

**PROCEDURE FOR THE MANAGEMENT OF WHISTLEBLOWING REPORTS IN IRELAND
 (WHISTLEBLOWING POLICY IN IRELAND)**

| FIRST ISSUANCE | APPROVAL |
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| <p><i>25 September 2024</i></p> | <p>For and on behalf of Shanahan Engineering Limited:</p> <p><i>[Signature]</i></p> <hr/> <p>(Kevin McCarthy, Director)</p> <p>Date:</p> <p><i>[Signature]</i></p> <hr/> <p>(John Cullen, Director)</p> <p>Date: 25 September 2024</p> |

TABLE OF CONTENTS

| Section | Page |
|--|------|
| 1. INTRODUCTION..... | 3 |
| 2. PURPOSE AND SCOPE OF APPLICATION..... | 3 |
| 3. SUBJECT OF THE REPORT..... | 3 |
| 4. NOT A VALID SUBJECT OF A WHISTLEBLOWING REPORT..... | 4 |
| 5. DETAILS OF A WHISTLEBLOWING REPORT..... | 4 |
| 6. WHO CAN MAKE A REPORT..... | 4 |
| 7. INTERNAL REPORTING..... | 5 |
| 7.1 Shanahan Engineering Limited's Internal Channel..... | 5 |
| 7.2 Processing Internal Reports..... | 6 |
| 8. EXTERNAL REPORTING..... | 7 |
| 9. MEASURES OF PROTECTION..... | 8 |
| 9.1 Obligation of Confidentiality..... | 8 |
| 9.2 Protection from Retaliation..... | 8 |
| 9.3 Limitations of Liability..... | 9 |
| 10. DATA PROTECTION AND DOCUMENTATION..... | 9 |
| 11. SANCTIONS..... | 9 |
| 12. INFORMATION..... | 10 |
| SCHEDULE 1: IRELAND WHISTLEBLOWING ACT..... | 11 |



1. INTRODUCTION

With Ireland's Protected Disclosures Act 2014 (the **2014 Act**) as amended by the Protected Disclosures (Amendment) Act 2022 (the **Irish Whistleblowing Act**) (together the **Acts**), Ireland transposed into its national law the EU Directive 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law (**Whistleblowing Directive**). The whistleblowing legislation carries for Shanahan Engineering Limited (**Shanahan Engineering** also referred to herein as the **Company**) the obligation to establish internal channels and rules of procedures for reporting information on breaches of law acquired in a work-related context.

The Irish Whistleblowing Act offers important protection measures such as confidentiality of the reports and the prohibition of any form of retaliation against individuals who, while working for or with a company, wish to make written or oral reports on certain breaches of law within the company.

Furthermore, the Irish Whistleblowing Act clearly defines the technical and organisational requirements for internal reporting channels as well as the external reporting channel, established and run by the Protected Disclosures Commissioner and other national authorities to which the whistleblowers can resort to under certain conditions.

2. PURPOSE AND SCOPE OF APPLICATION

Shanahan Engineering following these rules of procedure (the **Irish Whistleblowing Procedure**) intends to comply with its obligations under the Irish Whistleblowing Act.

The Company wants to internally promote a culture of effective communication and ensures that whistleblowers, by reporting breaches, such as acts, omissions, or illicit behaviors, they have become aware of in a work-related context, significantly contribute to improving their own organisation.

Therefore, the Company encourages all recipients of the Irish Whistleblowing Procedure, to report any breaches described here, whilst providing the below described safeguards.

3. SUBJECT OF THE REPORT

The Acts provide a framework of statutory protections for whistleblowers in Ireland whereby whistleblowers can make disclosures about wrongdoings committed in a workplace. Such disclosures are considered 'protected disclosures' and are subject to the protections set out in the Acts. It also covers other breaches against specific acts of European and Irish law. The Irish Whistleblowing Act schedule 6 contains a detailed list of such other regulations that, if breached, can and should be reported by the whistleblower. This list mentions e.g. rules of the anti-money laundering, product safety and compliance, rules of public procurement law, public health and consumer protection. The list of schedule 6 Irish Whistleblowing Act is reproduced in Schedule 1 of this Procedure.

Shanahan Engineering has already in place internal policies aimed at preventing any violations of the aforementioned laws and regulations and invites whistleblowers to also report a (suspected) violation of such internal policies.

Where internal policies have been violated, but the committed act or omission does not fall within the scope of the Irish Whistleblowing Act, reports will be forwarded to the Group Ethics Committee for handling in accordance with the provisions of the EthosEnergy Code of Ethics.

4. NOT A VALID SUBJECT OF A WHISTLEBLOWING REPORT

Reports should only relate to behaviours, actions, or omissions identified by the whistleblower within his/her work relationship with Shanahan Engineering.

Equally, disputes, claims, or demands related to a personal interest of the whistleblower that exclusively pertain to or are inherent of their individual employment situation cannot be reported. Excluded are for example, reports concerning employment disputes (also pre-litigation), discrimination between colleagues, personal conflicts between the whistleblower and another employee or with superiors.

5. DETAILS OF A WHISTLEBLOWING REPORT

Reports must be as precise and detailed as possible to allow the assessment of the facts by those responsible of receiving and handling them.

In particular, the report should contain the following details:

- Date and place of the reported wrongdoing
- The facts underlying the reported wrongdoing
- Identity of the person(s) committing the wrongdoing or details that would facilitate an identification of such person(s)
- Identity or details to identify other individuals that are potentially aware of the wrongdoing

If available, any documentary proof, i.e. documents available to support the reported wrongdoing and to identify the person(s) involved, should also be attached to the report.

6. WHO CAN MAKE A REPORT

All individuals who have acquired information about possible wrongdoings through their employment or other work-related, legal relationship, with Shanahan Engineering are eligible to submit reports.

In particular, the following persons can make reports:

- Employees, including those on fixed-term, part-time, intermittent, supply, apprenticeship / trainees, ancillary employment contracts, and workers providing occasional services
- Self-employed workers, collaborators, freelancers, and consultants providing their services to the Company
- Anyone working under the direction or supervision of Shanahan Engineering as a contractor, subcontractor, or supplier



SHANAHAN ENGINEERING

- Volunteers and trainees, whether paid or unpaid, who provide services to the Company
- Shareholders and individuals with administrative, managerial, supervisory or representation roles, even in de facto terms (for instance partners, directors and auditors)

The protection under the Irish Whistleblowing Act and this Procedure is also guaranteed when: (i) the relationship has not yet commenced, if the information on breaches was acquired during the selection process or other pre-contractual phases; (ii) during the probationary period; and (iii) after the termination of the relationship if the information on breaches was acquired during the course of the relationship.

7. INTERNAL REPORTING

7.1 Shanahan Engineering's Internal Channel

To report any breaches in accordance with the Irish Whistleblowing Procedure and the Irish Whistleblowing Act, Shanahan Engineering has established an internal reporting channel, effective and active immediately.

Shanahan Engineering has appointed a local Whistleblowing Team for Ireland that consists of the Global Ethics & Trade Compliance Director and the HR Manager for Shanahan Engineering.

