

APPROVED

by Order No 218 of the General Director of AB LIFOSA
dated 10 September 2021

PROCEDURE OF SUBMITTING INFORMATION UNDER THE LAW ON THE PROTECTION OF WHISTLEBLOWERS OF THE REPUBLIC OF LITHUANIA AT AB LIFOSA

I. GENERAL PROVISIONS

1. The Procedure of Submitting Information at AB Lifosa according to the Law of the Protection of Whistleblowers of the Republic of Lithuania (hereinafter – the “Procedure”) establishes the procedure for submitting the information regarding possible violations that are planned to commit, is being committed or have been committed at AB Lifosa (hereinafter – the Company) through the internal reporting channel for violations implemented within the Company (hereinafter – the Internal Channel), the assessment and adoption of decisions, and the protection measures applied to persons who report information about violations.

2. Terms used in the Procedure:

2.1. **Person submitting information about a violation** – a natural person who reports information about a violation in the Company with which he/she has or had employment or contractual relations (purchase-sale, services, consultancy, contracting, apprenticeships, traineeship, etc.).

2.2. **Law** – the Law on the Protection of Whistleblowers of the Republic of Lithuania.

2.3. **Competent entity** – employee(s) or a division appointed in the Company that administers the Internal Channel, ensures its functioning, examines information on violations received through it, and ensures the confidentiality of the person who submitted information about violations, except in cases established by law.

2.4. **Violation** – a criminal offence, administrative offence, breach of work duties, a serious breach of mandatory professional ethics standards, or another violation of law posing a threat to or violating the public interest or the interests of the Company, which may be planned to commit, is being committed or have been committed in the Company and about which the person submitting information became aware through his/her existing or past employment or contractual relations with the Company.

2.5. **Report** – an application submitted to the Company in the prescribed form and/or meeting content requirements, containing specific information about a violation corresponding to the characteristics established in this Procedure and the Law.

2.6. **Internal Channel** – a procedure established and applied in the Company for the submission, investigation and informing of persons regarding information about violations in the Company.

2.7. Other terms used in the Procedure shall be understood as defined in the Law and other legal acts regulating the protection requirements of persons submitting information about violations.

3. Information about violations is submitted for the purpose of protecting the public interest. Submission of information for the sole purpose of defending personal interests shall not be considered a report. The following information on violations may be submitted through the Internal Channel:

- 1) threats to public safety or health, or to a person's life or health;
- 2) threats to the environment;
- 3) obstruction of or unlawful influence on investigations conducted by law enforcement institutions or courts administering justice;
- 4) financing of illegal activities;
- 5) unlawful or non-transparent use of public funds or assets;
- 6) property acquired by unlawful means;
- 7) concealment of the consequences of a committed violation or obstruction of determining the extent of such consequences;
- 8) other violations.

4. Information on violations in the Company shall be received, registered, examined and protection measures for persons submitting information shall be ensured in accordance with the Law, other legal acts and this Procedure, while ensuring a secure channel for reporting violations and the confidentiality of the person submitting the information. Confidential information shall include data of the person who submitted information about a violation in accordance with the Law on the Protection of Whistleblowers and any other information enabling direct or indirect identification of such person, as well as information about the violation.

II. SUBMISSION OF INFORMATION ABOUT VIOLATIONS

5. A person submitting information about a violation shall have the right to submit it by completing the report form approved by the Government of the Republic of Lithuania or its authorised institution (Annex 1 to the Procedure), or by submitting a free-form report containing the information specified in Clause 7 of the Procedure and indicating that the information is submitted in accordance with the Law on the Protection of Whistleblowers. The data requested in the report form are necessary for identifying the person when deciding on granting whistleblower status.

6. A person submitting information about a violation may submit it in one of the following ways:

- 6.1. by e-mail to: pranesimas@lifosa.com ;
- 6.2. directly to the competent entity upon arrival at the Company;
- 6.3. by post, by sending the completed report form and other information to the Company and indicating "Whistleblower Protection" on the envelope.

7. The person submitting information about a violation shall indicate:

- 7.1. who committed, is committing or intends to commit the violation, when, in what manner and what kind of violation it is, etc.;
- 7.2. the date and circumstances of becoming aware of the violation;
- 7.3. his/her name, surname, contact details: place of residence and/or correspondence address or e-mail address

and other contact details (how and when it is best to contact him/her);

7.4. if possible, provide any available documents, data or information disclosing indications of a possible violation, information about possible motives of the person who committed the violation, if known, and data about witnesses of the violation, if known;

7.5. whether the person has already reported this violation; if so, to whom it was reported and whether a reply was received.

