

SK ID Solutions Whistleblowing Policy

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1. Introduction

- 1.1. SK ID Solutions AS (registry code 10747013), SK ID Solutions AS filiāle Latvijā (registry code 40203201750) and SK ID Solutions AS Lietuvas filialas (registry code 304977982) (the "SK") are committed to compliance with the laws and regulations to which it is subject and to maintaining high standards of business ethics and corporate governance.
- 1.2. The purpose of this policy (the "**Policy**") is to set out SK's policy on, and commitment to, whistleblowing and the protection of whistleblowers, and to provide details of how reports of improprieties can be made. The whistleblower system should only be used for improprieties that may result in serious consequences for SK.
- 1.3. SK therefore requires all employees and encourages third parties to report concerns about improprieties relating to SK. Compliance with this Policy is mandatory for all the employees.
- 1.4. This Policy does not apply to disclosure of personal grievances by employees or third parties. Personal grievance is a concern, problem or complaint that is specifically related to the person, e.g. bullying by co-workers, unfair treatment by supervisors, dissatisfaction with the terms and conditions of employment contract, etc. Personal grievances shall be reported to either immediate managers or to the HR Department.
- 1.5. Local legislation and regulatory practice shall prevail over the statements of this group-wide Policy and adjustments can be done to comply with the legal and regulatory regime of a specific country. These adjustments must be done as annexes to this Policy and presented together with the original Policy. For oversight and recordkeeping purposes, all derogations in local policies from this group-wide Policy shall be justified, documented and reported to SK's external partner Grant Thornton's (the "**Grant Thornton**") e-mail address: sk.whistleblowing@ee.gt.com that is managed by their legal manager.
- 1.6. The Policy shall be updated on once every 5 (five) years or when required to reflect changes in regulation or other important circumstances.
- 1.7. Please contact Grant Thornton by using email address stipulated under clause 1.5 for clarifications on the Policy and to report noncompliance with the Policy.

2. Definitions

- 2.1. **Whistleblowing** refers to a situation where an employee or a third person, e.g. applicants for employment, clients, contractors or the public (each a "**Whistleblower**") reports concerns about any suspected or actual Improper Activities relating to SK.
- 2.2. **Improper Activities** include:
 - 2.2.1. criminal offences or breaches of other legal or regulatory requirements, failure to observe a legal obligation, corrupt or fraudulent behaviour;
 - 2.2.2. improper conduct or unethical behaviour;
 - 2.2.3. breaches of contract;
 - 2.2.4. misappropriation of SK's property;
 - 2.2.5. putting people's health and safety at risk;
 - 2.2.6. financial and non-financial administrative malpractice, e.g. not observing proper procedures;
 - 2.2.7. fraud or deliberate error in the preparation, evaluation, review or audit of financial accounts and records;
 - 2.2.8. participation in or condoning a reportable wrongdoing through wilful suppression or concealment of any information relating to a wrongdoing;

2.2.9.non-compliance with environmental, social responsibility or governance framework;

3. Reporting allegations of suspected improper activities

- 3.1. **Reports** of allegations of suspected Improper Activities must be submitted through a form available at: <https://www.grantthornton.ee/en/services/legal/whistleblower-channel/whistleblower-report-form/> that will direct the Whistleblower to fill in a form. The form is also stipulated in the Annex A to this Policy. The forms` recipient address is sk.whistleblowing@ee.gt.com that is managed by Grant Thornton`s legal manager. For the avoidance of doubt, SK does not have access of any sort to this email address, it is in the sole possession of Grant Thornton`s legal manager.
- 3.2. For the avoidance of doubt, SK requires Whistleblowers to report either in Estonian or in English. Any reports made in another language might need further translation and SK cannot guarantee the same level of judgement as there remains possibility of information being misinterpreted through translation.
- 3.3. Although the Whistleblower is not required to furnish any more information than what he/she wishes to disclose, it is essential for SK to have all critical information to be able to effectively evaluate and investigate the allegation. The report of Improper Activities should provide as much detail and be as specific as possible, including names and dates, to facilitate the investigation.
 - 3.3.1.To the extent possible, the disclosure must include the following:
 - 3.3.1.1. type of concern (what happened);
 - 3.3.1.2. when it happened: a date or a period of time;
 - 3.3.1.3. where did it happen;
 - 3.3.1.4. names of the employee(s), and/or outside party or parties involved in the Improper Activities;
 - 3.3.1.5. some proof of allegations, if possible;
 - 3.3.1.6. who to contact for more information, if possible.
- 3.4. For the avoidance of doubt, Improper Activities reports are received and analysed by Grant Thornton`s legal manager who must record and store every report in full details alongside the decision taken on the report and the reasoning thereof. Improper Activities reports must be reviewed immediately, but not later than within 7 (seven) days after receipt.
- 3.5. For the reports falling outside the direct scope of this Policy, the reports are forwarded by Grant Thornton`s legal manager to SK`s HR Department who shall investigate the matters considering the best interests of the Whistleblower. For such cases, the identity of the Whistleblower shall remain confidential and information regarding the report shall be forwarded to SK`s HR Department in the manner maintaining confidentiality and keeping any other information related to the Whistleblower as minimal as possible.

