Whistleblowing Procedure

The purpose of this Whistleblowing Procedure (hereinafter the "Procedure") is to establish rules and obligations regarding whistleblowing and the protection of whistleblowers, and to provide detailed information on how to report violations at ESTDEV. The reporting system must be used for violations that may cause serious consequences for the organisation. Therefore, the organisation expects all employees to report violations concerning the organisation and encourages third parties to report violations.

Whistleblowing refers to a situation where an employee or a third party, e.g., a job applicant, client, contractor, or the public (hereinafter the "Whistleblower"), reports a suspicion of a violation or an actual violation related to the organisation.

1. Whistleblowing[1]

1.1. By violations (including potential violations), we primarily mean misconduct where we or our employees, our cooperation partners, or other parties associated with us violate applicable laws, or where their activities do not strictly violate legal requirements but contradict the purpose of the law or our internal rules.

1.2. A violation may concern any area, including public procurement, competition law, corruption, accounting, financial and tax law, environmental protection requirements, etc. Violations include, among others:

1.1.1. criminal offences and violations of other legal and regulatory requirements, failure to fulfil a legal obligation, corrupt or fraudulent behaviour (economic crime, fraud, accepting valuable gifts in exchange for discounts given to clients, etc.);

1.1.2. inappropriate or unethical behaviour (making inappropriate comments at work events, etc.);

1.1.3. breach of contract (deliberate breach of a client contract, etc.);

1.1.4. misuse of the organisation's assets (unauthorised use of the organisation's assets in a public place, etc.);

[1] Under § 2 (1) of the Act on the Protection of Whistleblowers of Work-Related Breaches of European Union Law (abbreviated as TÕRTKS), a breach is considered to be a violation of requirements arising from European Union law that has become known through work-related activities in the following areas: 1. Public procurement; 2. Financial services, products and markets, as well as prevention of money laundering and terrorist financing; 3. Product safety and compliance; 4. Transport safety; 5. Environmental protection; 6. Radiation protection and nuclear safety; 7. Food and feed safety, animal health and animal welfare; 8. Public health; 9. Consumer protection; 10. Privacy and protection of personal data, and security of network and information systems; 11. Breaches affecting the financial interests of the European Union as set out in Article 325 of the Treaty on the Functioning of the European Union, as specified in relevant EU measures; 12. Breaches related to the internal market referred to in Article 26(2) of the Treaty on the Functioning of the European Union, concerning activities that violate corporate income tax rules, and breaches related to arrangements aimed at obtaining tax advantages contrary to the purpose of applicable corporate income tax legislation; 13. Restrictive measures adopted by the European Union under Article 29 of the Treaty on European Union or Article 215 of the Treaty on the Functioning of the European Union.

1.1.5. endangering human health and safety (ignoring occupational safety regulations, etc.);
1.1.6. financial and non-monetary administrative violations, e.g., ignoring proper procedures (submitting false data on an invoice, submitting incorrect data regarding a bank account, etc.);
1.1.7. fraud or intentional error in the preparation, assessment, review, or auditing of financial statements and documents (deliberate processing of false data, misleading cooperation partners, etc.);
1.1.8. participation in an inappropriate act that must be reported, or approving it by intentionally concealing information related to the inappropriate act (failure to report harassment incidents, etc.);
1.1.9. violation of environmental, social, and good governance requirements (incorrect waste sorting, etc.);
1.1.10. personal complaints of employees or third parties. A personal complaint is a concern, problem, or complaint specifically related to an individual (workplace bullying, unfair treatment by a supervisor, dissatisfaction with employment contract terms, etc.).

1.3. For the avoidance of doubt, the examples presented in point 2 do not constitute an exhaustive list of violations and are presented solely for the purpose of notification. Furthermore, we draw attention to the fact that the whistleblowing procedure is not intended for resolving consumer and labour disputes.

