



**SPEAK-UP POLICY**  
**Policy concerning the reporting of law violations or rules of conduct breaches**

## 1. GENERAL PROVISIONS

- 1.1 This Speak-up Policy (the “**Policy**”) has been issued in accordance with Law 361/2022 on the protection of whistleblowers of public interest and establishes the internal reporting procedure applicable at the level of eMAG\* companies as defined at the end of the Policy („eMAG”) regarding Breaches mentioned at point 1.2. below.

For the sake of clarity, this Policy will not be used to:

- report events that represent an immediate threat to the life or property (insofar as emergency assistance is required, the single emergency number will be dialled or the competent authorities will be contacted, as the case may be);
- making individual petitions or complaints in relation to individual labor conflicts (in this case, the dedicated procedure provided by eMAG’s Internal Regulations will be used);
- complain as a consumer regarding orders placed, returns, etc. what can be transmitted through the Customer Support channels available on the website <https://www.emag.ro/>;
- submission of requests, pursuant to European Regulation 679/2016 - GDPR, as a data subject. For such requests, please consult the Confidentiality Policy of the related eMAG company.
- make false allegations or raise concerns other than in good faith.

- 1.2 Breaches that could be reported using the reporting lines mentioned at point 4.3.1 below, include deeds consisting of an action or inaction that represent:

- (i) acts of fraud, acts of bribery or corruption;
- (ii) breaches of prevention of money laundering and terrorist financing law, applicable export control and sanctions laws;
- (iii) breaches of competition law issued at local level;
- (iv) breaches of environmental, health and safety regulations;
- (v) breaches of human rights;
- (vi) non-compliance with the legal provisions, concerning the following areas: public procurement; financial services, products and markets; product safety and compliance; transport safety; radiological protection and nuclear safety; food and feed safety, animal health and welfare; consumer's protection; protection of private life and personal data and security of computer networks and systems,
- (vii) breaches affecting the financial interests of the European Union, as referred to in Art. 325 of the Treaty on the Functioning of the European Union and as detailed in the relevant measures of the European Union, breaches related to the internal market, referred to in Art. 26 para. (2) of the Treaty on the Functioning of the European Union, including breaches of the European Union rules on competition and state aid, as well as breaches related to the internal market in terms of acts that infringe the rules on corporate taxation or mechanisms whose purpose is obtaining a fiscal advantage in conflict with the object or purpose of the law applicable in the matter of company taxation,
- (viii) even if they do not represent breaches of the law:

- a) breaches of the Code of Conduct or of any other internal policies and procedures, including those applicable at the level of the group of companies to which the eMAG belongs.
- b) potential or actual conflicts of interest;
- c) cases of discrimination or harassment, of any type and based on any criteria;
- d) breaches of confidentiality, misuse of confidential information;
- e) improper financial and non-financial records;
- f) improper use of the eMAG's resources;
- g) abusive use of privileged information.

(ix) retaliation against any Whistleblower

**1.3** The eMAG restates its commitment to maintain the highest level of ethics, having zero tolerance for any Breaches.

**1.4 This Policy is applicable:**

(a) to **eMAG employees**, regardless of the type of individual employment contract concluded with eMAG (fixed-term/indefinite employment, part-time/full-time employment, teleworking) and/or of the position held by employees, temporary employees, employees delegated and/or seconded to eMAG's offices;

(b) to **persons who carry out an independent activity**, within the meaning of Article 49 of the Treaty on the Functioning of the European Union and **have collaboration contracts with eMAG**;

(c) to **shareholders, persons part of the management, administrative or supervisory bodies of eMAG**,

(d) to **volunteers and interns (paid or not)**;

(e) to **any person working under the supervision and direction of eMAG's contractors, subcontractors and suppliers**;

(e) to **persons whose working relations are not yet started** and make reports using internal or external reporting channels or disclose public information regarding violations of the law obtained during the recruitment process or other pre-contractual negotiations or in the event that working relation or the service relationship has ceased;

(g) to **persons who report or publicly disclose information about violations of the law anonymously**.

(collectively "**Recipients**" and/or "**Whistleblowers**").

- 1.5 The policy is communicated to the Recipients by e-mail, on eMAG's intranet - <https://inside.emag.ro> and is displayed at the eMAG's headquarters. The Policy is also published on eMAG's website. Any amendment to this Policy will be brought to the attention of the Recipients. We reserve the right to update and amend this Policy to reflect any changes in the way we process Reports or any changes in legal requirements. In case of any such change, we will display the modified version of the Policy on our website, respectively we will publish it within the organization.

