

**ANNEX 1: to GROUP WHISTLEBLOWING POLICY**

**COUNTRY DEVIATION LIST – SPECIFIC REQUIREMENTS**

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## Czech Republic

Czech Republic – according to local derogations/extension of the provisions of the Directive, amendments to the Policy are made as follows.

1. **Section 6. PROCEDURAL PRINCIPLES, 6.6 Handling of an Investigation and Important Procedural Steps, point 6.6.5. Information Obligation** is amended by adding the following provision:

*‘Upon a request of the Whistleblower, the officer shall receive the report in person **not later than 14 days** from the date of the request.’*

2. **Section 3. WHISTLEBLOWING REPORTING CHANNELS, ‘Verbal Disclosure’** is amended by adding the following provision:

*‘An oral report shall be audio-recorded or recorded in a manner that faithfully captures the substance of the oral report. An audio recording of oral communication may be made only with the consent of the whistleblower. The Whistleblower shall be given the opportunity to comment on the recording or transcript of the audio recording; the whistleblower’s comments shall be attached to the recording or transcript.’*

3. **Section 6. PROCEDURAL PRINCIPLES, 6.6 Handling of an Investigation and Important Procedural Steps, point 6.6.5 Information Obligation** is changed to the following:

The provision

*‘Within 3 months from the date of the submission of the confirmation of receipt to the Whistleblower or, at latest within three months from the expiration of the 7-day-period from the submission of the report, the investigator in lead shall provide feedback to the Whistleblower and communicate’*

is changed to the following provision:

*‘Within 30 days from the date of the submission, the investigator in lead shall provide feedback to the Whistleblower and communicate the following. The deadline **may be extended twice by 30 days** in complex cases.’*

4. **Section 6. PROCEDURAL PRINCIPLES, 6.6 Handling of an Investigation and Important Procedural Steps, point 6.6.1 Confirmation of receipt and general handling of whistleblowing reports** is changed to the following:

The provision

*‘Regardless of the channel used, a confirmation of receipt shall be submitted to the Whistleblower within 7 calendar days and additional information as feasible (provided that a contact, respectively a contact channel, is available.’*

is changed to the following provision:

*‘The Whistleblowing Officer shall notify the whistleblower in writing of the receipt of the report within 7 days from the date of receipt, unless*

*(a) the whistleblower has expressly requested not to notify him/her of the receipt of the report; or*

*(b) it is clear that the notification of the receipt of the report would disclose the identity of the whistleblower to another person.’*

**5. Section 3. WHISTLEBLOWING REPORTING CHANNELS, 'External Disclosures'** is amended by adding the following provision:

*'The report can also be submitted through the external reporting channel of the Ministry of Justice of the Czech Republic. In this case, the report is received and assessed by the Ministry of Justice.'*

*External whistleblowing channel:*

*Ministry of Justice of the Czech Republic, Vyšehradská 424/16, 128 10 Nové Město, Prague,*

*E-Mail: [oznamovatel@msp.justice.cz](mailto:oznamovatel@msp.justice.cz)*

*Tel.: +420 221 997 840*

*Application: <https://oznamovatel.justice.cz/chci-podat-oznameni/>.'*

**6. Section 2. APPLICABILITY AND SCOPE, Definition, 'Whistleblower'** is amended by adding the following provision:

*'The Policy applies also to:*

*freelance employees, contractors, or any other person who, even indirectly, has performed or is performing work or other similar activity, or a person with whom the Whistleblower has been or is in contact in connection with the performance of work or other similar activity.'*

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## France

**France – according to local derogations/extension of the provisions of the Directive, amendments to the Policy are made as follows.**

**1. Section 2. APPLICABILITY AND SCOPE, Definition, 'Whistleblower'** is amended by adding the following provision:

*The Policy applies also to:*

- *Former staff members (if the information in the report was obtained during the previous employment relationship);*
- *Members of staff and of the administrative management or supervisory body of contractors, subcontractors and suppliers;*
- *Facilitators (individuals and non-profit entities such as trade unions and associations who are in contact with the whistleblower).*

**2. Section 3. WHISTLEBLOWING REPORTING CHANNELS, 'External Disclosures'** is changed to the following provision:

*'External reporting can be carried out either directly or after internal reporting.'*

*It can be made to :*

- *Défenseur des droits (the rights defender) ;*
- *To the judicial authority ;*

- *To the competent European Union (EU) institution, body, office or agency in the event of a breach of EU law;*