2. Rights and Obligations of Whistleblowers

2.1. Whistleblowing reports may be submitted by:
2.1.1. employees working under an employment contract with the institution;
2.1.2. persons providing services to the institution under a contract under the Law of Obligations Act;
2.1.3. persons doing an internship at the institution;
2.1.4. persons in the process of entering into an employment relationship with the institution;
2.1.5. persons in pre-contractual negotiations with the institution or otherwise preparing a contract, or persons whose employment relationship has ended;
2.1.6. persons working in any of the aforementioned forms at a contractual partner of the institution.

2.2. If the Whistleblower submits a violation report in good faith and with a reasonable belief in its truthfulness, but the investigation does not confirm it, the institution understands the concern and no negative consequences will follow. However, if the Whistleblower makes an allegation thoughtlessly, maliciously, or for personal gain, appropriate measures may be taken, including under § 319 of the Penal Code.

2.3. The person responsible for processing the violation report may ask the Whistleblower for additional information.

2.4. The Whistleblower must provide sufficient corroborating information to justify starting an investigation. All reports are taken seriously and investigated as thoroughly

as possible, but without sufficient information, it is more difficult to assess the credibility of allegations and, therefore, less likely that an investigation will be initiated.

2.5. The Whistleblower is a conveyor of information, not an investigator. They may not perform any investigative acts themselves, nor do they have the right to participate in any investigative acts, unless required by the person processing the case.

2.6. The Whistleblower will be informed of the status of their report and, where possible, of the measures the organisation has taken to investigate the circumstances of the report, unless legal requirements or the reasonable interests of the organisation prohibit the disclosure of the status of the investigation. Such feedback will be provided to Whistleblowers as soon as possible, but no later than three months or, in justified cases, six months after receiving the report.

2.7. The law establishes a fine for a Whistleblower who knowingly transmits false information. The Whistleblower may be punished with a fine of up to 300 fine units. All reports must be submitted in good faith.

3. Confidentiality

3.1. All information received will be treated as confidential, unless the organisation is required by law or on another basis to disclose it, as well as for legal or audit purposes, or if the organisation forwards the matter to the relevant regulatory or law enforcement authorities.

3.2. The identity of the Whistleblower will be protected to the extent possible within the limits of legitimate needs arising from the law and the investigation. The organisation will do its utmost to keep the personal information of the person reporting the violation confidential. However, situations may arise where, due to the nature of the investigation, it is necessary to disclose the identity of the Whistleblower.

3.3. In order not to jeopardise the investigation, the Whistleblower must also keep the fact of submitting the report, the nature of the relevant violation, and the personal information of the persons concerned confidential, unless the law or other legislation requires the disclosure of such information.

4. Reporting a Suspicion of Violation or a Violation

4.1. Reports of inappropriate activity (violation or suspicion of violation) must be submitted via the form available at the following addresses:

4.1.1. https://www.grantthornton.ee/teenused/oigusnoustamine/rikkumisest-teavitamise-kanal-ehk-vihjeliin/rikkumisest-teavitamise-vorm-estdev/ (in Estonian)

4.1.2. https://www.grantthornton.ee/en/services/legal/whistleblower-channel/whistleblower-report-form-estdev/ (in English)

4.2. The link added in point 4.1 directs the Whistleblower to fill in the form. A sample of the form is also set out in Annex A to this policy. The recipient email address for the forms is estdev.vilepuhuja@ee.gt.com, which is managed by Grant Thornton's legal counsel. For the sake of clarity, ESTDEV does not have any access to this email address—it is solely in the possession of Grant Thornton's legal counsel.

4.3. For clarity, ESTDEV requires the Whistleblower to submit the report in Estonian or English. Notifications drafted in any other language may require additional translation, and ESTDEV cannot guarantee the same level of judgment, as there remains a possibility that information may be misinterpreted during translation.

