

ARROW EMEA REGION WHISTLEBLOWER PROTECTION POLICY

1. Purpose of this Policy

This Whistleblower Protection Policy (“Policy”) has been developed so that whistleblowers, as defined below, can freely without fear of adverse consequences or retaliation, raise concerns about conduct that they perceive to be in violation of Arrow policies or applicable laws. Retaliation by anyone against a person for speaking up about a potential violation, or who participates in an investigation of such reports is against the law and Arrow policy.

No employee will be disciplined, lose a job, or be retaliated against in any way for asking questions or voicing concerns about our legal or ethical obligations, when acting in good faith.

2. Scope of this Policy

2.1 Who Is an Eligible Whistleblower?

You are an **eligible whistleblower (hereinafter referred to as a "whistleblower")** if

- you are a former or current Arrow employee where the information was obtained in the course of that employment relationship, or an individual who has applied for employment with Arrow, where the information was obtained in the course of that application;
- you are a volunteer or trainee;
- you are a shareholder, partner or holder of voting rights in the general meeting;
- you are a member of the administrative, management or supervisory body;
- you are an external or occasional consultant;
- you are a contractor or supplier of Arrow, a subcontractor or, where the contractor is a legal entity, a member of the administrative, management or supervisory body of a contractor or subcontractor or supplier, or a person working under the supervision and direction of the contractor, subcontractor or supplier.

2.2 What Are Disclosable Matters?

Disclosable matters involve information that the **whistleblower has reasonable grounds to suspect misconduct, illegal activities, or conduct** relating to Arrow. Examples of disclosable matters may include, but are not limited to:

- a crime, an offence, a threat or harm to the general interest,
- a violation or an attempt to conceal a violation of an international commitment regularly ratified or approved by a EU member state, a unilateral act of an international organization taken on the basis of such a commitment,
- breach of national legislation/regulations and Union law,
- any matter that represents a danger to the public interest or financial system,
- any threat of retaliatory conduct

2.3 Personal Work-Related Grievances

Personal work-related grievances in most cases **do not** qualify for protection under the EU Directive 2019/1937 or this Policy. Personal work-related grievances include matters relating to a person's current employment and have implications for the individual personally, without any material impact to Arrow. Examples of personal work-related grievances include interpersonal conflicts between staff or decisions with pay promotion, or demotion. For personal work-related grievances, employees should contact their Human Resources Business Partner or their manager for guidance. Arrow's Worldwide Code of Business Conduct & Ethics and/or applicable employment laws in your jurisdiction can provide you with the appropriate protection.

However, if serious workplace matters are concerned such as harassment or even sexual harassment these are also disclosable matters under this Policy.

3. How to Make a Disclosure

3.1 Internal Disclosures

Whistleblowers can make reports or disclosures to the following internal whistleblower unit:

- An officer or a member of the local senior management team such as the Vice President of the appropriate business unit, a Vice President of Human Resources or a Vice President of Legal Affairs.
- To Arrow's Legal and Compliance Department, as set out in the Arrow Worldwide Code of Business Conduct & Ethics at <https://www.arrow.com/en/about-arrow/reporting-and-governance>.
- Arrow Alertline, a 24 hour, 7 days a week third-party operated hotline via phone or web: <https://arrowalertline.arrow.com/>



- By sending an email to compliance@arrow.com .

Arrow will ensure that the whistleblower unit is able to perform their duties in respect to this Policy in an impartial manner by providing the following guarantees:

- the unit is free to process reports under the terms of this Policy without the need for management approval;
- the unit will not be subject to retaliation for performing their duties under the terms of this Policy;
- the members of the unit are individuals who, by virtue of their position or status, have the competence, authority and means to carry out their duties;
- the unit shall handle all reports only in accordance with applicable legal requirements;
- the unit must conduct any investigation in accordance with the adversarial principle and with an impartial ear;
- the unit must immediately report to management any conflict of interest or other situation that may affect its impartiality.

3.2 Disclosures to External Legal Practitioners

Information disclosed to an external practitioner for purposes of obtaining legal advice or legal representation to ascertain whether whistleblower protections apply to you, constitutes a disclosure protected under this Policy. The Directive does not affect the protection of confidentiality of communications between a legal practitioner and their client, as provided under national and Union law.

