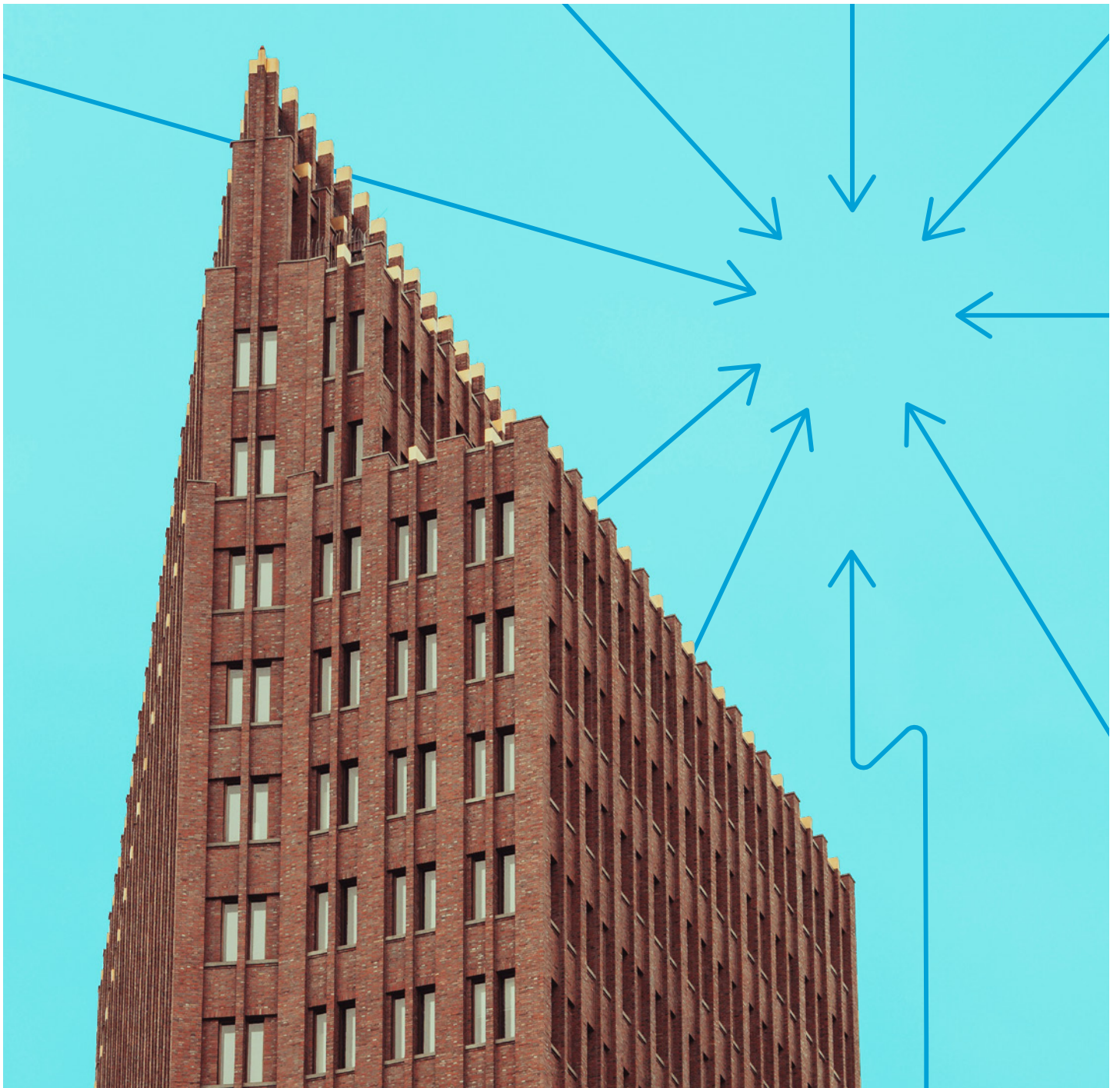


# Whistleblowing and Compliance in Europe

A Data-Driven Snapshot

2026



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# Introduction

Yuval Grauer

International EVP and Managing Director



2025 marks the first year the EU Whistleblower Directive applies across all organizations with 50 or more employees in the European Union. Following a phased implementation since 2022, one might assume speak-up practices are now well embedded among both managers and employees.

Recent global crises – health, environmental, economic and geopolitical – have reinforced the need for vigilance. But what does the data actually tell us?

NAVEX hotline benchmark reporting draws from 2.37 million reports from the world's largest whistleblowing database, spanning more than 4,000 organizations. This unique vantage point provides insight into

organizational strengths and standards, and offers guidance on how companies can leverage speak-up systems to manage risk.

The State of Risk & Compliance Report, in contrast, offers a qualitative perspective, based on survey responses from more than 1,100 risk and compliance leaders globally.

Both datasets include European data (excluding the UK), allowing for a localized view that can be compared against global trends.

Beyond a simple snapshot, these benchmarks reflect the real risks companies face and how they respond to meet evolving regulatory expectations.

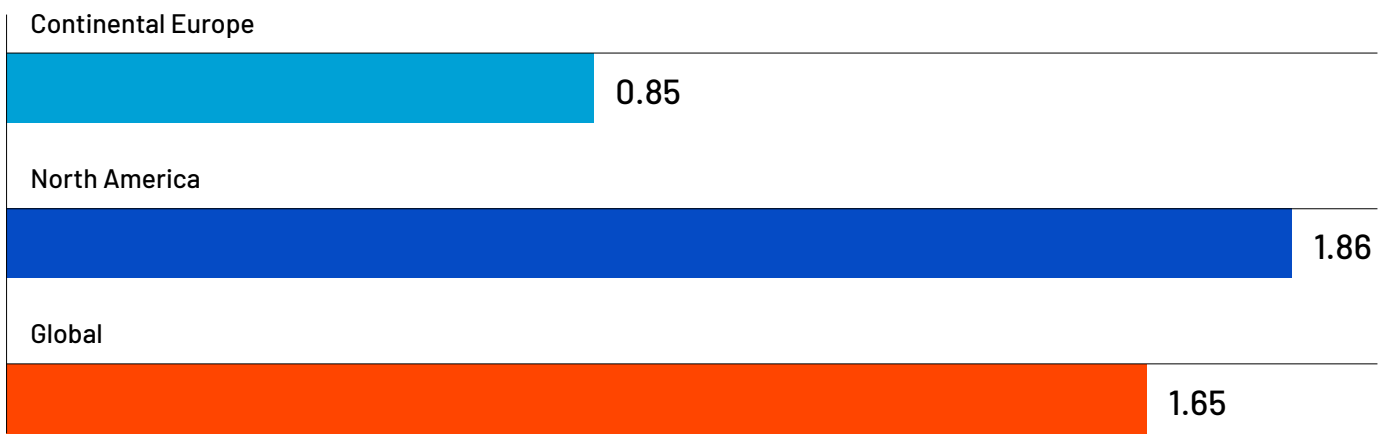


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# Whistleblowing in Continental Europe

