

Whistleblowing Policy

Grant Thornton Romania

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1. Introduction and purpose

Grant Thornton Romania is committed to transparency, integrity and a high standard of professional and business ethics. Maintaining trust in our people, our services and our operations requires that concerns about actual or suspected misconduct can be raised safely, confidentially and without fear of retaliation.

The whistleblowing framework established by this Policy is an important mechanism for reducing legal, regulatory, ethical and reputational risks, detecting and preventing wrongdoing at an early stage, identifying weaknesses in internal processes and enabling appropriate corrective action. It supports Grant Thornton Romania's commitment to act in the public interest and to conduct its business in accordance with applicable law, professional standards and Grant Thornton values.

This Policy sets out the scope and operation of the internal reporting channels, the manner in which Reports are received, assessed and followed up, and the protections available to Reporting persons and other protected persons. It is intended to encourage the prompt reporting of serious concerns, while ensuring confidentiality, impartiality, fairness and compliance with legal requirements.

This Policy is adopted having regard to Directive (EU) 2019/1937, as implemented into Romanian legislation by Law no. 361/2022 on the protection of whistleblowers in the public interest. It shall be read together with Grant Thornton Romania's Code of Conduct, ethics and independence policies, anti-bribery policy, anti-money laundering and counter-terrorist financing procedures, data protection policies, confidentiality rules and information security procedures.

2. Definitions

For the purposes of this Policy, the following terms shall have the meaning set out below, unless the context requires otherwise or applicable law provides a different mandatory meaning.

- **Grant Thornton Romania** means, for the purposes of this Policy, the Romanian member firm practice operating under the Grant Thornton name and comprising each of the separate legal entities established in Romania, including, as applicable, Grant Thornton Audit S.R.L., Grant Thornton Tax S.R.L., Grant Thornton Consulting S.R.L., Grant Thornton S.R.L., Grant Thornton Holding S.R.L. Each such entity is a distinct legal person and is responsible only for its own acts, omissions, engagements, personnel, obligations and liabilities. References in this Policy to "Grant Thornton Romania", "the firm", "we", "us" or similar expressions are made for convenience and do not create or imply any partnership, agency, joint venture, joint liability, joint and several liability or assumption of responsibility by one Romanian entity for another Romanian entity's acts or omissions.
- **Grant Thornton International Ltd (GTIL)** "Grant Thornton" refers to the brand under which the Grant Thornton member firms provide assurance, tax and advisory services to their clients and/or refers to one or more member firms, as the context requires. GTIL and the member firms are not a worldwide partnership. GTIL and each member firm is a separate legal entity. Services are delivered by the member firms. GTIL does not provide services to clients. GTIL and its member firms are not agents of, and do not obligate, one another and are not liable for one another's acts or omissions.
- **Reporting person** means any individual, subject to the terms and conditions of this Policy, who reports or publicly discloses information on Breaches obtained in a professional context.
- **Report** means the oral or written communication of information made by a Reporting person concerning actual or suspected Breaches.
- **Breach** means an act or omission falling within the scope of Law no. 361/2022 and this Policy.

- **Person concerned** means any natural or legal person referred to in a Report as the person to whom the Breach is attributed or with whom that person is associated.
- **Facilitator** means a person who assists the reporting person in the reporting process in a professional context and whose assistance should be confidential.
- **Follow-up** means any action taken by Grant Thornton Romania to assess the accuracy of the allegations made in a Report and, where relevant, to address the reported Breach.
- **Retaliation** means any direct or indirect act or omission occurring in a professional context, prompted by reporting or public disclosure, which causes or may cause unjustified detriment to the Reporting person and/or protected persons.

3. Scope of the Policy

The Policy aims to provide clarity to Reporting persons so that they are encouraged to express their concerns in full awareness of the reporting procedure and knowing that they will not be subject to any Retaliation, detriment, or victimization in response to reporting their concerns. In this context, this Policy contains guidance about:

- Making a Report;
- Receipt by Grant Thornton Romania of a Report;
- Protections available to Reporting persons;
- Grant Thornton Romania's process to investigate, conclude and archive Reports.

