LUMORA FOUNDATION

Governance, Compliance & Corporate Policy Framework

Public Reference Edition

English source | Version 1.1

Source record	Details
Source publication	Full Public Edition, English
Source adoption entry	10 September 2026
Source decision reference	LUM-SB-2026-09-10-001
Registry code	90016393
Public web edition prepared	7 November 2026
Public-copy identifier	LUM-GOV-PUB-1.1-EN-WEB-20261107

This edition provides public access to the Foundation’s existing published framework. It does not amend the statutes or policy provisions, create a new approval decision, or replace signed institutional records.

About This Public Copy

Scope of reproduction

The policy text and source records following these two introductory pages are reproduced from the English public edition already published by Lumora Foundation. Only the public-copy front matter and PDF metadata have been replaced.

Source control information

Entries such as “Internal / Controlled”, signature-status fields, blank forms and publication placeholders within the reproduced material belong to the source document’s control records and templates. They are retained as source content; they do not restrict access to this public reference copy or establish that an unfinished field has been completed.

Authority and approval records

The adoption date and decision reference on the preceding page are the entries stated in the supplied public source. This editorial reissue does not independently authenticate signatures, determine the effective date of provisions subject to conditions, or certify completion of pending source records. Current authority rests with applicable law, the registered statutes and valid institutional decisions.

Personal data and restricted records

This edition uses the existing public source and does not add private signatures, identity documents or internal evidence. Signed resolutions and restricted records should be handled separately through the Foundation’s authorised channels.

How to read the framework

The original contents pages and internal page references are retained. Their numbering follows the source framework rather than the PDF viewer’s page count.

Contact

foundation@thelumora.org
https://thelumora.org/governance/
https://thelumora.org/governance-transparency/

LUMORA FOUNDATION

TABLE OF CONTENTS

VOLUME I – CORE GOVERNANCE 1
- **PREFACE** 1
- **DOCUMENT CONTROL** 2
- **REVISION RECORD** 2
- **CHAPTER I – GENERAL PROVISIONS** 9
  - ARTICLE 10.010 – Purpose and Scope 9
  - ARTICLE 10.020 – Legal Hierarchy 9
  - ARTICLE 10.030 – Interpretation 10
  - ARTICLE 10.040 – Founder, Chairperson, and Status-Based Titles 10
  - ARTICLE 10.050 – Severability and Emergency Flexibility 10
  - ARTICLE 10.060 – Amendment of the Articles of Association 10
- **CHAPTER II – FOUNDATION IDENTITY AND PUBLIC-BENEFIT PURPOSE** 11
  - ARTICLE 10.100 – Legal Identity 11
  - ARTICLE 10.105 – Definition and Status of "Member" 12
  - ARTICLE 10.110 – Mission 12
  - ARTICLE 10.120 – Vision 12
  - ARTICLE 10.130 – Core Values 12
  - ARTICLE 10.140 – Public Benefit 12
  - ARTICLE 10.141 – Dissolution and Liquidation Assets 13
  - ARTICLE 10.145 – International Justice and Institutional Engagement 14
- **CHAPTER III – GOVERNING BODIES AND ACCOUNTABILITY** 14
  - ARTICLE 10.200 – Management Board 14
  - ARTICLE 10.210 – Supervisory Board 15
  - ARTICLE 10.222 – Management Board Decision-Making and Deadlock Resolution 15
  - ARTICLE 10.230 – Internal Delegation of Authority 16
  - ARTICLE 10.235 – Supervisory Board Composition 16
  - ARTICLE 10.240 – Regional and Country-Level Ambassador Coordination 17
  - ARTICLE 10.245 – Founder Recognition and Articles-of-Association-Based Founder Rights 17
  - ARTICLE 10.246 – Ambassador Probation, Performance (KPI), and Extended Authority Matrix 18
- **CHAPTER III-A – CORPORATE OFFICES, APPOINTMENT, AND AUTHORITY** 20
  - ARTICLE 10.247 – Founder and Chairperson Protection Implementation Policy 20
  - ARTICLE 10.250 – Chairperson Office Policy: Protected Appointment, Responsibilities, and Limits 20
  - ARTICLE 10.260 – Duties and Conduct of Management Board Members 21
  - ARTICLE 10.265 – Supervisory Board Operating Procedure and Oversight 22
  - ARTICLE 10.267 – Board Committees and Advisory Committees 23
  - ARTICLE 10.270 – Corporate Officers and Functional Accountability 24
  - ARTICLE 10.275 – Appointment, Authority, and Role-Holder Lifecycle 25
  - ARTICLE 10.277 – Role-Holder Register 26
  - ARTICLE 10.280 – Corporate Matters Protected by the Founder 28
  - ARTICLE 10.285 – Delegation of Authority, Powers of Attorney, and Digital Authority 28
  - ARTICLE 10.287 – Digital Governance, Identity, and Verification 29
  - ARTICLE 10.290 – Annual Governance Assurance and Implementation 31
- **CHAPTER IV – CORPORATE COMMITMENTS** 31
  - ARTICLE 10.300 – Human Rights and Safeguarding 31
  - ARTICLE 10.310 – Equality and Non-Discrimination 31
  - ARTICLE 10.315 – Sustainability and Proportionate Reserves 32
  - ARTICLE 10.320 – Independence and Impartiality 32
- **CHAPTER V – FINANCIAL OVERSIGHT AND CONTROLS** 32
  - ARTICLE 10.400 – Financial Principles 32
  - ARTICLE 10.410 – Financial Authority Matrix and Founder Consent Layer 32
  - ARTICLE 10.420 – Fraud and Corruption 32
- **CHAPTER VI – COMPLIANCE, DATA, AND TECHNOLOGY** 32
  - ARTICLE 10.500 – Compliance Management 32
  - ARTICLE 10.510 – Sanctions and Due Diligence 33
  - ARTICLE 10.520 – Data Protection 33
  - ARTICLE 10.525 – Data Protection Officer (DPO) Framework 34
  - ARTICLE 10.530 – Artificial Intelligence 40
- **CHAPTER VII – DOCUMENT AND POLICY GOVERNANCE** 40
  - ARTICLE 10.600 – Five-Volume Architecture 40
  - ARTICLE 10.610 – Document Ownership and Review 41
  - ARTICLE 10.620 – Records and Publication 41
- **CHAPTER VIII – AUDITOR APPOINTMENT AND OVERSIGHT** 41
  - ARTICLE 10.700 – Auditor Requirement and Appointment 41

CHAPTER IX – CONSTITUTIONAL PRINCIPLES AND INSTITUTIONAL FRAMEWORK 48
ARTICLE 10.800 – CONSTITUTIONAL PRINCIPLES 48
CHAPTER X – ACCEPTANCE, IMPLEMENTATION, AND REVIEW 49
ARTICLE 90.010 – Acceptance and Implementation Decision 49
ARTICLE 90.020 – Acceptance Record 49
ANNEX A – RESERVED MATTERS 50
ANNEX B – GOVERNANCE STRUCTURE 51
ANNEX C – DELEGATION OF AUTHORITY 51
ANNEX D – DOCUMENT HIERARCHY 51
ANNEX D.1 – CONTROLLED DOCUMENT INDEX AND CROSS-REFERENCE SYSTEM 52
ANNEX E – POLICY CATALOGUE 54
ANNEX F – GLOSSARY 55
ANNEX G – CURRENT ROLE-HOLDERS AND APPOINTED REPRESENTATIVES 57
CODE OF CONDUCT AND ETHICS 59
VOLUME II – EMPLOYEE, VOLUNTEER, AND REPRESENTATIVE HANDBOOK 60
DOCUMENT CONTROL 60
REVISION RECORD 61
CHAPTER I – SCOPE AND ETHICAL DUTY 63
ARTICLE 20.010 – Scope 63
ARTICLE 20.020 – General Duty 63
CHAPTER II – RESPECTFUL AND SAFE WORKING ENVIRONMENT 63
ARTICLE 20.100 – Professional Conduct 63
ARTICLE 20.110 – Harassment and Bullying 63
ARTICLE 20.120 – Safeguarding and PSEA 63
ARTICLE 20.130 – Health, Safety, and Fitness for Duty 64
CHAPTER III – INTEGRITY AND CONFLICT MANAGEMENT 64
ARTICLE 20.200 – Conflicts of Interest 64
ARTICLE 20.210 – Gifts and Hospitality 64
ARTICLE 20.220 – Anti-Fraud, Anti-Bribery, and Anti-Corruption 64
CHAPTER IV – INFORMATION, TECHNOLOGY, AND COMMUNICATION 64
ARTICLE 20.300 – Confidentiality and Data Protection 64
ARTICLE 20.310 – Official Email and Systems 64
ARTICLE 20.320 – Social Media and Public Statements 64
ARTICLE 20.330 – Artificial Intelligence 65
CHAPTER V – ASSETS, INTELLECTUAL PROPERTY, AND EXPENSES 65
ARTICLE 20.400 – Foundation Assets 65
ARTICLE 20.410 – Intellectual Property and Attribution 65
ARTICLE 20.420 – Travel and Expenses 65
CHAPTER VI – REPRESENTATION AND IMPARTIALITY 65
ARTICLE 20.500 – Ambassador and Volunteer Ethics 65
ARTICLE 20.510 – Political and Religious Neutrality 65
ARTICLE 20.520 – Dress and Protocol 65
CHAPTER VII – REPORTING, INVESTIGATION, AND DISCIPLINE 65
ARTICLE 20.600 – Reporting Channels 65
ARTICLE 20.610 – Investigation and Fair Process 66
ARTICLE 20.620 – Protection Against Retaliation 66
ARTICLE 20.630 – Discipline and Appeal 66
ARTICLE 20.640 – External Support 66
CHAPTER X – ACCEPTANCE, IMPLEMENTATION, AND REVIEW 66
ARTICLE 90.010 – Acceptance and Implementation Decision 66
ARTICLE 90.020 – Acceptance Record 67
ANNEX A – ACCEPTANCE AND CERTIFICATION 67
ANNEX B – QUICK REPORTING GUIDE 68
ANNEX C – VOLUME-SPECIFIC GLOSSARY 68
OPERATIONAL POLICIES AND PROCEDURES 69
VOLUME III – OPERATIONAL HANDBOOK 69
DOCUMENT CONTROL 69
REVISION RECORD 70
CHAPTER I – OPERATING MODEL 71
ARTICLE 30.010 – Operational Planning 71
ARTICLE 30.020 – Role Design and Capacity 72
CHAPTER II – PROCUREMENT AND THIRD PARTIES 72
ARTICLE 30.100 – Procurement Principles 72
ARTICLE 30.110 – Procurement Process 72
ARTICLE 30.120 – Supplier Due Diligence 72
ARTICLE 30.125 – Related-Party Transactions Policy 72

CHAPTER III – RISK AND BUSINESS CONTINUITY 80
ARTICLE 30.200 – Risk Management 80
ARTICLE 30.210 – Business Continuity 80
ARTICLE 30.220 – Crisis Management 80
CHAPTER IV – RECORDS, INFORMATION, AND SECURITY 80
ARTICLE 30.300 – Records Management 80
ARTICLE 30.310 – Information Security 80
ARTICLE 30.320 – Data Breach Response 80
CHAPTER V – PEOPLE, VOLUNTEERS, AND WORKING ARRANGEMENTS 80
ARTICLE 30.400 – Recruitment and Onboarding 80
ARTICLE 30.410 – Performance and Development 81
ARTICLE 30.420 – Departure 81
CHAPTER VI – TRAVEL, EVENTS, AND SECURITY 81
ARTICLE 30.500 – Travel Approval 81
ARTICLE 30.510 – Expense Reimbursement 81
ARTICLE 30.520 – Events and Conferences 81
CHAPTER VII – SAFEGUARDING AND COMPLAINTS OPERATIONS 81
ARTICLE 30.600 – Safeguarding Implementation 81
ARTICLE 30.610 – Handling of Complaints 81
CHAPTER VIII – SANCTIONS, EXPORT CONTROL, AND RESEARCH 82
ARTICLE 30.700 – Sanctions Screening 82
ARTICLE 30.710 – Export Control and Dual-Use Items 82
ARTICLE 30.720 – Research Ethics 82
CHAPTER IX – MONITORING, EVALUATION, AND LEARNING 82
ARTICLE 30.800 – Performance Monitoring 82
ARTICLE 30.810 – Evaluation and Learning 82
ARTICLE 30.820 – Annual Financial Reporting Procedure 82
CHAPTER X – ACCEPTANCE, IMPLEMENTATION, AND REVIEW 91
ARTICLE 90.010 – Acceptance and Implementation Decision 91
ARTICLE 90.020 – Acceptance Record 91
ANNEX A – MINIMUM OPERATIONAL FILE 92
ANNEX B – VOLUME-SPECIFIC GLOSSARY 92
FORMS, RECORDS, AND TEMPLATES 93

VOLUME IV – CONTROLLED TOOLS AND RECORDS 93
DOCUMENT CONTROL 93
REVISION RECORD 94
CHAPTER I – CONTROL RULES 96
ARTICLE 40.010 – Use of Controlled Templates 96
ARTICLE 40.020 – Record Governance 96
CHAPTER II – AUTHORITY AND DECISION TOOLS 96
ARTICLE 40.100 – Financial Delegation of Authority Matrix 96
ARTICLE 40.110 – Decision Record Template 98
CHAPTER III – INTEGRITY AND DUE DILIGENCE TOOLS 99
ARTICLE 40.200 – Conflict of Interest Declaration 99
ARTICLE 40.210 – Gift and Hospitality Declaration 99
ARTICLE 40.220 – Partner and Supplier Due Diligence 99
ARTICLE 40.230 – Whistleblowing and Integrity Record 100
CHAPTER IV – RISK, PROJECT, AND FINANCIAL RECORDS 100
ARTICLE 40.300 – Risk Register 100
ARTICLE 40.310 – Project and Activity Register 100
ARTICLE 40.320 – Donor and Funding Register 101
CHAPTER V – PEOPLE, TRAINING, AND SAFEGUARDING FORMS 101
ARTICLE 40.330 – Delegation of Authority Register 101
ARTICLE 40.340 – Artificial Intelligence Systems Register 101
ARTICLE 40.400 – Onboarding Checklist 101
ARTICLE 40.410 – Training and Competency Record 102
ARTICLE 40.420 – Safeguarding Incident Form 102
ARTICLE 40.430 – Departure Checklist 102
CHAPTER VI – TRAVEL, PROCUREMENT, AND MEETING TEMPLATES 103
ARTICLE 40.500 – Travel Authorisation Form 103
ARTICLE 40.510 – Expense Reimbursement Form 103
ARTICLE 40.520 – Procurement Evaluation Matrix 103
ARTICLE 40.530 – Meeting Agenda and Minutes 103
CHAPTER X – ACCEPTANCE, IMPLEMENTATION, AND REVIEW 104
ARTICLE 90.010 – Acceptance and Implementation Decision 104
ARTICLE 90.020 – Acceptance Record 104
ANNEX A – MASTER RECORD INDEX 105
ANNEX B – VOLUME-SPECIFIC GLOSSARY 106

