

REFORM AGENDA POLICY-MONITORING SUBMISSION

A functional case study on whistleblower protection, access to justice and cumulative institutional non-remediation in Bosnia and Herzegovina

To	H.E. Ambassador Luigi Soreca, Head of the EU Delegation / EU Special Representative in Bosnia and Herzegovina
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Date	23 August 2026 (forensically finalised evidence version; original submission 18 August 2026; integrated evidence version 19 August 2026)
Policy file	Whistleblower protection; Chapter 23; rule of law; effective judicial protection; Reform Agenda step 4.3.1.1
Submission status	Forensically finalised evidence-based monitoring input; not a request for intervention in any individual proceeding

Monitoring purpose To test whether the protection architecture can receive a public-interest report, prevent or remedy retaliation, investigate the reported concerns, preserve procedural integrity, provide access to a competent remedy and deliver enforceable restoration in practice.

Executive monitoring assessment

The available record describes a reporting person who raised alleged financial, accounting and tax-related irregularities in a corporate setting in the Federation of Bosnia and Herzegovina, was subsequently suspended and dismissed, and later obtained final employment judgments annulling both measures. The first-instance judgment found, inter alia, that the employer had not proved a serious breach of employment duties, accepted the court-appointed financial expert's assessment of the accounting issues, and held that the reporting person's professional conduct was consistent with applicable accounting and ethical standards; the Cantonal Court rejected both appeals and affirmed the judgment. These holdings establish a strong judicial baseline regarding the unlawfulness and lack of proven disciplinary justification, but they are not presented as a final judicial determination that the dismissal constituted whistleblower retaliation. The reporting person then used multiple corporate, administrative, prosecutorial, judicial, constitutional, disciplinary, civil-society, OECD/NCP and EU-facing channels. The record does not yet demonstrate that any institution or coordinated mechanism delivered the complete protection chain from reporting through final remedy and restoration.

The case is submitted as a qualitative stress test, not as proof that every institution acted unlawfully and not as proof of criminal or disciplinary responsibility. It is relevant because the European Commission's 2025 Bosnia and Herzegovina Report found that whistleblower-protection rules either did not exist or were not

effectively enforced across the country, that the Federation entity still lacked whistleblower legislation, and that poor judicial functioning continued to undermine citizens' rights and the fight against corruption. [EU-1]

Requested EU disposition

1. Register and route this submission to the competent rule-of-law, justice, fundamental-rights and Reform Agenda monitoring services as a continuation of the correspondence beginning on 8 April 2025.
2. Confirm the public verification status and methodology applied to Reform Agenda step 4.3.1.1, including the evidence used to assess state-level adoption and alignment at other levels and, where relevant to assessing alignment with the EU acquis and practical effectiveness, the functional coverage of reporting persons in private-sector settings.
3. Confirm whether an anonymised version of this case may be used as a qualitative monitoring case study and identify a secure channel for any primary evidence that the competent services wish to examine.

1. Scope, method and evidentiary discipline

This submission translates an individual factual record into an EU policy-monitoring format. It does not ask an EU institution to adjudicate the underlying employment, compensation, criminal, disciplinary, constitutional or bankruptcy matters. The monitoring question is narrower: whether the combination of laws, institutional mandates and remedies operated as a coherent protection system in a documented case.

Evidence is now controlled through Appendix C (Evidence Master Index) and the Tier-1 transmission register. Each evidentiary item is assigned a source class, date, issuing authority, pinpoint locator where presently verified, confidentiality level and SHA-256 control status. Where the exact source binary is not present in this working environment, the hash field is expressly marked PENDING SECURE INTAKE and must be generated from the exact file actually transmitted; no hash is inferred from a search result, title or derivative copy.

1.1 Claim-status legend

Status	Meaning in this submission
Confirmed fact	Expressly supported by an identified official, judicial, corporate or transmission record; still subject to the exact scope of that record.
Alleged fact	Reported by the submitting person or contained in a complaint but not finally determined by a competent authority.
Disputed fact	A fact for which the available sources conflict or for which an institutional response contests the proposition.
Documented discrepancy	A mismatch visible across identified records; it does not by itself establish authorship, intent, misconduct or legal effect.
Monitoring inference	A reasoned conclusion about institutional performance drawn from several facts; it is not itself a primary fact.
Legal characterisation	A possible legal description that remains for the competent domestic body or court to determine.
Open question	A material matter for which the available record is insufficient or a proceeding remains pending.

1.2 Safeguards

- The employment judgments are relied on for the holdings they expressly established: annulment of the suspension and dismissal, absence of a proven serious disciplinary breach, the employer's failure to discharge the applicable burden of proof, and the accepted accounting-expert findings within the scope of the judgments. They are not presented as a final determination that the dismissal constituted whistleblower retaliation or as a determination of criminal or tax liability.
- The corporate investigation is relied on only for the conclusions and corrective measures expressly communicated by the Central Oversight Function; it does not establish criminal responsibility, individual liability or entitlement to compensation.
- The judgment/CMS issue is treated as a documented discrepancy requiring preservation and reconstruction, not as proof of manipulation or criminal intent.
- Delivery to a prosecutor, disciplinary body or constitutional court proves activation of a channel, not acceptance of jurisdiction, commencement of an investigation, misconduct or the merits of the underlying allegation.
- Directive (EU) 2019/1937 and the EU Charter are used as accession and functional-monitoring benchmarks. They are not presented as directly enforceable against Bosnia and Herzegovina in the same manner as in an EU Member State.
- Medical, personal, employment, tax, commercially confidential and potentially privileged material should be supplied only through a secure channel, with necessity-based redaction and access controls.

2. EU policy and Reform Agenda framework

2.1 Commission country-report findings

The Commission's 2025 Bosnia and Herzegovina Report supplies the principal public monitoring baseline. It states that rules on conflict of interest, asset declarations and whistleblower protection either do not exist or are not effectively enforced across the country; that the legislative framework remains incomplete and not fully aligned with the EU acquis; that the Federation entity still lacks whistleblower-protection legislation, although Sarajevo Canton has such protection; and that poor judicial functioning continues to undermine citizens' rights and the fight against corruption. [EU-1]

This case cannot prove the national prevalence of those problems. It can, however, test whether the weaknesses identified at macro level are visible in the operation of a specific protection chain: coverage, reporting, interim protection, investigation, burden of proof, remedy, enforcement and institutional learning.