The local Whistleblowing Team will act as point of reference to the whistleblower. It informs the Chair of the Group Ethics Committee about any concern(s) raised in the report.

The Group Ethics Committee will be responsible for deciding on any follow-up measures as well as managing and informing the local Whistleblowing Team about conducted investigations, and the outcomes of the proceedings.

Together the local Whistleblowing Team and the Group Ethics Committee possess the necessary autonomy and expertise to process reports made under this Procedure.

Reports can be made, in various languages, using the following tools:

- **in writing**, through the Navex digital platform, at the following link <https://secure.ethicspoint.eu/domain/media/en/gui/106568/index.html> ; or
- **orally**, through a 24-hour telephone line, at the Helpline Contact Number – 1800-903-322 (Ireland), or
- using either the Navex digital platform or the helpline to request an in-person meeting or a meeting via videoconference, scheduled within a reasonable timeframe.

Reports made within Shanahan Engineering's internal channel can also be made anonymously. Reports are treated equally, whether whistleblowers choose to disclose their identity or if the report is submitted anonymously.

If a report concerns events directly involving a member of the local Whistleblowing Team, a report may be sent instead of using the internal channels above, directly to the Group General Counsel and Chief Compliance Officer at the following e-mail address:

Directors: Kevin McCarthy (Ire), John Cullen (Ire), Michael Muse (US)
Registered Office: Shanahan Engineering Limited, The Glasshouses, Blackrock, Frascatti Hall, Sweetman's Avenue, Blackrock, Co. Dublin
A94 F9N7
Incorporated in Ireland: No. 72683

alessandra.ferrari@ethosenergy.com.

A report submitted to an entity other than the local Whistleblowing Team must be forwarded to the team itself, using one of the methods specified above, within 7 days of its receipt, while simultaneously notifying the whistleblower about the transmission.

7.2 Processing Internal Reports

When receiving a report, the local Whistleblowing Team will:

- acknowledge receipt of the report to the whistleblower within 7 days
- immediately inform the Chair of the Group Ethics Committee who will decide on the Follow-Up Measures as described below
- if requested, schedule an in-person meeting with the whistleblower to make the initial report
- check the admissibility of the report, i.e. whether the reported wrongdoing falls within the scope of the Irish Whistleblowing Act
- arrange the interview of the involved person upon their request or, when deemed appropriate, through written proceedings by acquiring written observations and documents
- maintain communication with the whistleblower, and request additional information if necessary
- provide feedback to the whistleblower within 3 months from the date of acknowledgment of receipt or, in the absence of such acknowledgment, within 3 months from the expiration of the 7-day period from the report's submission.

The Group Ethics Committee will then decide and initiate **Follow-up Measures** as appropriate per report, such as:

- start an initial assessment into the reported facts and wrongdoings, evaluating the content of the report (the reported facts), assessing the evidence of the alleged wrongdoing and determining the validity of the report, also for the purpose of providing protections for the whistleblower
- if deemed necessary, appoint an investigator with the necessary expertise and authorisations to conduct the full investigation under the supervision of the Group Ethics Committee
- if deemed necessary, conduct interviews of the person(s) concerned and review any documents
- if deemed necessary, request support from other departments of the company or from one or more external consultants when technical expertise is required for the investigation or the evaluation of investigative material



- report back to the local Whistleblowing Team on the outcome of the investigation
- transfer the investigation to an external, public authority better equipped to handle and remedy any reported wrongdoing
- if the assessment shows there is no evidence that a relevant wrongdoing occurred the procedure may be closed or referred to other agreed procedures, and the reporting person will be notified of both the decisions and the reasons for it
- If the assessment shows there is evidence of a relevant wrongdoing, appropriate and proportionate action will be taken to address the wrongdoing

The **feedback to the whistleblower** by the local Whistleblowing Team is based on the outcome of the investigation by the Group Ethics Committee (Follow-up Measures) and includes: (i) an interim response regarding the investigation and the action envisaged, when an additional period is necessary; (ii) the summary reasons for dismissing the report in case of inadmissibility/manifestly unfounded claims / lack of evidence; (iii) the measures taken to address the issue when the report is, in whole or in part, substantiated, unless such measures are deemed confidential.

8. EXTERNAL REPORTING

The whistleblower should, in the first instance, use Shanahan Engineering's internal reporting channel as described under Section 7 of this Procedure. This will be the fastest and most efficient remedy for any wrongdoings.

The whistleblower may also report (suspected) wrongdoings to external channels of the authorities of Ireland. This is in particular the case if, at the time of submission, one of the following conditions applies:

- The internal reporting channel is inactive or does not meet legal requirements.
- The whistleblower has previously made an internal report that did not produce any results.
- The whistleblower has reasonable cause to believe that an internal report would not be effectively addressed, or that making such a report might pose a risk of retaliation.
- The whistleblower has reasonable cause to believe that the breach could constitute an imminent or evident danger to the public interest.

The external reporting channel ensures the confidentiality of the whistleblower's identity, the involved person, any person mentioned in the report, as well as the content of the report and related documentation.

External reporting in Ireland can be made through the following channels:

- The general external reporting channel of the Office of the Protected Disclosures Commissioner via its website: <https://www.opdc.ie>



- For (suspected) violations of anti-competition rules and illegal cartels, a speciality reporting channel is made available via the website of the Competition and Consumer Protection Commission: <https://www.ccpc.ie/business/contact/>

9. MEASURES OF PROTECTION

When a report is made in the internal or external channel, the Irish Whistleblowing Act as well as this Irish Whistleblowing Procedure, offer various measures of protection to individuals involved in the process: (i) assurance of confidentiality; (ii) protection against retaliation; and (iii) limitations on liability for disclosing confidential information.

The measures of protection apply to the whistleblower only if, at the time of the report, they have reasonable cause to believe that the information is true, i.e. to those acting in good faith. A reporting person who makes a report containing any information that he or she knows to be false commits an offence (Sec. 24 Irish Whistleblowing Act).

Pursuant to the Irish Whistleblowing Act (Sec. 24), also facilitators (in good faith) and third persons that are related to the whistleblower (e.g. persons that claim to have been victim of retaliations in the work-context or entities where the whistleblower works, has a different work-relationship with or has shares in) can, in the context of a whistleblowing report made in good faith, rely on the measures of protection against retaliation and limitations of liability for disclosing confidential information.

9.1 Obligation of Confidentiality

Confidentiality regarding the identity of the whistleblower and any person named within a report is ensured throughout all phases of the reporting process. The identity of the whistleblower will be only known to those persons that are tasked to receive the reports, to decide and carry out Follow-up Measures including those supporting the execution thereof.

A further disclosure of confidential information, including the identity of the whistleblower and the person mentioned in the report, can only be made in one of the following cases:

- If this is required by a national authority or by law (e.g. in criminal or administrative proceedings). The whistleblower will be informed about the disclosure, unless the relevant authority decides that the disclosure could endanger the investigations or proceedings.
- It is necessary for taking appropriate Follow-up Measures.
- The whistleblower consents to the specific disclosure.

