


# Chapter 9

## Whistleblower Protection in EU Law:

### Bridging Transparency, Accountability, and Corporate Social Responsibility

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#### ABSTRACT

*The chapter highlights the crucial role of whistleblowers in democratic societies, emphasizing their contribution to transparency and accountability in public and private institutions. It discusses the significance of directive (EU) 2019/1937 in creating a uniform framework for whistleblower protection in European Union Member States. The directive aims to encourage comprehensive and effective protection, covering issues beyond labor law. The chapter delves into challenges in implementing whistleblower protection, citing the importance of corporate social responsibility (CSR) and ethical conduct. It emphasizes the symbiotic relationship between whistleblower protection, CSR, and corporate ethics. The authors stress that while legislation is vital, an effective whistleblower protection system requires broader efforts, including corporate governance measures and fostering a positive attitude towards whistleblowing.*

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## **INTRODUCTION**

Whistleblowers play a key role in democratic societies, playing an irreplaceable role in realizing fundamental principles such as the rights to freedom of expression and access to information, which are guaranteed by the constitution. Their activities contribute to maintaining the balance between government, corporations and society, enabling transparency and accountability in public and private institutions. Unfortunately, whistleblowers often face serious negative consequences from those whose actions they may expose or harm, including social ostracism, job loss, and even legal reprisal. These negative consequences, in turn, may inhibit the development of whistleblowing. It is therefore necessary to provide effective protection mechanisms for people who decide to report irregularities. The introduction of appropriate legal regulations and support for institutions that protect whistleblowers against repression is key to creating a favorable environment for honest and open sharing of information about potential irregularities.

Whistleblowing initially gained importance mainly in countries using the common law system, such as the United States and Great Britain. The first whistleblower protection regulations and standards were developed in these jurisdictions. However, it can now be observed that the phenomenon of whistleblowing is becoming more and more recognized and regulated in many European countries. The extension of the scope of whistleblowing regulations in European countries results from the growing awareness of the role played by whistleblowers in promoting transparency, ethics and honesty in the functioning of public institutions and private enterprises.

Directive (EU) 2019/1937 (L 305/17), is a key initiative of the European Union aimed at creating a uniform and effective framework system of protection for persons reporting irregularities in various business sectors and public institutions. Adopted in November 2019, this directive is an important step towards harmonizing the legal landscape regarding whistleblower rights and guarantees in the Member States of the European Union. The main objective of Directive 2019/1937 is to encourage Member States to introduce or update their national legislation in order to create coherent, comprehensive and effective protection for whistleblowers. The directive requires Member States to provide effective means of protection against reprisal for those who report irregularities, and establishes standards on reporting procedures, responses to reports and access to information regarding whistle-blowing proceedings. These regulations often cover not only the sphere of labor law, but also issues related to the protection of human rights, freedom of expression and even public security. Procedures are also being introduced to enable whistleblowers to report irregularities in a safe and confidential manner, which is important for the effectiveness of the whistleblowing process.

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