2.2 Formal Reform Agenda anchor

Commission Implementing Decision C(2025) 8042 final of 28 November 2025 amended Implementing Decision C(2024) 7375 to approve the Reform Agenda for Bosnia and Herzegovina under Regulation (EU) 2024/1449. In the legal architecture of that decision, the Bosnia and Herzegovina Reform Agenda is Annex VIII. The detailed payment conditions are set out in Annex I to that Reform Agenda. [EU-2] [EU-3] [EU-4]

Relevant payment condition Reform Agenda step 4.3.1.1 requires adoption of a state-level law on the protection of whistleblowers in line with the EU acquis, to which all other levels of government are then aligned. The published period under review is December 2025, and the listed verification sources include an ex-post evaluation report and official-gazette evidence. [EU-3]

This submission does not assert, without the Commission's verification record, that the condition formally failed or that any particular payment consequence should follow. It asks whether the step has been treated as achieved and, if so, how formal adoption and alignment were verified. The functional indicators used later in this submission - including personal scope, competent-authority coverage, interim protection, burden of proof, remedy and enforcement - are proposed monitoring criteria for assessing practical effectiveness and alignment with the EU acquis; they are not presented as additional wording of the payment condition itself. The Commission's public Facility page, reviewed for this draft, records approval of the Bosnia and Herzegovina Reform Agenda but does not publicly display a Bosnia and Herzegovina release-of-funds decision comparable to those listed for some other beneficiaries. Absence from that page is not treated as proof of non-compliance. [EU-5]

2.3 Other monitoring benchmarks

- Article 10 ECHR: protection of expression and public-interest reporting, assessed through the applicable Strasbourg criteria and the specific evidentiary record.
- Article 6 ECHR: fair determination of civil rights and the integrity, transparency and practical effectiveness of judicial proceedings.
- Article 13 ECHR: availability of an effective domestic remedy where an arguable Convention complaint exists; Article 13 is not invoked as a free-standing claim.
- Directive (EU) 2019/1937: functional benchmark for (i) broad personal scope covering reporting persons in private and public sectors (Article 4); (ii) prohibition of retaliation, including suspension, dismissal, demotion, denial of promotion or training, intimidation and financial penalties (Article 19); (iii) free and comprehensive information and advice, effective assistance by competent authorities and applicable legal-aid safeguards, while financial assistance remains an option for Member States rather than an unconditional entitlement in every case (Article 20); and (iv) a rebuttable burden-of-proof rule, access to interim relief, remedies and full compensation (Article 21). The Directive is used as an accession and functional-monitoring benchmark, not as a claim of direct domestic applicability to Bosnia and Herzegovina. [EU-7]
- Transparency International Bosnia and Herzegovina, in its 2022 legal analysis of whistleblower protection, identified the absence of a dedicated protection framework in the Federation, private-sector coverage problems, fragmented competences, weaknesses in status-based protection, and the need for interim measures and an effective burden-of-proof mechanism. It is used here as an independent civil-society reform baseline, not as an official EU or domestic finding. [MON-1]
- OECD Watch's February 2025 evaluation of National Contact Points describes the initial-assessment evidentiary threshold as plausibility based on sufficient and believable information, not certainty or proof, and reports continuing system-wide weaknesses concerning reprisals safeguards, admissibility thresholds, follow-up and functional equivalence. It is used only as independent civil-society monitoring context for evaluating the NCP mechanism. [MON-2]
- Chapter 23 / Fundamentals: monitoring of the practical delivery of fundamental rights, judicial protection, integrity, accountability and anti-corruption safeguards.

2.4 Evidence hierarchy

Source class	Examples	Permissible use
Official EU legal or programme instrument	C(2025) 8042; C(2024) 7375 as amended; Regulation (EU) 2024/1449; Reform Agenda and its payment-condition annex	Defines the programme architecture, steps, timelines and verification logic.
Official EU monitoring record	2025 Bosnia and Herzegovina Report; DG JUST letter; EU Delegation replies	Establishes public monitoring findings and mandate boundaries; does not determine individual facts.

Source class	Examples	Permissible use
Domestic official record	Judgments, court administration acts, APIK acts, inspectorate and data-protection records, prosecutorial or constitutional confirmations	Supports only the facts expressly recorded by the issuing body.
Corporate record	Central Oversight Function outcome and related acknowledgements	Supports the communicated corporate findings and process status, subject to its stated limitations.
Transmission evidence	Emails, registration notices, postal or delivery confirmations	Proves transmission or registration, not acceptance, endorsement or merits.
Independent monitoring analysis	Pilot Reform Monitor report	May provide contextual analysis; it is not an EU decision and does not represent an EU position.
Author's policy proposal	Reform Agenda Gap-Bridge Mechanism	May be considered as a proposal; it is not an adopted EU or domestic mechanism.
Independent civil-society monitoring / legal analysis	TI BiH whistleblower-protection analysis (2022); OECD Watch NCP Evaluations (2025)	Provides historical and comparative monitoring context; does not constitute an EU decision, domestic finding or binding interpretation.
OECD/NCP procedural record	Luxembourg NCP Final Statement (3 Dec 2025); Comments for the Record; NCP acknowledgement (15 Dec 2025)	Establishes what the NCP stated, considered and procedurally closed; discrepancies with underlying judgments may be identified as documentary or interpretive issues, not as proof of bad faith.

3. Consolidated chronology

Date		Documented event / monitoring significance
	23 August 2026 (forensically finalised evidence version; original submission 18 August 2026; integrated evidence version 19 August 2026)	
2022–2023	Alleged / records to be indexed	Good-faith internal reporting of alleged financial, accounting and tax-related irregularities at ArcelorMittal Zenica. [B/C]
28 Mar 2023	Confirmed by employment record	Suspension followed the reporting period. [B]
20 Apr 2023	Confirmed by employment record	Dismissal followed. The causal proposition that the measure was retaliation remains to be separately assessed. [B]
2024–2026	Channel activation / open	Criminal-reporting channels were used. The available submission describes continuing prosecutorial verification but no final, transparent outcome on all reported public-interest concerns. Exact status confirmations should be indexed. [D]
7 Feb 2025	Confirmed by judgment	First-instance judgment established the unlawfulness of the dismissal or employment measure within the scope of its operative reasoning. [B]

Date	23 August 2026 (forensically finalised evidence version; original submission 18 August 2026; integrated evidence version 19 August 2026)	Documented event / monitoring significance
26 Feb 2025	Confirmed by correspondence	TI BiH Legal Advice Centre acknowledged receipt, transferred the case to legal advisers and indicated that information on possible action would follow. [H]
5 Mar 2025	Confirmed by transmission record	Further request to TI BiH, identified in the proposed evidence package. [H]
8 Apr 2025	Confirmed by transmission record	Initial individual whistleblower communication sent to the EU Delegation/EUSR. [A]
8 Apr 2025	Confirmed by judgment	Appellate judgment followed the first-instance employment judgment. Exact holdings should be cited by page and operative paragraph. [B]
30 Apr 2025	Confirmed by EU correspondence	EU Delegation response stated that the national framework remained incomplete and not fully aligned with EU standards and maintained the boundary against individual-case intervention. [A]
3 May 2025	Confirmed by transmission record	Further EU-facing update identified in the correspondence package. [A]
Jun–Jul 2025	Confirmed by official records	The Federal Labour Inspectorate declined jurisdiction over identified residual labour-record and occupational-protection issues. The Personal Data Protection Agency recorded that capacity constraints prevented action within the statutory period. [D]
15 Jul 2025	Confirmed court record	The available submission states that the relevant party statement later attributed to 29 October appears in the record of this hearing. [F]
20 Sep 2025	Confirmed by transmission record	A systemic case study and evidence list were sent to the OSCE Mission to BiH for rule-of-law and human-dimension monitoring, expressly without seeking intervention in an individual case. [K]
29 Oct 2025	Documented discrepancy	Available court materials identify this as the date of a decision after earlier hearings, while a later judgment repeatedly describes a hearing or record on this date. [F]
28 Nov 2025	Official EU instrument	Commission adopted C(2025) 8042 final approving the Reform Agenda for Bosnia and Herzegovina through amendment of C(2024) 7375. [EU-2]
28 Mar-3 Dec 2025	Confirmed NCP procedural record	A specific instance concerning ArcelorMittal Zenica d.o.o. and ArcelorMittal S.A. was processed by the Luxembourg NCP. On 3 December 2025 the NCP closed the case at initial assessment, finding the issues neither material nor substantiated and declining good offices. [NCP-1]
10-15 Dec 2025	Confirmed correspondence	Comments for the Record identified alleged factual omissions and challenged the characterisation of the domestic judgments and the applied plausibility threshold. The NCP acknowledged receipt, retained the material as post-closure correspondence and stated that the case would not be reopened. [NCP-2] [NCP-3]