Any request for the disclosure of the whistleblower's identity must be made in writing, stating the underlying reasons for the request.

9.2 Protection from Retaliation

Individuals reporting under this Whistleblowing Procedure are safeguarded from facing any form of retaliation. This prohibition also applies to attempts or threats of retaliations.



Possible actions that may constitute retaliations are: dismissal, suspension or equivalent measures, demotion, withholding of promotion, transfer of duties, change of location of place of work, reduction in wages, change in working hours, withholding of training or any restriction of access to it, negative performance assessment or employment reference, imposition of any disciplinary measure or other penalty, including financial penalties.

Section 21 of the Irish Whistleblowing Act establishes a reversal of the burden of proof. This means that in any proceedings brought by a whistleblower under the Workplace Relations Act 2015 in relation to an alleged claim for penalisation for raising a protected disclosure, the penalisation is deemed to be as a result of the whistleblower having made a protected disclosure and the burden of proof falls on the employer to prove that any alleged act of penalisation was based on duly justified grounds and did not occur because the whistleblower made a protected disclosure.

9.3 Limitations of Liability

Limitations of liability apply to the whistleblower and other protected parties in relation to obtaining, accessing and disclosing confidential information to report a (suspected) wrongdoing under the Acts and this Procedure in the following ways:

- There is no cause of action in civil proceedings, other than a defamation action, in respect of the making of a protected disclosure, as per Section 14(1) of the 2014 Act.
- Making a protected disclosure will not constitute a criminal offence and in a prosecution of a person for any offence prohibiting or restricting the disclosure of information it is a defence for the person to show that, at the time of the alleged offence, the disclosure was, or was reasonably believed to be, a protected disclosure, as per Section 15 of the 2014 Act.

10. DATA PROTECTION AND DOCUMENTATION

The acquisition and management of reports are conducted in full compliance with the provisions set forth by the GDPR and Section 18 of the Irish Whistleblowing Act regarding the protection of personal data. For instance, the Company identifies, authorised individuals responsible for managing personal data, and issues a privacy notice to whistleblowers and other involved parties in the report. The protection of personal data is ensured for the whistleblower, facilitators, the involved individuals, and those mentioned in the report as data subjects. A Data Protection Impact Assessment (DPIA) is carried out on the reporting channel.

Reports made orally through the internal channel are not recorded verbatim without the whistleblowers consent. All internal reports and the related documentation shall be retained for no longer than is necessary and proportionate to comply with the provisions of the Acts.

11. SANCTIONS

The Irish Whistleblowing Act stipulates high sanctions for certain wrongdoings of the Acts, including the following:

- Class A fine or imprisonment for less than 12 months or both (on summary conviction), or a maximum fine of €250,000 or imprisonment for less than 2 years or both (on conviction on indictment), for a person who hinders (or attempts to hinder) a worker in making a report, penalises (or threatening to penalise) a reporting person, facilitator, connected third person



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or legal entity, brings vexatious proceedings against the aforementioned persons or fails to comply with the requirements in section 8(3) of the Irish Whistleblowing Act to operate internal reporting channels.

- Class A fine or imprisonment for less than 12 months or both (on summary conviction), or a maximum fine of €75,000 or imprisonment for less than 2 years or both (on conviction on indictment), for a person who breaches the duty of confidentiality in section 16 regarding the identity of reporting persons.
- Class A fine or imprisonment for less than 12 months or both (on summary conviction), or a maximum fine of €100,000 or imprisonment for less than 2 years or both (on conviction on indictment), in the case of a reporting person who knowingly makes a false report.
- Class A fine or imprisonment for less than 12 months or both (on summary conviction), or a maximum fine of €50,000 or imprisonment for less than 2 years or both (on conviction on indictment), in the case of a person who withholds information or obstructs the Commissioner or authorised person when undertaking a follow-up report.

12. INFORMATION

The Irish Whistleblowing Procedure is made accessible to everyone and published on the Shanahan Engineering website <https://www.shanahanengineering.com> as well as on the EthosEnergy group company's intranet for all employees, at the following link <https://ethosenergygroup.sharepoint.com/sites/Home>.

Shanahan Engineering ensures periodic training for the members of the Whistleblowing Team, the Group Ethics Committee and all persons supporting the handling of reports. This is aimed at fostering an appropriate understanding of the purposes and protections recognised by the law, as well as cultivating a culture of integrity and responsibility within the Company.

Schedule 1: Irish Whistleblowing Act

SCHEDULE 6 ANNEX TO DIRECTIVE

Part I

A. Point (a)(i) of Article 2(1) — public procurement:

1. Rules of procedure for public procurement and the award of concessions, for the award of contracts in the fields of defence and security, and for the award of contracts by entities operating in the fields of water, energy, transport and postal services and any other contract, as set out in:

(i) Directive 2014/23/EU of the European Parliament and of the Council of 26 February 2014 on the award of concession contracts (OJ L 94, 28.3.2014, p. 1);

(ii) Directive 2014/24/EU of the European Parliament and of the Council of 26 February 2014 on public procurement and repealing Directive 2004/18/EC (OJ L 94, 28.3.2014, p. 65);

(iii) Directive 2014/25/EU of the European Parliament and of the Council of 26 February 2014 on procurement by entities operating in the water, energy, transport and postal services sectors and repealing Directive 2004/17/EC (OJ L 94, 28.3.2014, p. 243);

(iv) Directive 2009/81/EC of the European Parliament and of the Council of 13 July 2009 on the coordination of procedures for the award of certain works contracts, supply contracts and service contracts by contracting authorities or entities in the fields of defence and security, and amending Directives 2004/17/EC and 2004/18/EC (OJ L 216, 20.8.2009, p. 76).

2. Review procedures regulated by:

(i) Council Directive 92/13/EEC of 25 February 1992 coordinating the laws, regulations and administrative provisions relating to the application of Community rules on the procurement procedures of entities operating in the water, energy, transport and telecommunications sectors (OJ L 76, 23.3.1992, p. 14);

(ii) Council Directive 89/665/EEC of 21 December 1989 on the coordination of the laws, regulations and administrative provisions relating to the application of review procedures to the award of public supply and public works contracts (OJ L 395, 30.12.1989, p. 33).

