

WHISTLEBLOWING PROCEDURE

Name of the company:	PAYMONT, UAB
Approved on:	2024-12-16
Approved by:	Decision of the General Manager, dated 2024-12-16
Version:	2.
References to external rules:	<ul style="list-style-type: none"> • Law on Protection of Whistleblowers of the Republic of Lithuania • Resolution of the Government of the Republic of Lithuania “On the Implementation of the Law on the Protection of Whistleblowers of the Republic of Lithuania” No. 1133 of 14 November 2018 • Order of the Minister of Justice of the Republic of Lithuania “On Approval of the List of Legal Acts of the European Union and Legal Acts of the Republic of Lithuanian Implementing them Reporting on which Ensures Protection to the Person Providing Information on Violation” No. 1R-53 of 15 February 2022
References to internal rules:	<ul style="list-style-type: none"> • Conflicts of Interest Management Policy • Anti-Bribery and Anti-Corruption Policy • Internal Governance Policy • Training Policy • Compliance Policy
Status:	Public (with the exception of annexes 3 and 4)

HISTORY OF AMENDMENTS MADE TO THE DOCUMENT

Version	Date	Short explanation of the amendment
1.	2023-12-20	First version
2.	2024-12-16	Second version, periodic review, Art. 9.1. changed regarding the person (body) responsible for adoption of this procedure, aligning it with 3.1. of the Procedure and Art. 8.2.3. of the Internal Governance Policy
3.		

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ANNEX 4.....	Chyba! Záložka nie je definovaná.

1. GENERAL PROVISIONS

- 1.1. This Whistleblowing Procedure (the **Procedure**) determines the procedure for submission, assessment, and examination of the information on the Violations (as described below) that might have been committed, are being committed or are about to be committed at PAYMONT, UAB (the **Company**) received through its internal reporting channel, and following-up on the received notifications.
- 1.2. The Procedure implements the Law on Protection of Whistleblowers of the Republic of Lithuania (the **Law**) as well as the Resolution of the Government of the Republic of Lithuania “On the Implementation of the Law on the Protection of Whistleblowers of the Republic of Lithuania” No. 1133 of 14 November 2018 (the **Resolution**) and should be applied together with the above-mentioned laws and regulations.
- 1.3. Information on the Violations in the Company shall be reported under this Procedure to protect the public interest. Reporting to protect a personal interest only shall not be considered the Notification hereunder. If you believe that your rights and/or interests related to the Company’s services have been violated, please refer to the Complaints Policy of the Company.
- 1.4. The Company encourages reporting through internal reporting channels as established in this Procedure before reporting through external reporting channels or publicly as most breaches can be addressed effectively internally. However, this Procedure is without prejudice to the persons’ right to report externally or publicly following the Law should they consider it necessary.

2. DEFINITIONS

- 2.1. The following key terms shall be used for the purposes of this Procedure:

Competent Person	means an employee of the Company appointed by the Manager who administers internal channels for reporting Violations, examines information on Violations received through them, ensures the confidentiality of the Reporting Person, and performs other functions established in this Procedure.
Facilitator	means a natural person who assists the Reporting Person and whose assistance should be confidential.
Notification	means a notification submitted through the internal reporting channel of the Company, which meets the requirements specified in this Procedure and provides specific information about the Violations.
Person Concerned	means a natural person or a legal entity that is referred to in the Notification as a person who may be planning to commit, is committing or has committed the Violation or with whom the Violation is associated.
Reporting Person	means a natural person who reports the Violation in the Company under this Procedure that he/she became aware of because of his/her current or previous official, employment or contractual (consulting, contracting, subcontracting, internship, practice, voluntary activities, etc.) relations or during pre-employment or other pre-contractual relations with the Company, or a self-employed person, shareholder or person belonging to the administrative, management or supervisory body (including non-executive members, as well as

volunteers and paid and unpaid interns) or any natural person working under the supervision and direction of contractors, subcontractors and/or suppliers of the Company.

Violation

means a criminal offence, administrative offence, disciplinary offence, or violation of employment duties, as well as a gross violation of mandatory rules of professional ethics, an attempt to conceal the aforementioned violations or other violation of the law that threatens or violates the public interest which may be planned to be committed, is being committed or has been committed in the Company and of which the Reporting Person becomes aware because of his/her current or previous official, employment or contractual (consulting, contracting, subcontracting, internship, practice, voluntary activities, etc.) relations or during pre-employment or other pre-contractual relations with the Company.

