



EY Romania

# Whistleblowing policy

*(In accordance with Law No. 361/2022  
on protection of whistleblowers)*

*Date: 1<sup>st</sup> of September 2024*



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## 1. Administrative provisions

Distribution: All EY Personal

Effective Date: 1<sup>st</sup> of September 2024

Issuing Function(s): Legal and Compliance

## 2. Executive summary/Background

At EY, we are guided by our EY values and the EY Global Code of Conduct. Our commitment to integrity and professionalism is set forth in our Global Code of Conduct ([https://www.ey.com/en\\_gl/global-code-of-conduct](https://www.ey.com/en_gl/global-code-of-conduct)), which provides a clear set of standards for all our business conduct. Deviations from, or violations of, the Global Code of Conduct are unacceptable, and EY people or our clients or suppliers should raise issues without any fear of retaliation or discrimination.

This EY Romania Whistleblowing Policy (the “**Policy**”) sets out the principles for making, receiving, investigating, and addressing disclosures raised by whistleblowers, in compliance with the legislative framework set by the Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law, as incorporated into Romanian legislation by virtue of Law No. 361/2022 on protection of whistleblowers in the public interest (“**Whistleblowing Act**”). It outlines the appropriate escalation paths, introduces the relevant legislative terms and how they apply, as well as the responsibilities and obligations that apply to eligible recipients.

This Policy applies to all entities that are a member of the EY Network in Romania as follows: Ernst & Young Assurance Services SRL, Ernst & Young SRL, Ernst & Young Accounting Services SRL, Ernst & Young Service SRL and Ernst & Young Support Services SRL (hereinafter collectively referred to as “EY Romania” or “EY”), including to all EY Personnel, Service Lines and Central Business Service (CBS) functions that are part of EY Romania.

The Policy contains guidance about:

- Making a whistleblowing disclosure about EY;
- Receiving a whistleblowing disclosure made to an eligible recipient at EY;
- Protections available to whistleblowers (hereinafter also referred to as “reporting person”);
- EY’s process to investigate disclosures.

## 3. Purpose and scope of the Policy

The Policy aims to provide clarity on how EY Romania will support whistleblowers so that they:

- Are encouraged to express their concerns;
- Know how to report their concerns;
- Know their rights, including their right to remain anonymous;
- Know what will happen if they report their concerns;
- Feel safe in reporting their concerns;
- Will not be subject to retaliation, detriment, or victimization in response to reporting their concerns.

The Policy applies to whistleblowing reports received from internal and external sources. In particular, the Policy applies to all our employees and collaborators, including independent service providers, lawyers, employees through third-party service providers, employees through agreements for the provision of services, former employees, as well as job applicants and job seekers. It also applies to third persons who are connected with the reporting persons and who could suffer retaliation in a work-related context, such as colleagues or relatives of the reporting persons. In addition, the Policy applies to legal entities that the reporting persons own, work for, or are otherwise connected with in a work-related context.

## 4. Breach areas of the whistleblowing report

The whistleblowing framework provided by this Policy may be used to report breaches or for public disclosure of information on breaches of the Romanian legislation and acts of the European Union that threaten or harm the public interest, arising in the context of EY Romania activities, relating to any of the following areas, as stipulated by the Whistleblowing Act, as applicable:

- public procurement;
- financial services, products and markets, and prevention of money laundering and terrorist financing;
- product safety and compliance;
- transport safety;
- protection of the environment;
- radiation protection and nuclear safety;
- food and feed safety, animal health and welfare;
- public health;
- consumer protection;
- protection of privacy and personal data, and security of network and information systems;
- protection of the financial interests of the European Union, or
- the functioning of the internal market, including the protection of competition and state aid under European Union law,
- the functioning of the internal market in relation to acts in breach of corporate tax rules or mechanisms the purpose of which is to obtain a tax advantage contrary to the object or purpose of the applicable corporate tax law, which represent disciplinary misconduct, contraventions, or offences, or which contravene the object or purpose of the law.

## 5. Principles of Whistleblowing

The main principles falling under the scope of the Policy:

- Principle of legality

EY Romania has the obligation to respect fundamental rights and freedoms, such as freedom of expression and information, protection of personal data, right to defense and right to effective remedy.

