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**PRAVILNIK O POSTUPKU  
UNUTARNJEG  
PRIJAVLJIVANJA  
NEPRAVILNOSTI I  
IMENOVANJU POVJERLJIVE  
OSOBE**

**POLICY ON THE  
PROCEDURE OF INTERNAL  
REPORTING OF  
IRREGULARITIES AND THE  
APPOINTMENT OF A  
CONFIDENTIAL CONTACT  
PERSON**

Na temelju članka 20. i 21. Zakona o zaštiti prijavitelja nepravilnosti (NN 46/2022) i članka 26. Zakona o radu (NN 93/2014,127/2017, 98/19), društvo Meritus ulaganja d.d., sa sjedištem u Zagrebu, Ulica Vjekoslava Heinzela 62/a, OIB: 62230095889 (dalje u tekstu: Poslodavac/Društvo) zastupano po Darku Horvatu, predsjedniku Uprave i Tomislavu Glavašu, članu Uprave, donosi sljedeći:

**PRAVILNIK O POSTUPKU UNUTARNJEG PRIJAVLJIVANJA NEPRAVILNOSTI I IMENOVANJU POVJERLJIVE OSOBE**

**I. OPĆE ODREDBE**

**Članak 1.**

Ovim Pravilnikom o postupku unutarnjeg prijavljivanja nepravilnosti i imenovanju povjerljive osobe (u daljnjem tekstu: Pravilnik) pobliže se uređuje:

- postupak unutarnjeg prijavljivanja nepravilnosti kod Poslodavca;
- imenovanje povjerljive osobe i zamjenika za zaprimanje prijave nepravilnosti i vođenje postupka u vezi s prijavom nepravilnosti kod Poslodavca;
- kao i druga pitanja važna za prijavu nepravilnosti i zaštitu prijavitelja nepravilnosti.

Cilj ovoga Pravilnika je učinkovita zaštita prava prijavitelja nepravilnosti kod Poslodavca.

Ovaj Pravilnik usvojila je Uprava Društva uz suglasnost Nadzornog odbora.

On the basis of Articles 20 and 21 of the Act on the Protection of Whistleblowers (Official Gazette 46/2022) and Article 26 of the Labor Act (Official Gazette 93/2014, 127/2017, 98/19), the company Meritus ulaganja d.d., with headquarters in Zagreb, Ulica Vjekoslava Heinzela 62/a, OIB: 62230095889 (hereinafter referred to as: Employer/Company), represented by Chairman of the Board Darko Horvat and Member of the Board Tomislav Glavaš, issues the following:

**POLICY ON THE PROCEDURE OF INTERNAL REPORTING OF IRREGULARITIES AND THE APPOINTMENT OF A CONFIDENTIAL CONTACT PERSON**

**I. GENERAL PROVISIONS**

**Article 1**

This Policy on the procedure for internal reporting of irregularities and the appointment of a confidential contact person (hereinafter: Policy) regulates in detail:

- the procedure for internal reporting of irregularities to the Employer;
- the appointment of a confidential contact person and their deputy, that are to receive reports of irregularities and conduct the procedure related to reporting irregularities to the Employer;
- other issues important for the reporting of irregularities and the protection of whistleblowers.

The aim of this Policy is to effectively protect the rights of whistleblowers at the Employer/Company.

This Policy was adopted by the Management Board with the consent of the Supervisory Board.

<p style="text-align: center;"><b>Članak 2.</b></p> <p>U slučaju da ovim Pravilnikom nije uređeno neko pitanje ili da je istim smanjen opseg prava ili uskraćeno neko pravo prijavitelju nepravilnosti, primjenjuju se neposredno odredba Zakona o zaštiti prijavitelja nepravilnosti (dalje u tekstu: Zakon).</p>	<p style="text-align: center;"><b>Article 2</b></p> <p>In the event that this Policy does not regulate an issue or if the range of rights is reduced or a right is denied to the whistleblower based on the Policy, the provisions of the Law on the protection of whistleblowers (hereinafter referred to as the Law) shall apply directly.</p>
<p style="text-align: center;"><b>Članak 3.</b></p> <p>Izrazi koji se u ovom Pravilniku koriste, a koji imaju rodno značenje, bez obzira na to jesu li korišteni u muškom ili ženskom rodu, obuhvaćaju na jednak način muški i ženski rod.</p>	<p style="text-align: center;"><b>Article 3</b></p> <p>Terms used in this Policy that have a gendered meaning, regardless of whether they are used in the masculine or feminine gender, include both masculine and feminine genders.</p>
<p style="text-align: center;"><b>II. PRIJAVITELJ NEPRAVILNOSTI</b></p>	<p style="text-align: center;"><b>II. WHISTLEBLOWER</b></p>
<p style="text-align: center;"><b>Članak 4.</b></p> <p>Prijavitelj nepravilnosti je fizička osoba koja prijavljuje ili javno razotkriva nepravilnosti o kojima je saznala u svom radnom okruženju.</p> <p>Radno okruženje su profesionalne aktivnosti, u okviru kojih, neovisno o prirodi tih aktivnosti, osobe stječu informacije o nepravilnostima i u okviru kojih bi te osobe mogle doživjeti osvetu ako prijave te nepravilnosti, uključivši situaciju kada je aktivnost u međuvremenu prestala ili neposredno treba ili je trebala započeti.</p> <p>Takve aktivnosti posebno uključuju: osobe u radnom odnosu, imatelje poslovnih udjela kao i osobe koje su članovi upravljačkog ili nadzornog tijela Poslodavca kao i osobe koje na bilo koji način sudjeluju u djelatnostima Poslodavca.</p>	<p style="text-align: center;"><b>Article 4</b></p> <p>A whistleblower is a natural person who reports or publicly discloses irregularities they have become aware of in their work environment.</p> <p>The working environment includes professional activities, within which, regardless of the nature of these activities, people acquire information about irregularities and within which these persons could experience retaliation if they report these irregularities, including situations in which the activity has stopped in the meantime or is shortly starting/was about to start.</p> <p>Such activities ,in particular, relate to persons in an employment relationship, owners of business shares, persons who are members of the management or supervisory body of the Employer, and persons who participate in any way in the Employer's activities.</p>
<p style="text-align: center;"><b>III. NEPRAVILNOSTI</b></p>	<p style="text-align: center;"><b>III. IRREGULARITIES</b></p>
<p style="text-align: center;"><b>Članak 5.</b></p> <p>Pod pojmom nepravilnosti smatrat će se radnje ili propusti koji su protupravni i odnose se na područje primjene i propise</p>	<p style="text-align: center;"><b>Article 5</b></p> <p>The term irregularity shall mean actions or omissions that are illegal and relate to the scope of application and</p>

