

Whistleblower Privacy Notice

Last Updated: June 2025

This notice explains how personal data is collected, processed, and protected when you report concerns related to illegal, unethical, or improper conduct within our company or involving our clients.

Every employee, intern, volunteer, contractor, consultant, candidate, shareholder, management board member, administrative or supervisory board member, legal representative, partner, supplier, and business contact of AS BCS Itera (hereinafter "BCS Itera") must review this privacy notice before reporting any misconduct.

Important Note: While BCS Itera encourages the reporting of misconduct, this is purely voluntary. If you prefer, you can report anonymously without disclosing your name or any other personal information. If your report includes personal data about yourself or others, please ensure it is limited to what is strictly necessary to understand or resolve the issue.

What Concerns Can You Raise?

You may raise a compliance-related concern if you have a reasonable suspicion that laws, regulations, and/or other BCS Itera obligations have been violated.

Compliance concerns may include, but are not limited to, fraud, abuse, environmental issues, bribery, other legal infringements, or any other topics covered in the BCS Itera Whistleblower Policy. To facilitate investigation, we encourage individuals reporting potential violations to identify themselves.

1. Who is Responsible for Processing Your Personal Data?

AS BCS Itera (registry code 10653988) ("X", "we", "us", "our") acts as the data controller, utilizing BCS Itera's breach reporting solution to ensure that compliance issues are reported when you observe or suspect a violation. This enables us to address serious and sensitive compliance concerns that could have a detrimental impact on BCS Itera's business operations.

2. Personal Data We Process

Below is a description of the personal data we collect and process about you, as well as the purpose for which we process it when you use the reporting line.

You may, however, voluntarily disclose your personal data as part of the breach reporting process.

Processed personal data is generally limited to the following:

- **Details of the reporting person, location, and contact information** (if such information is provided in the report).
- **Reporting details:** Information about the reported concern, including the nature of the alleged misconduct, illegal activity, or regulatory breach.
- **Third-party data:** Personal data of individuals named in the report (e.g., employees, contractors, or other stakeholders).
- **Actions taken/to be taken** concerning individuals named in the report to protect them and/or to stop the misconduct.

- **Special categories of data:** Generally, we do not request or process special categories of personal data (also known as sensitive personal data), such as information about racial and/or ethnic origin, religious and/or ideological beliefs, trade union membership, or sexual orientation. However, due to the free-form nature of reporting, you may voluntarily disclose such special categories of personal data. Please do not disclose sensitive personal data about yourself or anyone else unless it is absolutely essential to understand or resolve the issue, or to protect you.

In all cases, only personal data strictly necessary to understand, verify, clarify, and resolve the reported circumstances will be processed. Personal data mentioned in unfounded reports, reports outside the scope, or data that is simply not necessary will be deleted and not taken into consideration, especially if it is sensitive.

3. Purpose and Legal Basis for Processing

BCS Itera processes personal data to securely and effectively manage all breach reports submitted in accordance with the Whistleblower Policy. This includes:

- Analyzing, retaining, and monitoring reports, including filtering out irrelevant reports.
- Investigating reported facts (where appropriate).
- Taking necessary actions to stop legal infringements, preserve evidence, and protect BCS Itera's rights and assets.
- Protecting the privacy, rights, and security of the whistleblower, witnesses, and third parties named in the report, as well as the rights of the accused individual.

The processing of personal data is based on the following legal grounds:

- **Legal obligation:** To provide employees and business contacts with secure reporting channels. This legal obligation exists in EU countries, based on their national laws implementing the EU Whistleblowing Directive, and in many other countries worldwide.
- **BCS Itera's legitimate interest:** To enable our employees and business contacts to speak up and report misconduct, and to receive and investigate breach reports to ensure lawful and compliant business operations.
- **In extreme cases, the necessity to protect the vital interests of the reporting person or other individuals.**
- **In other cases, where sensitive personal data is provided in the report, the legal basis is consent,** as reporting is voluntary, as is the submission of personal data contained within it. If it is not necessary to resolve the case, it will be deleted immediately.

4. How We Process Personal Data

BCS Itera uses a third-party service provider, Grant Thornton Baltic OÜ, for our online reporting platform, which manages and stores reports and notifications.

5. Security, Disclosure of Personal Data, and International Data Transfers

Stored data may only be processed by specifically authorized individuals. All individuals with access to the data are explicitly obliged to maintain its confidentiality.

BCS Itera may also transfer your personal data, if necessary, to our external lawyer, auditor, or inform relevant authorities, the police, and/or courts in the event of a criminal investigation or legal proceedings, as well as to local competent public authorities.

The identity of the accused individual will only be disclosed to the employer's management board members, legal representative, the employee's direct manager, and the human resources department once the alleged misconduct has been proven, as well as the accused person's responsibility, so that the employer can take necessary measures against the accused. If legally required, the works council will also be informed.

We do not transfer personal data outside the European Union/European Economic Area. Should such a transfer become necessary, we will ensure that appropriate safeguards are in place to protect your personal data in accordance with the General Data Protection Regulation (GDPR).