- Principle of responsibility

The whistleblower has the obligation to present facts or information related to reported non-compliant activities.

- Principle of objectivity

The investigation and resolution of a whistleblowing case are done in an objective manner, regardless of the convictions and interests of those in charge of these actions.

- Principle of good faith

The whistleblower reasonably believes that the matters reported are true at the time of the report and they also benefit from protection.

- Principle of good management

EY Romania is responsible to do business with the public interest in mind, with a high degree of professionalism as well efficient and effective use of resources.

- Principle of balance

No one may take advantage of the current policy or local whistleblowing legislation in order to benefit from lighter administrative or disciplinary sanctions for actions which are not related to the whistleblowing report.

## 6. Reporting Persons and other persons who are eligible for protection under this Policy

### 6.1. Overview

Reports shall be submitted on condition of faithful and reasonable belief that an offense or misdeed has been committed. Whistleblowers (hereinafter "Reporting persons") shall make a report and therefore qualify for protection, as further specified in this Policy, provided that the following conditions are simultaneously met:

- a) they have reasonable grounds to believe that the information on the breach in the report was correct at the time of its submission and that such information falls within the scope of the Whistleblowing Act; and
- b) they have reported a breach under the conditions and according to the provisions of this Policy and the Whistleblowing Act.

### 6.2. Reporting persons subject to protection

A reporting person within the meaning of the Whistleblowing Act shall be a natural person who reports or publicly discloses information about a breach that has become known to him or her in their capacity as:

- person in an employment and/or civil relationship with EY Romania ("EY Persons"), including people who are being recruited for a job in EY Romania, as well as former EY Persons;
- a volunteer or an intern (paid or unpaid) in EY Romania;
- a partner, a shareholder, a sole owner of the capital, a member of the management or supervisory body of EY Romania,
- EY Romania's vendors, suppliers or subcontractors.

### 6.3. Other persons eligible for protection

Protection under the Whistleblowing Act shall also be granted to (for the purpose of this Policy these persons shall also be regarded as "reporting persons" under the meaning of the Whistleblowing Act):

- persons who assist the reporting person in the reporting process and their assistance shall be confidential;
- persons who are connected with the reporting person because of the work or are relatives of the reporting person and who could suffer retaliation as a result of the reporting;
- legal entities in which the reporting person holds a shareholding and for which he/she works or with whom he/she is otherwise connected in a work-related context;
- the whistleblower who anonymously reported or disclosed public information about violations, but is later identified and suffers retaliation;
- the whistleblower who reports to the competent institutions, bodies, offices or agencies of the European Union.

## 6.4. Anonymous whistleblowing reports

This Policy shall also apply to persons who anonymously report information on violations of the law, as defined by the Whistleblowing Act.

Persons who have reported anonymously or publicly but anonymously have disclosed information on breaches and have subsequently been identified and have suffered retaliation shall qualify for protection pursuant to the Whistleblowing Act where the conditions for providing protections set out in section 6 above are met.

Nevertheless, if the report is anonymous and does not contain enough information on violations of the law to allow the analysis and resolution of the report, and the whistleblower does not provide additional information within 15 days further to the request of the EY Responsible Person in this respect, no verification shall be performed, and the procedure shall be closed without further actions or investigation.

## 7. Reporting Channels

The Whistleblower may make a report via internal and external reporting channels as set out below in this section of the Policy. In order to be able to quickly prevent or remedy a breach, a whistleblowing report should be made as a matter of priority through an internal whistleblowing channel, unless the whistleblower is at risk of retaliatory, discriminatory action or that effective measures will not be taken to verify the report to remedy the breach.