2.2. Terms not separately defined in this Procedure shall have meanings prescribed to them in the Law.

3. DIVISION OF FUNCTIONS

3.1. Division of functions and responsibilities:

Position	Main functions
Manager (CEO)	<ul style="list-style-type: none"> • Approval of this Procedure and changes thereof. • Appointment of the Competent Person. • Performance of functions prescribed to the Competent Person in cases the Competent Person is the Person Concerned or in the absence of the Competent Person and its substitute.
Competent Person	<ul style="list-style-type: none"> • Analyses and examination of the information about the Violations received through the internal reporting channel. • Ensuring the confidentiality of the Reporting Person. • Cooperation with the Company's employees, departments, and competent authorities by providing and/or receiving necessary information. • Collection and storage of anonymised data on the number of received Notifications and their examination results. • Ensuring that the information about the Violation provided through the internal reporting channel is collected and stored in a durable and, if necessary, reproducible medium, where the necessary information related to the Violation can be found. • Periodic and non-periodic review of the Procedure. • Providing information on this Procedure, the Law and their implementation (including internally in the Company) and arranging publication of the required information on the Company's website and its internal communication channels (if any). • Maintaining the internal register of Notifications.
Other	<p>All employees of the Company shall promptly provide the Competent Person with the requested information, comply with the decisions made by the Competent Person, and refrain from any form of retaliation against the Reporting Person.</p>

4. COMPETENT PERSON

- 4.1. The Manager shall appoint the Competent Person responsible for operating the internal reporting channel, receiving and handling reports on Violations, and performing other functions specified in this Procedure and applicable legal acts. The Competent Person shall be appointed from among the employees of the Company whose reputation and qualifications do not raise doubts about their ability to duly and independently perform the functions specified herein, and it shall be sought that the Competent Person may act free from any conflict of interest.
- 4.2. Information on the appointed Competent Person and their contact details shall be published on the website of the Company.
- 4.3. If the Competent Person is temporarily unable to perform duties under this Procedure due to annual leave, sick leave, business trips or other reasons, the following applies: (i) the Manager is responsible for appointing a suitable substitute to fulfil the Competent Person's duties during the absence, (ii) if a substitute is not appointed, the Manager shall automatically assume the relevant functions.
- 4.4. If the Competent Person is the Person Concerned, the Notification shall be submitted directly to the Manager of the Company who will handle the Notification and carry out other functions prescribed to the Competent Person. In such case, the Competent Person shall not be informed of the receipt of such Notification and shall not be involved in the examination of the Notification.

5. PROVISION OF INFORMATION ON VIOLATIONS

- 5.1. The Notification may be submitted to protect public interest only. The Violations falling within the scope of this Procedure concern the following areas:
 - 5.1.1. Danger to public safety or health, life or health of a person.
 - 5.1.2. Environmental hazards.
 - 5.1.3. Obstructing or unlawful interference with the investigations conducted by law enforcement authorities or courts in the administration of justice.
 - 5.1.4. Financing of illegal activities.
 - 5.1.5. Illegal or non-transparent use of public funds or property.
 - 5.1.6. Illegally acquired property.
 - 5.1.7. Concealment of the consequences of the committed violation, obstruction to determine the extent of the consequences.
 - 5.1.8. Violations indicated in the list approved by the Minister of Justice of the Republic of Lithuania prepared considering the scope of application of European Union legal acts specified in Directive (EU) 2019/1937.
 - 5.1.9. 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 detailed in related European Union instruments.
 - 5.1.10. Violations related to the internal market as referred to in Article 26(2) of the Treaty on the Functioning of the European Union, including violations of the European Union's competition

and state aid rules, as well as violations related to the internal market due to actions that violate corporate tax rules or agreements aimed at to obtain a tax advantage detrimental to the object or purpose of the applicable corporate tax law.