This Policy applies to Reports made by persons who obtained information concerning actual or suspected Breaches in a professional context connected with Grant Thornton Romania, whether the relevant professional relationship is ongoing, has ended or has not yet commenced.

For the purposes of this Policy, Reporting person includes a natural person who reports or publicly discloses information about a Breach that has become known to him or her acting in any of the following capacities:

- a) employees (irrespective of whether under an employment agreement or other civil/subordination relationship) and former employees of Grant Thornton Romania, and job applicants to Grant Thornton Romania;
- b) partners, shareholders, directors, managers, or other members of the management or supervisory body of Grant Thornton Romania;
- c) trainees, volunteers and interns, irrespective of whether paid or unpaid;
- d) Grant Thornton Romania's contractors, subcontractors, suppliers, service providers, including also self-employed persons, and persons working under their supervision or direction.

The protection provided by this Policy extends also, in accordance with applicable law, to:

- a) Facilitators;
- b) third persons connected with the Reporting person in a professional context and relatives of the Reporting person who may suffer Retaliation as a result of the reporting;
- c) legal entities owned by, working for or otherwise connected with the Reporting person in a professional context;
- d) the Reporting person who anonymously reported or publicly disclosed information about violations, but is later identified and suffers Retaliation; and
- e) the Reporting person who reports to the competent institutions, bodies, offices or agencies of the European Union.

4. What may be reported and principles governing the reporting

4.1 What may be reported

A Report may concern information regarding an actual or suspected Breach of law, serious irregularity or misconduct, including where the relevant facts have occurred, are occurring or are reasonably likely to occur. Reportable matters may relate, without limitation, to the following, as stipulated by Law no. 361/2022:

- 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;
- 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; or
- concealment of any of the above.

The list above is indicative and does not limit the scope of matters that may be reported under applicable law. A Reporting person is not required to prove the reported Breach.

Protection is available where, at the time of reporting:

- a) the Reporting person has obtained the information on the Breaches in a professional context;
- b) the Reporting person had reasonable grounds to believe that the information on the Breach reported is true and correct; and
- c) the Reporting person has made an internal or external Report or a public disclosure as per this Policy;
- d) the Report fell within the scope of this Policy or applicable whistleblowing legislation and is made as per this Policy;

In order to benefit from the reparation measures provided by the applicable law, the Reporting person must fulfil the conditions a) – d) above and the Retaliation must be a consequence of the Report.

Reports made knowingly on the basis of false information, in bad faith or with a malicious purpose do not benefit from the protection provided by this Policy and may give rise to disciplinary, civil, administrative or criminal liability, as applicable.

4.2 Principles governing the reporting

The principles governing the reporting of legal violations are as follows:

i. Principle of legality

Grant Thornton Romania has the obligation to respect fundamental rights and freedoms, by ensuring full respect for, among other things, freedom of expression and information, the right to the protection of personal data, the freedom to conduct a business, the right to a high level of consumer protection, the right to a high level of human health protection, the right to a high level of environmental protection, the right to an effective remedy, and the right to a fair trial.

ii. Principle of responsibility

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

iii. 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.

iv. 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.

v. Principle of good faith

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

5. Reporting channels

Each employee must be made aware of the designated recipient(s) (appointed as per Section 8 below) and the reporting channels by posting this information on the Grant Thornton Romania website and displaying it at the office in a visible and accessible location.

Grant Thornton Romania must ensure that at least one of the reporting channels below is accessible at all times.

5.1 Internal reporting

Reporting persons may use, without fear of retaliation or delay, any of the internal reporting channels where they consider that the matter can be effectively addressed within Grant Thornton Romania and that the use of such channels is appropriate in the circumstances. This does not limit the right of Reporting persons to use external reporting channels or other reporting routes available under applicable law. Internal reporting enables the firm to assess the matter promptly, preserve relevant information and take appropriate measures where required.

Grant Thornton Romania does not currently operate a dedicated whistleblowing platform. Reports may be submitted through the written and oral channels listed below. The channels are intended to ensure

confidentiality, restricted access and an appropriate record of the Report and follow-up measures. Access to Reports shall be limited to the person or function designated to receive, register, assess and follow up whistleblowing Reports.

