

RECTICELGROUP

Whistleblowing policy



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1 Objectives and scope

Recticel Group is committed to respecting the highest ethical standards and legal compliance when conducting its business. Recticel Group therefore expects its shareholders, managers, employees, self-employed service providers and contractors to observe the terms of their mandate, employment or service agreement in a loyal, cooperative manner and in good faith. This general duty of care also encompasses the **basic moral obligation to report any concerns relating to actual or suspected work-related Misconduct** in the way in which Recticel or any of its shareholders, managers, employees, self-employed service providers or contractors conduct business or behave.

To assist in such reporting, Recticel Group has put in place **formal reporting procedures** that ensure protection of the interests of both the Whistleblower and the person whose behaviour is reported. The implementation of such formal reporting procedures also refers to the requirements expressed in European and national legislation, international standards and basic principles of corporate governance.

By encouraging Whistleblowing, Recticel Group wants to create and foster a corporate culture marked by **honesty and openness**, where all shareholders, managers, employees, self-employed service providers and contractors have the opportunity to report Misconduct in the earliest possible stages without fear of any reprisals and where Whistleblowers are assured that they will receive fair treatment and that their concerns will be investigated properly.

This Whistleblowing Policy gives more information about what Whistleblowing is, how to proceed to submitting a Whistleblowing report, how such a report is followed up and what protective measures are put in place to protect Whistleblowers and people whose behaviour is reported.

This Whistleblowing Policy is applicable throughout Recticel Group, meaning that it applies to all wholly owned Recticel subsidiaries and to subsidiaries in which Recticel Group has a majority interest.

This Whistleblowing Policy will be made available in the local languages of the countries in which we operate. In case of discrepancies between the different language versions, the English language version of the Whistleblowing Policy shall prevail.

2 Definitions

The following definitions are used in this Whistleblowing Policy:

“Case Team”: an internal team appointed to investigate reported Misconduct, detailed in Section 4.3.1.

“Compliance Committee”: the internal body set up by Recticel Group to oversee compliance matters at group level. It is composed of the Chief Executive Officer, the Chief Human Resources Officer, the Chief Legal Officer and the Chief Audit Executive.

“Confidant”: an internal Recticel person appointed at subsidiary level, where applicable, to receive Whistleblowing reports, investigate the reported Misconduct (where applicable in cooperation with the Compliance Committee) and follow up with the Whistleblower(s). A list of Confidants and their contact details is attached in Annex I to this Whistleblowing Policy.

“Misconduct”: any work-related act or omission that allegedly:

- (i) breaches applicable EU or national legislation, including but not limited to legislation in the following areas: public procurement, product safety and compliance, transport safety, environmental protection, consumer protection, protection of privacy and personal data, competition law and corporate tax law;
- (ii) breaches Recticel’s internal policies and procedures;
- (iii) breaches Recticel’s contractual commitments;
- (iv) is unethical, dishonest or fraudulent.

The types of Misconduct that may be reported are further detailed in Section 4.2.

“Recticel Group”: Recticel NV/SA and any wholly owned subsidiary of Recticel NV/SA, as well as any subsidiary in which Recticel NV/SA or any of its subsidiaries has a majority interest.

“Whistleblower”: a natural person who reports information on Misconduct acquired in the context of his or her (past or current) work-related activities within or for Recticel Group. The different types of natural persons who may act as a Whistleblower under this Whistleblowing Policy are further detailed in Section 4.1.

“Whistleblowing”: confidential or anonymous reporting by internal or external Whistleblowers of Misconduct in a (past or current) work-related context through internal or external reporting channels.

“Whistleblowing Policy”: this group Whistleblowing Policy.

3 Roles and responsibilities

The principles set out in this Whistleblowing Policy must be followed by all Compliance Committee members, Confidants, managers and other (internal or external) **people involved in receiving, investigating and/or following up on a whistleblowing report** that has been made by a Whistleblower.

The principles set out in this Whistleblowing Policy also apply to all persons who – although not directly involved in the follow-up of the Whistleblowing report – would **seek to take any sort of action against the Whistleblower** or the person whose behaviour is being reported.

