



SSE RIGA

WHISTLEBLOWERS SYSTEM
OF THE STOCKHOLM SCHOOL OF ECONOMICS IN RIGA

APPROVED
STOCKHOLM SCHOOL OF ECONOMICS IN RIGA Ltd.
at the October 7, 2019 Board meeting, protocol No. V5

Date: October 7, 2019

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INTRODUCTION

On 1 May 2019, the **Whistleblowing Law** (hereinafter - the Law) entered into force in the Republic of Latvia. It establishes the right of anyone to blow the whistle in the public and private sectors about threats to the public interest observed in the work environment.

Whistleblowing is an opportunity for anyone to promote the lawful, honest, open and transparent activity of organisations in the public and private sector, by exercising one's right to freedom of expression.

The Law states that alerts about violations may be raised by choosing one of the whistleblowing mechanisms, including the organisation's internal whistleblowing system.

The nature of the internal whistleblowing system is such that any employee of an organisation can report any potential breach of public interest in the organisation's activity so that it may be amended in a timely manner before the organisation's reputation is compromised, the organisation incurs losses, or the competent national authorities get involved.

The Law requires that organisations with more than 50 employees have an internal whistleblowing system, which is why the SSE Riga administration has developed the SSE Riga whistleblowing system guidelines.

WHAT IS WHISTLEBLOWING?

1. Paragraph 1.1.4 of the Law states:

“WHISTLEBLOWER - a natural person who provides information on a possible violation which may harm the public interest if the person considers this information to be true and it has become known to him or her while fulfilling their work duties or establishing legal relations related to the fulfilment of work duties.”

2. “has become known to him or her while fulfilling their work duties” – this means that the whistleblower provides information that he or she has acquired at work in connection with the performance of his or her job duties, in connection with work to be done or with work after it has been completed. The whistleblower accesses information about the breach while performing his or her job duties (he/she will in most cases have the professional knowledge/understanding to realise that what is happening may cause harm), or due to other circumstances he or she is able to observe suspicious activities while in the organisation.

3. “considers this information to be true” – this means that the whistleblower assesses the information that he or she will provide in the report in a responsible and honest manner and makes sure, as far as possible, that the information provided is true. The whistleblower may be unintentionally mistaken - there is a chance that a violation will not be detected during the inspection. Deliberately providing untrue (false) information is not whistleblowing, and it may be punishable in accordance with the laws and regulations.

4. “on a possible violation” - this means that the violation has possibly happened, is happening or may happen. The whistleblower expresses his or her concern or suspicion, but does not bear the burden of getting all of the evidence. In turn, a "violation" within the meaning of the Law is a violation of a legal rule, a binding ethical or professional standard.

