

PROCEDURE FOR THE SUBMISSION AND HANDLING OF NOTIFICATIONS ON INFRINGEMENTS IN THE SIA "MANTINGA LATVIA"

INTRODUCTION

1. SIA "Mantinga Latvia" (hereinafter referred to as the "**Company**"), in order to establish the procedure for submission of information on possible infringements committed previously or being committed in the Company, through the Company's internal channel, its assessment, and decision-making, has prepared the following Procedure for the submission and handling of notifications of infringements in the Company (hereinafter referred to as the "**Procedure**").
2. The purpose of the Procedure is to establish internal channels for the provision of information to a person who has or has had an employment or contractual relationship with the Company (consultancy, contracting, internship, apprenticeship, voluntary activity, etc.)) or employment or other pre-contractual relationship, as well as a person who is self-employed, a shareholder or a person belonging to the administrative, management or supervisory body of a company (including non-executive members, as well as volunteers and trainees, whether paid or unpaid), or any natural person working under the supervision and management of contractors, subcontractors and/or suppliers (hereinafter referred to as the "**Notifier**"), about infringements/violations that may be in the stage of planning, committed previously or occurring currently at the Company (hereinafter referred to as the "**Notifications**"), guarantee the confidentiality of Notifying persons, and establish the procedures for receiving, evaluating and deciding on Notifications through the Company's internal Notification receipt channel.

I. GENERAL PROVISIONS

1. The Procedure shall govern the order for submitting and receiving Notifications, analysing and assessing the information contained therein, making decisions on the Notification, and ensuring the confidentiality of the Notifier and the persons responsible.
2. The grounds for submitting Notifications, the circumstances under which Notifications may be submitted, and the procedure for remuneration and compensation are laid down in the Whistleblowing Law of the Republic of Latvia (hereinafter referred to as the "**Whistleblowing Law**") and other legal acts.
3. The Procedure shall be approved, amended, supplemented, and abolished at the decision and discretion of the Company's procurator or other authorised person, following a procedure of information and consultation with employee representatives, if required by the Labour Law.
4. The Procedure is the Company's local regulatory act and will be made available to all employees of the Company. The Procedure shall also be posted on the Company's publicly accessible electronic repository, enabling employees to consult the Procedure and amendments thereto at any time. Information on the Company's internal channels for reporting infringements and the Procedure itself is also available on the website www.mantinga.lt.
5. The Procedure (and/or any additions, amendments thereto) shall enter into force on the date of its/their approval. The Procedure shall be approved and/or amended and/or supplemented in accordance with the requirements of the legal acts of the Republic of Latvia and shall apply to the Company. In the event of any conflict between the Procedure and the provisions

of the legal acts of the Republic of Latvia, the requirements of the Procedure shall apply, unless the obligatory imperative legal regulations of the Republic of Latvia demand otherwise. The requirements of the legal acts of the Republic of Latvia shall apply in any cases which are not regulated in the Procedure.

6. Control over the implementation of the Procedure is delegated to the procurator or other authorised person.

II. SUBMITTING NOTIFICATIONS

1. Through the Company's internal channel the Notifier can apply Notifications about a criminal act that is potentially being prepared, is committed or to be committed at the Company, administrative infringement, infringements/violations of employment obligations, attempt to conceal such infringements, or another violation of legal norms (act or omission), including action which is contrary to the purpose of the legal act, and also a violation of the internal rules, which threatens or violates the public interest and which the Notifier becomes aware of in the course of the relationship with the Company. The Company's internal channel is used to submit information on, but not limited to, the following infringements:
 - 1.1. potential endangerment of public safety or health, or a person's life or health;
 - 1.2. danger to the environment;
 - 1.3. obstruction or improper influence of investigations by law enforcement authorities or the administration of justice by the courts;
 - 1.4. financing illegal activities;
 - 1.5. illegal or non-transparent use of public funds or assets;
 - 1.6. illegally acquired wealth;
 - 1.7. concealing the consequences of an infringement, obstructing the determination of the extent of the consequences;
 - 1.8. infringements referred to in the list approved by the Cabinet of Ministers of the Republic of Latvia, drawn up in the light of the scope of application of the European Union legal acts referred to in Directive (EU) 2019/1937;
 - 1.9. damage to the financial interests of the European Union, as referred to in Article 325 of the Treaty on the Functioning of the European Union and further detailed in the relevant European Union instruments;
 - 1.10. infringements relating to the internal market as referred to in Article 26(2) of the Treaty on the Functioning of the European Union, including infringements of the Competition and State aid rules of the European Union, as well as infringements relating to the internal market as a result of acts in violation of the corporation tax rules or agreements intended to confer a tax advantage which undermines the object or purpose of the applicable corporation tax law;
 - 1.11. other violations under the Whistleblowing Law.
2. Through the internal whistleblowing channels established by this Procedure, the Company's employees shall have the right to submit to the Company notifications regarding violations of the Company's internal policies, internal organisation rules, internal procedures, cooperation, communication problems, incompetence, etc, and also all complaints with the purpose to solely protect the personal interests of the person submitting it (hereinafter referred to as the "**Complaint**"). The Complaint will be dealt with *mutatis mutandis* in accordance with the procedures set out in this Procedure and the Labour Law, but are not considered to be Notifications (with the exception of internal rules governing employment