### 7.1. Internal reporting channel

Breaches in the abovementioned areas should be reported to the Responsible Persons for Acceptance, Registering and Investigating of a Report (“EY Responsible Person (s)”) designated by EY Romania for receiving, registering, and investigating whistleblowing reports, without fear of retaliation or delay, by any of the following internal reporting channels specifically designated for reporting pursuant to the Whistleblowing Act (choosing one or a combination of them):

- a) In writing by:
  - i. sending an email to the following e-mail address: whistleblower@ro.ey.com (do not use this reporting option in case the report is against a Responsible Person of EY);

- ii. sending a mail parcel/envelope (by post or courier) to the following address: Bucharest, 15-17 Ion Mihalache Blvd., Bucharest Tower Centre, floor 22. In this case the envelope with the whistleblowing report should be marked with *“Reporting under the Whistleblowing Act. Strictly confidential! To be open only by the EY Responsible Persons in EY Romania”* (the reporting person should specify on the envelope the name of the legal entity in relation to which the report is made: Ernst & Young SRL, Ernst & Young Accounting Services SRL, Ernst & Young Assurance Services SRL, Ernst & Young Support Services SRL or Ernst & Young Service SRL, in case the report is made against a Responsible Person of EY Romania - the name of the respective Responsible Person (s) who is to receive the report in order the concerned Responsible Person not to be able to have access to the report); Upon receipt of a written whistleblowing report by parcel, the EY Responsible Person(s) will draw up a protocol detailing the contents of the parcel. The protocol is an integral part of the report; or
- iii. by delivering in person the written report to the EY Responsible Person(s) in EY Romania;
- iv. the reporting person may also use for reporting the local tiers of EY Ethics Hotline ([EthicsPoint - EY](#)). There are six separate local tiers each named on the legal name of the EY entities in Romania to report breaches under the scope of the Whistleblowing Act. In addition, if the reporting person makes his/her report against any of the Responsible Persons, the reporting person(s) should submit the report by using the local tiers of EY Ethics Hotline. In this case the Responsible Person concerned shall be automatically excluded from access to the report which will not be visible to him/her and the report shall be distributed solely to the Responsible Persons which are not subject to the report. EY Ethics Hotline is operated by an independent external organization, NAVEX ([www.navex.com](http://www.navex.com)). More information about how EY Ethics Hotline operates is available in FAQ at [faq.pdf \(ethicspoint.com\)](#).

In case the reporting person makes the whistleblowing report using the local tiers of EY Ethics Hotline, the report shall be investigated only by the EY Responsible Persons (excluding the one against who the report is made) and the report shall not be visible to any other persons from the EY network.

Reporting persons may use the central EY Ethics Hotline to report any matters that might fall outside of the scope of this Policy and the Whistleblowing Act.

- b) Orally, at the request of the reporting person by personal preliminary arranged meeting with the EY Responsible Persons, designated by EY Romania.

## 7.2. Reporting format

The Report should contain at least the following information:

- full name and contact details of the whistleblower;
- name(s) of the person(s) who has/have allegedly committed the Non-Compliant activity, if known;
- description of the circumstances under which the above act has been committed and professional circumstances under which this was found by the whistleblower;
- list of supporting evidence, e.g. documents, witnesses, to substantiate perceived unethical behavior,
- date and signature of the whistleblower.

Oral reports shall be documented and registered by the EY Responsible Persons, who shall give the reporting person the opportunity to verify, rectify and agree to the minutes of the conversation by signing it.

By way of exception, the reporting that does not include the name, surname, contact details or signature of the whistleblower in the public interest shall be examined and settled to the extent that it contains indications regarding the breaches of the law, as defined by the Whistleblowing Act.

The report may be accompanied by any sources of information supporting the statements made and/or references to documents, including the indication of data on persons who could confirm the reported data or provide additional information.

### 7.3. External reporting channel

The central authority for external reporting and protection of the persons to whom such protection is granted within the meaning of this Act shall be the National Integrity Agency (“the Agency”).

The reporting person(s) have the right to make their reports via the external reporting channel maintained by the Agency for External Reporting. All persons reporting via such external channels shall be subject to the protection provided by the Whistleblowing Act.

The reporting persons have the right to publicly disclose information on breaches falling under the scope of the Whistleblowing Act.

## 8. Protection against retaliation and identity protection of reporting persons

### 8.1. Overview

The persons that are entitled to the protection provided by the Whistleblowing Act are set out in subsection 6.2 and 6.3. of section 6 of this Policy and are collectively referred to hereinafter in this section as “reporting persons”.

Protection under the Whistleblowing Act shall be granted from the moment of submitting the report or the public disclosure of information on a breach.

The person concerned (against whom the report is submitted) shall enjoy to a full extent his/her rights of protection and to fair trial, as well as the presumption of innocence, including to be heard, and of his or her right of access to the documents related to him/her.