The reporting procedures set out in this Whistleblowing Policy must also be followed by all **Whistleblowers** wishing to report Misconduct in or relating to the activities of Recticel Group.

4 Principles

4.1 Who can report Misconduct?

The following **natural persons** may use the internal reporting procedures and qualify for the protective measures set out in this Whistleblowing Policy:

- (i) People in an **employment or similar relationship** with any of the entities belonging to Recticel Group, including interns, trainees and student workers;
- (ii) **Self-employed** service providers;
- (iii) Members of **management**, including non-executive members;
- (iv) **Shareholders**;
- (v) **Contractors**, subcontractors and suppliers;
- (vi) **Customers**;
- (vii) Other persons who are confronted with behaviour of Recticel Group that may be considered as Misconduct (e.g. **neighbours** of one of the Recticel sites).

In other words, any natural person who has any type of work-based relationship with Recticel Group is entitled to use the internal reporting procedures of Recticel Group, irrespective of whether the person is remunerated and **whether or not the relationship has already ended or is in the process of being established** through a recruitment procedure or negotiation prior to the signing of a contract.

Any natural person who has information about **actual or potential Misconduct**, or has reasonable grounds to suspect such Misconduct, or knows that such Misconduct is being concealed, is invited to report it. However, **to qualify for whistleblowing protection, it is a prerequisite that the Whistleblower has reasonable grounds to believe that the information on the Misconduct being reported is true at the time of reporting.**

In some cases the Whistleblower may have a legal duty to report the Misconduct.

The reporting procedures should be used in the general interest of Recticel Group. It is expected that Whistleblowers use the reporting procedures in an appropriate manner and act in good faith throughout the whole process. Whistleblowers must at all times **refrain from abusing the reporting procedures**, for example by using them to deliberately harm others without reasonable grounds. Where an investigation into reported behaviour reveals that accusations were made with malicious or slanderous intent, appropriate sanctions will apply (e.g. dismissal for cause, where justified in accordance with work rules and applicable legislation).

4.2 Which Misconduct can be reported?

Examples of Misconduct expected to be reported when engaged in by any person interacting with Recticel Group in a work-related context, include (non-exhaustive list):

- Instances of corruption, bribery and fraud;
- Violations of anti-trust or competition law;
- Violations of export control regulations and trade sanctions;
- Money laundering;
- Insider trading;
- Unauthorised use of intellectual property rights;
- Improper handling of personal data;
- Infringements of security measures;
- Human rights violations such as modern slavery, child labour, human trafficking and forced, bonded and compulsory labour;
- Non-compliance with health and safety or environmental regulations;
- Discrimination;
- Sexual or other harassment and ill-treatment in the workplace;
- Etc.

There is **no necessity for any malicious intent** on the part of the person who is committing the Misconduct.

If the reported Misconduct should not fall within the scope of this Whistleblowing Policy, this does not necessarily mean that it will not be followed up. However, the follow-up may deviate from what is set out in this Whistleblowing Policy.

4.3 When and how to report Misconduct?

Recticel Group encourages Whistleblowers to report Misconduct **as soon as possible after the Whistleblower becomes aware of the Misconduct**. The timing of reporting may have an influence on possible legal protection that can be sought by Recticel Group to protect the interests of the Whistleblower and/or the company. Therefore, immediate reporting is often crucial.

Whistleblowers do not need to delay reporting until they have full information about the Misconduct. Information on Misconduct **may be reported in different phases**. However, it is important to bear in mind that **Whistleblowers themselves are not responsible for investigating the Misconduct or identifying corrective measures**.

Please note that besides the dedicated reporting channels listed below, the usual reporting lines also remain available (i.e. discussing specific concerns with management). All managers must ensure that any concerns reported in this way are treated in accordance with the same principles as set out in this Whistleblowing Policy.

4.3.1 Internal group whistleblowing channel (recommended)

Recticel Group encourages reporting of Misconduct via its **centralised and dedicated group whistleblowing channel** at group level. The group whistleblowing channel is operated by the **Compliance Committee**.

