



Whistleblowing Hotline Guideline



Above all we act with integrity

By setting high standards for ourselves, our clients and all our stakeholders, our commitment to upholding KPMG in Romania's Values and [Our Code of Conduct](#) is clear: there is never a situation when compromising our professional standards is either expected or acceptable. To support our values and our ethical culture/ culture of accountability, KPMG in Romania has developed a robust ethics program that includes a number of elements, including operating a Whistleblowing Hotline.

Whistleblowing Hotline ("the Hotline")

Our Whistleblowing Hotline facilitates the reporting of possibly illegal, unethical, or improper conduct when the regular communication channels have proven ineffective or difficult.

The Hotline is available to be used by all of the following:

- our employees (including part-time employees), shareholders, partners, directors,
- our collaborators, including suppliers, subcontractors, external consultants, third party resources or other third parties working for KPMG in Romania or with KPMG in Romania in delivering services to clients, including people with self-employed status (such as self-employed persons providing services, freelance workers), and any persons working under the supervision and direction of such third parties indicated herein,
- our volunteers or interns,
- our clients and any other person that any of the KPMG in Romania entities has or has had a professional relationship with,
- any person that will have a contractual relationship with any of the KPMG in Romania entities and has obtained information that should be reported, during the recruitment process or precontractual negotiations.

KPMG in Romania has established this confidential reporting system to be used solely for reporting serious matters relating to, but not limited to:

- any criminal activity;
- dangers to health and safety;
- violations of environmental law, which are subject to a criminal or administrative penalty, violations of proceedings and other violations of EU and national environmental protection regulations;
- corruption, anti-trust activity, bribery (such as giving or receiving any gift or reward as a bribe), contrary to applicable legislation;
- facilitating tax evasion;
- financial fraud or mismanagement;
- money laundering and terrorism financing, contrary to applicable legislation;
- breach of consumer protection law;
- violations of human rights (e.g. modern slavery, prohibition of child labor);
- breach of personal data protection laws;



- any other breaches of applicable law, including breaches of the legislation set out in Romanian Law 361/2022 on the protection of whistleblowers.

Complaints about other KPMG member firms

If your report relates to a KPMG member firm other than KPMG in Romania entities, please contact the relevant member firm directly or use the [KPMG International Hotline](#) (select KPMG International).

How to make a report

Our Whistleblowing Hotline offers three ways to report concerns:

- via e-mail, at RO-FM Speak Up Romania: speakup@kpmg.com, which is managed by the KPMG in Romania Risk, Ethics and Independence Partner, namely Bogdan Vlad;
- by completing the [SpeakUp form](#) (which is managed by the KPMG in Romania Risk, Ethics and Independence Partner, Bogdan Vlad). This reporting channel also offers the option for anonymous reporting;
- via the KPMG International hotline, by accessing a web-based reporting system at www.clearviewconnects.com (select KPMG International). This reporting channel also offers the option to make your report anonymously.

The reporting options are available 24-hours-a-day, seven days a week, and follow a similar format for gathering information.

Whether reporting by e-mail, at RO-FM Speak Up Romania, via the SpeakUp form or via the KPMG International hotline, all reports are handled **confidentially**, to the extent permitted by law and consistent with KPMG in Romania's obligation to investigate and address the reported conduct.

Reports are confidential, but we encourage providing personal details as this better enables us to investigate your concern.

What should a whistleblowing report contain

A whistleblowing report should contain at least the following information:

- your name, surname and contact details (except in cases of anonymous reporting);
- the work-related/professional context in which the information was obtained;
- if known, information on the individual/legal entity that was involved in the potential breach or that became aware of the potential breach;
- a description of the potential infringement, with as much detail as possible;
- any additional evidence.

As mentioned above, you can also report matters anonymously (meaning without giving your name or identifying details), but it may make proper investigation more difficult or impossible if KPMG in Romania cannot obtain further information from you.



What will happen to your report?

Your report will initially be received and reviewed by KPMG in Romania's Whistleblowing Officer, who is the Risk, Ethics and Independence Partner of KPMG in Romania, namely Bogdan Vlad. Appropriate initial action will be determined.

Reports we receive which do not fall within the scope of the Hotline, for example because they relate to a different KPMG member firm, will either be referred to the appropriate firm or to KPMG International. Whether referred to another KPMG member firm or to KPMG International, your report will be subject to appropriate confidentiality and in accordance with our commitment to non-retaliation.

Anonymity and confidentiality

By reporting through one of the channels indicated above, your identity will be kept confidential at all stages of the process and will not be disclosed to third parties or individuals who are the subject of your report.

The exceptions to this include where it is necessary to disclose information to relevant persons involved in any further investigation of the matter or where disclosure is required under a legal obligation, for example, for any subsequent judicial or administrative proceedings or where material access is requested by any regulatory or government authority. Further exceptions may apply based on applicable laws.