## 2. DEFINITIONS

2.1 For the purposes of this Policy, the terms below have the following meaning:

- **Breaches** - deeds mentioned at point 1.2. above.
- **Information or Information related to Breaches** - information, including reasonable suspicions, regarding actual or potential Breaches that have occurred or are likely to occur within eMAG, where the Whistleblower either currently operates or has carried out its activity in the past or with which it is or has been in contact through its activity, as well as information regarding attempts to conceal such Breaches;
- **Reporting** - the oral or written communication of Information, regarding any act that constitutes a Breach;
- **Internal reporting** - the oral or written communication of Information regarding Breaches within eMAG. Internal reporting is carried out in accordance with this Policy, through the means made available by eMAG for reporting Breaches, these representing the internal reporting channel mentioned at point 4.3.1.;
- **External reporting** - the oral or written communication of Information regarding Breaches to competent authorities.
- **Public disclosure** - the provision, in any way, in the public space of Information regarding Breaches;
- **Whistleblower** - natural person who Reports or Publicly Discloses Information regarding Breaches, obtained in the context of its professional activities;
- **Facilitator** - the natural person who assists the Whistleblower in the reporting process in a professional context and whose assistance must be confidential;
- **Professional context** - professional activities, current or previous, of any nature, remunerated or not, carried out within eMAG, on the basis of which individuals can obtain Information regarding Breaches;
- **Data Subject** - the natural or legal person mentioned in the Report or in the Public Disclosure, as the person to whom the Breach is attributed or with whom that person is associated;
- **Retaliation** - any action or omission, direct or indirect, occurring in a professional context, which is determined by internal or external reporting or Public Disclosure and which causes or may cause damage to the Whistleblower;
- **Follow-up Actions** - any action undertaken by eMAG or by the competent authority to assess the accuracy of the statements in the Reporting and, where appropriate, to remedy the reported Breach;
- **Information** - sending to the Whistleblower some information regarding the actions considered or undertaken as Follow-up Actions and the reasons for such actions;

- **Designated Person**– the employee, department or third party designated internally by eMAG’s in charge with the receipt, registration, review and settlement of Reporting, as well as with undertaking Follow-up Actions.

Depending on the Breach reported, the Designated Person may also involve other people within eMAG or consultants of eMAG in order to review the Reporting and carry out Follow-up Actions. The Designated Person acts impartially and is independent in the exercise of its duties, according to this Policy and the legislation in force.

### 3. GUIDELINES

- The principle of legality* – eMAG observes the fundamental rights and freedoms, according to the law;
- The principle of responsibility* - the Whistleblower has the obligation to submit data or information regarding the facts reported;
- The principle of impartiality* - Reporting is reviewed and settled objectively, regardless of the beliefs and interests of the Designated person;
- The principle of good administration* – Our activity is carried out professionally, in conditions of efficiency and effectiveness in the use of resources, in the achievement of the general interest.
- The principle of balance* - no person can avail of the applicable legal provisions to reduce the disciplinary sanction for a more serious deed that is not related to the Reporting;
- The principle of good faith* - the Whistleblower had reasonable grounds to believe that the Information is true.

### 4. REPORTING MANAGEMENT PROCEDURE

- 4.1 eMAG encourages good faith reporting of Breaches of which Whistleblowers become aware. eMAG also encourages the reporting of those situations where the Whistleblower has reason to believe that a Breach is imminent, not just when the Breach has already occurred. Furthermore, Whistleblowers are encouraged to report as soon as possible, ideally when the Breach is preventable and before the situation escalates.

Notwithstanding the foregoing, Reporting is voluntary and does not involve providing financial or other benefits to the Whistleblower.

- 4.2 Whistleblowers will take into account the fact that Reporting on Breaches will be mainly done through the current internal reporting channel, the Whistleblower having the possibility to choose between this internal reporting channel and the external reporting channel, under the Law 361/2022.

#### 4.3 Form and content of reporting

- 4.3.1 Reporting is done either in Romanian or in English, in one of the following manners:
  - in writing, by using the online reporting platform available at the following address: <https://secure.ethicspoint.eu/domain/media/en/gui/105851/index.html>
  - verbally, by communication on the following telephonic line <https://secure.ethicspoint.eu/domain/media/en/gui/105851/index.html>

- (c) through a face-to-face meeting with the Designated Person organized within a reasonable period of time, upon the request of the Whistleblower - in which case the Designated Person has the obligation to draw up a recording minutes, according to the applicable legal provisions. The Whistleblower who wants to set up a physical meeting with the Designated Person, will send an email to the address [speak-up@emag.ro](mailto:speak-up@emag.ro), in order to be organized.