Date	23 August 2026 (forensically finalised evidence version; original submission 18 August 2026; integrated evidence version 19 August 2026)	Documented event / monitoring significance
30 Jan 2026	Confirmed corporate communication	ArcelorMittal Central Oversight Function reported completion of an external investigation and corrective measures or recommendations concerning potential pressure tactics, reporting protocols and standards of conduct. Because this outcome post-dated the Luxembourg NCP Final Statement of 3 December 2025, it is treated as later evidence and not as material that the NCP possessed at closure. [E]
3 Feb 2026 onward	Acknowledged / unresolved	Receipt of a request for procedural review was confirmed, but the available submission does not establish the responsible review body, case number, rules, deadline or reasoned outcome. [E]
18 Feb 2026	Confirmed Commission correspondence	DG JUST stated that Directive (EU) 2019/1937 did not directly apply to BiH, that the framework was incomplete and not fully aligned, and that the Commission could not intervene in an individual case. [I]
5 May 2026	Confirmed by transmission record	Gap-Bridge proposal sent to the Commissioner's Cabinet and EU Delegation/EUSR. Transmission proves delivery and a request for review, not endorsement. [A/J]
19–20 May 2026	Confirmed by EU correspondence	The Head of Cooperation directed the proposal toward the Western Balkans Reform and Growth Monitor / TI BiH for possible synergies. [A/J]
20 May 2026	Confirmed judgment / disputed record reference	The first-instance damages judgment dismissed the material claim, rejected the non-pecuniary claim on res judicata grounds, and ordered the claimant to reimburse BAM 168,480 in litigation costs within 15 days. The costs amount is a court-awarded litigation-cost liability, not damages or compensation. [F]
After 20 May 2026	Confirmed by appeal package	The appeal expressly challenged the first-instance judgment's repeated reliance on a purported hearing/record dated 29 October 2025, stating that no hearing occurred on that date and identifying the hearing chronology relied on by the appellant. This proves that the discrepancy was placed before the appellate court; it does not determine its legal consequence. [F]
12–17 Jun 2026	Confirmed registration	DEI registered the policy input under no. 01-50-698/26 and stated that the implementation framework had not yet been finalised or adopted. [J]
30 Jun 2026	Confirmed by appellate decisions	The Cantonal Court dismissed the appeals and confirmed both the civil judgment and the MO-2 order. The written civil appellate judgment generally accepted the first-instance reasoning and did not individually resolve the pleaded 29 October record-integrity objection, stating that other grounds were not decisive. The MO-2 decision treated a separate erroneous hearing-year reference as non-decisive and dismissed the 12 June supplement as late. These holdings evidence the scope of written appellate review; they do not by themselves prove misconduct or a Convention violation. [F]

Date		Documented event / monitoring significance
	23 August 2026 (forensically finalised evidence version; original submission 18 August 2026; integrated evidence version 19 August 2026)	
3 Jul 2026	Confirmed filing	A supplement and urgency request in constitutional case AP-5594/25 sought priority and an interim measure, referring to the risk that insolvency and major financial exposure could make eventual relief practically ineffective. No outcome is anticipated here. [K]
7 Jul 2026	Confirmed official act	APIK concluded that the applicant fell outside the statutory category of persons employed by BiH institutions. [D]
23 Jul 2026	Confirmed transmission	Memoranda requested narrow verification of CMS records, physical files, appellate-file completeness and procedural chronology; related information was also submitted to the EU Delegation. [A/F]
30 Jul 2026	Confirmed official act	APIK maintained that protected-reporter status could not be granted, stated that it lacked operational-executive powers, and directed new information to the prosecutorial institution already handling the report. [D]
2 Aug 2026	Confirmed transmission	Urgent legal-assistance or referral request sent to TI BiH before the revision deadline, copying the TI BiH contact previously identified in EU correspondence. [H]
4 Aug 2026	Confirmed transmission	Follow-up to TI BiH. The available correspondence reviewed for the source submission contained no substantive response as of 18 August 2026. [H]
4 Aug 2026	Confirmed registration	Municipal Court confirmed administrative registration under no. 043-0-Su-26-001087. [F]
5 Aug 2026	Confirmed court-administration response	Court President reported reviewing CMS to confirm that three proceedings were final, then declined the requested individual checks of CMS data, file contents and procedural history through judicial administration after finality. [F]
10 Aug 2026	Confirmed filing	Court response and seven unresolved documentary questions submitted to the Office of the Disciplinary Counsel in case UDT DP 015778/26. Subsequent confirmation records that the USB material was checked for access, printed and placed in the file; no inference is made that a forensic image, native metadata capture or audit-log examination occurred. [G]
12 Aug 2026	Confirmed report date	A narrowly framed criminal report and 24-page extracted evidence core requested preservation and forensic verification of CMS/JPK data, source documents, metadata and audit trails, while recognising clerical or technical error as a possible explanation. [G]
13 Aug 2026	Confirmed delivery	Delivery to the Special Department of the Federal Prosecutor's Office. Delivery does not prove jurisdiction, opening of an investigation or the truth of any criminal allegation. [G]
12 Aug 2026	Confirmed by bankruptcy decision	Bankruptcy proceedings were opened over Nova Željezara Zenica d.o.o. The decision records persistent inability to pay and substantial liabilities. This confirms formal insolvency proceedings and materially increases the relevance of the earlier recovery concern, while the treatment, ranking and recovery of any individual claim remain governed by bankruptcy law and the competent proceedings. [B]

Date	23 August 2026 (forensically finalised evidence version; original submission 18 August 2026; integrated evidence version 19 August 2026)	Documented event / monitoring significance
As of 23 Aug 2026	Open proceedings	Disciplinary, constitutional, prosecutorial, bankruptcy and other domestic processes remain relevant. UDT receipt/incorporation of the USB material is confirmed; no final forensic, disciplinary, constitutional or prosecutorial outcome is identified in the material reviewed for this finalisation. Bankruptcy proceedings opened on 12 August 2026 remain the operative insolvency context. [D/G/K]

4. Functional protection-chain assessment

The relevant policy unit is not any single complaint or proceeding. It is the complete sequence from reporting to protection, investigation, remedy and institutional correction. The matrix below records what the current submission indicates and what remains unverified or incomplete.