3.3 Disclosures to Regulatory Bodies and External Parties

Arrow strongly encourages reports to be made internally so that any issues can be promptly resolved. However, should whistleblowers decide to report their concerns externally the competent regulatory authorities for each EU member state are set out in **Exhibit 1** of this Policy ("**Regulatory Bodies**")

The public disclosure (outside of Regulatory Bodies) of a complaint by the whistleblower shall only be made and shall only qualify for protection under this Policy and the Directive and local implementing law:

- after the matter having been raised externally (with or without a previous internal report) without any appropriate measures being taken after the expiry of the statutory time limits,
- in the case of serious and imminent danger to the public interest, or

- when referring the matter to the competent public authority would put the whistleblower at risk of retaliation or would prevent the content of the disclosure from being remedied effectively, due to the specific circumstances of the case, in particular if evidence may be concealed or destroyed or if the whistleblower has serious grounds for believing that the authority may have a conflict of interest, be in collusion with the whistleblower of the facts or be involved in those facts.

4. Legal Protections for Whistleblowers

4.1 Protection from Detrimental Acts or Omissions

Whistleblowers benefit from the protection provided by law. In particular, whistleblowers are protected against any form of threats and attempts of retaliation including i.e. termination, demotion, suspension, loss of benefits, threats, harassment or discrimination, ("Protected Whistleblowers") if:

- the whistleblower had reasonable grounds to believe that the information was true at the time of reporting and that such information fell within the scope of the Directive or this Policy
- that the whistleblower reported the matter either internally in accordance with Art. 7 of the Directive/Section 3.1 of this Policy or externally in accordance with Art. 10 of the Directive/Section 3.3 of this Policy or made a public disclosure in accordance with Art. 15 of the Directive/Section 3.3 of this Policy;

Retaliation and reprisals by Arrow or its employees against colleagues or third parties associated with the Protected Whistleblower (e.g. colleagues or relatives) are a serious material breach of this Policy.

Arrow seeks to protect whistleblowers and third parties associated with the Protected Whistleblower (e.g. colleagues or relatives) from any retaliation and reprisals, and will take appropriate disciplinary action against any employee who engages in retaliatory conduct.

Conversely and for the avoidance of doubt, making a report in bad faith or abusive use of reporting channels otherwise could lead to disciplinary sanctions, up to and including dismissal.

When a report or public disclosure has been made anonymously, the individual whose identity is subsequently revealed has the same protections as any whistleblower.

4.2 Identity protection

Arrow will not disclose the identity of the whistleblower or information that would identify them in accordance with Art. 16 of the Directive except in the following circumstances:

- where the disclosure needs to be relayed to any Union or national agencies under applicable laws;

- to a legal practitioner (for the purposes of obtaining legal advice or representation about the whistleblower provisions);
- to a person or body prescribed by Union or national laws; or
- where the whistleblower has consented to their identity being revealed.

Arrow will take reasonable steps to reduce the risk that the whistleblower identity may be disclosed by redacting all personal information that could identify the whistleblower. All documentation will be stored securely and only shared with those directly involved in investigating and managing the disclosure.

Even though Arrow will take necessary steps to maintain the confidentiality of the whistleblower, there may be instances where others may be able to guess or identify the whistleblower, for instance, if the whistleblower has previously told others about the matter or is one of a small number of individuals with access to that information.

It is against the law and this Policy for a person to disclose the identity of a whistleblower or information that would likely lead to identification of the whistleblower, except for the exceptions stated in cf. 4.2 above. Should the whistleblower believe that there has been a breach of confidentiality, the whistleblower may lodge a complaint with the relevant external regulator.

4.3 Civil, Criminal and Administrative Liability Protection

Protected Whistleblowers are protected from any of the following in relation to their disclosure:

- civil liability (e.g., any legal action against the whistleblower for breach of an employment contract, duty of confidentiality or other contractual obligation);
- criminal liability as far as this is under the control of Arrow (e.g., attempted prosecution of the whistleblower for releasing information unlawfully, or other use of disclosure against the whistleblower in protection (other than making a false disclosure)), except where the acquisition of or access to the information which is reported or publicly disclosed constitutes a self-standing criminal offence; and
- administrative liability (e.g., disciplinary action for making the disclosure).

