



# EU Whistleblowing Policy



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## 1.Introduction

Sonoco Products Company (**Sonoco** or the **Company**) is committed to ethical and transparent practices within its European operations. This Whistleblowing Policy (the **Policy**) is intended to encourage and enable the persons in scope of this Policy to raise concerns within the organization for investigation and appropriate action.

Sonoco has adopted this Policy as a complement to other Sonoco policies designed to foster and promote the highest standards of ethical business practices amongst the Company's global operations. This Policy applies together with Sonoco's Code of Business Conduct, as well as other policies designed to ensure compliance with laws, rules, and regulations in the jurisdictions in which Sonoco operates.

This Policy and all other policies are available internally through [SIMON](#) and externally on [sonoco.com](https://sonoco.com). This Policy is not intended to override any rights or obligations you may have under the EU Whistleblowing Directive.

## 2.Purpose

By raising questions and concerns, Covered Persons help foster an ethical and socially responsible work environment. Speaking up also promotes a culture of free exchange where ideas are shared, and deficiencies are quickly identified and addressed.

This Policy is in place to:

- encourage Covered Persons to come forward and report instances of potentially improper conduct;
- protect Covered Persons who report potential misconduct in Good Faith (defined below) from any form of retaliation, regardless of the outcome of any related investigation; and
- ensure that all credible reports are investigated as promptly and thoroughly as possible and that, when applicable, appropriate corrective or disciplinary action is taken.

While Sonoco cannot always guarantee the exact outcome sought by every Whistleblower, we will try to deal with all reports fairly and appropriately. By using this Policy, employees can help the Company achieve this.

## 3.Scope of Application

### 3.1. Covered Countries

This Policy applies to all Sonoco subsidiaries or affiliates in EU countries where Sonoco has 50 or more employees (the **Covered Countries**). The Covered

Countries are listed in the Annex of this Policy. Sonoco will review the Company's employee count in the various EU countries periodically and amend as required.

### 3.2. Covered Persons

This Policy applies to all Sonoco employees, contractors, shareholders, board members and other persons belonging to the administrative, management or supervisory body, including temporary, casual and agency staff, work experience, unpaid and paid trainees and interns in the Covered Countries who acquired information on (suspected) misconduct in a work-related context. This Policy also applies to individuals who work or have worked within the Company in the Covered Countries, such as former staff, volunteers, the self-employed and contractors who acquired information on (suspected) misconduct in a work-related context. This Policy shall also apply to reporters in the Covered Countries whose work-based relationship is yet to begin in cases where the information on misconduct has been acquired during the recruitment process or other pre-contractual negotiations (the Covered Persons).

This Policy does not relate to reports that involve matters covered by the secrecy of national security information, doctor-patient confidentiality, legal professional privilege, the secrecy of a criminal investigation, or judicial deliberations.

## 4. Definitions

In this Policy, the following definitions shall apply:

- **Advisor:** a person who assists a reporter in the reporting process in a work-related context, and whose assistance is confidential;
- **EU Whistleblowing Directive:** Directive 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report misconduct of Union law, as amended (OJ 2019, L 305);
- **External Body:** the body as designated in the Covered Countries' national laws implementing the EU Whistleblowing Directive as indicated in the Annex of this Policy;
- **Follow-Up:** any action taken by, or under the direction of, the (local) Legal & Compliance Office to assess the accuracy of the (suspected) misconduct included in the report and, where relevant, address the (suspected) misconduct reported, including investigation, or closure of the procedure;
- **Good Faith:** a reporter that has reasonable grounds to believe that the (suspected) misconduct and subsequent report was true at the time of reporting;
- **Reporter:** Covered Persons who internally or externally report or publicly disclose (suspected) misconduct in the context of their work-related activities;
- **Report:** report of (suspected) misconduct;

- **Retaliation:** retaliation as defined in article 19 of the EU Whistleblowing Directive and Covered Countries' national laws, including but not limited to; suspension, lay-off, dismissal, demotion, withholding of promotion, transfer of duties, change of location of place of work, reduction in wages, change in working hours, withholding of training, negative performance assessment or employment reference; or failure to renew, or early termination of, a temporary employment contract.
- **(Suspected) Misconduct** means an actual or potential act or omission that is:
  - a violation, of;
    - union law as set out in article 2 of the EU Whistleblowing Directive, including:
      - public procurement;
      - financial services, products and market, and prevention of money laundering and terrorist financing;
      - product safety and compliance, transport safety, radiation protection and nuclear safety, food and feed safety, animal health and welfare;
      - protection of the environment;
      - public health;
      - consumer protection;
      - protection of privacy and personal data, and security of network and information systems; and
      - breaches affecting the financial interests of the EU or relating to the internal market, including breaches of Union competition and State aid rules.
  - other laws, regulations, or requirements as specific or qualified in any Covered Countries' national laws implementing the EU Whistleblowing Directive as set out in the Annex of this Policy.
- **Work-Related Context:** current or past work-related activities for Sonoco through which, regardless of the nature of that work, Covered Persons have obtained information on (suspected) misconduct.