AMBASSADOR AND INTERNATIONAL REPRESENTATION HANDBOOK 106
VOLUME V – GLOBAL AMBASSADOR PROGRAMME 106
DOCUMENT CONTROL 106
REVISION RECORD 107
CHAPTER I – PROGRAMME PURPOSE AND STATUS 109
ARTICLE 50.010 – Purpose 109
ARTICLE 50.015 – Ambassador Appointment Authority 109
ARTICLE 50.020 – No Diplomatic Status 110
ARTICLE 50.030 – Appointment Pre-Conditions 110
CHAPTER II – STRUCTURE AND AUTHORITY 110
ARTICLE 50.100 – Hierarchy 110
ARTICLE 50.110 – Regional Ambassadors and Coordinators 111
ARTICLE 50.120 – Country Ambassadors 111
ARTICLE 50.130 – Permitted Activities 111
ARTICLE 50.140 – Prohibited Activities 112
ARTICLE 50.150 – External Representation by Governing Body Members 112
CHAPTER III – WORK PLANNING AND REPORTING 112
ARTICLE 50.200 – Annual and 90-Day Plans 112
ARTICLE 50.210 – Monthly Activity Report 112
ARTICLE 50.220 – Quarterly Regional Review 112
CHAPTER IV – PARTNERSHIPS AND STAKEHOLDER ENGAGEMENT 113
ARTICLE 50.300 – Partner Engagement 113
ARTICLE 50.310 – Government and International Organisations 113
ARTICLE 50.320 – Universities, NGOs, and the Private Sector 113
CHAPTER V – PROTOCOL, EVENTS, AND COMMUNICATION 113
ARTICLE 50.400 – Credentials and Identification 113
ARTICLE 50.410 – Media and Public Statements 113
ARTICLE 50.420 – Logo, Titles, and Digital Channels 113
ARTICLE 50.430 – Gifts and Protocol 113
CHAPTER VI – TRAVEL, EXPENSES, AND SECURITY 113
ARTICLE 50.500 – Travel 113
ARTICLE 50.510 – Expenses and Per Diem 114
ARTICLE 50.520 – Safeguarding and Incidents 114
CHAPTER VII – PERFORMANCE, DISCIPLINE, AND TRANSITION 114
ARTICLE 50.600 – Performance Standards 114
ARTICLE 50.610 – Suspension and Removal 114
ARTICLE 50.620 – Resignation and Handover 114
CHAPTER VIII – TRAINING AND SUPPORT 114
ARTICLE 50.700 – Mandatory Induction 114
ARTICLE 50.710 – Continuing Development 115
CHAPTER X – ACCEPTANCE, IMPLEMENTATION, AND REVIEW 115
ARTICLE 90.010 – Acceptance and Implementation Decision 115
ARTICLE 90.020 – Acceptance Record 115
ANNEX A – AMBASSADOR AUTHORITY MATRIX 116
ANNEX B – MONTHLY REPORT TEMPLATE 116
ANNEX C – MINIMUM CONTENT OF A LETTER OF IDENTITY 117
ANNEX D – VOLUME-SPECIFIC GLOSSARY 117
ANNEX E – CURRENT AMBASSADOR APPOINTMENTS REGISTER SUMMARY 119
MASTER ANNEXES 121
MASTER ANNEX 1 – CONSOLIDATED ARTICLE INDEX 121
MASTER ANNEX 2 – MASTER POLICY CATALOGUE 122
MASTER ANNEX 3 – MASTER GLOSSARY 122
MASTER ANNEX 4 – MASTER REVISION AND CONTROL HISTORY 124
MASTER ANNEX 5 – DISTRIBUTION AND CONTROLLED COPY REGISTER 125
MASTER ANNEX 6 – PRE-EFFECTIVE COMPLETION CHECKLIST 126
CONSOLIDATED APPROVAL, ACCEPTANCE, AND IMPLEMENTATION CERTIFICATE 126
SUPERVISORY BOARD ACCEPTANCE 127
FOUNDER CONSENT AND CHAIRPERSON ACCEPTANCE 127
MANAGEMENT BOARD IMPLEMENTATION 128
CERTIFICATE CONTROL NOTE 128

LUMORA FOUNDATION

AUTHORITATIVE LANGUAGE STATUS: This English version is the authoritative and governing text of Version 1.1. The controlled Turkish and Estonian translations are provided for accessibility only. If any difference in meaning or interpretation arises, this English text prevails. VERSION 1.1 FINAL POLICY FREEZE / SIGNATURE NOTE: This five-volume Framework has been aligned with the Lumora Foundation Articles of Association V2.5. It distinguishes the permanent, internal-only office of Founder-Chairperson from time-limited, statutory Management Board membership; preserves the Founder nomination, consent, and reserved-matter rights set out in the Articles of Association; integrates the five-year Management Board renewal-control calendar; and aligns the Ambassador, financial, dissolution, international justice, and document-control provisions. This document takes effect only upon both the registration and legal entry into force of the Lumora Foundation Articles of Association V2.5 and the completion of the required Founder e-Residency qualified electronic signature and Supervisory Board wet-ink signatures — whichever occurs later. Version 1.1 was prepared on 07.09.2026 to remove person/geography dependency from the role and representation architecture and to align it with a controlled-records and annual policy-freeze approach.

GOVERNANCE, COMPLIANCE AND CORPORATE POLICY FRAMEWORK

VOLUME I – CORE GOVERNANCE

Version 1.1 – Final Policy Freeze / Signature Version (takes effect following registration of the Articles of Association V2.5 and completion of the required valid signatures)

PREFACE

PURPOSE

This Volume, together with Volumes II–V, constitutes the codification of Lumora Foundation's general and permanent governance, compliance, and corporate policies. The decisions taken by the Management Board and, where required, the Supervisory Board in establishing these policies have been collected and consolidated here. The purpose of this Framework is to bring together all currently effective general and permanent policies into a single, integrated, and consistent set of Volumes.

ORGANISATION

Each Chapter is designed to represent a distinct subject, and each Article a distinct sub-subject as indicated by its heading. Chapters are numbered consecutively within each

Volume and arranged in a logical order. Where new Articles become necessary between editions of this Framework, they are inserted at the appropriate point in the numbering sequence described below, without disturbing the numbering of existing Articles.

NUMBERING

This Framework uses a staged numbering system rather than strict consecutive numbering, so that new sub-sections may be inserted within an Article — or new Articles within a Chapter — without renumbering existing provisions. For example, Articles numbered 10.245, 10.246, 10.247, and 10.250 appear in ascending order, while unused numbers remain available for later insertions without renumbering. Each Article number also carries the number of the Volume group in which it falls (Articles numbered 10.xxx fall within Volume I; 30.xxx within Volume III; 40.xxx within Volume IV; and 50.xxx within Volume V). The Article number and the paragraph number are separated by a decimal point; for example, Paragraph 10.246.3 means paragraph 3 of Article 10.246. Unused numbers are deliberately reserved for future expansion and cross-Volume consistency.

AMENDMENTS AND NEW POLICIES

The Management Board and, where required, the Supervisory Board adopt or amend policies within their respective legal authority. Adoption or substantial amendment of the Framework's core structure, or of the catalogue of Matters Reserved to the Founder, additionally requires the Founder's prior written consent pursuant to Article 11.4 of the Articles of Association. Every amendment must identify the affected Article and be recorded in the controlled Revision Record.

DOCUMENT CONTROL AND FINAL ACCEPTANCE NOTE

1. STATUS: Version 1.1 is the final policy-freeze and signature text. It takes effect only after the Articles of Association V2.5 have been registered and entered into force, and the Founder has completed the separate written acceptance resolution by e-Residency qualified electronic signature and the required Supervisory Board members have signed it in wet ink — whichever occurs later.

2. DOCUMENT HIERARCHY: Mandatory Estonian law and binding legal obligations take priority; followed by the registered Articles of Association, valid decisions of the competent governing body, and this Framework. No policy provision extends or restricts the mandatory authority of any legal body.

3. FOUNDER AND CHAIRPERSON: [ROLE-HOLDER NAME REDACTED] is the Founder and holds the indefinite internal office of Chairperson pursuant to Articles 6.4–6.6. This office is separate from Management Board membership and does not by itself confer external representation authority. Management Board membership and external representation depend on a valid appointment and registration with the Commercial Register.

4. SUPERVISORY BOARD: The Founder appoints and removes Supervisory Board members by written decision pursuant to Articles 5.3–5.4. The Supervisory Board

retains its mandatory statutory authority, including over the appointment and removal of Management Board members.

5. MATTERS RESERVED TO THE FOUNDER: Annex A reproduces the catalogue of reserved matters at Articles 4.4.1–4.4.13. This catalogue is binding in internal operation and cannot be narrowed by delegation, threshold, custom, or ordinary decision.

6. OPERATIONAL RECORDS: Named role-holders, registered representation, Ambassador appointments, the Data Protection Officer appointment where legally required, and individual delegations of authority are maintained in their own controlled records. Updating a record to reflect a valid underlying decision does not amount to amending this Framework.

7. REVIEW: This Framework is reviewed once a year and whenever the Articles of Association, applicable law, or the Foundation's substantial operating model changes. On matters specific to Estonian law requiring specialist local legal assessment, the Foundation may obtain independent Estonian legal advice where deemed necessary.

DOCUMENT CONTROL

Field	Content
Document Title	Volume I – Core Governance, Compliance and Corporate Policy Framework
Document Code	LUM-GOVERNANCE-FRAMEWORK
Version	1.1
Status	Final Policy Freeze / Signature Version — takes effect following registration of the Articles of Association V2.5 and completion of the required valid signatures
Document Owner	Founder and Chairperson
Approving Authority	As specified in each Volume and in accordance with the Articles of Association and the applicable approval hierarchy
Effective Date	Whichever occurs later of (a) valid registration of the Articles of Association V2.5, and (b) the date and time of the last required valid signature
Review Cycle	Annual and upon substantial amendment
Next Review	Twelve months after the Effective Date, or earlier in the event of a substantial amendment
Supersedes	Version 1.0 Final Acceptance Version and all prior draft series
Classification	Internal / Controlled
Reference Language	English
Document ID	To be assigned upon publication of the approved PDF

Field	Content
Verification URL	To be assigned upon publication
QR Verification	To be generated upon approved publication
Version Hash	To be generated upon publication of the final approved PDF
Electronic Signature Status	Supervisory Board wet-ink signatures and Founder e-Residency qualified electronic signature pending

REVISION RECORD

v1.1 | 07.09.2026 | Regional/country representation structure generalised; variable person/geography information moved to controlled records; standard role families and the annual policy-freeze principle added; controlled-document index reconciled with completed final packages.

Revision	Date	Summary of Change	Prepared by	Reviewed by	Approval Status
Legacy Draft 9.7	July 2026	Converted Volume I into the CHAPTER–ARTICLE coded structure and consolidated the core governance provisions.	Management Board documentation process	Draft preparation process — not yet formally reviewed	Draft
Legacy Draft 9.8	July 2026	Standardised document control, revision record, footnotes, volume-specific annexes, and digital-publication placeholders.	Management Board documentation process	Awaiting designated review	Draft
0.12	Jul 2026	Corrected Final Review Draft: historical Founder recognition separated from the appointable Chairperson office; Articles 10.250–10.290 expanded; Article 10.700 audit/review provisions consolidated; cross-volume financial controls harmonised; DPO independence/removal safeguards and Commercial Register verification language strengthened. Version 0.11 was an internal	Internal document review	Awaiting Supervisory Board review	Draft

Revision	Date	Summary of Change	Prepared by	Reviewed by	Approval Status
		working draft and was not published as a controlled draft.			
0.13	31 Jul 2026	Founder and Chairperson placed in separate Articles; clarified the Founder has no succession; protected identity assets expanded; Role-Holder Register, Board Committees, and Digital Governance added; delegation termination periods and system access revocation controls strengthened; policy interpretation limited to Estonian law and the Articles of Association.	Management Board	In corporate acceptance process	Draft
0.14	31 Jul 2026	Final internal consolidation: Founder, Chairperson, and statutory titles fully separated; legacy combined title and non-statutory authority language removed; Ambassador appointment authority granted exclusively to the Management Board; Founder's lack of succession, protected corporate assets, Role-Holder Register, committees, departure process, digital governance, DPO safeguards, audit/review structure, and cross-volume authority language harmonised.	Internal document review	In formal acceptance process	Draft

Revision	Date	Summary of Change	Prepared by	Reviewed by	Approval Status
1.0	1 Aug 2026	Alignment with Articles of Association V2.5; Founder-Chairperson/Management Board separation; renewal calendar; definitive Matters Reserved to the Founder; Ambassador approval; dissolution, financial, and international-justice alignment; cross-reference and version-control corrections.	Management Board documentation process	Founder and Supervisory Board acceptance	Final Acceptance Version — signatures pending
1.1	07 Sep 2026	Policy-freeze update: person/geography-dependent Ambassador arrangements moved to controlled records; alignment with standard role families and the controlled-document cross-reference system updated; existing completed specialist packages indexed.	Management Board documentation process	Founder and Supervisory Board acceptance	Final Policy Freeze / Signature Version — signatures pending

No provision takes effect before completion of the applicable approval and signature process.

Unused section numbers are deliberately reserved for future expansion and cross-Volume consistency.

CHAPTER I – GENERAL PROVISIONS

ARTICLE 10.010 – Purpose and Scope

DEFINED TERMINOLOGY (for consistency throughout this Framework): “Commercial Register” refers to the Estonian Commercial Register (äriregister), which under the Commercial Register Act now also holds register entries relating to foundations. Where this Framework refers to a person’s “current registration,” “registered representation authority,” or a similar expression, this refers specifically to that person’s status as recorded in the Commercial Register. This is distinct from the Foundation’s own internal “Role-Holder Register” and “Ambassador Register,” which are internal controlled records of role assignments and are NOT PART OF the Commercial Register. Any reference to a

"professional register" refers to the register of the relevant Estonian professional body (for example, for sworn auditors), which is distinct from the Commercial Register. This Framework uses these four terms consistently with the meanings defined here.

This Volume constitutes the constitutional-level internal governance framework for Sihtasutus Lumora Foundation. It governs corporate identity, governing bodies, authority, accountability, integrity, financial oversight, data protection, artificial-intelligence governance, and the relationship among all policy volumes.

ARTICLE 10.020 – Legal Hierarchy

Before any internal policy or procedure under this Framework is put into effect, its compatibility with mandatory legislation applicable to the activity in question, the Articles of Association, and any contractual obligations must be checked. Where a conflict is identified, the matter is referred to the competent body, and the relevant provision is not applied as a binding internal rule until the required legal assessment is completed.