<p>navedene u članku 4. Zakona i to:</p> <ul style="list-style-type: none"> <li>- na područje primjene akata Europske unije koji se odnose na područja: javne nabave, financijske usluge, proizvode i tržišta te sprječavanja pranja novca i financiranja terorizma, sigurnosti i sukladnosti proizvoda, sigurnosti prometa, zaštitu okoliša, zaštitu od zračenja i nuklearnu sigurnost, sigurnost hrane i hrane za životinje, zdravlje i dobrobit životinja, javno zdravlje, zaštitu potrošača, zaštitu osobnih podataka te sigurnost mrežnih i informacijskih sustava;</li> <li>- koji utječu na financijske interese Europske unije kako je to definirano Zakonom;</li> <li>- koje se odnose na unutarnje tržište uključujući povrede pravila Europske unije o tržišnom natjecanju i državnim potporama kao i povrede koje se odnose na unutarnje tržište u odnosu na radnje kojima se krše pravila o porezu na dobit ili aranžmane čija je svrha ostvariti poreznu prednost koja je u suprotnosti s ciljem i svrhom primjenjivog zakonodavstva o porez na dobit;</li> <li>- koje se odnose na druge odredbe nacionalnog prava ako se takvim kršenjem ugrožava javni interes;</li> </ul> <p>ili su u suprotnosti s ciljem ili svrhom tih propisa, kao i bilo koje kršenje zakona i/ili drugih propisa te nesavjesno upravljanje javnim dobrima, javnim sredstvima i sredstvima Europske unije koje predstavlja ugrožavanje javnog interesa.</p> <p style="text-align: center;"><b>IV. ZABRANA SPRJEČAVANJA PRIJAVLJIVANJA NEPRAVILNOSTI I POKRETANJA ZLONAMJESNIH POSTUPAKA</b></p> <p style="text-align: center;"><b>Članak 6.</b></p> <p>Utvrđuje se da svaka fizička osoba koja ima saznanja i koja smatra istinitim u</p>	<p>regulations specified in Article 4 of the Law, namely:</p> <ul style="list-style-type: none"> <li>- to the area of application of European Union acts relating to the areas of public procurement, financial services, products and markets and prevention of money laundering and terrorist financing, product safety and compliance, traffic safety, environmental protection, radiation protection and nuclear safety, food safety and animal feed, animal health and welfare, public health, consumer protection, protection of personal data and security of network and information systems;</li> <li>- which affect the financial interests of the European Union as defined by the Law;</li> <li>- which refer to the internal market, including violations of the European Union rules on market competition and state aid, as well as violations related to the internal market in relation to actions that violate the rules on profit tax or arrangements whose purpose is to achieve a tax advantage that is in contradiction with the aim and purpose of the applicable legislation on profit tax;</li> <li>- which refer to other provisions of national law if such a violation endangers the public interest;</li> </ul> <p>or are contrary to the aim or purpose of those regulations, as well as any violation of laws and/or other regulations and negligent management of public goods, public funds, and funds of the European Union that represents a threat to the public interest.</p> <p style="text-align: center;"><b>IV. PROHIBITION OF PREVENTING THE REPORTING OF IRREGULARITIES AND THE INITIATION OF MALICIOUS PROCEDURES</b></p> <p style="text-align: center;"><b>Article 6</b></p> <p>It is established that any natural person who has knowledge - and believes it to be true - of the existence of irregularities is authorized</p>
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pogledu postojanja nepravilnosti ovlaštena podnijeti prijavu nepravilnosti za koju je saznala u svom radnom okruženju, te je kod Poslodavca zabranjeno sprječavanje ili pokušaj sprječavanja prijavljivanja nepravilnosti.

Zabranjeno je pokretanje zlonamjernih postupaka protiv prijavitelja nepravilnosti, povezanih osoba te povjerljivih osoba i njezinih zamjenika.

#### **Članak 7.**

Poslodavac se ne smije osvećivati, pokušati osvećivati ili prijetiti osvetom prijavitelju nepravilnosti, povezanim osobama te povjerljivoj osobi i njezinu zamjeniku zbog prijavljivanja nepravilnosti odnosno javnog razotkrivanja.

#### **Članak 8.**

Osvetom se smatra neko od postupanja utvrđenih člankom 9. Zakona, odnosno svaka izravna ili neizravna radnja ili propust u radnom okruženju, koja uzrokuje ili može uzrokovati neopravdanu štetu prijavitelju, a posebno:

- otkaz;
- uskraćivanje mogućnosti napredovanja;
- degradiranje;
- smanjenje plaće
- promjena mjesta rada ili radnog vremena;
- diskriminacija;
- i sva druga nepovoljna postupanja.

#### **Članak 9.**

Povezanom osobom se smatraju:

- pomagači prijavitelja nepravilnosti;
- srodnici, kolege i sve druge osobe povezane s prijaviteljem nepravilnosti koje bi mogle pretrpjeti osvetu u radnom okruženju;
- pravni subjekti u vlasništvu prijavitelja nepravilnosti, za koje prijavitelji nepravilnosti rade ili s kojima su prijavitelji na drugi način

to submit a report on the irregularities that they have learned about in their work environment, and the Employer/Company is prohibited from preventing or attempting to prevent the reporting of irregularities.