## 5. Reference Materials

To facilitate adherence to this Policy, Covered Persons should also familiarize themselves with the following Company policies and procedures:

- Policies on Business Conduct
- Anti-Bribery and Foreign Corrupt Practices Act Policy
- Fraud Risk Management Policy
- Global Whistleblowing Policy (where applicable)
- UK Whistleblowing Policy (where applicable)

Where the EU Whistleblowing Policy or the UK Whistleblowing Policy applies, the terms of the applicable policy controls over the terms in the Global Whistleblowing Policy.

## 6. Policy Statements

### 6.1. Internal Reporting

(Suspected) misconduct may be reported through the Company's Whistleblower Hotline (the hotline numbers and website address are included in the Annex of this Policy), or directly to Sonoco's Legal and Compliance Office at [ComplianceOffice@sonoco.com](mailto:ComplianceOffice@sonoco.com) or the postal address included in the Annex of this Policy.

- The Whistleblower Hotline is administered by an independent third party on behalf of Sonoco, subject to confidentiality and privacy protections. Reports provided to Sonoco through the Whistleblower Hotline can be anonymous, if the reporter expressly requests this.
- The Whistleblower Hotline is available in different languages and on a 24-hour, 7-day per week and 365-day per year basis for the purpose of receiving reports on (suspected) misconduct.

Reports made to Sonoco's Legal and Compliance Office may be (anonymously) submitted in the following ways:

- In writing;
- Orally by telephone or voice-recording apparatus through the Whistleblower Hotline; or
- At the reporter's request within a reasonable time, not exceeding twenty (20) days, by means of a face-to-face or virtual meeting with a legal officer from the Legal and Compliance Office or an in-country HR representative.

While anonymity will always be respected, employees should be aware that maintaining reporter anonymity may limit the amount of relevant information that can be obtained throughout an investigation. To the extent that this occurs, it may also hinder Sonoco's ability to definitively establish credibility on raised allegations.

### 6.2. Procedure for Internal Reporting and Investigation

Sonoco's Legal and Compliance Office is the designated internal department within Sonoco for receiving, investigating, and providing follow-up for the reports. The Legal and Compliance Office will assess whether, and if so what, appropriate action has to be taken to address the (suspected) misconduct.

Any report made through a channel other than those listed in Section 6.1 of this Policy will be forwarded to Sonoco's Legal and Compliance Office within 7 days of receipt.

For reports received through the Whistleblowing Hotline or by an in-country HR representative, the Legal and Compliance Office will assess whether the report falls within the scope of this Policy, as defined under Section 4 of this Policy.

For reports made in accordance with this Policy, and falling within the scope of this Policy, the Legal and Compliance Office will:

- Confirm receipt of the report within seven days of receipt of the report;
- If necessary, assign internal resources and, if appropriate, consult with the Audit Committee, Corporate Security, Management, and the Board of Directors regarding the need to retain external counsel or consultants in order to conduct the investigation;
- Conduct an appropriate investigation into the report while protecting confidentiality or anonymity and safeguarding evidence;
- Provide follow-up to the reporter on the status of the investigation into the report within three months from the receipt of the report; and
- If appropriate follow-up steps cannot reasonably be determined within the established timeframe, the Legal and Compliance Office will inform the reporter accordingly and will continue to inform the reporter on a regular basis on the status of the investigation, until appropriate follow-up has been determined.

For reports made orally, or by voice-message, to the Legal and Compliance Office or the in-country HR representative, the Legal and Compliance Office or the in-country HR representative will be responsible, subject to the prior consent of the reporter, to either (i) draft a written record of this report and submit the report to the reporter for approval and signature, or (ii) make a recording of the report in durable and retrievable form.

If, following the initial assessment of a report, it is determined that there is no evidence to support its allegations, the Legal and Compliance Office may close or refer the matter to other internal policies and procedures. The Legal and Compliance Office may also decide to reject a report if it does not meet conditions defined by applicable laws.