- **By email:** reports may be sent to whistleblower@ro.gt.com. If the Report concerns an actual or suspected Breach of anti-money laundering or counter-terrorist financing requirements, the existing AML reporting channel may also be used: amlsupport@ro.gt.com.
- **By post or courier:** Reports may be sent in a sealed envelope marked “Confidential – Whistleblowing report” to Grant Thornton Romania, 313–315 Barbu Văcărescu Street, 5th floor, 020276 Bucharest, Romania, to the attention of the designated recipient. The office address may be used as the postal address for this purpose, provided that the envelope is routed unopened to the designated recipient.
- **By physical submission at the office:** Reports may be deposited in a sealed envelope marked “Confidential – Whistleblowing report” in the secured reporting box, where such box is made available at the office, or handed directly to the designated recipient. Reception, administrative personnel and any person other than the designated recipient shall not open or process such envelopes.
- **In person:** Reporting persons may request a confidential meeting with the designated recipient. The request may be made by email, telephone or another appropriate internal contact, without requiring disclosure of the substance of the Report when the appointment is requested. The meeting shall be arranged within a reasonable timeframe and held in a private setting that protects the identity of the Reporting person and the confidentiality of the information disclosed.

Where a Report is made in person, the designated recipient shall prepare minutes of the meeting or another durable record of the Report, in accordance with applicable law, subject to the prior consent of the Reporting person. The Reporting person shall be given the opportunity to review, correct and confirm the record, where required. If the Reporting person chooses not to disclose their identity, the Report shall be assessed on the basis of the information available, to the extent permitted by law and practicable in the circumstances. If the Reporting person does not grant their consent to the preparation of the minutes of the meeting or in respect of the other durable record proposed, then the designated recipient shall recommend communicating the respective Report in writing through one of the other reporting channels.

Where a Report is received by a person or through a channel other than those listed above, the recipient shall not disclose, copy, investigate or discuss the Report, except as strictly necessary to transmit it to the designated recipient. The Report shall be forwarded without delay, preserving confidentiality and without altering its content.

5.2 External reporting

Reporting persons may also use the external reporting channels made available by the competent Romanian authorities. The principal external reporting channel under Law no. 361/2022 is operated by the National Integrity Agency (Agenția Națională de Integritate – ANI), including through its dedicated Avertizori361 platform. If the National Integrity Agency considers that the respective Report should be addressed to another public authority, it shall redirect the respective Report to the relevant authority.

External reports to ANI may be submitted through:

- a) the official electronic platform *ANI Avertizori361 platform*:
https://avertizori361.integritate.eu/?_gl=1*10yu4zv*_ga*NDEwMTU3NjM2LjE3ODcxMjU3MDg.*_ga_4GQ9YTR59X*czE3ODcxMzA1OTlkczMkZzAkDE3ODcxMzA1OTUkajU3JGwwJGgw#/ ,
- b) by post to ANI, Bulevardul Lascăr Catargiu nr. 15, postal code 010661, Sector 1, Bucharest, Romania, addressed to the Directorate for Whistleblowers in the Public Interest (*În atenția Direcției Avertizori în interes public*), or

- c) in person at ANI's premises, with prior appointment subject to the arrangements and procedures published by ANI.

All persons reporting via such external channels shall be subject to the protection provided by Law no. 361/2022.

5.3 Public disclosure

Public disclosure may benefit from protection only in the cases and under the conditions provided by Law no. 361/2022, namely if one of the following conditions is met:

- a) a Report has been submitted internally and externally or only externally and the Reporting person considers that it has not been followed by appropriate action within the legal time limits; or
- b) the Reporting person has reasonable grounds to believe that:
 - i. the Breach may constitute an imminent or manifest danger to the public interest or a risk of damage that cannot be remedied; or
 - ii. in the case of external reporting, there is a risk of Retaliation or a low likelihood that the violation will be effectively remedied, given the specific circumstances of the Report.

A Report regarding a violation of the law through public disclosure may be submitted to the press, professional organizations, labor unions or employers' associations, nongovernmental organizations, or parliamentary committees, or by making information regarding violations of the law available to the public in any manner.