- Applicable law takes priority, including the binding legal obligations of Estonia and the European Union.
- The Articles of Association take priority over this Framework. Higher internal standards are acceptable only to the extent consistent with the Articles of Association and applicable law.
- This Volume I takes priority over Volumes II–V and subordinate procedures.
- Valid decisions of the competent governing body apply according to that body's authority.
- Internal guidance and work instructions must remain consistent with the documents above.

ARTICLE 10.030 – Interpretation

"Shall" expresses a mandatory internal obligation; "should" a strong expectation; and "may" discretion. Ambiguities are resolved consistently with legal compliance, institutional integrity, proportionality, transparency, and stakeholder protection. No provision of this Framework may be interpreted so as to extend, substitute, invalidate, or create any authority, right, duty, representation power, consent right, or remedy beyond what applicable Estonian law and the Articles of Association permit. Where more than one interpretation of an internal provision is possible, the interpretation that remains within the bounds of applicable Estonian law and the Articles of Association prevails.

ARTICLE 10.040 – Founder, Chairperson, and Status-Based Titles

[ROLE-HOLDER NAME REDACTED] is the Founder and Chairperson of the Foundation. Founder, Chairperson, and Management Board member are legally distinct capacities. Founder recognition is permanent and personal. The Chairpersonship is a protected, indefinite internal corporate office regulated by the Articles of Association. This office is separate from Management Board membership and does not by itself confer external representation authority. External representation arises only on the basis of the current Management Board registration and the representation arrangement recorded in the Estonian Commercial Register. No internal

title overrides mandatory Estonian law; however, rights expressly recognised by the registered Articles of Association are treated as binding constitutional rights within the Foundation.

ARTICLE 10.050 – Severability and Emergency Flexibility

Where a provision is invalid or unenforceable, the remaining provisions continue in force. In an emergency, temporary procedural arrangements may be made only where they are lawful, necessary, documented, proportionate, and reported to the Supervisory Board as soon as reasonably possible.

ARTICLE 10.060 – Amendment of the Articles of Association

The Articles of Association may be amended only by the person or body authorised under the Estonian Foundations Act and the registered Articles of Association. Where the Articles of Association reserve a protected matter to Founder consent, the competent body may not adopt or implement the amendment without this prior written consent, unless mandatory law, a final court decision, or a binding register requirement requires otherwise. A direct personal conflict of interest must be disclosed, and the conflict itself must be managed through an independent, conflict-free process rather than treated as a waiver of an Articles-based consent right. Every amendment must be documented, subjected to legal review where appropriate, and filed where registration is required.

PROCEDURE:

1. INITIATION The Management Board or the Supervisory Board may propose an amendment with a written rationale and, where relevant, a legal basis. Any conflict of interest in proposing the amendment must be disclosed.

2. REVIEW AND ADOPTION The body authorised under the Estonian Foundations Act and the Articles of Association reviews and adopts the amendment, applying the quorum and voting rules actually prescribed by law and the Articles of Association for that body and that category of decision. This Framework does not itself create a voting threshold beyond what law or the Articles of Association require; any additional internal approval practice the Foundation chooses to apply must be explicitly labelled as such and not presented as a legal requirement.

3. FOUNDER PARTICIPATION Where applicable law or the Articles of Association grant the Founder a right to propose, approve, or object to an amendment, that right is exercised as provided by law or the Articles of Association. Where no such right exists in law or the Articles of Association, any Founder notification or consultation described elsewhere in this Framework is solely a matter of good governance practice and does not by itself block or delay a decision validly taken by the competent body.

4. FILING The amendment and required supporting documents must be submitted to the Estonian Commercial Register without undue delay and within the time required by applicable law. Processing time depends on the Commercial Register's procedure, the completeness of the application, and whether additional information is requested; this Framework does not assert a fixed number of days as a guaranteed register response time.

5. EFFECT The amendment takes effect upon registration where legally required, or on another date prescribed by applicable law.

6. NOTE ON THE SCOPE OF AMENDMENT The Estonian Foundations Act and the Articles of Association govern the amendment procedure for the Articles of Association itself, regardless of whether a particular amendment is administrative (for example, correcting a typographical error) or substantive. This Framework does not establish a separate, lighter procedure for "non-substantive" amendments to the Articles of Association; such a distinction, even if used, applies only to amendments to this internal Framework document (which is not itself the Articles of Association), not to the Articles of Association.

7. AMENDMENT OF THIS FRAMEWORK (as distinct from the Articles of Association) Amendments to this Framework document that do not amend the Articles of Association may be adopted by the Management Board and/or the Supervisory Board within their respective authority under this Framework and must be recorded in the Revision Record. Such amendments must always remain consistent with the Articles of Association and applicable law; in the event of conflict, the Articles of Association and applicable law prevail over this Framework.

CHAPTER II – FOUNDATION IDENTITY AND PUBLIC-BENEFIT PURPOSE

ARTICLE 10.100 – Legal Identity

- Name: Sihtasutus Lumora Foundation
- Registry code: 90016393
- Registered address: Tatari 25, 10116 Tallinn, Estonia
- Legal basis: the Estonian Foundations Act and the Articles of Association

ARTICLE 10.105 – Definition and Status of "Member"

Under this Framework, "Member" means a person admitted by Lumora Foundation, in accordance with its own internal rules and procedures, to participate in the Foundation's programmes, network, community, or corporate activities.

Member status is an internal organisational status and does not constitute statutory membership of the Foundation under Estonian law. Member status alone does not confer any governance, voting, ownership, management, or representation right, nor authority to undertake or perform legally binding acts on behalf of Lumora Foundation. Such rights or authority arise only where expressly granted by applicable law, the Articles of Association, a decision of the competent governing body, or a specific written authorisation.

ARTICLE 10.110 – Mission

To advance knowledge, foster international cooperation, and produce evidence-based policy insight that strengthens democratic institutions, upholds human dignity, and supports sustainable development.

ARTICLE 10.120 – Vision

A connected global community in which knowledge crosses borders, diverse voices contribute to informed decision-making, and institutions serve human dignity.

ARTICLE 10.130 – Core Values

- Integrity
- Transparency
- Innovation
- Human dignity
- Respect
- International cooperation
- Academic freedom
- Evidence-based decision-making
- Sustainability
- Accountability

ARTICLE 10.140 – Public Benefit

The Foundation operates for public-benefit purposes. Resources may not be used for improper private benefit. Reasonable compensation and expense reimbursement may be provided only where lawful, documented, proportionate, and duly approved.

ARTICLE 10.141 – Dissolution and Liquidation Assets

The Founder may decide to dissolve the Foundation by written decision, to the extent permitted by the Estonian Foundations Act and the Articles of Association. The Supervisory Board may decide on dissolution only with the Founder's prior written consent and the affirmative vote of every Supervisory Board member. Liquidation and the appointment of liquidators are subject to mandatory law and the Articles of Association.

1. CREDITOR PROTECTION Creditors' claims must be satisfied or adequately secured before remaining assets are distributed. No distribution of remaining assets may take place before expiry of any statutory waiting period applicable to creditor claims.

2. RECIPIENT OF REMAINING ASSETS After creditors' claims have been satisfied or adequately secured, remaining assets are transferred to a non-profit organisation operating for similar public-benefit purposes in Estonia or another EU Member State. The recipient is determined taking into account the Founder's written decision, to the extent permitted by applicable law and Article 12.5.

3. PROHIBITION ON IMPROPER PRIVATE BENEFIT No remaining assets may be transferred for improper private benefit. Distribution takes place only in accordance with the Articles of Association, applicable law, and any public-benefit or tax-status conditions applicable to the Foundation. Where the Articles of Association direct remaining assets exclusively to a similar public-benefit organisation, this stricter rule prevails and cannot be diminished by this Article.

4. TREATMENT BY ASSET CLASS (practical guidance subject to law and the Articles of Association)

- Cash and bank balances: transferred to the recipient's designated account, with transfer documents retained.
- Real property: registered with the Estonian Land Register through the legally required notarised registration procedure.
- Intellectual property: transferred by written assignment, with registrations reassigned where transferable.
- Contracts: assigned or terminated in accordance with their own terms and applicable law.
- Records and archives: transferred securely, preserving confidentiality and data-protection obligations.

5. TIMELINE The Foundation aims to complete liquidation efficiently and without undue delay. No fixed completion period set out in this Framework overrides creditor procedures, statutory waiting periods, register requirements, or court processes; any internal target (for example, an indicative twelve-month planning horizon) is only a planning aid, not a legal deadline.

6. LIQUIDATION PROCEDURE STEPS (subject to the procedure actually required by the Estonian Foundations Act, indicative order) The following steps illustrate the general order typically required for liquidating an Estonian legal entity; the precise required decisions, notices, and filings must be confirmed against the Estonian Foundations Act and the Articles of Association as in force on the date liquidation begins; this Framework does not claim this list to be exhaustive or the only steps required:

- A dissolution decision is taken by the body authorised under the Articles of Association and applicable law.
- The dissolution and liquidator(s) are registered with the Commercial Register.
- Public notice is given to creditors as required by law, and the statutory claims period begins.
- Creditors' claims are collected, assessed, and satisfied or secured; disputed claims are handled under applicable law.
- Following expiry of the statutory waiting period, the final balance sheet and asset-distribution plan are prepared.
- Once satisfaction of creditors' claims is complete, remaining assets are distributed under paragraph 2 above.
- A final report is submitted to the Commercial Register.
- Following completion of liquidation, an application is made to the Commercial Register for the Foundation's deletion (removal from the register), and the Foundation ceases to exist upon deletion.

Each of these steps carries its own specific legal requirements, notice periods, and documents under the Estonian Foundations Act; this Framework provides only general

guidance and does not substitute for the Act's specific procedural requirements at the time of dissolution, or for qualified legal advice.

7. INTERPRETATION This Article is interpreted and applied consistently with the Estonian Foundations Act and the Articles of Association, which govern dissolution and asset distribution and prevail over this Framework in the event of conflict.

ARTICLE 10.145 – International Justice and Institutional Engagement

Within its public-benefit purposes and subject to applicable procedural rules, the Foundation may engage with the International Court of Justice (ICJ), the International Criminal Court (ICC), the European Court of Human Rights (ECtHR/ECHR system), other international tribunals, arbitral bodies, and human-rights mechanisms, as well as the institutions and programmes of the European Union, the United Nations, the Council of Europe, the OSCE, and NATO. Permitted work includes research, monitoring, policy briefs, alternative or shadow reports, expert opinions, and, to the extent procedurally permitted, applications for third-party intervention or amicus curiae participation. Legal representation or litigation activity is carried out only through appropriately qualified professionals. Nothing in this Article implies official status, endorsement, accreditation, or affiliation unless separately documented in writing.

CHAPTER III – GOVERNING BODIES AND ACCOUNTABILITY

ARTICLE 10.200 – Management Board

- FOUNDER — [ROLE-HOLDER NAME REDACTED] (a historical, personal, and non-transferable capacity)
- CHAIRPERSON — [ROLE-HOLDER NAME REDACTED] (a protected, indefinite internal corporate office regulated by the Articles of Association; separate from Management Board membership and carrying no external representation authority by itself)
- MANAGEMENT BOARD — current membership and representation must be verified against the Estonian Commercial Register before being operationally relied upon and after every registered change
- SUPERVISORY BOARD CHAIRPERSON — [ROLE-HOLDER NAME REDACTED] (an internal chairing capacity; Supervisory Board membership and effective date are verified by the valid appointment decision and applicable register entry; this capacity does not by itself confer external representation authority)
- The Management Board is responsible for day-to-day management and status-based external representation, subject to registered representation rights.

The Management Board must comply with the lawful decisions and instructions of the Supervisory Board within the latter's statutory and Articles-based authority. The Management Board must provide the Supervisory Board with regular information on the Foundation's activities, financial position, and material risks, and must promptly report any substantial deterioration or other significant matter affecting the Foundation.

ARTICLE 10.210 – Supervisory Board

- [ROLE-HOLDER NAME REDACTED] — Chairperson
- [ROLE-HOLDER NAME REDACTED]

- [ROLE-HOLDER NAME REDACTED]
- [ROLE-HOLDER NAME REDACTED]
- The Supervisory Board plans the Foundation's activities, organises and supervises its governance, oversees the Management Board, exercises its statutory approval and consent authority over transactions outside the ordinary course of business where required by law or the Articles of Association, decides on the appointment, removal, contracts, and remuneration of Management Board members to the extent required by law and the Articles of Association, may request reports and information from the Management Board, and performs other functions granted by applicable law, the Articles of Association, this Framework, and Annex A. The Supervisory Board does not ordinarily carry out day-to-day management that remains the Management Board's responsibility, unless a matter is reserved by law, the Articles of Association, or Annex A.

ARTICLE 10.222 – Management Board Decision-Making and Deadlock Resolution

Management Board decisions are taken in accordance with the Articles of Association and the number of registered Management Board members in office at the time. Internal approval and external representation are distinct. No role-holder holds an implicit final say. Where deadlock arises on a substantial matter that is not reserved, each member records a written opinion, and the matter is referred to the Supervisory Board for advice or decision within its legal authority. Where the registered Articles of Association expressly grant the Founder a nomination, consent, or reserved-matter right, that right is exercised exactly as written. No deadlock procedure may be used to override the Founder's Articles-based binding right or the statutory authority of either Board.

Management Board decisions must, where applicable, be collective and recorded in writing. Supervisory Board decisions must be documented in minutes or written resolutions. Conflicts of interest require disclosure, recusal, and independent review.

ARTICLE 10.230 – Internal Delegation of Authority

The Management Board may delegate operational authority in writing. No delegation alters the representation rights registered with the Estonian Commercial Register, and delegated authority may not exceed the delegating body's own authority.

ARTICLE 10.235 – Supervisory Board Composition

PART A — STATUTORY AND ARTICLES-OF-ASSOCIATION REQUIREMENTS The composition, eligibility, appointment, removal, and term of Supervisory Board members must comply with applicable law and the Articles of Association. A person may not simultaneously be a member of both the Management Board and the Supervisory Board. Under the Estonian Foundations Act, this is not merely a governance preference but a legal prohibition, and is not subject to management by conflict-of-interest disclosure or recusal: a person in this position cannot hold both roles at the same time.

PART B — ADDITIONAL INTERNAL GOOD-PRACTICE CONSIDERATIONS (non-statutory)

As a matter of good governance practice, the Foundation may additionally consider independence, diversity, skills, family relationships, and substantial financial interests when making appointments. These additional considerations are not asserted as mandatory requirements of Estonian law, and where they conflict with a lawfully made appointment or with the Articles of Association, the Articles of Association and the lawful appointment prevail.

1. TERM OF OFFICE (statutory — see Part A) The term, reappointment, and removal of Supervisory Board members are governed directly by applicable law and the Articles of Association (Part A above), not by internal preference. Each Supervisory Board member's actual current term, together with its legal basis, is recorded in the Role-Holder Register. This Framework does not itself set or alter any statutory or Articles-based term of office.

