	POLICY	
	Number: 6PL1 Version: 1	Approved: Riga, 2024.04.24 Minutes of Supervisory Board Meeting No. 05/2024

WHISTLEBLOWING POLICY

1. TERMS USED

- 1.1 Internal whistleblowing system – DelfinGroup has established a structure and procedures that allow the reporting of infringements while maintaining confidentiality and ensuring a prompt and effective investigation.
- 1.2 Whistleblower – a natural person who provides information on possible infringements.
- 1.3 Whistleblowing – submission of a whistleblower’s report in accordance with the procedure established by laws and regulations.
- 1.4 Investigation – the process of analysing and evaluating whistleblowing reports.
- 1.5 Confidentiality – the principle of protecting information to prevent its unauthorised access, disclosure or use.
- 1.6 Anonymous – someone who does not reveal their identity.
- 1.7 Pseudonym – a false personal name or value substituting a real name that does not allow direct identification of the person.

2. POLICY OBJECTIVE

- 2.1 Establish a framework for the Whistleblowing process, thus creating a safe and trusting environment for employees to report any unfair practices or infringements they observe.

3. WHISTLEBLOWING CASES

- 3.1 A whistleblower can raise an alarm about facts that have come to the whistleblower’s attention.
- 3.2 A whistleblower may raise an alarm about a possible infringement in DelfinGroup that he/she has identified, if the infringement may harm the interests of DelfinGroup, DelfinGroup employees, customers or the public, and goes beyond personal interests.
- 3.3 The intentional provision of untrue (false) information and reporting on the infringement of personal interests are not considered whistleblowing.

4. REPORTING CHANNELS


- 4.1 A whistleblower can submit a report through any of the following channels:
 - 4.1.1 Using the dedicated reporting platform, including the option to report anonymously – <https://app.falcony.io/delfingroup/links/wb>;
 - 4.1.2 By sending an email to tc@delfingoup.lv;
 - 4.1.3 In person or by phone in the conversation with the responsible person;
 - 4.1.4 By post, by sending a message to the address AS “DelfinGroup”, Skanstes iela 50A, Riga, LV-1013, with the mandatory indication “Whistleblowing” on the envelope.
- 4.2 If an employee does not wish to, or finds it impossible to approach the Responsible persons, he/she may contact the Whistleblower Contact Point at the State Chancellery by email: trauksme@mk.gov.lv or by phone +371 67082837.

5 WHISTLEBLOWER’S REPORT

- 5.1 When reporting an infringement, the whistleblower must provide the following information:
 - 5.1.1 name, surname and contacts of the whistleblower;
 - 5.1.2 details of the infringement (or possible infringement), separately specifying the facts and the persons involved, and attaching evidence, if any;
 - 5.1.3 information on how knowledge of the infringement was obtained;
 - 5.1.4 information on whether the infringement has been reported previously.
- 5.3 The report is dealt with promptly, with due diligence, providing feedback to the whistleblower and appropriate action in the specific situation, and if necessary, reporting to the competent authorities.

6. WHISTLEBLOWER’S PROTECTION

- 6.1 From the moment a whistleblower has raised an alarm, he/she, his/her relative and related persons are entitled to the protection of their identity and to protection against adverse consequences resulting from whistleblowing.

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6.2 Although DelfinGroup reviews anonymous applications, it is expected that the name, surname and contacts of the Whistleblower are provided when submitting information. This is to ensure the protection of the whistleblower and related parties and to keep them informed of the progress of the report.

7 DUTIES AND RESPONSIBILITIES

7.1 The DelfinGroup Management Board ensures the implementation of and compliance with the Whistleblowing Policy.

7.2 The DelfinGroup Supervisory Board monitors the Whistleblowing Policy and proposes changes and/or additions to it.

7.3 Determines that the Responsible persons will be the Human Resources Director or other such person whom the DelfinGroup Management Board determines as responsible and the Internal Auditor or other such person whom the DelfinGroup Revision and Audit Committee recommends being appointed as responsible. The responsibility of the Responsible persons is to receive and register whistleblower reports, evaluate their prima facie relevance and take appropriate decisions, pseudonymise the whistleblower's personal data, examine the reports and ensure communication with the whistleblower and other authorities.

7.4 The Head of the Administrative Department is responsible for the publication of whistleblower statistics in line with the requirements of the General Data Protection Regulation in the DelfinGroup Sustainability Report.

7.5 Responsible persons provide regular training of employees regarding Whistleblowing.

7.6 Responsible persons of DelfinGroup update the policy as necessary, but at least every 3 years.