

WHISTLEBLOWING IN EUROPEAN COMPANIES

Industrial relations for successful
implementation of reporting channels

RESEARCH REPORT

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This Research Report offers reflections on the project ‘Whistleblowing in European companies: Industrial relations for successful implementation of reporting channels’ conducted by Eurocadres and Dr Vigjilence Abazi, Maastricht University within the period of March 2020 – October 2021, funded by the European Commission.

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1. Introduction

In October 2019, the European Union adopted the Directive on the protection of persons who report breaches of Union law, commonly referred to as the protection of whistleblowers (EU Whistleblower Directive).¹ By December 2021, the EU Member States are required to transpose the EU Whistleblower Directive. In light of this important legislation, the main ambition of the project ‘*Whistleblowing in European companies: Industrial relations for successful implementation of reporting channels*’ has been to provide understanding and guidance on the establishment of adequate internal reporting channels. The focus on internal reporting channels has been a deliberate choice, taking into account that the vast majority of whistleblowers first report internally inside their organisation.² Adequate internal reporting channels provide an invaluable fix in the short term, which is a unique added value in the toolkit of accountability, as well as in the long term, where they lead to organisational efficiency, learning, and improvement overall.³ Internal reporting can determine the entire process of whistleblowing as a success or failure on the part of the employer, as a series of recent scandals illustrate, including for example Dieselgate.⁴

Establishing adequate reporting channels is, however, a complex undertaking. For starters, trust of the reporting persons is paramount for the functionality of internal reporting channels. Workers’ participation in the setup of the channels is therefore essential in establishing successful implementation. Yet, different sectors do not always share the same preconditions as reporting requirements for various sectors diverge (e.g. financial services and safety in civil aviation and maritime transport). Ensuring reporting channels that workers can navigate requires both comprehensive frameworks and legal certainty. Broad social partner involvement by both sectoral and cross-sectoral social partners facilitates achieving the combination of easy navigation for reporting persons and alignment of sector-specific reporting with the channels foreseen by the Directive. At the same time, many larger companies already have reporting channels in place, often as part of internal good governance and compliance regimes, which in turn requires that they too meet the standards of the Directive and follow national legislation.

This project has sought to mitigate the risks and to foster industrial relations by providing an integrated approach of understanding and incorporating local specificities without doing so at the cost of international and European best practices. Whilst offering guidance of general applicability, this project focused on specific countries in order to capture the wide variety and complexity of industrial relations. It also addresses the issue of reporting channels, taking into account whether such countries have prior legislation on protected reporting, the kind of system of regulation it has in place for industrial relations as well as diversity within Europe.

1 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 [2019] OJ L 305/17.

2 Vigilenca Abazi, Whistleblowing in the European Union 2021 *Common Market Law Review* Vol.58, p.830

3 See Marcia Miceli, Janet Near, *Blowing the Whistle: The Organisational and Legal Implications for Companies and Employees* (Lexington Books, 1992); Marcia Miceli, Janet Near, Terry Dworkin, *Whistleblowing in Organisations* (Routledge 2008); David B. Lewis (ed.), *A Global Approach to Public Interest Disclosure* (Edward Elgar Publishing, 2010). See also UN Special Rapporteur to the General Assembly on the Protection of Sources and Whistleblowing, 2015.

4 Vigilenca Abazi, ‘Speak, Listen, Whistle Up: Guide for the EU Whistleblower Directive Internal Reporting Channels and the Role of Trade Unions’, Eurocadres, June 2021, Brussels.

More specifically, the project had the following four objectives:

- Guide national industrial relations toward effective and adequate reporting channels by preparing employers and workers and working together with employers and trade unions to understand and map current deficiencies and opportunities for change
- Facilitate learning for employers and workers on the value of reporting and appropriate channels and follow up procedures in reporting in line with best practices
- Increase knowledge and awareness to employers and trade unions on how reporting channels work, when and how they ought to be utilised and what follow up procedures are necessary
- Continue building links between expertise in academia and NGOs and social partners.