2. SUGGESTED INDEPENDENCE CONSIDERATIONS (guidance in nature, not a disqualification rule; does not cover the absolute Part A prohibition above, which is not a discretionary element) As general good-practice guidance, when appointing new Supervisory Board members the Foundation may wish to additionally assess whether a candidate:

- Has a close family relationship with another Board member
- Has a substantial, undisclosed financial interest with the Foundation's counterparties
- Has recently been employed by the Foundation

Unless formally adopted as binding criteria consistent with the Articles of Association, these are factors the appointing body must weigh, disclose, and manage (for example, through recusal), not automatic bars.

3. CONFLICT MANAGEMENT Any Supervisory Board member who becomes aware of a potential conflict of interest must disclose it promptly, and the matter must be documented and managed through recusal from the relevant decision, consistently with Article 10.320 (Independence and Impartiality) and general conflict-of-interest principles.

ARTICLE 10.240 – Regional and Country-Level Ambassador Coordination

- Regional Ambassador, Regional Ambassador and Coordinator, Country Ambassador, Cultural Ambassador, Thematic Ambassador, Delegate, and other international representation roles are created and managed through a written appointment decision and the controlled Ambassador Appointments and Authorisations Register, without tying a specific person or geography into the permanent policy text. Each appointment specifies the title, geographic/thematic scope, start and end date, probation or confirmation status, coordination arrangement, permitted activities, and any specific written delegation of authority.
- A Regional Ambassador or Coordinator provides planning, information flow, and activity coordination only within the region and coordination scope expressly defined in the appointment document. Country Ambassadors and other representatives are appointed by, and accountable to, Lumora Foundation. Regional coordination alone does not create an employment relationship, an independent

management hierarchy, authority to appoint or remove representatives, or authority to bind the Foundation.

- Names of current role-holders, countries/regions, decision references, and specific duties are kept only in controlled records. Updating these records following a valid appointment decision does not require amending this Framework. No Ambassador or Coordinator may sign contracts, commit or receive funds, create titles/representatives, appoint or remove persons, or make legally binding statements unless separately and validly authorised in writing.
- A Regional Ambassador has no independent authority to appoint or remove representatives, sign contracts, commit funds, receive payments, create titles, or make legally binding statements unless expressly authorised in writing.

ARTICLE 10.245 – Founder Recognition and Articles-of-Association-Based Founder Rights

1. Founder is [ROLE-HOLDER NAME REDACTED] 's permanent historical capacity and is non-transferable, cannot pass by inheritance, cannot be reassigned, and cannot be granted to another person.
2. Founder status alone does not create external representation or statutory-body status.
3. Any Founder nomination, consent, information, objection, or reserved-matter right expressly set out in the registered Articles of Association is a binding constitutional right of the Foundation and cannot be diminished by policy, delegation, custom, or ordinary Board decision.
4. Founder rights are exercised in writing and in good faith in furtherance of the Foundation's purpose. Unless the Articles of Association and mandatory law lawfully permit a protected independent procedure, the Founder may not approve a transaction in which she has a direct personal conflict of interest.
5. The Founder receives timely notice on matters where the Articles of Association grant a right, and has reasonable access to the information needed to exercise that right.
6. Founder rights do not pass to heirs or successors. Institutional continuity is maintained through lawful office, appointment, and vacancy rules, without creating a successor Founder.

ARTICLE 10.246 – Ambassador Probation, Performance (KPI), and Extended Authority Matrix

1. PROBATION PERIOD All new Regional and Country Ambassador appointments are subject to a standard three (3) month probation period running from the appointment start date recorded in the Ambassador Register.

- Start and end dates are recorded in the Ambassador Register for each appointed person.
- Reviews take place at days 30, 60, and 90 of the probation period.
- At the 90-day review, the Management Board decides one of: (a) CONFIRM (probation ends, permanent appointment begins), (b) EXTEND (an additional period of at most 90 days; no further extension), or (c) TERMINATE (the appointment ends).

- During probation, the Ambassador's activities are limited to non-binding introductory representation, information-gathering, and relationship-building within approved materials and written instructions; regardless of the post-probation authority levels set out in Part 3 below, the Ambassador may not sign any document, commit funds, or make statements of partnership or funding during probation.
- A critical safeguarding, conflict-of-interest, or integrity breach during probation results in immediate suspension of the appointment pending investigation; termination, if warranted, follows completion of the applicable investigation and decision procedure (see Article 10.246 Part 4). Immediate suspension does not require completion of the 90-day probation process, but termination itself is neither automatic nor instantaneous.

2. KPI EVALUATION TABLE (Post-Probation Performance Review) The following KPI weightings are adopted as the initial binding assessment framework. The Management Board may adjust the weightings prospectively by written decision, provided the outcome thresholds are not altered on an ad hoc basis and any applicable Founder consent requirement is observed:

- Partnership development (opportunities created, relationships established): 25%
- Delivery of programmes/events against the annual plan: 25%
- Reporting compliance (required reports timely and complete): 20%
- Compliance with authority limits and safeguarding/integrity standards: 20%
- Local recruitment and network growth: 10%

Each criterion is scored 1–5 (1 = insufficient, 5 = outstanding). The weighted total score (on a 0–100 scale), calculated from the five weighted criteria above, determines the outcome according to the following fixed table:

Score Range	Outcome
80–100	Successful — appointment continues under normal terms
65–79	Conditional pass — a formal improvement plan is required, to be reviewed at the next cycle
50–64	Formal Performance Improvement Plan with enhanced monitoring (this is an outcome of the annual post-probation review; distinct from, and does not reopen, the one-time probation extension available under Part 1 during the initial three-month probation period only)
0–49	Failed — grounds for termination of the appointment
Any critical safeguarding, PSEA, financial, or integrity breach	Immediate suspension and investigation regardless of numeric score; removal or termination follows only after completion of the applicable investigation and decision procedure (see Part 4 below) — not an automatic instantaneous outcome

This table is applied consistently; the Management Board may amend the criterion weightings (Part 2) by written decision for the next review cycle, but may not alter the outcome thresholds on an ad hoc basis.

3. EXTENDED AMBASSADOR AUTHORITY MATRIX

Role	Initiate	Recommend	Approve	Sign	Monetary Limit	Scope
Country Ambassador	Yes	Yes	No	No	None (no spending authority)	Assigned country only
Regional Ambassador	Yes	Yes	No	No	None (no spending authority)	Assigned region only
Management Board	Yes	Yes	Yes	Yes	Per Article 10.410	Foundation-wide
Supervisory Board	No	Yes	Reserved matters only	No	Per Annex A	Oversight only

Definitions: “Initiate” = may propose/open discussion; “Recommend” = may formally propose a course of action to an approving body; “Approve” = may make a decision binding on the Foundation within the stated limits; “Sign” = may sign documents creating legal obligations, always subject to the Foundation’s registered representation rules in the Commercial Register.

Each Ambassador appointment records in the Ambassador Register: (a) the written delegation reference number, (b) the appointment/term start and end date, (c) country/regional scope, (d) any suspension or revocation date and grounds. No Ambassador authority continues beyond suspension, revocation, or expiry of the appointment term without a new written delegation.

4. SUSPENSION AND REMOVAL The Management Board may apply an immediate, proportionate temporary suspension where reasonably necessary to protect safeguarding, integrity, funds, systems, or legal compliance. Appointment, confirmation of probation, renewal, and final termination require a written Management Board decision. For global, regional, and strategic representation roles, the Founder-Chairperson’s final internal consent is additionally required pursuant to Article 7.5 of the Articles of Association. This internal consent does not replace statutory Management Board authority or create external representation authority.

CHAPTER III-A – CORPORATE OFFICES, APPOINTMENT, AND AUTHORITY

ARTICLE 10.247 – Founder and Chairperson Protection Implementation Policy

1. This Article implements the rights set out in the registered Articles of Association and does not extend beyond them.

2. A designated governance officer maintains a Founder Rights and Reserved Matters Register recording the required notices, prior written consents, objections, legal reviews, and final decisions.
3. The indefinite internal Chairperson office held by [ROLE-HOLDER NAME REDACTED] may be relinquished only by her own written declaration. Any change to its title or constitutional content requires her prior written consent. Removal from, expiry of, or non-renewal of Management Board membership does not end or diminish Founder status, the Chairperson office, or the Matters Reserved to the Founder.
4. A proposal to suspend, remove, or not renew [ROLE-HOLDER NAME REDACTED] as a Management Board member is handled separately from the Chairperson office and, unless mandatory law under Article 4.4.4 and 6.6–6.7 requires immediate proportionate action to prevent substantial harm, is processed with written notice, reasons, access to supporting material, and a reasonable opportunity to respond.
5. No reserved-matter decision, Founder consent, or qualified-majority requirement may be split into parts, relabelled, delegated, or indirectly implemented so as to avoid it.
6. Every decision and signature must state the legal capacity relied upon: Founder, Chairperson, Management Board member, Supervisory Board member, or delegated officer.

ARTICLE 10.250 – Chairperson Office Policy: Protected Appointment, Responsibilities, and Limits

1. STATUS OF THE OFFICE [ROLE-HOLDER NAME REDACTED] is the Founder and Chairperson. The Chairperson office is an indefinite internal corporate office, separate from Founder status and from status-based Management Board membership, pursuant to Articles 6.4–6.6. It is not a separate statutory body and does not by itself confer external representation authority.

2. RELINQUISHMENT AND PROTECTION The Founder-Chairperson may relinquish the Chairperson office only by her own written declaration. Any substantial change to the office's title or constitutional content requires her prior written consent. This protection does not override the mandatory law governing statutory bodies.

3. MANAGEMENT BOARD TERM Any appointment of [ROLE-HOLDER NAME REDACTED] as a Management Board member is for the term specified in the appointment decision, not exceeding five years. The appointment or reappointment decision is taken by the Supervisory Board pursuant to the Articles of Association and mandatory law. The Founder does not appoint herself to the Management Board.

4. CONTINUITY AND RENEWAL CALENDAR The governance officer places renewal of the Founder-Chairperson's Management Board appointment on the Supervisory Board's agenda no later than six months before expiry. The Supervisory Board aims to take and document its decision no later than three months before expiry, so that any Commercial Register filing can be completed without a gap in representation.

5. NON-RENEWAL A proposed non-renewal is communicated in writing with factual and legal grounds and a reasonable opportunity to respond. A strategic disagreement, a

personal conflict, a wish to take over the office, or the good-faith exercise of Founder rights is not, by itself, a sufficient governance ground. Nothing in this paragraph prevents the Supervisory Board from exercising its mandatory statutory authority.

6. SUPERVISORY BOARD COMPOSITION The Founder appoints and removes Supervisory Board members by written decision pursuant to Articles 5.3–5.4. This appointment authority is exercised in good faith in furtherance of the Foundation's purpose and may not instruct any member to breach fiduciary, statutory, or insolvency-related duties.

7. FUNCTIONS The Chairperson manages strategic positioning, senior external relations, corporate identity, and coordination of approved priorities. Binding management, contracting, and external representation remain with the lawfully appointed and registered Management Board or a validly authorised representative.

8. SEPARATE CAPACITIES Every act must indicate whether [ROLE-HOLDER NAME REDACTED] is acting as Founder, Chairperson, or Management Board member. Expiry, removal, or non-renewal of Management Board membership does not end Founder status, the Chairperson office, or the Matters Reserved to the Founder; however, status-based management and external representation end unless supported by another valid appointment or authorisation.

ARTICLE 10.260 – Duties and Conduct of Management Board Members

1. GENERAL DUTIES

- Every Management Board member must act in good faith, with loyalty, care, competence, and independent judgment, in furtherance of the Foundation's and the public-benefit purpose's interests.
- Members must understand the Foundation's financial position, material contracts, statutory reporting, safeguarding risks, data-processing activities, sanctions risks, and principal programmes to a degree proportionate to their responsibilities.
- Delegation does not remove a member's duty to oversee delegated work and to intervene when warning signs arise.

2. DECISION STANDARDS

- Substantial decisions must be based on adequate information, documented alternatives, conflict analysis, affordability, legal authority, mission alignment, and foreseeable risk.
- A member who disagrees on a substantial matter must request that the dissent and its grounds be recorded. Silence may not be used to conceal a known substantial concern.
- No member may knowingly implement an unlawful internal decision because another body or officer has requested it.

3. CONFIDENTIALITY AND COMMUNICATION

- Board information may be used only for legitimate Foundation purposes. Public statements about Board deliberations require authorisation unless disclosure is legally protected or required.

- Board members must avoid informal commitments through messaging apps, personal email, or social media where the communication could reasonably be understood as binding or official.

4. ANNUAL DECLARATIONS AND TRAINING

- Each member must complete annual conflict-of-interest, related-party, confidentiality, eligibility, and authority declarations, and disclose changes without waiting for the annual cycle.
- Mandatory induction and annual refresher training must cover Estonian foundation governance, financial controls, safeguarding, sanctions, data protection, and whistleblowing.

ARTICLE 10.265 – Supervisory Board Operating Procedure and Oversight

1. WORK PROGRAMME

- The Supervisory Board maintains an annual work programme covering strategy, budget, financial reporting, risk, Management Board performance, conflicts, safeguarding, data protection, major partnerships, audit/review assessment, and policy review.
- The work programme must distinguish between matters of decision, approval, objection, assurance, and information.

2. MEETINGS AND DOCUMENTS

- Meetings must be organised and documented in accordance with law and the Articles of Association. Except in a genuine emergency, documents should normally be distributed sufficiently in advance for informed review.
- Agendas must identify conflicts and Reserved Matters. Minutes must record attendance, quorum, disclosures, recusals, decisions, the vote outcome, material grounds, conditions, and follow-up responsibility.
- Written resolutions may be used only where permitted and must give every member the same information and opportunity to participate.

3. INFORMATION AND INVESTIGATION RIGHTS

- Subject to lawful confidentiality and privilege arrangements, the Supervisory Board may request reports, disclosures, contracts, records, financial records, and risk information reasonably necessary for oversight.
- Where a substantial concern exists, the Supervisory Board may commission an independent legal, financial, safeguarding, technology, or other expert review within an approved mandate and budget.
- Investigations must have regard to fairness, evidentiary integrity, confidentiality, whistleblower protection, and protection against retaliation.

4. MANAGEMENT BOARD PERFORMANCE AND REMUNERATION

- At least annually, the Supervisory Board reviews the collective and individual performance of the Management Board using documented criteria linked to compliance, financial position, delivery, risk, culture, and institutional development.
- No Management Board member may participate in setting their own remuneration, benefits, contract, investigation outcome, or related-party transaction.
- Remuneration must be reasonable, affordable, documented, and consistent with the Foundation's public-benefit status.

5. SELF-ASSESSMENT AND SKILLS

- The Supervisory Board conducts an annual self-assessment and maintains a skills matrix identifying legal, financial, safeguarding, data, programme, fundraising, and international-governance competence.
- Identified gaps are addressed through training, independent advice, or future appointments consistent with the Articles of Association.