6. Content of reports

Reports should include, to the extent known and available, information sufficient to allow an initial assessment and appropriate follow-up.

The Report should include at least the following information:

- a) the identity (full name) and contact details of the Reporting person;
- b) the professional context in which the information was obtained;
- c) the Person(s) concerned, if known;
- d) a description of the relevant facts;
- e) the date or period when the events occurred;
- f) if applicable, any supporting documents or evidence;
- g) if applicable, any other information that may assist the assessment or investigation of the Report; and
- h) date of the Report and signature of the Reporting person.

7. Named and anonymous reports

Grant Thornton Romania encourages Reporting persons to provide their identity and contact details when submitting a Report, as this may facilitate the assessment of the reported matter, allow follow-up questions to be addressed and enable feedback to be provided within the legal time limits. The identity of a Reporting person who submits a named report shall be treated as confidential in accordance with this Policy and applicable law.

Reports may also be submitted anonymously. Anonymous Reports shall be received, registered and assessed in accordance with this Policy, to the extent that the information provided is sufficient to allow

meaningful follow-up or if the Report contains sufficient indications regarding the Breaches to allow the analysis and resolution of the Report. Grant Thornton Romania shall not seek to identify an anonymous Reporting person, unless the Reporting person voluntarily discloses their identity or identification is required by law.

Where an anonymous Report does not contain sufficient information to enable an initial assessment or follow-up, the Report may be closed, with the reasons for closure documented. If the anonymous Reporting person provides a contact method that preserves anonymity, the designated recipient may use that method to seek clarifications or additional information.

8. Designated recipient and conflict management

Grant Thornton Romania shall designate one or more persons or functions responsible for receiving, registering, assessing and following up reports made under this Policy. Depending on the internal governance model adopted by the firm, these responsibilities may be performed by a designated recipient, a small whistleblowing team or another competent internal function. The appointed persons must have the authority, competence, objectivity and independence necessary to perform their responsibilities and must act with strict confidentiality and integrity. The designated recipient must perform its responsibilities as per this Policy with due diligence.

Access to Reports and related documentation shall be restricted to the designated recipient, members of the whistleblowing team, where applicable, and any other persons whose involvement is strictly necessary for assessment, follow-up or investigation. Each person granted access must be subject to confidentiality obligations appropriate to the sensitivity of the information received.

Where specialist expertise is required, the designated recipient may involve internal specialists, such as Legal, Compliance, Human Resources, Risk Management, IT or information security personnel, or external advisers, including external lawyers, provided that such involvement is limited to what is necessary, is documented and is subject to appropriate confidentiality and data protection safeguards.

The designated recipient is responsible for ensuring that Reports are handled in accordance with this Policy, including registration, acknowledgement, assessment, follow-up, communication with the Reporting person, confidentiality of identities, documentation of decisions and escalation of matters where required by law, internal policy or the seriousness of the reported facts.

If a Report concerns, directly or indirectly, a designated recipient, any member of the whistleblowing team or another person involved in handling the report, or if any such person has an actual or potential conflict of interest, that person shall be excluded from access to the Report and from any assessment, investigation or decision-making relating to the matter. If the Report is initially communicated to the respective designated recipient, that person shall immediately refrain from taking any action in this respect and shall inform the other designated recipient(s) or members of the whistleblowing team of the conflict or, in the absence of such persons, the management of the relevant Grant Thornton Romania entity or another competent internal governance function designated in accordance with the firm's internal governance rules. In such case, the Report shall be handled by an alternate person or function appointed by firm leadership or by another competent body in accordance with the firm's governance procedures.

9. Registration and acknowledgement of Reports

Reports received through the internal reporting channels shall be registered in a confidential register maintained by the designated recipient or function.

The register shall include, as appropriate, the following, without disclosing information beyond what is necessary for lawful handling of the Report:

- a) the date of receipt of the Report and subsequent communications;
- b) if available, the name and contact details of the Reporting person;
- c) the reporting channel;
- d) the subject matter;
- e) status of follow-up;
- f) measures taken and date of closure.

The register shall be stored and retained only in electronic encrypted form. The same applies to any electronic communications in respect of a Report. The register is not public and only the designated recipient(s) shall have access to it. Any documents received in physical form with respect to a Report shall be stored in a secured locker to which only the designated recipient(s) have access.

