

## **PROCEDURE FOR THE SUBMISSION AND HANDLING OF NOTIFICATIONS ON INFRINGEMENTS AT "MANTINGA"**

### **INTRODUCTION**

1. UAB "MANTINGA" (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 UAB "MANTINGA" (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 Law on the Protection of Whistleblowers of the Republic of Lithuania (hereinafter referred to as the "**Law on Whistle-blower Protection**"), the Government resolutions of the Republic of Lithuania, and other legal acts.
3. The Procedure shall be approved, amended, supplemented and abolished at the decision and discretion of the Head of the Company manager, following a procedure of information and consultation with employee representatives, if required by the Labour Code.
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](http://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 Lithuania 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 Lithuania, the requirements of the legislation of the Republic of Lithuania shall apply. The requirements of the legal acts of the Republic of Lithuania shall also apply in any cases which are not regulated in the Procedure.

6. Control over the implementation of the Procedure is delegated to the Head of the Company.

## II. SUBMITTING NOTIFICATIONS

1. The Company's internal channel is used to submit information on:
  - 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 Minister of Justice of the Republic of Lithuania, 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 Law on whistleblower protection.
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. Such notifications will be dealt with *mutatis mutandis* in accordance with the procedures set out in this Procedure, but are not considered to be Notifications for the purposes of the Law on whistleblower protection (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 said 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 approved by the Government of the Republic of Lithuania (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 Head of the Company (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. ensure the confidentiality of the person who provided the information about the infringement through an internal channel;
  - 4.3. cooperate with staff, departments and competent authorities in providing and/or obtaining the necessary information;
  - 4.4. collect and compile depersonalised statistical data on the number of notifications received and the outcome of their handling;
  - 4.5. 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 competent entity, the minutes of the conversations and any other information relating to the notified infringement;
  - 4.6. 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 Head of the Company;
    - 5.5. take any other necessary action authorised by law.
  6. A 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 Law on the Protection of whistleblowers of the Republic of Lithuania. The Notification should also specify:
    - 7.1. who, when, in what way prepares to, performs or have 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. where possible, any available documents, data or information that might reveal the elements of a possible infringement.

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 (Stoties str. 51, Marijampolė). The notification must be enclosed in an envelope and marked as such on the envelope: "Notification of infringement addressed to the Responsible employee of UAB "MANTINGA", to be delivered by hand, unopened";

- 8.2. By sending the Notice to the Company by post to the following address (Stoties g. 51, Marijampolė). The notification must be marked as such on the envelope: "Notification of infringement addressed to the Responsible employee of UAB "MANTINGA", to be delivered in person, unopened";
- 8.3. At any time (during business hours and non-business hours) by sending a Notice to the Company's email address pranesk@mantinga.lt.
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. 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 Law on protection of whistleblowers 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 Law on protection of whistleblowers, other legal acts and this Procedure.
2. A 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. A notification received by the Company at an e-mail address other than the e-mail address specified in Part II, sub-clause 8.2 of the Procedure shall not be registered and shall be forwarded immediately to the e-mail address specified in Part II, sub-clause 8.2 of the Procedure.
5. If the Notice is received by the Company by post, and it is marked on the envelope: "Notification of infringement (-s) addressed to the Responsible employee of UAB "MANTINGA", 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 Notice 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 UAB "MANTINGA", 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 5 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 Clause 6 part 1 of the Law on protection of whistleblowers, 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.

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 Head of the Company 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 Notice by the Company, inform the Notifier in writing of the receipt of the Notice (provided that the Notifier has disclosed his or her identity or contact details). Upon receipt of information about an infringement through an internal channel, the Responsible employee of the Company shall immediately start assessing the infringement.
2. The Responsible employee of the Company shall, within 10 working days after the acknowledgement of receipt of the Notification, inform the Notifier in writing of the decision taken on the examination of the Notification. The decision not to examine the Notification must be reasoned.
3. No later than within 10 working days from the date of receipt of the Notice by the Company (except for the cases referred to in Clauses 4.2, Part 5 of Part IV of the Procedure - in such cases the term is 2 working days), the information specified in the Notice shall be assessed and the actions referred to in Clauses 4-5 of Part IV of the Procedure shall be carried out by the Responsible employee of the Company.
4. The responsible employee of the Company, after assessing the information provided by the Notifier in the Notification, shall make one of the following decisions:
  - 4.1. In the event of evidence of an infringement of job duties, internal policies, procedures or descriptions adopted by the Company and/or a notification made pursuant to Part II, Clause 2 of this Procedure and which does not constitute a Notification within the meaning of this Procedure and the Law on protection of whistleblowers, shall forward the information (without specifying the data of the person providing information about the infringement) to the Head of the Company for initiation of an investigative procedure;
  - 4.2. If the information contained in a Notification received by the Company gives reasonable grounds to believe that a criminal offence, administrative offence or other violation is being prepared, performed or already committed, the Responsible employee of the Company shall immediately, but not later than within 2 working days from the date of receipt of the Notification by the Company, forward the Notification to the authority authorised to investigate such Notification, without the consent of the Notifier and shall inform the Notifier thereof;
  - 4.3. Discontinues the examination of the Notification received by the Company if no indications of a possible infringement are found, or if, upon assessment, it is determined that the information provided about the infringement does not comply with the provisions of the Law on protection of whistleblowers and/or the information provided in the Notification submitted in accordance with Part II, Clause 2 of the present Procedure is not in accordance with the provisions of the internal regulations and legal acts of the Company and/or is not a breach of employment obligations, or the content of the Notification is not specific and not understandable and, as such, it is not possible to examine the Notification, or the information

provided about the infringement is already being considered.

- 4.4. Shall not examine a Notification received by the Company pursuant to Clause 6 part 7 of the Law on whistleblower protection.
5. If it is established that the information specified in the Notification received by the Company is not related to the competence of the Company and/or another violation of legal acts has been committed, i.e., one which does not comply with the requirements specified in the Law on protection of whistleblowers, the Notification shall be forwarded to the authority competent to investigate the infringements specified in the Notification, with the instruction to ensure the protection of the Notifier in accordance with the requirements specified in the Law on protection of whistleblowers, not later than within 2 working days of the receipt of the Notification.
6. The Notifier shall be informed of the adoption of the decisions referred to in Clauses 4 to 5 of Part IV of the Procedure within 2 working days at the latest.
7. The Responsible employee of the Company, after completing the examination of the Notification, 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. 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 competent authority - the Public Prosecutor's Office of the Republic of Lithuania - in accordance with the provisions of Clause 4, part 4, point 4 of the Law on protection of whistleblowers.
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 a 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. FINAL PROVISIONS**

1. The employee dealing with the Notifications must ensure compliance with the requirements of the General Data Protection Regulation and the Law on the Legal Protection of Personal Data.
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 Lithuania, 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.

## 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. 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.

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 Law on the Protection of Whistleblowers. This information may be disclosed or communicated only to authorised persons or institutions in cases provided for by the laws of the Republic of Lithuania.
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 Law on the Protection of Whistleblowers 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 Law on the Protection of Whistleblowers 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 Law on Protection of Whistleblowers 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 Law on Protection of Whistleblowers and/or other legal provisions.

\_\_\_\_\_  
*(signature)*

\_\_\_\_\_  
*(name and surname)*