*To the competent authority, in particular*

- *DGCCRF: Direction générale de la concurrence, de la consommation et de la répression des fraudes (Directorate-General for Competition, Consumer Affairs and Fraud Control);*
- *HAS: Haute autorité de santé (French health authority);*
- *CNIL: Commission nationale de l'informatique et des libertés (French Data Protection Authority);*
- *DGT: Direction générale du travail (Directorate-General for Labour);*
- *DGEFP : Direction générale à l'emploi et à la formation professionnelle (Directorate-General for Employment and Professional Formation).'*

**3. Section 2. APPLICABILITY AND SCOPE, 'What is a Qualified Disclosure and shall be reported?' is amended and includes also:**

- *crimes or offences;*
- *violations or an attempt to conceal a violation of:*
  - 1. an international commitment duly ratified or approved by France;*
  - 2. a unilateral act of an international organization taken on the basis of such a commitment;*
  - 3. the law or regulations;*
  - 4. a serious threat or harm to the public interest; and*
  - 5. violations of European law.*

*The facts reported may concern "information" on a crime, offence or violations of the law, but also "attempts to conceal" these violations.*

*The violation of the rule will no longer have to be "serious and manifest".'*

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## **Germany**

**Germany – according to local derogations/extension of the provisions of the Directive, amendments to the Policy are made as follows.**

**1. Section 3. WHISTLEBLOWING REPORTING CHANNELS, Verbal Disclosure, point 3. in person'** is amended by adding:

*'The physical meeting can also take place via video and audio transmission.'*

**2. Section 2. APPLICABILITY AND SCOPE - 'What is a Qualified Disclosure and shall be reported?'** is amended and includes also:

*'violations, which are punishable in general, violations, which are fined. The regulation protects the integrity of the life, body and health and protects the rights of employees or executive organ and violations against the loyalty to the constitution through statements from officials.'*

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## Italy

Italy – according to local derogations/extension of the provisions of the Directive, amendments to the Policy are made as follows.

**1. Section 3. WHISTLEBLOWING REPORTING CHANNELS, ‘External Disclosures’** is amended by changing to following provision:

*‘External reporting can be used if:*

- *there is no internal reporting channel available;*
- *an unsuccessful internal report has already been made;*
- *there is a well-founded reason for imminent danger to the public interest. Competent authority for external report is ANAC (Anti bribery authority) (art. 6 D.lgs. 24/2023).*

*External reports are submitted to ANAC via the following platform:*

*<https://whistleblowing.anticorruzione.it/#/> If the report is submitted to a different authorities, it must be forwarded to ANAC within seven days of receipt. (art. 7 D.lgs. 24/2023).*

*As a principle, it is strongly recommended and all Whistleblowers are encouraged to report wrongdoing through internal channels first.*

*Unless a public disclosure is being made under the provisions of the Directive and local law, speaking to the media or a member of the authority about confidential information in relation to RONAL GROUP or RONAL GROUP Entity without internal authorization is not permitted and may be subject to disciplinary measures.’*

**2. Section 2. APPLICABILITY AND SCOPE, Definition, ‘Whistleblower’** is amended by adding:

*‘The Policy applies also to volunteers and trainees, including unpaid ones as well as workers during the probationary period as well as freelancers, contractors, trainers.’*

**3. Section 8. INTERPRETATION, VERSION CONTROL AND REVIEW** is amended by adding:

*‘The local Entity will make the Policy available to all persons who may be protected subjects.’*

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## Mexico

No particular considerations.

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## Poland

Poland – according to local derogations/extension of the provisions of the Directive, amendments to the Policy are made as follows.

**1. Section 2. APPLICABILITY AND SCOPE, Applicability** is changed to following provision:

*‘The Group Whistleblowing Policy applies to:*

- all employees;
- temporary employee;
- a person providing work on a basis other than employment, including under a civil law contract;
- entrepreneur;
- proxy;
- shareholder or partner;
- member of a body of a legal entity or an organizational unit without legal personality;
- a person performing work under the supervision and direction of a contractor, subcontractor or supplier;
- trainee;
- volunteer;
- apprentice, hereinafter collectively referred to as **'Whistleblower'** or **'Discloser'**;

*Protection also extends to the natural person referred to in the points above in the event of internal disclosure or public disclosure of information about a violation of the law obtained in a work-related context prior to the establishment of an employment relationship or other legal relationship forming the basis for the provision of work or services or functions in or for RONAL GROUP.*

