-advice.org.uk
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5. Raising a Concern Anonymously

- 5.1 Robert Walters has appointed Safecall to operate an independent confidential reporting service.
- 5.2 Calls are handled by skilled staff and will be treated with complete confidence. A report of the call will be sent to the Chief Legal Officer (except where the Concern relates to the Chief Legal Officer, when the report will be sent to the Chair of the Audit and Risk Committee).
- 5.3 Safecall will not disclose your name if you wish to remain anonymous. Your call will not be audio-recorded. Calls received by Safecall will be treated confidentially and, should you wish, Safecall will guarantee your anonymity.
- 5.4 You can contact Safecall 24 hours a day, seven days a week on a freephone number. Alternatively, Safecall can be contacted via the web.

CLICK [HERE](#) FOR A LIST OF FREEPHONE INTERNATIONAL NUMBERS, DEPENDING ON WHERE YOU ARE CALLING FROM

CLICK [HERE](#) TO ACCESS THE SAFECALL PORTAL

6. Protection for Whistleblowers

Any individual or organisation who raises a Whistleblowing Concern under this policy will not be treated less favourably or subject to any sort of detrimental treatment as a result. This is in addition to any local legal protections you may have.

7. Misuse of this policy

Deliberately raising false or malicious allegations is not acceptable and will be treated extremely seriously by Robert Walters.

External Whistleblowing Policy and Raising A Serious Concern At Work

Country Level Variances

Robert Walters plc and its subsidiaries (“Robert Walters”) have put in place an External Whistleblowing Policy to address serious concerns by third parties and also the Raising A Serious Concern At Work Policy (the “Policies”). The Policies are drafted on the basis that they will, as far as possible, be applicable to Robert Walters operations across the World.

CLICK [HERE](#) FOR THE RAISING A SERIOUS CONCERN AT WORK POLICY

CLICK [HERE](#) FOR THE EXTERNAL WHISTLEBLOWING POLICY.

However, it is acknowledged that local laws require alternative procedures and processes.

This document sets out the variances to the Policies, which are a result of local laws. You should read the Policies in conjunction with the national laws which are applicable to you.

In the event of any conflict between the Policies and these Country Level Variances, these Country Level Variances will take priority. Please note that in this document the term “Whistleblowing Concerns” also include “Concerns” as defined in the Raising A Serious Concern At Work Policy.

Currently, there are Country Level Variances for:

- Australia
- Belgium
- France
- Germany
- Ireland
- Italy
- Luxembourg
- Netherlands
- New Zealand
- Portugal
- Spain

Whistleblowing Policy - Raising a Serious Concern at Work

Country Specific Terms

<p>AUSTRALIA</p>	<p>The Whistleblowing definition in the Policy is specifically extended to include offences or contraventions of certain specified Australian laws, including:</p> <ol style="list-style-type: none"> i. Treasury Laws Amendment (Enhancing Whistleblower Protections) Act 2019 ii. the ASIC Act 2001 iii. the Banking Act 1959 iv. the Financial Sector (Collection of Data) Act 2001 v. the Insurance Act 1973 vi. the Life Insurance Act 1995 vii. the National Consumer Credit Protection Act 2009 viii. the Superannuation Industry (Supervision) Act 1993 ix. an instrument made under an Act referred to in any of (i) to (viii) above. <p>Raising the Whistleblower Concern. In Australia, Whistleblower Concerns must be raised to:</p> <ul style="list-style-type: none"> • ‘eligible recipients’ • legal practitioners • regulatory bodies and other external parties (ASIC, APRA, the ATO) • journalists and parliamentarians (public interest and emergency disclosures only) <p>‘Eligible recipients’ are:</p> <ul style="list-style-type: none"> • an officer or senior manager of the company (to this end, emailing a Whistleblowing Concern to reportconcerns@robertwalters.com will result in an Eligible Recipient receiving the whistleblowing Concern. • an auditor or member of an audit team conducting an audit • an actuary • a person authorised by the company to receive Whistleblower Concerns which in the case of Robert Walters are: <ul style="list-style-type: none"> ○ the Chief Legal Officer; or ○ a Deputy Chief Legal Officer. <p>The following process applies to Whistleblowing Concerns raised in Australia:</p> <ul style="list-style-type: none"> • Having received a Whistleblowing Concern, we will formally acknowledge your concern within around 3 business days and request any further information required. • Where possible, we will inform you of the initial assessment decision within around 14 business days. If we require more time, we will let you know after around 10 business days and keep you informed of the investigation. • If further investigation is required, a formal investigation will be undertaken. Timeframes will depend upon the complexity of the matter and if witnesses and external advice are required. We will seek to provide a time estimate to complete the investigation and make a final
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decision within 1 month of you reporting the Whistleblowing Concern. We will endeavour to update you every 2 weeks of progress on the investigation.