B. Point (a)(ii) of Article 2(1) — financial services, products and markets, and prevention of money laundering and terrorist financing:

Rules establishing a regulatory and supervisory framework and consumer and investor protection in the Union's financial services and capital markets, banking, credit, investment, insurance and re-insurance, occupational or personal pensions products, securities, investment funds, payment services and the activities listed in Annex I to Directive 2013/36/EU of the European Parliament and of the Council of 26 June 2013 on access to the activity of credit institutions and the prudential supervision of credit institutions and investment firms, amending Directive 2002/87/EC and repealing Directives 2006/48/EC and 2006/49/EC (OJ L 176, 27.6.2013, p. 338), as set out in:

- (i) Directive 2009/110/EC of the European Parliament and of the Council of 16 September 2009 on the taking up, pursuit and prudential supervision of the business of electronic money institutions amending Directives 2005/60/EC and 2006/48/EC and repealing Directive 2000/46/EC (OJ L 267, 10.10.2009, p. 7);
- (ii) Directive 2011/61/EU of the European Parliament and of the Council of 8 June 2011 on Alternative Investment Fund Managers and amending Directives 2003/41/EC and 2009/65/EC and Regulations (EC) No 1060/2009 and (EU) No 1095/2010 (OJ L 174, 1.7.2011, p. 1);
- (iii) Regulation (EU) No 236/2012 of the European Parliament and of the Council of 14 March 2012 on short selling and certain aspects of credit default swaps (OJ L 86, 24.3.2012, p. 1);
- (iv) Regulation (EU) No 345/2013 of the European Parliament and of the Council of 17 April 2013 on European venture capital funds (OJ L 115, 25.4.2013, p. 1);
- (v) Regulation (EU) No 346/2013 of the European Parliament and of the Council of 17 April 2013 on European social entrepreneurship fund (OJ L 115, 25.4.2013, p. 18);
- (vi) Directive 2014/17/EU of the European Parliament and of the Council of 4 February 2014 on credit agreements for consumers relating to residential immovable property and amending Directives 2008/48/EC and 2013/36/EU and Regulation (EU) No 1093/2010 (OJ L 60, 28.2.2014, p. 34);
- (vii) Regulation (EU) No 537/2014 of the European Parliament and of the Council of 16 April 2014 on specific requirements regarding statutory audit of public-interest entities and repealing Commission Decision 2005/909/EC (OJ L 158, 27.5.2014, p. 77);
- (viii) Regulation (EU) No 600/2014 of the European Parliament and of the Council of 15 May 2014 on markets in financial instruments and amending Regulation (EU) No 648/2012 (OJ L 173, 12.6.2014, p. 84);
- (ix) Directive (EU) 2015/2366 of the European Parliament and of the Council of 25 November 2015 on payment services in the internal market, amending Directives 2002/65/EC, 2009/110/EC and 2013/36/EU and Regulation (EU) No 1093/2010, and repealing Directive 2007/64/EC (OJ L 337, 23.12.2015, p. 35);
- (x) Directive 2004/25/EC of the European Parliament and of the Council of 21 April 2004 on takeover bids (OJ L 142, 30.4.2004, p. 12);
- (xi) Directive 2007/36/EC of the European Parliament and of the Council of 11 July 2007 on the exercise of certain rights of shareholders in listed companies (OJ L 184, 14.7.2007, p. 17);
- (xii) Directive 2004/109/EC of the European Parliament and of the Council of 15 December 2004 on the harmonisation of transparency requirements in relation to information about issuers whose securities are admitted to trading on a regulated market and amending Directive 2001/34/EC (OJ L 390, 31.12.2004, p. 38);
- (xiii) Regulation (EU) No 648/2012 of the European Parliament and of the Council of 4 July 2012 on OTC derivatives, central counterparties and trade repositories (OJ L 201, 27.7.2012, p. 1);
- (xiv) Regulation (EU) 2016/1011 of the European Parliament and of the Council of 8 June 2016 on indices used as benchmarks in financial instruments and financial contracts or to measure the performance of investment funds and amending Directives 2008/48/EC and 2014/17/EU and Regulation (EU) No 596/2014 (OJ L 171, 29.6.2016, p. 1);



(xv) Directive 2009/138/EC of the European Parliament and of the Council of 25 November 2009 on the taking-up and pursuit of the business of Insurance and Reinsurance (Solvency II)(OJ L 335, 17.12.2009, p. 1);

(xvi) Directive 2014/59/EU of the European Parliament and of the Council of 15 May 2014 establishing a framework for the recovery and resolution of credit institutions and investment firms and amending Council Directive 82/891/EEC, and Directives 2001/24/EC, 2002/47/EC, 2004/25/EC, 2005/56/EC, 2007/36/EC, 2011/35/EU, 2012/30/EU and 2013/36/EU, and Regulations (EU) No 1093/2010 and (EU) No 648/2012, of the European Parliament and of the Council (OJ L 173, 12.6.2014, p. 190);

(xvii) Directive 2002/87/EC of the European Parliament and of the Council of 16 December 2002 on the supplementary supervision of credit institutions, insurance undertakings and investment firms in a financial conglomerate and amending Council Directives 73/239/EEC, 79/267/EEC, 92/49/EEC, 92/96/EEC, 93/6/EEC and 93/22/EEC, and Directives 98/78/EC and 2000/12/EC of the European Parliament and of the Council (OJ L 35, 11.2.2003, p. 1);

(xviii) Directive 2014/49/EU of the European Parliament and of the Council of 16 April 2014 on deposit guarantee schemes (OJ L 173, 12.6.2014, p.149);

(xix) Directive 97/9/EC of the European Parliament and of the Council of 3 March 1997 on investor-compensation schemes (OJ L 84, 26.3.1997, p22);

(xx) Regulation (EU) No 575/2013 of the European Parliament and of the Council of 26 June 2013 on prudential requirements for credit institutions and investment firms and amending Regulation (EU) No 648/2012 (OJ L 176, 27.6.2013, p. 1);

(xxi) Regulation (EU) 2020/1503 of the European Parliament and of the Council of 7 October 2020 on European crowdfunding service providers for business and amending Regulation (EU) 2017/1129 and Directive (EU) 2019/1937 (OJ L 347, 20.10.2020, p. 1).

C. Point (a)(iii) of Article 2(1) — product safety and compliance:

1. Safety and compliance requirements for products placed in the Union market, as defined and regulated by:

(i) Directive 2001/95/EC of the European Parliament and of the Council of 3 December 2001 on general product safety (OJ L 11, 15.1.2002, p. 4);

(ii) Union harmonisation legislation concerning manufactured products, including labelling requirements, other than food, feed, medicinal products for human and veterinary use, living plants and animals, products of human origin and products of plants and animals relating directly to their future reproduction as listed in Annexes I and II to Regulation (EU) 2019/1020 of the European Parliament and of the Council of 20 June 2019 on market surveillance and compliance of products and amending Directive 2004/42/EC and Regulations (EC) No 765/2008 and (EU) No 305/2011 (OJ L 169, 25.6.2019, p. 1);

(iii) Directive 2007/46/EC of the European Parliament and of the Council of 5 September 2007 establishing a framework for the approval of motor vehicles and their trailers, and of systems, components and separate technical units intended for such vehicles (Framework Directive)(OJ L 263, 9.10.2007, p. 1).

2. Rules on marketing and use of sensitive and dangerous products, as set out in:

(i) Directive 2009/43/EC of the European Parliament and of the Council of 6 May 2009 simplifying terms and



conditions of transfers of defence-related products within the Community (OJ L 146, 10.6.2009, p. 1);

(ii) Council Directive 91/477/EEC of 18 June 1991 on control of the acquisition and possession of weapons (OJ L 256, 13.9.1991, p. 51);

(iii) Regulation (EU) No 98/2013 of the European Parliament and the Council of 15 January 2013 on the marketing and use of explosives precursors (OJ L 39, 9.2.2013, p. 1).