It is forbidden to initiate malicious proceedings against the whistleblower, related persons, and confidential contact persons and their deputies.

#### **Article 7**

The Employer may not retaliate, attempt to retaliate, or threaten to retaliate against the whistleblower, related persons, the confidential contact person and their deputy for reporting irregularities or public disclosure.

#### **Article 8**

Retaliation is considered to be any of the actions defined in Article 9 of the Law, i.e., any direct or indirect action or omission in the work environment which causes or may cause unjustified damage to the whistleblower, in particular:

- dismissal;
- denial of promotion opportunities;
- degradation;
- salary reduction
- change of place of work or working hours;
- discrimination;
- and all other unfavorable actions.

#### **Article 9**

The following people/entities are considered related persons:

- helpers of the whistleblower;
- relatives, colleagues, and all other persons related to the whistleblower who could suffer retaliation in the work environment;
- legal entities owned by the whistleblower, for which the whistleblower works or with which the whistleblower is otherwise connected

povezani u radnom okruženju.

#### **Članak 10.**

Ako osobe prijave informacije o nepravilnostima ili javno razotkriju informacije u skladu sa Zakonom, ne smatra se da su prekršile bilo kakvo ograničenje u svezi sa otkrivanjem informacija te ni na koji način ne snose odgovornost u pogledu takve prijave ili javnog razotkrivanja, pod uvjetom da su imale opravdani razlog vjerovati da su prijava ili javno razotkrivanje tih informacija bili nužni radi razotkrivanja nepravilnosti na temelju Zakona.

### **V. IMENOVANJE POVJERLJIVE OSOBE I ZAMJENIKA ZA ZAPRIMANJE PRIJAVA NEPRAVILNOSTI**

#### **Članak 11.**

Povjerljiva osoba je fizička osoba, zaposlenik Poslodavca imenovan od strane Poslodavca radi zaprimanja prijava nepravilnosti, komunikacije s prijaviteljem i vođenja postupka zaštite u vezi s prijavom nepravilnosti (dalje u tekstu Povjerljiva osoba).

#### **Članak 12.**

Poslodavac će posebnom odlukom imenovati Povjerljivu osobu i njezinog zamjenika za unutarnje prijavljivanje nepravilnosti na prijedlog:

- a) radničkog vijeća ili sindikalnog povjerenika koji je preuzeo prava i obveze radničkog vijeća (ako su isti formirani kod Poslodavca),
- b) najmanje 20% svojih zaposlenika ako radničko vijeće ili sindikalni povjerenik koji je preuzeo prava i obveze radničkog vijeća nisu ustanovljeni pri Poslodavcu.

U slučaju više prijedloga radnika iz točke b) ovog članka, prednost će imati prijedlog koji ima veću podršku radnika, a u slučaju prijedloga koji imaju jednaku podršku radnika, prednost će imati prijedlog koji je prvi zaprimljen.

Ako radničko vijeće ili sindikalni

in the work environment.

#### **Article 10**

If persons report information about irregularities or publicly disclose information in accordance with the Law, they shall not be deemed to have violated any restriction on disclosure of information and shall in no way be liable in respect of such a report or public disclosure, provided that they have had justified reason to believe that the report or public disclosure of that information was necessary for the purpose of exposing irregularities based on the Law.

### **V. APPOINTMENT OF A CONFIDENTIAL CONTACT PERSON AND THEIR DEPUTY**

#### **Article 11**

A confidential contact person is a natural person who is an employee of the Employer or a third natural person appointed by the Employer to receive reports of irregularities, communicate with the whistleblower, and carry out the protection procedure related to the report of irregularities (hereinafter referred to as a Confidential Contact Person).

#### **Article 12**

The Employer shall, by special decision, appoint a Confidential Contact Person and their deputy for internal reporting of irregularities based on the proposal of:

- a) a workers' council or trade union representative who has been vested with the rights and obligations of the workers' council (if these are formed at the Employer/Company),
- b) at least 20% of its employees, if the workers' council or the trade union representative who has been vested with the rights and obligations of the workers' council have not been established at the Company/Employer.

In the case of multiple proposals from workers from point b) of this article, the proposal that has greater support from the workers will have priority, and in the case of proposals that have equal support from the workers, the proposal that was received first

povjerenik koji je preuzeo prava i obveze radničkog vijeća ili najmanje 20 % zaposlenika nakon stupanja na snagu ovog Pravilnika, u roku određenom od strane Poslodavca ne dostave prijedlog Povjerljive osobe i njezinog zamjenika, Poslodavac će iznimno iste imenovati samostalno.

Pretpostavka za imenovanje Povjerljivom osobom ili zamjenikom povjerljive osobe je njihova pisana suglasnost za imenovanje.

### **Članak 13.**

U slučaju kad zaposlenici sukladno prethodnom članku ovog Pravilnika daju prijedlog za imenovanje Povjerljive osobe obvezni su uz prijedlog priložiti popis zaposlenika s njihovim potpisima kojima dokazuju da se radi o 20% zaposlenika Poslodavca, te pisani pristanak kandidata kojeg predlažu za imenovanje Povjerljivom osobom.

Imenovanu Povjerljivu osobu i njena zamjenika Poslodavac će razriješiti bez odgađanja na temelju prijedloga radničkog vijeća ili sindikalnog povjerenika koji je preuzeo prava i obveze radničkog vijeća odnosno najmanje 20% zaposlenika Poslodavca. Prijedlogu za opoziv mora se priložiti popis zaposlenika s njihovim potpisima kojima dokazuju da se radi o 20% zaposlenika Poslodavca.