- Once the investigation is completed, an initial report of the facts will be prepared. The Whistleblower will be informed within 5 business days of the report being finalised, and within 14 business days, you will receive a high-level summary of the findings and steps Robert Walters intends to take.

Whistleblowing Concerns may be made to a journalist or parliamentarian in limited circumstances and qualify for protection where the following criteria are met:

- **'public interest disclosures'** may be made if, after 90 days of reporting a Whistleblowing Concern to a regulatory body, there are no reasonable grounds to believe action is, or has, been taken and making a further disclosure is in the public interest, where the Whistleblower has given written notice to the statutory body with sufficient information to identify the previous Whistleblowing Concern and notifying of the intention to make a public interest disclosure.
- **'emergency disclosures'** may be made to a journalist or parliamentarian if, having reported a Whistleblowing Concern to a regulatory body, there are reasonable grounds to believe the information concerns a substantial and imminent danger to the health or safety of people or the natural environment, where the Whistleblower has given prior written notice to the statutory body with sufficient information to identify the previous Whistleblowing Concern and notifying of the intention to make an emergency disclosure, and the extent of the information is no greater than necessary to notify the journalist or parliamentarian of the danger.

YOU SHOULD CONTACT A LEGAL ADVISER BEFORE MAKING A PUBLIC INTEREST DISCLOSURE OR EMERGENCY DISCLOSURE

Protections for Whistleblowers. Whistleblowers have the following additional protections:

- **Identity protection** – Robert Walters will not disclose the identity, or any information likely to lead to the identification of, a Whistleblower without their consent or unless their identity is disclosed to ASIC, APRA, AFP, a legal practitioner or anyone else prescribed by the regulations.
- **Compensation and other remedies** – anyone who suffers loss as a result of detrimental conduct may seek compensation and other remedies (including court orders) through the courts if they suffer loss, damage or injury due to reporting a Whistleblowing Concern and Robert Walters fails to take reasonable precautions and exercise due diligence to prevent the detrimental conduct. You are encouraged to seek independent legal advice in such circumstances.
- **Civil, criminal and administrative liability protection** – a Whistleblower is protected from civil liability (e.g. for breach of confidentiality or employment contract), criminal liability (except if making a false

	<p>disclosure) and administrative liability (e.g. disciplinary action). The immunity does not extend to any misconduct revealed in the Whistleblowing Concern.</p> <p>Concerns raised that are outside of the definition of wrongdoing or malpractice as described in the Policies as supplemented above will not qualify for the protections detailed in the Policies and this supplement.</p>
BELGIUM	<p>1.4 Wrongdoing or malpractice. In Belgium, types of reportable wrongdoing or malpractice (“disclosable matters”) also include all matters listed in article 2 of the <i>Wet betreffende de bescherming van melders van inbreuken op het Unie-of nationale recht vastgesteld binnen een juridische entiteit in de private sector</i>.</p> <p>3.2 Raising a Concern. In Belgium, Whistleblowers may request a personal meeting within a reasonable time frame to raise a concern (article 12 sub 1 of the <i>Wet betreffende de bescherming van melders van inbreuken op het Unie-of nationale recht vastgesteld binnen een juridische entiteit in de private sector</i>).</p> <p>5.2 External Disclosures. In Belgium, Whistleblower Concerns may also be raised externally with the following regulator or authority:</p> <ul style="list-style-type: none"> • Federal Coordinator; • Competent authorities. <p>8.2 Protections and support for Whistleblower. In Belgium, the scope of persons protected against detrimental treatment is extended to also cover:</p> <p>Reporting persons working in the private sector who obtained information about breaches in a work-related context (article 6 of the <i>Wet betreffende de bescherming van melders van inbreuken op het Unie-of nationale recht vastgesteld binnen een juridische entiteit in de private sector</i>).</p>
FRANCE	<p>1.4 Wrongdoing or malpractice. In France, types of reportable wrongdoing or malpractice (“disclosable matters”) also include all matters listed in article 2 of law 2022-401 of 21March 2022 - Section II and article 8 of law 2022-401 of 21March 2022.</p> <p>3.2 Raising a Concern. In France, Whistleblowers may request a personal meeting within a reasonable time frame to raise a concern.</p> <p>5.2 External Disclosures. In France, Whistleblower Concerns may also be raised externally with the following regulator or authority:</p> <ul style="list-style-type: none"> • One of the 45 competent external authorities listed in the appendix of the Decree n° 2022-1284 du 3rd October 2022 such as “l’AFA, la DGCCRF, l’Autorité de la Concurrence, l’AMF, l’ACPR, la CNIL...”; • Defender of Rights; • Judicial authority; • The institutions, bodies or agencies of the European Union.

