



January 2024

Whistleblowing Directive

Further to the publication in 2019 of the EU Whistleblowing Directive, the Slovak whistleblowing protection law came into effect on the 1st July 2023 and the requirements for an internal reporting channel came into effect on the 1st September 2023. 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 1st July 2023 transposition of the EU Whistleblowing Directive came into effect. The new law requires employers to introduce local internal reporting channels for Qualifying Concerns.

What is a Qualifying Concern?

A Qualifying Concern is a report of information 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:
 - Competition and State aid rules

- Rules on corporate tax including any tax arrangements
- Any other unlawful or suspected unlawful act or omission or any other misconduct

Who is eligible to raise a Qualifying Concern?

Under the transposition of the EU Whistleblowing Directive for Slovakia, the following are eligible to raise a Qualifying Concern (current or former):

- (a) employees,
- (b) contractors,
- (c) agency staff,
- (d) trainees,
- (e) shareholders,
- (f) volunteers,
- (g) job applicants,
- (h) a member of the administrative, management or supervisory body of an undertaking (including nonexecutive members), if they have become aware of the wrongdoing during the course of employment or other similar relationship,
- (i) individuals involved in recruitment process and pre-contractual negotiations and
- (j) those on work experience.

What reporting channels are available?

Citi Ethics Hotline	Hotline - Click here for Ethics Hotline contact number Website - Click here to report a concern
Citi Slovakia Reporting Channel	Local Slovakia reporting channel available with immediate effect Internal: Whistleblowing_SK External: whistleblowing.slovakia@citi.com

What are the differences between the reporting channels?

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

Where you contact the Citi Ethics Hotline or otherwise escalate a concern to another reporting channel other than the Citi Slovakia Reporting Channel, those concerns, including Qualifying Concerns, will be handled in accordance with the processes and procedures governing the relevant escalation channel. This will not necessarily be handled in accordance with the Slovakian legislation, where, for example, there are prescribed timelines within which Qualifying Concerns need to be considered by employers.

Anonymous Reporting & Confidentiality

Anonymous concerns can be made through the Citi Slovakia Reporting Channel and the Ethics Hotline.

All Qualifying Concerns raised irrespective of reporting channel are treated as confidentially as possible, consistent with the need to investigate and address the matter.

External Reporting Channels

Qualifying Concerns can also be raised to the local competent external authorities, details of which are outlined below. The details for the Whistleblower Protection Office are as follows:

Whistleblower Protection Office

Address: Námestie slobody 29, 811 06 Bratislava, Slovak Republic

Tel.: +421 948 935 166

e-mail: sekretariat@oznamovatelia.sk

The full list of prescribed persons is available at <https://www.oznamovatelia.sk/kontakty/>

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.

Please direct any questions to whistleblowing.slovakia@citi.com.