In either case, the Legal and Compliance Office will notify the reporter as soon as possible in writing of these decisions and include all applicable reasonings.

### **6.3. Confidentiality of Report and Reporter**

The Legal and Compliance Office must ensure that the information about the report and any involved persons is stored in such a way that it is only physically

and digitally accessible to those involved in handling the report, which will in any matter not go beyond those in the (local) Legal and Compliance Office (including, if applicable, the in-country HR representative) Corporate Security, Management, Audit Committee, and if required, Board of Directors, on a strict need-to-know basis.

Confidentiality will be ensured at all stages of the investigation and according to applicable laws. In particular, the Company will keep confidential the identity of the Whistleblower, as well as the identity of the person(s) subject to the report and of any third parties mentioned. All concerns and information received in relation to the report will be treated in a confidential manner.

Any information that may reveal the Whistleblower's identity will not be disclosed to any person other than those directly involved in the treatment of the report. Such information cannot be disclosed without the Whistleblower's consent except to judicial authorities if the Company is legally required to report any facts to these authorities. In this case, the Whistleblower will be informed unless such informing would jeopardize the judicial proceedings.

Similarly, any information that may identify any involved persons in the report (or any other third parties mentioned in the report) cannot be disclosed to any persons other than those directly involved in the treatment of the report except to the judicial authorities once the report has been substantiated. Breach of confidentiality may lead to criminal sanctions in some countries.

## **6.4. External Reporting**

Sonoco encourages reporters to use the internal reporting channels for reporting (suspected) misconduct in order to enable the report to be processed and remedial action to be implemented by the dedicated internal functions at Sonoco quickly and efficiently. However, subject to the conditions provided in the Covered Countries' national laws, in addition to the internal reporting channels, the reporter may report (suspected) misconduct externally to the appropriate authorities as designated in Covered Countries' national laws implementing the EU Whistleblowing Directive, as set out for the Covered Countries in the Annex of this Policy.

## **6.5. Public Disclosure**

A reporter may only publicly disclose (suspected) misconduct if any of the following conditions is fulfilled:

- The reporter first reported internally and externally, or directly externally, but no appropriate action was taken in response to the report within the timeframes set out in this Policy or the timeframes set by the respective external authority; or

- The reporter has reasonable grounds to believe that (i) the misconduct may constitute an imminent or manifest danger to the public interest, such as where there is an emergency situation or a risk of irreversible damage, or (ii) in case of external reporting, there is a risk of retaliation or there is a low prospect of the misconduct being effectively addressed, due to the particular circumstances of the case, such as those where evidence may be concealed or destroyed, or where an authority may be in collusion with the perpetrator of the misconduct or the authority is involved in the misconduct.

## **6.6. Protection of Reporters**

Any retaliation, including threats of retaliation and attempts of retaliation, against a Covered Person who made a report in good faith concerning the (suspected) misconduct – through internal or external reporting channels, or as permitted under applicable national law, public disclosure – is prohibited.

Protection against retaliation is also extended, where relevant, to; advisors, third parties and/or persons who are connected with the reporter and who could suffer retaliation in a work-related context, such as colleagues or relatives of the reporter.

Liability is not excluded for acts or omissions not connected to the report or that are not strictly necessary to reveal the (suspected) misconduct.

## **6.7. Recordkeeping**

The Legal and Compliance Office must keep records of every report received, in line with the confidentiality requirements set forth in Section 6.3 of this Policy, data protection requirements in EU Regulation 2016/679 (**GDPR**), and applicable national laws. The reports will be stored for no longer than is necessary and proportionate in order to comply with the requirements imposed by the EU Whistleblowing Directive, or other requirements imposed by Union or applicable national laws.

# **7. Enforcement**

## **7.1. Disciplinary Action**

Acting in violation of this Policy may result in disciplinary action, up to and including termination from employment, and/or additional sanctions as specified in applicable national law.

## 8. Questions

The reporter may request information on the reporting procedure regarding the (suspected) misconduct from Sonoco's Legal and Compliance Office available at [complianceoffice@sonoco.com](mailto:complianceoffice@sonoco.com).

Subject to Section 6.3, the reporter may consult an advisor in confidence about the (suspected) misconduct and, if desired, be represented by the advisor. With regard to the (suspected) misconduct, the reporter may request the advisor for information, advice, and support regarding the (suspected) misconduct.