6. EXTRAORDINARY MEETINGS

- An extraordinary meeting must be convened promptly for a substantial insolvency risk, suspected fraud, a serious safeguarding incident, a major data breach, a sanctions concern, a regulatory investigation, a leadership failure, a threat of loss of substantial funding, or another significant deterioration.
- Unless all applicable procedural requirements are met, an emergency agenda may not be expanded beyond what urgency reasonably requires.

ARTICLE 10.267 – Board Committees and Advisory Committees

1. OPTIONAL ESTABLISHMENT

- The competent governing body may establish standing or temporary committees where workload, risk, independence, or expertise requirements justify it. Listing in this Article does not make any committee mandatory.
- Committees may include an Audit Committee, Finance Committee, Governance and Nominations Committee, Ethics Committee, Safeguarding Committee, Risk Committee, Human Resources or Remuneration Committee, or another committee consistent with law and the Articles of Association.

2. TERMS OF REFERENCE

- Each committee must have a written terms of reference approved by the establishing body, specifying purpose, membership, chair, qualifications, independence and conflict requirements, delegated duties, matters reserved to the parent body, quorum, voting, reporting, access to information, confidentiality, budget, and review or sunset date.

3. AUTHORITY AND ACCOUNTABILITY

- A committee is advisory unless a lawful written delegation expressly grants decision-making authority. No committee may assume authority reserved by law or

the Articles of Association to the Management Board, the Supervisory Board, or another authorised person or body.

- Establishing a committee does not exempt the parent body or its members from statutory responsibility, oversight, or independent judgment. Committee recommendations and decisions must be documented and reported to the parent body.

4. COMPOSITION AND RECUSAL

- Membership must be proportionate to the committee's purpose. External experts may participate where permitted, but may not vote or receive unrestricted information unless expressly authorised and legally entitled.
- Conflicts must be disclosed and managed through recusal, substitution, or other documented safeguards. A committee addressing allegations against senior leadership must have a protected independent escalation route.

5. RECORDS

- Committee appointments, terms of office, minutes, recommendations, decisions, recusals, and follow-up actions must be retained in governance records and reflected in the Role-Holder Register where the position constitutes an assigned committee office.

ARTICLE 10.270 – Corporate Officers and Functional Accountability

1. GENERAL RULE

- Executive Director, Secretary-General, Chief Financial Officer, Compliance Officer, Data Protection Liaison or DPO, Safeguarding Officer, Programme Director, Communications Officer, and Digital Systems Officer are non-statutory functions unless the role-holder additionally holds a statutory office.
- Each function must have a written role description, appointment decision, reporting line, authority limit, access profile, conflict disclosure, performance objectives, and handover requirement.
- A person may hold multiple functions where capacity and conflicts have been assessed and incompatible duties are separated.

2. EXECUTIVE DIRECTOR

- Coordinates day-to-day implementation, staff, programmes, procurement, and performance reporting within Management Board direction and approved budgets.
- May not change policy, appoint statutory officers, bind the Foundation, or approve their own remuneration or expenses without valid authority.

3. SECRETARY-GENERAL

- Maintains governance calendars, notices, agendas, minutes, decision records, policy control, corporate correspondence, appointment records, and follow-up tracking.
- May not convert administrative coordination into decision-making authority.

4. CHIEF FINANCIAL OFFICER

- Prepares budgets, management accounts, reconciliations, payment documents, grant records, and financial control reports.
- May not both prepare and give final approval to the same payment where reasonable separation is possible, and may not approve their own expenses.

5. COMPLIANCE / LEGAL COORDINATION

- Maintains the compliance calendar, due-diligence files, sanctions screening, conflict register, policy register, legal-review tracker, and regulatory correspondence record.
- Internal coordination does not substitute for the advice of qualified Estonian lawyers where legal interpretation, filing, or representation is required.

6. SAFEGUARDING OFFICER

- Receives and prioritises safeguarding reports, protects immediate safety, maintains confidentiality, coordinates referrals, and reports through the designated governance-body channel.
- This role must have a protected escalation route where allegations concern senior leadership.

7. COMMUNICATIONS AND DIGITAL SYSTEMS

- Communications controls official messaging, brand use, media approvals, and publication records. Digital Systems controls access, identity, logs, backups, security configuration, and the offboarding process.
- No officer may create a public-facing credential, verification profile, or title without a valid underlying appointment record.

ARTICLE 10.275 – Appointment, Authority, and Role-Holder Lifecycle

1. APPOINTMENT REQUIREMENTS

- Every appointment must specify the appointing authority, legal or policy basis, full title, whether it is statutory, scope, term, any probation period, reporting line, authority, prohibited acts, remuneration basis, confidentiality, data protection, conflicts, safeguarding, and termination provisions.
- No appointment is valid until the required due diligence, acceptance, declarations, record entry, and access approval are complete.

2. AUTHORITY REGISTER

- The Foundation maintains a single controlled Authority Register covering statutory office, registered representation, internal approval authority, bank access, powers of attorney, contract limits, portal permissions, and expiry dates.
- The register is evidentiary and administrative; it cannot create external authority contrary to the Commercial Register or law.

3. PROBATION, CONFIRMATION, AND REVIEW

- Senior non-statutory officers may be appointed subject to a defined probation and confirmation process. Performance criteria must be role-specific, measurable, and documented.
- Confirmation, extension, suspension, or termination is recorded by the same authority that made the appointment, unless policy, contract, or law requires a higher authority.

4. SUSPENSION

- An immediate temporary suspension may be applied where reasonably necessary to protect people, evidence, data, funds, reputation, or legal compliance. Suspension is precautionary and not a final determination.
- Written notice must specify scope, access restrictions, temporary reporting line, review date, and investigation pathway, unless limited disclosure is necessary to protect an investigation or individual safety.

5. REMOVAL AND TERMINATION

- Statutory removal follows law and the Articles of Association. Non-statutory removal follows the appointment document, the applicable contract, and fair process.
- Every departure requires return of property, revocation of access, preservation of records, updating of any public profile, recovery of authority, stakeholder notification where required, and a documented handover.

6. SUCCESSION AND VACANCIES

- Critical functions must have a designated temporary continuity arrangement. An acting appointment does not become permanent without the normal appointment procedure.
- Vacancies in statutory bodies are addressed promptly under the Articles of Association and law; internal officers may not fill a statutory vacancy through custom or assumption.

ARTICLE 10.277 – Role-Holder Register

The Role-Holder Register, Authority Register, and Ambassador Register hold only the personal data necessary to establish the role, verify authority, and meet security, audit, and legal obligations. Unnecessary or excessive personal data may not be retained. Retention periods are determined having regard to the purpose of the relevant record and legal obligations; upon expiry, data is securely erased or anonymised.

1. PURPOSE AND SCOPE

- The Foundation maintains a controlled Role-Holder Register, distinct from the Authority Register. This register records who holds an office; the Authority Register records what authority, access, or limits that person has. Neither register creates legal authority contrary to law, the Articles of Association, or the Commercial Register.

- The register must cover Management Board and Supervisory Board members, the Chairperson, corporate officers, committee chairs and members, authorised proxy role-holders, and other formally appointed roles designated by Management Board decision. Ambassadors additionally remain recorded in the Ambassador Register.

2. MANDATORY FIELDS

- Full legal name; preferred public name if different; full office title; statutory or non-statutory classification; appointing body or person; legal/policy basis; decision or appointment document number and date; office start date; term and expiry/review date; probation and confirmation status where applicable; reporting line; current status; suspension, resignation, removal, or end date and grounds category.
- Where relevant: Commercial Register status and representation arrangement; internal approval authority; signature and external representation status; power-of-attorney reference; banking and payment authority; digital and portal access profile; authorised email account/domain; specimen signature or approved signature verification reference where lawfully retained; conflict declarations; mandatory training; handover and offboarding completion.

3. OWNERSHIP, ACCESS, AND VERIFICATION

- The Secretary-General or another designated register owner maintains the register under the Management Board's accountability. Sensitive fields must be access-controlled and processed consistently with data-protection and retention requirements.
- Entries must be supported by the underlying decision, contract, acceptance, register extract, or delegation. Statutory office and external representation fields must be verified directly against the Commercial Register before being operationally relied upon and after every registered change.

4. UPDATE TIMEFRAMES AND REVIEW

- A new appointment, change, suspension, expiry, or termination is entered without undue delay and, as an internal control target, no later than one business day after the authoritative record is received. External registers are updated within the time required by law.
- The register owner reconciles the Role-Holder Register with the Commercial Register, Authority Register, bank authorities, portal access, official website, and public verification profiles at least quarterly and immediately after any substantial change of office.

5. HISTORICAL RECORD

- Closed entries are not deleted merely because an office has ended. They are marked inactive and preserved as a reliable historical record for the applicable legal, audit, and institutional retention period.

ARTICLE 10.280 – Corporate Matters Protected by the Founder

1. Reserved matters are those matters expressly made subject to Founder consent, nomination, or objection in the registered Articles of Association.
2. To the extent specified in the Articles of Association, these include: a substantial change to the Foundation's purpose or name; merger, division, dissolution, or transfer of substantially all assets; removal of historical Founder recognition; substantial disposal or exclusive licensing of the core brand, domain names, archives, or corporate intellectual property; a change to the Supervisory Board appointment structure; and diminution of Articles-based Founder rights.
3. The competent body must present the proposal, grounds, legal assessment, and impact analysis to the Founder sufficiently in advance of the decision.
4. Where the Articles of Association grant binding consent, the matter may not be adopted or implemented without that consent. Where the Articles of Association provide only for consultation, consultation does not become a veto.
5. A protected process may not be used to obstruct mandatory compliance with law, a final court decision, insolvency-related duties, or a binding register requirement.
6. Founder consultation and Founder consent must always be correctly identified and not confused with one another.

ARTICLE 10.285 – Delegation of Authority, Powers of Attorney, and Digital Authority

1. FORM

- Delegations of authority must be written, specific, time-limited, revocable, recorded, and not broader than the delegator's own authority.
- Every delegation must specify the subject matter, monetary ceiling, territory, counterparties where relevant, start/end date, signature method, reporting duty, and whether sub-delegation is prohibited or permitted.

2. EXTERNAL POWERS OF ATTORNEY

- Any power of attorney affecting third parties may be granted only by the person or persons holding valid representation authority and must be reviewed for form, scope, and termination requirements.
- Revocation must be notified, where necessary, to the attorney-in-fact, relevant counterparties, banks, systems, and records.

3. DIGITAL TRANSACTIONS

- Digital signatures, click-to-accept approvals, procurement portals, grant portals, bank tokens, register applications, and official email approvals are exercises of authority and must follow the same approval rules as paper transactions.
- Credentials are personal, may not be shared, and must be deactivated immediately upon expiry of authority.

4. REVOCATION AND OFFBOARDING CONTROL

- Revocation, expiry, suspension, or termination of authority must trigger an access-removal instruction immediately after the authoritative decision takes effect. High-risk access must be disabled as soon as operationally possible, targeted within four hours; all other corporate access must be removed or transferred no later than the end of the same business day, unless a shorter legal, contractual, or incident-response deadline applies.
- High-risk access includes bank accounts and payment platforms, bank cards and tokens, qualified or advanced electronic signature tools, Commercial Register and tax portals, grant and procurement portals, the domain registrar and DNS control, administrator accounts, password vaults, cloud storage management, mass communications, personal-data stores, and safeguarding case systems.
- The offboarding owner must also address corporate email and aliases, shared mailboxes, collaboration platforms, CRM and donor systems, the website/CMS, social-media management, document repositories, devices, SIM cards, physical keys, seals, ID cards, certificates, QR verification records, powers of attorney, and public verification pages.
- Where an account cannot be closed immediately because evidence, records, or continuity must be preserved, credentials must be changed, sessions revoked, forwarding checked, ownership transferred, and access restricted. No former role-holder may retain or export corporate data without a documented lawful requirement.
- Completion must be evidenced by a dated checklist identifying each system, action, responsible person, completion time, exception, and follow-up deadline. The Role-Holder Register and Authority Register must be updated, and substantial exceptions escalated immediately to the Management Board.

5. TITLES CANNOT CREATE APPARENT AUTHORITY

- Business cards, email signatures, portal profiles, badges, and titles may not imply legal authority the holder does not possess.
- Public verification pages must distinguish corporate role, statutory office, registered representation, and any specific delegation of authority.

ARTICLE 10.287 – Digital Governance, Identity, and Verification

1. GOVERNANCE PRINCIPLES

- Digital processes must preserve the same legal compliance, approval, segregation of duties, evidence, retention, security, and accountability required for physical transactions. Technology cannot create authority that would not otherwise exist.
- The Management Board is responsible for digital governance controls and may assign operational management to a Digital Systems Officer or an approved service provider under written access and confidentiality terms.

2. DIGITAL IDENTITY AND ACCOUNTS

- Every user must have a unique digital identity. Shared credentials are prohibited except for technically unavoidable service accounts managed with a named owner, password-vault control, access logging, and periodic review.
- Corporate business must use approved accounts and corporate email domains. Personal accounts may be used only under a documented exception and continuity plan; Foundation records created there remain Foundation records and must be transferred promptly.

3. DIGITAL APPOINTMENTS AND PORTAL AUTHORITY

- A digital appointment record, portal role, or verification profile is valid only when supported by an authorised appointment document and a corresponding Role-Holder Register entry. Portal Authority must define who may create users, assign roles, approve applications, sign digitally, issue credentials, revoke access, and review logs.
- No portal administrator may use technical capability as substantial approval authority. Substantial applications must preserve evidence of the underlying internal decision and the identity of the authorised applicant.

4. DIGITAL SIGNATURES

- Electronic and digital signatures may be used only by the named holder, with appropriate authentication, and within registered representation and internal approval limits. Signature credentials, PINs, tokens, and authentication devices may never be shared.
- The Foundation retains the signed file, verification evidence, timestamp or transaction record, approval trail, and authoritative version in controlled storage.

5. DIGITAL CERTIFICATES AND QR VERIFICATION

- Digital certificates, appointment credentials, badges, and QR codes may be issued only from an approved system against a valid underlying record. Each verification record must identify the issuer, recipient, credential type, unique identifier, issue date, validity/expiry date, status, and revocation information, without exposing excessive personal data.
- A QR code must direct to an approved Foundation-controlled domain or verification service and must not itself be treated as proof if the underlying record has expired, been suspended, revoked, or changed. Revocation must update public verification status without undue delay.

6. SECURITY, LOGS, BACKUP, AND REVIEW

- Privileged access must use multi-factor authentication where supported. Access logs, role changes, critical applications, certificate issuance, and revocations must be retained and reviewed proportionate to risk.
- Official archives and digital records must be backed up, recoverable, maintain integrity, and be covered by business-continuity arrangements. Domain names, DNS,

corporate email domains, encryption keys, and primary administrator accounts must have documented disaster-recovery and successor-custodian arrangements.