and labour protection if it violates public interests which can be submitted as the Notification) for the purposes of the Whistleblowing Law (and will not be included in the number of Notifications). Accordingly, such persons shall not be subject to the safeguards and rights set out in the Whistleblowing Law and in these Procedures, which shall apply to the person submitting the Notification, unless otherwise provided for in other legal acts.

3. Notifications may be submitted in writing. The person submitting the Notification shall fill in the form of the Notification of infringement (Annex 1 to the Procedure) or conclude a free-form Notification, and submit it in the manner specified in the Procedure to the Company's responsible employee, appointed by order of the Company's management board, the procurator or other authorised person (hereinafter referred to as the "**Responsible employee**").
4. The Responsible employee of the Company shall perform the following functions:
 - 4.1. analyse and investigate information received through internal channels about the infringements within the Company;
 - 4.2. assesses and takes the relevant decision about its *prima facie* conformity with the whistleblower's report, and informs the Notifier thereof;
 - 4.3. pseudonymize the Notification and ensure the confidentiality of the person who provided the information about the infringement through an internal channel;
 - 4.4. cooperate with staff, departments, and competent authorities in providing and/or obtaining the necessary information;
 - 4.5. collect and compile depersonalised statistical data on the number of notifications received and the outcome of their handling;
 - 4.6. ensure that the information provided to the Company through the internal channel regarding the infringement is collected and stored on a durable and (where necessary) retrievable medium where the relevant information relating to the infringement can be found. The medium shall also store the conversations, if any, recorded during the meetings between the person providing information on the infringement and the Responsible employee, the minutes of the conversations, and any other information relating to the notified infringement;
 - 4.7. ensure communication with the whistleblower and other authorities, fulfils the duties of a contact person.
 - 4.8. perform other functions as set out in the Procedure and legal acts.
5. The Responsible employee of the Company shall have the right to:
 - 5.1. obtain the necessary information from any employee of the Company;
 - 5.2. give the Company's employees related to the information under examination a deadline within which they must provide explanations;
 - 5.3. have access to and receive copies of documents processed by the Company relating to the information in question, in accordance with the procedure laid down by law;
 - 5.4. take decisions on the handling of the information received through the internal channel and inform the Company's procurator or other authorised person;
 - 5.5. take any other necessary action authorised by law.
6. The Responsible employee of the Company who implements the requirements of the Procedure shall not be influenced or otherwise hindered in the performance of his/her functions under this Procedure.
7. If the person providing information on the infringement does not comply with the

requirement of the Notification form (Annex 1 to the Procedure) and reports the infringement by means of a free-form Notification, it is necessary to indicate in the Notification that it is submitted in accordance with the Whistleblowing Law of the Republic of Latvia. The Notification should also specify:

- 7.1. who, when, in what way prepares to, performs, or has previously made an infringement;
- 7.2. the date and circumstances of knowledge of the infringement;
- 7.3. name, surname, personal identification number or date of birth if no personal identification number, place of work, and other contact details of the person notifying of the infringement;
- 7.4. information revealing the nature of the alleged infringement, and where possible, details of witnesses, any available documents and data;
- 7.5. how and when it is best to contact the Notifier;
- 7.6. if the Notifier agrees that in case the received Notification submitted by the Notifier is not recognised as a whistleblower's report, it shall be transferred (in an unpseudonymised manner) as a Complaint to the authorised person of the Company for the examination of the Complaint, in which case the provisions of a reply in accordance with the procedures in Part V and the Labour Law shall apply.