# Do fewer reports mean fewer risks?

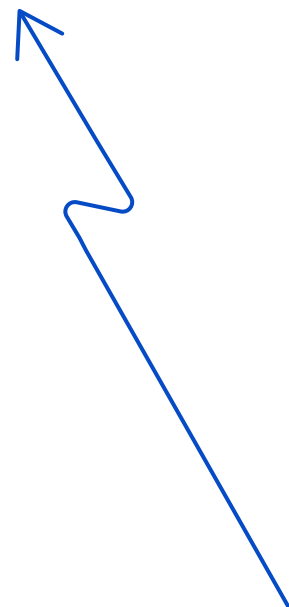
## REPORTS PER 100 EMPLOYEES



Europe reports fewer concerns than North America and the global average. However, this gap can largely be explained by regulatory maturity.

While the EU only introduced comprehensive whistleblowing legislation in 2021, countries such as the UK (1999), the U.S. (2002) and Canada (2007) have longer-established frameworks.

Lower reporting levels do not necessarily indicate fewer issues - they may reflect lower awareness, fewer reporting channels or less mature speak-up cultures.

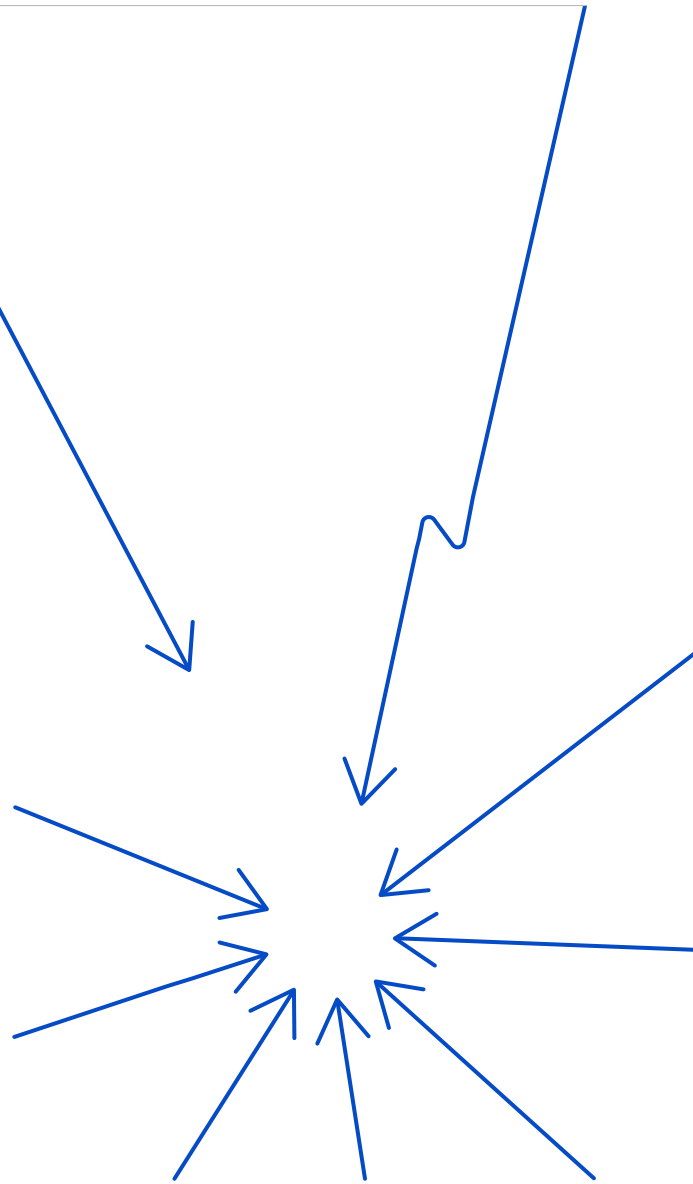


# Anonymity remains high

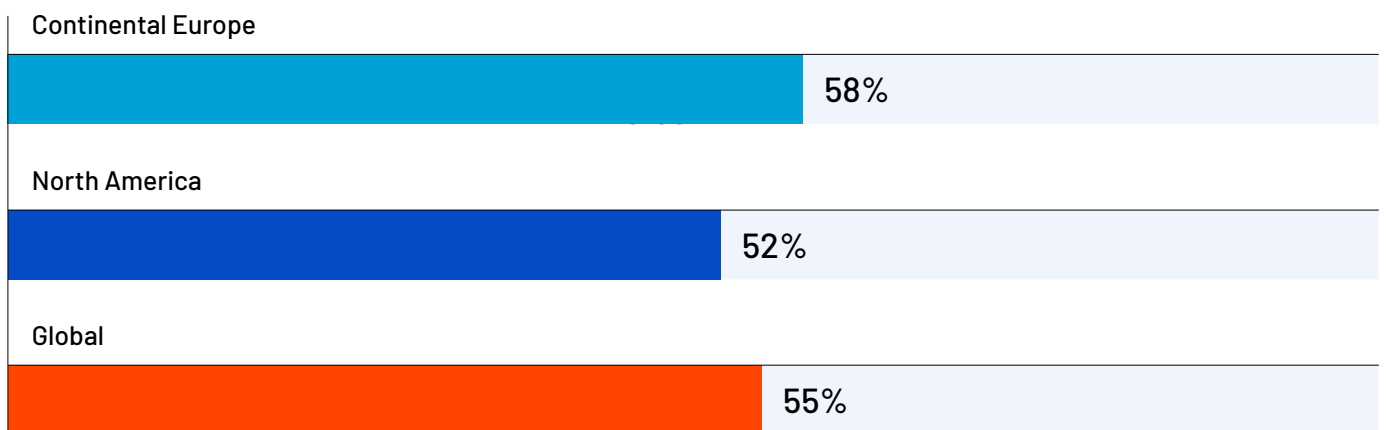
Europe leads in anonymous reporting.

This likely reflects a combination of factors: more recent adoption of whistleblowing frameworks, uncertainty around reporting processes and ongoing concerns about retaliation.