*The protection applies also to the person associated with the Whistleblower and the person who helped make the report (Qualified Disclosure).*

*This Policy intends to facilitate and encourage to report information that are or are believed to be a relevant disclosable matter such as potential or occurred violations of internal regulations or applicable laws which qualify as 'relevant disclosable matters' that should be reported.'*

**2. Section 2. APPLICABILITY AND SCOPE, What is a 'qualified disclosure' and what shall be reported?**  
is changed to the following provisions:

*'Qualified disclosures are information which can, shall or have been reported and relate to matters sufficiently or highly relevant in the light and in the meaning of the EU Whistleblowing Directive concerning infringements or potential infringements of local laws or EU law or internal regulations of the company regardless of their current status (whether occurred, ongoing or planned). Information about an infringements of law means information, including reasonable suspicion, regarding an actual or potential breach of law that has occurred or is likely to occur within a legal entity, or information regarding an attempt to conceal such a breach of law. In the following such information and matters are collectively referred to as: **'Qualified Disclosure(s)'**.*

*The Policy covers violations regarding:*

- 1) corruption;
- 2) public procurement;
- 3) financial services, products and markets;
- 4) anti-money laundering and terrorist financing;
- 5) product safety and compliance;
- 6) transportation safety;
- 7) environmental protection;
- 8) radiological protection and nuclear safety;
- 9) food and feed safety;
- 10) animal health and welfare;
- 11) public health;
- 12) consumer protection;

- 13) protection of privacy and personal data;
- 14) security of networks and information and communication systems;
- 15) financial interests of the State Treasury of the Republic of Poland, local government unit and the European Union;
- 16) the internal market of the European Union, including public law principles of competition and state aid and corporate taxation;
- 17) constitutional freedoms and rights of man and citizen - occurring in the relations of the individual with public authorities and unrelated to the areas indicated in items 1-16;
- 18) moreover, there is a possibility to report violations of internal regulations or ethical standards in force in local RONAL GROUP Entity and compliant with Polish law. In such case, provisions regarding external reporting to Rzecznik Praw Obywatelskich or public body and regarding public disclosure do not apply.'

**3. Section 3. WHISTLEBLOWING REPORTING CHANNELS, Exceptions: External Disclosures** is amended by adding:

*'RONAL GROUP Entity encourages the use of internal disclosure channels where the breach can be effectively remedied within the RONAL GROUP organisational. The RONAL GROUP will do whatever it takes with due diligence to take appropriate action and ensure that the Whistleblower is properly protected.*

*External disclosure may be made to the Ombudsman (Rzecznik Praw Obywatelskich) or public bodies and, where appropriate, to institutions, bodies or organizational units of the European Union.*

*The making of a Disclosure or public disclosure may not constitute grounds for liability, including disciplinary liability or liability for damages for violation of the rights of others or obligations set forth in the law, particularly on the subject of defamation, violation of personal rights, copyright, protection of personal data and the obligation to maintain secrecy, including business secrets, provided that the Whistleblower had reasonable grounds to believe that the disclosure or public disclosure was necessary to disclose the violation of the law in accordance with the law.'*

**4. Section 4. REPORTING CONTENT** is amended by adding:

*'- Anonymous disclosure is permitted and processed like a non-anonymous disclosure, with the following differences.*

*- In case the Whistleblower does not provide a contact address (correspondence or email), confirmation of acceptance of the disclosure and feedback will not be provided;*

*- Regarding the content of a disclosure: a detailed description of the facts of alleged incident or misconduct is obligatory, other information are optional and should be included if available, however it is recommended to include as many relevant and supporting information and documents as possible given that it can greatly facilitate proceedings.'*

**5. Section 6. PROCEDURAL PRINCIPLES, 6.1. Leading Investigation Principles** is amended by adding:

*'The designated person or organizational unit mentioned in the Policy will carry out the duty of follow-up with due diligence.'*

