RULEBOOK
ON INTERNAL REPORTING OF IRREGULARITIES

PR-07

January 2026

Table of Contents

I SCOPE OF APPLICATION 1
II DEFINITIONS 1
III GENERAL PROVISIONS ON REPORTING OF IRREGULARITIES 2
IV APPOINTMENT OF THE CONFIDENTIAL PERSON FOR INTERNAL REPORTING OF IRREGULARITIES AND THEIR DEPUTY 4
V RIGHTS AND DUTIES OF THE CONFIDENTIAL PERSON AND THEIR DEPUTY 5
VI SUBMISSION OF REPORTS OF IRREGULARITIES 6
VII ACTION BY THE CONFIDENTIAL PERSON UPON RECEIPT OF A REPORT OF IRREGULARITY 8
IX FORWARDING REPORTS TO COMPETENT AUTHORITIES 9
X REPORTING TO THE OMBUDSPERSON 10
XI EXTERNAL REPORTING OF IRREGULARITIES 10
XII PUBLIC DISCLOSURE OF IRREGULARITIES 10
XIII TRANSITIONAL AND FINAL PROVISIONS 10

Pursuant to Article 21 of the Act on the Protection of Whistleblowers (Official Gazette 46/22, 136/25), the Management Board of DALEKOVOD OSO d.o.o., Vukomerička ul. 9, Velika Gorica, Personal Identification Number (OIB): 55411035652, (hereinafter referred to as: the Employer), after consulting with the Works Council held on 19 January 2026, adopted on 19 January 2026 the following:

RULEBOOK ON INTERNAL REPORTING OF IRREGULARITIES

I SCOPE OF APPLICATION

Article 1.

This Rulebook on Internal Reporting of Irregularities (hereinafter: the "Rulebook") regulates the following:

- protection of persons who report irregularities (whistleblower protection),
- the procedure for internal reporting of irregularities within the Employer,
- the procedure and method of appointing the Confidential Person and their Deputy, and
- other matters of significance related to the reporting of irregularities and the protection of persons who submit such reports (whistleblowers).

II DEFINITIONS

Article 2.

The terms used in this Rulebook shall have the following meanings:

- ***Irregularity*** means any act or omission that is unlawful or contrary to the objective or purpose of European Union regulations governing the following areas:
  - public procurement,
  - financial services, financial products and markets, including the prevention of money laundering and terrorist financing,
  - product safety and compliance,
  - transport safety,
  - environmental protection,
  - radiation protection and nuclear safety,
  - food and feed safety, animal health, and animal welfare,
  - public health,
  - consumer protection,
  - protection of privacy and personal data, as well as the security of network and information systems,
  - acts and omissions affecting the financial interests of the European Union,
  - acts and omissions relating to the internal market of the European Union,
  - acts and omissions falling within the scope of the rules on the definition of criminal offenses and sanctions for breaches of the Union's restrictive measures,
  - acts and omissions relating to economic criminal offenses, criminal offenses relating to abuse of official position, the criminal offense of embezzlement, and the bribery of representatives,
  - acts and omissions relating to other provisions of national law where such breaches also endanger the public interest and fall within the scope of application or legal provisions referred to in Article 4 of the Act on the Protection of Whistleblowers (Official Gazette 46/22, 136/25; hereinafter: the Act).

  Irregularities may include:
  - irregularities for which there is a suspicion of a criminal offence,
  - irregularities that constitute a misdemeanour,
  - irregularities for which no misdemeanour or criminal offense provisions are prescribed, but which constitute irregularities under Article 4 of the Act.

