

Reporting of irregularities Whistleblowing Procedure

February 2025.

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Introduction

The Whistleblower Protection Act (Official Gazette 46/22) regulates the whistleblowing procedure, whistleblower rights, obligations of public authorities, legal entities and natural persons with respect to whistleblowing and other issues relevant for whistleblowing and whistleblower protection.

Within the meaning of this Act, a whistleblower is a natural person who reports irregularities related to the performance of work for the employer, while a trusted person is an employee hired by the employer or a third party appointed to receive irregularity reports and to handle the whistleblowing procedure.

Governance:

Regulation

Act on the Protection of Whistleblowers
(2022)



Whistleblowing Procedure Report Form



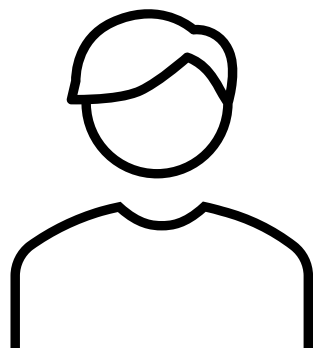
Where to find?

Official Gazette 46/2022

[Report Form](#)

FINA, as an employer, has the obligation to regulate the procedure of internal reporting of irregularities and the procedure for appointing a Confidential Person and his/her deputy.

Who can be the whistleblower?



A whistleblower is a **natural person** who reports or publicly discloses irregularities that he or she has become aware of in his or her work environment.

These can be FINA employees as well as external associates of FINA.

Note: reporting irregularities is not considered a breach of trade secrets.

The whistleblower must not be placed in a disadvantageous position in connection with the report he\she submitted, as follows:

Termination of the employment contract, harassment, inability to advance, non-payment and reduction of salary and other benefits, initiation of disciplinary proceedings, imposition of disciplinary measures or penalties, denial of work tasks, change of working hours, disabling of education and professional development, non-payment of bonuses and severance pay, assignment or transfer to another job, failure to take measures to protect the dignity of the worker due to harassment by other persons, arbitrary referral to medical examinations, or examinations for the assessment of work ability.

What are the rights of whistleblowers?

The
whistleblower
has the right
to:

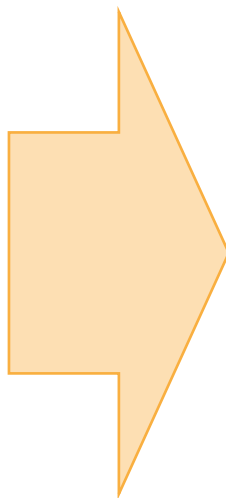
- protection of identity and confidentiality
- judicial protection
- primary free legal aid in accordance with the law governing the right to free legal aid
- emotional support
- a whistleblower may be granted secondary free legal aid in accordance with the law governing the right to free legal aid.

Note: In accordance with the Act on the Protection of Whistleblowers, the procedure must be confidential. The whistleblower's identity is protected throughout the procedure, but anonymity cannot be ensured.

What are the rights of Confidential Persons and their deputies and persons related to whistleblowers?

A whistleblower related person

A confidential person and his/her deputy



Protection if retaliation has been committed or attempted against him\her, or has been threatened with retaliation because of his or her association with the whistleblower or for receiving a report of irregularity or acting on a report received.

Retaliation – A definition



Retaliation is any act or behavior that may harm, threaten or penalize a person as a response to:

- Reporting what they believe in good faith to be a violation of our Code of Ethics, policies, and/or the law;
- Expressing an intent to report a violation;
- Assisting another employee in making a report; and
- Collaborating in an investigation, audit and/or other review.

Examples of Retaliation



Retaliation can take many forms, including:



Termination of employment or assignment of business contract



Adversely altering one's duties or work environment



Disciplining those who raising concerns



Exclusion from meetings, projects or opportunities



Demotion or removing from current duties or assignments



Providing a poor performance evaluation not based on facts



Intimidation, harassment or threats



Pressuring someone not to report

Retaliation is not always obvious



- **Direct but delayed**

Not immediate (e.g., after the report has been made or the investigative processes has been concluded)

- **Implied**

Retaliation can also be subtle and may not always be expressed directly

What can be reported on whistleblowing line?

Violations in public procurement

- financial services, products and markets, and the prevention of money laundering and terrorist financing;
- product safety and compliance
- transport safety
- environmental protection
- 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

Violations affecting the financial interests of the European Union

- as referred to in Article 325 of the Treaty on the Functioning of the European Union; Treaty on the Functioning of the European Parliament Union and further laid down in the relevant measures of the European Union

Violations relating to the internal market

- as referred to in Article 26(2) of Regulation (EC) No 1008/2013; of the Treaty on the Functioning of the European Union, including infringements of European Union competition and State aid rules, as well as infringements relating to internal market in relation to actions that breach corporate tax rules or arrangements designed to achieve a tax advantage that is contrary to the object or purpose of the applicable corporate tax legislation

Violations that undermines the public interest

- As defined by national law

How can I report an irregularity?



By registered mail with acknowledgment of receipt

- Note: For a Confidential Person
- Financial Agency
- Ulica grada Vukovara 70, 10000 Zagreb



By e-mail

- E-mail: prijava.nepravilnosti@fina.hr



By personal arrival

- By physical meeting with the Confidential Person, at the request of the applicant and with the announcement and appointment of the date.

Abuse of whistleblowing

Abuse of whistleblowing is prohibited

Abuse of reporting irregularities is committed by a whistleblower who:

- submits information that he knew was not true,
- undertakes other actions whose sole purpose is to cause damage to the employer,
- with a request for action in connection with the report of irregularities, seeks an unlawful benefit,

Note: A whistleblower who abuses whistleblowing is not entitled to the protection provided by the Act on the Protection of Whistleblowers, including judicial protection, compensation for damages, or to the protection of identity and confidentiality.

Reporting of irregularities

Whistleblowing Procedure Report Form-Fina

The irregularity report must contain information about the reporting party, information about the person(s) being reported, description or information about the irregularity being reported and report date (Report Form).

Financial agency (Fina) – Report of Irregularities Form

•
• Information about the reporting party (*first name, last name, address, phone number, e-mail address*):
•
• _____

• Information about the person(s) being reported:
•
• _____

• Description of the irregularity being reported:
•
• _____
• _____
• _____

• Report submission date and signature:
•
• _____