Odluka iz prethodnog stavka ovog članka obvezuje Poslodavca da razriješi imenovanu Povjerljivu osobu i imenuje novu u roku od mjesec dana od donošenja odluke o opozivu. Do donošenja odluke o imenovanju nove Povjerljive osobe poslove Povjerljive osobe obavlja njezin zamjenik, osim ako okolnosti upućuju na to da je potrebno privremeno imenovati treću osobu za povjerljivu osobu.

will have priority.

If the workers' council or the trade union representative vested with the rights and obligations of the workers' council or at least 20% of the employees after the entry into force of this Policy do not submit a proposal for a Confidential Contact Person and their deputy within the deadline set by the Employer, the Employer will, as an exception, appoint them independently.

The prerequisite for the appointment of a Confidential Contact Person or deputy of a Confidential Contact Person is their written consent to the appointment.

### **Article 13**

In the case when employees, in accordance with the previous article of this Policy, make a proposal for the appointment of a Confidential Contact Person, they are obliged to attach to the proposal a list of employees with their signatures proving that they constitute 20% of the Employer's employees, and the written consent of the candidate they propose for appointment as a Confidential Contact Person.

The Employer will dismiss the appointed Confidential Contact Person and their deputy without delay based on the proposal of the workers' council or the trade union representative vested with the rights and obligations of the workers' council, or at least 20% of the Employer's employees. A list of employees with their signatures proving that they constitute 20% of the Employer's employees must be attached to the proposal for dismissal.

The decision from the previous paragraph of this article obliges the Employer to dismiss the appointed Confidential Contact Person and appoint a new one within one month from the dismissal decision. Until the decision on the appointment of a new appointed Confidential Contact Person is made, the tasks of the appointed Confidential Contact Person are performed by their deputy unless the circumstances indicate that it is necessary to temporarily appoint a third person as an appointed Confidential Contact Person.

## **VI. PRIJAVA NEPRAVILNOSTI**

### **Članak 14.**

Prijava nepravilnosti je prenošenje informacija o nepravilnostima. Prijava nepravilnosti može se podnijeti u pisanom ili usmenom obliku.

### **Članak 15.**

Prijava može biti podnesena:

- a) putem e-maila na adresu Povjerljive osobe;
- b) putem pošte na adresu Poslodavca s naznakom za Povjerljivu osobu za ispitivanje nepravilnosti;
- c) neposrednom predajom pisane prijave Povjerljivoj osobi,
- d) neposredno, usmeno na zapisnik ili zvučnim zapisom razgovora, uz suglasnost prijavitelja nepravilnosti, na sastanku kod Povjerljive osobe za ispitivanje nepravilnosti;
- e) telefonom ili drugim sustavima glasovnih poruka Povjerljivoj osobi.

### **Članak 16.**

Prijava nepravilnosti treba sadržavati podatke o:

- a) prijavitelju nepravilnosti;
- b) prijavljenom tijelu;
- c) podatke o osobi i/ili osobama na koje se prijava odnosi;
- d) datum prijave;
- e) opis i/ili informacije o nepravilnosti koja se prijavljuje.

### **Članak 17.**

Prijave nepravilnosti koje ne sadrže podatke iz prethodnog članka ovog Pravilnika Povjerljiva osoba nije dužna ispitivati.

### **Članak 18.**

Zlouporaba prava na prijavljivanje nepravilnosti predstavlja povredu obveza

## **VI. REPORT ON IRREGULARITIES**

### **Article 14**

A report on irregularities is constituted of the transmission of information about irregularities. The report on irregularities can be submitted in written or oral form.

### **Article 15**

The report can be submitted:

- a) by e-mail to the e-mail address of the Confidential Contact Person;
- b) by mail to the Employer's address with an indication: For the Confidential Contact Person for the inspection of irregularities;
- c) by directly submitting the written application to the Confidential Contact Person,
- d) directly, orally on the record, or by audio recording of the conversation, with the consent of the whistleblower, at a meeting with the Confidential Contact Person for the inspection of irregularities;
- e) by telephone or other voice message systems to the Confidential Contact Person.

### **Article 16**

The irregularity report should contain information on:

- c) the whistleblower;
- d) the reported entity;
- e) the information on the person and/or persons to whom the report refers;
- f) the date of the report;
- g) the description and/or information about the reported irregularity.

### **Article 17**

Reports on irregularities that do not contain information from the previous article of this Policy are not required to be investigated by the Confidential Contact Person.

### **Article 18**

Misuse of the right to report irregularities is a



iz radnog odnosa.

## **VII. UNUTARNJE PRIJAVLJIVANJA NEPRAVILNOSTI**

### **Članak 19.**

Unutarnje prijavljivanje nepravilnosti je otkrivanje nepravilnosti Poslodavcu.

Postupak unutarnjeg prijavljivanja nepravilnosti započinje dostavljanjem prijave Povjerljivoj osobi.

### **Članak 20.**

Povjerljiva osoba ili njen zamjenik nadležni su za provedbu postupka unutarnjeg prijavljivanja nepravilnosti.

### **Članak 21.**

Povjerljiva osoba ima slijedeće obveze:

- 1) zaprimiti prijavu nepravilnosti i potvrditi primitak prijave u roku od sedam dana od dana primitka,
- 2) bez odgode poduzeti radnje iz svoje nadležnosti potrebne za zaštitu prijavitelja nepravilnosti,
- 3) poduzeti radnje radi ispitivanja nepravilnosti i dostaviti prijavitelju povratnu informaciju o prijavi u pravilu u roku od 30 dana, ali ne duljem od 90 dana od dana potvrde o primitku prijave, ili ako potvrda nije poslana prijavitelju, nakon proteka sedam dana od dana podnošenja prijave,
- 4) bez odgode prijavu o nepravilnosti prosljediti tijelima ovlaštenim na postupanje prema sadržaju prijave, ako nepravilnost nije riješena sa Poslodavcem,
- 5) bez odgode pisanim putem obavijestiti prijavitelja nepravilnosti o ishodu ispitivanja prijave,
- 6) pisanim putem izvijestiti nadležno tijelo za vanjsko prijavljivanje nepravilnosti o zaprimljenim prijavama i ishodu postupanja u roku od 30 dana od odlučivanja o prijavi,
- 7) čuvati identitet prijavitelja nepravilnosti i podatke zaprimljene u prijavi od neovlaštenog

violation of obligations stemming from the employment relationship.

