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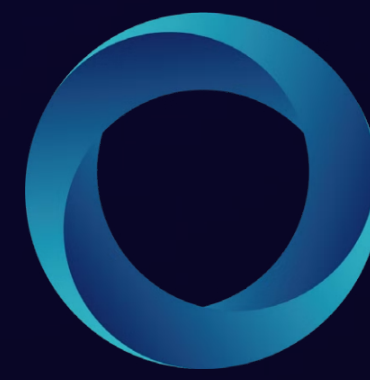
Whistleblowing – Whistleblowers



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1. Roles and responsibilities

1 Introduction

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1. Introduction

DIRECTIVE (EU) 2019/1937 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL



Directive (EU) 2019/1937, adopted by the European Parliament and the Council on 23 October 2019, represents a crucial milestone in the European Union's effort to strengthen transparency and accountability within its Member States.

Designed to protect those who dare to speak out against irregularities and violations of EU law, this directive is commonly referred to as the Whistleblower Protection Directive.

It recognises the vital role that whistleblowers play in detecting and preventing abuses, and aims to offer them robust protection against retaliation, while also encouraging more citizens to report misconduct.



1. Introduction

Regulatory Landscape: National Laws

Luxembourg

Law of 16 May 2023 on the protection of persons reporting violations of Union law.

France

LAW No. 2022-401 of 21 March 2022 aimed at improving the protection of whistleblowers.

Belgium

28 NOVEMBER 2022. - Law on the protection of persons reporting violations of Union law or national law detected within a legal entity in the private sector.



1. Introduction

Objectives of the Legislation

Strengthen Legal Protection

Ensure robust legal protection for whistleblowers against retaliation, thus encouraging individuals to report abuses and violations safely.

Harmonise Practices Across the EU

Establish a coherent legal framework across all Member States for the protection of whistleblowers, ensuring an equivalent level of protection throughout the Union.

Promote Transparency and Integrity

Encourage a culture of openness where violations can be reported and addressed effectively, contributing to the prevention of abuses.

Protect the Public Interest

Facilitating the detection and reporting of violations contributes to safeguarding the public interest, particularly in areas such as the environment, public health, and financial security.



1. Introduction

Importance for Organisations

Legal Compliance

Organisations must comply with the directive to avoid legal sanctions, which involves implementing internal procedures for reporting violations and protecting whistleblowers.

Reputation

Adopting and promoting ethical practices strengthens the company's reputation with customers, investors and the public. Protecting whistleblowers is seen as an indicator of the company's social responsibility.

Risk Prevention

By facilitating internal reporting of violations, organisations can identify and address issues before they escalate, thereby reducing legal, financial and reputational risks.

Positive Corporate Culture

Encouraging a culture where employees feel safe to report concerns can improve employee engagement and satisfaction, while also strengthening internal trust.



2. Reporting Channels

Reporting Channels



2. Reporting channels

Establishing internal channels

Secure and accessible means

Provide employees with secure and accessible means to report violations, with options for oral (e.g. via a dedicated telephone line) and written (such as a secure email address or online platform) reporting.

Confidentiality

Ensure confidentiality and allow for anonymity to protect the identity of whistleblowers, thus encouraging more people to report without fear of retaliation.

2. Reporting Channels

Implementation Examples



1

Deposit Boxes

Installation of secure deposit boxes on the company's premises for written reports, such as a locked box or a dedicated email box.

2

Dedicated Platform

Use of our encrypted online platform, accessible only by authorised personnel, to ensure the confidentiality and integrity of the information.



3. Nomination and monitoring of the procedure

Nomination and monitoring of the procedure



3. Nomination and monitoring of the procedure

Choice of an impartial third party and monitoring system



1

Choice of the third party

Select Luxgap, recognised for its integrity and impartiality, to receive and manage the reports. This entity must acknowledge receipt of each report within a period of seven days.

2

Methodology

Implement a monitoring system to ensure that each report receives an appropriate response within the prescribed time limits.

3

Response times

We will acknowledge receipt of each report within a period of seven days. We will also be responsible for informing the whistleblower of the follow-up to their report within a maximum period of three months.



4. Training and Awareness

Training and Awareness



4. Training and Awareness

Training Topics and Methods



1. Topics

Educate staff on the importance of reporting violations and the secure reporting procedure.

