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## **AS DelfinGroup Whistleblowing Policy 6PL1-0**

### **1. General information**

- 1.1. DelfinGroup is committed to conducting business to the highest ethical standards and to building an internal organisational culture of openness and zero tolerance to violations. We support the reporting of violations or reasonable suspicions of potential violations by employees, customers, business partners or other stakeholders in connection with the performance of their job duties, which may endanger the public interest.
- 1.2. It is most often the employees who are the first to notice any illegal or unethical activities, but information about these activities is withheld for fear of negative consequences for themselves. The purpose of DelfinGroup is to provide a mechanism for such reporting to be safe for the whistleblower, while maintaining confidentiality and without creating any negative consequences. The company guarantees protection to the whistleblower, as well as his/her relatives in accordance with regulatory enactments.

### **2. Cases of whistleblowing**

- 2.1. The Whistleblower may whistleblow about any violation of DelfinGroup that he/she has found, if the violation may harm interests of DelfinGroup, DelfinGroup employees, customers, some population group or any other important interests, for example, by stating violations of internal or external regulations; illegal activities; corruption; environmental damage and other violations.
- 2.2. No whistleblowing is required for violations that affect only the personal interests of the Whistleblower, including any individual dispute of the Whistleblower. In this case, the employee has the right to protect his/her interests by using other legal remedies provided for by law, for example, by contacting the supervisor, an appropriate institution or bringing an action in court.
- 2.3. Whistleblowing should concern the facts that have come to the disposal of the Whistleblower in the course of performance of their job duties. No whistleblowing is required regarding news or information heard from colleagues, friends or others. It is not decisive whether the information is obtained inside or outside the workplace.
- 2.4. Whistleblowing should be done in good faith, i.e. the Whistleblower must have reason to believe that a violation is being or may be committed.
- 2.5. The provision of deliberately false (mendacious) information, the disclosure of information containing trade secrets and the reporting of only violation of personal interests is not considered to be whistleblowing and a person may be held administratively liable for that.

### **3. Reporting channel**

- 3.1. The Whistleblower can submit a report as follows:
  - 3.1.1. by submitting an application in a free form, writing to e-mail: [tc@delfingroup.lv](mailto:tc@delfingroup.lv) and indicating the following information:
    - 3.1.1.1. Reporter's name, surname, contact information;
  - 3.1.2. As detailed information as possible, indicating facts, names of the persons involved and, preferably, also evidence (photographs, copies of e-mails, etc.);
  - 3.1.3. Information on how the whistleblower obtained the information about the violation;

3.1.4. Information on whether the violation was reported before.

3.1.5. by filling in the Whistleblower's Report form attached in Annex No.1 and sending it to e-mail: [tc@delfingroup.lv](mailto:tc@delfingroup.lv);

3.1.6. by reporting orally in person to the responsible persons – the Responsible person of DelfinGroup.

3.2. If the employee does not want or considers it impossible to contact the Responsible Persons, this person may also use another type of whistleblowing, for example, to contact the Whistleblowers' Contact Point at the State Chancellery. Also, in case of any doubts, it is possible to consult the Whistleblowers' Contact Point at the State Chancellery, using e-mail: [trauksme@mk.gov.lv](mailto:trauksme@mk.gov.lv) or by phone +371 67082837. You can learn more about whistleblowing at: <https://www.trauksmescelejs.lv/>.

#### 4. Whistleblower's protection

4.1. Although the Company also reviews anonymous applications, it is expected that the name, surname and contact information of the Whistleblower will be provided when submitting the information. This is necessary to ensure the protection of the Whistleblower in accordance with DelfinGroup whistleblowing policy, the Whistleblowing Law, as well as to inform this person about the progress of the report.

4.2. The Company guarantees the protection of the identity of the Whistleblower in order to prevent the possibility that the information about the Whistleblower reaches the person about whom the information is provided and to protect the Whistleblower and his/her relatives from adverse consequences.

4.3. Personal data of the Whistleblower, the submitted information and the attached written or material evidence, as well as the materials for reviewing the Report have a status of restricted access information. It may only be processed by those persons who are dealing with the case in question or who ensure the protection of the Whistleblower or his/her relatives.

4.4. DelfinGroup is committed not to create adverse consequences for the Whistleblower simply because a Report has been submitted. It is prohibited to punish the Whistleblower and his/her relatives in a disciplinary manner or otherwise by dismissal, demotion or transfer to another position, or otherwise directly or indirectly cause them adverse consequences.

#### 5. Report evaluation process

5.1. The report of the possible violation is received by Responsible Persons of the DelfinGroup – the Head of Personnel and the Head of the Audit Department.