## **VII. INTERNAL REPORTING OF IRREGULARITIES**

### **Article 19**

Internal reporting of irregularities entails the disclosure of irregularities to the Employer.

The procedure for internal reporting of irregularities begins with the submission of the report to the Confidential Contact Person.

### **Article 20**

The Confidential Contact Person or their deputy is responsible for the implementation of the procedure for internal reporting of irregularities.

### **Article 21**

The Confidential Contact Person has the following obligations:

- 1) to receive a report on irregularities and confirm the receipt of the report within seven days from the day of receipt,
- 2) within their authority, to take action necessary for the protection of the whistleblower without delay,
- 3) to undertake actions to investigate irregularities and provide the whistleblower with feedback on the report, as a rule, within 30 days, but no longer than 90 days from the date of confirmation of receipt of the report, or if the confirmation was not sent to the whistleblower, after seven days have passed from the date of submission of the report,
- 4) to forward the report on irregularities without delay to the entities authorized to act according to the content of the report, if the irregularity has not been resolved with the Employer,
- 5) without delay, to inform the whistleblower in writing about the outcome of the inspection of the report,
- 6) to report in writing to the competent entity for external reporting of irregularities on the received reports and the outcome of the proceedings

<p>otkrivanja odnosno objave drugim osobama, osim ako to nije suprotno zakonu.</p> <p style="text-align: center;"><b>Članak 22.</b></p> <p>Poslodavac ne smije utjecati ili pokušati utjecati na postupanje Povjerljive osobe i njezina zamjenika prilikom poduzimanja radnji iz njene nadležnosti potrebnih za ispitivanje prijave i zaštitu prijavitelja nepravilnosti.</p> <p style="text-align: center;"><b>Članak 23.</b></p> <p>U provedbi postupka ispitivanja prijave i postupka zaštite prijavitelja Povjerljiva osoba dužna je postupati zakonito, savjesno i odgovorno i ne smije zloupotrebjavati ovlasti koje su joj dane Zakonom i ovim Pravilnikom na štetu prijavitelja nepravilnosti.</p> <p style="text-align: center;"><b>Članak 24.</b></p> <p>Povjerljiva osoba dužna je čuvati sve podatke koje sazna u postupku ispitivanja prijave od neovlaštenog otkrivanja.</p> <p style="text-align: center;"><b>Članak 25.</b></p> <p>Ako je prijavu nepravilnosti kod Poslodavca zaprimila osoba koja nije nadležna za postupanje po prijavi nepravilnosti ista ju je dužna bez odgode i bez izmjena prosljediti povjerljivoj osobi uz zaštitu identiteta prijavitelja nepravilnosti i povjerljivosti podataka iz prijave.</p> <p style="text-align: center;"><b>VIII. VANJSKO PRIJAVLJIVANJE NEPRAVILNOSTI</b></p> <p style="text-align: center;"><b>Članak 26.</b></p> <p>Vanjsko prijavljivanje nepravilnosti je prijavljivanje nepravilnosti nadležnom tijelu. Nadležno tijelo za vanjsko prijavljivanje je</p>	<p>within 30 days from the decision on the report,</p> <p>7) to protect the identity of the whistleblower and the data received in the report from unauthorized disclosure or publication to other persons, unless this is contrary to the law.</p> <p style="text-align: center;"><b>Article 22</b></p> <p>The Employer must not influence or try to influence the behavior of the Confidential Contact Person and their deputy when acting within their competence necessary for investigating the report and protecting the whistleblower.</p> <p style="text-align: center;"><b>Article 23</b></p> <p>In the implementation of the investigation of the report and the procedure of protection of the whistleblower, the Confidential Contact Person is obliged to act in accordance with the law, conscientiously, and responsibly and must not abuse the powers given to them by the Law and this Policy to the detriment of the whistleblower.</p> <p style="text-align: center;"><b>Article 24</b></p> <p>The Confidential Contact Person is obliged to protect all the information they acquire during the inspection of the report from unauthorized disclosure.</p> <p style="text-align: center;"><b>Article 25</b></p> <p>If a report on an irregularity was received at the Employer/Company by a person who is not competent to act on the report on the irregularity, they must forward it to the Confidential Contact Person without delay and without changes while protecting the identity of the whistleblower and the confidentiality of the data in the report.</p> <p style="text-align: center;"><b>VIII. EXTERNAL REPORTING OF IRREGULARITIES</b></p> <p style="text-align: center;"><b>Article 26</b></p> <p>External reporting of irregularities entails the reporting of irregularities to the competent entity. The competent entity for external reporting is the Ombudsperson.</p>
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<p>pučki pravobranitelj.</p> <p style="text-align: center;"><b>Članak 27.</b></p> <p>Prijavitelj nepravilnosti može prijaviti nepravilnost nadležnom tijelu za vanjsko prijavljivanje nepravilnosti:</p> <ul style="list-style-type: none"> <li>a) nakon što je prvo podnio prijavu kroz sustav unutarnjeg prijavljivanja ili</li> <li>b) izravno nadležnom tijelu za vanjsko prijavljivanje.</li> </ul> <p>Pučki pravobranitelj u svom postupanju po prijavi ima ovlasti propisane Zakonom.</p> <p style="text-align: center;"><b>IX. JAVNO RAZOTKRIVANJE NEPRAVILNOSTI</b></p> <p style="text-align: center;"><b>Članak 28.</b></p> <p>Javno razotkrivanje nepravilnosti je otkrivanje nepravilnosti javnosti.</p> <p style="text-align: center;"><b>Članak 29.</b></p> <p>Prijavitelj nepravilnosti koji javno razotkriva nepravilnost ima pravo na zaštitu u skladu sa Zakonom ako je ispunjen jedan od sljedećih uvjeta:</p> <ul style="list-style-type: none"> <li>a) osoba je prvo podnijela prijavu sustavom unutarnjeg i vanjskog prijavljivanja, ili izravno nadležnom tijelu za vanjsko prijavljivanje, ali u propisanom roku nisu poduzete odgovarajuće mjere kao odgovor na prijavu, ili;</li> <li>b) iako prijavitelj nepravilnosti ima opravdan razlog vjerovati da:</li> <li>c) nepravilnost može predstavljati neposrednu ili očitu opasnost za javni interes, kao u slučaju krizne situacije ili rizika od nepopravljive štete ili;</li> <li>d) u slučaju vanjskog prijavljivanja postoji rizik od osвете ili su izgledi da će se nepravilnost djelotvorno ukloniti niski zbog posebnih okolnosti slučaja.</li> </ul>	<p style="text-align: center;"><b>Article 27</b></p> <p>The whistleblower can report the irregularity to the competent entity for external reporting of irregularities:</p> <ul style="list-style-type: none"> <li>a) after first submitting a report through the internal reporting system or</li> <li>b) directly to the competent entity for external reporting.</li> </ul> <p>The Ombudsperson has the powers prescribed by the Law in their handling of the report.</p> <p style="text-align: center;"><b>IX. PUBLIC DISCLOSURE OF IRREGULARITIES</b></p> <p style="text-align: center;"><b>Article 28</b></p> <p>Public disclosure of irregularities entails the disclosure of irregularities to the public.</p> <p style="text-align: center;"><b>Article 29</b></p> <p>A whistleblower who publicly discloses an irregularity has the right to protection in accordance with the Law if one of the following conditions is met:</p> <ul style="list-style-type: none"> <li>a) the person first submitted a report through the internal and external reporting system or directly to the competent entity for external reporting, but no appropriate measures were taken in response to the report within the prescribed period, or;</li> <li>b) if the whistleblower has reasonable grounds to believe that:</li> <li>c) the irregularity may represent an immediate or obvious danger to the public interest, as in the case of a crisis situation or risk of irreparable damage or;</li> <li>d) in the case of external reporting, if there is a risk of retaliation, or the chances that the irregularity will be effectively removed are low due to the special circumstances of the case.</li> </ul>
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**X. NAČIN POSTUPANJA I ZAŠTITA OSOBA U POSTUPKU ISPITIVANJA NEPRAVILNOSTI**