The personal data requested in the Notification are necessary to identify the person for the purposes of deciding whether to grant whistleblower status and shall be kept for at least five years from the date of the last decision taken by them in the course of the examination of the information about the infringement.

8. The Notifier may submit a Notification to the Company in the following ways:
 - 8.1. During the Company's working hours by coming directly to the Company at the address: Malduguņu street 2, Marupe, Marupes novads, LV-2167. The Notification must be enclosed in an envelope and marked as such on the envelope: "Notification of infringement addressed to the Responsible employee of SIA "Mantinga Latvia", to be delivered by hand, unopened";
 - 8.2. By sending the Notification to the Company by post to the following address Malduguņu street 2, Marupe, Marupes novads, LV-2167 . The Notification must be marked as such on the envelope: "Notification of infringement addressed to the Responsible employee of SIA "Mantinga Latvia", to be delivered in person, unopened";
 - 8.3. At any time (during business hours and non-business hours) by sending the Notification to the Company's email address inform@mantinga.lv .
9. If the person so wishes, he or she also has the right to provide all of the above information anonymously, without revealing his or her identity.
10. If a person wishes to be recognised as a whistleblower, he/she must disclose his/her identity, contact details and the fact that he/she wishes to be recognised as a whistleblower when submitting information and the Notification must be signed.
11. The Notification submitted to the Responsible employee without a personal or secure electronic signature within the meaning of the Electronic Documents Law of the Republic of Latvia shall be regarded as a document submitted anonymously and this procedure shall not apply to such Notification, but the Company shall be entitled to act on the anonymous Notification as they see fit.
12. Employees who, within the scope of their functions, have access to the data provided by

the Notifier or have access to the data of the Notifier shall be informed of their liability for violation of the whistleblower protection requirements laid down in the Whistleblowing Law and/or other legislation, shall sign a confidentiality undertaking (Annex 2 to the Procedure), and shall be obliged to refrain from disclosing such information or data to any third party.

III. RECEIVING AND REGISTERING NOTIFICATIONS

1. Notifications submitted to the Company shall be received, registered, and examined, while protection measures for Notifiers shall be ensured in accordance with the Whistleblowing Law, other legal acts, and this Procedure.
2. The Responsible employee of the Company shall ensure the confidentiality of the Notifiers, except as provided by law.
3. Notifications shall be received, stored, and dealt with by the Responsible employee of the Company.
4. The Notification received by the Company at an e-mail address other than the e-mail address specified in Part II, sub-clause 8.38.3 of the Procedure shall not be registered and shall be forwarded immediately to the e-mail address specified in Part II, sub-clause 8.3 of the Procedure.
5. If the Notification is received by the Company by post, and it is marked on the envelope: "Notification of infringement (-s) addressed to the Responsible employee of SIA "Mantinga Latvia", to be delivered in person, unopened", the department or employee performing document management functions shall not open the envelope, shall not register the Notification, but shall immediately hand it over to the Responsible employee of the Company. In the event that the Notification is received by the Company by post, and it is not marked on the envelope: "Notification of infringement (-s) addressed to the Responsible employee of SIA "Mantinga Latvia", to be delivered in person, unopened", and the department or employee performing document management functions determines that it is a Notification, he or she shall not register the Notification, but shall immediately hand the original copy of the Notification to the Responsible Employee of the Company.
6. A Notification received and/or forwarded by e-mail in accordance with the procedure set out in Part III, Clause 4 of the Procedure shall be deleted immediately, but not later than within 5 working days from the date of forwarding to the Responsible employee of the Company. The Responsible employee of the Company shall ensure that the infringement information received and the related data are stored securely and are accessible only to those persons authorised to handle the infringement information.
7. If, after a request, statement, or complaint has been registered with the Company in accordance with the established procedure, it subsequently becomes apparent that the information contained therein complies with the conditions set out in the Whistleblowing Law and in the Part II, Clause 1 of this Procedure, the Responsible employee of the Company shall be immediately informed of this.
8. The disclosure of the data and other information of the Notifier to the competent authorities for pre-trial investigations or other investigations into infringements, without disclosing such data at the Company, shall not be considered a breach of confidentiality. Prior to the submission of confidential data, the Responsible employee of the Company must notify the Notifier in writing of the submission of the confidential data, stating the reason for the submission of the confidential data, unless the law prevents the Responsible employee of the Company from disclosing such information to the Notifier.
9. If the consideration of the information contained in the Notification and the performance of actions and/or decision-making related to this information may give rise to a conflict of

interest of the Responsible employee of the Company, the Responsible employee must immediately notify the Company's procurator or other authorised person in writing of the potential conflict of interest.