Function	Available indication	Gap / unresolved monitoring question
1. Reporting	Internal and external reports were made through several channels. [B/C/D]	No single accountable intake-and-protection pathway is identified.
2. Confidentiality	The draft does not establish a complete confidentiality audit across all channels.	Insufficient basis to conclude whether identities, documents and sensitive data were consistently protected.
3. Interim protection	Suspension and dismissal followed the reporting period; dismissal was later held unlawful. The record does not identify an interim whistleblower remedy that paused the adverse measures when protection was most time-sensitive. [B]	Whether a rapid, enforceable interim remedy existed in practice and whether the reporting person could obtain it before irreversible professional and financial harm.
4. Status and coverage	APIK concluded that the applicant was outside the category protected as an employee of a BiH institution. [D]	A concrete coverage gap is indicated for a reporting person in the relevant private-sector corporate setting in the Federation.
5. Competent authority	APIK stated that it lacked operational-executive powers and had not handled the corruption report. [D]	Status recognition, corruption reporting and protection against retaliation remained divided; no alternative end-to-end authority was identified.
6. Administrative oversight	Labour inspectorate declined jurisdiction; data-protection authority recorded capacity-related delay. [D]	Residual labour, record and data-protection issues did not receive a timely documented administrative resolution.
7. Investigation	Prosecutorial verification and a corporate external investigation were activated. [D/E]	The record does not yet show a complete, reasoned and final public determination of all reported concerns.
8. Corporate remediation	Central Oversight Function communicated corrective measures or recommendations. [E]	The disclosed outcome does not identify individual responsibility, causation, personal remedy or the status of the requested procedural review.

Function	Available indication	Gap / unresolved monitoring question
9. Judicial remedy	Employment judgments established unlawfulness within their scope. The 20 May 2026 damages judgment ordered the claimant to reimburse the defendant BAM 168,480 in litigation costs within 15 days; the Cantonal Court confirmed that judgment on 30 June 2026. Bankruptcy proceedings were opened on 12 August 2026. [B/F]	Whether the combined duration, litigation-cost liability, representation requirements, appellate reasoning and insolvency context left a practically effective route to full restoration. The BAM 168,480 figure is treated only as court-awarded litigation costs.
10. Procedural integrity	The appeal expressly raised the later judgment's repeated reference to a 29 October 2025 hearing/record. The appellate judgment confirmed the result without individually resolving that pleaded discrepancy. [F]	Authorship, cause, materiality and legal effect remain open; the monitoring issue is whether a documented record-integrity objection received an auditable reconciliation and sufficiently specific institutional response.
11. Oversight reconstruction	Court administration registered the request and declined the requested reconstruction through judicial administration after finality. UDT subsequently confirmed that submitted USB material was accessed, printed and placed in DP 015778/26. [F/G]	The record does not yet establish forensic preservation of the original carrier, a forensic image/hash, native metadata capture or examination of the full physical/electronic audit trail.
12. Access to assistance	TI BiH acknowledged the case in 2025; urgent requests were sent in August 2026. [H]	No substantive response is identified in the available correspondence before the stated deadline.
13. Enforceable restoration	Some judicial recognition and possible payments are referenced, but the source draft is not precise. [B]	The professional, financial and remedial position cannot be assessed without exact enforcement, payment and bankruptcy records.
14. Institutional learning	Gap-Bridge and monitoring materials proposed responsibility mapping, deadlines, reasons and escalation. [J]	No evidence is presented that an institution adopted an end-to-end corrective protocol based on the case.

5. Key monitoring findings

5.1 Coverage gap for reporting persons in private-sector corporate settings

APIK's acts of 7 and 30 July 2026 are central to the policy analysis. As described in the available record, APIK treated protected-reporter status as limited to persons employed by institutions of Bosnia and Herzegovina. It also stated that it lacked operational-executive powers and had not handled the underlying corruption report. The monitoring inference is not that APIK necessarily acted outside its law. It is that the applicable allocation of mandates did not produce a documented alternative authority capable of simultaneously receiving the public-interest report, recognising protected status, stopping retaliation and coordinating a remedy for a reporting person in the relevant corporate setting.

This gap does not expand the wording of Reform Agenda step 4.3.1.1. It tests, as a functional monitoring question, whether alignment with the EU acquis is effective in practice with respect to personal scope, institutional competence and protection of reporting persons in private-sector settings.

5.2 Prevention and remedy of possible retaliation

The temporal sequence is established at a general level: internal reporting in 2022-2023, suspension on 28 March 2023 and dismissal on 20 April 2023. The final employment judgments go materially beyond the bare fact of procedural unlawfulness. The first-instance court held that the employer did not prove a serious breach of employment duties; accepted the court-appointed financial expert's findings; found that the reporting person had performed the work task, could not professionally make the requested reclassification merely on a superior's instruction without a proper legal or documentary basis, and had acted correctly from the accounting perspective; and concluded that the disciplinary classifications of non-performance and disrespect of hierarchy were not established. The Cantonal Court on 8 April 2025 rejected both appeals and affirmed the first-instance judgment, expressly holding that the employer had not proved the serious breach on which dismissal depended. These findings materially strengthen the evidentiary baseline concerning the legitimacy of the stated disciplinary reason. They still do not, by themselves, finally determine retaliatory motive. Under the functional benchmark in Articles 19 and 21 of Directive (EU) 2019/1937, the monitoring questions are whether protection covered the reporting person, whether interim relief was realistically available, and whether - once reporting and detriment were shown - the respondent was required to establish duly justified grounds unrelated to reporting. [B] [EU-7]

Monitoring conclusion The available record is sufficient to test whether interim protection and burden-of-proof mechanisms existed and were accessible. It is not sufficient, by itself, to declare retaliation legally proven.

5.3 Investigation and corporate remediation

The corporate channel produced a more concrete response than several public channels: on 30 January 2026 the Central Oversight Function reportedly communicated completion of an external investigation and corrective measures or recommendations concerning pressure tactics, reporting protocols and standards of conduct. The exact wording, scope, investigators, methodology and relationship between the reported concerns and the corrective measures should be reproduced from the original communication. The later procedural-review request was acknowledged, but the available submission does not identify the responsible review body, case number, rules, deadline or reasoned outcome.

The monitoring issue is whether a corporate finding that warrants corrective measures also triggers transparent follow-up, protection against retaliation, an individual remedy where appropriate, and learning that can be verified without disclosing protected or commercially sensitive information.