**Članak 30.**

Poslodavac će poduzeti sve nužne i potrebne mjere kako bi zaštitio prijavitelja nepravilnosti od štetne radnje te će poduzeti nužne mjere radi zaustavljanja štetnih radnji i otklanjanja njihovih posljedica.

**Članak 31.**

Osoba kojoj prijavitelj nepravilnosti prijavi nepravilnost, pomagač prijavitelja nepravilnosti i svaka druga osoba koja sudjeluje u postupku po prijavi nepravilnosti dužna je štititi podatke koje sazna iz prijave te ih ne smije koristiti ili otkrivati u druge svrhe osim one koje su potrebne za ispravno daljnje postupanje.

**Članak 32.**

U postupku ispitivanja prijave treba se štiti identitet prijavitelja odnosno podatci na osnovu kojih se može otkriti njegov identitet kao i drugi podaci koji su navedeni u prijavi nepravilnosti, osim:

- a) ako prijavitelj nepravilnosti pristane na otkrivanje tih podataka ili;
- b) ako je to nužna i razmjerna obveza koja se nalaže pravom Europske unije ili nacionalnim pravom u okviru istraga nacionalnih tijela ili u okviru sudskog postupka, među ostalim radi zaštite prava na obranu prijavljene osobe.

Odredbe stavka 1. ovoga članka koje se odnose na zaštitu identiteta prijavitelja primjenjuju se i na zaštitu identiteta prijavljenih osoba.

**Članak 33.**

Prijavitelj nepravilnosti ima u skladu sa člankom 11. Zakona pravo na zaštitu identiteta i povjerljivosti, sudsku zaštitu, naknadu štete, primarnu besplatnu pravnu pomoć, emocionalnu podršku i

**X. PROCEDURE AND PROTECTION OF PERSONS IN THE PROCESS OF INVESTIGATING IRREGULARITIES**

**Article 30**

The Employer will take all mandatory and necessary measures to protect the whistleblower from harmful actions and will take necessary measures to stop harmful actions and eliminate their consequences.

**Article 31**

The person to whom the whistleblower reports the irregularity, the whistleblower's helper, and any other person who participates in the process following the whistleblower report must protect the information they learn from the report and may not use or disclose it for purposes other than those necessary for justified further action.

**Article 32**

In the process of investigating the report, the identity of the whistleblower, i.e., the data on the basis of which their identity can be revealed, as well as other data specified in the report on irregularities, should be protected, except if:

- a) the whistleblower agrees to the disclosure of such data or;
- b) if it is a necessary and proportionate obligation imposed by European Union law or national law within the framework of investigations by national bodies or within the framework of court proceedings, among other things, to protect the right of defense of the reported person.

The provisions of paragraph 1 of this article, which refer to the protection of the whistleblower's identity, also apply to the protection of the identity of the reported persons.

**Article 33**

In accordance with Article 11 of the Law, the whistleblower has the right to protection of identity and confidentiality, judicial protection, compensation for damages, primary free legal aid, emotional support,

drugu zaštitu predviđenu u postupcima utvrđenim Zakonom pod uvjetima iz članka 12 Zakona.