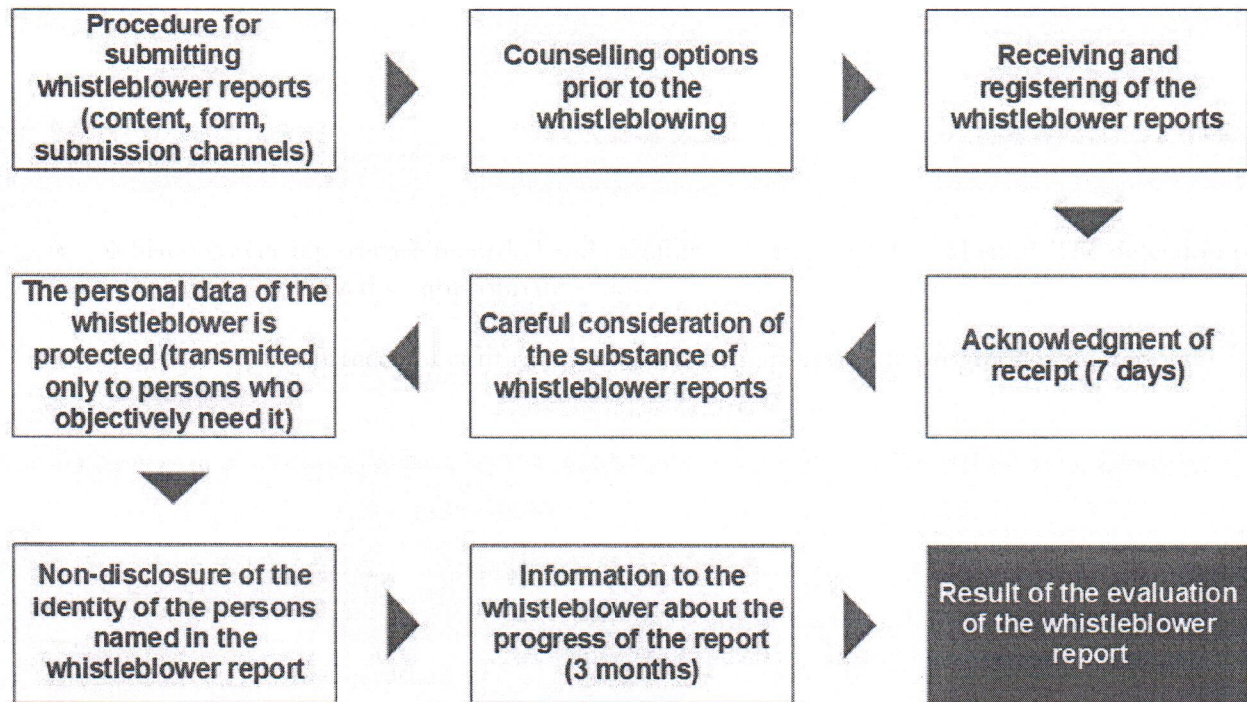
5. "may harm the public interest" – this means that the purpose of whistleblowing is to prevent a threat to the public and to inform of a threat to the public interest, that is to say, such conduct of the organisation which may endanger a section of the public or an essential public interest. The whistle may be blown on corruption, fraud, inactivity or negligence of a public official, or their abuse of office, tax evasion, waste of public money and property, threats to public health, construction, the environment, food, safety at work, public order, and human rights violations, infringements in the field of public procurement, the financial and capital market sectors and infringements of competition law.
6. The whistle may also be blown for a situation that affects the organisation itself. For example, if several employees are negatively affected by it, and/or the situation is allowed to continue in the long term. There may also be suspicion of a violation of a law or conduct that is contrary to the organisation's business objectives, endangers its management or may cause losses (e.g., breaches of internal or external laws, misrepresentation of accounting data, misrepresentation in the company report, bribery, fraud, neglect of ethics, health risk, etc.).
7. A report on detriment to personal interests is not whistleblowing. For example, it is not considered whistleblowing if an employee has a dispute with a manager or is dissatisfied with his or her working conditions and reports it.

GENERAL PRINCIPLES

- SSE Riga supports and promotes honest whistleblowing on possible violations in the SSE Riga activity.
- The whistleblower may honestly report potential violations, by responsibly assessing the truthfulness and reliability of the information.
- The SSE Riga whistleblowing system is confidential, however it is not anonymous, since only a confidential whistleblowing system can provide statutory protection to the whistleblower.
- The whistleblower can rest assured that SSE Riga will not disclose who has blown the whistle, and that SSE Riga will not allow the whistleblower to suffer repression or condemnation or any other adverse consequences.
- To ensure the protection of whistleblowers, the person overseeing whistleblowing at SSE Riga is an independent person who is not subordinate to the management of SSE Riga. All whistleblowing information is stored with the person overseeing whistleblowing at SSE Riga, thus ensuring that no unauthorised access to the whistleblower reports takes place.
- SSE Riga shall ensure the confidentiality and protection of the whistleblower and the data contained in the whistleblower report by the use of secure technological solutions, and it shall make sure that these data are stored by an independent responsible person.
- SSE Riga ensures that there is no conflict of interest in the area of whistleblowing. Whistleblower reports on alleged violations of the SSE Riga management are directed to the superiors of the SSE Riga management, the Management Board of the Stockholm School of Economics Riga Foundation.

- Whistleblower reports are recorded and carefully and responsibly evaluated. The detection of a violation is followed by appropriate action.
- The whistleblower receives confirmation and information on the progress of the report.

INTERNAL WHISTLEBLOWING SYSTEM – STEP BY STEP



WHO CAN USE THE SSE RIGA INTERNAL WHISTLEBLOWING SYSTEM?

1. SSE Riga's internal whistleblowing system is primarily intended for the employees of the organisation - to provide those who work in the organisation on a daily basis with information on potential violations they observe in the course of their work. It is the employees who have the opportunity to spot potential violations and to assess the risks based on their professional knowledge and experience.
2. The SSE Riga internal whistleblowing system is also intended for persons employed by the organisation (e.g., on the basis of a company contract or a copyright agreement) or contracted by the organisation to provide a service or work for it, as these persons may also detect a violation in the organisation's activity during the course of their work.
3. Through the internal whistleblowing system, violations in the context of SSE Riga's work activity may be reported by those who manage or oversee the organisation's operations. Voluntary workers may also use the internal whistleblowing system. A potential violation may be reported by natural persons who enter into legal relationships with the organisation (e.g., students, job interview

candidates, service providers before the conclusion of an agreement) or have terminated their legal relationship.