5.2. Responsible persons:

5.2.1. Accept and register and properly store the Report;

5.2.2. Not later than within 7 (seven) days from the day of receipt of a whistleblowing application, evaluate its compliance with the requirements of the Whistleblowing Law, make a decision on recognition or non-recognition of the application as a Report, and inform the Whistleblower thereof;

5.2.3. Evaluate the information contained in the Report. The persons responsible for the performance of the qualitative assessment may involve other organisational units to obtain information, at the same time ensuring the protection of the Whistleblower and not disclosing his/her identity;

5.2.4. Provide communication with the Whistleblower. If necessary, the responsible persons invite the Whistleblower to clarify the content of the Report;

5.2.5. If the Whistleblower's Report is about the actions of a member of the management board of DelfinGroup, the responsible persons shall immediately inform the supervisory board about the received Report and the supervisory board shall decide on further actions;

5.2.6. Decide on the further progress of the Report;

5.2.7. The examination of the Report shall be terminated if:

5.2.7.1. Additional information is required to evaluate the Report and the whistleblower does not respond within 3 months or cannot provide it;

5.2.7.2. The Report does not correspond to the signs of whistleblowing and is therefore not considered a Report.

5.2.8. The management board and the supervisory board of DelfinGroup shall be informed immediately of the results of the evaluation if the information on the violation is confirmed;

5.2.9. Inform the Whistleblower about the results of the evaluation no later than within 3 months from the date of receipt of the Report.

5.3. The person on whom the Report has been submitted may be informed of such Report without disclosing the identity of the Whistleblower in order to be able to provide appropriate explanations.

## 6. Decision-making

6.1. If the investigation confirms a violation, the management board of DelfinGroup shall decide on further action (including the imposition of disciplinary sanctions) and take appropriate measures to prevent consequences of the violation or to prevent the violation;

6.2. In the event that the violation is of a criminal nature, the management board of DelfinGroup will notify the relevant law enforcement authorities and inform the Whistleblower of this fact.

## 7. Data protection

7.1. The Company processes the personal data of the Whistleblower and the potential violator for the purpose of investigating the alleged violation, ensuring proper protection of the Whistleblower and ensuring communication with the Whistleblower.

7.2. The personal data of the Whistleblower and the alleged infringer are processed only in order for DelfinGroup to fulfil its legal obligation to the Company under the Whistleblowing Law regarding the establishment of an internal whistleblowing system.

7.3. All personal data is pseudonymised replacing personal data with another identifier. The reports are registered separately and are securely stored in accordance with the rules for the processing of personal data.

## 8. Closing matters

8.1. DelfinGroup, promoting openness and business transparency, shall publish the number of reports of whistleblowers and information on the results of the investigation in an aggregated form once a year.

8.2. DelfinGroup shall publish the information referred to in paragraph 8.1 on its website [www.delfingroup.lv](http://www.delfingroup.lv), as well as in its annual report and its sustainability (ESG) report. The summary shall not include personal identification information.

8.3. The policy is easily accessible to any employee from the Responsible Person and basic information is also available on the [DelfinGroup intranet Moodle, on the DelfinGroup website [www.delfingroup.lv](http://www.delfingroup.lv)].

8.4. The management board of DelfinGroup shall update the policy as necessary, however at least once in 3 years.

Approved by: supervisory board

Effective date:

**Policy History**

<b>Version date</b>	<b>Version number</b>	<b>Amendments</b>

## ANNEX NO.1

## WHISTLEBLOWER'S REPORT FORM

Please fill in this form and submit it to the responsible person in accordance with the procedure specified in the Policy.

You can enlarge the fields on your computer.

- Provide information at your disposal about the alleged violation that you have observed in your work environment. Mention specific facts or circumstances that indicate this (e.g. date, place where the alleged violation was observed). Indicate if you have any evidence, such as documents, photos, e-mail correspondence. Attach them to the report or indicate where they can be found.

- Please indicate the natural or legal persons (name surname/name, address) whom you have reason to believe are involved in the alleged violation.

- Was the information about the alleged violation obtained in the course of work or in the establishment of a legal relationship related to the performance of work (indicate yes or no)? Please indicate your status in the Company (e.g. employee, trainee).

- Indicate which public interests and which members of the public, as well as the damage caused or likely to be caused by the violation.

- Indicate the documents attached to the report (if any) that you believe confirm the alleged violation. If you indicated that you have previously reported this violation, please attach the response received, if any

- 1.
- 2.
- 3.

**Details of the submitter**

Name, Surname

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Contact information (e-mail address, telephone number, address\*)

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(residential address, as well as other information on how you may be contacted (such as e-mail or telephone number) to send a reply, information on the progress of the examination or to request additional information).

\* The address must be provided if you want further communication with you by post.

By submitting the whistleblower's report, I

- **certify that I consider the information provided in the report to be true, I act in good faith and I understand that the deliberate provision of false information is not considered to be whistleblowing and I can be held liable for that in accordance with the procedures specified in regulatory enactments;**
- **consent to the processing of my personal data.**

This application will be examined by the Responsible Person and a decision will be made as to whether this application can be recognised as a whistleblower's report in accordance with the criteria set out in the Policy and the Whistleblowing Law.

Please mark or agree that if your whistleblower's report does not meet the requirements of the Whistleblower's Report and will not be recognised as a whistleblower's report, it will be considered as an individual's application:

- I agree
- I do not agree

Completion date: \_\_\_\_/\_\_\_\_/20\_\_

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(signature)

Alias [to be completed by the Responsible Person]