Prijavitelji nepravilnosti ostvaruju pravo na zaštitu predviđenu Zakonom ako su imali opravdan razlog vjerovati da su prijavljene ili javno razotkrivene informacije o nepravilnostima istinite u trenutku prijave ili razotkrivanja te da su te informacije obuhvaćene područjem primjene Zakona te ako su podnijeli prijavu u skladu s odredbama ovoga Pravilnika i Zakona sustavom unutarnjeg ili vanjskog prijavljivanja nepravilnosti ili su javno razotkrili nepravilnost.

Osobe koje su anonimno prijavile ili javno razotkrile informacije o nepravilnostima, a koje ispunjavaju uvjete iz stavka 1. ovoga članka i čiji je identitet naknadno utvrđen te trpe osvetu, imaju pravo na zaštitu neovisno o tome što su prijavu podnijele anonimno.

#### **Članak 34.**

Povjerljiva osoba te njezin zamjenik imaju pravo na zaštitu iz prethodnog članka ovog Pravilnika ako učine vjerojatnim da je prema njoj počinjena ili pokušana osveta ili joj se prijetilo osvetom zbog povezanosti s prijaviteljem nepravilnosti.

#### **Članak 35.**

Povezana osoba ima pravo na zaštitu u skladu sa člankom 11. Zakona ako učini vjerojatnim da je prema njoj počinjena ili pokušana osveta, ili joj se prijetilo osvetom zbog povezanosti s prijaviteljem nepravilnosti.

### **XI. MJERE RADI OTKLANJANJA UTVRĐENIH NEPRAVILNOSTI**

#### **Članak 36.**

Poslodavac je obvezan poduzeti mjere radi otklanjanja utvrđenih nepravilnosti.

and other protections provided for in the procedures established by the Law under the conditions of Article 12 of the Law.

Whistleblowers exercise the right to the protection provided for by the Law if they had a justified reason to believe that the reported or publicly disclosed information about irregularities was true at the time of the report or disclosure and that this information was covered by the scope of application of the Law, and if they submitted the report in accordance with the provisions of this Policy and of the Law, through the system of internal or external reporting of irregularities or have publicly disclosed the irregularity.

Persons who anonymously reported or publicly disclosed information about irregularities who meet the conditions from paragraph 2 of this article, and whose identity was subsequently determined and now suffer retaliation, have the right to protection regardless of the fact that they filed the report anonymously.

#### **Article 34**

The Confidential Contact Person and their deputy have the right to protection in accordance with Article 11 of the Law if they demonstrate adequately that retaliation has been committed or attempted against them or that they have been threatened with retaliation due to their association with the whistleblower.

#### **Article 35**

A related person has the right to protection in accordance with Article 11 of the Law if they demonstrate adequately that retaliation has been committed or attempted against them or that they have been threatened with retaliation due to their association with the whistleblower.

### **XI. MEASURES TO REMEDY IDENTIFIED IRREGULARITIES**

#### **Article 36**

The Employer is obliged to take measures to remedy the identified irregularities.

### **Članak 37.**

Ako Povjerljiva osoba u provedbi postupka utvrdi postojanje nepravilnosti obvezna je o tome obavijestiti Upravu Poslodavca te predložiti mjere za otklanjanje nepravilnosti.

U slučaju da se prijava odnosi na članove Uprave Poslodavca, Povjerljiva osoba je o okolnostima iz prethodnog stavka dužna obavijestiti Nadzorni odbor Poslodavca.

Uprava je dužna pravovremeno izvijestiti Nadzorni odbor o svim uočenim nepravilnostima i dogovoriti mjere koje moraju biti provedene.

### **Članak 38.**

Ako se nepravilnost ne otkloni unutar Poslodavca odnosno ako se ne pruži zaštita prijavitelju nepravilnosti na način da se otklone okolnosti koje ga dovode u nepovoljniji položaj unutar razumnog roka, od kad je Povjerljiva osoba dala prijedlog mjera koje je potrebno poduzeti, Povjerljiva osoba je ovlaštena prijavu o nepravilnosti proslijediti tijelima ovlaštenim na postupanje prema sadržaju prijave.

## **XII. VOĐENJE EVIDENCIJE I ČUVANJE PODATAKA TE OSTALE OBVEZE POSLODAVCA U VEZI SA POSTUPKOM PRIJAVLJIVANJEM NEPRAVILNOSTI**

### **Članak 39.**

Povjerljive osobe i tijelo nadležno za vanjsko prijavljivanje vode evidenciju o svakoj zaprimljenoj prijavi nepravilnosti. Prijave se čuvaju u trajnom obliku sukladno nacionalnom pravu kojim je regulirana zaštita i obrada dokumentacije.

### **Članak 40.**

Ako se za podnošenje prijave upotrebljava telefonski uređaj na kojem je

### **Article 37**

If the Confidential Contact Person determines the existence of irregularities during the implementation of the procedure, they are obliged to inform the Employer's Management Board about it and to propose measures to eliminate the irregularities.

In case the report refers to members of the Employer's Management Board, the Confidential Contact Person is obliged to inform the Employer's Supervisory Board about the circumstances from the previous paragraph.

The Management Board is obliged to inform the Supervisory Board of all observed irregularities in a timely manner and to agree on the measures that must be implemented.

### **Article 38**

If the irregularity is not rectified within the Company/Employer, i.e., if protection is not provided to the whistleblower in such a way as to remove the circumstances that put them in a disadvantageous position within a reasonable period of time from the moment the Confidential Contact Person proposed the measures that need to be taken, the Confidential Contact Person is authorized to forward the report on irregularities to the competent entities, so that they can act based on the content of the report.

## **XII. RECORD KEEPING, DATA STORAGE, AND OTHER OBLIGATIONS OF THE EMPLOYER IN CONNECTION WITH THE PROCEDURE OF REPORTING IRREGULARITIES**

### **Article 39**

Confidential Contact Persons and the entity responsible for external reporting keep records of every received report on irregularities. Reports are kept in a permanent form in accordance with the national law regulating the protection and processing of documentation.