In the situations regulated under letters b) and c) where the Whistleblower does not express consent for the transcription or recording of the conversation, it will perform the Reporting according to letter a) above.

- 4.3.2 The Reporting, regardless of the method, must include, at least, the following: the name and surname, the contact details of the Whistleblower, the professional context in which the information was obtained, the Data Subject, if known, the description of the fact likely to constitute a Breach as defined above and, where applicable, evidence in support of the Report, date and signature, where applicable.
- 4.3.3 Reporting can also be done anonymously, in accordance with applicable legal provisions. In this case, according to the law, the Report that does not contain the name, first name, contact information or signature of the Whistleblower and it is examined and resolved to the extent that it contains substantial indications of Breach.
- 4.3.4 Regardless of the reporting method chosen, eMAG will need the Whistleblower to provide as much information and detail as possible to enable the Designated Person to properly review the Report.
- 4.3.5 The reporting is kept for the period provided by law, in compliance with the applicable legal requirements, and after the expiry of the legal retention period, it is destroyed, regardless of the medium on which it is kept.
- 4.3.6 If a person makes several reports with the same object, these are connected. If, after sending it, a new Reporting is received with the same object, without presenting additional information to justify a different Follow-up Action, it is filed away.

#### **4.4 Preliminary measures**

- 4.4.1 Upon receipt of a Reporting by the Designated Person will confirm the receipt of the Reporting to the Whistleblower, within no more than 7 calendar days from its receipt.
- 4.4.2 The Reporting will be registered in a register kept in electronic format and which will include all the elements required according to the law.

#### **4.5 Reporting investigation**

- 4.5.1 The investigation will begin with a preliminary analysis of the Reporting, carried out by the Designated Person based on the information provided by the Whistleblower.
- 4.5.2 The Designated Person can only investigate a Reporting properly if it contains enough information or if there is an opportunity to obtain more details. To the extent necessary/useful for the investigation of the Reporting, the Designated Person may request the Whistleblower to provide clarification or additional information insofar as this is available.
- 4.5.3 Following the investigation of the Reporting, the Designated Person will inform the Whistleblower about the solving method.
- 4.5.4 The management will also be informed about the way to resolve the report.

#### **4.6 Follow-up actions**

- 4.6.1 If the Reporting does not lead to an official investigation (e.g. disciplinary investigation, notification to the competent authorities, etc.), the Designated Person will assess what other measures are appropriate in the given situation.
- 4.6.2 If the Reporting leads to an official investigation (e.g. disciplinary investigation, reporting to the competent authorities, etc.) this will be carried out in accordance with the legal provisions and the applicable internal rules.
- 4.6.3 In this regard, the Designated Person will diligently carry out the Follow-up actions and inform the Whistleblower about the status of these actions within no more than 3 months from the date of the confirmation of receipt or, in the event that the receipt of the report has not been confirmed, from the expiry of the 7-day period from the receipt of the Report, as well as afterwards, whenever developments are recorded in the implementation of the Follow-up actions, unless the information could jeopardize their implementation.

#### **4.7 Filing the reporting**

- 4.7.1 The reporting is filed in the cases considered by the legislation in force.

### **5. FACILITATION. OBLIGATION OF CONFIDENTIALITY AND PROHIBITION OF RETALIATION**

- 5.1 If the Whistleblower wishes to contact the Facilitator, it will send an email to [support.speak-up@emag.ro](mailto:support.speak-up@emag.ro).
- 5.2 eMAG will ensure the existence of a secure confidentiality system to allow Recipients to Report.
- 5.3 eMAG encourages the Recipients to immediately report any Breach in accordance with the law.
- 5.4 eMAG will not tolerate any form of retaliation against any person who, in good faith, makes a report in accordance with this policy against the Facilitator or the Designated Person.
- 5.5 Whistleblowers are protected against retaliation or punishment as follows:
  - 5.5.1 The identity of the Whistleblower will be protected, and confidentiality ensured according to this Policy and eMAG's internal rules.