A lack of understanding of how reports are handled, and how reporters are protected, may also contribute to a preference for anonymity.



## ANONYMOUS REPORTING RATE



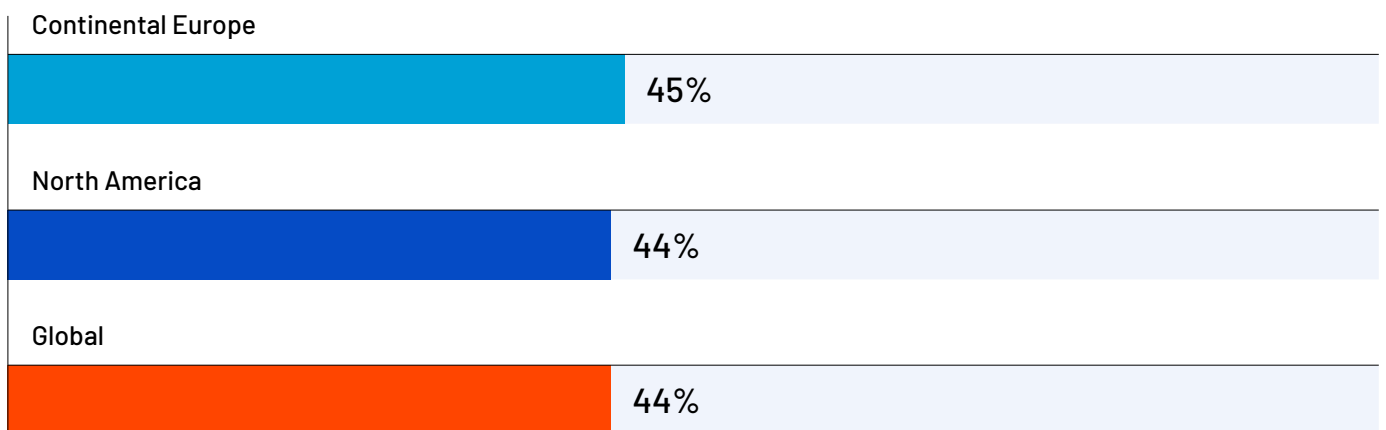
# Consistent Substantiation Rates across regions

Substantiation rates are broadly aligned across regions, suggesting consistent report quality and investigative rigor.

However, more than half of the reports are not substantiated, raising important questions: Are reports lacking clarity, or are investigations not fully capturing the issues?

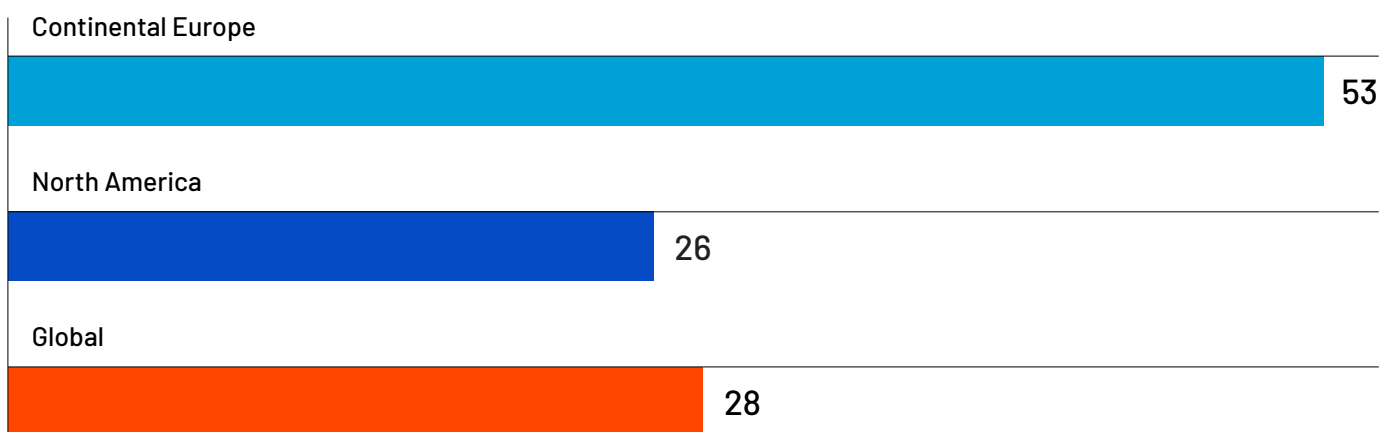


## SUBSTANTIATION RATE



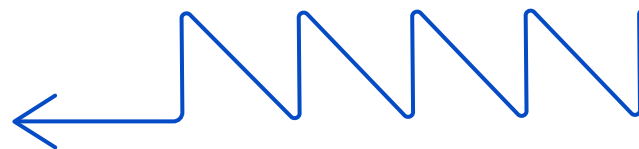
# European companies have a substantially longer Case Closure Time

MEDIAN CASE CLOSURE TIME (DAYS)

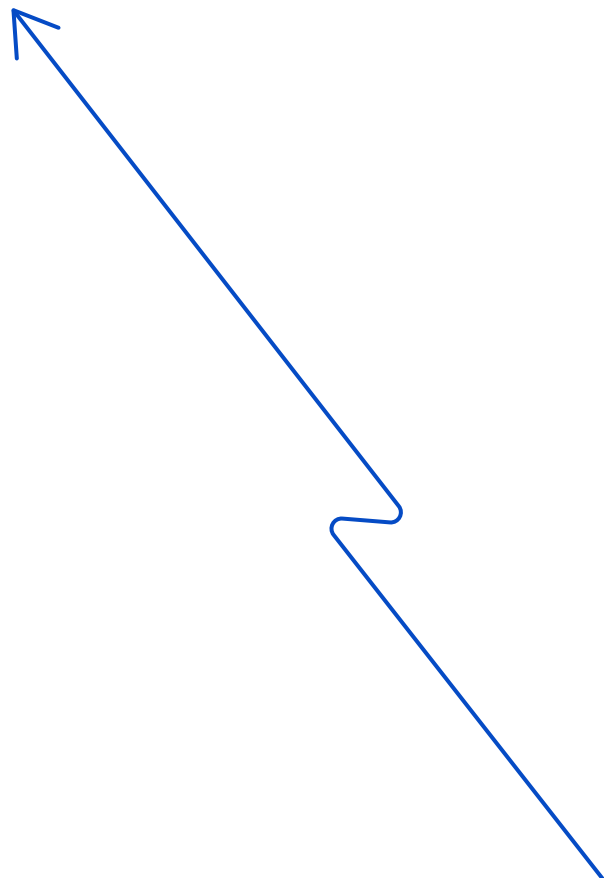


Investigation timelines in Europe are nearly double those observed globally.