In this Research Report, we present the findings of the project, elaborate on some of the necessary changes in the implementation of the project arising due to COVID-19 challenges and offer reflections on what lays ahead for organisations implementing the EU Whistleblower Directive. The report draws significantly from the analysis provided in the published Guide in June 2021 *'Speak, Listen, Whistle Up: Guide for the EU Whistleblower Directive Internal Reporting Channels and the Role of Trade Unions'* within the remit of the same project.

2. Research Design and Data

The research methodology of this project builds on three important strands: mapping analysis, empirical review and normative assessment. These strands are combined throughout the timeline of the project to ensure that the data received from the empirical research feeds the desk research and that the overall analysis is grounded in the best practices as well as normative standards from the latest state of the art literature in the field.

2.1 Concepts and Approach

The concepts of 'reporting channels' and 'adequate' were of primary relevance to the research. For the former, the research relied on the definition as adopted in the EU Whistleblower Directive. The concept of 'adequate' refers to whether the reporting channels are satisfactory both in qualitative and quantitative terms. This is, namely, whether reporting channels ensure the information is reported as per the legal requirements of the EU Whistleblower Directive, whether the safety of the workers' reporting is maintained, whether the employer receives the information and is able to act upon it, and whether private data of unrelated individuals is safeguarded in the process. Whilst the main emphasis is placed on the avenues available to the workers' for reporting and the process through which such reporting should be conducted, it is equally relevant to stress that the actions taken by the employer to follow up on the report are pertinent to ensure whistleblowing.

Furthermore, the research combined two variables in determining the design of the questionnaire as well as the normative analysis. First, the project engaged with 'national specificities' understood to mean the legal context, the working relations and regulations as well as practical considerations deriving from empirical data. Each country studied might have different aspects to be taken as relevant or many may have most elements in common. Secondly, and relatedly, the research dealt with 'industrial relations' and indeed these can be very different in each Member State as differences emerge when

we examine the public and private sector. In a coherent manner and through systematic research, this project addressed these variations and ensure clarity in analysis.

2.2 Empirical Data and COVID-19 Challenges

In the proposal for the project, interviews were foreseen as the main data used for the empirical review. The proposed interviews were foreseen to take place in person during the 2nd and 3rd research cycle taking place July–December 2020. In light of the COVID-19 pandemic travel restrictions, these interviews were impossible to conduct in person. Upon different considerations and discussion within the implementation team, it was decided to opt for a structured questionnaire to be shared online with different stakeholders.

A structured questionnaire was established and made available in English, French, Italian, and Spanish. The structured questionnaire means that the same questions were addressed to all stakeholders and the respondents had the possibility to select from provided answer options as well as include opinion questions. The questionnaire was focused on mapping prior existing national rules on whistleblowing, inquiring into the role trade union may have in whistleblowing, assessing whether hotlines are desirable as a means of internal reporting and what other alternatives could be suggested by the stakeholders, examining routes for compliance with whistleblowing rules by employers, and overall assessing how the EU Whistleblower Directive impacts existing labour and industrial relations. The participants constitute representatives from both public and private sector and include both employer and workers' representatives, from the following countries: Austria, Belgium, France, Ireland, Italy, the Netherlands, Spain, Sweden and Finland. Despite significant and continues efforts to include stakeholders from other countries (specifically Germany, Greece, Estonia, Hungary, Poland) for various reasons our reaching efforts did not yield results. Nevertheless, to attain insights that are representative of overall EU member states, we have relied on theoretical studies, reports, and relevant documents.

In addition, the research builds on a number of webinars that took place online during the implementation of this project. These webinars brought trade unions, employer representatives, scholars, civil society representatives, third party providers, and other interested parties together to engage in debates and presentations, all with the focus on how best to implement the EU Whistleblower Directive, the proactive role trade unions can take in whistleblowing, the benefits and risks of third party providers in offering hotlines, and steps national legislators should ensure in the transposition of the Directive.