	<p>8.2 Protections and support for Whistleblower. In France, the scope of persons protected against detrimental treatment is extended to also cover:</p> <ul style="list-style-type: none"> • “Facilitators” which means any natural person or any non-profit private law legal person who helps a Whistleblower to make a report or disclosure in compliance with articles 6 and 8 of the law 2022-401 of 21 March 2022.
<p>GERMANY</p>	<p>1.4 Wrongdoing or malpractice. In Germany, types of reportable wrongdoing or malpractice (“disclosable matters”) also include all matters listed in sec. 2 of the Whistleblower Protection Act.</p> <p>3.2 Raising a Concern. In Germany, Whistleblowers may request a personal meeting within a reasonable time frame to raise a concern.</p> <p>5.2 External Disclosures. In Germany, Whistleblower Concerns may also be raised externally with the following regulator or authority:</p> <ul style="list-style-type: none"> • Bundesjustizministerium • Bundesanstalt für Finanzdienstleistungsaufsicht • Bundeskartellamt <p>8.2 Protections and support for Whistleblower. In Germany, sec. 34 Whistleblower Protection Act extends the scope of persons protected against detrimental treatment (sec. 33 Whistleblower Protection Act) to also cover:</p> <ul style="list-style-type: none"> • Natural persons who confidentially assist the Whistleblower with an internal or external report or disclosure in a professional context; • Third parties associated with the Whistleblower who have suffered reprisals in a professional context, unless these are not based on the reporting or disclosure by the person providing the information; and • Legal entities, partnerships with legal capacity and other associations of persons with legal capacity that are legally affiliated with the Whistleblower as a result of a shareholding or for which the Whistleblower works or with which the Whistleblower is otherwise associated in a professional context.
<p>IRELAND</p>	<p>1.4 Wrongdoing or malpractice. In Ireland, types of reportable wrongdoing or malpractice (“disclosable matters”) also include all matters listed in section 5 of the Protected Disclosures Act 2014 and the Protected Disclosures Amendment Act 2022.</p> <p>3.2 Raising a Concern. In Ireland, Whistleblowers may request a personal meeting within a reasonable time frame to raise a concern.</p> <p>5.2 External Disclosures. In Ireland, Whistleblower Concerns may also be raised externally to:</p> <ul style="list-style-type: none"> • The relevant prescribed person; or • the Office of the Protected Disclosures Commissioner.

	<p>Prescribed Persons are bodies that generally have regulatory functions in the area that forms the subject matter of a Whistleblower's Concern. A full list of prescribed persons and the matters that can be reported to them can be found here.</p> <p>8.2 Protections and support for Whistleblower. In Ireland, the scope of persons protected against detrimental treatment is extended to also cover:</p> <ul style="list-style-type: none"> • Shareholders; • Member of the administrative, management or supervisory body of an undertaking (including non-execs); • Volunteers and unpaid trainees; • Job applicants or individuals who acquire information on a relevant wrongdoing during a recruitment process or other pre-contractual process; • Facilitators, • Third parties connected to the reporting person (colleague or relatives); • Legal entities that a reporting person owns or is connected to.
<p>ITALY</p>	<p>1.4 Wrongdoing or malpractice. In Italy, types of reportable wrongdoing or malpractice ("disclosable matters") also include all matters listed in article 3 of the Law no. 24, 10 March 2023.</p> <p>3.2 Raising a Concern. In Italy, Whistleblowers may request a personal meeting within a reasonable time frame to raise a concern.</p> <p>5.2 External Disclosures. In Italy, Whistleblower Concerns may also be raised externally with the following regulator or authority:</p> <ul style="list-style-type: none"> • L'Autorita' nazionale anticorruzione (ANAC) <p>8.2 Protections and support for Whistleblower. In Italy, the scope of persons protected against detrimental treatment is extended to also cover all those who report violations of which they have become aware in the context of their work, such as:</p> <ul style="list-style-type: none"> • Employees or collaborators, subordinate and self-employed workers, freelancers and other categories such as volunteers and trainees, including unpaid ones; • Shareholders and persons with administrative, management, control, supervisory or representative functions; • "Facilitators", colleagues, relatives or stable relatives of the Whistleblower. <p>Protection does not apply to:</p> <ul style="list-style-type: none"> • disputes, claims or demands linked to an exclusively personal interest of the whistleblower; • reports of violations already mandatorily regulated by European Union or national acts;