However, the whistleblower remains liable for any misconduct that the whistleblower has engaged in that is revealed in the disclosure.

5. Investigation procedure

Once the whistleblower unit is made aware of a potential disclosure, the following steps will be taken depending on the unique facts and circumstances:

5.1 Validation Guidelines

Whistleblowers can make a disclosure through the various channels as set out in Sections 3.1 and 3.3 of this Policy and have the option of remaining anonymous. However, we strongly encourage whistleblowers to make reports on an identified basis where possible. Anonymous reporting may limit the extent to which Arrow will be fully able to investigate the allegations and take remedial action.

Where a recorded telephone line or another recorded voice messaging system is used for reporting or where a concern is reported verbally during a meeting, the oral report will be documented in one of the following ways, subject to consent of the whistleblower:

- by making a recording of the conversation in a durable and retrievable form; or
- through a complete and accurate transcript of the conversation prepared by the individual responsible for handling the report.

Where an unrecorded telephone line or another unrecorded voice messaging system is used for reporting, the oral reporting will be documented through a complete and accurate transcript of the conversation prepared by the individual responsible for handling the report. The whistleblower will be allowed the opportunity to review, correct and confirm any written transcript that is used to record an oral report.

Once the whistleblower unit is made aware of a potential disclosure, the whistleblower is informed in writing of the receipt of the alert within seven working days unless more stringent deadlines apply in an EU member state pursuant to the **Exhibit 2**. The appointed investigation officer will then validate the eligibility of the disclosure. Based on the outcome of the validation, the disclosure may be further escalated to members of the global Senior Executive team, including the Chief Legal Officer, the Chief Financial Officer, or the Chief Human Resources Officer.

As part of the investigation process, Arrow will not disclose information that would likely lead to the identification of the whistleblower, without the whistleblower's consent, unless an exception under cf. 4.2 applies.

Where the issue is determined an ineligible disclosure under the Directive and applicable Union and national laws, Arrow will inform the whistleblower that they may wish to escalate the issue through other Arrow reporting channels.

In all cases, Arrow will inform the whistleblower of the results of the initial assessment.

5.2 Investigation Guidelines

Where Arrow determines through its validation that a disclosure warrants further investigation, the Arrow Legal and Compliance department will investigate and may engage, if necessary, other Arrow departments or external parties. All investigations will be conducted in a fair and independent manner and all reasonable efforts will be made to preserve confidentiality.

While Arrow investigates the allegations, the whistleblower is required to keep confidential the fact that a disclosure has been made (subject to any legal requirements).

Any disclosures that implicate an employee or officer must be kept confidential, even if the whistleblower has consented to the disclosure of their identity and should only be disclosed to those persons who have a need to know the information for the proper performance of their functions under this Policy, or for the proper investigation of the disclosure.

In circumstances where a whistleblower has the legal obligation to make a report to a statutory body or government department, the whistleblower should ensure that they comply with all such reporting requirements. The whistleblower can contact the Arrow Legal and Compliance Department for guidance.

5.3 Findings of the Investigation

Where appropriate the investigator will make recommendations to appropriate Arrow employees. The findings of the investigation will be documented in writing and stored in a confidential manner. They will be communicated to the whistleblower within a reasonable period of time not exceeding three months from

- the confirmation of a potential disclosure or
- in the absence of a confirmation of receipt, from the expiry of a period of seven working days from the receipt of the report.

To the extent that more stringent time limits apply in some EU member states, as set forth in **Exhibit 2**, Arrow will inform the whistleblower of the results within this specific time frame.

6. **Fair treatment of individuals mentioned in the disclosure**

If an employee other than the whistleblower is mentioned in the disclosure, Arrow will ensure that such individuals are treated fairly. This will be done by:

- handling the disclosures confidentially, where appropriate and practical in the circumstances; and

- ensuring that any investigations that need to be undertaken are done so in an objective, fair and independent manner.

