

C.T.Co Whistleblowing Rules

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Table of Contents

1. Introduction	3
2. Terms and Abbreviations	3
3. Rules of the Internal Whistleblowing System	4
3.1. Eligibility of Possible Violations for Whistleblowing	4
3.2. Whistleblowing Channel	4
3.3. Content of the Report	4
3.4. Responsible Persons	4
3.5. Time limit for Review of the Report.....	4
3.6. Ethics and Whistleblower’s Report Review Committee	5
3.7. Report Examination Results	5
3.8. Personal Data Processing	6
3.9. Prohibition of Adverse Effects	6
3.10. Storage of the Report and Related Documents	6
4. Final Rules	6

1. Introduction

The purpose of whistleblowing is to detect and prevent violations in the Company in a timely manner, as well as to promote the rule of law and to eliminate certain non-compliances in the Company and society altogether.

The purpose of this document is to ensure the operation of the internal whistleblowing system in the Company that complies with the requirements of respective Laws and/or Regulations:

- By determining and describing the rules that ensure the possibility for Employees, business partners and other persons who perform work in the Company or are related to the Company to report possible violations;
- By defining a set of measures regarding the protection and confidentiality of the Reporter and his/her information (incl. personal data);
- By ensuring proper processing of reports, including all that relates to their assessment, review, and appropriate action in the event of a violation and storage.

2. Terms and Abbreviations

Terms and Abbreviations	Definition
Responsible Person	Employee(s) of the Company responsible for the internal whistleblowing system in the Company and carrying out proper processing of the report.
Whistleblower	Natural person who reports on a possible violation that may harm the interests of the Company (incl. society), if the person considers this information to be true and it was obtained while fulfilling the work duties or establishing legal relations related to the fulfilment of work duties, or while being in internship, and who might be subjected to adverse effects due to provision of such information.
Violation	A criminal offense, an administrative offense or another violation of legal norms (act or omission), including action which is contrary to the purpose of the legal act, as well as violation of the binding ethical or professional standards.

3. Rules of the Internal Whistleblowing System

3.1. Eligibility of Possible Violations for Whistleblowing

The Whistleblower is entitled to report any violation (that has occurred, is ongoing or that may occur) that harms the interests of the Company (incl. society), in particular the violations referred to in Section 3, Clause 1 of the "Whistleblowing Law"¹.

Note:

- Provision of intentionally false information shall not be considered as Whistleblowing and liability may be imposed for that as defined in respective Laws and/or Regulations;
- A report on an infringement of personal interests is not considered as Whistleblowing.

3.2. Whistleblowing Channel

The Whistleblower's Report must be submitted electronically by sending the Report to the e-mail address: **speak-up@ctco.lv**.

3.3. Content of the Report

The Whistleblower submits the Report in free form indicating therein:

- That it is a Whistleblower's Report;
- Name, surname, contact details of the Reporter;
- Details of the violation (or possible violation), separately indicating the facts and/or the persons involved, as well as attaching evidences (e.g. photographs, copies of e-mail correspondence, etc.), if any;
- Information on how the knowledge of the violation was obtained (e.g., performing work duties);
- Information whether the violation has been previously reported.

Report can be submitted using Whistleblower's Report Form (under "Lejupielādēt Veidlapu")².

3.4. Responsible Persons

Persons responsible for these rules in the Company are Human Resources Manager, Human Resources Director and Chairperson of the Board (hereinafter referred to as the Responsible Persons), and in their absence the Responsible Persons must be replaced by an Employee designated by the Board of the Company.

Responsible Persons:

- Receive and register the Whistleblower's Report;
- Carry out an initial evaluation of the Whistleblower's Report and decide on further course of its examination;
- Perform appropriate review of the Whistleblower's Report and processing of related documents;
- If necessary, provide consultations related to whistleblowing (consultations may also be anonymous).