# Annex

## Covered Countries

- Belgium
- Czechia
- Denmark
- Finland
- France
- Germany
- Greece
- Hungary
- Ireland
- Italy
- Netherlands
- Poland
- Portugal
- Spain
- Sweden

## Country-Specific ‘Misconduct’ Provisions

Country	Additional ‘Misconduct’ Provisions
Belgium	(Suspected) misconduct includes laws and regulations related to tax and social security fraud.
Denmark	(Suspected) misconduct includes: <ul style="list-style-type: none"><li>• Punishable offences, e.g., abuse of funds, theft, fraudulent misrepresentation, embezzlement, fraud, and bribery.</li><li>• Serious or repeated violations of legislation, including e.g., rules pertaining to the environment.</li><li>• Serious or repeated violations of material internal guidelines, e.g., on business trips, gifts, and financial reporting.</li><li>• Serious workplace conflicts, e.g., in the form of sexual harassment or other serious harassment.</li></ul>
Finland	“Covered Laws” also include any national laws supplementing the union law as set out in article 2 of the EU Whistleblowing Directive.  “(Suspected) misconduct” is limited to breaches of Covered Laws, which may result in imprisonment, fines, or administrative sanctions, or

	which seriously jeopardize the public interest pursued in the relevant areas of law.
France	<p>(Suspected) misconduct includes:</p> <ul style="list-style-type: none"> <li>Any crime, misdemeanor, threat or harm to the public interest, breach or attempt to conceal a breach of an international commitment duly ratified or approved by France, any unilateral act of an international organization taken on the basis of such a commitment, European Union law, law, or regulation.</li> </ul>
Germany	<p>(Suspected misconduct) includes information about violations of the following breach provisions and interests to be protected thereafter:</p> <ul style="list-style-type: none"> <li>The respective German legal provisions for the protection of the interests already covered by Section 4 of this Policy (as per Art. 2 of the EU Whistleblowing Directive). The entire catalog of breach provisions can be found <a href="#">here</a> in § 2(1), (2) HinSchG.</li> <li>Criminal offenses.</li> <li>Administrative offenses (insofar as the violated provision serves to protect life, limb, or health or to protect the rights of employees or their representative bodies).</li> <li>Federal and state legislation as well as directly applicable legal acts of the European Union and the European Atomic Energy Community that serve to protect the following interests: <ul style="list-style-type: none"> <li>the use of energy from renewable sources and energy efficiency.</li> <li>protection from tobacco and related products.</li> <li>the rights of shareholders.</li> <li>the proper auditing of financial statements for publicly traded companies and for certain banks and insurers.</li> <li>proper accounting for publicly traded companies, certain banks, financial service providers, insurers, and pension funds.</li> </ul> </li> <li>Violations under Section 4d (1) Financial Services Supervision Act, unless otherwise stated in Section 4(1) 1.</li> <li>EU regulations on the protection of digital markets.</li> <li>Provisions on the duty of civil servants to comply with the constitution.</li> </ul>
Greece	<p>Reporters are protected by the Law, only in case they report/publicly disclose information about:</p> <ol style="list-style-type: none"> <li>Breaches falling within the scope of EU law that concern the following areas: <ol style="list-style-type: none"> <li>public procurement;</li> </ol> </li> </ol>

	<ul style="list-style-type: none"> <li>b. financial services, products and markets, and prevention of money laundering and terrorist financing;</li> <li>c. product safety and compliance;</li> <li>d. transport safety;</li> <li>e. protection of the environment;</li> <li>f. radiation protection and nuclear safety;</li> <li>g. food and feed safety, animal health and welfare;</li> <li>h. public health;</li> <li>i. consumer protection; and</li> <li>j. protection of privacy and personal data, and security of network and information systems;</li> </ul> <ol style="list-style-type: none"> <li>2. Breaches affecting the financial interests of the EU as referred to in Article 325 TFEU and as further specified in relevant EU measures;</li> <li>3. Breaches relating to the internal market, as referred to in Article 26 (2) TFEU, including breaches of EU competition and State aid rules, as well as breaches relating to the internal market in relation to acts which breach the rules of corporate tax or to arrangements the purpose of which is to obtain a tax advantage that defeats the object or purpose of the applicable corporate tax law; and</li> <li>4. Offences under the Greek Criminal Code relating to bribery and venality.</li> </ol>
Hungary	<p>(Suspected) misconduct includes:</p> <ul style="list-style-type: none"> <li>• any unlawful or suspected unlawful acts, or omissions or abuses that are under the scope of the specific subjects listed in the EU Directive; and</li> <li>• any act, omission or misconduct that the whistleblower believes to be unlawful.</li> </ul>
Italy	<p>For companies that implemented organizational model under Italian Law 231/2001 on company administrative liability:</p> <ul style="list-style-type: none"> <li>• Violations identified by Decree 231/2001.</li> <li>• Violations of the company's internal organizational models adopted in compliance with Decree 231/2001.</li> </ul> <p>The violations mentioned above can only be reported through the internal reporting channel.</p>
Ireland	<p><i>Facilitators</i> do not include any legal entities or NGOs. A "Facilitator" is an individual who assists a Whistleblowers in the reporting process, in a confidential manner. No protection extends to other individuals or legal entities that are connected with the Whistleblower.</p>