INFORMATION ON THE SSE RIGA INTERNAL WHISTLEBLOWING SYSTEM

1. Employees shall be informed of the internal whistleblowing system of the organisation upon entering into employment with SSE Riga. He or she may be asked to sign a document acknowledging their familiarity with the system, attaching the document to the employee's file or requesting an electronic confirmation.
2. With the setting up of the internal whistleblowing system, SSE Riga employees are centrally informed about the procedure by an order of the SSE Riga Management Board.
3. Information on the SSE Riga internal whistleblowing procedures is available on the SSE Riga website as well as on the E-learning platform. Information on the SSE Riga internal whistleblowing system shall be included in staff training and the corresponding handouts.
4. Information on the internal whistleblowing procedures is available to shareholders, partners, and other persons who, in the course of their work for the organisation or in the context of its management, observe a violation and wish to inform the organisation of it.

SUBMITTING WHISTLEBLOWER REPORTS

1. Submitting clear and precise information is important in the whistleblower report. It is important to give as much detail as possible and to state the facts and the names of those involved, as well as the names of those who are aware of the violation which the whistleblower is reporting. It is also important to attach copies of the documents held by the person, or, if they are not available to the whistleblower themselves, to provide information on where such copies could be obtained if the whistleblower is aware of them. The report may also be accompanied by other evidence (such as a photograph, copies of e-mail correspondence), if available to the person and if it may assist in responding to the violation (see Article 6 of the Law). If the violations mentioned in the report have not been documented in any way, the report may include information on persons who can testify about the events related to the reported violations.
2. When submitting a report, it is recommended to complete the whistleblower form. The Law stipulates that the whistleblowing contact point shall draw up a model whistleblower report form. A sample report approved by the SSE Riga Management Board is attached at the end of this document as an appendix and is the recommended format for reviewing a whistleblower report.
3. The whistleblower report may also be drafted in free form with the indication "whistleblower report", or may be given orally to the person overseeing whistleblowing at SSE Riga. If the person overseeing whistleblowing at SSE Riga has doubts about the identity of the person, the person submitting the report may be required to present an identity document.
4. SSE Riga whistleblower reports may be submitted for review by sending an e-mail to: **inese.lazdupe@roedl.com**. The person overseeing whistleblowing at SSE Riga will record the whistleblower reports, store them safely, and acknowledge receipt of the reports.

HANDLING OF WHISTLEBLOWING REPORTS AND THE RESPONSIBLE PERSONS

1. Every SSE Riga whistleblower report is carefully and responsibly reviewed. The person overseeing whistleblowing at SSE Riga is: Inese Lazdupe (email: inese.lazdupe@roedl.com, tel. 67338125, address: Law firm Rödl & Partner Legal, Kronvalda bulvāris 3-1, Riga, LV-1010, Latvia).
2. The person overseeing whistleblowing at SSE Riga shall acknowledge receipt of the whistleblower report within 7 days, register it, and consult and evaluate the report on its merits. The person overseeing whistleblowing at SSE Riga may also be consulted before submitting a formal whistleblower report.
3. The person overseeing whistleblowing at SSE Riga shall send a response to the whistleblower within three working days of the decision to recognise the whistleblower's application as a whistleblower report, using the contact details provided in the whistleblower report.
4. The person overseeing whistleblowing at SSE Riga will evaluate and record the whistleblower report and will engage other professionals if, for objective reasons, they are not competent to evaluate the alert, including the SSE Riga Management Board or the SSE Riga Foundation Board. The person overseeing whistleblowing at SSE Riga shall evaluate the information contained in the report and carry out the verification of the information contained in the report in accordance with the principles set out in this internal whistleblowing system. After verification of the information and evidence contained in the report, the person overseeing whistleblowing shall forward all information to the responsible persons at SSE Riga or the SSE Riga Foundation for further consideration and correction of violations.
5. The person overseeing whistleblowing at SSE Riga may, if necessary, ask additional questions to the whistleblower in order to properly assess the whistleblower report and ensure that any violations found are remedied.
6. SSE Riga ensures the absence of any conflict of interest in the process of reviewing the whistleblower report. The person mentioned in the whistleblower report is not involved in the review of the whistleblower report, nor is the whistleblower's data disclosed to that person.
7. Within two months from the date the whistleblower's application is recognised as a whistleblower report, the whistleblower shall be given information on the progress of the review of the whistleblower report and any action taken following the whistleblowing (corrective action, penalty, improved control, etc.).