	<ul style="list-style-type: none"> reports of breaches of national security, procurement relating to defence or national security aspects, unless these aspects are covered by the relevant secondary legislation of the European Union.
<p>LUXEMBOURG</p>	<p>1.4 Wrongdoing or malpractice. In Luxembourg, types of reportable wrongdoing or malpractice (“disclosable matters”) also include all matters listed in article 1 of the Law no. 7945, 10 January 2022.</p> <p>3.2 Raising a Concern. In Luxembourg, Whistleblowers may request a personal meeting within a reasonable time frame to raise a concern.</p> <p>5.2 External Disclosures. In Luxembourg a dedicated Office for raising concerns is created and will guide and help anyone with their reports either internally or externally.</p> <p>In Luxembourg, Whistleblower Concerns may also be raised externally with the following regulator or authority:</p> <ul style="list-style-type: none"> La Commission de surveillance du secteur financier; Le Commissariat aux assurances; Le Conseil de la concurrence; L’Administration de l’Enregistrement et des Domaines; L’Inspection du travail et des mines; La Commission nationale pour la protection des données; Le Centre d’égalité de traitement; L’Ombudsman/Contrôle externe des lieux privatifs de liberté; L’Ombudscomité fir d’Rechter vum Kand; L’Institut luxembourgeois de régulation; L’Autorité luxembourgeoise indépendante de l’audiovisuel; L’Ordre des avocats; La Chambre des notaires du GDL; Le Collège médical; L’Administration de la nature et des forêts; L’Administration de la gestion de l’eau; L’Administration de la navigation aérienne; Le Service national du Médiateur de la consommation; L’Ordre des Architectes et des Ingénieurs-conseils; L’Ordre des Experts comptables; L’Institut des Réviseurs d’Entreprise; L’Administration des contributions directes. <p>8.2 Protections and support for Whistleblower. In Luxembourg, article 2 of the Law no. 7945, 10 January 2022 extends the scope of persons protected against detrimental treatment to also cover:</p> <ul style="list-style-type: none"> persons with worker status, within the meaning of Article 45(1) of the Treaty on the Functioning of the European Union, including civil servants; self-employed persons within the meaning of Article 49 of the Treaty on the Functioning of the European Union;

	<ul style="list-style-type: none"> • shareholders and members of a company's administrative, management or supervisory body, including non-executive members, as well as volunteers and paid or unpaid trainees; • anyone working under the supervision and direction of contractors, subcontractors and suppliers; • Whistleblowers who report or publicly disclose information about violations obtained in the course of an employment relationship that has since ended; • Whistleblowers whose employment relationship has not yet begun, in cases where information about violations was obtained during the recruitment process or other pre-contractual negotiations; • Facilitators; • Third parties who are related to the Whistleblowers and who are at risk of retaliation in a professional context, such as colleagues or relatives of the Whistleblowers; • legal entities owned by or working for the Whistleblowers, or with whom they have a professional relationship.
<p>NETHERLANDS</p>	<p>1.4 Wrongdoing or malpractice. In the Netherlands, types of reportable wrongdoing or malpractice (“disclosable matters”) also include all matters listed in article 1 of the <i>Wet bescherming klokkenluiders</i> (under <i>misstand</i>).</p> <p>3.2 Raising a Concern. In the Netherlands, Whistleblowers may request a personal meeting within a reasonable time frame to raise a concern (article 2 sub 2, sub c of the <i>Wet bescherming klokkenluiders</i>).</p> <p>5.2 External Disclosures. In the Netherlands, Whistleblower Concerns may also be raised externally with the following regulator or authority:</p> <ul style="list-style-type: none"> • Competent authorities • <i>Huis voor Klokkenluiders</i> <p>8.2 Protections and support for Whistleblower. In the Netherlands, the scope of persons protected against detrimental treatment is extended to also cover:</p> <ul style="list-style-type: none"> • Any natural person who reports or discloses suspected wrongdoing in the context of his work-related activities (article 1 of the <i>Wet bescherming klokkenluiders</i>).
<p>NEW ZEALAND</p>	<p>Raising the Whistleblowing Concern. Whistleblowing Concerns can be reported directly to an “appropriate authority” if the Whistleblower is not confident about raising the Whistleblowing Concern directly with Robert Walters.</p> <p>An <i>appropriate authority</i> includes:</p> <ul style="list-style-type: none"> • the head of any public sector organisation • any officer of Parliament (an Ombudsman, the Controller and Auditor-General or the Parliamentary Commissioner for the Environment but not a Minister) • the membership body of a particular profession, trade, or calling with the power to discipline its members; or