### 8.2. Protection against retaliation

EY does not tolerate retaliation and does not permit discrimination or retaliation of any kind for good faith reports of illegal or unethical behavior.

EY encourages people to report concerns regarding illegal behavior and EY is committed to protect people who raise such concerns from retaliation, including threats of retaliation and attempts of retaliation.

Any form of retaliation (from the date the whistleblowing report has been made) shall be prohibited against the reporting persons and persons who publicly disclosed information on breaches, having the character of repression and putting them at a disadvantage, as well as threats or attempts for such actions. Pursuant to the applicable



legislation retaliation may include: suspension, dismissal or termination of employment or civil relationship, demotion or withholding of promotion, reduction in wages, change in working hours or nature of work or place of work, negative performance assessment, intimidation, discrimination, intentional damage to the person's reputation, etc..

EY has in place reasonable measures to monitor and ensure there is no retaliation against reporting persons, and other persons that are subject to the protection under the Whistleblowing Act. Retaliation is a serious violation of the EY Global Code of Conduct and might be subject to disciplinary action, which could also be termination of employment or civil relationship.

### **8.3.Measures for protecting the identity of reporting persons**

EY shall take appropriate measures to protect the information related to the reported breaches and to protect the identity of the reporting persons and other persons mentioned in the report. The identity of reporting person is a strictly confidential information access to which have only the designated EY Responsible Persons. Disclosure of the identity or information referred to in the preceding sentences shall be permitted only with the express written consent of the respective person.

Such measures shall include but are not limited to:

- non-disclosure, directly or indirectly, of the identity and personal data of the person who filed the report and any other person named in the report;
- non-disclosure of the circumstances and allegations presented in the report, as well as non-disclosure of the facts and data that became known in connection with the consideration of the report;
- protection from unauthorized access of all written documents presented or prepared during the examination of the report, as well as non-disclosure of the information contained therein;
- the prepared documents, access to which in the course of work on the report is granted to persons in view of their competence (inside and outside EY Romania), must not contain data or information about the reporting person or any other information from which her/his identity can be known directly or indirectly.

The above measures shall also apply to the protection of the identity of the persons concerned.

Notwithstanding the above, the identity of the reporting person and any other information from which his or her identity can be known directly or indirectly may be disclosed only where this is a necessary and proportionate obligation imposed by Romania or European Union law in the context of investigations by national authorities or proceedings, including with a view to safeguarding the rights of protection of the person concerned (against whom the report is submitted). Before disclosing the identity or information related to the breaches reported, the EY Responsible Persons shall notify the reporting person of the necessity to disclose them. The notification shall be in writing and shall be reasoned. The reporting person shall not be notified when this may jeopardize the investigation or court proceedings.

## **9. Receiving, registering and Investigating a Whistleblowing Report**

### **9.1.Receiving and registering a Whistleblowing Report**

Once a report is made via the designated internal reporting channel, it is received, registered and handled by the EY Responsible Persons.

The EY Responsible Persons shall be appointed by a resolution of the respective Country General Manager of EY. EY Responsible Persons may also perform other activities commissioned by EY Romania in case their joint exercise does not lead to a conflict of interest or is otherwise incompatible, in which case the respective EY Responsible Person shall raise a concern for conflict of interest and shall withdraw from the specific case.

Each received whistleblowing report shall be registered by the EY Responsible Persons in a special corporate registry of whistleblowing reports (the "Registry"). The Registry is maintained internally by the designated EY Responsible Persons of EY Romania, separately stored and retained only in electronic encrypted form. The Registry is not public and only the EY Responsible Persons shall have access to it.

The Registry has a content provided by the Whistleblowing Act.

The EY Responsible Person shall acknowledge receipt of the report and shall provide the whistleblower a confirmation in this respect within seven days of its receipt. The entry in the Registry of circumstances which are not known at the time of filing the report and of other additional circumstances and/or observations shall be carried out in stages according to the information received in the course of examining the report.

The EY Responsible Person maintains up-to-date data in the Registry in Romanian language, regardless of the language of communication with the whistleblower.