Clarify the legal protections offered to whistleblowers, dispelling fears of retaliation.

2. Methods

Organise interactive training sessions, with case studies and simulations to better understand the reporting process.

Distribute detailed guides and educational materials outlining the reporting steps and whistleblower rights.



5. Register and Periodicity

Register and Periodicity



5. Registration and periodicity

Register of reports



It is essential to establish a precise register of each report received and to document in a comprehensive manner the actions taken in response to these alerts, thus ensuring a transparent and accountable management of whistleblowing reports.



5. Registration and periodicity

Periodicity



Regular analyses must be carried out to ensure that whistleblowing practices remain in line with current legislation. This requires adaptive procedural updates to respond to changes in the legal framework, thus ensuring the protection of whistleblowers and the compliance of the system.



6. Protection against retaliation

Protection against retaliation



6. Protection against retaliation

Prohibition of retaliation

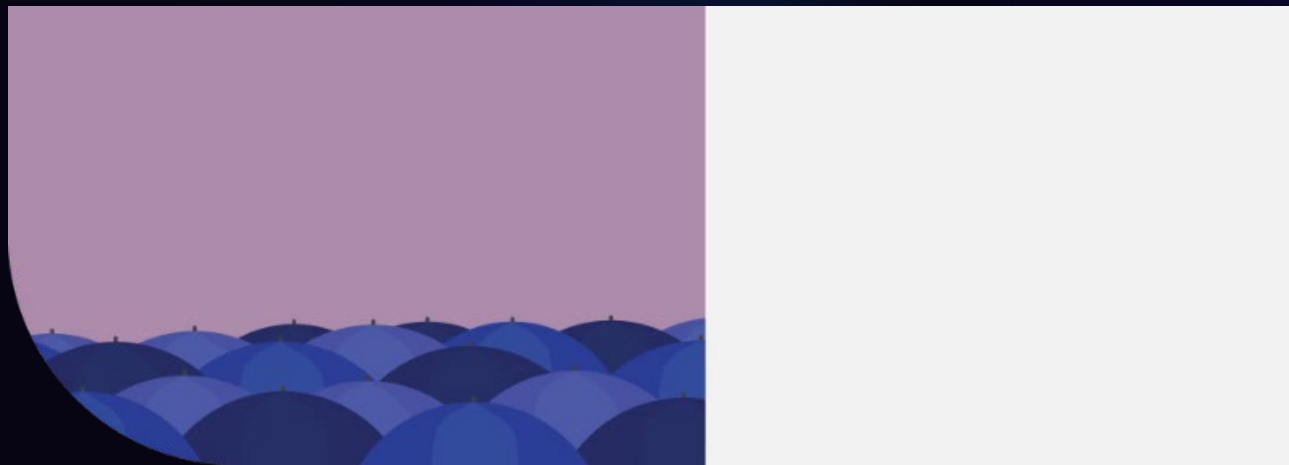


Formal prohibition against retaliation against those who report illegal or unethical behaviour. It covers measures such as dismissal, demotion and intimidation, aimed at protecting whistleblowers and encouraging transparency. This protection is intended to ensure an environment where irregularities can be reported safely, thus strengthening organisational integrity.



6. Protection against retaliation

Sanctions



Sanctions for non-compliance with protections against retaliation towards whistleblowers can include significant fines, administrative sanctions, civil liability for damages, and a negative impact on the organisation's reputation. These measures aim to ensure compliance with protection obligations and to encourage a safe environment for reporting unethical or illegal behaviour.

In brief...



In the context of whistleblowing legislation, companies have a responsibility to establish effective systems for managing reports of illegal or unethical activities. This involves creating secure and confidential channels through which employees and other stakeholders can raise their concerns without fear of retaliation. Companies must appoint competent officers to receive and handle these reports, ensuring appropriate investigation and corrective measures where necessary.

Furthermore, it is important for companies to promote a culture of transparency and ethics, emphasising the importance of whistleblowing for organisational integrity.

Training and raising awareness among employees about reporting procedures and the protection offered by the law are crucial to encourage active participation. By actively engaging in these practices, companies not only comply with legislation but also strengthen the trust of employees and stakeholders, contributing to a safer and more ethical work environment.

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Thank you for your collaboration!

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