While benchmark data will not identify a root cause for changes, several macro dynamics may be influencing investigation timelines and warrant consideration. Workforce reductions and broader geopolitical and economic pressures may contribute to more complex cases and extended review timelines.



# Global variations in Risk Categories

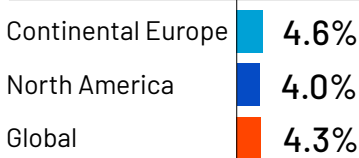


Mainland Europe stands out in financial and business integrity-related concerns, while North America reports slightly more workplace conduct-related issues.

These differences may reflect both cultural priorities and the accessibility of reporting mechanisms.

## RISK CATEGORY REPORTING

### Accounting, Auditing & Financial Reporting



### Misuse or misappropriation of assets



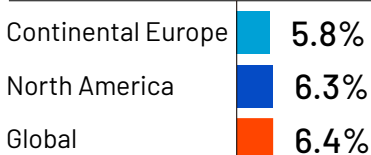
### Business Integrity



### Workplace Conduct



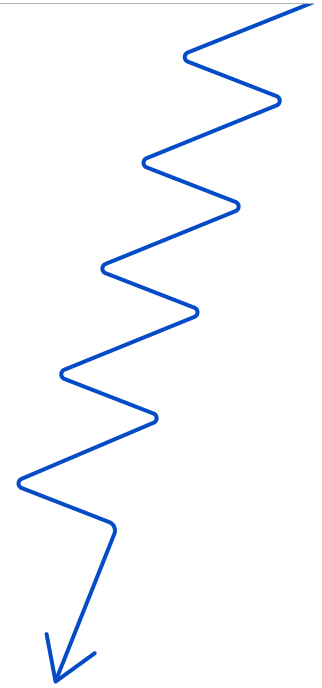
### Environment, Health & Safety



### Other



# Reporting channels: a digital-first Europe



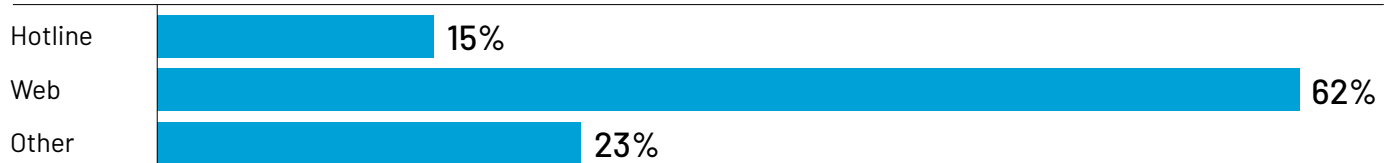
In Europe, reporting is overwhelmingly digital.

Web reporting dominates, while hotline usage is significantly lower than in other regions.

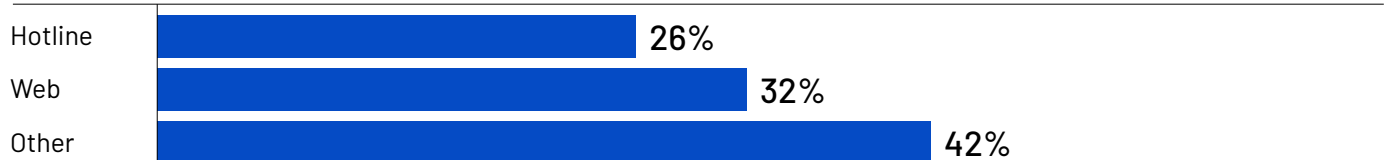
This highlights a clear preference for online, asynchronous reporting channels.

