Whistleblowing Policy Template

Implementing EU Directive 2019/1937 and its national transpositions

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This template implements Directive (EU) 2019/1937 on the protection of persons who report breaches of Union law. Replace every [BRACKETED] placeholder with your company's details. Each section is annotated with the directive article it satisfies and the most common implementation mistake. Adopt by formal board resolution and publish to all persons in scope.

Section 1 — Purpose and Legal Basis

This policy establishes the procedures by which any natural person may report — confidentially and without fear of retaliation — actual or suspected breaches of EU law or [NATIONAL LAW] of which they have acquired knowledge in a work-related context with [COMPANY NAME]. It implements Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 as transposed by [NATIONAL TRANSPOSITION LAW] in [COUNTRY].

> *Drafting note. Cite both the EU directive and the national transposition. The national law is your enforcing authority — name it.*

Section 2 — Personal Scope (Who May Report)

This policy protects every natural person who has acquired information on breaches in a work-related context with [COMPANY NAME], including: (a) current and former employees; (b) applicants for employment; (c) self-employed contractors and consultants; (d) suppliers, their employees, and subcontractors; (e) shareholders and members of administrative, management, or supervisory bodies; (f) volunteers and paid or unpaid trainees; and (g) any person whose work-based relationship has yet to begin or has already ended. Protection applies regardless of the form of remuneration.

> *Drafting note. EU Directive 2019/1937 Art. 4. Do not narrow this list — any narrowing is itself a breach.*

Section 3 — Material Scope (What May Be Reported)

A report under this policy may concern: (a) breaches of EU law in the areas listed in Article 2 of Directive 2019/1937, including public procurement, financial services, anti-money laundering, product and transport safety, environmental protection, public health, food safety, consumer protection, data protection, network and information systems security, internal market, and tax/competition matters; (b) breaches of [NATIONAL LAW]; and (c) any threat or harm to the public interest of which the reporter became aware in a work-related context. Reports made in good faith on suspected future breaches are equally protected.

> *Drafting note. Enumerate the directive categories. A reporter who reports an environmental breach must not be told later that 'the channel is for ethics matters only'.*

Section 4 — Reporting Channels

Reporters may freely choose between three channels:

Internal channel — operated by [COMPANY NAME] and described in Section 9 of this policy. Reports may be submitted in writing, orally, or in a physical meeting upon request. The internal channel is accessible at [CHANNEL URL].

External channel — directly to the national competent authority. In [COUNTRY] this is [COMPETENT AUTHORITY], reachable at [AUTHORITY URL].

Public disclosure — under the strict conditions of Article 15 of Directive 2019/1937: where no appropriate action has been taken within the feedback period, where there is an imminent or manifest danger to the public interest, or where external reporting carries a serious risk of retaliation.

> *Drafting note. Do not imply a hierarchy. The reporter chooses freely. Pre-Waserman France imposed a hierarchy; the directive abolished it.*

Section 5 — Confidentiality

[COMPANY NAME] guarantees the confidentiality of the reporter's identity and of any third party mentioned in a report. The identity may not be disclosed to any person other than the authorized members of staff competent to receive or follow up on the report, except: (i) with the express consent of the reporter; or (ii) where required by national law in the context of investigations by national authorities or judicial proceedings, in which case the reporter shall be informed prior to disclosure unless such information would jeopardize the investigation. Where this policy offers anonymous reporting, no identifier (email, IP address, browser cookie, or device fingerprint) shall be captured at intake.

> *Drafting note. EU Directive 2019/1937 Art. 16. The confidentiality obligation survives the case closure.*

Section 6 — Acknowledgement and Feedback Timelines

[COMPANY NAME] shall acknowledge receipt of every report within seven (7) days of receipt. [COMPANY NAME] shall provide substantive feedback to the reporter — on the action envisaged or taken, the reasons for that action, and the further channels available — within three (3) months of acknowledgement. Where the investigation is not concluded within three months, [COMPANY NAME] shall inform the reporter of the status and the expected timeline for substantive feedback.