An employee who is implicated in a disclosure has a right to be informed of the allegations against them and will be given an opportunity to respond and provide additional information, during the investigation (subject to the whistleblower's right to anonymity). No permanent action will be taken against employees implicated in a disclosure until the investigation is complete.

7. **Privacy Rights**

The processing of personal data carried out on the basis of this Policy, including the exchange or transfer of personal data within Arrow, will be carried out in accordance with the applicable Union and national data protection legislation. Personal data that are obviously not relevant for the processing of a specific notification will not be collected or will be deleted immediately if they have been collected unintentionally.

For further information about processing of personal data, please refer to the [Employee Privacy Policy](#).

We store all the reports that we receive in our reporting register. Any information collected in connection with a report will be kept only as long as necessary for the processing, management and investigation of such report and the performance of (disciplinary) measures in connection therewithin. Longer retention may be required to meet statutory obligations and/or support of (potential) legal claims that are not yet barred by the applicable status of limitations.

8. **Accessibility of this Policy**

This Policy is made available on the Arrow website at:

<https://www.arrow.com/en/fiveyearsout/company/reporting-and-governance>

Training will be provided to employees and others eligible to be authorized recipients.

Exhibit 1: External Reporting Bodies

DENMARK:

Competent authorities can be found via this link: <https://whistleblower.dk/om-ordningen/andre-ordninger>.

The most relevant external whistleblower bodies are:

1. Danish Data Protection Agency (general)
2. Danish Financial Supervisory Authority (for the financial area)
3. Danish Business Authority (for the audit area)
4. Danish Working Environment Authority (for violations of the Danish working environment rules on offshore facilities)
5. Danish Ministry of Justice (for the Danish Security and Intelligence Service)
6. Danish Ministry of Defence (for the Danish Ministry of Defence)

FRANCE:

1. Marchés publics (Public Procurement):
 - Agence française anticorruption (AFA), pour les atteintes à la probité ;
 - Direction générale de la concurrence, de la consommation et de la répression des fraudes (DGCCRF), pour les pratiques anticoncurrentielles ;
 - Autorité de la concurrence, pour les pratiques anticoncurrentielles ;
2. Services, produits et marchés financiers et prévention du blanchiment de capitaux et du financement du terrorisme (Financial services, products and markets and prevention of money laundering and terrorist financing) :
 - Autorité des marchés financiers (AMF), pour les prestataires en services d'investissement et infrastructures de marchés ;
 - Autorité de contrôle prudentiel et de résolution (ACPR), pour les établissements de crédit et organismes d'assurance ;
3. Sécurité et conformité des produits (Product safety and compliance) :
 - Direction générale de la concurrence, de la consommation et de la répression des fraudes (DGCCRF) ;
 - Service central des armes et explosifs (SCAE) ;
4. Sécurité des transports (Transportation safety) :
 - Direction générale de l'aviation civile (DGAC), pour la sécurité des transports aériens
 - Bureau d'enquêtes sur les accidents de transport terrestre (BEA-TT), pour la sécurité des transports terrestres (route et fer) ;
 - Direction générale des affaires maritimes, de la pêche et de l'aquaculture (DGAMPA), pour la sécurité des transports maritimes ;