**6. Section 7. WHISTLEBLOWER PROTECTION AND SUPPORT, 7.2. Prohibition of Retaliation** is amended by adding:

*'Retaliation includes also:*

- *not concluding a fixed-term employment contract or an indefinite-term employment contract after the termination of a probationary employment contract, not concluding another fixed-term employment contract or not concluding an indefinite-term employment contract after the termination of a fixed-term employment contract - if the whistleblower had a legitimate expectation that such a contract would be concluded with him/her;*
- *the transfer to another employee of the Whistleblower's existing duties;*
- *an unfavourable change in the place of work or working time schedule;*
- *a negative evaluation of work performance or a negative opinion of work;*
- *the imposition or application of a disciplinary measure, including a financial penalty, or a measure of a similar nature;*
- *coercion, intimidation or exclusion;*
- *mobbing;*
- *discrimination;*
- *unfavourable or unjust treatment;*
- *withholding of participation or omission in selection for participation in training courses to improve professional qualifications;*
- *unjustified referral for medical examination, including psychiatric examination, unless separate provisions provide for the possibility to refer an employee for such examination;*
- *action aimed at making it more difficult to find a future job in a given sector or industry on the basis of an informal or formal sectoral or industry agreement;*
- *causing financial loss, including economic loss, or loss of income;*
- *causing other non-material damage, including damage to personal rights, in particular to the reputation of the Whistleblower;*
- *retaliation for making a report or public disclosure shall also be deemed to be an attempt or threat of a measure from among those referred to above;*

*Where work or services have been, are being or are intended to be provided on the basis of a legal relationship other than an employment relationship forming the basis of the provision of work or services or the performance of a function, the prohibition of retaliatory measures within the meaning of this clause shall apply accordingly, insofar as the nature of the work or services provided or the performance of the function does not preclude the Whistleblower from being subject to such action.*

*If work or services have been, are or are to be provided on the basis of a legal relationship other than an employment relationship forming the basis for the provision of work or services or the performance of functions, the making of a disclosure or public disclosure shall not constitute grounds for retaliation or an attempt or threat of retaliation, including, in particular:*

*1) the termination of a contract to which the Whistleblower is a party, in particular relating to the sale or supply of goods or the provision of services, the withdrawal from such a contract or the termination of such a contract without notice;*

*2) the imposition of an obligation or the refusal to grant, limit or withdraw an entitlement, in particular a concession, permit or concession.'*

**7. Section 8. INTERPRETATION, VERSION CONTROL AND REVIEW** is amended by adding:

*'In the event of a discrepancy between the provisions of the Policy and the Law on the Protection of Whistleblowers, the provisions of the Law on the Protection of Whistleblowers (Ustawa z dnia 14 czerwca 2024 r. o ochronie sygnalistów (Dz. U. poz. 928)) shall prevail.*

The Policy was consulted with employee representatives/ trade unions in accordance with Article 24(3) of Ustawa z dnia 14 czerwca 2024 r. o ochronie sygnalistów (Dz. U. poz. 928).'

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## Portugal

Portugal – according to local derogations/extension of the provisions of the Directive, amendments to the Policy are made as follows.

1. **Section 3. WHISTLEBLOWING REPORTING CHANNELS, Verbal disclosures, point 2. Phone call** is amended by adding:

*'A whistleblower may alternatively make a disclosure by attaching an audio file via e-mail or via the whistleblowing compliance hotline of RONAL GROUP'*

2. **Section 6. PROCEDURAL PRINCIPLES', '6.6 Handling of an Investigation and Important Procedural Steps, point 6.6.5 Information Obligation'** is amended by adding the following provision:

*'If requested by the Whistleblower, the Compliance Expert or the Group Compliance Officer will notify the Whistleblower of the outcome of their analysis of the disclosure **within fifteen days.**'*

3. **Section 3. WHISTLEBLOWING REPORTING CHANNELS, 'Verbal Disclosure'** is amended by adding the following provision:

*'The Whistleblower is allowed to view, rectify, and approve the transcript or minute of the communication or meeting, and must sign it.'*

4. **Section 3. WHISTLEBLOWING REPORTING CHANNELS', 'External Disclosures'** is changed to the following provision:

*'Public disclosure may only take place when the Whistleblower has reason to believe that:*

- *The offence may constitute an imminent or manifest danger to the public interest;*
- *The offence cannot be effectively known or resolved by the competent authorities, taking into account the specific circumstances of the case;*
- *There is a risk of retaliation even in the event of an external disclosure; or*
- *The whistleblower has lodged an internal disclosure and/or an external disclosure, without appropriate measures having been taken within the time limits laid down for this purpose.*

*A Whistleblower who discloses an offence to a media organization or journalist other than in one of the cases mentioned above no longer benefits from the protection afforded by this policy and the law.'*

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## Romania

Romania – according to local derogations/extension of the provisions of the Directive, amendments to the Policy are made as follows.