5.4 Secondary comparator: NCP initial-assessment record as a procedural-capacity test

The Luxembourg NCP Final Statement of 3 December 2025 is relevant as a separate institutional record. It expressly described the applicable initial-assessment test as a plausibility standard and stated that the NCP was not assessing the merits. It nevertheless characterised the domestic judgments as confined to procedural irregularities and stated that the first-instance dismissal had been annulled solely on procedural grounds. The text of the final employment judgment contains substantive findings that the employer failed to prove the alleged serious breach, that the reporting person acted consistently with accounting standards and professional ethics, and that the disciplinary classifications were not established. The resulting issue is

treated here as a documented interpretive discrepancy between the NCP's summary and the judicial reasoning, not as proof of bias or bad faith. [NCP-1] [B]

The same Final Statement found no plausible basis for further examination of retaliation, while the OECD Watch 2025 evaluation describes 'material and substantiated' at initial assessment as a deliberately low threshold - sufficient and believable information, not certainty or proof - and notes that many NCPs apply thresholds that are too demanding. OECD Watch is not an adjudicative authority and its report does not determine that the Luxembourg NCP violated the OECD Procedures; it provides comparative monitoring context for asking whether the evidentiary threshold was applied consistently with the stated plausibility standard. [MON-2] [NCP-1]

The later Central Oversight Function outcome of 30 January 2026 must be kept temporally separate. Because it post-dates the NCP Final Statement, it cannot establish that the NCP ignored evidence that did not yet exist. It is relevant only as later corporate evidence that the internal investigation produced findings sufficient for corrective measures or recommendations concerning potential pressure tactics, reporting protocols and behaviour norms. [E]

5.5 Secondary rule-of-law comparator: judicial-record integrity as an institutional-capacity test

The judgment of 20 May 2026 refers four times to a hearing or record dated 29 October 2025 and attributes statements and the structure of the claim to that date. The available file identifies 29 October 2025 as the date of a decision after earlier hearings, while the relevant statement appears in the record of 15 July 2025. The appeal expressly stated that no hearing occurred on 29 October and identified the hearing chronology relied on by the appellant. On 30 June 2026, the Cantonal Court dismissed the appeal and confirmed the judgment, generally accepting the first-instance reasoning without individually resolving this pleaded record-integrity objection. A separate CMS display reportedly showed the date 19 August 2026. These features establish a documented discrepancy and the scope of the appellate response; they do not establish misconduct, intent or a final breach of Article 6 ECHR.

The memoranda of 23 July 2026 requested a narrow comparison of CMS/JPk entries, physical files, hearing books, summonses, service evidence, source versions of the judgment, appellate-file completeness, metadata and available audit trails. The Municipal Court registered the matter under no. 043-O-Su-26-001087 and stated on 5 August that CMS had been reviewed to establish finality of three proceedings. It declined the requested individual reconstruction through judicial administration after finality.

Seven unresolved documentary questions were sent to the Office of the Disciplinary Counsel on 10 August 2026 in case UDT DP 015778/26. Subsequent material available for this finalisation records that UDT confirmed that the USB material was checked sufficiently for access, printed and placed in the disciplinary file as part of the complaint. That confirmation proves receipt and incorporation of the material; it does not establish forensic preservation of the original USB, creation of a forensic image, recording of a hash, preservation of native metadata or examination of audit trails. A narrowly framed criminal report dated 12 August, with a 24-page extracted evidence core, was delivered on 13 August to the Special Department of the Federal Prosecutor's Office. Both escalations requested preservation and verification while leaving clerical or technical error open as a possible explanation.

Policy relevance The test is whether institutions can preserve and reconcile an official judicial record after receiving a precise notification, state which body is competent, provide reasons, and distinguish a clerical error from a more serious integrity failure through an auditable process.

5.6 Access to legal assistance

TI BiH Legal Advice Centre confirmed on 26 February 2025 that the case had been transferred to legal advisers and that information on possible action would follow. A further request of 5 March 2025 is listed in the proposed evidence package. On 2 August 2026, before a stated revision deadline, an urgent request sought assistance or referral to qualified pro bono counsel and copied a TI BiH contact identified in earlier EU correspondence. A follow-up was sent on 4 August. No substantive response is identified in the correspondence available to the source submission as of 18 August 2026.

TI BiH is a civil-society actor and is not treated as bearing a State obligation. The functional point is that, when the public protection and legal-aid architecture did not provide an identified comprehensive pathway, access to an extraordinary remedy depended in practice on voluntary assistance. This tests accessibility, timeliness and referral capacity, not civil-society liability.

5.7 Effective remedy, cost exposure and insolvency risk

The first-instance judgment of 20 May 2026 ordered the claimant to reimburse the defendant's litigation costs in the amount of BAM 168,480, payable within 15 days; the Cantonal Court judgment of 30 June 2026 dismissed the appeal and confirmed the first-instance judgment, including the costs ruling. The appeal had challenged the necessity, proportionality and tariff basis of the costs. The amount is therefore used here precisely as a court-awarded litigation-cost liability, not as damages, compensation or a general estimate of financial exposure. Bankruptcy proceedings were opened over Nova Željezara Zenica d.o.o. on 12 August 2026, materially increasing the separate recovery-risk context for claims asserted against the debtor. The ranking, enforceability and recovery of any individual claim remain matters for the competent bankruptcy and other proceedings.

The EU monitoring question is not whether the constitutional court should grant relief. It is whether remedies for a reporting person remain practically effective when delay, representation requirements, costs, enforcement obstacles or debtor insolvency may make eventual success incapable of restoring the position in practice.

6. Cross-cutting institutional findings

Theme	Monitoring inference from the available record
Fragmentation	Multiple channels existed, but the record does not identify an accountable institution or coordination mechanism responsible for the complete protection chain.
Coverage	The stated APIK interpretation leaves a reporting person in the relevant private-sector corporate setting outside the central protected-status mechanism.
Timeliness	Several channels are described as delayed, unresolved, capacity-constrained or still pending after the practical need for interim protection arose.
Reasoned outcomes	Acknowledgement, referral or registration frequently occurred without a complete reasoned determination or clear next competent authority.
Secondary comparator — record integrity	A precise documentary discrepancy was notified, yet no completed official reconstruction is identified as of the submission date.
Effective remedy	Judicial recognition of unlawfulness did not, on the available record, necessarily translate into complete, timely and enforceable restoration.

Theme	Monitoring inference from the available record
Learning loop	No documented mechanism is identified for converting the accumulated case record into responsibility mapping, deadlines, public status reporting or institutional correction.
Secondary comparator — NCP / independent baseline	TI BiH's 2022 analysis identified protection gaps before this case matured; OECD Watch's 2025 evaluation documents wider NCP-system concerns about low-threshold admissibility and reprisals safeguards. The Luxembourg NCP record is therefore used as a procedural-capacity comparator, not as proof of misconduct by the NCP.

These are monitoring inferences from one case. They should not be reported as proof of nationwide systemic failure unless corroborated through aggregate data, additional cases, institutional reporting and the Commission's own verification record.

7. Proposed EU functional monitoring framework

Indicator	Monitoring question	Minimum verification evidence
Personal scope	Does protection cover employees and other reporting persons in public, private and mixed-enterprise settings?	Published law and implementing rules; disaggregated coverage analysis; reasoned status decisions.
Competent authority	Can a reporting person identify one accountable entry point or a binding referral pathway?	Mandate map; referral rules; named owner; case number; deadline.
Interim protection	Can adverse measures be paused or remedied before irreversible harm?	Time to decision; availability of interim relief; enforceability; outcome before dismissal or other harm becomes irreversible; Article 21(6) benchmark.
Confidentiality	Are identity and sensitive evidence protected across transfers between bodies?	Access logs; disclosure rules; breach reporting; secure-channel protocol.
Burden of proof	Does the system require the employer or respondent to justify adverse measures once protected reporting is plausibly shown?	Statutory rule; prima-facie threshold; respondent's duly justified grounds; case-law application; reasoned decisions; Article 21(5) benchmark.
Investigation	Is the underlying public-interest concern independently examined and closed by a reasoned outcome?	Investigation status, scope, independence, outcome and review route.
Remedy	Is there an accessible remedy addressing employment, financial and professional harm?	Free information/advice; competent-authority assistance; applicable legal aid; time, cost, remedy type, compensation and reinstatement data; Article 20 benchmark.
Enforcement	Does a favourable outcome produce practical restoration before insolvency or delay defeats it?	Payment/enforcement status; time to compliance; insolvency safeguards.
Judicial record integrity	Can courts reconcile notified discrepancies through preserved physical and electronic records?	Audit-log retention; file-reconciliation protocol; reasoned reconstruction.
Institutional learning	Do cases generate corrective action, mandate clarification and public reporting?	Corrective-action register; implementation owner; deadline; completion evidence.