7. SUSPENSION, REVOCATION, AND INCIDENTS

- When authority ends or a credible risk arises, digital access and verification status must be suspended or revoked under Article 10.285. Suspected compromise, unauthorised issuance, fraudulent verification, or loss of control must be treated as an information-security incident and escalated under the incident-response procedure.

ARTICLE 10.290 – Annual Governance Assurance and Implementation

1. ANNUAL ASSURANCE

- At least once a year, the Management Board prepares, and the Supervisory Board reviews, a governance assurance statement covering register accuracy, consistency with the Articles of Association, statutory filings, authority records, conflicts, related parties, bank access, policy reviews, safeguarding, data protection, sanctions, audit/review assessment, and unresolved legal matters.

2. IMPLEMENTATION AND ONGOING ASSURANCE REQUIREMENTS

- A current, line-by-line cross-reference against the registered Articles of Association must be maintained.
- Statutory role-holders and representation rights must be verified directly from the Commercial Register.
- Approved financial thresholds and banking controls must be maintained.
- Role-Holder, Authority, and Ambassador Registers must be maintained.
- Where legally significant governance, removal, dissolution, register, or Founder-protection questions specific to Estonian law arise, independent qualified Estonian legal advice may be obtained where deemed necessary.
- The acceptance decision, effective date, signatures, and controlled-publication identifiers must be retained.

3. NO FALSE ASSURANCE

- The Framework may not be described as legally approved, certified, registered, reviewed by counsel, or in force until the relevant review, decision, or filing has actually taken place and documentary evidence has been retained.

CHAPTER IV – CORPORATE COMMITMENTS

ARTICLE 10.300 – Human Rights and Safeguarding

The Foundation respects universal human rights and applies zero tolerance to exploitation, abuse, harassment, human trafficking, retaliation, and the deliberate concealment of safeguarding concerns. Detailed safeguarding and PSEA (Protection from Sexual Exploitation and Abuse) procedures are governed by the relevant specialist policies.

ARTICLE 10.310 – Equality and Non-Discrimination

The Foundation promotes accessibility, reasonable accommodation, and inclusive participation, and may not discriminate on protected grounds under applicable law.

ARTICLE 10.315 – Sustainability and Proportionate Reserves

The Foundation draws voluntarily and proportionately on relevant CSRD, ESRS, and EU Taxonomy principles even where not legally applicable. Financial reserves must be proportionate to the Foundation's position, risk profile, and funding model.

ARTICLE 10.320 – Independence and Impartiality

The Foundation is institutionally independent and non-partisan. It may conduct research and evidence-based advocacy without supporting political parties or candidates, and remains religiously neutral.

CHAPTER V – FINANCIAL OVERSIGHT AND CONTROLS

ARTICLE 10.400 – Financial Principles

- Accurate records under the Estonian Accounting Act
- Annual financial statements and legally required reporting
- Segregation of initiation, approval, payment, and reconciliation duties where proportionate
- No self-approval of expenses or conflicted transactions
- Compliance with donor restrictions and grant conditions

ARTICLE 10.410 – Financial Authority Matrix and Founder Consent Layer

Applicable financial, procurement, contracting, and banking thresholds are set out in the Financial Delegation of Authority, Procurement Threshold, and Banking Authorisation Matrix formally approved under Article 40.100. These thresholds are binding internal controls only after formal adoption. They do not replace a higher required approval, the Founder's prior written consent under Articles 4.4 and 8.3, or any mandatory statutory authority. The annual budget and substantial changes to it; loans, collateral, guarantees, and substantial off-budget obligations; substantial assets, control transactions, and other Matters Reserved to the Founder additionally require Founder consent. Transactions outside an approved threshold require a higher approval. The Matrix is reviewed annually, and any substantial change affecting Matters Reserved to the Founder requires the Founder's prior written consent.

ARTICLE 10.420 – Fraud and Corruption

Fraud, bribery, corruption, and misuse of resources are prohibited. Related concerns must be reported, assessed, and investigated through the integrity procedure.

CHAPTER VI – COMPLIANCE, DATA, AND TECHNOLOGY

ARTICLE 10.500 – Compliance Management

A conflict of interest covers not only conflicts that have actually materialised but also situations that a reasonable third party could perceive as affecting impartiality. Every role-holder must report a material change without waiting for the annual declaration period. Recusal of the conflicted person from the decision, procurement, or investigation process, and designation of an independent decision mechanism in their place, must be recorded.

The Foundation must comply with applicable law, donor obligations, and adopted policies. It may draw proportionately on relevant principles of ISO 9001, ISO 27001, ISO 31000, ISO 37301, and ISO 37001 without representing certification unless formally obtained.

ARTICLE 10.510 – Sanctions and Due Diligence

Due diligence on donors, grant providers, strategic partners, suppliers, and other high-risk third parties is not limited to sanctions screening alone. Depending on the nature and risk of the transaction, legal identity, ownership/control structure, the purpose of the relationship, conflicts of interest, corruption and reputational risk, and applicable contractual and regulatory restrictions are assessed. Where there is a high-risk match or an adverse finding, legal/compliance review must be completed before the relationship is established.

Relevant partners, donors, suppliers, and transactions must be screened against applicable EU and UN sanctions and, where legally or contractually relevant, UK and OFAC sanctions. Due diligence must be proportionate to role, geography, value, and risk.

ARTICLE 10.520 – Data Protection

Requests concerning data subjects' rights of access, rectification, erasure, restriction of processing, data portability, objection, and other applicable rights are recorded and answered within the periods prescribed by the GDPR. A standard internal procedure is established for identity verification, identifying the authorised person, gathering information from relevant units, and documenting the response given.

Where personal data is planned to be transferred outside the European Economic Area, the legal mechanism for the transfer is determined and documented before the transfer takes place. No personal data transfer is made without assessing applicable transfer safeguards and, where necessary, additional protective measures.

Applicable GDPR data-processor provisions are contractually secured for service providers and sub-processors processing personal data on the Foundation's behalf. Contracts must at minimum govern the subject-matter and duration of processing, data types, categories of data subjects, adherence to instructions, confidentiality, security, sub-processors, breach notification, support for data-subject requests, and return or deletion of data upon contract termination.

The applicable legal basis and information obligation are separately determined for every substantial data-processing activity carried out as controller. Explicit consent is used as the legal basis only where necessary; where consent must be obtained, it must be freely given, specific, informed, and unambiguous, and easy to withdraw. Information texts are kept current for the relevant data-subject group and processing activity.

The Foundation bases its personal-data processing activities on accountability and data protection by design from the outset. Before personal data begins to be processed under a new project, programme, digital system, event, or business partnership, the purpose of processing, legal basis, data categories, data minimisation, retention period, access authority, recipients, possibility of international transfer, and security measures are determined.

Personal data must be processed lawfully, fairly, transparently, and securely under the GDPR, the Estonian Personal Data Protection Act, and other applicable law. Special category data, criminal offence data, and children's data require enhanced safeguards.

ARTICLE 10.525 – Data Protection Officer (DPO) Framework

The DPIA requirement is not limited to the examples listed in this Article. Before use of new technology, systematic monitoring, extensive processing of children's data, processing of special-category data, profiling, automated decision-making, or the launch of a new processing activity that may pose a high risk to individuals' rights and freedoms, a separate assessment must be carried out under GDPR Article 35.

Where a personal-data breach is suspected, the incident-response procedure must be activated immediately upon discovery. The nature and scope of the breach, the data subjects and categories of data concerned, likely consequences, and measures taken must be documented. Where notification to the supervisory authority is required under the GDPR, the prescribed timeframes must be observed; whether notification to data subjects is also required must be separately assessed. Staff are obliged to report a suspected breach to the data protection liaison or the DPO without delay.

SUMMARY ROLE STATEMENT: The Management Board appoints the DPO. Once appointed, the DPO performs their statutory duties independently and reports functionally to the Supervisory Board on the exercise of those independent duties (while remaining administratively appointed/removed by the Management Board as set out below).

1. CURRENT STATUS AND NEED ASSESSMENT

- DPO Necessity Assessment:
- The Foundation regularly assesses whether appointment of a Data Protection Officer (DPO) is mandatory, having regard to:
- GDPR Articles 37-39, the applicable provisions of the Estonian Personal Data Protection Act, and current guidance from the Estonian Data Protection Inspectorate (a specific Estonian statutory article number is not stated here, as its current content has not been independently confirmed for this revision; GDPR Articles 37-39 remain the primary basis for the DPO necessity test)

- Current Assessment:
- Does the Foundation process personal data? YES
  - Employee information (names, contact details, documents)
  - Volunteer data (background, eligibility, skills)
  - Partner organisation contacts
  - Participant information (youth, education, and international programme participants, which may include minors)
- Is the processing systematic/regular? PROBABLY
  - Surveys and feedback collection
  - Event registration and attendance tracking
  - Communication and mailing lists
  - Financial records (donor information)
- Does the Foundation work with children's data? YES (within youth, education, and international programme activities)
  - Student participant information
  - Educational outcome data
  - Family contact information
- Whether the Foundation carries out large-scale processing must be determined and documented in a current GDPR Article 37 DPO Necessity Assessment.
- Current Outcome:
- Based on currently documented processing activities, a mandatory DPO appointment has not been identified. This outcome must be reassessed and documented annually and whenever the nature or scale of processing changes — including in light of children's data, youth/education programme participant data, international participant data, and any special-category data the Foundation may process. Rather than being asserted in this Framework alone, a written GDPR Article 37 DPO Necessity Assessment must be completed and kept on file.
- HOWEVER, a DPO appointment IS RECOMMENDED (particularly if the scale of data processing for programmes involving children or other vulnerable groups expands)
- A framework should be ready for a future requirement

2. TRANSITIONAL PROCEDURE – DESIGNATED DATA PROTECTION LIAISON (Current)

- Appointment:
  - The Management Board designates a qualified person as Data Protection Liaison
  - The liaison must have foundational GDPR knowledge or access to training
  - Where not internally available, an external consultant/contracted expert is appointed
- Current Designated Liaison Record:
  - The name, title, approved privacy email address, and contact details of the current Data Protection Liaison or DPO are held in the controlled Data Protection Register and in current privacy notices.

- Transitional Responsibilities:
  - Maintaining and updating privacy notices
  - Receiving and processing data-subject requests (access, erasure, portability)
  - Receiving and investigating data-breach notifications
  - Coordinating GDPR compliance (data protection impact assessments, etc.)
  - Liaising with an external data-protection adviser (if necessary)
  - Escalating matters to the Management Board or Supervisory Board
  - Annual assessment of whether a DPO appointment is now required

3. DPO APPOINTMENT TRIGGERS AND CONDITIONS

- Potential Statutory Triggers (may make a DPO appointment mandatory under GDPR Article 37 — legal assessment required, not automatic):
  - Large-scale systematic monitoring of data subjects (online tracking, analytics)
  - Large-scale collection of special-category data (GDPR Article 9) — e.g. health, biometric, sexual orientation
  - Large-scale systematic processing of children's data
  - A regulatory investigation requiring a DPO under GDPR Article 37
- Mandatory Reassessment Triggers (trigger a new GDPR Article 37 assessment; these do not by themselves make a DPO appointment mandatory):
  - Expansion in scope or scale of direct child/youth programmes processing significant personal data
  - A substantial data-protection incident or breach
  - New jurisdictional requirements (if operating in EU countries with a DPO mandate)
  - An external audit or compliance review recommending a DPO
  - Annual review (required under Articles 10.520 and 10.525)
  - A change in business model or data-processing scope
  - A new programme or geographic expansion
  - A merger, acquisition, or partnership
  - Regulatory communication or warning
  - A data-protection incident or breach

4. DPO APPOINTMENT PROCESS AND QUALIFICATIONS

- Appointment Authority:
  - The Management Board has authority to appoint the DPO in a manner reflecting the DPO's operationally independent statutory role
  - The Management Board may recommend a candidate
  - The Supervisory Board is informed of the appointment
- Appointment Options:
- Option A – Internal Appointment:
  - Staff with data-protection knowledge or willingness to train

  - A dedicated role (preferred) or part-time responsibility
  - Must be independent from the Foundation's other duties
  - Requires ongoing professional development
- Option B – External Adviser:
  - A contracted data-protection expert/firm
  - Specialised knowledge (particularly if regulatory review is likely)
  - Cost-effective for a small organisation (outsourcing versus hiring comparison)
  - Clear contract terms and availability
- Required Qualifications:
  - Knowledge of GDPR and Estonian data-protection law
  - Professional certification or relevant experience (IAPP, GDPR training, etc.)
  - Technical understanding of data systems and IT
  - Institutional knowledge (or willingness to acquire it quickly)
  - Ethical reputation and professional integrity
  - No conflict of interest (independence from other roles)
  - Professional liability insurance (if an external adviser)
- Contractual Arrangement (if outsourced):
  - A written engagement letter specifying:
    - DPO duties and scope
    - Controller instructions and cooperation requirements
    - Independence assurance: the DPO must have direct and unobstructed access to the Management Board and, where appropriate for independent oversight, to the Supervisory Board. No body may instruct the DPO on the substance of the DPO's statutory duties.
    - Access to data systems and documents
    - Communication protocol (escalation, emergency notification)
    - Confidentiality obligations
    - Fee structure: determined through proportionate procurement or market benchmarking and approved under the Financial Authority Matrix
    - Term and renewal arrangements consistent with the contract that ensure continuity and independence
    - Termination conditions

5. DPO DUTIES AND RESPONSIBILITIES

- Core Responsibilities:
  - Maintaining the Record of Processing Activities (ROPA) under GDPR Article 30
    - All personal-data processing activities are documented
    - Purpose, data categories, retention, access, sharing

        - Data protection impact assessments (DPIAs) completed for high-risk processing
        - Updated annually or when processing changes
    - Advising, reviewing, and monitoring the performance of Data Protection Impact Assessments (DPIAs); the Foundation (as controller) remains responsible for approving the underlying processing decisions.
        - Required before beginning high-risk processing
        - AI systems, automated decision-making, large-scale collection
        - Biometric data, health data, children's data (special categories)
        - Assessment of risk and mitigation measures
    - Advising, monitoring, and supporting the Foundation's investigation of and response to data breaches
        - Receiving breach reports from staff
        - Assessing impact and scope (is it a substantial breach?)
        - Advising the Foundation on whether notification to the supervisory authority or affected data subjects is required; the Foundation, as controller, remains responsible for the final decision and timely notification
        - Coordinating remediation and prevention measures
        - Documenting the breach in the breach register
    - Advising and monitoring the Foundation's GDPR compliance
        - Privacy notices published and understandable
        - Data-subject rights procedures established (access, erasure, etc.)
        - Supplier contracts include data-processing terms
        - Staff trained on data-protection fundamentals
        - Retention schedules implemented
    - Assessment and reporting to Foundation leadership
        - Annual written report to the Supervisory Board on compliance status
        - Identification of risks, incidents, and recommendations
        - Liaison with the supervisory authority (if necessary)
        - External communications (from the data-protection authority)
- Communication and Escalation:
    - Direct and unobstructed access to the most senior management level, including the Supervisory Board; the DPO may also report operational compliance matters to the Management Board without compromising DPO independence

DECISION AUTHORITY AND ACCOUNTABILITY:

The DPO does not receive instructions on the exercise of statutory DPO duties. Where the Foundation decides not to follow a substantial DPO recommendation, the responsible governing body must document the reasons and retain accountability for the decision. This documentation must be kept in the DPO file. **DPO PROTECTION AND REMOVAL:** The DPO

may not be dismissed, penalised, disadvantaged, or subjected to retaliation for performing statutory DPO duties. Any removal or non-renewal decision must be documented, based on lawful and objective grounds unrelated to the independent exercise of DPO functions, and reported to the Supervisory Board. The deciding authority must preserve the DPO's right to be heard and any protection required under GDPR Article 38 and applicable employment or contract law.