5. Protection de l'environnement (Protection of environment):
 - Inspection générale de l'environnement et du développement durable (IGEDD) ;
6. Radioprotection et sûreté nucléaire (Radiation protection and nuclear safety) :
 - Autorité de sûreté nucléaire (ASN) ;
7. Sécurité des aliments (Food safety) :
 - Conseil général de l'alimentation, de l'agriculture et des espaces ruraux (CGAAER) ;
 - Agence nationale chargée de la sécurité sanitaire de l'alimentation, de l'environnement et du travail (ANSES) ;
8. Santé publique (Public Health) :
 - Agence nationale chargée de la sécurité sanitaire de l'alimentation, de l'environnement et du travail (ANSES) ;
 - Agence nationale de santé publique (Santé publique France, SpF) ;
 - Haute Autorité de santé (HAS) ; - Agence de la biomédecine ;
 - Etablissement français du sang (EFS) ;
 - Comité d'indemnisation des victimes des essais nucléaires (CIVEN) ;
 - Inspection générale des affaires sociales (IGAS) ;
 - Institut national de la santé et de la recherche médicale (INSERM) ;
 - Conseil national de l'ordre des médecins, pour l'exercice de la profession de médecin ;
 - Conseil national de l'ordre des masseurs-kinésithérapeutes, pour l'exercice de la profession de masseur-kinésithérapeute ;
 - Conseil national de l'ordre des sages-femmes, pour l'exercice de la profession de sage-femme ;
 - Conseil national de l'ordre des pharmaciens, pour l'exercice de la profession de pharmacien ;
 - Conseil national de l'ordre des infirmiers, pour l'exercice de la profession d'infirmier ;
 - Conseil national de l'ordre des chirurgiens-dentistes, pour l'exercice de la profession de chirurgien-dentiste ;
 - Conseil national de l'ordre des pédicures-podologues, pour l'exercice de la profession de pédicure-podologue ;
 - Conseil national de l'ordre des vétérinaires, pour l'exercice de la profession de vétérinaire
9. Protection des consommateurs (Consumers' protection) :
 - Direction générale de la concurrence, de la consommation et de la répression des fraudes (DGCCRF)
10. Protection de la vie privée et des données personnelles, sécurité des réseaux et des systèmes d'information (Protection of privacy and personal data, security of networks

- and information systems) :
- Commission nationale de l'informatique et des libertés (CNIL) ;
 - Agence nationale de la sécurité des systèmes d'information (ANSSI) ;
- 11.** Violations portant atteinte aux intérêts financiers de l'Union européenne (Violations affecting the financial interests of the European Union) :
- Agence française anticorruption (AFA), pour les atteintes à la probité ;
 - Direction générale des finances publiques (DGFIP), pour la fraude à la taxe sur la valeur ajoutée ;
 - Direction générale des douanes et droits indirects (DGDDI), pour la fraude aux droits de douane, droits anti-dumping et assimilés
- 12.** Violations relatives au marché intérieur (Violations related to the internal market) :
- Direction générale de la concurrence, de la consommation et de la répression des fraudes (DGCCRF), pour les pratiques anticoncurrentielles ;
 - Autorité de la concurrence, pour les pratiques anticoncurrentielles et les aides d'Etat ;
 - Direction générale des finances publiques (DGFIP), pour la fraude à l'impôt sur les sociétés ;
- 13.** Activités conduites par le ministère de la défense (Activities conducted by the Ministry of Defense) :
- Contrôle général des armées (CGA) ;
 - Collège des inspecteurs généraux des armées ;
- 14.** Statistique publique (Public statistics) :
- Autorité de la statistique publique (ASP) ;
- 15.** Agriculture (Agriculture) :
- Conseil général de l'alimentation, de l'agriculture et des espaces ruraux (CGAAER) ;
- 16.** Education nationale et enseignement supérieur (National education and university education) :
- Médiateur de l'éducation nationale et de l'enseignement supérieur ;
- 17.** Relations individuelles et collectives du travail, conditions de travail (Individual and collective labor relations, working conditions) :
- Direction générale du travail (DGT) ;
- 18.** Emploi et formation professionnelle (Employment and professional training) :
- Délégation générale à l'emploi et à la formation professionnelle (DGEFP) ;
- 19.** Culture (Culture) :
- Conseil national de l'ordre des architectes, pour l'exercice de la profession d'architecte ;
 - Conseil des maisons de vente, pour les enchères publiques ;

20. Droits et libertés dans le cadre des relations avec les administrations de l'Etat, les collectivités territoriales, les établissements publics et les organismes investis d'une mission de service public (Rights and freedoms in the context of relations with State administrations, local authorities, public establishments and organizations with a public service mission) :
 - Défenseur des droits ;
21. Intérêt supérieur et droits de l'enfant (Best interests and rights of the child) :
 - Défenseur des droits ;
22. Discriminations (Discrimination) :
 - Défenseur des droits ;
23. Déontologie des personnes exerçant des activités de sécurité (Ethics of persons carrying out security activities) :
 - Défenseur des droits

IRELAND:

1. Office of the Protected Disclosures Commissioner
2. Prescribed Persons (as prescribed in accordance with Section 7 of the Protected Disclosures Act 2014, as amended by the Protected Disclosures (Amendment) Act 2022) which can be found via this link: <https://www.gov.ie/en/collection/41798-protected-disclosures-whistleblowing-list-of-prescribed-persons/>.
3. Government Ministers (limited to current or former employees of a public body)

LATVIA:

1. Main contact point: Valsts kanceleja (State Chancellery)
2. All other 230 competent authorities can be find via this link: <http://www.trauksmescelejs.lv/kur-celt-trauksmi>

LITHUANIA:

1. Prosecutor General's Office
2. Public Prosecutor's Offices in the cities of Vilnius, Kaunas, Klaipėda, Panevėžys, Šiauliai

PORTUGAL:

1. Public Prosecutor's Office
2. Criminal police bodies
3. Bank of Portugal
4. Independent administrative authorities
5. Public institutes

6. General Inspectorates and similar entities and other central services of the direct administration of the state with administrative autonomy
7. Local councils
8. Public associations

SWEDEN:

1. Konkurrensverket (Breaches falling within the scope of public procurement that is covered by the authority's supervisory responsibility)
2. Fastighetsmäklarinspektionen, Finansinspektionen, länsstyrelserna i Stockholms, Västra Götalands och Skåne län, Revisorsinspektionen and Spelinspektionen (Breaches falling within the scope of financial services, products and markets, and prevention of money laundering and terrorist financing that is covered by the authority's supervisory responsibility)
3. Arbetsmiljöverket, Boverket, Elsäkerhetsverket, Folkhälsomyndigheten, Inspektionen för strategiska produkter, Kemikalieinspektionen, Konsumentverket, Livsmedelsverket, Läkemedelsverket, länsstyrelserna, Myndigheten för samhällsskydd och beredskap, Naturvårdsverket, Post- och telestyrelsen, Statens energimyndighet, Statens jordbruksverk, Styrelsen för ackreditering och teknisk kontroll and Transportstyrelsen (Breaches falling within the scope of product safety and compliance that is covered by the authority's supervisory responsibility)
4. Transportstyrelsen (Breaches falling within the scope of transport safety that is covered by the authority's supervisory responsibility)
5. Havs- och vattenmyndigheten, Kemikalieinspektionen, Livsmedelsverket, länsstyrelserna, Naturvårdsverket, Skogsstyrelsen och Statens jordbruksverk (Breaches falling within the scope of protection of the environment that is covered by the authority's supervisory responsibility)
6. Livsmedelsverket och Strålsäkerhetsmyndigheten (Breaches falling within the scope of radiation protection and nuclear safety that is covered by the authority's supervisory responsibility)
7. Livsmedelsverket och Statens jordbruksverk (Breaches falling within the scope of food and feed safety, animal health and welfare that is covered by the authority's supervisory responsibility)
8. Folkhälsomyndigheten, Inspektionen för vård och omsorg, Konsumentverket och Läkemedelsverket (Breaches falling within the scope of public health that is covered by the authority's supervisory responsibility)
9. Finansinspektionen och Konsumentverket (Breaches falling within the scope of consumer protection that is covered by the authority's supervisory responsibility)
10. Finansinspektionen, Inspektionen för vård och omsorg, Integritetsskyddsmyndigheten, Livsmedelsverket, Post- och telestyrelsen, Statens energimyndighet och Transportstyrelsen (Breaches falling within the scope of protection of privacy and personal data, and security of network and information systems that is covered by the authority's supervisory responsibility)

11. Ekobrottsmyndigheten (Breaches falling within the scope of the union's financial interests as referred to in 2.1 b Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019, regarding fraud)
12. Skatteverket (Breaches falling within the scope of the union's financial interests as referred to in 2.1 b Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019, regarding taxes)
13. Regeringskansliet (Breaches falling within the scope of the union's financial interests as referred to in 2.1 b Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019, regarding state aid)
14. Konkurrensverket (Breaches falling within the scope of the union's financial interests as referred to in 2.1 b Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019, regarding the area of competition)
15. Regeringskansliet (Breaches falling within the scope of the union's financial interests as referred to in 2.1 b Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019, regarding the area of state aid)
16. Skatteverket (Breaches falling within the scope of the union's financial interests as referred to in 2.1 b Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019, regarding corporate taxes)
17. Arbetsmiljöverket (Breaches not covered by another authority's supervisory responsibility)