8. Requested EU action

Within the mandate of the EU Delegation/EUSR and the European Commission, the submitting person respectfully requests the following limited actions:

1. Registration and routing. Register this document as a continuation of the correspondence beginning on 8 April 2025 and route it to the competent Chapter 23, rule-of-law, justice, fundamental-rights and Reform Agenda monitoring services.
2. Verification transparency. Confirm the verification status of Reform Agenda step 4.3.1.1 and, to the extent disclosable, identify the evidence and methodology used to assess state-level adoption and alignment at all other levels. Where the Commission also examines alignment with the EU acquis and practical effectiveness, identify whether and how personal scope, competent-authority coverage and protection of reporting persons in private-sector settings are considered. These functional criteria are not presented as additional wording of the payment condition itself.
3. Qualitative case-study use. Consider the case, in anonymised form and together with wider monitoring evidence, as a functional stress test of the protection chain rather than as proof of systemic failure.
4. Monitoring methodology. Consider the indicators in section 7 and the procedural safeguards proposed in the Gap-Bridge materials, including responsibility mapping, deadlines, written reasons, public status reporting and escalation, without implying that the author's proposal has been adopted.
5. Secure evidence channel. Confirm receipt and identify the secure channel, contact point, file-format requirements and confidentiality conditions for any primary evidence the competent services consider necessary.

9. Express non-intervention clause

Mandate boundary This submission does not request the EU Delegation, the European Commission, an EU-funded project or a monitoring partner to contact a judge, influence a decision, assess criminal or disciplinary guilt, determine compensation, replace domestic remedies or intervene in AP-5594/25 or any other pending proceeding. It requests evidence-based monitoring, verification-methodology transparency and the design of functional reform indicators.

10. Evidence-delivery protocol

To reduce confidentiality and information-overload risks, the evidence package should be delivered in stages unless the EU requests the complete file.

Stage	Contents and handling
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Stage	Contents and handling
Tier 1: monitoring core	Maximum 10–12-item monitoring core: (1) this submission; (2) one-page Evidence Master Index; (3) first-instance employment judgment of 7 Feb 2025; (4) appellate employment judgment of 8 Apr 2025; (5) APIK acts of 7 and 30 Jul 2026 as one protection-coverage set; (6) Central Oversight Function conclusion of 30 Jan 2026; (7) 20 May 2026 damages judgment and 30 Jun 2026 appellate judgment as one effective-remedy/cost set; (8) bankruptcy-opening decision of 12 Aug 2026; (9) UDT confirmation / 10 Aug supplement; (10) 12–13 Aug POSKOK report and delivery proof; (11) official Reform Agenda step 4.3.1.1 / Commission framework; (12) optional one-page anonymised chronology. CMS and NCP materials are Tier-2 secondary comparators unless specifically requested.
Tier 2: verification set	Pinpoint extracts and source documents required to verify the reporting chronology, adverse measures, corporate findings, CMS/judgment discrepancy, cost exposure and procedural status.
Tier 3: restricted material	Full accounting/SAP/PDV material, personal data, medical information, commercially sensitive records, privileged material and complete court files, supplied only where necessary through an agreed secure channel.

11. Proposed evidence package

Group	Category	Minimum contents
A	EU correspondence	8 and 30 April 2025; 3 May 2025; 5 and 19 May 2026; 23 July 2026; related transmission evidence.
B	Core employment record	Internal reporting chronology; suspension and dismissal decisions; first- and second-instance employment judgments; 20 May 2026 civil judgment; 30 June 2026 appellate judgment and MO-2 decision; bankruptcy-opening decision of 12 August 2026; enforcement and payment-status evidence.
C	Public-interest evidence core	Selected accounting, SAP, PDV and internal-correspondence material with provenance, integrity hashes, context and confidentiality classification.
D	Protection-channel record	APIK acts of 7 and 30 July 2026; reconsideration/referral requests; prosecutorial confirmations; FUZIP and data-protection records.
E	Corporate compliance record	Central Oversight Function outcome of 30 January 2026; procedural-review request; acknowledgement; follow-ups and current status.
F	Secondary judicial-integrity comparator	15 July 2025 hearing record; final submissions; 20 May 2026 judgment extracts; appeal and appeal matrices raising the 29 October discrepancy; 30 June 2026 appellate decisions; 29 October materials; CMS/JPK displays; court response of 5 August 2026. This group is not the central Reform Agenda 4.3.1.1 evidence axis.
G	Oversight and preservation record	UDT file and 10 August supplement; 12 August criminal report; 24-page evidence core; 13 August delivery proof; later official status.
H	Civil-society support record	TI BiH acknowledgement of 26 February 2025; 5 March request; 2 and 4 August 2026 urgent correspondence; mailbox search methodology.
I	Official EU framework	C(2025) 8042; amended C(2024) 7375; BiH Reform Agenda and Annex I; Regulation (EU) 2024/1449; 2025 country report; DG JUST letter.

Group	Category	Minimum contents
J	Monitoring and policy material	Pilot Reform Monitor; Gap-Bridge proposal; delivery evidence; DEI registration no. 01-50-698/26; status labels preventing any implication of adoption.
K	OSCE and constitutional record	20 September 2025 OSCE submission and dispatch; AP-5594/25 supplement and urgency request; later official status.
L	Secondary NCP / independent-monitoring comparator	Luxembourg NCP Final Statement of 3 Dec 2025; Comments for the Record; NCP acknowledgement of 15 Dec 2025; Errata/Provision Appendix and Thirion addendum; TI BiH 2022 analysis; OECD Watch 2025 evaluation. Used for procedural comparison only, not as the primary whistleblower-law verification axis.

Appendix A. Forensically reviewed claim-to-evidence matrix

The matrix below records the evidentiary classification after source-level review available for this finalisation. Verification status does not convert an allegation or inference into a judicial fact. Exact binary-file SHA-256 values are controlled separately in Appendix C and must be generated from the exact transmitted source files; where the binary is unavailable in this workspace, the status is marked PENDING SECURE INTAKE.

ID	Claim	Classification	Evidence / review status	Limit / verification need
C-01	Internal public-interest reporting occurred in 2022–2023.	Alleged fact pending document-level indexing	B/C	Exact dates, recipients, content, authenticity and good-faith basis.
C-02	Suspension occurred on 28 March 2023 and dismissal on 20 April 2023.	Confirmed fact [V1]	B — suspension/dismissal decisions and final employment judgments	Causal link to reporting is not established by timing alone.