3. Research Findings:

Building Expertise and Capacities for Adequate Internal Reporting Channels

How should adequate reporting channels be established in accordance with EU law, which would advance industrial relations as well as ensure harmonised reporting procedures whilst integrating national specificities? This is the complex legal question that guided this research project. This overarching question can only be answered if we look into its elements. In this section of the Research Report, we look closely at different aspects in order to improve the exiting expertise for establishing adequate internal reporting channels. On basis of analysis, empirical data, and building on the many contributions by varied stakeholder, the information below seeks to provide a detailed picture of how we can build better expertise and capacities toward setting up adequate internal reporting channels.

3.1 What aspects of national industrial relations are relevant for reporting channels and what elements of industrial relations matter for strengthening this relation?

Toward the goal to increase the understanding for the implementation of the EU Whistleblower Directive, in this project we have tried to equally take into account and incorporate relevant elements of industrial relations. The variations, as we had anticipated in the beginning of the project, are quite vast among Member States. Some of the challenges in gaining wider participation were also experienced during the efforts to gather empirical data through surveys. Against this background, the communication between stakeholders in industrial relations remains a relevant yet challenging aspect toward the establishment of reporting channels. For trade unions in particular, the EU Whistleblower Directive can be seen as an opportunity to enhance the collective and trade union rights, play an active role in speak-up and listen-up culture, for how workers are treated, and how accountability is realised within organisations. In some Member States, however, the role of trade unions is significantly reduced and hinders any possibility for active industrial relations. Therefore, pan-European organisations can be a crucial part in fulfilling a vacuum and enabling workers across the EU to benefit from exchanging learning and best practices. Trade unions can also seek, at the national level, implementation of the EU Whistleblower Directive to be recognized as a supportive role for internal reporting channel as well as be recognized as a possible channel for reporting and/or facilitating reporting.

3.2 What elements of reporting channels are the minimum required harmonisation level by EU law that must be implemented at the national level?

Chapter II, Articles 7-9 of the EU Whistleblower Directive provide the legal requirements for internal reporting and follow-up. The following are the specific legal elements that are absolutely relevant for the required harmonisation by the EU Whistleblower Directive:

A. Reporting Channels for Private and Public Sector Entities

In the private sector, legal entities with 50 or more workers *must* establish internal reporting channels. Legal entities with fewer than 50 workers *may* be required by national law to establish internal reporting channels upon an appropriate risk assessment taking into account the nature of the activities of the entities and the ensuing level of risk for, in particular, the environment and public health.

All legal entities in the public sector, including any entity owned or controlled by such entities, must establish internal reporting channels. Municipalities with fewer than 10 000 inhabitants or fewer than 50 workers may establish internal reporting channels. Municipalities may share internal reporting channels provided that the shared internal reporting channels are distinct from and autonomous from external reporting channels.

B. Obligations for the Operation of Reporting Channels

The Directive leaves open some options as to how internal reporting channels can be operated. Namely, internally by a person designated within the organisation for reporting purpose, internally by a department designated for reporting purpose, or provided externally by a third party. Regardless of which option is applied, all internal reporting channels must be accessible for oral reporting, including by telephone or through other voice messaging systems, reporting in writing, upon request by the reporting person, by means of a physical meeting within a reasonable timeframe. Furthermore, the EU Whistleblower Directive foresees an obligation to provide clear and easily accessible information regarding the procedures for reporting externally to competent authorities both at the national and European Union level. Lastly, the operation of the reporting channels must be designed, established, and operated in a secure manner, ensuring the confidentiality of the identity of the reporting person, ensuring the confidentiality of any third party mentioned in the report, and preventing access by unauthorized staff.

C. Important Deadlines

Two specific deadlines are relevant in internal reporting channels: *7 days* within the filed report, the employer must acknowledge receipt of the report made to the reporting person. *3 Months* from the acknowledgment of receipt or, if no acknowledgement was sent to the reporting person, 3 Months from the expiry of the seven-day period after the report was made, a follow up obligation is stipulated for the employer. These deadlines are intended to ensure that whistleblowers are heard and are taken seriously and that the reported information is traced.