IV. ASSESSING THE INFORMATION PROVIDED IN THE INFRINGEMENT NOTIFICATION, DECISION-MAKING

1. The Responsible employee of the Company shall, within 2 working days after the date of receipt of the Notification by the Company, inform the Notifier in writing of the receipt of the Notification (provided that the Notifier has disclosed his or her identity and contact details). Upon receipt of information about an infringement through an internal channel, the Responsible employee of the Company shall immediately start assessing the Notification.
2. The Responsible employee of the Company shall no later than within 7 working days from the date of receipt of the Notification (except the cases and term referred to in Part IV Clause 4) evaluate the *prima facie* conformity of the Notification with the whistleblower's report in accordance with the Procedure and the whistleblowing definition laid down in Section 1 Paragraph 1 Clause 7 of the Whistleblowing Law, and shall make one of the following decisions:
 - 2.1. the Responsible employee shall take a decision in writing on the *prima facie* recognition of the submission as a whistleblower's report and shall initiate an investigation – if the information provided by the Notifier indicates that it constitutes Notification within the meaning of the Clause 2 and Part II Clause 1 of the Procedure and the Whistleblowing Law,
 - 2.2. the Responsible employee shall take a decision in writing on the *prima facie* recognition of the submission as not compliant to a whistleblower's report, shall not examine or discontinues the examination of the Notification received by the Company if:
 - 2.2.1. no indications of a possible infringement are found, or
 - 2.2.2. upon assessment, it is determined that the information provided about the infringement does not comply with the provisions of the Whistleblowing Law, or
 - 2.2.3. the information provided is considered a Complaint in the meaning of this Procedure, or
 - 2.2.4. the information included in the Notification is manifestly untrue, or
 - 2.2.5. the content of the Notification is not specific and not understandable and, as such, it is not possible to examine the Notification, or
 - 2.2.6. the information provided about the infringement is already being considered;
 - 2.2.7. in other cases where the Whistleblowing Law prescribes that the notification cannot be recognized as a whistleblowing report.
 - 2.3. If the information provided by the Notifier indicates that the information is a Complaint made pursuant to Part II, Clause 2 of this Procedure, which does not constitute a Notification within the meaning of this Procedure and the Whistleblowing Law, the Responsible employee shall take one of the following actions:
 - 2.3.1. take a decision indicated in Part IV Clause 2.2. and forward the information as the Complaint to the Company's authorised person for initiation of an investigative procedure in an un-pseudonymised manner, if the Notifier has expressed consent to forwarding the submission in writing;
 - 2.3.2. act in accordance with Part IV, Clause 2.2., if the Notifier has not expressed consent to forwarding the submission in writing, and explain to the Notifier

that he/she has the right to re-submit the information as a Complaint.