PROCESSING OF PERSONAL DATA

1. SSE Riga processes personal data in the field of whistleblowing. The processing of personal data by SSE Riga is based on the legitimate purpose of Article 6(1)(f) of the General Data Protection Regulation - the processing of personal data is necessary for the establishment, exercise or defence of lawful claims, and the legitimate basis according to Article 6(1)(c) of the General Data Protection Regulation is the obligation under the SSE Riga Law to ensure the investigation of whistleblower reports.

2. The purpose of SSE Riga's processing of personal data in the field of whistleblowing is to investigate an alleged violation, to provide adequate protection to the whistleblower and to ensure communication with the whistleblower.
3. The whistleblower's message must include the whistleblower's name, surname and contact details. However, this information, as well as any other information contained in the report which allows the identification of the person submitting the report (personal data) shall be specially protected and will only be made known to persons who objectively need it for receiving and evaluating the report and preventing violations.
4. The personal data controller in the field of whistleblowing is SSE Riga. In accordance with the internal whistleblowing system rules, SSE Riga processes the following personal data: name, surname, job position, telephone number, e-mail address and other personal data if voluntarily provided by the whistleblower. The data of the whistleblower and other persons contained in the report and involved in the investigation shall be processed by SSE Riga solely for the purpose of examining the whistleblower's report and to prevent the violation contained therein.
5. The personal data of the whistleblower and the person reported by the whistleblower will be transferred to the person overseeing whistleblowing at SSE Riga. The personal data of the whistleblower and the person reported by the whistleblower may be transferred to SSE Riga and/or the SSE Riga Foundation or outsourced to service providers (such as a law firm, auditor or outside expert in the field) if SSE Riga and/or the SSE Riga Foundation needs advice and professional assistance from an outsourced service provider for reviewing the report and preventing the violation.
6. The transmission of the personal data of the whistleblower and of the person reported by the whistleblower without objective reason or without the consent of the whistleblower shall be prohibited to persons not involved in the receipt and evaluation of the report. In particular, it is forbidden to transfer the whistleblower's personal data to the persons contained in the report who may be involved in the violation (or other persons indicated in the whistleblower report).
7. The person overseeing whistleblowing at SSE Riga shall pseudonymise personal data if the whistleblower's application is recognised as a whistleblower report. Pseudonymisation is the processing of personal data in such a way that it is no longer possible to associate personal data with a specific subject without the use of additional information (for example, by obscuring a name or using numerical combinations). In addition to personally identifiable information, other information that may reveal the identity of the person blowing the whistle is concealed. Personal data shall remain pseudonymised even after the investigation of the whistleblower report has been completed. Pseudonymised data and documents are stored separately from the original documents.
8. The person overseeing whistleblowing at SSE Riga, as well as the specialists SSE Riga involves, or the SSE Riga and SSE Riga Foundation Board Members involved in the review of the specific whistleblower report, shall ensure that the identity of the persons referred to in the whistleblower report (persons involved in the violation) is not disclosed without a reason, in accordance with the principle of the presumption of innocence, among other reasons, in order to not damage the reputation of these people.

9. SSE Riga ensures that informing the person mentioned in the whistleblower report of the processing of his or her data does not endanger the whistleblower (his or her identity is not disclosed). SSE Riga may not inform the person named in the whistleblower report if this could endanger the whistleblower's legal interests.
10. SSE Riga shall process the whistleblower's personal data in accordance with the purposes of the data processing until the whistleblower's report has been reviewed and for so long as to ensure that its legitimate interests are complied with in accordance with the law. The length of time for which documents are stored depends on the facts stated in the person's application/whistleblower report.
11. The whistleblower and the person reported by the whistleblower may, as the data subject, familiarise themselves with the processing of personal data by SSE Riga, and exercise their right to rectify the information submitted and to have access to the data submitted by contacting the person overseeing whistleblowing at SSE Riga. SSE Riga may restrict the right of the person reported by the whistleblower to receive all personal data and exercise other rights of the data subject, taking into account the nature of the data processing in the field of whistleblowing.

CAN THE WHISTLE BE BLOWN ANONYMOUSLY?