- Emergency notification: substantial breach or legal issue within 24 hours
- Regular reporting: quarterly updates and a comprehensive annual report
- Confidentiality: communications with the Supervisory Board on data-protection matters are treated as confidential and access-restricted, subject to applicable law

6. DATA PROTECTION ASSESSMENT CALENDAR

Annual Review (Minimum):

- Is the DPO appointment still necessary?
- Has the scope of data processing changed?
- Have regulatory requirements changed?
- Are there any data-protection incidents or complaints?
- DPO performance assessment (if appointed)

Review Process:

- The Supervisory Board conducts the assessment
- DPO input (if appointed) is requested
- An external adviser may conduct a feasibility assessment
- The decision is documented in a Supervisory Board decision
- The Founder is informed (for information purposes)

Reassessment Triggers (Beyond Annual):

- Programme expansion (particularly children's programmes)
- New technology implementation (AI, analytics, monitoring)
- New geographic jurisdiction (different rules apply)
- Substantial data breach
- Regulatory warning or investigation
- Audit finding relating to data protection

7. DPO APPOINTMENT TRANSITION

Pre-Appointment Actions:

- A formal Management Board decision authorising the DPO appointment; the Supervisory Board is informed.
- Engagement letter (if external) or employment offer (if internal)
- Data systems audit (inventory of what data, where, and how it is held)

- Policies reviewed for GDPR compliance
- Staff informed of the DPO role and responsibilities

Post-Appointment (First 30 Days):

- The DPO is inducted and trained on the Foundation's data environment
- Initial Record of Processing Activities (ROPA) compiled
- Privacy notices reviewed and updated
- Data-subject request process established
- Breach notification protocol documented
- Supplier/partner contracts reviewed for data-protection terms

First Reporting Period:

- The DPO presents a summary assessment to the Supervisory Board
- High-risk items identified and prioritisation recommended
- Quick-win improvements proposed
- A compliance roadmap presented
- Training needs identified

8. RELATIONSHIP WITH DATA PROTECTION AUTHORITIES

Estonian Data Protection Inspectorate (Andmekaitse Inspektsioon – AKI):

- DPO liaison with AKI in the event of a regulatory investigation
- Cooperation with investigations
- Implementation of corrective orders
- Voluntary consultations on complex matters

Notification Obligations:

- The DPO assists with notifying substantial breaches to the data-protection authority (where required)
- Support in responding to data-subject complaints
- Documentation of regulatory communications

9. POLICY REVIEW AND CONTINUITY

Annual Review of DPO Necessity:

- Assessment under Section 6 above
- If the appointment is no longer necessary, the DPO may be terminated (with notice)
- If still necessary, the contract is renewed or extended

DPO Removal:

- Grounds: insufficient performance, loss of independence, or conflict of interest. Removal may NOT BE BASED on the DPO's lawful and independent performance of their duties (consistent with GDPR Article 38(3)).

- Process: a Management Board decision with 30 days' notice; the Supervisory Board is informed. Where the Supervisory Board has concerns about the DPO's independence from the Management Board, it may request an independent review before the removal takes effect.
- A successor DPO is appointed within 30 days (if still required)

Transition Period (If DPO Terminated):

- The designated Data Protection Liaison continues temporary duties
- The Foundation reassesses future DPO necessity annually

ARTICLE 10.530 – Artificial Intelligence

Artificial-intelligence systems may be used only once approved and registered. Personal, special-category, confidential, or safeguarding-related data may not be processed through AI systems without a documented legal basis, a necessity assessment, appropriate safeguards, an approved system, and prior corporate authorisation. High-risk uses require an AI risk assessment and, where necessary, a separate GDPR Article 35 Data Protection Impact Assessment.

CHAPTER VII – DOCUMENT AND POLICY GOVERNANCE

ARTICLE 10.600 – Five-Volume Architecture

- Volume I – Core Governance
- Volume II – Code of Conduct and Ethics
- Volume III – Operational Policies and Procedures
- Volume IV – Forms, Records, and Templates
- Volume V – Ambassador and International Representation Handbook

ARTICLE 10.610 – Document Ownership and Review

Every controlled document must have an owner, approving authority, effective date, review cycle, classification, and version history. Substantial policy changes require the approval specified in the Document Hierarchy and Policy Catalogue.

ARTICLE 10.620 – Records and Publication

The Foundation establishes a separate data-retention and destruction calendar for records containing personal data. For each record category, the purpose, retention period or the criterion for determining it, access level, and the deletion/anonymisation method to be applied at the end of the period are specified. Where preservation is necessary due to a dispute, audit, investigation, or legal-retention obligation, the relevant records are retained for the legally required period.

Controlled records must be securely stored with role- and need-to-know-based access. Public versions may be published only after confidentiality, legal, and reputational review.

CHAPTER VIII – AUDITOR APPOINTMENT AND OVERSIGHT

ARTICLE 10.700 – Auditor Requirement and Appointment

1. STATUTORY AND INTERNAL THRESHOLDS The figures of €25,000 annual revenue and €100,000 total assets used elsewhere in this Framework are voluntary internal assurance and governance thresholds adopted by Lumora Foundation. They are not statutory Estonian audit or review thresholds. Statutory audit and review requirements are separately assessed under Articles 91-92 of the Estonian Auditors Activities Act (Audiitortegevuse seadus), together with other mandatory rules in force at the relevant time.

2. GENERAL STATUTORY AUDIT THRESHOLDS For reporting periods beginning on or after 1 January 2024, a statutory audit is required where at least two of the following are exceeded: €5,000,000 annual revenue; €2,500,000 total assets; or an average of 50 employees. A statutory audit is also required where any one of the following is exceeded: €15,000,000 annual revenue; €7,500,000 total assets; or an average of 180 employees.

3. GENERAL STATUTORY REVIEW THRESHOLDS A statutory review is required where at least two of the following are exceeded: €2,000,000 annual revenue; €1,000,000 total assets; or an average of 24 employees. A statutory review is also required where any one of the following is exceeded: €6,000,000 annual revenue; €3,000,000 total assets; or an average of 72 employees. A mandatory review may be replaced by an audit.

4. FOUNDATION-SPECIFIC REQUIREMENTS In addition to the general thresholds, and unless a statutory audit is already required, a review is mandatory for a foundation where at least one of the following exceeds €1,000,000 for the reporting year: annual revenue, or total assets as of the reporting date. A mandatory review may be replaced by an audit. Foundations established by the state, a local authority, a legal entity governed by public law, or another person designated by applicable law are assessed under the separate statutory audit rule applicable to such foundations.

5. ANNUAL APPLICABILITY ASSESSMENT This Framework alone does not reach an unconditional conclusion about Lumora Foundation's current audit or review status. For each financial year, the Management Board must document the Foundation's actual annual revenue, total assets, average employee count, founder category, Articles-of-Association requirements, and applicable donor, grant, or funding conditions. The assessment must determine whether an audit, a review, or neither is required, and must be reviewed by the Supervisory Board. Where uncertainty persists, confirmation should be obtained from an Estonian sworn auditor or another suitably qualified Estonian professional.

6. ADDITIONAL ASSURANCE The Articles of Association, a funding agreement, a donor condition, or a valid decision of the competent governing body may require an audit or review even where statutory thresholds are not met. The Foundation may also commission a voluntary audit, review, agreed-upon-procedures engagement, or other independent assurance measure where proportionate to risk.

7. LEGAL BASIS AND REVIEW DATE This Article is based principally on Articles 91-92 of the Estonian Auditors Activities Act and the auditor-appointment provisions of the Estonian Foundations Act; reviewed as of 30 July 2026. The statutory assessment must be repeated for each reporting cycle using the law in force at that time; proposed reforms not yet in force should not be treated as binding law.

8. AUDITOR APPOINTMENT AUTHORITY

Appointing Body:

- Where an audit or review is to be carried out, the Supervisory Board appoints and removes the Foundation's auditor, consistent with the general rule under the Estonian Foundations Act that this authority rests with the Supervisory Board. This Framework applies this standard rule; if Lumora Foundation's actual Articles of Association contain a specific provision assigning this authority differently, the Articles of Association prevail and this Article must be read subject to that provision.
- The Management Board may not appoint or remove the auditor
- Where applicable law or the Articles of Association grant the Founder a role in auditor selection (whether a right to propose, approve, or decide), that role is exercised as provided by law or the Articles of Association; where law or the Articles of Association provide for more, this Framework does not limit the Founder to a non-binding recommendation
- The Founder may submit a written request for the competent governing body to consider an independent audit or review; such a request does not by itself create a statutory audit obligation unless applicable law or the Articles of Association provide otherwise

Appointment Process:

- The Supervisory Board convenes to discuss the audit engagement
- Candidate auditors are researched and assessed
- If a firm: a request for proposal (RFP) and fee quote
- The Supervisory Board votes to approve the selected auditor
- A written engagement letter is prepared and signed
- The auditor is acknowledged in Board minutes
- The auditor is informed of the appointment and engagement terms

9. AUDITOR INDEPENDENCE REQUIREMENTS

Independence Criteria: The auditor MAY NOT be a current Management Board member, a current Supervisory Board member, or a current employee of the Foundation, and such a person is not legally eligible to serve as auditor. This is not a matter of preference but an absolute legal ineligibility, and cannot be cured by disclosure, independent review, or Supervisory Board approval.

- Ordinarily must not have a close family relationship (e.g. spouse, child, parent, sibling) with a Board member, unless disclosed and independently reviewed by the Supervisory Board;
- Ordinarily must not have an undisclosed substantial financial interest in the Foundation;
- Ordinarily must not have a recent employment relationship with the Foundation, unless disclosed and independently reviewed;
- Ordinarily must not have an undisclosed business relationship with the Foundation outside the audit engagement;
- and must disclose any other relationship that could reasonably be considered to create a conflict. Where any of the above non-absolute factors is present (family relationship, employment history, or business relationship — NOT the absolute ineligibility above of current Management Board/Supervisory Board membership or current employment), disclosure and independent review by the Supervisory Board may suffice rather than automatic disqualification; the Supervisory Board must in every case document its assessment.

Professional Qualifications:

- Individual auditor: licensed by Estonian authorities
- Auditor or audit firm: must hold all licences, registrations, and professional authorisations required under applicable Estonian audit legislation, verifiable through the competent Estonian professional auditor register (not asserted here as a specifically named authority — confirm the correct current register with counsel).
- Compliance with the applicable international auditing or review standards accepted and applied under Estonian audit legislation
- Where required by the engagement letter or the Foundation's procurement decision, professional liability insurance at a level appropriate to the engagement (not asserted as a fixed statutory minimum).
- Current continuing professional development

Independence Declaration:

- The auditor must submit a written independence declaration
- Before engagement: initial independence certification
- Annually: renewed independence confirmation
- During the engagement: immediate disclosure of any conflict
- After the engagement: the final report includes an independence statement

10. AUDITOR DUTIES AND RESPONSIBILITIES

AUDIT/REVIEW DISTINCTION: Where a full audit is performed, the following audit-specific procedures and opinion terminology apply. Where a review engagement is performed, its scope, procedures, and outcome must follow the applicable review standard and engagement terms and must not be presented as providing audit-level assurance.

Scope of the Audit:

- Reviewing the Foundation's financial statements (balance sheet, income statement, cash flow)
- Testing internal controls and accounting procedures
- Verifying the completeness of financial records
- Assessing legal and regulatory compliance to the extent relevant to the financial statements, the audit engagement, and applicable auditing standards
- Assessing the going-concern assumption
- Reviewing related-party transactions for disclosure
- Assessing fraud risk and irregularities
- Issuing an audit opinion (unqualified, qualified, adverse, or disclaimer of opinion)

Audit Standards:

- Conducted in accordance with the applicable international auditing or review standards accepted and applied under Estonian audit legislation
- Compliance with International Standards on Auditing (ISA) where applicable
- Exercise of professional scepticism
- Confidentiality maintained per professional ethics rules
- Documentation of audit work and findings

Professional Responsibilities:

- Conducting the audit with professional care
- Remaining independent and impartial
- Reporting material findings promptly
- Maintaining confidentiality unless legally required to disclose
- Providing clear, accurate audit conclusions

11. AUDITOR REPORTS AND COMMUNICATIONS

Annual Audit Report:

- Deadline: 31 May (or as agreed in the engagement letter)
- Prepared in accordance with the applicable international auditing or review standards accepted and applied under Estonian audit legislation
- Contents:
  - An opinion on whether the financial statements, in accordance with the applicable financial reporting framework, present the Foundation's financial position and results fairly in all material respects
  - A summary of audit scope and methodology
  - Material findings and exceptions
  - Recommendations for control improvements
  - Going-concern assessment
  - Related-party transaction review
  - Compliance observations

  - A management letter including operational recommendations

Emergency Notification:

- If material irregularities are found: immediate notification to the Supervisory Board
- Within 48 hours: verbal briefing to the Supervisory Board Chairperson
- Within 5 business days: written report of findings
- The auditor may bypass the Management Board and go directly to the Supervisory Board
- Confidentiality maintained with appropriate parties

Regular Communication:

- Quarterly brief updates (if the audit is still in progress)
- A final closing meeting with the full Supervisory Board and Management Board
- A Q&A session to discuss findings and recommendations
- Presentation of the management letter to the Supervisory Board

Retention of the Audit Report:

- Permanently filed with Foundation records
- Submitted with the annual report where legally required (not every internal audit, voluntary review, or advisory report is automatically submitted to the Register)
- Shared with the Founder upon request
- Provided to future auditors

12. DETERMINATION OF AUDITOR FEES

Fee-Setting Process:

- The Supervisory Board independently sets the auditor's fee (not delegated to the Management Board)
- The fee is based on:
  - Audit scope (size, complexity, risk)
  - Time required (estimated hours)
  - Auditor expertise and experience
  - Industry rates (reasonable benchmarking)
- A written fee agreement is prepared before the audit begins
- The fee is approved by Supervisory Board decision

Fee Restrictions:

- No performance-based discount (the auditor's fee cannot be reduced if issues are found)
- No success bonus (the fee is not contingent on a "clean" opinion)
- No contingent pricing
- The fee must be reasonable relative to the Foundation's financial capacity

This Framework is reviewed and updated at least once a year and whenever law requires or a substantial corporate change affects governance. Review is triggered by: (a) the annual calendar cycle, (b) a regulatory requirement, (c) a substantial corporate change, (d) a Supervisory Board or Management Board decision.