	<p>The Company also cannot guarantee full anonymity and the identity of a Whistleblower may need to be disclosed in certain circumstances, for example:</p> <ul style="list-style-type: none"> <li>• where the person to whom the report was made took all reasonable steps to avoid disclosing the identity of the Whistleblower or reasonably believes that disclosing the identity of the Whistleblower or any such information is necessary for the prevention of serious risk to the security of the State, public health, public safety or the environment; or</li> <li>• where the disclosure is required by law.</li> </ul> <p>In any circumstance where the Whistleblower's identity is disclosed, they will be notified, in writing, before their identity is disclosed, unless such notification would jeopardize:</p> <ul style="list-style-type: none"> <li>• the effective investigation of the disclosure;</li> <li>• the prevention of serious risk to security of the State, public health, public safety or the environment; or</li> <li>• the prevention or prosecution of a crime.</li> </ul>
Netherlands	<p>(Suspected) misconduct includes:</p> <ul style="list-style-type: none"> <li>• An act or omission involving the public interest in: <ul style="list-style-type: none"> <li>○ A violation or risk of violation of a legal requirement or internal rules containing a concrete obligation and that have been established by an employer on the basis of a legal requirement; or</li> <li>○ A danger to public health, to the safety of persons, to the degradation of the environment or to the proper functioning of the public/civil service or a company, as a result of an improper act or omission.</li> <li>○ The public interest is in any case involved if the act or omission does not only affect personal interest and has either (i) a pattern or structural character, or (ii) a serious or extensive nature.</li> </ul> </li> </ul>
Portugal	<p>The definition of "Facilitators" is limited to natural persons but expressly includes trade union representatives and employees' representatives.</p> <p>The Whistleblower must have serious reasons to believe the reported information is true. Please note that under Portuguese law, it is irrelevant whether the report is based on information obtained on an ongoing professional activity or during one that has terminated in the meantime.</p>

	The Whistleblower may request, at any time, to be informed of the outcome of the analysis carried out by the company within 15 days of its conclusion.
Spain	<p>(Suspected) misconduct includes:</p> <ul style="list-style-type: none"> <li>• Acts or omissions that may constitute a serious or very serious criminal or administrative offense; in any case, this includes all serious or very serious criminal or administrative offenses that involve financial loss for the Public Treasury and for Social Security; and</li> <li>• Reporting of breaches on Health &amp; Safety matters.</li> </ul>
Sweden	<p>(Suspected) misconduct includes:</p> <ul style="list-style-type: none"> <li>• Misconduct being in the public interest of being disclosed (which could involve, e.g., material breaches of Swedish law or the company's code of conduct, practice being a danger to health and safety, corruption, and financial irregularities).</li> </ul> <p>Other country-specific information:</p> <ul style="list-style-type: none"> <li>• The content of the Policy does not have any impact on the constitutional rights under the Swedish Freedom of the Press Act (Sw. <i>tryckfrihetsförordning</i> (1949:105)) and the Fundamental Law on Freedom of Expression (<i>yttrandefrihetsgrundlag</i> (1991:1469)), including, for example, the right to freely disclose information to the media and collect information for such purpose (as further set out in Chapter 1, Section 7 of the Swedish Freedom of the Press Act and Chapter 1, Section 10 of the Fundamental Law on Freedom of Expression).</li> <li>• However, it should be noted that the protection from investigations and reprisals following such disclosure, which apply within the public sector, do generally not apply within the private sector (unless the disclosure is protected under the whistleblowing regulation or any other applicable law).</li> </ul>

## Contact Information & Hotline Numbers by Country

### Legal & Compliance Office

1 North Second Street

Hartsville, SC 29550

Email: [complianceoffice@sonoco.com](mailto:complianceoffice@sonoco.com)

### Business Conduct Hotline

- To report online: <https://sonoco.ethicspoint.com>
- To report by mobile site:



- To report by telephone/landline:

Country	Phone Number	Languages
Brazil	0800 724 8369	Portuguese and English
Belgium	0800 27 155	Dutch, French, German, and English
China	400 120 4128	Mandarin, Cantonese, and English
France	0805 11 2551	French and English
Germany	0800 1818959	German and English
Hungary	06 80 080 931	Hungarian and English
Indonesia	007-803-321-2111	Indonesian and English
Italy	800725930	Italian and English
Malaysia	1-800-81-3809	Malay and English
Mexico	800 681 6923	Spanish and English
Morocco	0530-917648	French, Arabic, English
Poland	0-0-800-141-0319	Polish and English
Spain	900751981	English and Spanish
Turkey	0080049240880197	Turkish and English
United Kingdom	0800 069 8772	English and Spanish

United States / Canada (Including Puerto Rico)	844-705-9179	English and Spanish
All other locations  (Request the local telephone operator to place a reverse-charge call to the United States)	1-770-729-7057 (Include the country code "1" when dialing this number)	English

All options provide anonymity. This reporting service is available 24 hours a day, seven days a week.

## External Reporting Authorities by Country

Country	External Reporting Authorities
Belgium	<p>External reports can be filed at the Federal Ombudsman:</p> <ul style="list-style-type: none"> <li>• Reporting in Dutch: <a href="https://www.federaalombudsman.be/nl/centrum-integriteit/klokkenluiders">https://www.federaalombudsman.be/nl/centrum-integriteit/klokkenluiders</a>;</li> <li>• Reporting in French: <a href="https://www.federaalombudsman.be/fr/lanceurs-alerte">https://www.federaalombudsman.be/fr/lanceurs-alerte</a>;</li> <li>• Reporting in English: <a href="https://www.federaalombudsman.be/en/complaints">https://www.federaalombudsman.be/en/complaints</a>;</li> <li>• Reporting in German: <a href="https://www.federaalombudsman.be/de/beschwerden">https://www.federaalombudsman.be/de/beschwerden</a>.</li> </ul>
Denmark	<p>The Danish Data Protection Agency, the general external reporting authority of Denmark (in Danish "Datatilsynet"): <a href="https://whistleblower.dk/">https://whistleblower.dk/</a>.</p> <p>Sector-specific reporting authorities:</p> <ul style="list-style-type: none"> <li>• The Danish Financial Supervisory Authority (in Danish "Finanstilsynet"): <a href="https://www.finanstilsynet.dk/whistleblower">https://www.finanstilsynet.dk/whistleblower</a>.</li> <li>• The Danish Business Authority (in Danish "Erhvervsstyrelsen"): <a href="https://erhvervsstyrelsen.dk/whistleblowerordning">https://erhvervsstyrelsen.dk/whistleblowerordning</a>.</li> <li>• The Danish Working Environment Authority (in Danish "Arbjedstilsynet"): <a href="https://offshore.at.dk/whistleblower/">https://offshore.at.dk/whistleblower/</a>.</li> <li>• The National Agency of Environmental Protection (in Danish "Miljøstyrelsen"): <a href="https://mst.dk/erhverv/industri/olie-og-gasproduktion-i-nordsoeen-offshore/">https://mst.dk/erhverv/industri/olie-og-gasproduktion-i-nordsoeen-offshore/</a>.</li> </ul>