The designated recipient maintains up-to-date data in the register in the Romanian language, regardless of the language of communication with the Reporting person.

The designated recipient shall also maintain statistics, observing the confidentiality obligations provided in this Policy, on Reports concerning violations of the law.

The Reporting person shall receive acknowledgement of receipt within 7 (seven) calendar days from receipt of the Report, unless the Reporting person expressly requested otherwise or acknowledgement would compromise the protection of the Reporting person's identity or the confidentiality of the Report.

10. Assessment, follow-up and investigation

All Reports will be given due attention and will be investigated in a timely manner in line with the requirements of Law no. 361/2022 and this Policy. Hence, all parties involved in dealing with the matter are obliged to follow the timelines and procedures provided in this Policy. Nonetheless, as the complexity of each case may vary significantly, the timelines for investigation and review of each particular case may differ; therefore, the 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. In any case, as per this Policy, the Reporting person will be regularly updated while investigations are ongoing, while maintaining a balance between their right to be informed and confidentiality and privacy requirements.

The designated recipient or function shall perform an initial assessment to determine whether the Report falls within the scope of this Policy and whether sufficient information is available to allow follow-up. Where necessary and possible, the designated recipient may request clarification or additional information from the Reporting person. Such initial assessment should be made, as a rule, to the extent possible, within 7 (seven) calendar days from receipt of the Report.

Following the initial assessment, the designated recipient or function shall decide whether the Report will be accepted for follow-up, redirected to another competent internal function, referred to a competent authority where required, or closed without further investigation. The decision shall be based on the nature of the reported facts, the information available, the scope of this Policy and the requirements of applicable law.

A Report shall generally be accepted for follow-up where it contains information that, if confirmed, may indicate a Breach falling within the scope of this Policy and Law no. 361/2022 and where the information provided is sufficient to allow an initial review or reasonable clarification request. The Reporting person is

not required to provide conclusive evidence at the reporting stage. If irregularities are established, the Reporting person shall be notified upon completion of the initial assessment to remedy the irregularities within 15 (fifteen) days. The notification is sent considering the contact data and information provided by the Reporting person. If the irregularities in a Report are not rectified by the Reporting person within this period, no further verification shall be performed, and the procedure shall be closed without further action or investigation. The Report together with the enclosures thereto shall be returned to the Reporting person.

Where a Report concerns a matter that does not fall within the scope of this Policy but may require action under another internal policy or procedure, the designated recipient or function may redirect the matter to the competent internal function, provided that confidentiality is preserved and any personal data is disclosed only on a need-to-know basis.

Reports shall be handled impartially, diligently and within a timeframe appropriate to the nature and complexity of the matter. Follow-up may include document review, interviews, consultation with internal specialists, involvement of external advisers subject to confidentiality obligations, referral to competent internal functions, implementation of corrective measures or, where required by law, notification to competent authorities.

The investigation shall be conducted objectively, impartially and confidentially, without undue delay and in a manner proportionate to the seriousness and credibility of the reported facts, the information available and the potential impact of the matter. No person who is involved in, affected by or otherwise connected to the reported matter shall be assigned to investigate or decide on that matter. Where a Report is anonymous, persons involved in the assessment or investigation shall not seek to identify the Reporting person, unless identification is voluntarily disclosed by the Reporting person or required by law. Where contact details or an anonymous contact method is available, the designated recipient may address follow-up questions to the Reporting person.

Upon confirmation of the facts stated in the Report, the designated recipient will:

- organize the follow-up of the Report and may require the assistance of other persons or units within the structure of Grant Thornton Romania or, as the case may be, external assistance if required as per this Policy, who shall be bound by strict confidentiality obligations in accordance with this Policy;
- request that the management of the relevant Grant Thornton Romania entity, or another competent internal governance function designated in accordance with the firm's internal governance rules, take specific measures within its competence to stop, remedy or prevent the Breach where such Breach is found or where there is a real risk that it may be committed. On the basis of the Report and the proposals of the designated recipient, the relevant management or governance function shall take action within its competence to terminate, remedy or prevent the Breach; or
- forward the Report to the relevant external reporting authority where action by the external reporting authority is required, and the Reporting person shall be notified thereof.