## 9.2. Investigating a Whistleblowing Report

All whistleblowing reports received by EY Responsible Persons will be given due attention, treated confidentially, and will be investigated in a timely manner in line with the requirement of the Whistleblowing Act and this Policy.

It is recognized that each case reported is different and therefore will have to be handled in its unique way. Subject to the Whistleblowing Act's requirements, relevant EY experts may be involved to assist with the investigation as necessary depending on the nature of the issue.

All EY parties involved in dealing with the matter are obliged to maintain confidentiality and privacy and follow the timelines and procedures provided in this Policy.

An individual who is the subject matter of an investigation (concerned person, person against who the report is submitted) has rights that need to be respected.

As the complexity of cases may vary significantly, the timelines for investigation and review of each case may differ. The EY parties involved in dealing with the matter shall make their best efforts to complete the investigation and review as soon as practically possible, given the specifics of the case. The reporting person will be regularly updated whilst investigations are on-going by maintaining the balance between their right to be informed with confidentiality and privacy requirements.

In any case, the EY Responsible Persons will inform the reporting person regarding the actions that have been taken on the received report within a reasonable term, however not exceeding three (3) months from confirming receipt of the report and where such confirmation was not made - not more than three months from the elapse of the confirmation term (7 days from the report's receipt).

Each whistleblowing report shall be verified for its admissibility, namely its regularity and authenticity.

Within seven (7) days of receipt of the report, the EY Responsible Persons carry out a regularity verification.

If irregularities are established, the reporting person shall be notified within 7 days of receipt of the report to remedy the irregularities within 15 days. The notification is sent considering the contact data and information provided by the reporting person. If the irregularities are not rectified within this period, no verification shall be performed and the procedure shall be closed without further actions or investigation. The whistleblowing report together with the enclosures thereto shall be returned to the reporting person.

Reports which do not fall within the scope of the Whistleblowing Act and the content of which does not give grounds to be considered truthful shall not be investigated. Reports that contain manifestly false or misleading statements of facts shall be returned with instructions to the sender to rectify the statements and notification that he/she bears liability for false accusation pursuant to the Criminal Code. In the above cases the EY Responsible Persons shall prepare a memo to the managing director of the respective EY entity with a proposal to close the procedure without further actions or investigation.

Reports, the basis and content of which do not give grounds to be considered credible, are not considered. Reports that contain patently false or misleading statements of fact will be returned with instructions to the submitter to correct the statements and his/her liability for persuasion under the Criminal Code. In these cases, the file is closed.

In the event that the report is admissible and subject to consideration, the EY Responsible Person:

- hears the person against whom the report is made or obtains his/her written explanations and shall collect and evaluate the evidence specified by him/her;
- provide the person concerned with all the evidence collected and provide him/her with the opportunity to respond to it within 7 days, subject to the protection of the reporting person;
- provide an opportunity to the person concerned to present and indicate new evidence to be collected in the course of the investigation;
- liaise with the reporting person and, if necessary, request additional information from him/her and from third parties.

Upon confirmation of the facts stated in the report, the Responsible Person of EY will:

- organize the follow-up of the report and may require the assistance of other persons or units within the structure of EY Romania, who shall be bound by strict confidentiality obligations in accordance with this Policy and Whistleblowing Act;
- propose to the Country General Manager to take specific measures in order to stop or prevent the breach where such a breach is found or where there is a real danger that it will be committed. On the basis of the received report and the proposals of EY Responsible Persons, the Country General Manager takes action within his/her competence to terminate the breach or to prevent it, if it has not started;
- refer the reporting person to the competent authorities when his or her rights are affected;
- forward the report to the external reporting authority where action by the external reporting authority is required, the reporting person being notified thereof in advance; where the report is directed against the employer of the reporting person, the employee responsible for handling the report shall refer the person to simultaneously report to the external reporting authority.

The investigation on the whistleblowing report shall be closed:

- where the reported breach is minor and does not require further follow-up;
- on a repetitive report which does not contain any new information essential to a breach in respect of which an investigation has already been completed, unless new legal or factual circumstances warrant follow-up;
- where there are grounds to believe that a criminal offence has been committed; the report and the materials related to it shall forthwith be transmitted to the prosecutor office.

If the manager of the relevant EY company is conflicted by the report and/or is a concerned person, the functions assigned to him by this Policy will be carried out by another person designated for the specific report, having management functions in the relevant EY company.