## REPORT INTAKE METHODS (FREQUENCY)

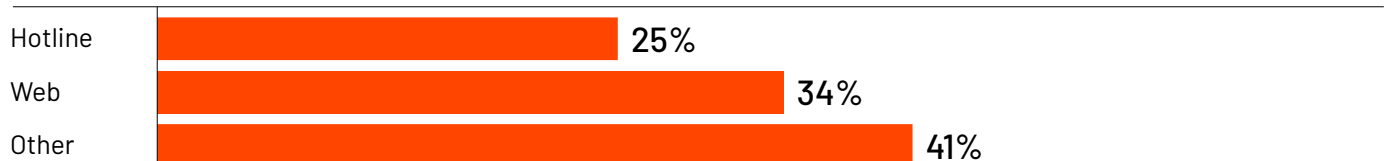
### Continental Europe



### North America



### Global



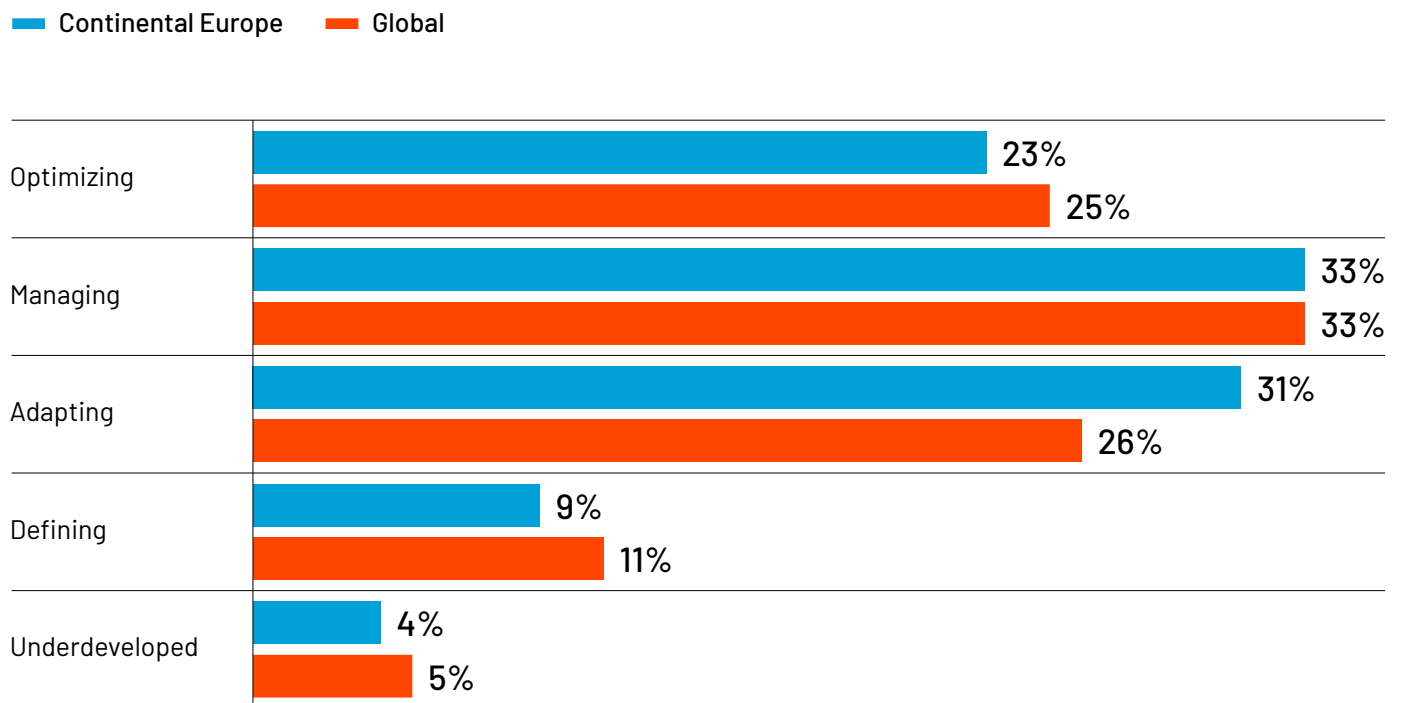
02

# State of Risk & Compliance survey benchmark insights in Continental Europe



# Programs are maturing in the EU

## PROGRAM MATURITY LEVEL



European compliance programs continue to progress along the maturity curve, with more than half of organizations operating at the “managed” or “optimized” stages.

However, compared to other regions, continental Europe still trails slightly in reaching the highest levels of maturity. This gap suggests that while companies have established solid compliance foundations, many are still refining and scaling their programs.

At the same time, the relatively low proportion of underdeveloped programs is a positive signal. It indicates that compliance is no longer an emerging function in mainland Europe, but a recognized business priority; one that organizations are actively working to strengthen over time.

# A matter of culture and leadership?

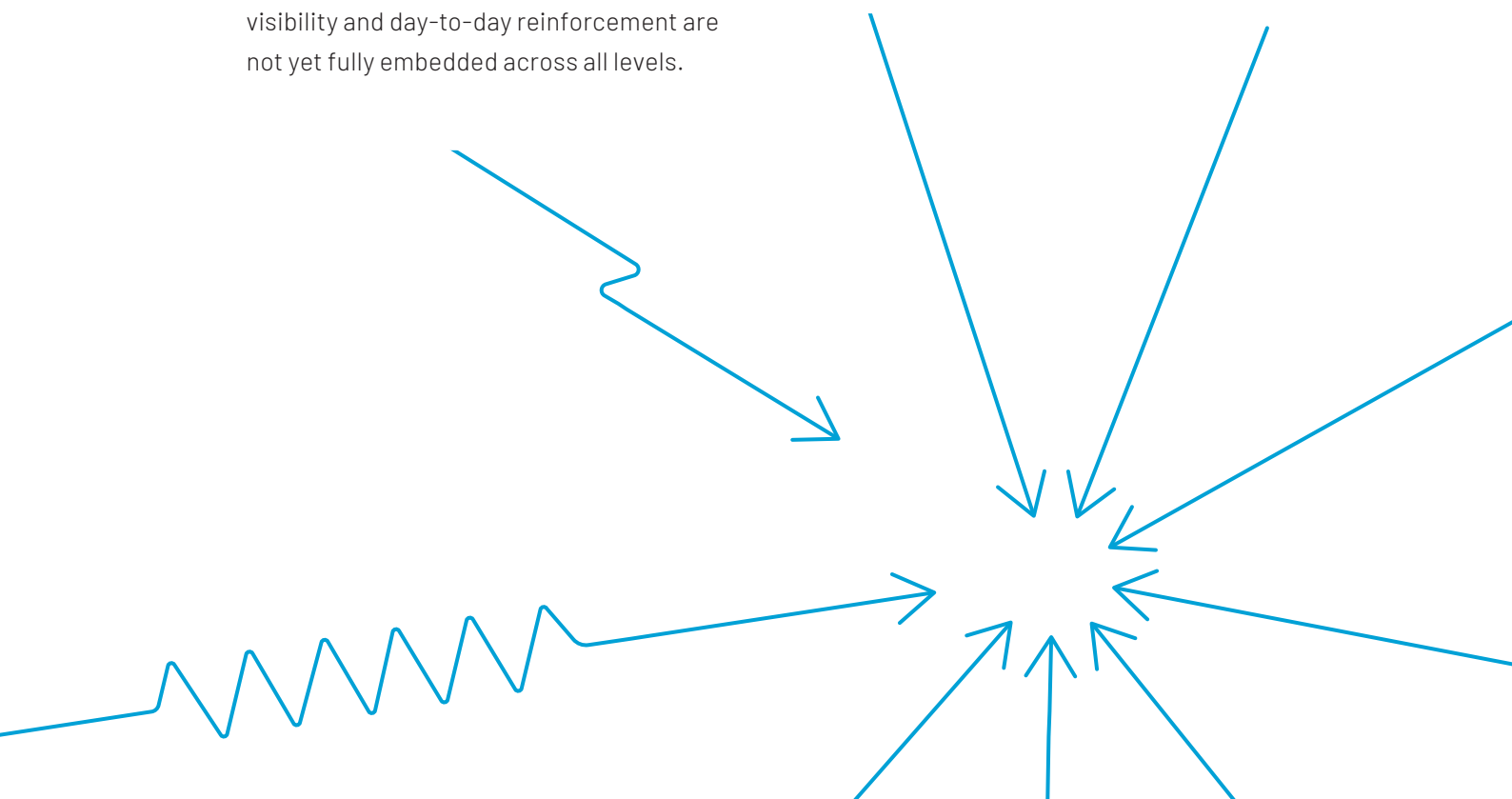
Corporate culture remains one of the defining factors in program effectiveness.

While 63% of organizations report that leadership actively promotes ethics and compliance, this figure remains below global benchmarks (70%). Similarly, fewer leaders are perceived as consistently modeling ethical behavior or maintaining integrity under pressure (54%).

This suggests a gap between intention and execution. Organizations recognize the importance of compliance, but leadership visibility and day-to-day reinforcement are not yet fully embedded across all levels.