- ***Information on irregularities*** refers to any information, including reasonable suspicions, concerning actual or potential irregularities that have occurred or are likely to occur within the organisation in which the reporting person is employed, was previously employed, or is about to commence employment, or in another organisation with which the reporting person is or was professionally associated. This includes any attempts to conceal such irregularities.
- ***Reporting person (whistleblower)*** means any natural person who, in the context of their professional activities, reports or publicly discloses information on irregularities.
- ***Report / To report*** denotes the oral or written communication of information concerning irregularities.
- ***Work-related context*** encompasses professional activities in the public or private sector, regardless of the nature of the activities, through which individuals acquire information on irregularities and may face retaliation for reporting them, including situations where such activities have ceased or are about to begin.
  Such activities specifically include:
  - persons in an employment relationship
  - self-employed individuals
  - shareholders and members of the management, supervisory or governing bodies of a company, including non-executive members as well as volunteers and interns, whether paid or unpaid
  - persons working under the supervision and direction of contractors, subcontractors, or suppliers
  - any individuals otherwise engaged in the operations of a legal or natural person
- ***Employer*** means DALEKOVOD OSO d.o.o.
- ***Associated persons*** *include*:
  - individuals providing assistance to the reporting person
  - relatives, colleagues, and any other individuals connected with the reporting person who may suffer retaliation in a work-related context
  - legal entities owned by the reporting person, employing the reporting person, or otherwise professionally linked to the reporting person
- ***Retaliation*** means any direct or indirect act or omission occurring in a work-related context, triggered by internal or external reporting or public disclosure, which causes or may cause unjustified harm to the reporting person.
- ***Confidential person*** refers to a natural person either employed by the Employer or appointed externally by the Employer, who is entrusted with receiving reports of irregularities, maintaining communication with the reporting person, and managing the procedures for their protection in accordance with this Rulebook and the applicable law.
- ***Reported Person*** means a public authority, legal person, or natural person who is named in the report or in the public disclosure as being responsible for the alleged irregularity, or who is associated with such responsibility.
- ***Follow-up*** denotes any measure undertaken by the recipient of the report who is competent to examine the irregularity, or by another competent body, unit, or person, aimed at verifying the accuracy of the reported allegations and, where appropriate, addressing the irregularity. Such measures may include internal review, investigation, prosecution, recovery of funds, or closure of the case.
- ***Feedback*** means the provision of information to the reporting person regarding the intended or implemented follow-up actions, including an explanation of the grounds for such actions.
- ***Facilitator*** refers to a natural person who provides support to a reporting person in the process of submitting a report, within the scope of a work-related context
- ***Internal reporting of irregularities*** refers to the reporting of irregularities to the Employer.
- ***External reporting of irregularities*** refers to the reporting of irregularities to the Ombudsperson.
- ***Public disclosure of irregularities*** refers to the disclosure of irregularities to the general public.

III GENERAL PROVISIONS ON REPORTING OF IRREGULARITIES

Article 3.

Any action aimed at preventing, or attempting to prevent, the reporting of irregularities to the Employer is strictly prohibited.

The Employer must not retaliate, attempt to retaliate, or threaten retaliation against a reporting person, associated persons, or the Confidential Person and their Deputy because of reporting irregularities or public disclosure.

Actions considered to constitute retaliation are defined by the Act.

Any provision contained in the Employer's general or individual internal acts, or in contractual arrangements, that restricts or prohibits the reporting of irregularities, or by which the Employer retaliates against a reporting person or an associated person because of reporting irregularities or public disclosure, shall be deemed null and void.

Protection of reporting persons

Article 4.

Reporting persons shall be entitled to protection under this Rulebook and the Act, provided that they had reasonable grounds to believe that the information reported or publicly disclosed was accurate at the time of reporting or disclosure, the information falls within the scope of the Act, and the report was submitted in accordance with the provisions of the Act.

Individuals who have submitted a report or made a public disclosure anonymously shall also be entitled to protection, if the conditions under paragraph 1 of this Article are met, their identity is subsequently revealed, and they suffer retaliation as a consequence, regardless of the fact that the report was initially submitted anonymously.

Persons who report irregularities falling within the scope of Parts I and II of the Annex to the Act to the competent institutions, authorities, offices, or agencies of the European Union shall be entitled to the protection provided for under the Act under the same conditions as persons who submit a report to the competent authority for external reporting.

Persons who report irregularities directly to the police or the State Attorney's Office, in accordance with their respective competences, shall be entitled to the protection provided for under the Act under the same conditions as persons who submit a report to the competent authority for external reporting.

Misuse or abuse of the reporting mechanism is strictly prohibited and shall constitute a breach of employment obligations and entails misdemeanour liability and possible criminal liability.