1. **Section 4. REPORTING CONTENT** is amended by adding the following provision:

*'The detailed description of the facts is mandatory even to anonymous reports. If the Disclosure does not contain the minimum information, the Whistleblower will be contacted and asked to complete the information necessary to proceed with the report. If this is not completed within 15 days of the request, the report will not be processed.'*

**2. Section 3. WHISTLEBLOWING REPORTING CHANNELS, 'External Disclosures'** is amended by adding the following provision:

*'The public disclosure is available through the National Integrity Agency channel: Bulevardul Lascar Catargiu nr. 15, cod postal: 010661, sector 1, Bucuresti – Romania, Telephone: +40-372-06 98 69; Fax: +40-372-06 98 05; E-mail: [ani@integritate.eu](mailto:ani@integritate.eu); Website: [www.integritate.eu](http://www.integritate.eu).'*

*'External reporting can be used if:*

*a Whistleblower has reasonable suspicions of high risk of reprisal or non-solution in case of internal channel reporting.'*

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## South Africa

**No particular considerations.**

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## Spain

**Spain – according to local derogations/extension of the provisions of the Directive, amendments to the Policy are made as follows.**

**1. Section 6. PROCEDURAL PRINCIPLES, 6.6 Handling of an Investigation and Important Procedural Steps, point 6.6.5 Information Obligation** is amended by adding the following provision:

*'In cases of exceptional complexity that require an extension of the three (3) month maximum term, the latter may be extended up to a maximum of three (3) additional months.'*

**2. Section 8. INTERPRETATION, VERSION CONTROL AND REVIEW** is amended by adding:

*'The information relating to the Whistleblower Channel provided for in this Policy appears on the website of [RONAL GROUP](#), in a separate and easily identifiable section, in compliance with Law 2/2023 of 20 February, regulating the protection of persons who reporting of regulatory violations and anti-corruption.'*

**3. Section 3. WHISTLEBLOWING REPORTING CHANNELS, 'External Disclosures'** is amended by adding the following provision:

*'Ronald Group encourages reporting internally first as outlined by the Policy so that any problems can be resolved as soon as possible, and Ronald Group can take appropriate corrective and/or disciplinary action. However, complainants may also contact the Independent Whistleblower Protection Authority (Autoridad Independiente de Protección del Informante – A.A.I.).'*

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## Taiwan

No particular considerations.

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## UK

UK – according to local derogations/extension of the provisions of the Directive, amendments to the Policy are made as follows.

1. **Section 2. APPLICABILITY AND SCOPE, What is a Qualified Disclosure and shall be reported?** is amended by adding:

- *A criminal offence;*
- *Miscarriage of justice;*
- *Damage to the environment; and*
- *The deliberate concealment of any of the above matters.*

2. **Section 3. WHISTLEBLOWING REPORTING CHANNELS, ‘External Disclosures’**, is amended by adding the following provision:

*‘The law recognizes that in some circumstances it may be appropriate to report your concerns to an external body such as a regulator. It will very rarely if ever be appropriate to alert the media. We strongly encourage you to seek advice from VeroHR before reporting a concern to anyone external. The independent whistleblowing charity, called Protect, operates a confidential helpline. They also have a list of prescribed regulators for reporting certain types of concern: Helpline: 020 3117 2520, Website: <https://protect-advice.org.uk>*

*Whistleblowing concerns usually relate to the conduct of the staff, but they may sometimes relate to the actions of a third party, such as a customer, supplier or service provider. In some circumstances the law will protect you if you raise the matter with the third party directly. However, we encourage you to report such concerns internally first, in line with this Policy. You should contact VeroHR for guidance.’*

*Secondarily you can contact [compliance@kudosshowers.co.uk](mailto:compliance@kudosshowers.co.uk).*

3. **Section 7. WHISTLEBLOWER PROTECTION AND SUPPORT** is amended by adding the following provision:

*“Confidentiality will be maintained “to the extent that this is practical and appropriate in the circumstances”.*

4. **Section 7. WHISTLEBLOWER PROTECTION AND SUPPORT, 7.2. Prohibition of Retaliation** is amended by adding the following provision:

*‘You must not threaten or retaliate against whistleblowers in any way. If you are involved in such conduct you may be subject to disciplinary action. In some cases, the whistleblower could have a right to sue you personally for compensation in an employment tribunal.’*

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## **USA**

**No particular considerations.**

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