4.4. Although the Whistleblower is not required to provide more information than they wish to disclose, it is important to have all critical information to effectively assess and investigate the allegation. To facilitate the investigation, the overview should contain as many details as possible and be as precise as possible, including names and dates.

4.5. To the extent possible, the Whistleblower's report should include the following:

4.5.1. type of complaint (what happened);

4.5.2. when it happened: date or time period;

4.5.3. where it happened;

4.5.4. names of the employee(s) and/or external party or parties involved in the violation;

4.5.5. evidence supporting the allegations, if available and applicable;

4.5.6. who can be contacted for additional information, if possible.

4.6. It is important to note that submitting any false information by the Whistleblower is prohibited by law (fine of up to 300 fine units) and is punishable as a criminal offence in certain cases, followed by reliance on corresponding legal remedies.

4.7. Violation reports are received and analysed by Grant Thornton's legal counsel, who has the obligation to store the report together with the decisions and justifications belonging thereto. Submitted reports of violations must be reviewed immediately, but not later than within (7) seven days of receipt.

4.8. If Grant Thornton's legal counsel lacks the competence to process the report, they shall forward the report to the competent authority immediately, but no later than on the fifth working day after receiving it, notifying the Whistleblower thereof at the same time, unless the Whistleblower has expressly forbidden the sending of confirmation or there is reason to believe that this would endanger the confidentiality of the Whistleblower.

4.9. Reports falling outside the direct scope of this Procedure are forwarded by Grant Thornton's legal counsel to the ESTDEV Development Manager, who investigates the case, considering the best interests of the Whistleblower. In such cases, the identity of the Whistleblower remains anonymous, and information regarding the report is forwarded to the ESTDEV Development Manager in a manner that ensures confidentiality and keeps other information related to the Whistleblower to a minimum.

5. Protection and Avoidance of Pressure

5.1. ESTDEV is committed to the fair treatment of all persons who submit honest and relevant violation reports under this Procedure, including protecting the Whistleblower from unfair dismissal, victimisation, and unjustified disciplinary measures. The organisation takes reasonable steps to protect the Whistleblower from the implementation of pressure measures that may arise due to the submission of a

violation report or any other inconveniences resulting from reporting a violation under this document.

5.2. An employee who causes inconvenience to a Whistleblower who has submitted a report in good faith violates this Procedure.

5.3. The Whistleblower must immediately report all alleged or apparent pressure measures to the ESTDEV Development Manager. The organisation will immediately investigate suspicions of the implementation of pressure measures and any possible changes in the employment relationship that may be a pressure measure against the employee who reported the violation. The organisation reserves the right to take appropriate measures against any person who initiates or threatens to use pressure measures against Whistleblowers who submit reports under this document.

5.4. The Whistleblower's right to protection against the implementation of pressure measures in accordance with applicable legislation does not grant immunity for knowingly disclosing false information or for participation in matters that are the subject of the subsequent investigation.

Annex A

Annex – Report Form

Circumstances of the complaint
Contact details for contacting the Whistleblower:*
Violation (Describe the violation that occurred, e.g., unethical or inappropriate behaviour, unfair treatment or bullying, violation of norms arising from legislation or internal rules, etc. If you are not sure of the exact violation, describe the situation to the extent of the information known to you):
Date/time of occurrence:
Location (Place, department, etc.):
People involved Witness(es), if any (Note that if there were no witnesses, this field may be left blank):
Expectations for processing the complaint (If you have a desired outcome that you wish to disclose here, feel free to do so. If you are unsure, you may ignore this part):

**The Whistleblower decides what information they wish to disclose. The Whistleblower understands that if they do not provide their contact details, it is not possible to notify them of feedback and/or the result of the investigation. According to the law, it is considered that in such a case the Whistleblower has waived the opportunity to receive feedback.*

**Please note that the submission of false data is prohibited by law (fine of up to 300 fine units) and is punishable as a criminal offence in certain cases, followed by reliance on corresponding legal remedies.*