The group whistleblowing channel is available through the following means:

- Email: compliance.reporting@recticel.com;
- Phone: +32 2 775 18 29;
- Letter:
Compliance Committee
Bourgetlaan 42
1130 Brussels
Belgium
- Personal conversation with any of the following persons, who will (where applicable) forward your report to the Compliance Committee:
 - Compliance Committee members;
 - The Group Legal Department;
 - The Group Internal Audit Department;
 - The Group Human Resources Department;
 - The Group General Manager(s);
 - The Chief Executive Officer;
 - The Chairman of the Audit Committee;
 - The Chairman of the Board of Directors.

Any written communication must be marked: **CONFIDENTIAL – FOR THE ATTENTION OF THE COMPLIANCE COMMITTEE – DO NOT OPEN.**

For any reporting that takes place orally, the recipients of the report must make a transcript of the conversation. The Whistleblower has the right to read and amend such transcript. The final transcript is included in the case file.

4.3.2 Internal local whistleblowing channels

Depending on their size (i.e. the number of employees on the payroll), subsidiaries of Recticel Group may be required by law to make a **local whistleblowing channel** available. These local reporting channels can be used should the Whistleblower prefer to report on a local level. Local reporting happens via **Confidants**, who can be contacted by email, phone, letter or via personal conversation.

The contact details of the local Confidants are included in Annex I.

Even if the local reporting channel is chosen, the following principles apply:

- (i) When deemed necessary by the local Confidant, the **investigation into the Misconduct may be conducted on group level** (e.g. because the reported behaviour has a cross-border component or to be able to benefit from the resources for investigation available at group level), implying that access to the report may also be at group level to facilitate the investigation. If the Whistleblower does not want this to happen, she/he should clearly and explicitly (in writing) ask the Confidant to only conduct a local investigation. In any case, if the investigation should be escalated to group level by the local Confidant, the local Confidant must also remain engaged in the investigation and reporting;
- (ii) Even if the investigation into the Misconduct is conducted at local level only, the **high-level and anonymised outcome of the investigation may be shared with the Compliance Committee** at group level for ex-post auditing, compliance, corporate governance or other justified purposes;
- (iii) All feedback following the investigation takes place at local level in all cases, even if an investigation was carried out on group level).

4.3.3 External whistleblowing channels

Recticel Group encourages Whistleblowers to use the internal reporting channels as much as possible, as this remains the most effective route to appropriate action being taken in due time.

External reporting channels remain available to Whistleblowers as well. A list of local external competent authorities to receive Whistleblower reports is attached in Annex II.

4.4 What content to include in your report?

To allow for a thorough investigation, Whistleblowers should, insofar as possible, provide the **following information** in their report and/or follow-up communication:

- ✓ The identity and contact details of the Whistleblower (except in cases of anonymous reporting);
- ✓ The name of the Recticel entity where or in relation to which the reported Misconduct occurred;
- ✓ A description of the behaviour, with all known relevant facts (i.e. what happened, where, when, what specific behaviour gave rise to the concerns being reported, who is involved, etc.);
- ✓ An indication of why the Misconduct is being reported;
- ✓ An indication of whether the Misconduct has already happened, is happening or may happen in the future;
- ✓ An indication of how the Whistleblower obtained his or her knowledge of the Misconduct;
- ✓ Whether there are other persons or witnesses involved (ideally including their names);
- ✓ Whether the Whistleblower has any supporting documentation;
- ✓ Whether the Whistleblower has discussed the matter with anyone else, and if so, with whom;
- ✓ Where applicable, an estimate of any damages incurred as a result of the Misconduct;
- ✓ Any other relevant information that could help the investigation into the Misconduct.

As Recticel Group's aim is to be able to identify, stop and prevent any Misconduct, Whistleblowers are advised to provide sufficiently **detailed information** and, where available, **supporting documentation**. However, this does not mean that Misconduct cannot be reported if the concrete facts are not known in sufficient detail or if supporting evidence is not available.

For the sake of thoroughness of investigations and with a view to protecting all those concerned and avoiding a culture of anonymous reporting, preference is given to confidential reporting by identified individuals. If circumstances demand, concerns may nevertheless be reported **anonymously** and anonymous reports will also be treated.