A Report may be closed without further investigation where one or more of the following applies:

- a) upon review of the Report, it is determined that the violation is clearly minor and does not require any further action other than closure of the proceedings;
- b) the reported facts are manifestly outside the scope of this Policy and do not require redirection;
- c) the Report is clearly abusive, malicious or knowingly based on false information;
- d) the Report is incomprehensible or contains insufficient information to allow follow-up and no clarification can reasonably be obtained;
- e) the Report does not contain the information specified in Section 6, other than the identifying information of the Reporting person, and the designated recipient requested that it be completed within 15 (fifteen) days, but this obligation has not been fulfilled;

- f) the Report was submitted anonymously and does not contain sufficient information regarding Breaches to allow for its review and resolution, and the designated recipient requested that it be supplemented within 15 (fifteen) days, but this obligation was not fulfilled; and
- g) the same matter has already been adequately assessed or resolved; or the Report concerns allegations that are manifestly unfounded; and
- a) 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.

The reasons for closure shall be documented. Such closure decision shall also be communicated without delay to the Reporting person, indicating also the ground for such closure.

11. Feedback to the Reporting person and to the management of the relevant Grant Thornton Romania entity

The Reporting person shall receive feedback on the follow-up to the Report within a reasonable period, which shall not exceed 3 (three) months from the acknowledgement of receipt. If no acknowledgement was sent, the 3 (three)-month period shall run from the expiry of the 7 (seven)-calendar-day period following receipt of the Report.

Feedback may include information on whether the Report was accepted for follow-up, whether the matter was closed, referred or remains under review, and, where appropriate, the general nature of measures taken or envisaged. Feedback shall not include information that would prejudice an investigation, breach confidentiality, disclose legally protected information or affect the rights of other persons.

The designated recipient shall also inform the management of the relevant Grant Thornton Romania entity, upon completion of the investigation, irrespective of its outcome, of the manner in which the relevant Report has been settled.

12. Confidentiality

The identity of the Reporting person, as well as any information that may lead directly or indirectly to their identification, shall be kept confidential and shall not be disclosed without the Reporting person's express consent, except where disclosure is required by law, including where such disclosure is necessary and proportionate in the context of investigations by competent authorities or judicial proceedings.

Where disclosure of the Reporting person's identity is legally required, the Reporting person shall be informed in advance, unless such information would jeopardise the related investigation or judicial proceedings. The identity of the person concerned and of any third persons named in the Report shall also be protected, subject to applicable law and the requirements of a fair assessment or investigation.

Information contained in Reports that constitutes trade secrets may not be used or disclosed for any purpose other than those necessary to investigate and settle the Report.

The obligation to maintain confidentiality remains in effect even if the Report is mistakenly received by a person within Grant Thornton Romania other than the designated recipient. In this case, the Report must be forwarded immediately to the designated recipient.

The obligation to maintain confidentiality does not apply if the Reporting person has intentionally disclosed their identity in the context of a public disclosure.

13. Protection against Retaliation

Grant Thornton Romania prohibits any form of Retaliation, threat of Retaliation or attempted Retaliation against a Reporting person who makes a Report or public disclosure in accordance with applicable law and has reasonable grounds to believe that the information reported was true at the time of reporting and fell within the scope of this Policy or Law no. 361/2022.

Prohibited Retaliation may include, without limitation, suspension, dismissal, demotion, refusal of promotion, change of duties, change of workplace, reduction in salary, change of working hours, negative performance assessment, disciplinary measures, coercion, intimidation, harassment, discrimination, reputational harm, blacklisting, early termination of contracts, refusal to renew a contract, or any other adverse treatment connected with the Report.

The protection against Retaliation also applies, where the legal conditions are met, to facilitators, third persons connected with the Reporting person and legal entities owned by, working for or otherwise professionally connected with the Reporting person, as well as to any other persons indicated in Section 3 above. Any person who believes that they have been subject to Retaliation should report the matter promptly through the channels described in this Policy or through any other legally available route.