III. RECEIPT AND REGISTRATION OF INFORMATION ABOUT VIOLATIONS

8. The competent entity shall receive information about a violation submitted by e-mail to: pranesimas@lifosa.com, by post or directly, and shall immediately, but no later than the next working day after receipt of the report, register it in the approved registration journal form (Annex 2 to the Procedure).

9. Information about a violation received at the Company through an e-mail address other than the one specified in Clause 6.1 of the Procedure or by other means shall not be registered and, while complying with the principle of confidentiality, shall be immediately forwarded to the e-mail address specified in Clause 6.1 of the Procedure. Information about a violation received and/or forwarded by e-mail in accordance with this clause must be deleted immediately by the recipient of the information.

10. The competent entity shall ensure that the information received about the person submitting information about a violation, the violation itself and related data are stored securely and accessible only to persons entitled to examine such information.

11. Upon request of the person who submitted information about a violation, the competent entity shall immediately, but no later than within 5 working days from the date of receipt of the information, inform the person about the progress of examination of the submitted information or refusal to examine it. After examining the information submitted by the person, the competent entity shall immediately inform the person about the examination results.

IV. ASSESSMENT OF INFORMATION ABOUT VIOLATIONS AND ADOPTION OF DECISIONS

12. Upon receiving information about a violation through the Internal Channel, the competent entity shall immediately begin assessing it.

13. In order to assess whether the information about a violation complies with the provisions of the Law on the Protection of Whistleblowers, the competent entity may submit an inquiry (request) to any employee of the Company, who must immediately, but no later than within the deadline specified by the competent entity, provide the information necessary for examination of the report.

14. While investigating information about a violation received through the Internal Channel, the competent entity shall have the right to receive necessary information and data from any employee or division of the Company and to adopt decisions related to the investigation, which shall be binding on all employees and divisions of the Company.

15. After reviewing the information provided in the report, the competent entity shall, no later than within 5 working days from the date of registration of the report, adopt one of the following decisions:

15.1. to examine the submitted information about the violation;

15.2. if the information received about the violation gives reasonable grounds to believe that a criminal offence, administrative offence or another violation is being arranged, committed or has been committed, to forward the received information to the institution authorised to investigate such information without the consent of the person who submitted the information and to notify such person thereof;

15.3. to terminate the procedure for examination of the received information about the violation if:

15.3.1. the information about the violation is based on manifestly false information;

15.3.2. after assessment it is determined that the submitted information about the violation does not comply with the provisions of the Law on the Protection of Whistleblowers; such information shall be forwarded for examination in accordance with the Law on Public Administration of the Republic of Lithuania, indicating that the confidentiality of the person submitting information about the violation must be ensured in accordance with the requirements of the Law on the Protection of Whistleblowers;

15.3.3. the person who submitted information about the violation repeatedly applies regarding the same circumstances when the previously submitted information has already been examined and a decision has been adopted thereon in accordance with the Law on the Protection of Whistleblowers, or such information is currently under examination.

16. Upon request of the person who submitted information about a violation, the competent entity shall, no later than within 2 working days of receipt of the information, inform such person in writing about the adopted decision regarding examination of the information. A decision not to examine information about a violation must be reasoned.

17. After completing examination of the information about a violation, the competent entity shall immediately inform the person who submitted the information in writing about the adopted decision, the results of the examination, and also indicate the procedure for appealing the adopted decision. Only such scope of information shall be provided that does not contradict other legal acts regulating the protection of data and information. Upon establishing the fact of a violation, the competent entity shall inform the person who submitted the information about the liability applied to the persons who committed the violation.

18. If the person who submitted information about a violation has not received a reply or no action has been taken in the Company in response to the submitted information, he/she shall, in accordance with Article 4 Part 3 paragraph 4 of the Law, have the right to apply directly to the competent authority – the Prosecutor’s Office of the Republic of Lithuania – and submit a report about the violation.

V. FINAL PROVISIONS

19. Confidentiality of information and personal data shall be ensured regardless of the results of examination of the information about the violation.

20. Employees of the Company who, by virtue of their duties, become aware of personal data of the person who submitted information about a violation or the content of such information must ensure the confidentiality of the said information and personal data.

21. Confidentiality does not need to be ensured where the person who submitted information about a violation requests this in writing or where the information submitted by him/her is knowingly false.

22. Documents related to implementation of the provisions of the Procedure shall be stored in accordance with the procedure established by the Law on Documents and Archives of the Republic of Lithuania.

23. Persons violating the requirements of the Procedure shall be held liable in accordance with the procedure established by legal acts.