



# Whistleblower Procedure

ESSA Sales & Distribution



## **WHISTLEBLOWER POLICY AND PROCEDURE**

**Version: 1.0**

**Effective Date: 1 November 2018**

**Approved by: ESSA Group Romania Management Board**

### **1. PURPOSE**

The purpose of this Policy and Procedure is to establish a clear and transparent framework for reporting, investigating, and resolving concerns related to suspected misconduct, breaches of law, or unethical behaviour within ESSA Group Romania.

This Policy ensures compliance with: EU Directive (EU) 2019/1937 on the protection of persons who report breaches of Union law; and Romanian Law No. 361/2022 on the protection of whistleblowers in the public interest.

ESSA Group Romania encourages all employees and stakeholders to report, in good faith, any concerns regarding wrongdoing, knowing that they will be protected from retaliation.

### **2. SCOPE**

This Policy applies to:

- All ESSA Group Romania employees (permanent, temporary, probationary, or former);
- Consultants, contractors, suppliers, and business partners;
- Job applicants and other external parties with legitimate professional connections to the Company.



This Policy covers, but is not limited to, reports concerning:

- Fraud, corruption, bribery, or theft;
- Breaches of legal or regulatory obligations;
- Health and safety violations;
- Harassment, bullying, or discrimination;
- Environmental or data protection breaches;
- Conflicts of interest and abuse of authority;
- Any attempt to conceal such wrongdoing.

### 3. PRINCIPLES

The following principles govern the operation of this Policy:

- Confidentiality: The identity of whistleblowers and any disclosed information will be kept confidential and disclosed only when strictly necessary.
- Protection Against Retaliation: Retaliation or threats against a whistleblower acting in good faith are strictly prohibited and will result in disciplinary action.
- Impartiality and Fairness: All reports will be treated seriously, investigated promptly, and handled objectively.
- Good Faith: Reports must be made honestly, based on reasonable belief that wrongdoing has occurred or is likely to occur.

### 4. REPORTING CHANNELS

ESSA Group Romania provides several confidential channels for reporting concerns.

#### 4.1 Internal Reporting

Reports may be submitted through any of the following methods:





a) Designated Whistleblower Officer

Name: Mihaela Constantinescu

Email: [whistleblower@essagroup.ro](mailto:whistleblower@essagroup.ro)

Telephone (Confidential Line): +40 733099907

Mail: Confidential – Whistleblower Officer,

ESSA Group Romania Head Office, Siret 40 street, District 1, Bucharest, Romania.

b) Secure Online Platform

An online whistleblowing form is available at:

 [www.essagroup.ro/whistleblowing](http://www.essagroup.ro/whistleblowing)

Submissions may be made anonymously.

#### 4.2 External Reporting

If internal reporting is deemed ineffective or inappropriate, whistleblowers may report directly to:

National Integrity Agency (ANI) – [www.integritate.eu](http://www.integritate.eu); or European Commission Reporting Channel, for matters concerning EU law breaches.

### 5. HANDLING OF REPORTS

#### 5.1 Acknowledgement

The Whistleblower Officer will acknowledge receipt of the report within 7 calendar days of submission.

#### 5.2 Preliminary Assessment

Within 15 calendar days, the Whistleblower Officer will assess:



- Whether the report falls within the scope of this Policy; and
- Whether there is sufficient information to proceed to investigation.

### 5.3 Investigation

Investigations will be conducted by the Compliance and Legal Department or an independent third party, if required to ensure impartiality.

The whistleblower may be contacted for additional information but is not obliged to disclose their identity.

All findings will be documented in an Investigation Report.

### 5.4 Feedback and Outcome

The whistleblower will receive feedback on the outcome of the investigation, or on actions taken, within 3 months from acknowledgment, while respecting confidentiality and data protection obligations.

## 6. PROTECTION MEASURES

Whistleblowers reporting in good faith shall not suffer any form of retaliation, including dismissal, demotion, harassment, or discrimination.

Any individual found to have engaged in retaliation will face disciplinary action, up to and including termination.

Anonymous reports will be accepted and investigated to the fullest extent possible.

Reports made maliciously or in bad faith may result in disciplinary measures.

## 7. CONFIDENTIALITY AND DATA PROTECTION

All reports, evidence, and personal data collected during investigations will be processed in compliance with GDPR and Romanian data protection laws.

Access to whistleblower data will be strictly limited to authorized personnel.

All documentation will be securely retained for 5 years following closure of the case.

## 8. AWARENESS AND TRAINING

ESSA Group Romania will:

- Communicate this Policy to all employees and business partners;
- Provide regular training on ethical conduct and whistleblower protection;
- Display information on reporting channels at all company locations and on the corporate intranet.

## 9. REVIEW AND AMENDMENT

This Policy will be reviewed annually by the Compliance Department or sooner in response to:

- Legislative or regulatory changes;
- Identified procedural improvements; or
- Management's request.



Revisions require formal approval by the ESSA Group Romania Management Board.

## 10. CONTACT INFORMATION

Whistleblower Officer

ESSA Group Romania

 [whistleblower@essagroup.ro](mailto:whistleblower@essagroup.ro)

 +40 733099907

 [www.essagroup.ro/whistleblowing](http://www.essagroup.ro/whistleblowing)

### Document management

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