Abuse of the reporting mechanism is committed by a person who:
- submits information that they know to be untrue,
- seeks an unlawful benefit in connection with a request for action regarding the reporting of irregularities,
- undertakes other actions the sole purpose of which is to cause harm to the Employer.

Article 5.

Any person to whom an irregularity is reported, as well as any individual involved in the handling or processing of such a report, shall be under an obligation to protect all information obtained through the reporting process.

All persons referred to in paragraph 1 of this Article shall be required to sign a Confidentiality Statement. The Confidential Person and their Deputy shall, prior to undertaking any duties related to the protection of reporting persons, sign a Confidentiality Statement. This document shall be retained in their respective personnel files.

The identity of the reporting person, or any information from which their identity may be directly or indirectly inferred, along with any other data contained in the report, shall be accessible only to persons expressly authorised to receive and process such reports. This information shall remain confidential, unless the reporting person has provided explicit consent for its disclosure.

The confidentiality obligations outlined in paragraph 1 of this Article concerning the identity of the reporting person shall apply mutatis mutandis to the protection of the identity of the reported persons.

Exceptions to the obligations set out in paragraph 1 of this Article shall be governed by the provisions of the Act.

Article 6.

All processing of personal data by the Employer in connection with the reporting of irregularities shall be conducted in full compliance with the applicable data protection legislation, as well as the provisions of the Act and this Rulebook.

IV APPOINTMENT OF THE CONFIDENTIAL PERSON FOR INTERNAL REPORTING OF IRREGULARITIES AND THEIR DEPUTY

Article 7.

The internal reporting procedure shall be conducted under the responsibility of the Confidential Person. A Deputy shall be appointed to support the Confidential Person in fulfilling their duties

The roles of the Confidential Person and the Deputy (hereinafter: the Deputy) may be assigned to individuals who command the trust of employees and are demonstrably capable of performing the duties set forth in this Rulebook and the applicable legislation.

The provisions relating to the selection, protection, rights, and obligations of the Confidential Person shall apply mutatis mutandis to the Deputy and to any third person temporarily appointed to carry out the responsibilities of the Confidential Person (except for provisions governing the selection process, it being understood that a temporary appointment shall be made directly by the Employer in accordance with this Rulebook).

Procedure for the appointment of the Confidential Person and their Deputy

Article 8.

The Employer shall appoint the Confidential Person for internal reporting of irregularities and their Deputy based on a proposal submitted by the Works Council.

The appointment procedure shall be initiated by publishing a call for nominations on the Employer's Intranet and physical notice boards, inviting employees to propose candidates for the roles of Confidential Person and Deputy.

The notice shall inform employees of the initiation of the procedure and invite the Works Council to submit proposals within 8 (eight) days from the date of publication.

It shall further state that, should the Works Council fail to submit the proposal for the appointment of the Confidential Person and Deputy, the Employer may proceed with the appointment of the Confidential Person and Deputy without that proposal.

Where multiple proposals are received, priority shall be given to the proposal that has the greatest level of employee support. If two or more proposals receive equal support, precedence shall be given to the proposal received first.

The nomination form for the Confidential Person and their Deputy, submitted by the Works Council to the Employer, shall constitute an integral part of this Rulebook (Annex 1).

Article 9.

The Employer shall issue a decision on the appointment of the Confidential Person and their Deputy no later than eight (8) days following the expiry of the deadline referred to in Article 8, paragraph 3 of this Rulebook.

Prior to appointment, the written consent of the nominated Confidential Person and Deputy shall be obtained.

The contact details of the appointed Confidential Person shall be published on the Employer's website and notice boards.

Revocation of the Confidential Person and their Deputy

Article 10.

The Employer shall revoke the appointment of the Confidential Person and/or the Deputy without delay upon receiving a written request for revocation from the Works Council.

The Employer shall initiate the procedure for the appointment of a new Confidential Person and/or Deputy no later than thirty (30) days from the date of revocation referred to in paragraph 1 of this Article.