- 5.1.11. other violations.
- 5.2. Any Reporting Person may report Violations to the Company:
 - 5.2.1. By e-mail at whistleblowing@paymont.eu to ensure proper handling of the Notification the Reporting Person should indicate in the title of the email "Notification on Violation". If the Notification concerns or might concern the Competent Person, it should be sent to the Manager's e-mail marek.kosecky@paymont.eu.
 - 5.2.2. By mail (Ukmergės g. 126, Vilnius 08100, Republic of Lithuania) – to ensure proper handling of the Notification and confidentiality the Reporting Person should indicate on the envelope "STRICTLY CONFIDENTIAL. NOTIFICATION ON VIOLATION UNDER THE LAW ON PROTECTION OF WHISTLEBLOWERS. FOR COMPETENT PERSON ONLY"; if the Notification concerns or might concern the Competent Person, the wording on the envelope should be the following "STRICTLY CONFIDENTIAL. NOTIFICATION OF VIOLATION UNDER THE LAW ON PROTECTION OF WHISTLEBLOWERS. FOR MANAGER ONLY". If the envelope is handed over not the Competent Person or the Manager, he or she shall not open the envelope and shall immediately deliver an unopened envelope to the Competent Person or the Manager (depending on who of them is indicated as a recipient).
 - 5.2.3. During the meeting (Ukmergės g. 126, Vilnius 08100, Republic of Lithuania) – the meeting should be arranged over e-mail as indicated above. To ensure confidentiality, on the request of the Reporting Person, such meeting may take place outside the office of the Company.
 - 5.3. The Notification may be provided in Lithuanian or English.
 - 5.4. If provided by e-mail or mail, the Notification must be:
 - 5.4.1. In a form provided as Annex 2 to this Procedure, or
 - 5.4.2. In a free form, and must contain at least the following information: (i) who, when, how has committed, is committing or is about to commit the Violation and what Violation; (ii) how the Reporting Person became aware of such Violation (date and circumstances); (iii) name, surname, personal identification code (if not available – date of birth), place of work and other contact details of the Reporting Person; (iv) if possible, any available documents, data or information disclosing the Violation.
 - 5.5. If the identity of the Reporting Person is not indicated and known to the Competent Person, the Competent Person shall not have any obligation regarding such anonymous Notification, however, the Competent Person may decide to accept and follow up on them.
 - 5.6. The Competent Person shall ensure the availability of and updates to the information on the possibility of providing Notification on the website of the Company.
 - 5.7. Any person considering submission of the Notification, also the Reporting Person after the submission of the Notification may request free of charge, confidential consultations on the procedure for submission of the Notification and legal safeguards. Such consultation may be provided or arranged by e-mail, , or during a meeting as indicated in Clause 5.2 above. These consultations shall be provided by the Competent Person.

6. EXAMINATION OF THE NOTIFICATION

- 6.1. The internal reporting channel is administered every business day by the Competent Person who reviews whether any Notification is received.
- 6.2. The Competent Person shall register all received Notifications in the internal register (the form is attached as Annex 3) not later than the following business day after its receipt.
- 6.3. If the Notification is received through channels other than the Company's internal reporting channels as established in Clause 5.2 or by persons other than those responsible for handling Notifications, an unauthorised recipient is prohibited from disclosing the received information or any other information that may identify the Reporting Person or the Person Concerned, and must promptly forward the Notification without modifications to responsible persons specified in the Procedure. The Reporting Person shall be informed of such transmission without delay. After it had been forwarded, the information received by an unauthorised recipient must be immediately and permanently destroyed.
- 6.4. The Competent Person shall inform the Reporting Person in writing of receipt of the Notification within 2 (two) business days of its receipt in the Company.
- 6.5. The Competent Person shall promptly evaluate the information provided in the Notification and adopt one of the following decisions:
 - 6.5.1. If the received information leads to the reasonable belief that a criminal offence, administrative offence, or other violation is about to be committed, is being committed, or has been committed, no later than within 2 (two) business days from the date of receipt the information, forwards the received Notification to the authority authorised to investigate such information without the consent of the Reporting Person and notify the Reporting Person on such forwarding.
 - 6.5.2. To proceed with a detailed examination of the Notification (in such case information to be provided to the Reporting Person shall also include information on taken and planned actions and reasoning of such actions).
 - 6.5.3. To refuse to proceed with a detailed examination of the Notification, indicating the reasons for the refusal.
- 6.6. The Competent Person may refuse to proceed with the detailed examination on the following grounds:
 - 6.6.1. The Notification is based on clearly false information.
 - 6.6.2. The Notification is made repeatedly regarding the same alleged Violation and a decision has already been made on it.
 - 6.6.3. It is known that the information about the Violation has been received and is being examined by another institution.
 - 6.6.4. The Notification is intended for the protection of exclusively private interests, or is submitted not by the Reporting Person, or concerns breaches other than Violations.
- 6.7. Not later than within 10 (ten) business days from the confirmation of the receipt of the Notification, the Competent Person shall inform the Reporting Person in writing about the decision made regarding the examination of the Notification under Clause 6.5, i.e. notify the Reporting Person about the progress of examination of the reported information or about the refusal to examine such information.