Encouragingly, fewer leaders are reported to actively hinder compliance efforts (12%). This indicates that resistance is not the primary issue; instead, the opportunity lies in strengthening leadership engagement, consistency and tone from the top.

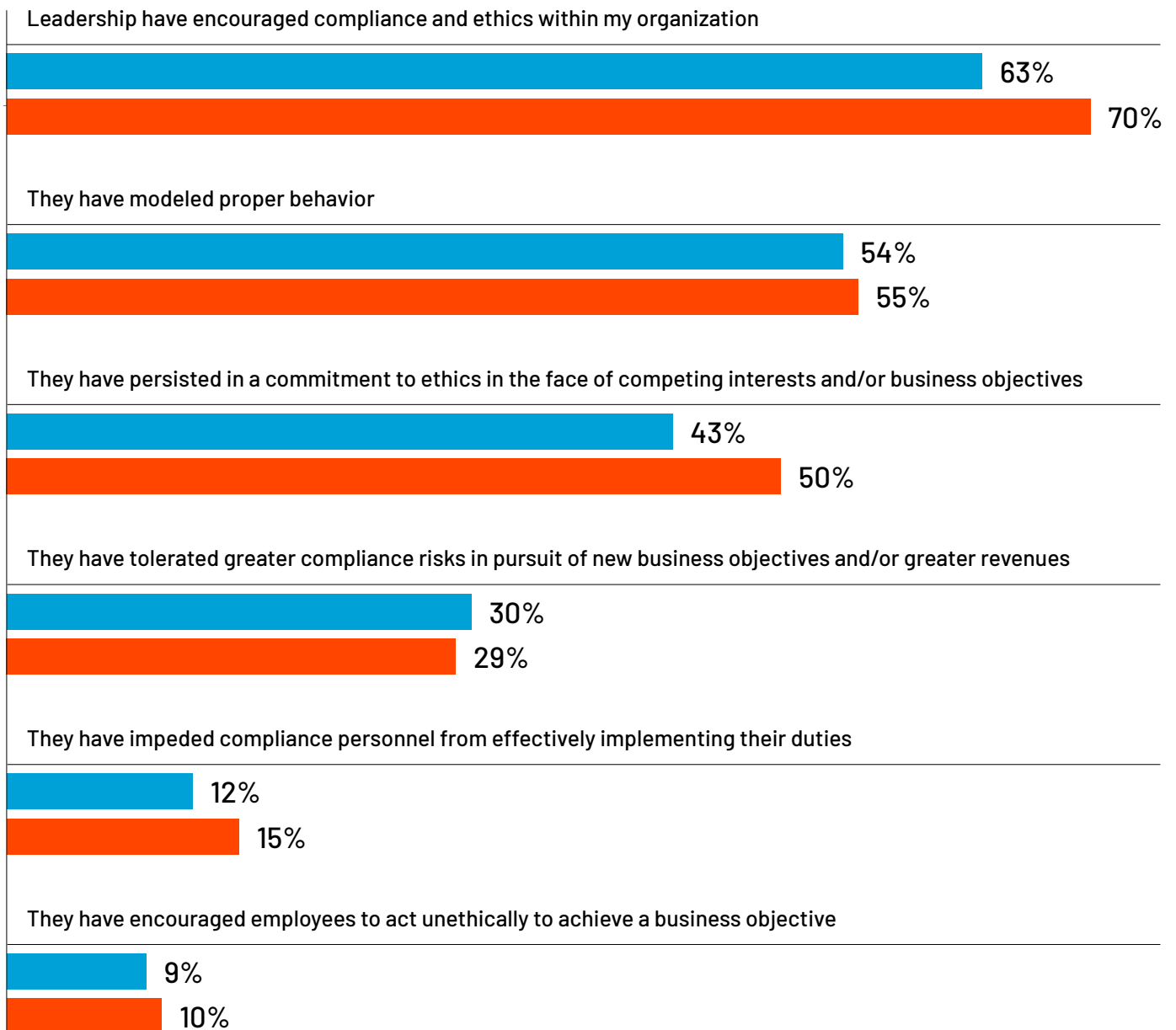
Ultimately, building a strong speak-up culture requires more than policies and processes. It depends on leadership behaviors that reinforce trust, accountability and ethical decision-making.



## A matter of culture and leadership?

### PERCEPTIONS OF ORGANIZATIONS' SENIOR LEADERS

Continental Europe Global





# Regulatory complexity creates friction

The growing volume and pace of EU regulations, including CSRD, GDPR, the EU AI Act, and others – are creating tangible challenges for organizations.

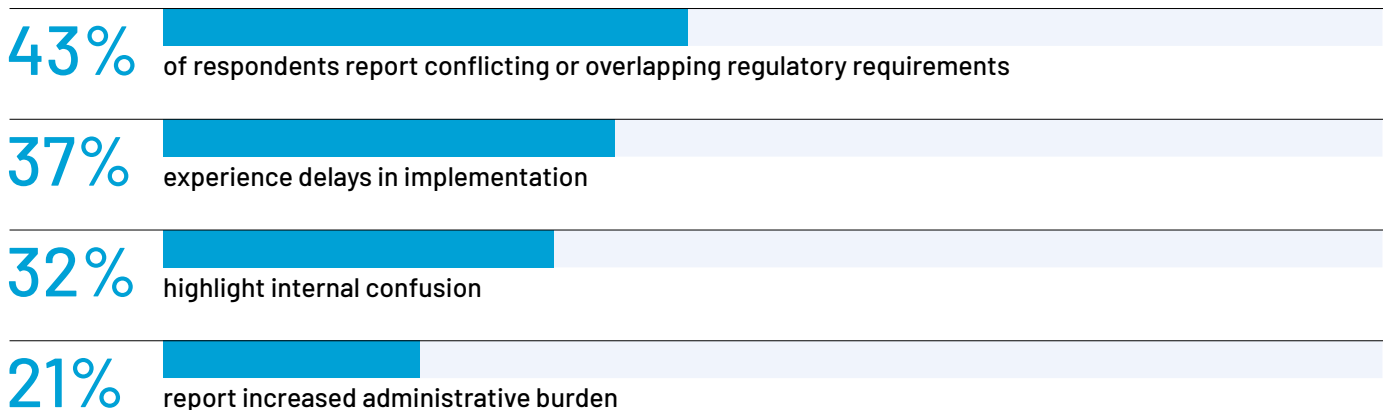
These findings point to a structural issue: regulatory expectations are accelerating faster than companies can operationalize them.