Until a new appointment is made, the duties of the Confidential Person shall be performed by the Deputy, unless circumstances necessitate the temporary appointment of a third person. Such a third person shall be appointed by formal decision of the Employer.

Article 11.

The Confidential Person and/or the Deputy may submit a written request to be relieved of their duties. In such case, the Employer shall approve the request and notify the employees accordingly.

The function of the Confidential Person and/or Deputy shall also cease upon termination of their employment with the Employer.

In the cases referred to in the preceding paragraphs, the appointment of a new Confidential Person and Deputy shall be carried out in accordance with the provisions of this Section of the Rulebook.

V RIGHTS AND DUTIES OF THE CONFIDENTIAL PERSON AND THEIR DEPUTY

Article 12.

The Confidential Person and/or their Deputy shall perform their duties lawfully, diligently, and in a timely manner, and shall not misuse their authority to the detriment of the reporting person or the Company.

The Confidential Person shall monitor the implementation of the legislation governing the protection of reporting persons and shall promote compliance with such legislation and the protection of reporting persons. They shall receive reports of irregularities, take actions within their competence necessary for the protection of the reporting person, and undertake measures for the assessment of reported irregularities. Where the matter cannot be resolved within the Company, the Confidential Person shall forward the report to the competent authority based on the content of the report. They shall notify the reporting person in writing of the actions taken in response to the report and shall provide information on the procedures for submitting a report to the competent authority for external reporting as well as to other competent institutions. The Confidential Person shall ensure the protection of identity and the confidentiality of information contained in the report, provide the reporting person with general information on their rights and on the reporting procedure, grant access to the case file, and maintain a register of reports received.

The Confidential Person shall be required to participate in training programmes related to the protection of reporting persons.

Article 13.

The Employer shall neither place the Confidential Person and/or their Deputy in a disadvantageous position, nor influence or attempt to influence their conduct in relation to actions undertaken within their scope of duties aimed at protecting the reporting person.

The Employer shall provide the Confidential Person and/or their Deputy with the necessary conditions to carry out their duties independently and without obstruction.

The Confidential Person and/or their Deputy shall not be subject to any adverse consequences as a result of performing their duties in good faith.

VI SUBMISSION OF REPORTS OF IRREGULARITIES

Article 14.

A report of an irregularity may be submitted to the Confidential Person either in written or oral form.

The written form shall include any means of communication that ensures the existence of a written record. If the report is submitted electronically, it shall be sent to the following e-mail address: povjerljiva.osoba.oso@dalekovod.hr. The reporting form is attached to and forms an integral part of this Rulebook (Annex 3). The report may also be submitted via the Company's Intranet in electronic form.

Oral reporting may be conducted by telephone or through other voice messaging systems, and, upon request of the reporting person, by means of a physical meeting within a reasonable timeframe.

If a telephone device that allows audio recording or another voice messaging system that allows audio recording is used for submitting a report, the Confidential Person shall be entitled to record the oral report, with the consent of the reporting person, using one of the following methods:
- audio recording of the conversation in a durable and accessible form, or
- a complete and accurate transcript of the conversation.

If a telephone device that does not allow audio recording is used for submitting a report, the Confidential Person shall be entitled to record the oral report in the form of an accurate written record of the conversation.

If a person requests a meeting with the confidential person, the Confidential Person shall ensure, with the consent of the reporting person, that a complete and accurate record of the meeting is kept in a durable and accessible form.

The confidential person shall be entitled to record the meeting using one of the following methods:
- audio recording of the conversation in a durable and accessible form, or
- accurate minutes of the meeting.

The confidential person shall offer the reporting person the opportunity to verify and correct the transcript of the call referred to in paragraph 4 of this Article, the written record of the conversation referred to in paragraph 5 of this Article, and the minutes of the meeting referred to in paragraph 6 of this Article, as well as the opportunity to confirm their accuracy by their signature.

If a report of an irregularity is received by a person not authorised to act upon such reports, that person shall, without delay and without making any modifications, forward the report to the Confidential Person, ensuring the protection of the reporting person's identity and the confidentiality of the information contained in the report.

Reports of irregularities shall be retained in accordance with the provisions of the Act.

Article 15.