ID	Claim	Classification	Evidence / review status	Limit / verification need
C-03	Final employment judgments annulled the suspension and dismissal and found that the employer failed to prove the alleged serious disciplinary breach; the accepted accounting evidence supported the reporting person's professional treatment.	Confirmed fact, limited to judicial holdings [V1]	B — judgments 7 Feb and 8 Apr 2025	Retaliatory motive was not finally adjudicated; exact pinpoint citations should accompany transmission.
C-04	The public protection architecture did not prevent the adverse measures.	Monitoring inference	B/D	Whether another interim mechanism was legally available and used.
C-05	APIK treated the applicant as outside its protected employment category.	Confirmed official position [V2]	D — APIK acts 7 and 30 Jul 2026	Correctness of legal interpretation; availability of another authority.
C-06	Labour and data-protection channels did not deliver timely resolution of identified residual issues.	Confirmed acts plus monitoring inference	D	Scope of jurisdiction, statutory deadlines and later action.
C-07	Corporate external investigation resulted in corrective measures/recommendations.	Confirmed corporate communication [V1]	E — COF conclusion 30 Jan 2026	Scope, methodology, responsibility, causation and individual remedy.

ID	Claim	Classification	Evidence / review status	Limit / verification need
C-08	The 20 May 2026 judgment ordered the claimant to reimburse the defendant BAM 168,480 in litigation costs within 15 days; the 30 June 2026 appellate judgment confirmed the first-instance judgment.	Confirmed judicial costs liability [V1]	F — 20 May judgment; appellate judgment 30 Jun 2026, p.1 confirms BAM 168,480 costs payable within 15 days	The figure is litigation costs, not damages. The appeal challenged necessity/proportionality/tariff basis; the appellate court rejected that challenge. Enforcement/payment status must be evidenced separately.
C-09	20 May judgment repeatedly refers to a 29 October 2025 hearing/record inconsistent with available chronology.	Documented discrepancy [V2]	F — judgment pp.1–2 / appeal pp.3–7 in compiled court bundle; CMS/hearing records require source-system reconciliation	Authorship, creation history, intent, materiality and legal effect.

ID	Claim	Classification	Evidence / review status	Limit / verification need
C-10	Separate CMS display showed 19 August 2092.	Documented anomaly requiring source verification	F	System field, entry history, correction status and significance.
C-11	Court administration registered the matter and limited review to finality before declining reconstruction.	Confirmed official response [V2]	F — court-administration response 5 Aug 2026	Whether another competent internal or external reconstruction route existed.
C-12	UDT and Special Department channels were activated in August 2026.	Confirmed transmission / file incorporation [V2]	G — UDT DP 015778 /26; UDT USB confirmation ; 12–13 Aug POSKOK transmission	UDT confirmation proves access/printing/file incorporation, not forensic imaging, hashing, native-metadata preservation or audit-log examination. POSKOK delivery proves channel activation, not jurisdiction or investigation outcome.
C-13	TI BiH did not provide a documented substantive response before the stated revision deadline.	Negative-evidence statement	H	Mailbox scope, alternative addresses, delivery success and later response.
C-14	Constitutional remedy may become practically ineffective because of cost and insolvency risk.	Strategic/legal assessment in pending case	K/B	Official insolvency evidence, urgency threshold and constitutional outcome.
C-15	No end-to-end protection pathway is identified in the available record.	High-level monitoring inference	A–K	Could be revised by evidence of coordination, referral ownership or completed remedy.

ID	Claim	Classification	Evidence / review status	Limit / verification need
C-16	The appeal expressly raised a 29 October 2025 hearing/record objection, stating that no hearing occurred on that date, and the 30 June 2026 appellate judgment confirmed the result without individually resolving that specific objection.	Confirmed procedural fact; legal significance open [V1/V2]	F — appeal expressly raises 29 Oct objection; appellate judgment 30 Jun 2026, p.4 states remaining grounds were not separately assessed as non-decisive	Full appellate reasoning, Article 231 ZPP context, materiality, and any later constitutional or supervisory assessment.
C-17	Bankruptcy proceedings were opened on 12 August 2026, confirming formal insolvency proceedings and materially increasing the relevance of the previously identified recovery risk.	Confirmed fact; recovery consequence open [V2]	B — bankruptcy-opening decision 12 Aug 2026	Finality, claims-registration status, ranking, estate assets, enforcement interaction and later bankruptcy orders.
C-18	The Luxembourg NCP Final Statement characterised the domestic judgments as confined/solely based on	Documented interpretive discrepancy [V2]	L/B — side-by-side NCP/ju	Does not establish bias, bad faith or procedural violation by the NCP; requires side-by-side pinpoint comparison of the NCP statement

ID	Claim	Classification	Evidence / review status	Limit / verification need
	procedural irregularities, whereas the final employment judgment contains substantive findings on the absence of a proven serious breach and the accounting merits relevant to the disciplinary reason.		judgment comparison; binary pinpoint to be completed at secure intake	and judgments.
C-19	The Luxembourg NCP expressly invoked a plausibility standard but concluded that retaliation lacked a plausible basis for further examination.	Confirmed NCP procedural position [V2]	L — NCP Final Statement 3 Dec 2025	Assessment of consistency with OECD Procedures should distinguish the NCP's own rules from OECD Watch's non-binding comparative evaluation.
C-20	The Central Oversight Function's 30 January 2026 outcome post-dated closure of the NCP case and reported corrective measures/recommendations concerning potential pressure tactics, reporting protocols and behaviour norms.	Confirmed later corporate fact [V1]	E/L — COF conclusion 30 Jan 2026; temporarily post-dates NCP closure	Cannot be treated as evidence available to the NCP on 3 December 2025; scope, causation, individual responsibility and personal remedy remain limited by the corporate communication.

Appendix B. Source notes

[EU-1] European Commission, Bosnia and Herzegovina 2025 Report, SWD(2025) 751 final, 4 November 2025, especially pp. 5–6 and 34.

[EU-2] Commission Implementing Decision C(2025) 8042 final of 28 November 2025, amending Implementing Decision C(2024) 7375 and adding the Reform Agenda for Bosnia and Herzegovina as Annex VIII.

[EU-3] Bosnia and Herzegovina Reform Agenda, Annex I: steps and payment conditions by policy area, step 4.3.1.1, Fight against corruption.

[EU-4] Regulation (EU) 2024/1449 of 14 May 2024 establishing the Reform and Growth Facility for the Western Balkans.

[EU-5] European Commission, Reform and Growth Facility for the Western Balkans, public key-milestones page, reviewed 18 August 2026.

[EU-6] EEAS, About the Ambassador: Luigi Soreca, Head of the EU Delegation and EU Special Representative in Bosnia and Herzegovina.

[EU-7] Directive (EU) 2019/1937, Articles 4, 19, 20 and 21: personal scope, prohibition of retaliation, support measures, burden of proof, interim relief, remedies and full compensation. Official EUR-Lex text.

[MON-1] Transparency International Bosnia and Herzegovina, legal analysis/recommendations on whistleblower protection (2022): used as an independent historical reform baseline concerning Federation-level legislative gaps, private-sector coverage, interim protection, burden of proof and institutional fragmentation.

[MON-2] OECD Watch, National Contact Point Evaluations: Analysing NCP performance from the perspective of civil society, February 2025, especially pp. 11-17: low initial-assessment evidentiary threshold, reprisals safeguards, guiding role, determinations and follow-up. Independent civil-society monitoring; not a binding OECD determination.

