



The Whistleblowing Directive

This document is being put in place as a result of the Law No. 361/2022 on protection of whistleblowers in public interest, which transposed Directive (EU) No. 2019/1937 of the European Parliament and of the Council, of 23 October 2019 regarding the protection of persons who report breaches of EU Law (the “Romanian Whistleblower Protection Law”), which came into effect on 22 December 2022.

This document sets out the type of concerns that can be raised under the new law, the channels available to staff to report these concerns and the protections in place.

Background

On 22 December 2022, the Romania transposition of the EU Whistleblowing Directive came into effect. The new law requires Citi Romania to introduce local internal reporting channels for eligible persons to raise Qualifying Concerns.

What is a Qualifying Concern?

Qualifying Concerns are a subset of concerns that are specifically provided for under the EU Whistleblowing Directive, with specific protections attached and also set out in the Romanian Whistleblower Protection Law. These are limited to a report of information in a work-related context relating to one or more of the following:

- Public procurement
- Financial services, products and markets, 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 and animal health and welfare
- Public health
- Consumer protection
- Protection of privacy and personal data and security of network and information systems
- Wrongdoings affecting the financial interests of the EU.

- Wrongdoings relating to the EU internal market including breaches of:
 - i. Competition and State aid rules
 - ii. Rules on corporate tax or any arrangements the purpose of which is to obtain a tax advantage that defeats the object or scope of the applicable corporate tax law

Who is eligible to raise a Qualifying Concern?

Under the transposition of the EU Whistleblowing Directive for Romania, the following are eligible to raise a Qualifying Concern:

- (a) current or former employees (defined by Romanian Whistleblower Protection Law as being individuals within an employment relationship and performing or having performed work in exchange for remuneration);
- (b) individuals performing an independent activity (in the sense of Article 49 TFEU);
- (c) trainees remunerated or not remunerated;
- (d) shareholders and individuals who are part of the administrative, management or supervisory body of an undertaking (including nonexecutive members of the board of directors);
- (e) volunteers;
- (f) job applicants (defined as individuals whose employment relationships are yet to start in cases where information on breaches has been acquired during the recruitment process or other pre-contractual negotiations),
- (g) individuals who work under the supervision and management of the natural or legal person with whom the contract was concluded, its subcontractors and suppliers.



What reporting channels are available?

Citi Ethics Hotline	Hotline - Click here for Ethics Hotline contact number Website - Click here to report a concern
Citi Romania Reporting Channel	Local Romania reporting channel available with immediate effect: ICRM_Romania@imceu.eu.ssmb.com (internal e-mail address) whistleblowing.romania@citi.com (external e-mail address) By postal mail to Citi Romania at address 82-94 Buzesti Street, Tiriac Tower Building, floor 1, district 1, Bucharest - <i>In attention of Compliance Department</i>

What are the differences between the reporting channels?

When the Citi Romania Reporting Channel is used, Qualifying Concerns will be handled in accordance with the Romania legislation including being received and, where appropriate, reviewed in Citi Romania along with specific response times and follow-ups.

When you contact the Citi Ethics Hotline to escalate a concern, including Qualifying Concerns, will be handled in accordance with the processes and procedures governing the Ethic Office. This will not necessarily be handled in accordance with the Romania legislation, where, for example, there are prescribed timelines within which Qualifying Concerns need to be considered by employers.

Anonymous Reporting & Confidentiality

Qualifying Concerns may be raised to the Romanian Reporting Channel anonymously to the same email address as set out above.

All Qualifying Concerns raised, irrespective of reporting channel, are treated as confidentially as possible, consistent with the need to investigate and address the matter and subject to applicable laws and regulations, including the Romanian Whistleblower Protection Law.



External Reporting Channels

Qualifying Concerns can also be raised to the local competent external authorities defined under the Romanian Whistleblower Protection Law. Contact details for the National Integrity Agency are outlined below as follows:

National Integrity Agency 15 Lascar Catargiu Boulevard, Postal code 010661, 1 st district, Bucharest, Romania	External reporting means available with the National Integrity Agency: Address: 15 Lascar Catargiu Boulevard, Postal code 010661, 1 st district, Bucharest, Romania
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Protection Against Retaliation

Regardless of the channel used, Citi prohibits any form of retaliatory action against anyone who raises concerns or questions regarding ethics, discrimination or harassment matters; reports suspected violations of law, regulation, rule, or breach of policy, standard, procedure, or the Code of Conduct; or participates in a subsequent investigation of such concerns.

The department in charge for managing the reports in Romania is the Citi Romania Compliance Team. If the report concerns personnel of the Compliance function, the report may be sent, alternatively, to the Citi Romania CCO (Chief Country Officer), the Citi Romania Country Counsel or the Citi Romania HR Department.