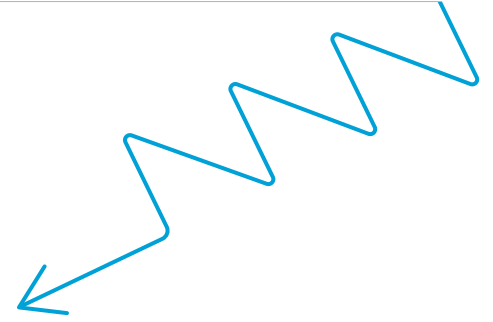
Rather than a lack of awareness, the challenge lies in translating complex (and often fragmented) regulatory frameworks into actionable, scalable compliance processes.

This is particularly evident in cross-functional environments, where legal, compliance, ESG and risk teams must coordinate to interpret and implement new requirements.

As a result, compliance is increasingly shifting from a regulatory exercise to a transformation challenge, requiring stronger governance, better integration across functions and more advanced tooling to manage complexity at scale.

## CHALLENGES CAUSED BY EU-WIDE REGULATIONS





# Germany

## Operational challenges dominate

In Germany, the main challenges linked to regulatory change are primarily operational and structural.

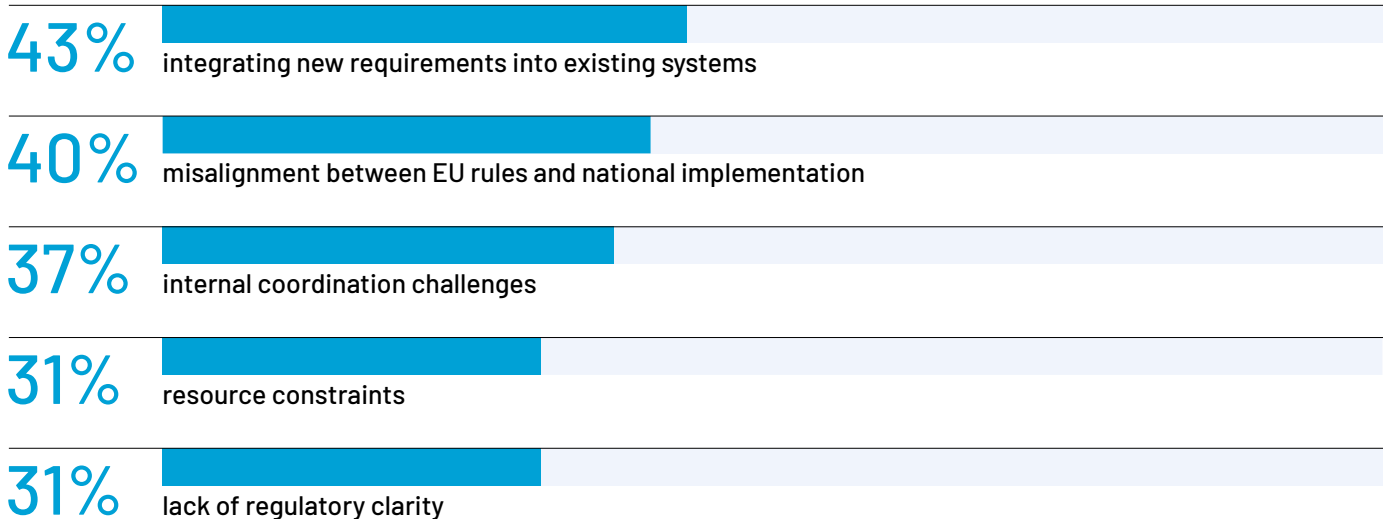
The most significant issue is integrating new requirements into existing systems (43%), followed by misalignment between EU rules and national implementation (40%) and internal coordination challenges (37%).

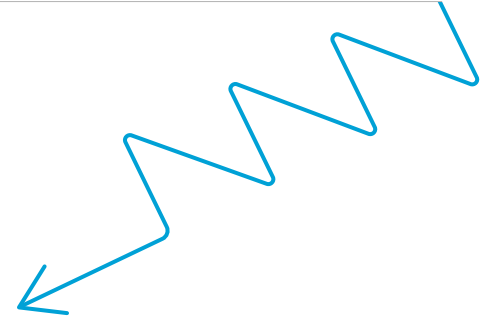
These findings show that the challenge is not understanding regulation but implementing it effectively.

Resource constraints (31%) and lack of regulatory clarity (31%) further reinforce the perception of a complex and evolving environment.

Emerging capability gaps in ESG, AI and CSRD compliance – and limited executive engagement – suggest that regulatory transformation now requires a more integrated, strategic and well-resourced approach

### CHALLENGES ORGANIZATIONS HAVE FACED LINKED TO REGULATORY CHANGE IN GERMANY AND THE EU OVER THE PAST 12 MONTHS





# France

## Sapin II continues to shape compliance

Ten years after its introduction, Sapin II continues to have a lasting impact on compliance programs in France.

Over the past 12 months, its influence has been most visible through operational changes, including updates to anti-corruption policies (47%) and enhanced third-party due diligence (40%).