D. Point (a)(iv) of Article 2(1) — transport safety:

1. Safety requirements in the railway sector, as regulated by Directive (EU) 2016/798 of the European Parliament and of the Council of 11 May 2016 on railway safety (OJ L 138, 26.5.2016, p. 102).

2. Safety requirements in the civil aviation sector, as regulated by Regulation (EU) No 996/2010 of the European Parliament and of the Council of 20 October 2010 on the investigation and prevention of accidents and incidents in civil aviation and repealing Directive 94/56/EC (OJ L 295, 12.11.2010, p. 35).

3. Safety requirements in the road sector, as regulated by:

(i) Directive 2008/96/EC of the European Parliament and of the Council of 19 November 2008 on road infrastructure safety management (OJ L 319, 29.11.2008, p. 59);

(ii) Directive 2004/54/EC of the European Parliament and of the Council of 29 April 2004 on minimum safety requirements for tunnels in the Trans-European Road Network (OJ L 167, 30.4.2004, p. 39);

(iii) Regulation (EC) No 1071/2009 of the European Parliament and of the Council of 21 October 2009 establishing common rules concerning the conditions to be complied with to pursue the occupation of road transport operator and repealing Council Directive 96/26/EC (OJ L 300, 14.11.2009, p. 51).

4. Safety requirements in the maritime sector, as regulated by:

(i) Regulation (EC) No 391/2009 of the European Parliament and of the Council of 23 April 2009 on common rules and standards for ship inspection and survey organisations (OJ L 131, 28.5.2009, p. 11);

(ii) Regulation (EC) No 392/2009 of the European Parliament and of the Council of 23 April 2009 on the liability of carriers of passengers by sea in the event of accidents (OJ L 131, 28.5.2009, p. 24);

(iii) Directive 2014/90/EU of the European Parliament and of the Council of 23 July 2014 on marine equipment and repealing Council Directive 96/98/EC (OJ L 257, 28.8.2014, p. 146);

(iv) Directive 2009/18/EC of the European Parliament and of the Council of 23 April 2009 establishing the fundamental principles governing the investigation of accidents in the maritime transport sector and amending Council Directive 1999/35/EC and Directive 2002/59/EC (OJ L 131, 28.5.2009, p. 114);

(v) Directive 2008/106/EC of the European Parliament and of the Council of 19 November 2008 on the minimum level of training of seafarers (OJ L 323, 3.12.2008, p. 33);

(vi) Council Directive 98/41/EC of 18 June 1998 on the registration of persons sailing on board passenger ships operating to or from ports of the Member States of the Community (OJ L 188, 2.7.1998, p. 35);

(vii) Directive 2001/96/EC of the European Parliament and of the Council of 4 December 2001 establishing harmonised requirements and procedures for the safe loading and unloading of bulk carriers (OJ L 13, 16.1.2002, p. 9).

5. Safety requirements, as regulated by Directive 2008/68/EC of the European Parliament and of the Council of 24 September 2008 on the inland transport of dangerous goods (OJ L 260, 30.9.2008, p. 13).

E. Point (a)(v) of Article 2(1) — protection of the environment:

1. Any criminal offence against the protection of the environment as regulated by Directive 2008/99/EC of the European Parliament and of the Council of 19 November 2008 on the protection of the environment through criminal law (OJ L 328, 6.12.2008, p. 28) or any unlawful conduct infringing the legislation set out in the Annexes to Directive 2008/99/EC.

2. Rules on the environment and climate, as set out in:

(i) Directive 2003/87/EC of the European Parliament and of the Council of 13 October 2003 establishing a scheme for greenhouse gas emission allowance trading within the Community and amending Council Directive 96/61/EC (OJ L 275, 25.10.2003, p. 32);

(ii) Directive 2009/28/EC of the European Parliament and of the Council of 23 April 2009 on the promotion of the use of energy from renewable sources and amending and subsequently repealing Directives 2001/77/EC and 2003/30/EC (OJ L 140, 5.6.2009, p. 16);

(iii) Directive 2012/27/EU of the European Parliament and of the Council of 25 October 2012 on energy efficiency, amending Directives 2009/125/EC and 2010/30/EU and repealing Directives 2004/8/EC and 2006/32/EC (OJ L 315, 14.11.2012, p. 1);

(iv) Regulation (EU) No 525/2013 of the European Parliament and of the Council of 21 May 2013 on a mechanism for monitoring and reporting greenhouse gas emissions and for reporting other information at national and Union level relevant to climate change and repealing Decision No 280/2004/EC (OJ L 165, 18.6.2013, p. 13);

(v) Directive (EU) 2018/2001 of the European Parliament and of the Council of 11 December 2018 on the promotion of the use of energy from renewable sources (OJ L 328, 21.12.2018, p. 82).

3. Rules on sustainable development and waste management, as set out in:

(i) Directive 2008/98/EC of the European Parliament and of the Council of 19 November 2008 on waste and repealing certain Directives (OJ L 312, 22.11.2008, p. 3);

(ii) Regulation (EU) No 1257/2013 of the European Parliament and of the Council of 20 November 2013 on ship recycling and amending Regulation (EC) No 1013/2006 and Directive 2009/16/EC (OJ L 330, 10.12.2013, p. 1);

(iii) Regulation (EU) No 649/2012 of the European Parliament and of the Council of 4 July 2012 concerning the export and import of hazardous chemicals (OJ L 201, 27.7.2012, p. 60).

4. Rules on marine, air and noise pollution, as set out in:

(i) Directive 1999/94/EC of the European Parliament and of the Council of 13 December 1999 relating to the

availability of consumer information on fuel economy and CO2 emissions in respect of the marketing of new passenger cars (OJ L 12, 18.1.2000, p. 16);

(ii) Directive 2001/81/EC of the European Parliament and of the Council of 23 October 2001 on national emission ceilings for certain atmospheric pollutants (OJ L 309, 27.11.2001, p. 22);

(iii) Directive 2002/49/EC of the European Parliament and of the Council of 25 June 2002 relating to the assessment and management of environmental noise (OJ L 189, 18.7.2002, p. 12);

(iv) Regulation (EC) No 782/2003 of the European Parliament and of the Council of 14 April 2003 on the prohibition of organotin compounds on ships (OJ L 115, 9.5.2003, p. 1);

(v) Directive 2004/35/EC of the European Parliament and of the Council of 21 April 2004 on environmental liability with regard to the prevention and remedying of environmental damage (OJ L 143, 30.4.2004, p. 56);

(vi) Directive 2005/35/EC of the European Parliament and of the Council of 7 September 2005 on ship-source pollution and on the introduction of penalties for infringements (OJ L 255, 30.9.2005, p. 11);

(vii) Regulation (EC) No 166/2006 of the European Parliament and of the Council of 18 January 2006 concerning the establishment of a European Pollutant Release and Transfer Register and amending Council Directives 91/689/EEC and 96/61/EC (OJ L 33, 4.2.2006, p. 1);