Finally, it is important to mention that any report can be withdrawn at any time by the Whistleblower. If such withdrawal results from pressure that is put on the Whistleblower by someone, Recticel however recommends that the Whistleblower does not withdraw their report, but additionally notifies the Compliance Committee or Confidant thereof. The fact that a report is withdrawn does not necessarily result in the investigation into the reported behaviour being stopped.

4.5 What measures are put in place to protect the Whistleblower and/or the person whose behaviour is reported?

Recticel Group formally endorses the following basic principles:

4.5.1 Objectivity

All reports of Misconduct received through the internal whistleblowing channels are treated **objectively and impartially**. In cases where there is a conflict of interest with a member of the Compliance Committee (e.g. because the report concerns behaviour of a committee member) or the relevant Confidant, the individual(s) concerned will be removed from the Case Team and will have no access to the respective files.

Reports must be thoroughly and fairly investigated **within a reasonable period of time**, in accordance with legally imposed timelines. Further details on this are given in Section 4.6.

Should a report be considered inadmissible or unfounded, the reasons for such decision are communicated to the Whistleblower as soon as possible.

4.5.2 Confidentiality

All reports of Misconduct received through the internal whistleblowing channels are treated in the strictest confidence.

This means that the **identity of the Whistleblower and other persons mentioned in the whistleblowing report are kept confidential**. This also holds true for the identity of the person whose behaviour is being reported, unless disclosure is required to carry out due investigation into the behaviour. To ensure such confidentiality, the following measures are put in place:

- Once received, reports of Misconduct and files generated during the investigation of such Misconduct are only accessible by the Compliance Committee members, the relevant Confidants and/or (internal or external) parties appointed to handle or investigate the case;
- All Compliance Committee members, Confidants and/or (internal or external) parties appointed to handle or investigate a case are bound by written confidentiality obligations. Breach of such confidentiality obligations will result in disciplinary or legal action;
- To the extent necessary in the framework of the investigation, the Whistleblower's identity will only be disclosed with the explicit prior written consent of the Whistleblower or if required by law.

However, the confidentiality of the Whistleblower's identity does not impede the Case Team from interviewing the Whistleblower or other persons mentioned in the report to obtain further information.

4.5.3 No retaliation

Firstly, Whistleblowers (or any persons linked to the Whistleblower (e.g. family or colleagues)) **can not suffer any detrimental or negative consequence as a result of their disclosures** under the whistleblowing procedures mentioned in this Whistleblowing Policy, provided such disclosures are made in good faith.

Any action prohibiting or discouraging a potential Whistleblower from disclosing concerns in line with this Whistleblowing Policy is considered a serious violation and will not be tolerated. If this happens, appropriate action will be taken to safeguard the position of the Whistleblower and investigate the individual(s) who have attempted the reprisal.

It is strongly advised to report any (feared) retaliation immediately to the Compliance Committee.

Secondly, the rights of persons whose behaviour is reported must also be safeguarded and respected. In this respect, Recticel Group will always seek to strike a balance between the interests and rights of the various parties concerned, including the right of Recticel Group to investigate the facts.

4.5.4 Fair treatment of personal data

All personal data processed by the Recticel Group in the framework of the receipt, investigation and follow-up of a Whistleblower report under this Whistleblowing Policy, is treated in accordance with applicable data protection legislation, including the European Regulation 2016/679 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data (“General Data Protection Regulation” or “GDPR”).

Recticel Group guarantees that it will **only collect and process personal data in as far as strictly necessary** for the follow-up of a particular whistleblowing report.

Further information on the treatment of personal data in the framework of a whistleblowing procedure can be found in the Group **Data Protection Policy** and related privacy notices.

4.6 What is the internal follow-up process (investigation)?

The receipt of a report through any of the internal whistleblowing channels is **confirmed to the Whistleblower in writing within 7 (seven) calendar days following the receipt** of such report.

Following the receipt of a report, a **high-level sanity check** is performed by the Compliance Committee and/or the related Confidant (depending on how the report has come in) to evaluate whether the report is well founded at first sight and whether there has been any abuse of the reporting procedures. Depending on the result of this first analysis, the case may be closed or further investigated. Where the report is considered inadmissible or unfounded at first sight, the grounds of this decision must be communicated to the Whistleblower at the latest within one month following notification of receipt of the report.