14. Rights of the person concerned

The person concerned by a Report benefits from the presumption of innocence and from the right to have the matter assessed fairly, objectively and confidentially. The identity of the person concerned shall be protected for as long as the assessment, investigation or legal requirements justify such protection.

Where appropriate, and without prejudice to the confidentiality of the Reporting person, the preservation of evidence or the effectiveness of the investigation, the person concerned may be informed of the allegations and given an opportunity to provide explanations or supporting information. Such information may be delayed where immediate disclosure could prejudice the assessment or investigation.

15. Processing of personal data

Personal data processed in connection with Reports under this Policy shall be processed in accordance with Regulation (EU) 2016/679, Law no. 190/2018, Law no. 361/2022 and Grant Thornton Romania's applicable data protection policies. Personal data shall be processed only to the extent necessary for receiving, registering, assessing, investigating and following up on Reports, implementing remedial measures, complying with legal obligations or defending rights in legal proceedings.

Grant Thornton Romania shall apply data minimisation, confidentiality, integrity and access-control measures. Personal data that is manifestly irrelevant to the handling of a Report shall not be collected or, if collected accidentally, shall be deleted without undue delay, unless retention is required by law or for the establishment, exercise or defence of legal claims.

Access to personal data contained in Reports and related follow-up documentation shall be limited to persons who need such access for the purposes set out in this Policy. Data subject rights may be exercised in accordance with applicable data protection law, subject to restrictions permitted by law where necessary to protect the confidentiality of the Reporting person, preserve evidence, avoid obstruction of investigations or protect the rights and freedoms of others.

16. Record keeping and retention

Grant Thornton Romania shall maintain records of Reports received, follow-up actions, conclusions and related communications in a secure manner that ensures confidentiality, integrity and restricted access. Records shall be retained only for as long as necessary and proportionate for the purposes of this Policy and in accordance with applicable law.

Unless a longer retention period is required by law, regulatory obligations, litigation, investigation, or the establishment, exercise or defence of legal claims, Reports and related records shall be retained for 5 (five) years from the date of registration of the Report and thereafter deleted or anonymised, in accordance with applicable legal and data protection requirements.

17. Interaction with AML/CTF reporting obligations

Where a Report concerns actual or suspected money laundering, terrorist financing, sanctions breaches or related misconduct, the Report shall be assessed in coordination with the person designated under the anti-money laundering and counter-terrorist financing framework and with the Compliance Function, subject to confidentiality and conflict-of-interest safeguards.

Nothing in this Policy limits or replaces Grant Thornton Romania's mandatory reporting obligations under Law no. 129/2019 or other applicable AML/CTF legislation. Where a suspicious transaction report or other mandatory notification is required, such reporting shall be made to the competent authority in accordance with the applicable AML/CTF procedures. Persons involved in the handling of such matters must comply with the prohibition on unauthorised disclosure, including any applicable no-tipping-off requirements.

18. Training, communication and accessibility

Grant Thornton Romania shall make this Policy available to persons within its scope through appropriate internal communication channels and, where required or appropriate, through external communication channels. The Policy shall be communicated in a manner that enables Reporting persons to understand the available channels, applicable protections, follow-up process and confidentiality safeguards.

Persons designated to receive and follow up on Reports shall receive appropriate training on confidentiality, registration of Reports, acknowledgement and feedback timelines, conflict management, assessment of Reports, protection against Retaliation and personal data requirements. Employees shall be informed periodically of the existence and purpose of the reporting channels.

19. Review and amendments

This Policy shall be reviewed periodically and whenever required by changes in applicable law, internal governance, reporting channels, designated recipients, the firm's organisational structure or relevant regulatory guidance. Amendments shall be approved in accordance with Grant Thornton Romania's internal governance procedures and communicated to all relevant persons.

20. Final provisions

This Policy is without prejudice to any statutory right of a Reporting person to report directly to competent authorities or to benefit from any protection provided by applicable law. In the event of any inconsistency between this Policy and mandatory legal provisions, the mandatory legal provisions shall prevail.

Questions regarding this Policy may be addressed to the designated recipient(s) appointed in accordance with Section 8 above, as posted on Grant Thornton Romania's website and displayed at the office.