AUSTRIA:

Pending draft legislation to implement the EU directive

BELGIUM:

Pending draft legislation to implement the EU directive

CZECHIA:

Pending draft legislation to implement the EU directive

ESTONIA:

Pending draft legislation to implement the EU directive

FINLAND:

Pending draft legislation to implement the EU directive

GERMANY:

Pending draft legislation to implement the EU directive

GREECE:

Pending draft legislation to implement the EU directive

HUNGARY:

Pending draft legislation to implement the EU directive

ITALY:

Effective Date: January 1, 2023

Pending draft legislation to implement the EU directive

LUXEMBOURG:

Pending draft legislation to implement the EU directive

NETHERLANDS:

Pending draft legislation to implement the EU directive

POLAND:

Pending draft legislation to implement the EU directive

ROMANIA:

Pending draft legislation to implement the EU directive

SLOVAKIA:

Pending draft legislation to implement the EU directive

SLOVENIA:

Pending draft legislation to implement the EU directive

SPAIN:

Pending draft legislation to implement the EU directive

Exhibit 2: Timeframe Investigation Procedure

DENMARK:

1. Notification of the receipt of the alert within **7 days** after the receipt of the alert.
2. Communication of the progress of finding as soon as possible and no later than **3 months** after the acknowledgment of receipt of alert.

FRANCE:

1. Notification of the receipt of the alert within **7 business days** after the receipt of the alert.
2. Communication of the progress of finding as soon as possible and no later than **3 months** after the acknowledgment of receipt of alert.

IRELAND:

1. Notification of the receipt of the alert within **7 days** after the receipt of the alert.
2. Communication of the progress of finding as soon as possible and no later than **3 months** after the acknowledgment of receipt of alert.
3. If requested by the whistleblower in writing, the designated person will provide further feedback at intervals of **3 months** until such time as the procedure relating to the protected disclosure concerned is closed.

LATVIA:

1. Notification of the receipt of the alert immediately, but no later than within **7 days** after the receipt of the alert.
2. Notification of acknowledgement of the report as whistleblower's report within **3 days** after decision to acknowledge the report as whistleblower's report is adopted.
3. Communication of the progress of findings within **2 months** after the report was qualified as whistleblower's report.

LITHUANIA:

1. Notification of the receipt of the alert within **2 business days** after the receipt of the alert.
2. Communication of the progress of findings within **10 business days** from the acknowledgement of receipt of the alert.

PORTUGAL:

1. Notification of the receipt of the alert within **7 days** after the receipt of the alert.
2. Communication of the progress of findings as soon as possible and no later than **3 months** after the acknowledgment of receipt of alert.
3. The whistleblower may request, at any time, the result of the analysis carried out on the complaint within **15 days** of its conclusion.

SWEDEN:

Effective Date: January 1, 2023

1. Notification of the receipt of the alert within **7 days** after the receipt of the alert.
2. Communication of the progress of finding as soon as possible and no later than **3 months** after the acknowledgment of receipt of alert. Or, if no confirmation has been sent for reasons not related to the reporting person, within **7 days** of receipt.

AUSTRIA:

Pending draft legislation to implement the EU directive

BELGIUM:

Pending draft legislation to implement the EU directive

CZECHIA:

Pending draft legislation to implement the EU directive

ESTONIA:

Pending draft legislation to implement the EU directive

FINLAND:

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HUNGARY:

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ITALY:

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LUXEMBOURG:

Pending draft legislation to implement the EU directive

NETHERLANDS:

Pending draft legislation to implement the EU directive

POLAND:

Pending draft legislation to implement the EU directive

ROMANIA:

Pending draft legislation to implement the EU directive

SLOVAKIA:

Pending draft legislation to implement the EU directive

SLOVENIA:

Pending draft legislation to implement the EU directive

Effective Date: January 1, 2023

SPAIN:

Pending draft legislation to implement the EU directive