The identity of the Whistleblower will not be disclosed by the Designated Person outside the investigation team (subject to paragraph 5.5.3 below) nor the information that would allow his/her identification (directly/indirectly), except when the Whistleblower expressly consents.
  - 5.5.2 By way of exception to the provisions of par. 5.5.1, the identity of the Whistleblower and any other information provided in para. 5.5.1. they can be disclosed only if this is an obligation imposed by law, in compliance with the conditions and limits provided by it.
  - 5.5.3 In the case provided for in par. 5.5.2., the Whistleblower is informed beforehand, in writing, about the disclosure of the identity and the reasons for the disclosure of the confidential data in question. The obligation does not exist if the information would jeopardize investigations or legal proceedings.
  - 5.5.4 The information contained in the reports that constitute trade secrets cannot be used or disclosed for purposes other than those necessary for the resolution of the report.
  - 5.5.5 The obligation to maintain confidentiality does not exist if the Whistleblower in the public interest has intentionally disclosed his identity in the context of a public disclosure.

## **6. MEASURES FOR PROTECTING THE WHISTLEBLOWER**

- 6.1** The Whistleblower reporting and/or publicly disclosing information is protected if the legal requirements are met.
- 6.2** The Whistleblower reporting or publicly disclosing information does not breach the legal provisions or contractual clauses regarding the disclosure of information and is not liable for the Reporting or Public Disclosure of such information, provided that it has reported or publicly disclosed under the conditions of this Policy and applicable law and had reasonable grounds to believe that the Reporting or Public Disclosure was necessary to disclose a Breach.
- 6.3** The provisions regarding the protection of the identity applicable to Whistleblowers, provided in this Policy and in the applicable legislation, apply equally to the Data Subject, as well as to Facilitators and other parties protected by law.

## **7. PERSONAL DATA PROCESSING**

Any processing of personal data in the application of this Policy is carried out in accordance with internal rules and applicable legal regulations.

## **8. FINAL PROVISIONS**

- 8.1** eMAG will monitor the implementation of this Policy, review it as necessary, in accordance with changes in applicable legislation or to take any measures deemed necessary to ensure its effectiveness.
- 8.2** Abusive use of the reporting channel is a violation of the rules of conduct applicable at the eMAG level, it is considered a disciplinary offense and will attract the consequences according to the applicable legal provisions, respectively it may lead to the exercise of the rights conferred by the applicable legislation, at a general level.
- 8.3** The provisions of the Policy are duly supplemented with the provisions of the applicable legislation, as well as with other internal rules in force at the level of the eMAG.

\*eMAG, respectively eMAG companies mentioned in point 1.1. above are:

**DANTE INTERNATIONAL S.A.**, Romanian legal entity, with registered office in Bucharest, Șoseaua Virtutii no. 148, sector 6, Trade Register number J40/372/23.01.2002, unique fiscal registration code RO14399840.

**eMAG IT Research S.R.L.** Romanian legal entity, with registered office in Orașul Voluntari, Șos. Bucharest-North, no. 15-25, Swan Office Park, Building A (named Windsor), 1st floor, Ilfov County, Romania, Trade Register number: J23/1506/2014, unique registration code: 33194337.

**eMAG Facility S.R.L.**, Romanian legal entity, having its registered office in Șoseaua București Nord, no. 15-25, Swan Office Park, Building A (named Windsor), Hall MA, Floor 4, Ilfov County, Trade Register number: J23/4637/2022, unique registration code: 46470914.

**eMAG Logistica S.R.L.**, a Romanian legal entity, with its registered office in Orașul Voluntari, Bucharest-Nord Road no. 15-25, Swan office park, Windsor building, 4th floor, Ilfov county, Trade Register number: J23/4735/2017, unique registration code: 38233968.

**eMAG Operations S.R.L.**, Romanian legal entity, with registered office in Orașul Voluntari, Șos. Bucharest-North, no. 15-25, Swan Office Park, Building A (named Windsor), Floor 4, Ilfov County, Trade Register number: J23/2218/2020, unique registration code: 42643192.



**eMAG Retail S.R.L.**, Romanian legal entity, with registered office in Oraşul Voluntari, Şos. Bucureşti-Nord, no. 15-25, Swan Office Park, Building A (named Windsor), Floor 4, Ilfov County, Trade Register number: J23/2852/202, unique registration code: 44231872.

**Conversion Marketing S.R.L.**, Romanian legal entity, with registered office in Oraşul Voluntari, Şos. Bucureşti-Nord, no. 15-25, Swan Office Park, Building A (named Windsor), Space Park 2, Floor 3, Ilfov County, Romania, Trade Register number: J23/5955/2022, unique registration code: CUI 18350386.