3. The Responsible employee of the Company after making the decision, immediately, but no later than within 3 calendar days shall inform the Notifier in writing of the decision taken referred to in Part IV Clauses 2.1, 2.2 or 2.3 of the Procedure. The decision referred to in Clause 2.2. not to examine the Notification must be reasoned.
4. If the information received regarding the infringement gives a real and credible reason to believe that a criminal offence or any other offence is planned, committed or is about to be committed, for which the person is obliged to report to the competent authority in accordance with the procedures laid down in the laws and regulations of the Republic of Latvia, as well as if the information received indicates that immediate action by the public authorities is necessary, which cannot be taken by the Company itself, the Responsible employee of the Company shall immediately forward the Notification to the authority authorised to investigate such Notification, without the consent of the Notifier and shall inform the Notifier thereof, unless the applicable laws prevent the Responsible person from informing the Notifier. Such transmission of information shall not limit the Company from examining information about the violation and infringement, from investigating the circumstances and from taking a decision on it.
5. The Responsible employee shall not be obliged to examine and react to the received document if it has not been properly signed, but if the Responsible employee infers from the content of the document that the received but properly unsigned Notification may *prima facie* correspond to the characteristics of the whistleblower's report, the Responsible employee may inform the Notifier to the indicated e-mail address, if any, or by telephone, if a telephone number is indicated, of the necessity to sign the document and request that it be signed within a reasonable period of time. The Company is not limited to investigate a possible violation related to information provided by such properly unsigned submission.
6. After the decision in accordance with the Part IV Clause 2.1 has been taken, the Responsible employee shall pseudonymize the Notification by redacting any personally identifiable information (given name, surname, place of employment, etc., which may reveal the identity of the Notifier, his relative or any related person) and shall keep the non-pseudonymised Notification separate from the investigation materials and in a manner not available to other employees.
7. The Responsible employee of the Company, after completing the examination of the Notification (but not later than within 2 (two) months from the decision taken in accordance with Part IV sub-clause 2.1 of the Procedure), shall inform the Notifier in writing within 2 working days at the latest of the decision taken, the results of the examination and the actions taken or planned to be taken, and shall indicate the procedure for appealing against the decision taken, if the appeal procedure is applicable. After the fact of the infringement has been established, the competent subject shall inform the Notifier of the liability imposed on the persons committing the infringement.
8. If the Notifier has not received a reply or if the Company has not taken action in response to the information about the infringement, he/she has the right to apply directly to the Company's authorised person.
9. A person considering providing information on the infringement and the person providing/having submitted the information on the infringement may consult orally or in writing with the Responsible employee of the Company regarding the possible or actual adverse effects on him/her of providing the infringement information and the ways or means of protecting his/her own rights.

V. PROCEDURE FOR SUBMISSION, RECEIPT (ACCEPTANCE), EXAMINATION OF THE COMPLAINTS AND DECISION MAKING

1. If possible, employees should first discuss the Complaint with their direct manager. The manager shall discuss any concerns with the employee and try to resolve them within a reasonable time. When it is not possible for the employee to discuss the Complaint with his/her direct manager or when the problem is related to a direct manager, the employee should speak to a higher level manager or a representative of the Company.
2. If the Complaint has not been resolved or cannot be resolved with employee's direct manager or with the higher level manager, the employee shall be given the opportunity to submit the Complaint safely in accordance with the Part II Clause 2 of this Procedure in order to protect his/her personal interests.
3. The Complaint may be submitted in writing. The person submitting the Complaint shall fill in the form of the Complaint (Annex 3 to the Procedure) or conclude a free-form Complaint, and submit it in the manner specified in the Part II Clause 8 of this Procedure to the Company's responsible employee or directly to the Company's procurator or other authorised person.
4. The Complaint must be signed with a personal or secure electronic signature and it is necessary to include the following information in the Complaint:
 - 4.1. name, surname, personal identification number or date of birth if no personal identification number, place of work and other contact details of the person submitted the Complaint;
 - 4.2. clearly stating the nature and circumstances of the Complaint and the employee's request, if possible, with the evidence available;
5. The Company within the term indicated by legal acts of the Republic of Latvia after the date of receipt of the Complaint shall respond to the Complaint or provide a written decision to the employee regarding the employee's request and results of the investigation.
6. In the case specified in Part IV Clause 2.3.1. of the Procedure, the term indicated for respond in accordance with Part V Clause 5 of the Procedure shall be calculated from the day when the Complaint is transferred for review to the Company's authorised person.
7. The Complaint may also be submitted anonymously, without revealing the identity of the complainant, in which case Part V Clause 5 is not applicable and the Company handles the anonymous Complaint at its own discretion. This Clause also applies to the Complaint without the employee's proper signature and in the case specified in Part V Clause 2.3.2, in which case the complainant's identity must be protected by way of pseudonymization.

VI. FINAL PROVISIONS

1. The employee dealing with the Notifications and the Complaint must ensure compliance with the requirements of the General Data Protection Regulation and the Personal Data Processing Law.
2. A Responsible employee of the Company shall collect and compile depersonalised statistical data on the number of Notifications received and the outcome of their processing.
3. Documents and information relating to the handling of requests and complaints shall be kept in accordance with the procedures and time limits laid down by law.
4. The Responsible employee of the Company, in accordance with the requirements of the legal acts of the Republic of Latvia, shall keep the documents of the Notifications received and their examination in accordance with the provisions of the Procedure and shall organise the destruction of these documents.