(viii) Directive 2009/33/EC of the European Parliament and of the Council of 23 April 2009 on the promotion of clean and energy-efficient road transport vehicles (OJ L 120, 15.5.2009, p. 5);

(ix) Regulation (EC) No 443/2009 of the European Parliament and of the Council of 23 April 2009 setting emission performance standards for new passenger cars as part of the Community's integrated approach to reduce CO2 emissions from light-duty vehicles (OJ L 140, 5.6.2009, p. 1);

(x) Regulation (EC) No 1005/2009 of the European Parliament and of the Council of 16 September 2009 on substances that deplete the ozone layer (OJ L 286, 31.10.2009, p. 1);

(xi) Directive 2009/126/EC of the European Parliament and of the Council of 21 October 2009 on Stage II petrol vapour recovery during refuelling of motor vehicles at service stations (OJ L 285, 31.10.2009, p. 36);

(xii) Regulation (EU) No 510/2011 of the European Parliament and of the Council of 11 May 2011 setting emission performance standards for new light commercial vehicles as part of the Union's integrated approach to reduce CO2 emissions from light-duty vehicles (OJ L 145, 31.5.2011, p. 1);

(xiii) Directive 2014/94/EU of the European Parliament and of the Council of 22 October 2014 on the deployment of alternative fuels infrastructure (OJ L 307, 28.10.2014, p. 1);

(xiv) Regulation (EU) 2015/757 of the European Parliament and of the Council of 29 April 2015 on the monitoring, reporting and verification of carbon dioxide emissions from maritime transport, and amending Directive 2009/16/EC (OJ L 123, 19.5.2015, p. 55);

(xv) Directive (EU) 2015/2193 of the European Parliament and of the Council of 25 November 2015 on the limitation of emissions of certain pollutants into the air from medium combustion plants (OJ L 313, 28.11.2015, p. 1).

5. Rules on the protection and management of water and soil, as set out in:

(i) Directive 2007/60/EC of the European Parliament and of the Council of 23 October 2007 on the assessment and management of flood risks (OJ L 288, 6.11.2007, p. 27);

(ii) Directive 2008/105/EC of the European Parliament and of the Council of 16 December 2008 on environmental quality standards in the field of water policy, amending and subsequently repealing Council Directives 82/176/EEC, 83/513/EEC, 84/156/EEC, 84/491/EEC, 86/280/EEC and amending Directive 2000/60/EC of the European Parliament and of the Council (OJ L 348, 24.12.2008, p. 84);

(iii) Directive 2011/92/EU of the European Parliament and of the Council of 13 December 2011 on the assessment of the effects of certain public and private projects on the environment (OJ L 26, 28.1.2012, p. 1).

6. Rules relating to the protection of nature and biodiversity, as set out in:

(i) Council Regulation (EC) No 1936/2001 of 27 September 2001 laying down control measures applicable to fishing for certain stocks of highly migratory fish (OJ L 263, 3.10.2001, p. 1);

(ii) Council Regulation (EC) No 812/2004 of 26 April 2004 laying down measures concerning bycatches of cetaceans in fisheries and amending Regulation (EC) No 88/98 (OJ L 150, 30.4.2004, p. 12);

(iii) Regulation (EC) No 1007/2009 of the European Parliament and of the Council of 16 September 2009 on trade in seal products (OJ L 286, 31.10.2009, p. 36);

(iv) Council Regulation (EC) No 734/2008 of 15 July 2008 on the protection of vulnerable marine ecosystems in the high seas from the adverse impacts of bottom fishing gears (OJ L 201, 30.7.2008, p. 8);

(v) Directive 2009/147/EC of the European Parliament and of the Council of 30 November 2009 on the conservation of wild birds (OJ L 20, 26.1.2010, p. 7);

(vi) Regulation (EU) No 995/2010 of the European Parliament and of the Council of 20 October 2010 laying down the obligations of operators who place timber and timber products on the market (OJ L 295, 12.11.2010, p. 23);

(vii) Regulation (EU) No 1143/2014 of the European Parliament and of the Council of 22 October 2014 on the prevention and management of the introduction and spread of invasive alien species (OJ L 317, 4.11.2014, p. 35).

7. Rules on chemicals, as set out in Regulation (EC) No 1907/2006 of the European Parliament and of the Council of 18 December 2006 concerning the Registration, Evaluation, Authorisation and Restriction of Chemicals (REACH), establishing a European Chemicals Agency, amending Directive 1999/45/EC and repealing Council Regulation (EEC) No 793/93 and Commission Regulation (EC) No 1488/94 as well as Council Directive 76/769/EEC and Commission Directives 91/155/EEC, 93/67/EEC, 93/105/EC and 2000/21/EC (OJ L 396, 30.12.2006, p. 1).

8. Rules relating to organic products, as set out in Regulation (EU) 2018/848 of the European Parliament and of the Council of 30 May 2018 on organic production and labelling of organic products and repealing Council Regulation (EC) No 834/2007 (OJ L 150, 14.6.2018, p. 1).

F. Point (a)(vi) of Article 2(1) — radiation protection and nuclear safety

Rules on nuclear safety, as set out in:

- (i) Council Directive 2009/71/Euratom of 25 June 2009 establishing a Community framework for the nuclear safety of nuclear installations (OJ L 172, 2.7.2009, p. 18);
- (ii) Council Directive 2013/51/Euratom of 22 October 2013 laying down requirements for the protection of the health of the general public with regard to radioactive substances in water intended for human consumption (OJ L 296, 7.11.2013, p. 12);
- (iii) Council Directive 2013/59/Euratom of 5 December 2013 laying down basic safety standards for protection against the dangers arising from exposure to ionising radiation, and repealing Directives 89/618/Euratom, 90/641/Euratom, 96/29/Euratom, 97/43/Euratom and 2003/122/Euratom (OJ L 13, 17.1.2014, p. 1);
- (iv) Council Directive 2011/70/Euratom of 19 July 2011 establishing a Community framework for the responsible and safe management of spent fuel and radioactive waste (OJ L 199, 2.8.2011, p. 48);
- (v) Council Directive 2006/117/Euratom of 20 November 2006 on the supervision and control of shipments of radioactive waste and spent fuel (OJ L 337, 5.12.2006, p. 21);
- (vi) Council Regulation (Euratom) 2016/52 of 15 January 2016 laying down maximum permitted levels of radioactive contamination of food and feed following a nuclear accident or any other case of radiological emergency, and repealing Regulation (Euratom) No 3954/87 and Commission Regulations (Euratom) No 944/89 and (Euratom) No 770/90 (OJ L 13, 20.1.2016, p. 2);
- (vii) Council Regulation (Euratom) No 1493/93 of 8 June 1993 on shipments of radioactive substances between Member States (OJ L148, 19.6.1993, p. 1).

G. Point (a)(vii) of Article 2(1) — food and feed safety, animal health and animal welfare:

1. Union food and feed law governed by the general principles and requirements as defined by Regulation (EC) No 178/2002 of the European Parliament and of the Council of 28 January 2002 laying down the general principles and requirements of food law, establishing the European Food Safety Authority and laying down procedures in matters of food safety (OJ L 31, 1.2.2002, p. 1).