The Confidential Person shall acknowledge receipt of the report of irregularity to the reporting person within seven (7) days from the date on which the report is received.

The date of receipt shall be deemed to be the date on which the report is received directly by the Confidential Person, the date on which the report is made orally and duly recorded, the date it is received electronically by the Confidential Person, or the date on which it is submitted to an authorised postal service provider, in the case of registered mail.

Accurate and up-to-date information regarding the methods of submitting a report shall be made available on the Employer's website and notice boards.

Article 16.

A report of irregularity shall contain the following information:

- the identity of the reporting person,
- the name of the Employer,
- an indication of the relationship between the reporting person and the Employer,
- the identity of the individual(s) or legal entity(ies) to whom the report refers,
- the date of submission,
- a detailed description of the reported irregularity.

Where possible, evidence supporting the facts alleged in the report shall be attached.

Article 17.

If the report does not contain all the elements prescribed in Article 16 of this Rulebook and/or contains deficiencies that prevent the Confidential Person from proceeding with the matter, the Confidential Person shall invite the reporting person to submit a supplement or correction to the report within 3 (three) working days.

Should the reporting person comply with this request, the date of receipt shall be considered the date on which the supplemented or corrected report is received.

If the reporting person fails to act in accordance with the preceding paragraph, or if the report remains deficient to the extent that it precludes further action, the Confidential Person shall dismiss the report without initiating a review of the irregularity. In such a case, the Confidential Person shall inform the reporting person that the matter may be referred to the competent authority in accordance with the applicable special regulations.

Article 18.

Where the report contains all elements set out in Articles 16 and 17 of this Rulebook, the Confidential Person shall establish a case file, which shall include all relevant documents, minutes, and records related to the report of irregularity.

Article 19.

Where a report is submitted anonymously, the Confidential Person shall assess it only if the facts stated and/or the evidence provided indicate a high degree of likelihood that an irregularity has occurred.

If the identity of the anonymous reporting person is subsequently revealed, the provisions of this Rulebook shall apply retroactively, as appropriate.

Article 20.

The Confidential Person shall maintain a Register of Reports (Annex 2), in which all reports received shall be duly recorded. Anonymous reports shall be entered into the Register only in the case referred to in Article 19 of this Rulebook.

The Register shall include:

- the reference number of the report,
- the date of receipt,
- a list of all accompanying documentation,
- the date and manner of resolution,
- a note indicating whether and when the report was forwarded to the competent authorities, and
- a note indicating whether and when the Ombudsperson was notified of the report.

Article 21.

The reporting person may withdraw the report; however, the Confidential Person shall remain authorised to forward the report to the competent authority, even following withdrawal, where the information collected gives rise to a reasonable suspicion that the report submitted in accordance with the Act and this Rulebook is credible and that referral to the competent decision-making authority is justified.

A report may be withdrawn using the same method by which it was submitted, in accordance with the provisions of the Act and this Rulebook. Upon withdrawal, the Confidential Person shall issue a formal decision confirming that the report has been withdrawn and shall promptly deliver such decision to the reporting person, except in exceptional cases as provided in paragraph 1 of this Article.

VII ACTION BY THE CONFIDENTIAL PERSON UPON RECEIPT OF A REPORT OF IRREGULARITY

Article 22.

The Confidential Person shall notify the Employer's Management Board and the immediate supervisor of the receipt of a report of irregularity, providing an indicative timeframe required to conduct the examination, strictly for the purposes of internal organisational coordination.

Article 23.

The examination of a report of irregularity may be conducted either through immediate resolution or by initiating a formal investigative procedure.

Where the clarification or verification of facts necessitates expertise beyond the knowledge of the Confidential Person, the Employer shall ensure appropriate professional support (e.g., legal, financial), engaging other organisational units as needed. All individuals involved in such support shall be required to sign a confidentiality statement and comply with the relevant provisions of the Act and this Rulebook concerning identity protection.

Article 24.

The Confidential Person shall, without delay, undertake all necessary measures within their scope of authority to ensure the protection of the reporting person.

Article 25.