3.5. Time limit for Review of the Report

- Responsible Persons send an acknowledgement of receiving the Report to the Whistleblower no later than within 7 (seven) days after its receipt;

¹ <https://likumi.lv/ta/en/en/id/329680>

² <https://www.trauksmescelejs.lv/iesniegt-trauksmes-celsanas-zinojumu>

- Responsible Persons assess *prima facie* conformity of the Whistleblower's Report with the requirements of the "Whistleblowing Law"³ and take a decision on whether or not the Report is substantiated, determining further course of its examination;
- Responsible Persons inform the Reporter of the Whistleblower's Report on the decision within 3 (three) days from the date of the decision;
- If Responsible Persons upon review of the Report find that there are some deficiencies and/or incompleteness which may have occurred due to inadvertence, they must contact the Reporter no later than 7 (seven) days from the date of receipt of the Report requesting additional information and/or clarifications;
- If Responsible Persons take decision to recognize that the Whistleblower's Report is substantiated, they inform the Company's Board of Directors about the receipt of the Report and forward the Report to Ethics and Whistleblower's Report Review Committee for review;
- Responsible Persons inform the Whistleblower about the course of examination of the Whistleblower's Report within 2 (two) months from the date on which the Report of a person has been recognized as a Whistleblower's Report.

3.6. Ethics and Whistleblower's Report Review Committee

- Whistleblower's Report received by the Company is examined by Ethics and Whistleblower's Report Review Committee (the "Committee") established with an order of the Company's Board members;
- The Committee ensures that all submitted Whistleblower's Reports are treated equally and fairly;
- To ensure a proper and thorough investigation of the Whistleblower's Report, the Committee has rights to inspect all documents and/or materials relating to or concerning the circumstances identified in the Report.

3.7. Report Examination Results

- If, during the examination of the Whistleblower's Report a violation made by a person is detected or there is objective evidence of a possible violation, the Committee informs the Board of the Company accordingly;
- The Company takes appropriate measures to eliminate the consequences of the violation or to prevent the violation from occurring as well as depending on the circumstances of the violation (possible violation), the Company, within the limits of its competence, takes corrective actions and other measures, including measures to improve control;
- If, during the examination of the Whistleblower's Report, the Committee suspects a violation that is beyond its competence, the Company forwards the Report for further examination to the relevant State or Local Authority, Law Enforcement Authority or Whistleblower contact point⁴ (if applicable) and informs the person who submitted the Report in writing;
- After the review of the Whistleblower's Report is completed, the Company informs the Whistleblower of the facts found and the decision made, or actions taken.

³ <https://likumi.lv/ta/en/en/id/329680>

⁴ <https://www.trauksmescelejs.lv/kontakti>

3.8. Personal Data Processing

- The personal data of the Whistleblower and the potential violator are processed only in order for the Company to comply with its legal obligation under the "Whistleblowing Law"⁵ to establish an internal whistleblowing system;
- Upon receipt of the Report the Responsible Persons take the necessary measures to protect the Whistleblower in accordance with the applicable Laws and/or Regulations;
- The Responsible Persons process the personal data of the Whistleblower and the potential violator for the purpose of investigating the potential violation, ensuring adequate protection of personal data.

3.9. Prohibition of Adverse Effects

As defined in the "Whistleblowing Law"⁶, it is prohibited to cause adverse effects to Whistleblower, a relative or a related person, because he/she has submitted a Whistleblower's Report.

3.10. Storage of the Report and Related Documents

- Reports that are not acknowledged as Whistleblower Reports are retained by the Company for 3 (three) years;
- Whistleblower Reports and related materials are retained by the Company for a period of 10 (ten) years and the further retention period is decided according to the outcome of the review of the specific Report.

4. Final Rules

These Rules are applicable insofar as they are not contradictory to the Laws and/or Regulations in force in the Republic of Latvia.

In case of dispute the Latvian version of the C.T.Co Whistleblowing Rules prevails.

⁵ <https://likumi.lv/ta/en/en/id/329680>

⁶ <https://likumi.lv/ta/en/en/id/329680>