Within a period not exceeding three months after the acknowledgement of receipt of the report and/or the expiry of the period for acknowledging receipt of the report, if there has been no such acknowledgement, the EY Responsible Persons shall prepare a concise statement briefly describing the information contained in the report, the action taken, the final results of the verification, which shall be communicated in writing to the reporting person and to the person concerned within the specified period, together with the reasons for it, with due regard to the obligation to protect them..

In the implementation of the above, all the requirements of the Whistleblowing Law are complied with.

## 10. Confidentiality and Protection of Personal Data

### 10.1. Duty of confidentiality

The identity of the reporting person, the concerned person and third persons referred to in the report, such as witnesses or colleague will not be disclosed to anyone beyond the Responsible Persons in EY Romania, without the explicit consent of that person. This shall also apply to any other information from which the identity of the above said persons may be directly or indirectly deduced.

By way of derogation from the above, the identity of the reporting person, identity of the concerned person or other information contained in the report may be disclosed only where this is a necessary and proportionate obligation imposed by the European Union or national law in the context of investigations by national authorities or judicial proceedings, including with a view to safeguarding the rights of defense of the person concerned.

Disclosures made pursuant to the derogation provided for above shall be subject to appropriate safeguards. In particular, reporting persons shall be informed before their identity is disclosed, unless such information would jeopardize the related investigations or judicial proceedings.

### 10.2. Processing of personal data

Personal data which are manifestly not relevant for the handling of a specific report shall not be collected or, if accidentally collected, shall be deleted without undue delay.

### 10.3. Data Subject Rights

EY Romania may limit certain rights of data subjects under articles 15-22 GDPR with the view to comply with the confidentiality requirement as set out above or for the protection of reporting persons from retaliation.

In the examination of such privacy requests under the GDPR, EY Romania takes the following steps:

- Evaluation of the fulfillment of the conditions of articles 15-22 GDPR for the exercise of the rights by data subjects;
- Evaluation of conditions for not satisfying the data subject's rights under the GDPR;
- Assessment of the necessity and proportionality of the limitations of the rights of data subjects; and

- Documentation of the reasons for satisfying, partially satisfying or rejecting the requests.

Where the individual's privacy request is being rejected, EY Romania provides the reasoning behind that.

The exercise of data subjects' rights shall be restricted to the extent and as long as necessary to address and prevent attempts by individuals to hinder reporting under this Policy or to impede, frustrate or slow down follow-up in particular investigations, or to block attempts to find out the identity of reporting persons.

EY Romania implements appropriate technical and organizational measures to ensure protection for personal data related to the whistleblowing process, which is appropriate to the risk vis-à-vis data subjects' rights, including the following:

- The EY Responsible Persons comply with strict conditions of confidentiality at all the stages of the whistleblowing process.
- The corporate Registry of whistleblowing reports is separately stored and retained only in electronic encrypted form with a robust access management.
- Appropriate corporate policies and technical measures are in place to ensure, monitor and assess the ongoing confidentiality, integrity, availability, and resilience of processing systems involved.

## 10.4. Data retention periods

Reports and any information and data generated in the course of whistleblowing process shall be stored for a period of five (5) years from the closure of the whistleblowing process, unless further retention is necessary for the needs of ongoing judicial (criminal, civil, labor or administrative) proceedings related to the subject matter of a specific report.

## 11. Submission of an External Report to the Agency

An external whistleblowing report for breaches falling within the framework of the Whistleblowing Act may be submitted directly to the Agency using the external reporting channel established and maintained by the Agency.

Such external report should be submitted in accordance with the requirements of the Whistleblowing Act. For more information about the requirements and how to submit an external report to the external reporting channel please visit <https://avertizori.integritate.eu/informatii-generale/>

## 12. Final Provisions

This Policy is adopted by each EY Romania entity based on Art. 10 (1) of the Whistleblowing Act.

This Policy is effective as of 1<sup>st</sup> of September 2024 and shall be reviewed and may be amended from time to time but no later than every three years.

This Policy shall be published on the public website of EY Romania as well on its Intranet in Romanian and English version. In case of conflict the Romanian versions shall prevail.