3.3 What are the elements that Member States can further advance in national reporting channels?

The EU Whistleblower Directive provides common standards for Member States to implement into national law. Member States cannot adopt lower standards than those set by the Directive and any national provision that would directly or indirectly weaken the protections set out by the Directive would be a breach of EU law. Member States may adopt standards of higher protection. Member States can advance protections by adopting the following five elements:

First, they can *include national law in scope of protected disclosure*. The Directive refers to protections for reporting breaches of 'Union law' however as EU law continuously expands and has an imprecise scope, a clear delineation from what may constitute strictly national law is extremely difficult if not impossible for a reporting person to know. Member States should stipulate in national law that all breaches, whether of 'Union law' or 'national law' are within the protected scope of disclosure.

Second, Member States can *adopt a horizontal approach or at minimum include working conditions, occupational safety and health, and non-discrimination*. National laws should include all policy fields, i.e. adopt a horizontal approach to the material scope of whistleblower protection. The EU Whistleblower Directive covers only 12 policy fields, including public procurement, financial services, products and

markets, prevention of money-laundering and terrorist financing, product safety and compliance, transport safety, protection of the environment, radiation protection and nuclear safety, food and feed safety, animal health and welfare, public health, consumer protection, protection of privacy and personal data, and security of network and information systems. It does not however, at the time of writing, include working conditions and health and safety of workers. COVID-19 demonstrates the urgent need to ameliorate this limitation of the EU Whistleblower Directive and clearly stipulate protected disclosure also in the field of working conditions and health and safety of workers. Hence, at minimum, should adopting a horizontal approach not be possible, Member States should include working conditions, occupational safety and health, and non-discrimination in the scope on national law of whistleblower protection.

Third, Member States can *offer equal protections and follow-up for anonymous internal reporting*. Anonymous whistleblowing reports can have significant value and should be protected and followed-up equally to reports made by persons in confidential manner. In the case of anonymous reporting, protection can be offered by first, not making attempts to find out who the whistleblower is, and second, if the identity of the whistleblower subsequently becomes known, the whistleblower would qualify for protection retrospectively. The EU Whistleblower Directive allows national discretion for diligent procedures in the follow-up of anonymous reporting, which Member States should act to adopt similar rigors and diligent procedures as for confidential internal reporting.

Furthermore, Member States can *legally acknowledge the role of trade unions in internal reporting*. Member States have duties and multiple options to strengthen the role of trade unions both within the internal reporting process as well as prior to the internal reporting. As a social partner, trade unions should be consulted on and agree the establishment and follow up to the internal reporting channel and procedures. Trade unions should be part of the designated department for internal reporting, should be acknowledged in national law to facilitate the reporting person, and should assist in addressing conflict with management. On a yearly basis, entities should inform and consult the work council and trade unions on whistleblower cases and the follow-up provides in the entity.

Lastly, Member States can *legally strengthen the value of listen-up culture within organisations*. Specifically, Member States may require organizations, both in the public and private sector, to make reports publicly available about cases of whistleblowing and follow-up procedures as well as make it mandatory to provide clear and accessible information to workers about their whistleblower rights. Entities should be required to offer trainings to workers on how to blow the whistle, their rights, and follow-up duties of the organisations.

3.4 How can employers establish adequate reporting channels? What role do workers have in this process as well as other stakeholders?

Guidance on how to establish adequate reporting channels varies depending the size, resources and field of work for the organisations, among other factors. Specific guidelines within the remit of this project are provided in the *'Speak, Listen, Whistle Up: Guide for the EU Whistleblower Directive Internal Reporting Channels and the Role of Trade Unions'*. Building on those recommendations, employers can take a series of concrete steps and most importantly, in order for internal reporting channels to work, the workers must trust that their reporting is taken seriously, that their voice is actually heard, that they would not be subject to any adverse effects, and that the organisation takes all the necessary steps toward addressing the concern raised.