	<ul style="list-style-type: none"> <li>• The Ministry of Justice (in Danish “<i>Justitsministeriet</i>”): <a href="https://www.justitsministeriet.dk/ministeriet/whistleblowerordning/pet/">https://www.justitsministeriet.dk/ministeriet/whistleblowerordning/pet/</a>.</li> <li>• The Danish Ministry of Defence (in Danish “<i>Forsvarsministeriet</i>”): <a href="https://www.fmn.dk/da/om-os/fe-whistleblowerordning/">https://www.fmn.dk/da/om-os/fe-whistleblowerordning/</a>.</li> </ul>
Finland	<p>External reports can be filed to the centralized external reporting channel provided by the Office of the Chancellor of Justice, available at: <a href="https://oikeuskansleri.fi/en/how-to-make-a-report">https://oikeuskansleri.fi/en/how-to-make-a-report</a>.</p> <p>External reports can be filed if:</p> <ul style="list-style-type: none"> <li>• The reporter cannot use their internal reporting channel;</li> <li>• The reporter has reasonable grounds to believe that their internal report has not resulted in measures within the time prescribed or that it is ineffective; or</li> <li>• The reporter has reasonable grounds to believe that they may face retaliation due to their report.</li> </ul>
France	<p>Depending on the subject of the report, external reports can be filed to any thematically-relevant authority listed in the Annex (“Annexe”) to Decree No. 2022-1284, available at <a href="https://www.legifrance.gouv.fr/jorf/id/JORFTEXT000046357368">https://www.legifrance.gouv.fr/jorf/id/JORFTEXT000046357368</a>.</p>
Germany	<p>External Reporting Channels pursuant to Subsection 3 of the Whistleblower Protection Act, including:</p> <ul style="list-style-type: none"> <li>• Federal Office of Justice, Section 19 of the Act.</li> <li>• Federal Financial Supervisory Authority (BaFin) as external special reporting office for violations of the financial systems, Section 21 of the Act.</li> <li>• Federal Cartel Office as external special reporting office for competition law infringements and EU Digital Markets Act, Section 22 of the Act.</li> <li>• Federal Cartel Office as an additional reporting office for infringements within the framework of the Federal Government's external reporting office, Section 23(1) of the Act.</li> <li>• The External Reporting Channels of the EU institutions.</li> </ul>
Greece	<p>In case a conflict of interest with the LCO or one or more members of the committee responsible to investigate the report, the LCO is obliged to internally file the report and forward it to the National Transparency Authority (“NTA”), acting as the external reporting channel, and inform the Reporter accordingly.</p> <p>The Greek authority competent to receive external reports is the National Transparency Authority. More information regarding the procedure you should follow in order to submit a report before the NTA, can be found in NTA’s website: <a href="https://extwhistle.aead.gr/#/">https://extwhistle.aead.gr/#/</a>.</p>

Hungary	<p>Pursuant to Act XXV of 2023 on complaints, notifications of public interest and rules on the notification of abuse, notifications of public interest can be made from 1 January 2014 and notifications of abuse <b>(whistleblowing) from 24 July 2023</b> via the secure electronic system operated by the Commissioner for Fundamental Rights.</p> <ul style="list-style-type: none"> <li>Electronically (with or without a client portal) at <a href="http://www.ajbh.hu">www.ajbh.hu</a> webpage, under the <u>Ügyindítás</u>, and <u>Ügyintézés</u> menus.</li> </ul> <p>The National Protective Service does not have a complaints office, there is no reception, so it is not possible to make a personal complaint. We welcome your submissions at the following contact details:</p> <p><b>National Protective Service</b>  Mailing address: 1391 Pf.: 239.  Phone: (+36 80) 200-974 freephone green number  (+36-1) 433-9722 land line  E-mail: <a href="mailto:nvsz@nvsz.hu">nvsz@nvsz.hu</a>  Web page: <a href="http://www.nvsz.hu">http://www.nvsz.hu</a></p> <p>If you wish to lodge a complaint with the Commissioner for Fundamental Rights, the Deputy Commissioner for the Interests of Future Generations or the Deputy Commissioner for the Protection of the Rights of National Minorities in Hungary, you can send your complaint to the addresses listed below:</p> <p><b>The Office of the Commissioner for Fundamental Rights</b></p> <p>Mailing address: 1387 Budapest Pf. 40.  Phone: (06-1) 475-7100  E-mail address: <a href="mailto:panasz@ajbh.hu">panasz@ajbh.hu</a>  Office: 1055 Budapest V., Falk Miksa u. 9-1 (by appointment only)  Web: <a href="http://www.ajbh.hu">www.ajbh.hu</a></p>
Italy	<p>ANAC – Autorità Nazionale Anticorruzione.</p> <p>External reports can be filed at (<a href="https://whistleblowing.anticorruzione.it/#/">https://whistleblowing.anticorruzione.it/#/</a>) as well as orally by contacting ANAC or requesting an in-person meeting.</p> <p>External reports can be filed in the event that:</p> <ul style="list-style-type: none"> <li>The internal reporting channel does not comply with mandatory requirements,</li> <li>The reporter reported internally, but no appropriate action was taken in response to the report, or</li> </ul>