### **Article 40**

If a telephone device on which it is possible to make a sound recording or another voice

<p>moguće napraviti zvučni zapis ili drugi sustav glasovnih poruka na kojem je moguće napraviti zvučni zapis, povjerljive osobe i tijelo nadležno za vanjsko prijavljivanje imaju pravo evidentirati usmenu prijavu, uz suglasnost prijavitelja, na jedan od sljedećih načina:</p> <p>a) zvučnim zapisom razgovora u trajnom i dostupnom obliku ili:</p> <p>b) potpunim i točnim prijepisom razgovora koji izrađuju djelatnici koji su odgovorni za postupanje s prijavom.</p> <p style="text-align: center;"><b>Članak 41.</b></p> <p>Ako se za podnošenje prijave upotrebljava telefonski uređaj na kojem nije moguće napraviti zvučni zapis ili drugi sustav glasovnih poruka na kojem nije moguće napraviti zvučni zapis, Povjerljiva osoba i tijelo nadležno za vanjsko prijavljivanje imaju pravo evidentirati usmenu prijavu u obliku točnog zapisa razgovora koji zapisuje djelatnik odgovoran za postupanje s prijavom.</p> <p style="text-align: center;"><b>Članak 42.</b></p> <p>Poslodavac je obvezan osigurati uvjete za vođenje evidencije o prijavama u skladu sa člankom 18. Zakona.</p> <p style="text-align: center;"><b>Članak 43.</b></p> <p>Poslodavac je obvezan čuvati podatke zaprimljene u prijavi od neovlaštenog otkrivanja, osim ako to nije suprotno nacionalnom pravu.</p> <p style="text-align: center;"><b>Članak 44.</b></p> <p>Povreda obveza čuvanje povjerljivosti podataka u postupku ispitivanja prijave povreda je obveza iz radnog odnosa.</p>	<p>message system on which it is possible to make a sound recording is used to submit the report, Confidential Contact Persons and the entity responsible for external reporting have the right to record the voice report, with the consent of the whistleblower, in one of the following ways:</p> <p>a) a sound recording of the conversation in a permanent and accessible form or;</p> <p>b) a complete and accurate transcript of the conversation made by the employees responsible for handling the report.</p> <p style="text-align: center;"><b>Article 41</b></p> <p>If a telephone device on which it is not possible to make a sound recording or another voice message system on which it is not possible to make a sound recording is used to submit the report, the Confidential Contact Person and the entity responsible for external reporting have the right to record the voice report in the form of an accurate record of the conversation, recorded by the employee responsible for handling the report.</p> <p style="text-align: center;"><b>Article 42</b></p> <p>The Employer is obliged to ensure conditions for keeping records of reports in accordance with Article 18 of the Law.</p> <p style="text-align: center;"><b>Article 43</b></p> <p>The Employer is obliged to protect the data received in the report from unauthorized disclosure unless this is contrary to national law.</p> <p style="text-align: center;"><b>Article 44</b></p> <p>Violation of the obligation to maintain the confidentiality of data in the process of investigation of the report is a violation of the obligation stemming from the employment relationship.</p>
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<p style="text-align: center;"><b>XIII. NADZOR NAD POSTUPANJEM U SKLADU S PRAVILNIKOM</b></p> <p style="text-align: center;"><b>Članak 45.</b></p> <p>Nadzor nad provedbom ovoga Pravilnika provodi Revizijski odbor.</p> <p>Revizijski odbor mora najmanje jednom godišnje ocijeniti djelotvornost i primjenu postupka propisanog ovim Pravilnikom.</p> <p style="text-align: center;"><b>XIV. PRIJELAZNE I ZAVRŠNE ODREDBE</b></p> <p style="text-align: center;"><b>Članak 46.</b></p> <p>Ovaj Pravilnik bit će objavljen na oglasnoj ploči, intranet i internet stranicama Poslodavca, čime je učinjen dostupnim svim zaposlenicima i vanjskim dionicima.</p> <p>Ovaj Pravilnik stupa na snagu u roku od 8 (osam) dana od dana objave na oglasnoj ploči Poslodavca.</p> <p style="text-align: center;"><b>Članak 47.</b></p> <p>Sve izmjene i dopune ovog Pravilnika moraju biti u pisanom obliku i objavljene na način iz prethodnog stavka.</p> <p style="text-align: center;"><b>Članak 48.</b></p> <p>Stupanjem na snagu ovoga Pravilnika u cijelosti se izvan snage stavlja Pravilnik o postupku unutarnjeg prijavljivanja nepravilnosti i imenovanju povjerljive osobe od dana 30. listopada 2020.godine.</p> <p>U Zagrebu, dana 10.06.2022. godine</p>	<p style="text-align: center;"><b>XIII. SUPERVISION OF CONDUCT IN ACCORDANCE WITH THE ORDINANCE</b></p> <p style="text-align: center;"><b>Article 45.</b></p> <p>Supervision over the implementation of this Policy is carried out by the Audit Committee.</p> <p>The Audit Committee must evaluate the effectiveness and application of the procedure prescribed by this Policy at least once a year.</p> <p style="text-align: center;"><b>XIV. TRANSITIONAL AND FINAL PROVISIONS</b></p> <p style="text-align: center;"><b>Article 46</b></p> <p>This Policy will be published on the notice board, intranet and website pages of the Employer, making it available to all employees and external stakeholders.</p> <p>This Policy shall enter into force within 8 (eight) days from the date of publication on the Employer's notice board.</p> <p style="text-align: center;"><b>Article 47</b></p> <p>All amendments to this Policy must be in writing and published in the manner referred to in the previous paragraph.</p> <p style="text-align: center;"><b>Article 48</b></p> <p>With the entry into force of this Policy, the Policy on the procedure for internal reporting of irregularities and the appointment of a confidential contact person dated October 30, 2020, is completely repealed.</p> <p>In Zagreb, on June 10, 2022</p>
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