In accordance with the EU Whistleblower Directive, internal reporting can be received by a designated person, by a designated department, or provided by a third party. Designating a person within an organ-

isation to receive whistleblowing disclosures may be more suitable for smaller entities, but at the same time, there can be a risk involved for the organisation and whistleblower due to smaller groups and issues of impartiality. Securing the confidentiality of the received report is crucial although this aspect can also be a challenge as the smaller number of workers may make it easier to identify which person possibly made the report. Designating a Department is a desirable action for organisations, especially when resources allow an organisation to set up a team of staff professionally trained and equipped to function as the 'Whistleblowing Office'. An active market is emerging to provide AI based tools for companies and organizations as third party providers for internal reporting channels. Hotlines are already established in companies of major sizes, especially those either based in countries where hotlines were an obligation or for companies who are listed in the U.S. stock exchange even if they are based in Europe. Stakeholders in Europe have mixed opinions about the value and functioning of third party providers. Most importantly, it should be well understood that the mere establishment of a hotline does not mean that the organisations' legal obligations have been met and it does not mean that no other steps should be adopted, especially in terms of follow-up and handling the report. A hotline should be mostly viewed as a tool of how reporting can be done and it is highly encouraged to establish multiple internal reporting channels.

Workers can feel more empowered to speak up if they work in an environment where speak up and listen up culture are present. In ensuring this kind of environment exists, trade unions are a crucial stakeholder. Research repeatedly shows that trade unions must play a role in internal reporting and contribute toward an improved responsiveness in whistleblowing.⁵ The EU Whistleblower Directive may be utilised as an opportunity to enhance the collective and trade union rights as trade unions can establish an active role not only for individual reporting but for speak-up and listen-up culture, for how workers are treated, and how accountability is realised within organisations. Through the rights of trade unions in collective negotiations, trade unions must take a role in ensuring effective rights for workers in whistleblowing. Trade unions can opt to have different roles ranging from a basic supportive role toward a more proactive role, which should be viewed as mutually reinforcing.

3.5 What mechanisms of compliance could be ensured at the employer level and what kind of enforcement would be most effective at national and EU level?

Compliance with whistleblower policy is not a mere checklist exercise. As this Research Report thus far has shown, at the heart of a proper whistleblowing policy lays the culture of organisations to encourage and foster listen up and speak up. Hence, whilst many specific legal obligations derive from the EU Whistleblower Directive, the overall success of internal whistleblowing channels depends on a serious effort by employers to ensure the rights and procedures foreseen in the Directive are affirmed.

In terms of enforcement, Member States are yet to establish national legislation transposing the Directive. Member States are obliged to transpose the EU Whistleblower Directive by December 2021. Available information at the time of publication shows that 20 Member States have started the process of transposition, but many have not moved forward significantly in this regard as of 1 October 2021. Only Denmark has a national law adopted.⁶ The Directive leaves room for national discretion in establishing "effective, proportionate, and dissuasive" penalties and in this regard it is yet to be determined what measures national authorities will take to ensure the most effective enforcement of the law at the national level.

⁵ D. Lewis and W. Vandekerckhove, 'Trade Unions and the Whistleblowing Process in the UK: An Opportunity for Strategic Expansion?' (2018) 148 Journal of Business Ethics 835.

⁶ See EU Whistleblowing Meter, created by Whistleblowing International Network, available at <euwhistleblowingmeter.polimeter.org/>.

4. From Objectives to Results

This project set out four main objectives (as indicated below). In this final section of the report, we outline what have been lessons learned and some reflections for what lays ahead for organisations implementing the EU Whistleblower Directive.

4.1 Guiding national industrial relations toward effective and adequate reporting channels

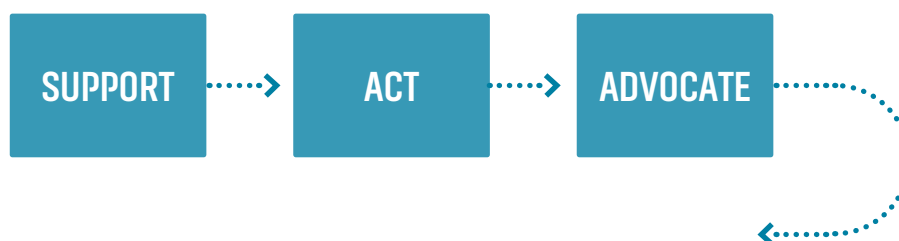
Collaboration and dialogue among social partners and within the framework of industrial relations are essential yet not easy to attain. Going forward, more avenues and possibilities for common discussions are highly recommended. During the implementation of this project, we had different levels of success in our outreach efforts, and in establishing collaborations. Nevertheless, the published Guide *'Speak, Listen, Whistle Up: Guide for the EU Whistleblower Directive Internal Reporting Channels and the Role of Trade Unions'* can be a common tool providing both employers and trade unions a road map for strengthening of their role, compliance with the EU Whistleblower Directive and possible improvement of relations.