2. Animal health, as regulated by:

(i) Regulation (EU) 2016/429 of the European Parliament and of the Council of 9 March 2016 on transmissible animal diseases and amending and repealing certain acts in the area of animal health ('Animal Health Law')(O L 84, 31.3.2016, p. 1);

(ii) Regulation (EC) No 1069/2009 of the European Parliament and of the Council of 21 October 2009 laying down health rules as regards animal by-products and derived products not intended for human consumption and repealing Regulation (EC) No 1774/2002 (Animal by-products Regulation)(OJ L 300, 14.11.2009, p. 1).

3. Regulation (EU) 2017/625 of the European Parliament and of the Council of 15 March 2017 on official controls and other official activities performed to ensure the application of food and feed law, rules on animal health and welfare, plant health and plant protection products, amending Regulations (EC) No 999/2001, (EC) No 396/2005, (EC) No 1069/2009, (EC) N 1107/2009, (EU) No 1151/2012, (EU) No 652/2014, (EU) 2016/429 and (EU) 2016/2031 of the European Parliament and of the Council, Council Regulations (EC) No 1/2005 and (EC) No 1099/2009 and Council Directives 98/58/EC, 1999/74/EC, 2007/43/EC, 2008/119/EC and 2008/120/ EC, and

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repealing Regulations (EC) No 854/2004 and (EC) No 882/2004 of the European Parliament and of the Council, Council Directives 89/608/EEC, 89/662/EEC, 90/425/EEC, 91/496/EEC, 96/23/EC, 96/93/EC and 97/78/EC and Council Decision 92/438/EEC (Official Controls Regulation)(OJ L 95, 7.4.2017, p. 1).

4. Rules and standards on the protection and well-being of animals, as set out in:

(i) Council Directive 98/58/EC of 20 July 1998 concerning the protection of animals kept for farming purposes (OJ L 221, 8.8.1998, p. 23);

(ii) Council Regulation (EC) No 1/2005 of 22 December 2004 on the protection of animals during transport and related operations and amending Directives 64/432/EEC and 93/119/EC and Regulation (EC) No 1255/97 (OJ L 3, 5.1.2005, p. 1);

(iii) Council Regulation (EC) No 1099/2009 of 24 September 2009 on the protection of animals at the time of killing (OJ L 303, 18.11.2009, p. 1);

(iv) Council Directive 1999/22/EC of 29 March 1999 relating to the keeping of wild animals in zoos (OJ L 94, 9.4.1999, p. 24);

(v) Directive 2010/63/EU of the European Parliament and of the Council of 22 September 2010 on the protection of animals used for scientific purposes (OJ L 276, 20.10.2010, p. 33).

H. Point (a)(viii) of Article 2(1) — public health:

1. Measures setting high standards of quality and safety of organs and substances of human origin, as regulated by:

(i) Directive 2002/98/EC of the European Parliament and of the Council of 27 January 2003 setting standards of quality and safety for the collection, testing, processing, storage and distribution of human blood and blood components and amending Directive 2001/83/EC (OJ L 33, 8.2.2003, p. 30);

(ii) Directive 2004/23/EC of the European Parliament and of the Council of 31 March 2004 on setting standards of quality and safety for the donation, procurement, testing, processing, preservation, storage and distribution of human tissues and cells (OJ L 102, 7.4.2004, p. 48);

(iii) Directive 2010/53/EU of the European Parliament and of the Council of 7 July 2010 on standards of quality and safety of human organs intended for transplantation (OJ L 207, 6.8.2010, p. 14).

2. Measures setting high standards of quality and safety for medicinal products and devices of medical use, as regulated by:

(i) Regulation (EC) No 141/2000 of the European Parliament and of the Council of 16 December 1999 on orphan medicinal products (OJ L 18, 22.1.2000, p. 1);

(ii) Directive 2001/83/EC of the European Parliament and of the Council of 6 November 2001 on the Community code relating to medicinal products for human use (OJ L 311, 28.11.2001, p. 67);

(iii) Regulation (EU) 2019/6 of the European Parliament and of the Council of 11 December 2018 on veterinary medicinal products and repealing Directive 2001/82/EC (OJ L 4, 7.1.2019, p. 43);



(iv) Regulation (EC) No 726/2004 of the European Parliament and of the Council of 31 March 2004 laying down Community procedures for the authorisation and supervision of medicinal products for human and veterinary use and establishing a European Medicines Agency (OJ L 136, 30.4.2004, p. 1);

(v) Regulation (EC) No 1901/2006 of the European Parliament and of the Council of 12 December 2006 on medicinal products for paediatric use and amending Regulation (EEC) No 1768/92, Directive 2001/20/EC, Directive 2001/83/EC and Regulation (EC) No 726/2004 (OJ L 378, 27.12.2006, p. 1);

(vi) Regulation (EC) No 1394/2007 of the European Parliament and of the Council of 13 November 2007 on advanced therapy medicinal products and amending Directive 2001/83/EC and Regulation (EC) No 726/2004 (OJ L 324, 10.12.2007, p. 121);

(vii) Regulation (EU) No 536/2014 of the European Parliament and of the Council of 16 April 2014 on clinical trials on medicinal products for human use, and repealing Directive 2001/20/EC (OJ L 158, 27.5.2014, p. 1).

3. Patients' rights, as regulated by Directive 2011/24/EU of the European Parliament and of the Council of 9 March 2011 on the application of patients' rights in cross-border healthcare (OJ L 88, 4.4.2011, p. 45).

4. Manufacture, presentation and sale of tobacco and related products, as regulated by Directive 2014/40/EU of the European Parliament and of the Council of 3 April 2014 on the approximation of the laws, regulations and administrative provisions of the Member States concerning the manufacture, presentation and sale of tobacco and related products and repealing Directive 2001/37/EC (OJ L 127, 29.4.2014, p. 1).