The Confidential Person shall proceed with the assessment of the reported irregularity and shall, as a general rule, provide the reporting person with feedback within 30 (thirty) days, and no later than 90 (ninety) days from the date of acknowledgment of receipt of the report, or, if no acknowledgment was issued, from the expiry of 7 (seven) days following submission.

Article 26.

Upon completion of the examination procedure, the Confidential Person shall, without delay, notify the reporting person in writing of the outcome.

Article 27.

The Confidential Person may, without initiating a formal investigation, assess and decide on the merits of a report where the report contains all relevant facts or accompanying evidence sufficient to determine the actual circumstances, or where the facts may be ascertained based on publicly available information or official records already in the Confidential Person's possession.

Article 28.

An investigative procedure shall be initiated where such a course of action is required to establish facts and circumstances that are essential for evaluating the credibility and validity of the report. In conducting the procedure, the Confidential Person shall examine all aspects of the report, ensuring that the verification process does not infringe on the rights of the reporting person or negatively impact the Employer's operations.

A formal record shall be kept of all established facts and procedural actions taken.

Where deemed necessary to clarify the matter, the Confidential Person may determine that additional evidence be collected and may seek to complete the factual background by obtaining or verifying facts that were not previously presented or established but are necessary for reaching an accurate and comprehensive conclusion.

Article 29.

All individuals involved in the investigative procedure are required to cooperate with the Confidential Person in a manner that ensures the accuracy, completeness, and timeliness of the information provided.

In the event that any such individual expressly refuses, or tacitly fails, to cooperate, thereby preventing the proper conduct of the investigation, the Confidential Person shall, without delay, inform the Employer in writing.

Article 30.

Upon completion of the investigative procedure, the Confidential Person shall render a decision on the merits of the report, determining whether the reported irregularity can be resolved internally or whether the report must be referred to an external competent authority.

By way of exception, where the report is found to be well-founded, but the irregularity has already been rectified, the Confidential Person shall issue a formal decision to that effect.

If the irregularity is deemed resolvable within the Employer's organisation, the responsible person, acting in coordination with the Employer, shall undertake all necessary measures to eliminate the irregularity and implement preventive mechanisms to avoid its recurrence.

Article 31.

In the course of examining the reported irregularity and establishing the relevant facts, the Confidential Person shall conduct all actions, including the collection of statements from employees and other involved individuals, in accordance with the applicable regulations on data confidentiality and personal data protection.

The Confidential Person shall remain bound by the obligation of confidentiality even after ceasing to perform the duties of the role or following the termination of their employment, with respect to all information obtained while performing their function.

VIII REPORTING

Article 32.

The Confidential Person shall report on their activities to the Employer's Management Board and the Chief Internal Auditor, ensuring the protection of identities in accordance with the provisions of the Act and this Rulebook. They shall also participate in the drafting and revision of internal documents concerning the reporting of irregularities.

Reports by the Confidential Person may be submitted as either regular or extraordinary reports.

A regular report shall be submitted once per year and shall include information on the Confidential Person's activities, the number and types of reports received, and the results of the investigations undertaken.

An extraordinary report shall be submitted in the event of a report of irregularity that poses a high risk to the Employer. In such cases, the Confidential Person shall notify the Management Board and the Chief Internal Auditor without delay, upon receipt of the report, while strictly safeguarding identity protection in line with paragraph 1 of this Article.

IX FORWARDING REPORTS TO COMPETENT AUTHORITIES

Article 33.

Where an irregularity cannot be resolved internally with the Employer, the Confidential Person shall, without delay, forward the report to the competent authority responsible for taking appropriate action in accordance with the nature of the report.

The obligation set out in paragraph 1 of this Article shall also apply, where applicable, to reports referred to in Article 17(3) and Article 21 of this Rulebook.

X REPORTING TO THE OMBUDSPERSON

Article 34.

The Confidential Person shall notify the Ombudsperson in writing of all reports received, as well as the outcomes of the related proceedings, within 30 (thirty) days from the date on which a decision regarding the report of irregularity is rendered.

The obligation referred to in paragraph 1 of this Article shall also extend, where applicable, to reports referred to in Article 17(3) and Article 21 of this Rulebook.