Where the investigation is continued after the first sanity check, the relevant competences needed are identified by the Compliance Committee and/or the related Confidant (depending on how the report has come in) and brought together in a Case Team.

The **Case Team** is made up as follows:

- (i) For reports via the internal group whistleblowing channel, the Compliance Committee members;
- (ii) For reports via an internal local whistleblowing channel (not escalated), the Confidant;
- (iii) For reports via an internal local whistleblowing channel (escalated), the Compliance Committee members and the Confidant. In this case, the Confidant shall be in charge of the operational investigation (using group resources if necessary) and shall report his/her findings back to the Compliance Committee on a regular basis. Decisions on follow-up actions shall be taken by the Compliance Committee.

The Case Team may, where deemed necessary, seek the assistance of the relevant (internal or external) competences. Should there be a potential conflict of interest with one of the Compliance Committee members and/or the relevant Confidant, this member shall not form part of the Case Team.

The Case Team is responsible for:

- (i) Carrying out or overseeing the investigation being carried out by an internal or external party in a prompt and diligent manner;
- (ii) Ensuring that all measures put in place to protect the Whistleblower and/or person whose behaviour is reported are respected at all times;
- (iii) Contacting the Whistleblower to obtain further information and/or supporting documentation regarding the reported behaviour;
- (iv) Drafting intermediate summary reports of the investigation progress and a summary report of the outcome;

- (v) Providing feedback on the progress and outcome of the investigation to the Whistleblower;
- (vi) Reporting the outcome of the investigation to the relevant management level, the person whose behaviour is being reported and the Compliance Committee;
- (vii) Where required by law, reporting facts that must be reported to official bodies. Where appropriate, an official complaint may be lodged with the competent government authorities.

Any **feedback** given to the Whistleblower concerning the (ongoing or completed) investigation (as referred to in point (v) above) must be given **within 3 (three) months following notification of receipt of the report**. This period may be extended to 6 (six) months in complex cases, but in such cases a first line of feedback must still be provided to the Whistleblower after 3 (three) months. If the report was submitted locally, any feedback to the Whistleblower must be given by the relevant Confidant only (even if the investigation is carried out at Group level).

Upon conclusion of the investigation, the Case Team, together with the relevant management level, takes a final decision on the reported Misconduct. If Misconduct is considered to be sufficiently demonstrated, **appropriate remedial actions** must be initiated to stop the behaviour at issue.

The final decision is recorded by the Case Team in the final report and is communicated to the Whistleblower via the same channel used to communicate feedback about the investigation to the Whistleblower.

Local Confidants shall be obliged to report at least once a year to the Compliance Committee about cases handled and/or still pending.