4. Roles, rights and responsibilities of Whistleblowers

- 4.1. If the Whistleblower makes a report of Improper Activity in good faith and reasonably believing it to be true, but it is not confirmed by the investigation, SK will recognise the concern, and no negative consequences will follow. If, however, the Whistleblower makes an allegation frivolously, maliciously or for personal gain, appropriate actions, including disciplinary action, may be taken.
- 4.2. Whistleblowers may be contacted for further information by the person responsible for handling the Improper Activity report.
- 4.3. Whistleblowers must provide sufficient corroborating information to justify the commencement of an investigation. All reports will be taken seriously and investigated as fully as possible, but without sufficient information, it may be more difficult to evaluate the credibility of the allegations and, therefore, less likely to cause an investigation to be initiated.

- 4.4. Whistleblowers are "reporting parties", not investigators. They are not to act on their own in conducting any investigative activities, nor do they have a right to participate in any investigative activities other than as requested by the person handling the case.
- 4.5. Whistleblowers are informed about the status of their report and, if possible, also the steps that SK has taken to investigate the facts of the report, unless legal requirements or SK's reasonable interests prohibit disclosure of status of the investigations. Such feedback shall be submitted to the Whistleblowers as soon as possible, but no later than 3 (three) months or, in justified cases, 6 (six) months after receiving the report.
- 4.6. The law in force establishes a fine for Whistleblowers who report knowingly incorrect information. It shall be emphasized that all and any reports must be submitted in good faith.

5. Confidentiality

- 5.1. All information received will be treated with confidence, except where SK is required by law or regulation to disclose it, for legal or audit purposes or where SK refers the matter to relevant regulators or law enforcement authorities.
- 5.2. The protection of a Whistleblower's identity will be maintained to the extent possible within the legitimate needs of law and the investigation. SK will make every effort to keep the identity of the Whistleblower confidential. However, there may be circumstances where, due to the nature of the investigation, it will be necessary to disclose the Whistleblower's identity.
- 5.3. In order not to jeopardise the investigation, the Whistleblower is also required to keep confidential the fact that a report has been made, the nature of the impropriety concerned and the identities of those involved, unless required to disclose such information by law or regulation.
- 5.4. It should be emphasised that in case a report by the Whistleblower is made, such report is entirely processed outside the direct control of SK to the maximum extent possible. Therefore, the identity of the Whistleblower remains anonymous inside the SK.

6. Protection and non-retaliation

- 6.1. SK is committed to the fair treatment of all persons making genuine and appropriate reports of Improper Activities under this Policy, including the protection of Whistleblowers against unfair dismissal, victimisation, or unwarranted disciplinary action. Reasonable steps will be taken by SK to protect the Whistleblower from reprisal or inconvenience because of making a report of Improper Activities under this Policy.
- 6.2. It is a breach of this Policy for any employee to cause inconvenience to a Whistleblower who makes any report under this Policy in good faith.
- 6.3. A Whistleblower shall immediately report any alleged or apparent retaliation to Grant Thornton's legal manager. Grant Thornton's legal manager will promptly investigate claims of retaliation and changes in employment that might constitute retaliation against any employee who has engaged in any of the protected activities. SK reserves the right to take appropriate action against any person who initiates or threatens to initiate retaliation against Whistleblowers who make reports under this Policy.
- 6.4. A Whistleblower's right to protection from retaliation under the corresponding state laws does not extend immunity for any complicity in the matters that are the subject of the allegations or an ensuing investigation.