	<ul style="list-style-type: none"> <li>The reporter has reasonable grounds to believe that (i) the misconduct may constitute an imminent or manifest danger to the public interest, (ii) in case of internal reporting, there is a risk of retaliation or there is a low prospect of the misconduct being effectively addressed, due to the particular circumstances of the case.</li> </ul>
Ireland	<p>There is a list of prescribed persons to which a Whistleblower may make a report. These are all public or regulatory bodies which are responsible for receiving reports in relation to matters that fall within their sector. The full list of competent authorities is available here: <a href="#">Protected Disclosures (Whistleblowing): List of prescribed persons</a>.</p>
Netherlands	<p>In the Netherlands, the following authorities are competent to receive and investigate reports:</p> <ul style="list-style-type: none"> <li><i>Autoriteit Consument en Markt</i></li> <li><i>Autoriteit Financiële Markten</i></li> <li><i>Autoriteit persoonsgegevens</i></li> <li><i>De Nederlandsche Bank N.V.</i></li> <li><i>Huis voor Klokkenluiders</i></li> <li><i>Inspectie gezondheidszorg en jeugd</i></li> <li><i>Nederlandse Zorgautoriteit</i></li> </ul> <p><i>Autoriteit Nucleaire Veiligheid en Stralingsbescherming</i></p>
Portugal	<p>Portuguese authorities competent to receive reports include, without limitation:</p> <ul style="list-style-type: none"> <li>Public Prosecutor: <a href="https://www.ministeriopublico.pt/">https://www.ministeriopublico.pt/</a></li> <li>Criminal police: <a href="https://www.safecommunitiesportugal.com/report-a-crime-online/">https://www.safecommunitiesportugal.com/report-a-crime-online/</a></li> <li>National Anti-Corruption Mechanism: <a href="https://simp.pgr.pt/dciap/denuncias/index2.php">https://simp.pgr.pt/dciap/denuncias/index2.php</a></li> <li>Bank of Portugal;</li> <li>Autoridade da Concorrência;</li> <li>Autoridade Tributária e Aduaneira (AT);</li> <li>Autoridade de Segurança Alimentar e Económica (ASAE);</li> <li>Direção Geral do Consumidor (DGC);</li> <li>Direção Geral da Saúde (DGS);</li> <li>Agência Portuguesa do Ambiente (APA);</li> <li>Inspeção-Geral da Agricultura, do Mar, do Ambiente e do Ordenamento do Território;</li> <li>Inspeção Geral das Finanças;</li> <li>Autoridade das Condições para o Trabalho (ACT);</li> <li>Comissão Nacional de Proteção de Dados (CNPd);</li> <li>Comissão do Mercado de Valores Mobiliários (CMVM).</li> </ul>

Spain	<p>No national external reporting authority has yet been established in Spain. The following territorial offices are focused on matters dealing with corruption or fraud in public institutions:</p> <ul style="list-style-type: none"> <li>• Anti-Fraud Office of Catalonia</li> <li>• Valencian Anti-Fraud Office</li> <li>• Andalusian Anti-Fraud Office</li> </ul>
Sweden	<p>The competent authorities in Sweden are the following:</p> <ul style="list-style-type: none"> <li>• <i>Arbetsmiljöverket</i></li> <li>• <i>Boverket</i></li> <li>• <i>Elsäkerhetsverket</i></li> <li>• <i>Ekobrottsmyndigheten</i></li> <li>• <i>Fastighetsmäklarinspektionen</i></li> <li>• <i>Finansinspektionen</i></li> <li>• <i>Folkhälsomyndigheten</i></li> <li>• <i>Havs- och vattenmyndigheten</i></li> <li>• <i>Integritetskyddsmyndigheten</i></li> <li>• <i>Inspektionen för strategiska produkter</i></li> <li>• <i>Inspektionen för vård och omsorg</i></li> <li>• <i>Kemikalieinspektionen</i></li> <li>• <i>Konsumentverket</i></li> <li>• <i>Konkurrensverket</i></li> <li>• <i>Livsmedelsverket</i></li> <li>• <i>Läkemedelsverket</i></li> <li>• <i>Länsstyrelsen (in the respective region)</i></li> <li>• <i>Myndigheten för samhällsskydd och beredskap</i></li> <li>• <i>Naturvårdsverket</i></li> <li>• <i>Post- och telestyrelsen</i></li> <li>• <i>Regeringskansliet</i></li> <li>• <i>Revisorsinspektionen</i></li> <li>• <i>Skatteverket</i></li> <li>• <i>Skogsstyrelsen</i></li> <li>• <i>Spelinspektionen</i></li> <li>• <i>Statens energimyndighet</i></li> <li>• <i>Statens jordbruksverk</i></li> <li>• <i>Styrelsen för ackreditering och teknisk kontroll</i></li> <li>• <i>Strålsäkerhetsmyndigheten</i></li> <li>• <i>Transportstyrelsen</i></li> </ul> <p>For information on their respective areas of responsibility, please refer to <a href="#">this</a> link.</p>