4.2 Facilitating learning for employers and workers

Through the Guide, numerous seminars and the concluding conference, this project has sought to facilitate learning for employers and workers. What remains a major challenge is continuing to provide open and accessible learning for workers of the rights that they have based on the EU Whistleblower Directive to attain the empowering effect that the legislation intends for whistleblowers. Further opportunities are necessary in ensuring that the Directive's intended goal in creating a pathway for reporting breaches of EU law is attained. These opportunities can be in person trainings, online content, accessible materials as well as public discussions within the fields of work. Eurocadres has ensured that materials are accessible in multiple European languages, provides open access to all events, and all materials are freely downloadable. The webinars were recorded and these videos are also publicly available.

4.3 Increasing knowledge and awareness to employers and trade unions

How trade unions can benefit and how they can in turn facilitate whistleblowers has been one of the central themes throughout the project implementation. The research established a new framework with specific guidelines in terms of how trade unions can increase their knowledge and their role in whistleblowing. Trade unions can opt to have different roles ranging from a basic supportive role toward a more proactive role, which should be viewed as mutually reinforcing. As provided in the *Speak, Listen, Whistle Up: Guide for the EU Whistleblower Directive Internal Reporting Channels and the Role of Trade Unions'*, trade unions should follow a model:



SUPPORT	ACT	ADVOCATE
<ul style="list-style-type: none"> ➤ Inform workers about their rights related to whistleblowing ➤ Give advice and (legal) support on an individual basis ➤ Provide workers representatives with models for reporting wrongdoing ➤ Provide training to trade union representatives ➤ Ensure workers can seek advice in confidence from trade unions on how to best proceed if they consider to report. ➤ The union can help the individual formulate the disclosure in a manner that the shared concern is received as such by the organisation rather than misunderstand the nature of disclosure, for example perceive it as individual complaint. 	<ul style="list-style-type: none"> ➤ Seek publicity for an individual whistleblower if necessary and consented by the whistleblower ➤ Take over the reporting of wrongdoing, especially when a collective issue raised by the union is more likely to be addressed ➤ Investigate the perception of integrity amongst workers 	<ul style="list-style-type: none"> ➤ Lobby for and negotiate on standards for whistleblowing in legislation, statements, codes of conduct, guidelines on all relevant levels ➤ Exchange information and collaborate with non-profit organisations and public authorities in raising awareness about whistleblowing and issues that whistleblowers face ➤ Run awareness raising campaigns for the right of whistleblowing to be genuinely recognized and exercised as part of rights for workers. ➤ Trade unions may monitor the effectiveness of the national rules and the follow-up of concrete cases and the protection accorded to workers, so as to assess the functioning of the new rules. ➤ A program establishing a certain financial security for whistleblowers who lose their job as (possible) reprisal for blowing the whistle may also (especially if the persons in question have been guided by their trade union) grant the said persons a certain peace of mind until the end of a possible court case and may at the same time add to the image value of the union.

4.4 Bridging expertise: academia, civil society and social partners

This project has created bridges of discussions and expertise exchanges among academics, civil society and social partners. In this manner, scientific research was coupled with experiences from practice and the latter benefited from studies and discussion that shows the latest state of play and how organisations and trade unions can improve. Moving forward, not merely the implementation of the Directive and its transposition to national law, but how the EU Whistleblower Directive will work in practice depends precisely on these synergies and their impact in facilitating employers and workers in ensuring the adequate functioning of internal reporting channels. We strongly recommend that further collaborations of this nature are supported to foster and share common knowledge and insights that can be directly beneficial to all stakeholders.



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