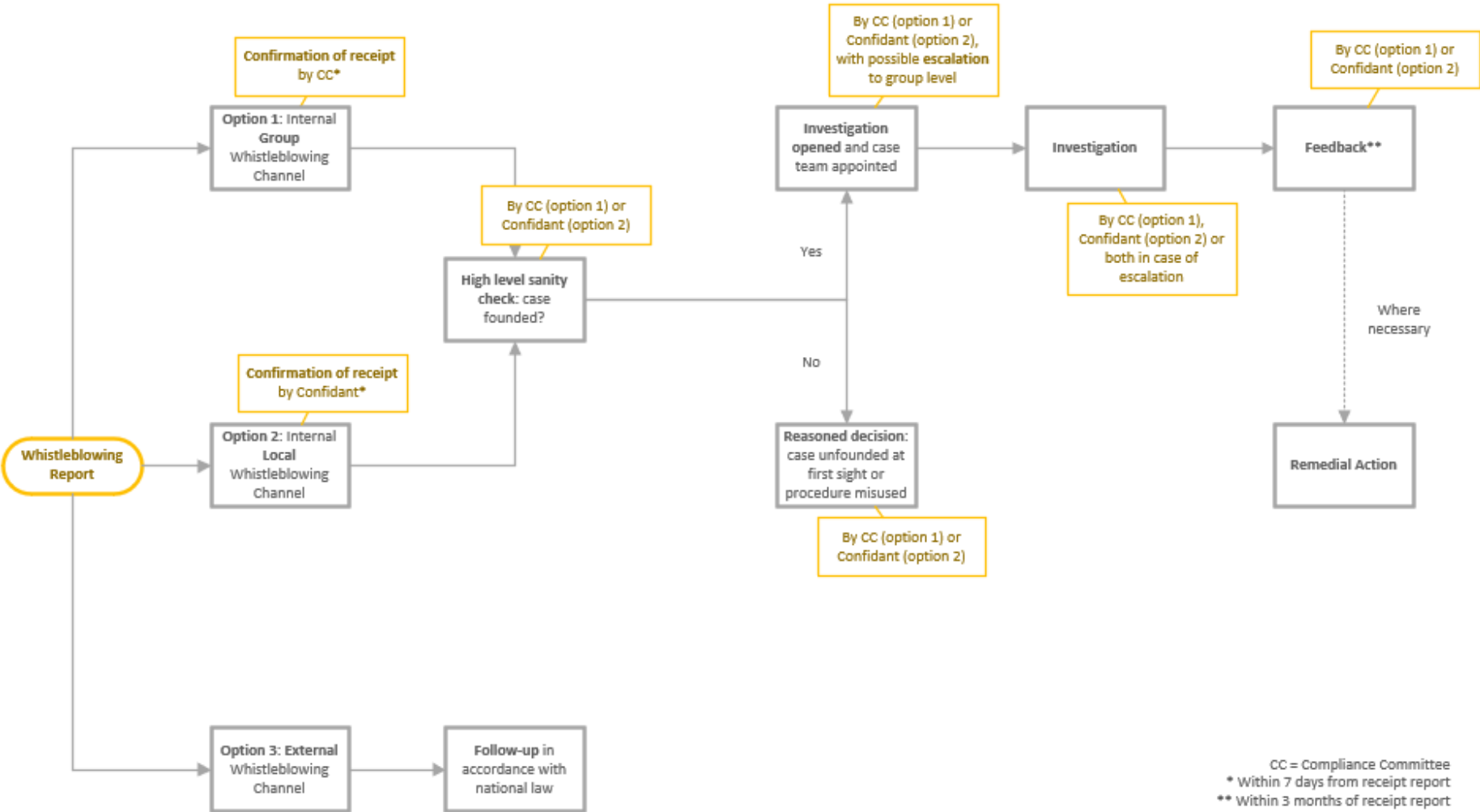
Records concerning whistleblowing reports are to be kept by the Case Team for a **period of 10 (ten) years** following the date of the final decision.

4.7 What sanctions apply when this policy is not respected?

If the principles mentioned in this Whistleblowing Policy are not respected by the people involved in receiving, investigating and following up on a whistleblowing report on behalf of Recticel Group, or if misuse of the Whistleblower Policy by a Whistleblower is uncovered, Recticel Group may take appropriate **remedial action in accordance with the seriousness of the infringement**. This may include an array of disciplinary sanctions and even dismissal for cause.

The same applies in relation to persons whose behaviour has been reported through the aforementioned whistleblowing procedures and for whom it was decided that Misconduct has been demonstrated.

5 Summary flowchart



6 Related documents

Group Data Protection Policy

7 Attachments

Annex I – Local reporting channels

Annex II – External reporting channels

8 Revision information

Version no.	Publication / Validity Date	Drafted by	Function	Reason
1.0	1 October 2024	Jenna Auwerx	Group Legal Counsel	First issue

ANNEX I – LOCAL REPORTING CHANNELS

Country	Confidant
Belgium (Recticel NV/SA REX Panels & Profiles NV/SA)	Mrs. Elke Wynants HR Manager Belgium wynants.elke@recticel.com +32 2 775 18 22 Recticel NV Bourgetlaan 42 1130 Brussel Belgium
Finland (Recticel Insulation OY)	Mrs. Katri Kallinen HR Coordinator Nordics kallinen.katri@recticel.com +358 20 1551515 Recticel Insulation Oy Gneissitie 2 04600 Mäntsälä Finland
France (Recticel Insulation SAS)	Mrs. Audrey Sorlin HR Manager France sorlin.audrey@recticel.com +33 248238736 Recticel Insulation SAS 1, rue Ferdinand de Lesseps CS 50234 – 18023 – Bourges Cedex France
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Serbia (Trimo Inženjering d.o.o.)	Mrs. Milijana Ivanović-Lazić Head of HR and General Affairs milijana.ivanoviclazic@trimo-group.com +381 22 480 133 Trimo Inženjering d.o.o. Novo naselje 9 22310 Šimanovci Serbia