> *Drafting note. EU Directive 2019/1937 Art. 9(1)(b) and (f). Use exact phrasing 'within 7 days' and 'within 3 months'.*

Section 7 — Investigation Procedure

Upon acknowledgement, the designated person identified in Section 9 shall:

(a) Triage the report for plausibility, urgency, and conflict of interest, within five (5) working days of acknowledgement;
(b) Open an investigation if the report has a credible basis, commissioning external counsel where conflicts or specialized expertise require it;
(c) Maintain a confidential communication channel with the reporter via the case code system, providing periodic status updates;
(d) Document every action in the append-only audit log;
(e) Conclude the investigation with a written finding;
(f) Communicate substantive feedback to the reporter within the three-month deadline.

Where the report concerns a member of senior management, the investigation shall be conducted by external counsel reporting directly to the audit committee of the board.

Drafting note. EU Directive 2019/1937 Art. 9(1)(d). 'Diligent follow-up' is required. A reported case that sits unactioned exposes you to reverse-burden retaliation claims.

Section 8 — Anti-Retaliation Protection

[COMPANY NAME] prohibits any form of retaliation against any person who has made or contemplated a protected report. Prohibited acts include but are not limited to: dismissal, demotion, transfer, denial of promotion, change of duties or working hours, withholding of training, negative performance evaluations, reputational damage, blacklisting, early termination of a contract, and any direct or indirect adverse measure with comparable effect.

Reverse burden of proof. Where the reporter establishes that they made a protected report and subsequently suffered an adverse measure, [COMPANY NAME] bears the burden of demonstrating that the measure was based on duly justified grounds unrelated to the report.

Violations of this Section 8 will result in disciplinary action up to and including dismissal, and may trigger personal civil and criminal liability of the responsible manager under [NATIONAL LAW].

Drafting note. EU Directive 2019/1937 Art. 19 and Art. 21(5). The reverse burden of proof is the strongest deterrent — communicate it to mid-level managers.

Section 9 — Roles and Responsibilities

Designated person. The internal channel is operated by [NAME, ROLE, TITLE], who reports directly to [BOARD COMMITTEE / SUPERVISORY BODY] and is independent of any operational management function that could be the subject of a report. Contact: [EMAIL / SECURE FORM].

Deputy. In the absence of the designated person, [NAME, ROLE] assumes the responsibilities of this policy.

Escalation. Where a report concerns the designated person, the deputy, or a member of senior management to whom either reports, the report shall be received and handled by [EXTERNAL OMBUDSPERSON / INDEPENDENT COUNSEL].

Reporting to the board. The designated person shall submit a quarterly anonymized report to [BOARD COMMITTEE] on volume, categories, average handling time, SLA compliance, and outcomes.

Drafting note. EU Directive 2019/1937 Art. 8(5). The designated person must be independent. Routing reports through HR fails this test for harassment/discrimination cases.

Section 10 — Data Protection and Recordkeeping

Legal basis. Processing of personal data under this policy is based on (a) compliance with a legal obligation (Article 6(1)(c) GDPR — implementing Directive 2019/1937 and [NATIONAL LAW]) for the categories of data necessary to investigate and document; and (b) the legitimate interest of [COMPANY NAME] in detecting and preventing wrongdoing (Article 6(1)(f) GDPR) for ancillary data.

Data minimization. No identifier (email, IP, cookie, fingerprint) of an anonymous reporter shall be captured. Personal data of third parties mentioned in a report shall be collected only to the extent necessary to investigate.

Retention. Reports and related records are retained for [PERIOD AS PER NATIONAL LAW — e.g., 3 years from case closure in Germany, 5 years in Spain]. After this period, records are anonymized

or deleted unless retention is required by ongoing legal proceedings.

Data subject rights. The right to information under Article 14 GDPR of a person mentioned in a report may be deferred for as long as necessary to avoid jeopardizing the investigation, in accordance with Article 14(5)(b) GDPR.

> *Drafting note. GDPR Art. 5, 6, 9, 17, 30. The right to erasure is tempered by the directive's recordkeeping obligation — be explicit about retention.*

Section 11 — Communication, Training, and Policy Review

Communication. This policy shall be made available to all persons in scope (Section 2) in the official language of [COUNTRY] and in the working language of [COMPANY NAME]. The internal channel URL shall be linked from the intranet landing page.