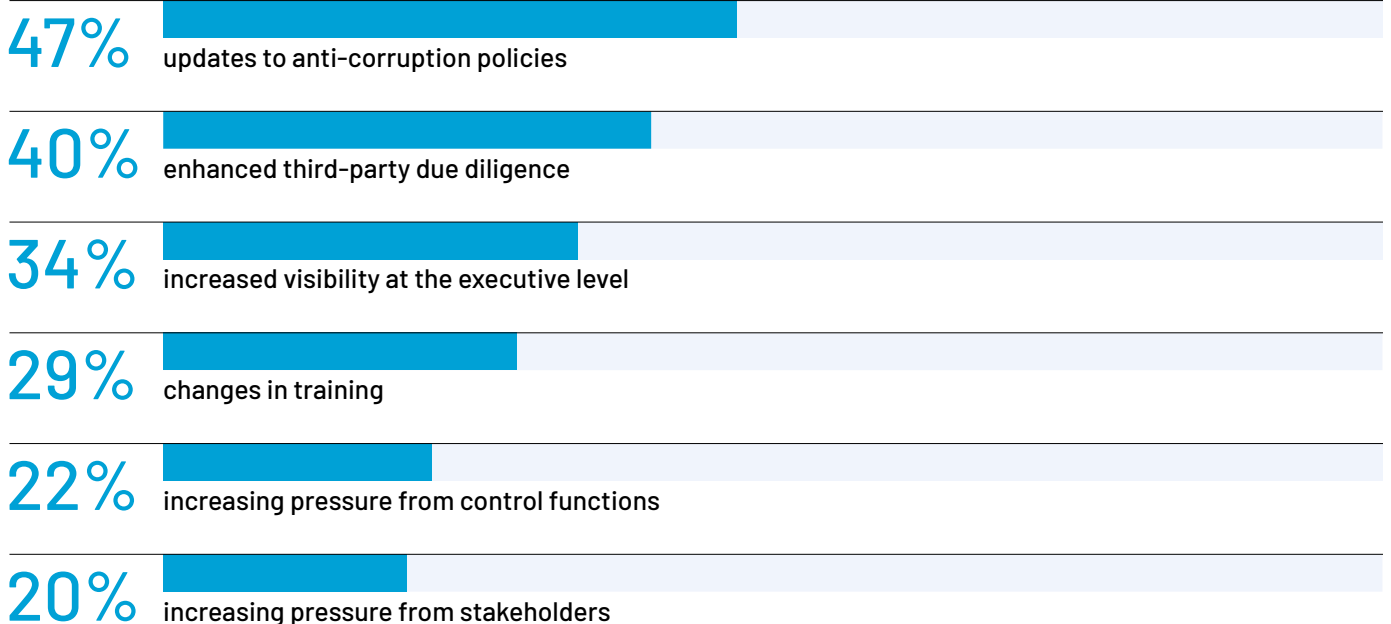
These results confirm that Sapin II remains a practical driver of compliance,

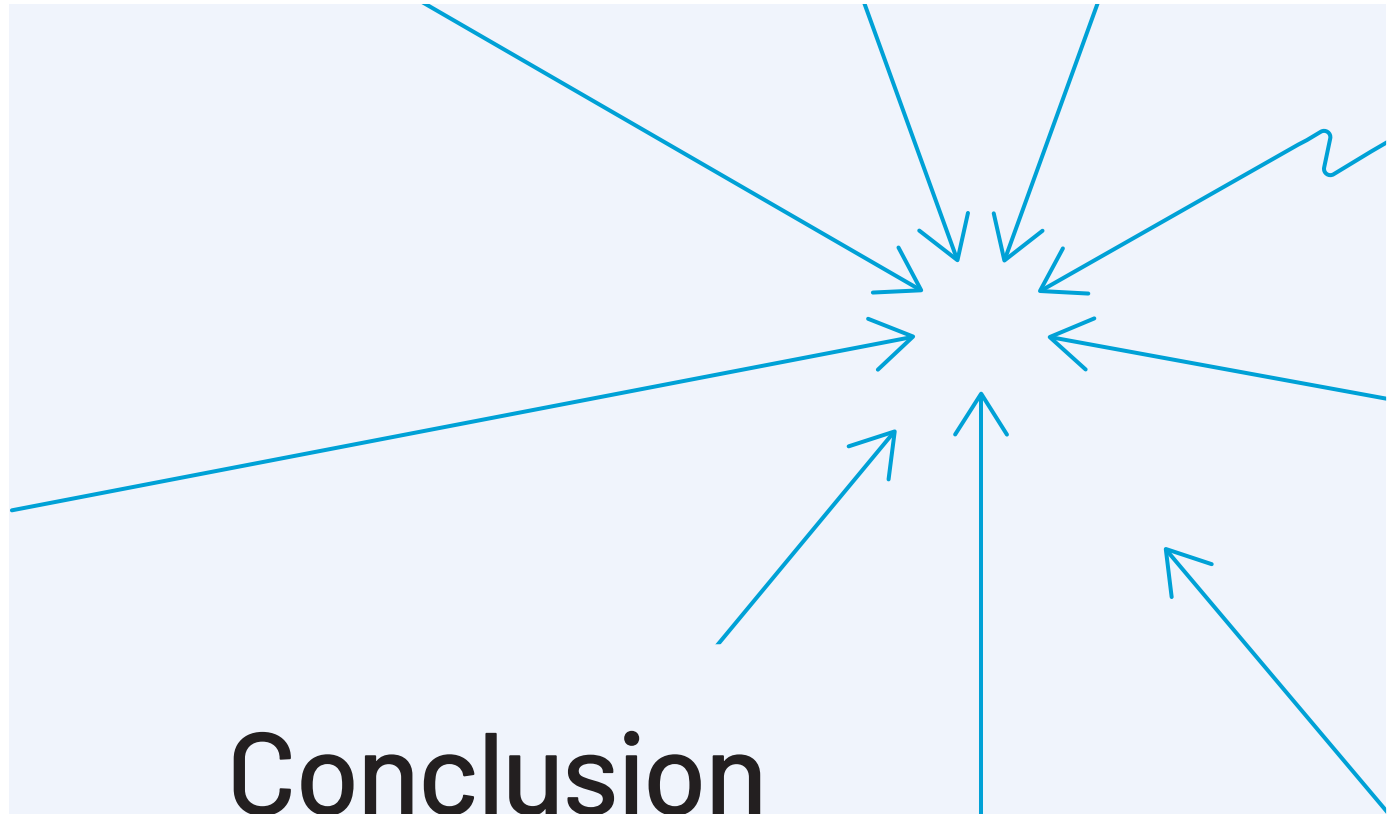
pushing organizations to formalize and strengthen their prevention frameworks.

Increased visibility at the executive level (34%) is also driving changes in training (29%) and increasing pressure from control functions (22%) and stakeholders (20%).

Overall, Sapin II has evolved into a long-term structural framework, continuing to shape compliance maturity in France.

### IMPACT OF SAPIN II ON COMPLIANCE TEAMS OR PROGRAMS IN THE LAST 12 MONTHS





# Conclusion

These findings highlight the growing importance of compliance in organizational performance.

Strong substantiation rates and structured programs demonstrate progress, but challenges remain in navigating the fast pace of regulatory change.

High anonymity rates, lower reporting volumes and longer case closure times suggest that trust in speak-up systems is still developing, and case management has room to improve operationally.

At the same time, regulatory complexity continues to create operational friction, while cultural adoption of compliance still needs to mature.

The key question for companies is whether their current approach is sufficient to keep up with current demands and future trends.

- Do your reporting levels reflect trust or hesitation?
- Is your anonymity rate driven by protection or lack of confidence?
- Are your systems ready for continuous regulatory change?

If these questions resonate, it may be time to reassess your risk and compliance program – NAVEX can help. Reach out to learn more.

## NAVEX® | Northstar Report

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