Notwithstanding the above, you should be aware that in order to conduct an appropriate investigation into matters raised by you, it may be necessary for us to advise others of the substance of your report, for example if in case of consultations between the Whistleblowing Officer and with the internal Whistleblowing Committee or other advisors are needed. (The Whistleblowing Committee comprises the i.e. Head of Function; the People, Performance and Culture Director; General Counsel or an internal lawyer nominated by the General Counsel; another person or member of the leadership nominated by the Whistleblowing Officer, as necessary).

As such, your identity may become apparent, and you should consider this before submitting your report. However, as per the applicable law, your identity will not be disclosed to anyone other than those that need to know. If such cases arise, as needed, the Whistleblowing Officer will request, in writing, your express consent for the disclosure of your identity to other individuals. This also applies to all other information from which your identity can be directly or indirectly inferred.

If you wish to make your report anonymously, you can use the SpeakUp form or the web site facility, indicated above.

By using the KPMG International hotline web site facility, you will receive a password which will enable you to access the [ClearView Connects](#) case management system. This will allow us to communicate directly with you while preserving anonymity. If you forget or misplace your password, then you will have to submit a new report in order to regain access to the system; in this event it would be helpful if you could refer to the previously submitted report to enable us to make the appropriate connections.



KPMG in Romania non-retaliation commitment

Everyone should feel confident speaking up in a safe environment about conduct and other issues considered to be unfair, unethical, illegal, or otherwise reportable during their professional activity. It is understandable that one may be worried about possible repercussions because of raising a concern.

KPMG in Romania takes a zero-tolerance approach to any retaliation against any individual (internal or external) who raises a complaint.

It is KPMG in Romania's policy to encourage people to report concerns ("raise their hand") without fear of retaliation in accordance with applicable law and regulation. All KPMG in Romania entities are prohibited from retaliating against individuals who "raise their hand" for good faith reporting.

Examples of prohibited detrimental treatment or retaliation connected with raising a concern include:

- a) suspension, lay-off, dismissal or equivalent measures;
- b) demotion or withholding of promotion;
- c) transfer of duties, change of location of place of work, reduction in wages, change in working hours;
- d) withholding of training;
- e) a negative performance assessment or employment reference;
- f) imposition or administering of any disciplinary measure, reprimand or other penalty, including a financial penalty;
- g) coercion, intimidation, harassment or ostracism;
- h) discrimination, disadvantageous or unfair treatment;
- i) failure to convert a temporary employment contract into a permanent one, where the worker had legitimate expectations that he or she would be offered permanent employment;
- j) failure to renew, or early termination of, a temporary employment contract;
- k) harm, including to the person's reputation, particularly in social media, or financial loss, including loss of business and loss of income;
- l) blacklisting on the basis of a sector or industry-wide informal or formal agreement, which may entail that the person will not, in the future, find employment in the sector or industry;
- m) early termination or cancellation of a contract for goods or services;
- n) cancellation of a license or permit;
- o) psychiatric or medical referrals.

Data privacy

All processing of personal data, including the exchange or transmission of personal data, will be carried out in accordance with the provisions of Regulation (EU) 2016/679.

Unauthorized persons (i.e., persons other than the Whistleblowing Officer, or, if applicable, others with a legitimate need to know, indicated in the section *Anonymity and confidentiality*) do not have access to your personal data or to information transmitted by you.

Personal data which is processed in the context of the KPMG International hotline web site facility will be transferred to ClearView Strategic Partners in Canada, a country which is recognized by the European Commission as providing a sufficient level of personal data protection, for the purpose of operating the KPMG International hotline.



Information contained within the reports and personal data (if not anonymous at the choice of the whistleblower), are kept for a period of 5 years starting with the registration date of the report. After the expiry of the 5-year retention period, the records should be destroyed, irrespective of their storage method. However, where the reports might reasonably be required as part of legal, regulatory or similar proceedings or by virtue of professional rules or obligations, full copies of reports, including any personal information, are retained for the relevant limitation period under applicable law.

If rectification, erasure or access to any personal data of both the whistleblower or the reported person is needed, please address your concern by approaching the same channel by which you sent/received the report/information. If considered necessary by the appointed Whistleblowing Officer, the Data Protection Officer could be involved in handling your request.

In the event that a reported person receives confirmation of a report and/or their personal data contained in a report, your identity will remain confidential and will not be disclosed (unless one of the exceptions set out under *Anonymity and confidentiality* applies).

ClearView Connects™ is a registered trademark of ClearView Strategic Partners Inc.

The following entities are part of KPMG in Romania member firms, headquartered in Bucharest, District 1, 89A București-Ploiești Road: KPMG Romania S.R.L., KPMG Audit S.R.L., KPMG Tax S.R.L., KPMG Advisory S.R.L., KPMG Business Tax Services S.R.L., KPMG Restructuring S.P.R.L., KPMG Delivery Center S.R.L., KPMG Foundation, KPMG Accounting and Payroll Services S.R.L., TONCESCU si Asociatii S.P.A.R.L.