7. Related Standards, Policies and Processes

- Whistleblowing Privacy Notice

Annex A – Report Form

Case Details
Contact Data:
E-mail address to contact the Whistleblower*:
Violation (describe the violation that occurred, e.g any sort of breach or violation of any kind. If you are unsure of the exact violation, describe the situation with the information You have)):
Occurrence Date/Time
Location (Place, Company, Department, Area, etc.):
Involved People:
Witness, if any (please note that if there were no witnesses, this part can be ignored):
Existence of prior disclosure of the concern, if any (if there has been any prior disclosure, whether internal or external, feel free to let us know)
Expectations (if You have a desired outcome You wish to disclose, please feel free to do so. If You are unsure at this stage, this part can be ignored):

**Please note that no field is mandatory. It is up to the Whistleblower to decide what information to disclose (except e-mail address to contact the Whistleblower). The Whistleblower understands that in case he/she does not provide an e-mail address, it is not possible to provide him/her a feedback and/or outcome of the investigation. According to law, it is considered that in such case the Whistleblower has explicitly prohibited sending the feedback.*

**Please note that providing false information is prohibited by law and is a criminal offence followed by respective legal remedies.*

**Please note that the identity of the Whistleblower shall remain confidential to the maximum extent possible according to law.*

**The use of SK's Whistleblowing system is voluntary. SK's Whistleblowing system is also applicable to external reporters within the scope of applicability of GDPR. By submitting a form through SK's Whistleblowing system you confirm that you have read and agreed to terms and conditions for the processing of your personal data, and it deems appropriate to investigate and take appropriate action in response to your report.*

SK's Whistleblowing Policy can be found at: <https://www.skidsolutions.eu/resources>

SK's Privacy Notice for Whistleblowing can be found at: <https://www.skidsolutions.eu/resources>

Annex B – Latvian regulation

1. General

- 1.1. This following Annex B shall stipulate SK ID Solutions AS filiāle Latvijā (registry code 40203201750) adjustments to the Policy. All adjustments are necessary to implement to comply with local legislation.
- 1.2. All terms and overall principles used in the group-wide Policy are also valid for this Annex B.

2. Derogations in local legislation

- 1.1. The group-wide Policy stipulates that Improper Activities reports must be reviewed immediately, but not later than within 7 (seven) days after receipt. It is also necessary to provide further feedback to the Whistleblower on whether the submission of the report is recognised and taken into investigation. It is obligatory to inform the Whistleblower of such decision within 3 (three) days from the day of taking such decision. Such confirmation to the Whistleblower shall not be sent if it has been requested by the Whistleblower or there are suspicions that the identity of the Whistleblower will be revealed.
- 1.2. The feedback to Whistleblower's report with investigation's outcome and following steps shall be given not later than within 2 (two) months from the day when the submission of the person has been recognised to be the Whistleblower's report.

Annex C – Lithuanian regulation

1. General

- 1.1. This following Annex C shall stipulate SK ID Solutions AS Lietuvos filialas (registry code 304977982) adjustments to the Policy. All adjustments are necessary to implement to comply with local legislation.
- 1.2. All terms and overall principles used in the group-wide Policy are also valid for this Annex C.

2. Derogations in local legislation

- 2.1. During investigation of a Whistleblower's report, a competent authority may, at the reasoned request of a Whistleblower, grant her/him compensation in the amount of up to 50 (fifty) base social benefits with the purpose of compensating for the adverse effect or potential consequences suffered by the Whistleblower because of her/his submitting a report.
- 2.2. The Whistleblower understands and acknowledges that the exact procedure for granting compensation to Whistleblowers shall be laid down by the Government of Republic of Lithuania.
- 2.3. At the request of a Whistleblower, she/he shall be provided secondary state-guaranteed legal aid in accordance with the procedure laid down by the Law of the Republic of Lithuanian on State-guaranteed Legal Aid, regardless of the property and income levels established by the Government for receiving legal aid.
- 2.4. The Whistleblower understands and acknowledges that the exact procedure for legal aid shall be provided to a Whistleblower following a decision of a competent authority to recognize a person as a Whistleblower.
- 2.5. For the avoidance of doubt, in the case of the use of the measures specified under clauses 2.1 and 2.3, SK cannot guarantee their successful use, since the given measures are completely out of SK's control.