XI EXTERNAL REPORTING OF IRREGULARITIES

Article 35.

A reporting person may submit a report of an irregularity directly to the Ombudsperson after having first submitted the report through the internal reporting channel or directly.

XII PUBLIC DISCLOSURE OF IRREGULARITIES

Article 36.

A reporting person who publicly discloses an irregularity shall be entitled to protection under the Act, provided that at least one of the following conditions is met:

- the reporting person initially submitted the report through internal and external reporting channels, or directly to the Ombudsperson, competent institutions, authorities, offices or agencies of the European Union, or the police or the State Attorney's Office, but no appropriate action was taken within the timeframe prescribed in Article 22, paragraph 2, item 3 or Article 25(5) of the Act; or
- the reporting person had reasonable grounds to believe that:
  a) the irregularity may constitute an imminent or obvious threat to the public interest, such as in cases of emergency or where there is a risk of irreversible harm; or
  b) in the case of external reporting, there is a risk of retaliation or a low likelihood that the irregularity will be effectively addressed, due to the specific circumstances of the case.

XIII TRANSITIONAL AND FINAL PROVISIONS

Article 37.

All documentation generated or collected in connection with the submission and examination of reports of irregularities shall be retained and archived by the Confidential Person in accordance with the provisions of the Act, other applicable legislation, and the Employer's internal regulations.

In the event of a legal dispute, the documentation referred to in paragraph 1 of this Article shall be preserved until the final resolution of the dispute, or until the expiry of the statutory period for enforcement of the final decision.

Article 38.

All provisions of this Rulebook governing the rights and obligations of the Confidential Person in the process of handling reports of irregularities shall apply mutatis mutandis to the Deputy and any third person temporarily performing the duties of the Confidential Person in accordance with this Rulebook.

Article 39.

Upon the occurrence of the conditions for appointing a Confidential Person in accordance with Articles 8 and 9 of this Rulebook, the Employer shall invite the Works Council to propose to the Employer a Confidential Person for internal reporting of irregularities and their Deputy.

Article 40.

This Rulebook shall be published on the Employer's Intranet and notice boards and shall enter into force and take effect on the eighth (8th) day following the date of its publication.

On the date this Rulebook enters into force, the Rulebook on Internal Reporting of Irregularities and the Appointment of a Confidential Person, adopted on 23 June 2022, shall cease to be in effect.

Consultation with the Works Council was carried out on 19 January 2026, and the Works Council agrees with the provisions of this Rulebook.

The Rulebook on internal reporting of irregularities was published on the Company's intranet/notice board on 19 January 2026 and entered into force on 27 January 2026.

Annex 1 - Nomination for the appointment of the Confidential Person and Deputy Confidential Person

We, the undersigned members of the Works Council of DALEKOVOD OSO d.o.o., hereby nominate, in accordance with the provisions of the Act on the Protection of Whistleblowers (Official Gazette No. 46/22, 136/25), the following individuals for appointment as:

Confidential Person: _____ (full name) and

Deputy Confidential Person: _____ (full name)

No.	Full name (in block letters)	Signature

In Velika Gorica, _____

Annex 2 - Register of Reports of irregularities at DALEKOVOD OSO d.o.o.

No.	Case Reference number	Date of receipt	List of supporting documentation	Date of resolution	Manner of resolution: Resolved internally / Referred to competent authority	Notification Sent to the Ombudsperson (YES/NO) and date

Confidential Person

_____

Annex 3

IRREGULARITY REPORTING FORM

DETAILS OF THE REPORTING PERSON

Full name:
Personal identification number (OIB):

Name of the Employer:

Organisational unit of DALEKOVOD OSO d.o.o.: / enter if the reporting person works for DALEKOVOD OSO d.o.o. /

Relationship between the reporting person and the Employer:

DETAILS OF THE PERSON OR PERSONS (LEGAL AND/OR NATURAL) TO WHOM THE REPORT OF IRREGULARITY RELATES

IRREGULARITY
/ Provide a detailed description of all information regarding the reported irregularity and, where necessary, set out all facts and attach any available evidence that may be relevant for the handling of this report /

Date of submission of the report