Training. The designated person and the deputy shall receive external training on whistleblower investigation and trauma-informed interviewing every twenty-four (24) months. Middle managers shall receive a three-hour training on this policy every eighteen (18) months, with mandatory completion tracking.

Review. This policy shall be reviewed by [BOARD COMMITTEE] at least annually and after any of: (a) substantive amendment to [NATIONAL LAW]; (b) substantive change to the reporting channel; (c) organizational restructure affecting the designated person or deputy; (d) any substantiated retaliation incident.

> *Drafting note. EU Directive 2019/1937 Art. 9(2). Communication and training are explicit obligations, not optional good practice.*

Annex A — Country References

For each country in which [COMPANY NAME] has reporting persons, copy the relevant row below into Section 1 (national law) and Section 4 (competent authority).

Country	National Law	Competent Authority	Max Fine
Germany	Hinweisgeberschutzgesetz (HinSchG)	Bundesamt für Justiz	€50,000
Austria	HinweisgeberInnenschutzgesetz	Bundesamt zur Korruptionsprävention	€20,000
France	Loi Waserman (modifiée Sapin II)	Défenseur des droits	€60,000
Spain	Ley 2/2023 de protección informantes	Autoridad Independiente de Protección del Informante	€1,000,000
Italy	Decreto Legislativo 24/2023	Autorità Nazionale Anticorruzione (ANAC)	€50,000
Netherlands	Wet bescherming klokkenluiders	Huis voor klokkenluiders	€900,000
Belgium	Loi du 28 novembre 2022	Federal Ombudsman	€72,000
Sweden	Lag 2021:890	Arbetsmiljöverket	SEK 1,000,000
Denmark	Whistleblower-loven	Datatilsynet	DKK 100,000
Finland	Ilmoittajansuojalaki	Oikeuskanslerinvirasto	€20,000
Ireland	Protected Disclosures (Amendment) Act 2022	Office of the Protected Disclosures Commissioner	€250,000
Portugal	Lei 93/2021	Mecanismo Nacional Anticorrupção	€250,000
Poland	Ustawa o ochronie sygnalistów	Pa■stwowa Inspekcja Pracy	PLN 1,000,000
Czech Republic	Zákon ■. 171/2023 Sb.	Ministerstvo spravedlnosti	CZK 1,000,000
Slovakia	Zákon ■. 54/2019 Z. z.	Úrad na ochranu oznamovate■ov	€100,000
Hungary	Act XXV of 2023	Alapvet■ Jogok Biztosa	HUF 1,000,000,000
Romania	Legea 361/2022	Agen■ia Na■ional■ de Integritate	RON 40,000
Bulgaria	■■■■■ ■■ ■■■■■■ ■■ ■■■■■■, ■■■■■■■■■ ■■■■■■■■■ ■■ ■■■■■■■■		
Greece	N■μος 4990/2022	Εθνικ■ Αρχ■ Διαφ■νειας	€500,000
Croatia	Zakon o zaštiti prijavitelja nepravilnosti	Pu■ki pravobranitelj	EUR 13,300
Slovenia	Zakon o zaš■iti prijaviteljev	Komisija za prepre■evanje korupcije	€30,000
Lithuania	Praneš■j■ apsaugos ■statymas	Generalin■ prokurat■ra	€6,000
Latvia	Trauksmes celšanas likums	Valsts kanceleja	€14,000
Estonia	Rikkumisest teavitaja kaitse seadus	Justiitsministeerium	€32,000
Luxembourg	Loi du 16 mai 2023	Office des denonciateurs	€250,000
Cyprus	Whistleblowers Protection Law 6(I)/2022	Ombudsman of Cyprus	€30,000
Malta	Protection of the Whistleblower Act	Whistleblowing Reports Unit	€50,000
Norway	Arbeidsmiljøloven §§ 2A	Arbeidstilsynet	NOK 1,000,000
Iceland	Lög nr. 40/2020	Umboðsmaður Alþingis	ISK 10,000,000
United Kingdom	Public Interest Disclosure Act 1998 (PIDA)	Employment Tribunals	Tribunal awards (uncapped)

Adopted by [BOARD / MANAGEMENT BODY] on [DATE].

Signed: _____ [NAME, TITLE]