6. Retention Period

Personal data related to reporting will only be retained for as long as necessary to achieve our objectives of investigating compliance issues and documenting our compliance with applicable laws, unless we are required by applicable law to retain your personal data for a longer period.

Different retention periods apply if legal proceedings or disciplinary actions are initiated.

The general principles are: (i) only relevant personal data is retained, and (ii) personal data is not retained longer than necessary for the full management of the report (i.e., to understand and analyze the report, investigate where necessary, and resolve the relevant issue, which may include legal proceedings and/or disciplinary actions).

Specifically, please note that:

- **Irrelevant reports** (i.e., outside the scope of the reporting policy or unfounded) or **irrelevant personal data** will be immediately archived and deleted within three (3) years after the investigation is concluded.
- **Reports that do not require judicial or disciplinary proceedings** will be deleted within three (3) years from the end of the verification/investigation phase.
- **Reports leading to judicial/disciplinary proceedings** will be deleted once all limitation periods have expired.

7. What Rights Do You Have Regarding Your Personal Data?

7.1. Whistleblower

The privacy, rights, and security of the whistleblower are guaranteed from the moment you make a report in good faith and throughout the entire reporting procedure.

If you are a whistleblower, you have the right to:

- **Right to Information and Access:** You have the right to know what personal data BCS Itera processes about you, receive detailed information on how your data is used and who has access to it. You can obtain a copy of all your personal data and request its modification or correction if it is inaccurate or incomplete. There are some exceptions, meaning you may not always receive all personal data we process, for instance, if a legal investigation is ongoing.

- **Right to Object:** You have the right to object to the processing of personal data. This means you may stop or prevent us from using your personal data. However, this applies only under certain conditions, and we may not need to stop processing your personal data if we have (i) compelling legitimate grounds for processing that override your rights and freedoms, (ii) it is necessary for the establishment, exercise, or defense of our rights, or (iii) to comply with applicable law.
- **Right to Erasure:** You have the right to ask us to delete your personal data under certain conditions, provided BCS Itera is not legally required to retain it further.
- **Right to Rectification:** If you believe your personal data has been used in violation of applicable data protection laws, you may also request that BCS Itera stop processing your personal data until the circumstances are clarified (but not delete it). If you wish to rectify your data, you can contact us through the reporting platform. You have the right to ask us to correct personal data you believe is inaccurate. You also have the right to ask us to complete personal data you believe is incomplete.
- **Right to Restriction of Processing:** You have the right to ask us to restrict the processing of your personal data under certain conditions.

7.2. Accused Person

If you are an accused person, you have the right to:

- **Information and Access:** You will be informed of the accusations made against you no later than six (6) months from the receipt of the report. Exceptionally, if such notification could seriously jeopardize the effectiveness of the investigation, the protection of evidence, or the entire process, we will transmit it as soon as these risks no longer exist.
- **Erasure:** Request the deletion or correction of inaccurate personal data concerning you (you can exercise these rights once you have been informed of the reported accusations).
- **Object:** You do not have the right to object to the processing of your personal data, unless you prove that the reported facts do not exist or do not concern you, or that the relevant personal data is inaccurate or unnecessary for resolving the matter.

If you are an accused person, you have the right to have your reputation and privacy protected, and your identity kept confidential until your guilt or misconduct is proven. In this context, the identity of the accused person must not be disclosed to the accused person's employer's superior, legal representatives, and management board members until the misconduct is proven.

7.3. Witnesses and Other Individuals Mentioned in Reports

If you are a witness or another third party mentioned in a report, you have the right to:

- **Right to Information and Access:** You have the right to know what personal data BCS Itera processes about you, receive detailed information on how your data is used and who has access to it. You can obtain a copy of all your personal data and request its modification or correction if it is inaccurate or incomplete. You also have the right for BCS Itera to protect your identity and keep it strictly confidential, and not disclose it to anyone without your prior consent, provided that disclosure of your identity to local authorities or courts is not required under applicable law.

- **Right to Object:** You have the right to object to the processing of personal data. This means you may stop or prevent us from using your personal data. However, this applies only under certain conditions, and we may not need to stop processing your personal data if we have (i) compelling legitimate grounds for processing that override your rights and freedoms, (ii) it is necessary for the establishment, exercise, or defense of our rights, or (iii) to comply with applicable law.
- **Right to Erasure:** Request the deletion of your personal data if BCS Itera no longer needs to retain it for legal reasons.

Right to Lodge a Complaint: Anyone whose personal data is processed has the right to lodge a complaint (including the whistleblower, the accused person, and witnesses or other individuals named in reports). If you have any complaints about BCS Itera's processing of personal data, please contact bcsitera.vilepuhuja@ee.gt.com.

If you are not satisfied with how we handle your complaint, you may contact the relevant data protection authority.

8. Contact Information

If you observe or suspect a violation of laws, principles, and/or other BCS Itera obligations, you should report it via the BCS Itera reporting line.

If you have any questions or concerns about how we process your personal data, please contact us by email at: bcsitera.vilepuhuja@ee.gt.com.

9. Changes to the Privacy Notice

We may amend this Privacy Notice from time to time to ensure its compliance with any changes in our process or updated laws. When changes are made, we will update the "Last Updated" date at the top of this notice and make it available on our reporting platform.