I. Point (a)(ix) of Article 2(1) — consumer protection:

Consumer rights and consumer protection, as regulated by:

(i) Directive 98/6/EC of the European Parliament and of the Council of 16 February 1998 on consumer protection in the indication of the prices of products offered to consumers (OJ L 80, 18.3.1998, p. 27);

(ii) Directive (EU) 2019/770 of the European Parliament and of the Council of 20 May 2019 on certain aspects concerning contracts for the supply of digital content and digital services (OJ L 136, 22.5.2019, p. 1);

(iii) Directive (EU) 2019/771 of the European Parliament and of the Council of 20 May 2019 on certain aspects concerning contracts for the sale of goods, amending Regulation (EU) 2017/2394 and Directive 2009/22/EC, and repealing Directive 1999/44/EC (OJ L 136, 22.5.2019, p. 28);

(iv) Directive 1999/44/EC of the European Parliament and of the Council of 25 May 1999 on certain aspects of the sale of consumer goods and associated guarantees (OJ L 171, 7.7.1999, p. 12);

(v) Directive 2002/65/EC of the European Parliament and of the Council of 23 September 2002 concerning the distance marketing of consumer financial services and amending Council Directive 90/619/EEC and Directives 97/7/EC and 98/27/EC (OJ L 271, 9.10.2002, p. 16);

(vi) Directive 2005/29/EC of the European Parliament and of the Council of 11 May 2005 concerning unfair business-to-consumer commercial practices in the internal market and amending Council Directive 84/450/EEC, Directives 97/7/EC, 98/27/EC and 2002/65/EC of the European Parliament and of the Council and Regulation (EC) No 2006/2004 of the European Parliament and of the Council ('Unfair Commercial Practices Directive') (OJ L 149, 11.6.2005, p. 22);

(vii) Directive 2008/48/EC of the European Parliament and of the Council of 2 April 2008 on credit agreements for consumers and repealing Council Directive 87/102/EEC (OJ L 133, 22.5.2008, p. 66);

(viii) Directive 2011/83/EU of the European Parliament and of the Council of 25 October 2011 on consumer rights, amending Council Directive 93/13/EEC and Directive 1999/44/EC of the European Parliament and of the Council and repealing Council Directive 85/577/EEC and Directive 97/7/EC of the European Parliament and of the Council (OJ L 304, 22.11.2011, p. 64);

(ix) Directive 2014/92/EU of the European Parliament and of the Council of 23 July 2014 on the comparability of fees related to payment accounts, payment account switching and access to payment accounts with basic features (OJ L 257, 28.8.2014, p. 214).

J. Point (a)(x) of Article 2(1) — protection of privacy and personal data, and security of network and information systems:

(i) Directive 2002/58/EC of the European Parliament and of the Council of 12 July 2002 concerning the processing of personal data and the protection of privacy in the electronic communications sector (Directive on privacy and electronic communications)(OJ L 201, 31.7.2002, p. 37);

(ii) Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation)(OJ L 119, 4.5.2016, p. 1);

(iii) Directive (EU) 2016/1148 of the European Parliament and of the Council of 6 July 2016 concerning measures for a high common level of security of network and information systems across the Union (OJ L 194, 19.7.2016, p.1).

Part II Article 3(1) refers to the following Union legislation:

A. Point (a)(ii) of Article 2(1) — financial services, products and markets, and prevention of money laundering and terrorist financing:

1. Financial services:

(i) Directive 2009/65/EC of the European Parliament and of the Council of 13 July 2009 on the coordination of laws, regulations and administrative provisions relating to undertakings for collective investment in transferable securities (UCITS)(OJ L 302, 17.11.2009, p. 32);

(ii) Directive (EU) 2016/2341 of the European Parliament and of the Council of 14 December 2016 on the activities and supervision of institutions for occupational retirement provision (IORPs)(OJ L 354, 23.12.2016, p. 37);

(iii) Directive 2006/43/EC of the European Parliament and of the Council of 17 May 2006 on statutory audits of annual accounts and consolidated accounts, amending Council Directives 78/660/EEC and 83/349/EEC and repealing Council Directive 84/253/EEC (OJ L 157, 9.6.2006, p. 87);

(iv) Regulation (EU) No 596/2014 of the European Parliament and of the Council of 16 April 2014 on market abuse (market abuse regulation) and repealing Directive 2003/6/EC of the European Parliament and of the Council and Commission Directives 2003/124/EC, 2003/125/EC and 2004/72/EC (OJ L 173, 12.6.2014, p. 1);



(v) Directive 2013/36/EU of the European Parliament and of the Council of 26 June 2013 on access to the activity of credit institutions and the prudential supervision of credit institutions and investment firms, amending Directive 2002/87/EC and repealing Directives 2006/48/EC and 2006/49/EC (OJ L 176, 27.6.2013, p. 338);

(vi) Directive 2014/65/EU of the European Parliament and of the Council of 15 May 2014 on markets in financial instruments and amending Directive 2002/92/EC and Directive 2011/61/EU (OJ L 173, 12.6.2014, p. 349);

(vii) Regulation (EU) No 909/2014 of the European Parliament and of the Council of 23 July 2014 on improving securities settlement in the European Union and on central securities depositories and amending Directives 98/26/EC and 2014/65/EU and Regulation (EU) No 236/2012 (OJ L 257, 28.8.2014, p. 1);

(viii) Regulation (EU) No 1286/2014 of the European Parliament and of the Council of 26 November 2014 on key information documents for packaged retail and insurance-based investment products (PRIIPs)(OJ L 352, 9.12.2014, p. 1);

(ix) Regulation (EU) 2015/2365 of the European Parliament and of the Council of 25 November 2015 on transparency of securities financing transactions and of reuse and amending Regulation (EU) No 648/2012 (OJ L 337, 23.12.2015, p. 1);

(x) Directive (EU) 2016/97 of the European Parliament and of the Council of 20 January 2016 on insurance distribution (OJ L 26, 2.2.2016, p. 19);

(xi) Regulation (EU) 2017/1129 of the European Parliament and of the Council of 14 June 2017 on the prospectus to be published when securities are offered to the public or admitted to trading on a regulated market, and repealing Directive 2003/71/EC (OJ L 168, 30.6.2017, p. 12).

2. Prevention of money laundering and terrorist financing:

(i) Directive (EU) 2015/849 of the European Parliament and of the Council of 20 May 2015 on the prevention of the use of the financial system for the purposes of money laundering or terrorist financing, amending Regulation (EU) No 648/2012 of the European Parliament and of the Council, and repealing Directive 2005/60/EC of the European Parliament and of the Council and Commission Directive 2006/70/EC (OJ L 141, 5.6.2015, p. 73);

(ii) Regulation (EU) 2015/847 of the European Parliament and of the Council of 20 May 2015 on information accompanying transfers of funds and repealing Regulation (EC) No 1781/2006 (OJ L 141, 5.6.2015, p. 1).

B. Point (a)(iv) of Article 2(1) — transport safety:

(i) Regulation (EU) No 376/2014 of the European Parliament and of the Council of 3 April 2014 on the reporting, analysis and follow-up of occurrences in civil aviation amending Regulation (EU) No 996/2010 of the European Parliament and of the Council and repealing Directive 2003/42/EC of the European Parliament and of the Council and Commission Regulations (EC) No 1321/2007 and (EC) No 1330/2007 (OJ L 122, 24.4.2014, p. 18);

(ii) Directive 2013/54/EU of the European Parliament and of the Council of 20 November 2013 concerning certain flag State responsibilities for compliance with and enforcement of the Maritime Labour Convention, 2006 (OJ L 329, 10.12.2013, p. 1);

(iii) Directive 2009/16/EC of the European Parliament and of the Council of 23 April 2009 on port State control (OJ L 131, 28.5.2009, p. 57).



C. Point (a)(v) of Article 2(1) — protection of the environment:

(i) Directive 2013/30/EU of the European Parliament and of the Council of 12 June 2013 on safety of offshore oil and gas operations and amending Directive 2004/35/EC (OJ L 178, 28.6.2013, p. 66).