[NCP-1] Luxembourg National Contact Point, Specific Instance concerning ArcelorMittal Zenica d.o.o. and ArcelorMittal S.A., Final Statement, 3 December 2025.

[NCP-2] Comments for the Record - Specific Instance: Armin Mesic vs. ArcelorMittal Group, submitted 10 December 2025; post-closure factual and procedural observations, not an NCP finding.

[NCP-3] Luxembourg NCP email of 15 December 2025 acknowledging the Comments for the Record, confirming closure and retention of the correspondence without reopening.

[NCP-4] Errata & Provision-by-Provision Appendix, 6 November 2025, and Addendum: Thirion Letters, 8 November 2025; party submissions whose evidentiary assertions remain subject to the underlying exhibits.

Appendix C. Evidence Master Index and SHA-256 control register

Control rule: the SHA-256 value must be calculated from the exact binary file transmitted to the EU. File-library search references and derivative excerpts are not substitutes for hashing the source binary. In this working environment the primary binary files listed below are not locally mounted; their hash fields are therefore deliberately marked PENDING SECURE INTAKE rather than invented. V1 = source/official record directly reviewed; V2 = authoritative compiled bundle or official correspondence reviewed; V3 = source locator identified but exact binary/pinpoint still requires secure intake.

ID	Tier	Document / record	Authority / date	Pinpoint / use	Review	SHA-256
EMI-01	T1	First-instance employment judgment 43 0 Rs 232727 23 Rs	Municipal Court Zenica / 7 Feb 2025	Operative holdings: suspension/dismissal unlawful; exact page to be copied from source binary	V1	PENDING SECURE INTAKE
EMI-02	T1	Appellate employment judgment 43 0 Rs 232727 25 Rsž	Cantonal Court Zenica / 8 Apr 2025	Affirms first-instance employment judgment	V1	PENDING SECURE INTAKE
EMI-03	T1	APIK protection-status acts (set)	APIK / 7 & 30 Jul 2026	Private-sector / statutory coverage and mandate limits	V2	PENDING SECURE INTAKE
EMI-04	T1	Conclusion of Investigation	ArcelorMittal Central Oversight Function / 30 Jan 2026	Corrective measures/recommendations; pressure tactics, reporting protocols, behaviour norms	V1	PENDING SECURE INTAKE
EMI-05	T1	Damages judgment 43 0 Rs 260123 25 Rs	Municipal Court Zenica / 20 May 2026	Costs ruling: BAM 168,480; appellate bundle identifies challenged judgment p.15 for costs reasoning	V1/V2	PENDING SECURE INTAKE
EMI-06	T1	Appellate damages judgment 43 0 Rs 260123 26 Rsž	Cantonal Court Zenica / 30 Jun 2026	p.1: BAM 168,480 costs payable within 15 days; p.4: costs ruling affirmed	V1	PENDING SECURE INTAKE

ID	Tier	Document / record	Authority / date	Pinpoint / use	Review	SHA-256
EMI-07	T1	Bankruptcy-opening decision 43 0 St 268975 25 St	Municipal Court Zenica / 12 Aug 2026	Formal insolvency opening; recovery consequences left open	V2	PENDING SECURE INTAKE
EMI-08	T1	UDT supplement / USB incorporation confirmation	Office of Disciplinary Counsel / Aug 2026	Receipt, access, printing and placement in DP 015778/26; no forensic-preservation inference	V2	PENDING SECURE INTAKE
EMI-09	T1	Criminal report and 24-page evidence core + delivery proof	Special Department, Federal Prosecutor / 12–13 Aug 2026	Preservation request and channel activation only	V2	PENDING SECURE INTAKE
EMI-10	T1	Reform Agenda step 4.3.1.1 + Commission legal framework	European Commission / 2024–2025	Primary policy-monitoring anchor	V1/V2	PENDING SECURE INTAKE
EMI-11	T2	Judicial-record integrity comparator set	Courts / 2025–2026	29 Oct discrepancy, CMS/JPK, appeal, court-administration responses	V2	PENDING SECURE INTAKE
EMI-12	T2	Luxembourg NCP comparator set	Luxembourg NCP / 2025	Final Statement, Comments for Record, acknowledgement; secondary comparator only	V2	PENDING SECURE INTAKE

Appendix D. Forensic finalisation status and central monitoring axis

Central axis for EU monitoring: Reform Agenda step 4.3.1.1 → private-sector personal scope → competent-authority coverage → interim protection → burden of proof → accessible remedy → enforceable restoration → institutional learning. CMS/judicial-record integrity and the Luxembourg NCP record are retained as secondary comparators. They are not used to displace the primary whistleblower-protection and effective-remedy analysis.

Control item	Applied result	Residual limitation
P1 Pinpoint references	Applied where the primary/compiled source provided a stable page locator; C-08 now identifies appellate p.1 and p.4 and the challenged first-instance costs reasoning at p.15.	Remaining source-binary page references must be copied from the exact transmitted files at secure intake.
P2 Evidence Master Index / SHA-256	Appendix C created; no synthetic hashes inserted.	Hashes for non-mounted primary binaries remain PENDING SECURE INTAKE.
P3 BAM 168,480	Definitively classified as court-awarded litigation costs payable by claimant to defendant, confirmed on appeal.	Separate enforcement/payment status still requires evidence.
P4 Technical leftovers	“Open official source” placeholder lines removed.	None identified in this control pass.
P5 Status cut-off	Updated to 23 Aug 2026; UDT USB incorporation status added; no later final outcome inferred.	Any post-23 Aug official act requires a new dated update.
P6 C-01–C-20 review	Matrix reclassified with V1/V2 markers for claims supported by records retrieved in the archive; limitations retained.	Claims whose exact source binary was not mounted remain subject to secure-intake hash/pinpoint completion.
P7 Tier-1 bundle	Reduced to a maximum 10–12-item core in section 10.	Restricted and comparator material remains Tier 2/3 unless requested.
P8 Central axis	Reform Agenda 4.3.1.1 + coverage + interim protection + burden of proof + remedy/enforcement retained as primary axis; CMS/NCP relabelled secondary comparators.	No change to pending domestic merits or responsibility questions.

Closing

The policy question is measurable: can a person who makes a documented public-interest report in Bosnia and Herzegovina obtain timely protection from retaliation, an independent and transparent investigation, access to a competent remedy and an enforceable outcome before economic and professional consequences become irreversible?

The record presented here indicates partial responses across several institutions but does not yet identify a complete protection pathway or a final outcome in the pending oversight processes. The final employment judgments provide a strong domestic judicial baseline that the stated serious disciplinary breach was not proved, while the later corporate investigation provides a separate and more limited remediation signal. Independent TI BiH and OECD Watch materials supply historical and comparative monitoring context only. The Luxembourg NCP record is included as a procedural-capacity comparator, with later evidence kept temporally separate so that no hindsight inference is attributed to the NCP. The case is therefore offered as a structured monitoring input, with its limits disclosed, and as a basis for testing whether Reform Agenda verification captures practical effectiveness as well as formal legislative adoption.

Respectfully,

Armin Mešić

Certified Accountant / CPA

Zenica, Bosnia and Herzegovina