5. Annexes to the Procedure:

- 5.1. Annex 1. Infringement notification (form).
 - 5.2. Annex 2. Confidentiality pledge.
 - 5.3. Annex 3. The Complaint (form).
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INFRINGEMENT NOTIFICATION

__ of _____, 20__.

(location)

Details of the person reporting the infringement	
Name, surname	
Personal code	
Employer (employment or contractual relationship with the Company)	
Duties	
Telephone No. (notes on contacting)	
Personal email or residential address	
Information about the infringement	
1. What infringement are you reporting? What kind of infringement is it?	
2. Who committed this infringement? What could have been the person's motives in committing the infringement?	
3. Place and time of the infringement.	
Details of the person or persons committing the infringement	
Name, surname	
Workplace	
Duties	

4. Are there any other persons who were or could have been involved in the infringement? If yes, please specify who they are.	
5. Are there any other witnesses to the infringement? If yes, please provide their contact details.	
Details of the witness or witnesses to the infringement	
Name, surname	
Duties	
Workplace	
Telephone No.	
Email	
6. When was the infringement committed and when did you become aware of it or notice it?	
7. What supporting data could you provide to help investigate the infringement? Please provide any accompanying written evidence or other evidence of the infringement.	
8. Have you already reported this infringement to anyone? If so, who was notified and did you receive a reply? If you have received a reply, please state the substance of the reply.	
9. Do you wish to receive a confirmation of the receipt of the Notification and the decision to recognise or not recognise the submission as a whistleblower's report?	
Additional notes and comments.	

I confirm that I am aware of the legal consequences for providing false information and that the information I provide is correct.

If the Notification does not comply with the requirements of the Whistleblowing Law or the Procedure of SIA “Mantinga Latvia” and is not recognised as a whistleblower's report, but complies with the concept of Complaint defined in the Procedure, do you agree that the application will be transferred unpseudonymised to the authorised person of your employer as a personal Complaint of an employee within the meaning of Section 94 of the Labour Law for examination and reply?

- I agree to refer the application as the Complaint to the employer (unpseudonymised);**
- I disagree with the referral of the submission as the Complaint to the employer.**

Date	Signature
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(name and surname of the person, title)

CONFIDENTIALITY PLEDGE

[date]

[place]

1. I understand that in the course of my duties with the Company, I will have access to information about persons who are subject to confidentiality requirements under the provisions of the Whistleblowing Law. This information may be disclosed or communicated only to authorised persons or institutions in cases provided for by the laws of the Republic of Latvia.
2. I am aware that confidential information consists of the details of the person who has provided information about the infringement in accordance with the Whistleblowing Law and other information that directly or indirectly identifies the person.
3. I undertake to maintain confidentiality and not to disclose or pass on any information subject to confidentiality under the Whistleblowing Law to any person who is not authorised to use such information, whether inside or outside the Company. I also undertake to inform my line manager of any situation that I observe or become aware of that may jeopardise the assurance of security and confidentiality of such information.
4. I understand that this undertaking will remain in force for the duration of my employment with the Company, and in the event of a change of position or the termination of my employment or contractual relationship.
5. I am familiar with the requirements for the protection of whistleblowers under the Whistleblowing Law and other legislation.
6. I am warned that a breach of this undertaking may expose me to liability for violation of the Notifier protection requirements set out in the Criminal Law and/or other legal provisions.

(signature)

(name and surname)

THE COMPLAINT

__ of _____, 20__.

1. Details of the person reporting the complaint	
Name, surname	
Personal code	
Duties	
Phone number	
E-mail	
2. Detailed description of the complaint with specific facts and circumstances	
2.1. Circumstances underlying the complaint	
2.2. The request of the employee	
3. Do you want confirmation of receipt of the complaint/request?	
<input type="checkbox"/> I want confirmation of receipt of the complaint <input type="checkbox"/> I don't want confirmation of receipt of the application	
4. Other comments	
Date	Signature

ANNEX
Please indicate the attached documents which, in your view, confirm the possible circumstances on which the complaint is based.

1.

2.

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