- 6.8. If the Competent Person decides to proceed with the detailed examination of the Notification, and makes a decision on the provided information, it shall inform the Reporting Person in writing within 2 (two) business days of:
 - 6.8.1. The decision made.
 - 6.8.2. The results of the examination and the actions taken or planned to be taken.
 - 6.8.3. The procedure for appealing the decision made.
 - 6.8.4. The liability applied to the persons who committed the Violation (if it is concluded that the Violation was made).
- 6.9. In case the received Notification concerns exclusively individual rights, or is submitted not by the Reporting Person, or concerns breaches other than Violations, the Competent Person shall refer them to other Company's internal channels or procedure (if any).
- 6.10. The Competent Person shall cooperate with other employees and departments of the Company as well as with competent authorities in the provision and receipt of the required information. The Competent Person is entitled to receive any information from and give binding instructions to the employees of the Company needed for the examination of the Notifications.
- 6.11. If the Competent Person decides that he/she is not able to examine the Notification alone (due to the amount of the provided information, knowledge in a specific field is required, or other objective reasons), he/she may apply to the Manager of the Company to form an *ad hoc* internal investigation group. Such group shall be headed by the Competent Person and shall adopt decisions collectively (by simple majority of votes), and the Competent Person shall have a casting vote. The Competent Person shall ensure that all the members of the internal investigation group comply with the confidentiality obligations established in the Law and this Procedure. If the Manager is a Person Concerned, the decision to form an internal investigation group shall be adopted by the Competent Person.

7. RECORDKEEPING AND CONFIDENTIALITY

- 7.1. All information and data on the alleged Violation shall be kept following the time limits established in applicable legislation, however, in any case at least 5 (five) years from the day of the last decision made regarding such Notification.
- 7.2. If the information on the Violation is provided orally, the Competent Person will fill in the form of the notification of Violation (Annex 2) with information provided during a meeting. The Reporting Person shall be provided with the opportunity to review and correct the filled-in form and express his/her consent by signing it.
- 7.3. The Company, Competent Person, and any other person who receives or examines information on the Violations shall ensure the confidentiality of the identity of the Reporting Person, the Facilitator, and the Person Concerned. Such information may be disclosed to third parties only if required under the Law, Resolution or other applicable laws. However, confidentiality shall not be ensured if so requested in writing by the Reporting Person, or if the Notification is based on knowingly false information.
- 7.4. The access to the e-mail specified in Clause 5.2.1 shall be granted to the Competent Person only. The Competent Person shall ensure that the Notification and any other documents and information relating thereto are stored securely and are accessible only to persons authorised to examine the Notification and competent authorities.

- 7.5. The employees of the Company who, as a result of their position or functions performed in the Company, may have access to the information provided by the Reporting Person, or who may become aware of the personal data of the Reporting Person, shall be familiarised with the liability for violations of the requirement of protection of whistleblowers under the Law and/or other legal acts, shall sign a confidentiality undertaking (Annex 4) and refrain from disclosing such information or data to third parties. The Competent Person shall be responsible for the implementation of the requirements set for in this Clause.
- 7.6. The employees of the Company who, as a result of their position or functions performed in the Company, become aware of the personal data of the Reporting Person or information provided by the Reporting Person, shall ensure the confidentiality of such information and personal data, both during and after their employment relationships.
- 7.7. The Competent Person shall collect general statistical data on the number of received Notifications and results of initiated follow-up processes, as well as other information related to the internal reporting channel in the Company. The anonymised data shall be provided to the Manager of the Company once a year and periodically updated on the Company's website. The template provided as Annex 1 may be used for the disclosure of information on the Company's website.

8. LEGAL PROTECTION

- 8.1. The Competent Person shall ensure that no retaliatory measures are taken against the Reporting Person due to the submission of the Notification. Other measures of protection for the Reporting Person and other persons shall be applied in accordance with the Law, Resolution, or other applicable laws.

9. FINAL PROVISIONS

- 9.1. This Procedure, its amendments or supplements enter into force upon their approval by the decision of the Manager, unless it specifies another date of entry into force of the Procedure, its amendments, or supplements.
- 9.2. This Procedure shall be reviewed annually or more frequently in case an immediate need is determined. The Competent Person shall be responsible for periodic and non-periodic reviews of the Procedure and, if necessary, coordination of changes thereof with the Manager.