1. Submitting a whistleblower report anonymously (without providing information about the submitter) is not legally possible. The Law stipulates that the whistleblower report shall include details of the submitter. This is to provide feedback, if necessary, to contact the whistleblower during the evaluation of the report, as well as to provide the whistleblower with legal safeguards (to know which person is to be protected).
2. SSE Riga does not prevent a person from submitting an application anonymously. However, an anonymous report will be reviewed by SSE Riga only as far as possible and the person will not be provided with the statutory safeguards or feedback on the progress of the case.

PROTECTION OF WHISTLEBLOWERS

1. It is forbidden to cause any adverse consequences (repression) to a person due to whistleblowing if he/she has blown the whistle in accordance with the requirements prescribed by the law.
2. If, however, adverse effects are caused by whistleblowing, the person is entitled to protection. The protection includes both organisational measures (prohibiting disciplinary or other punishment or discrimination against the whistleblower, changing his or her working conditions - job position, salary, working conditions, appraisal, etc.) and state guarantees (safeguards referred to in Article 10 of the Law).

Whistleblower report form

ADDRESSEE
Specify the institution / organisation to which this message is addressed

1. DESCRIPTION OF THE VIOLATION
Provide the information you possess regarding the alleged violation . Mention the specific facts or circumstances that show this (e.g., date, place where the alleged violation was observed), the natural or legal persons involved, the job position of the persons involved. Indicate if you have any evidence (e.g., documents, photos, e-mail correspondence)
2. METHOD OF OBTAINING INFORMATION (RELATION TO THE WORK)
<p>Your affiliation with the organisation where the alleged violation occurred (mark as appropriate):</p> <p><input type="checkbox"/> I work for the organisation I am reporting (I have a contractual relationship with it/I hold a position/have a job with it)</p> <p><input type="checkbox"/> I work for the organisation I am reporting but have no contractual relationship with (for example, I provide a service to it and my contract is with another organisation)</p> <p><input type="checkbox"/> I provide a service to the organisation I am reporting</p> <p><input type="checkbox"/> I observed a potential violation upon establishing a legal relationship with the organisation other relationship (please specify) _____</p>

<p>3. PLEASE INDICATE WHAT DAMAGE THE ALLEGED VIOLATION HAS CAUSED OR IS LIKELY TO CAUSE TO THE PUBLIC INTEREST ¹(WHAT INTERESTS?) AND TO WHICH MEMBERS OF THE PUBLIC</p>
<p>4. Have you previously reported the violation?</p> <p>(mark as appropriate, provide any necessary comments)</p> <p><input type="checkbox"/> no, this is the first time I have reported it</p> <p><input type="checkbox"/> yes, I have reported it at my workplace, using an internal whistleblowing mechanism</p> <p><input type="checkbox"/> yes, I have reported it to another institution (please specify which one _____)</p> <p><input type="checkbox"/> yes, I reported it both to my workplace and to another institution</p> <p>other information _____</p>
<p>Comments</p>
<p>5. ATTACHED</p> <p>Indicate the documents attached to the report which, in your opinion, confirm the alleged violation. If you stated that you have previously reported this violation, please attach the response if any</p>
<p>1.</p> <p>2.</p> <p>3.</p> <p>..</p>
<p>6. DETAILS OF THE SUBMITTER</p>
<p>Name, surname, personal identity number</p>
<p>Contact Information (address, e-mail, phone, e-address, or other information to contact you, including sending you a reply)</p>
<p>7. DATE OF SUBMISSION</p>

¹ Reporting solely a violation of personal interests does not constitute whistleblowing.

By submitting the whistleblower report, I:

consent to the processing of my personal data (registration of the report, verification of specified messages and repeated communication with me)

certify that I consider the information provided in this report to be true

am aware that deliberately providing untrue information may be punishable in accordance with the laws and regulations.

If my message is not recognised as a whistleblower report:

- 1) I **agree** that my report **will be further processed as an application by a natural person** (that means, according to the general procedure, and I have no guarantee of protection)
- 2) I **don't agree** that my report **will be further processed as an application by a natural person**

_____ (signature)

To be completed by the institution/organisation

Application registration date _____ No. _____

INFORMATION ON FUTURE COMMUNICATION:

- Within three days of the decision recognising your application as a whistleblower report, you will receive a reply with the decision (using the contact details indicated in point 6 of your report);
- If necessary for the consideration of the whistleblower report, you may be contacted for further information;
- If your application is recognised as a whistleblower report, you will be informed by the person overseeing whistleblowing within two months of the date on which your application is recognised as a whistleblower report;
- In case of doubt, you can contact the contact person of the competent authority regarding whistleblowing