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United Kingdom (Recticel Insulation UK Ltd.)	Mrs. Laura Barrett UK HR Manager barrett.laura@recticel.com +44 178 2590494 Recticel Insulation UK Ltd Enterprise Way, Whittle Road, Meir Park ST3 7UN - Stoke on Trent United Kingdom
United States (The Soundcoat Company Inc.)	Mrs. Charlene Middleton HR & HSE Manager middleton.charlene@recticel.com +1 631 782 3521 The Soundcoat Company, Inc. 1 Burt Drive Deer Park, NY, 11729-5701 USA

ANNEX II – EXTERNAL REPORTING CHANNELS

Country	Competent authorities for external reporting
Belgium	<ul style="list-style-type: none"> • Federal Ombudsman (www.federaalombudsman.be) • FPS Economy (economie.fgov.be/en/reporting-breaches-legal) • FPS Finance (finance.belgium.be) • FPS Health, Food Chain Safety and Environment (www.health.belgium.be) • FPS Mobility and Transport (mobilit.belgium.be) • FPS Employment, Labour and Social Dialogue (employment.belgium.be) • PPS Social Integration (www.mi-is.be) • Belgian Competition Authority (www.belgiancompetition.be) • Data Protection Authority (www.dataprotectionauthority.be) • Financial Services and Markets Authority (www.fsma.be) • National Bank of Belgium (www.nbb.be) • Belgian Audit Oversight Board (www.ctr-csr.be) • Anti-Money Laundering Authorities • National Institute for Sickness and Disability Insurance (www.riziv.fgov.be) • Social Security Self-Employed Entrepreneurs (www.nisse.be) • National Employment Service (www.rva.be) • National Social Security Service (www.rsz.be) • Social Intelligence and Investigations Service (www.siod.belgie.be) • Autonomous Anti-Fraud Coordination Service (CAF)
Finland	<ul style="list-style-type: none"> • Chancellor of Justice (oikeuskansleri.fi)
France	<ul style="list-style-type: none"> • Défenseur des Droits (Défenseur des Droits (defenseurdesdroits.fr))
Germany	<ul style="list-style-type: none"> • Federal Office of Justice (BfJ - Homepage (bundesjustizamt.de)) • Federal Financial Supervisory Authority (BaFin) (www.bafin.de) • Federal Cartel Office (www.bundeskartellamt.de)
Macedonia	<ul style="list-style-type: none"> • N/A
The Netherlands	<ul style="list-style-type: none"> • Huis voor Klokkenluiders (www.huisvoorklokkenluiders.nl)
Poland	<ul style="list-style-type: none"> • The Polish Ombudsman (Commissioner for Civil Rights Protection) (www.rpo.gov.pl)
Serbia	<ul style="list-style-type: none"> • Poverenik za informacije od javnog značaja i zaštitu podataka o ličnosti (www.poverenik.rs)
Slovenia	<ul style="list-style-type: none"> • Komisija za preprečevanje korupcije (www.kpk-rs.si) or (www.pisrs.si)

Sweden	<ul style="list-style-type: none">• National Board of Housing, Building and Planning (www.boverket.se)• Swedish Economic Crime Authority (www.riksrevisionen.se)• Swedish Financial Supervisory Authority (www.fi.se)• Swedish Authority for Privacy Protection (www.imy.se)• Health and Social Care Inspectorate (www.ivo.se)• Swedish Consumer Agency (www.konsumentverket.se)• Swedish Competition Authority (www.konkurrensverket.se)• County Administrative Boards• Government Offices of Sweden• Swedish Tax Agency (www.skatteverket.se)
United Kingdom	<ul style="list-style-type: none">• N/A
United States	<ul style="list-style-type: none">• N/A