	<ul style="list-style-type: none"> Government bodies listed in Schedule 2 of the NZ whistleblower legislation. <p>WHISTLEBLOWING CONCERNS REPORTED TO THE MEDIA ARE NOT PROTECTED IN NEW ZEALAND.</p> <p>A Whistleblowing Concern must be processed within 20 working days (unless impracticable to do so, in which case regular updates must be provided). If the matter is not so processed or addressed, the Whistleblower may report to:</p> <ul style="list-style-type: none"> an appropriate authority (including an Ombudsman) A Minister <p>Protections for Whistleblowers. Whistleblowers have the following additional protections:</p> <ul style="list-style-type: none"> Confidentiality – Robert Walters may not disclose any information likely to identify a Whistleblower without consent, unless essential to: (i) investigate the disclosure; (ii) prevent serious risk to public health or safety, or the health or safety of any individual or the environment; (iii) to comply with principles of justice; or (iv) for the purposes of law enforcement by law enforcement or a regulatory agency. The Whistleblower will be consulted prior to any such disclosure (or where practicable for reason of (ii) or (iv) above). Civil, criminal and administrative liability protection – Whistleblowers and receivers of Whistleblowing Concerns are protected from civil liability, criminal liability and disciplinary proceedings, even if there is a prohibition or restriction on disclosing the information (such as in a contract or procedure). The immunity does not extend to any wrongdoing by the Whistleblower.
<p>PORTUGAL</p>	<p>1.4 Wrongdoing or malpractice. In Portugal, types of reportable wrongdoing or malpractice (“disclosable matters”) also include all matters listed in article 2 of the Law 93/2021, 21 December 2022:</p> <ul style="list-style-type: none"> Any act or omission contrary to rules contained in the EU acts referred in Annex to Directive (EU) 2019/1937 as well as aA national rules implementing, transposing or complying with such acts, in the fields of: <ul style="list-style-type: none"> Public Procurement; Financial services, products and markets, prevention of money laundering and financing of terrorism; Product safety and compliance; Transport safety; Environmental protection; Radiation protection and nuclear safety; Food and feed safety, animal health and welfare; Public health; Consumer protection; Protection of privacy and personal data;

- Network and information systems security.

3.2 Raising a Concern. In Portugal, Whistleblowers may request a personal meeting within a reasonable time frame to raise a concern.

8.2 Protections and support for Whistleblower. In Portugal, the scope of persons protected against detrimental treatment is extended to cover reporting persons becoming aware in a work-related context and business context, besides employees also encompassing:

- Service providers, contractors, subcontractors and suppliers, as well as any persons acting under their supervision and direction;
- Shareholders and persons belonging to administrative or management bodies or to supervisory or controlling bodies of legal persons, including non-executive members;
- Volunteers and interns, remunerated or not;
- Natural person who assists the whistleblower in the reporting procedure and whose assistance must be confidential, including trade union representatives or workers' representatives;
- Third parties connected to the whistleblower, such as work colleagues or family members, who may be the target of retaliation in a professional context;
- Legal persons or similar entities that are owned or controlled by the whistleblower, for which the whistleblower is employed or otherwise connected in a professional context.

The fact that the complaint or public disclosure of an infringement is based on information obtained in a professional relationship terminated in the meantime, as well as during the recruitment process or during another phase of pre-contractual negotiation of an existing or non-concluded professional relationship, shall not affect the classification of a natural person as a Whistleblower.

SPAIN	<p>1.4 Wrongdoing or malpractice. In Spain, types of reportable wrongdoing or malpractice (“disclosable matters”) also include all matters listed in article 2 of the Law 2/2023, 20 February 2023.</p> <p>3.2 Raising a Concern. In Spain, Whistleblowers may request a personal meeting within a reasonable time frame (max. 7 days) to raise a concern.</p> <p>5.2 External Disclosures. In Spain, Whistleblower Concerns may also be raised externally with the following regulator or authority:</p> <ul style="list-style-type: none">• Autoridad Independiente de Protección del Informante, A.A.I. o ante las autoridades u órganos autonómicos correspondientes <p>8.2 Protections and support for Whistleblower. In Spain, the scope of persons protected against detrimental treatment is extended to also cover:</p> <ul style="list-style-type: none">• Cases where the Whistleblower has obtained the disclosed information (i) in the framework of an employment relationship that has already ended, as well as (ii) during the recruitment or pre-employment negotiation process;• Volunteers, trainees, trainees and persons involved in recruitment processes, as well as persons assisting Whistleblowers or persons close to them who may suffer reprisals.
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