Invoicing and Payment:

- The auditor invoices separately from other payments
- The invoice is approved by the Supervisory Board (not by the Management Board alone)
- The auditor is paid directly from the Foundation's account
- Payment within 30 days of invoice (per the engagement letter)

13. REMOVAL OF THE AUDITOR

Grounds for Removal:

- Independence compromised or lost
- Lack of performance or inadequate work
- Emergence of a substantial conflict of interest
- Non-compliance with professional standards
- Communication breakdown or cooperation issues
- Regulatory action or sanctions against the auditor
- Auditor's resignation or retirement

Removal Process:

- The Supervisory Board convenes to discuss auditor performance
- The Supervisory Board votes to remove (majority required)
- Removal is documented in a Board decision with grounds
- The auditor is given written notice of removal and its grounds
- The auditor is given an opportunity to respond (where appropriate)
- A successor auditor is identified within 30 days

Transition:

- The departing auditor cooperates with the successor auditor to the extent permitted by law, professional standards, confidentiality obligations, and applicable consent requirements, by providing access to information or relevant documents that may lawfully be provided. Foundation-owned records (as distinct from the auditor's own professional working papers) are returned promptly.
- The final invoice and payment are processed
- The new auditor is briefed on prior-year findings and ongoing issues
- No disruption to the audit calendar or financial reporting

14. INTERNAL GOVERNANCE THRESHOLDS AND ESCALATION (non-statutory)

Internal Governance Thresholds for Audit Assessment (not asserted as statutory triggers — confirm current law with counsel):

- A Foundation exceeding relevant financial or risk thresholds must reassess the audit/review requirement (see Article 10.700).
- Annual revenue at or above the internal governance threshold specified in Article 10.700 (currently €25,000)
- Annual expenditure at or above the same internal governance threshold
- Total assets at or above an internal governance threshold (currently €100,000 — an internal figure, not an asserted statutory threshold)
- Suspected material irregularities
- A donor or creditor audit request
- Regulatory investigation or inquiry
- Identification of substantial control failures

Escalation Path:

- Exceeding an internal governance threshold triggers a documented reassessment by the Management Board and Supervisory Board. Unless required by applicable law, the Articles of Association, a funding condition, or a valid governing-body decision, this alone does not create a statutory audit obligation.
- Where the competent governing body decides an audit or review should be carried out, the Supervisory Board initiates the auditor-selection process; completion within 30 days is targeted as an internal planning goal
- The audit engagement targets completion by an internal date (for illustration, late April) allowing time before the Foundation's own filing preparation; confirm current statutory deadlines with counsel each cycle
- The report is submitted to the Commercial Register within six months of financial year-end — normally by 30 June for a 31 December year-end (confirm with counsel each cycle that no legal change has occurred)

16. AUDITOR CONFIDENTIALITY AND PROFESSIONAL STANDARDS

Confidentiality Obligations:

- The auditor is bound by professional confidentiality
- Information is protected except where:
  - Legal disclosure is required (court order, regulatory)
  - Suspected criminal activity (mandatory reporting)
  - A threat to public safety
  - Imminent fraud or material theft
- Confidentiality continues after the engagement ends

Professional Liability:

- The auditor is subject to professional standards

- Negligence or breach of duty gives rise to liability
- The Foundation may seek damages through legal action
- Professional insurance covers legitimate claims

CHAPTER IX – CONSTITUTIONAL PRINCIPLES AND INSTITUTIONAL FRAMEWORK

ARTICLE 10.800 – CONSTITUTIONAL PRINCIPLES

The following principles guide interpretation of this Framework and operate only within applicable Estonian law and the Articles of Association.

1. FOUNDING HISTORY AND MISSION The Foundation must maintain an accurate record of its establishment, founding purpose, and historical Founder capacity. Historical recognition does not create statutory, representational, financial, appointment, consent, or veto authority. Any legally valid right exists only to the extent recognised by applicable law or the Articles of Association.

2. INSTITUTIONAL CONTINUITY Governance must preserve the capacity to operate lawfully through leadership changes, incapacity, vacancy, or death. No office or authority passes implicitly, by family relationship, by inheritance, by custom, or by public description. Succession occurs only through the lawful rules applicable to that office.

3. RESERVED AUTHORITY A matter is reserved only where applicable law, the Articles of Association, or a valid decision of the competent body expressly so provides. This Framework may not be used to expand the authority of any Founder, Chairperson, Board, committee, officer, employee, adviser, volunteer, or representative.

4. INDEPENDENT JUDGMENT AND ACCOUNTABILITY Every member of a statutory body must exercise independent judgment, comply with duties of care and loyalty, disclose conflicts, and remain accountable for decisions within their authority. Delegation and consultation do not remove statutory responsibility.

5. INTERPRETIVE PRIORITY In the event of inconsistency, mandatory Estonian law takes priority; followed by the Articles of Association, valid decisions of the competent governing body, and then this Framework and subordinate procedures.

CHAPTER X – ACCEPTANCE, IMPLEMENTATION, AND REVIEW

ARTICLE 90.010 – Acceptance and Implementation Decision

- The Supervisory Board adopts Volume I – Core Governance, Compliance and Corporate Policy Framework within its own legal authority, following review.
- Following adoption, the document operates subject to applicable law, the Articles of Association, and valid decisions of the competent governing body.
- The Management Board is authorised to implement the adopted document and to issue subordinate procedures within its own authority.
- Relevant staff and representatives receive the document and complete any required acceptance or training.

No.	Matter Reserved to the Founder — to the extent permitted by applicable law, prior written consent is required in addition to a decision of the competent body
4.4.1	Amendment of the Articles of Association; a substantial change to the Foundation's purpose, name, registered seat, or duration.
4.4.2	Merger, division, dissolution, or application for insolvency, except where mandatory law requires otherwise.
4.4.3	Appointment or removal of Supervisory Board members and the principles governing their remuneration.
4.4.4	Nomination of a Management Board candidate, early removal of a Management Board member, or a substantial change to the status of the Chairperson.
4.4.5	A decision concerning the title, constitutional authority, or registered representation authority of the Founder, the Chairperson, or the Chairperson of the Management Board.
4.4.6	Establishment or substantial change of the registered representation arrangement.
4.4.7	Adoption or substantial amendment of the core structure of the Governance Framework or the catalogue of Matters Reserved to the Founder.
4.4.8	Establishment, acquisition, disposal, merger, division, or dissolution of a controlled legal entity.
4.4.9	Disposal, exclusive licensing, or encumbrance of substantial assets, the core brand, domain names, databases, or intellectual property.
4.4.10	Loans, collateral, guarantees, or substantial obligations outside the approved budget.
4.4.11	Approval of the annual budget or a substantial change to it.
4.4.12	A substantial change in international corporate identity, an official strategic partnership, or regional structure.
4.4.13	A decision that could reasonably cause substantial harm to the Foundation's reputation, independence, purpose, or sustainability.

ANNEX B – GOVERNANCE STRUCTURE

Level	Body / Role	Core Function
1	Supervisory Board	Oversight and reserved matters
2	Management Board	Legal representation and management
4	Regional Ambassador	Regional operational coordination
5	Country Ambassadors / Delegates	Country- or engagement-specific representation

ANNEX C – DELEGATION OF AUTHORITY

The applicable matrix is maintained in Volume IV. Nothing in that matrix alters statutory or registered representation rights.

ANNEX D – DOCUMENT HIERARCHY

Priority	Document
1	Applicable law and binding legal obligations
2	Articles of Association
3	Valid decisions of the competent governing body
4	Volume I
5	Volumes II–V
6	Procedures, templates, and work instructions

ANNEX D.1 – CONTROLLED DOCUMENT INDEX AND CROSS-REFERENCE SYSTEM

This Framework serves as the parent governance instrument for the subject-specific controlled documents (subordinate controlled documents) listed in the table below. The documents below govern operational detail within their own subject areas and are cross-referenced to the relevant senior-level Articles of this Framework. The existence or use of a subject-specific document does not, by itself, unilaterally amend this Framework; where a genuine conflict arises between documents, the matter is assessed by the Document Owner/competent governance authority and resolved through a controlled amendment. However, where applicable law, the Articles of Association, a competent-authority requirement, or a binding donor/grant/contract condition imposes a stricter obligation, that stricter obligation applies.

A person is bound only by Lumora documents that have been formally accepted, have entered into force, and are applicable to their role. Listing a document in this index or referencing it during onboarding does not mean that document is automatically accepted or in force. Each subordinate controlled document takes effect according to its own approval/decision, effective date, and signature block. This Framework does not substitute for the subordinate documents' own valid acceptance mechanisms.

Document Code	Document Name	Related Volume / Article	Status
LUM-FIN-001	Financial Authority and Banking Matrix	Volume I / IV — Article 10.410, 40.100	Final for signature / adoption pending
LUM-FIN-002	Procurement and Purchasing Procedure	Volume III — Article 30.100–30.120	Final for signature / adoption pending

Document Code	Document Name	Related Volume / Article	Status
LUM-DP-001	Data Protection / Privacy / GDPR Procedure	Volume I / II — Article 10.525, 20.300	Final for signature / adoption pending
LUM-DP-REG-001	GDPR Accountability Record Package	Volume IV	Final for signature / adoption pending
LUM-RISK-001	Enterprise Risk Management and Business Continuity	Volume III — Article 30.200–30.220; Volume IV, Article 40.300	Final for signature / adoption pending
LUM-INT-001	Ethics / Whistleblowing / Complaints and Incident Management	Volume II — Article 20.600, 20.620	Final for signature / adoption pending
LUM-DD-001	Third-Party Due Diligence / Sanctions / Donor Acceptance	Volume I / III — Article 10.510, 30.120, 40.220	Final for signature / adoption pending
LUM-DD-FRM-001	Third-Party Due Diligence Forms and Records Package (DD-01–DD-10)	Volume III / IV — implementation tools for LUM-DD-001	Final controlled forms pack; adoption/effective status per its own control block
LUM-MASTER-001	Donor Due Diligence Compliance Master Index	Volume I / III — cross-reference	Final for signature / adoption pending
LUM-REC-001	Record Retention / Archiving / Donor Audit Trail	Volume IV — Annex A, Master Record Index	Final for signature / adoption pending
LUM-GRANT-001	Grant and Project Lifecycle Management	Volume III / IV — Article 40.310, 40.320	Final for signature / adoption pending
LUM-PEO-001	People, Volunteers, Ambassadors & Advisors Onboarding / Policy Acknowledgement Pack	Volume II / V — Article 20.100 et seq., 50.100 et seq.	Final for adoption/signature; own decision/effective-date block applies
LUM-AMB-001	Global Ambassador Programme Package	Volume V	FINAL FOR ADOPTION — completed controlled pack
LUM-CTR-TPL-001 (CT-01–CT-12)	Contract and Legal Templates Package	Volume I / IV — 12 contract, appointment, GDPR,	FINAL FOR ADOPTION — 12 controlled templates

Document Code	Document Name	Related Volume / Article	Status
		and cooperation tools	
LUM-COI-001	Conflict of Interest Specialist Policy / Record Framework	Volume I / II / IV — Article 10.500, 20.200, 40.200	OPEN GAP — independent specialist document not yet confirmed; Framework provisions apply
LUM-IS-001	Information Security and Acceptable Use Policy	Volume I / III — Article 10.285, 10.287, and digital access controls	OPEN GAP — independent specialist document not yet confirmed; Framework provisions apply
LUM-SAFE-001	Safeguarding / Child Protection / PSEA Package	Volume II — Article 20.120, 20.620	FINAL FOR ADOPTION / SIGNATURE — 07.09.2026

STATUS NOTE: LUM-AMB-001 and LUM-CTR-TPL-001 are now completed controlled packages and are shown in the index with their current status. LUM-DD-FRM-001 has been added to the index as the implementation toolkit for LUM-DD-001. LUM-SAFE-001 is a completed controlled package. Until independent specialist documents for LUM-COI-001 and LUM-IS-001 are formally accepted, the corresponding senior-level provisions apply through this Framework and other currently effective controlled documents. This list is updated according to actual adoption/effective-date evidence.

ANNEX E – POLICY CATALOGUE

The following policy catalogue indexes the actual Articles as they appear in each Volume of this Framework. It has been prepared to match current Article numbers and titles; it must be regenerated if Articles are renumbered.

VOLUME I – CORE GOVERNANCE (selected core Articles)

- Article 10.060: Amendment of the Articles of Association
- Article 10.141: Dissolution and Liquidation Assets
- Article 10.210: Supervisory Board
- Article 10.410: Authority Matrix (Financial Thresholds)
- Article 10.525: Data Protection Officer Framework
- Article 10.700: Auditor Requirement and Appointment
- Article 10.800: Constitutional Principles

VOLUME II – EMPLOYEE, VOLUNTEER, AND REPRESENTATIVE HANDBOOK

Before beginning duties, volunteers give written acceptance and commitment regarding their role description, confidentiality, data protection, safeguarding/PSEA, conflicts of

interest, information and system access, corporate communication rules, and revocation of access and return of Foundation records upon end of service.

VOLUME II – EMPLOYEE, VOLUNTEER, AND REPRESENTATIVE HANDBOOK

- Article 20.100: Professional Conduct
- Article 20.120: Safeguarding and PSEA
- Article 20.200: Conflicts of Interest
- Article 20.220: Anti-Fraud, Anti-Bribery, and Anti-Corruption
- Article 20.300: Confidentiality and Data Protection
- Article 20.600: Reporting Channels
- Article 20.620: Protection Against Retaliation

VOLUME III – OPERATIONAL HANDBOOK

- Article 30.100–30.120: Procurement Principles, Process, and Supplier Due Diligence
- Article 30.125: Related-Party Transactions Policy
- Article 30.200–30.220: Risk Management, Business Continuity, Crisis Management
- Article 30.700–30.720: Sanctions Screening, Export Control, Research Ethics
- Article 30.820: Annual Financial Reporting Procedure

VOLUME IV – CONTROLLED TOOLS AND RECORDS

- Article 40.100: Financial Delegation of Authority Matrix (operational cross-reference to Article 10.410)
- Article 40.200: Conflict of Interest Declaration
- Article 40.300: Risk Register
- Article 40.310: Project and Activity Register
- Article 40.320: Donor and Funding Register

VOLUME V – GLOBAL AMBASSADOR PROGRAMME

- Article 50.100: Hierarchy
- Article 50.110–50.120: Regional and Country Ambassador Roles
- Article 50.130–50.140: Permitted / Prohibited Activities
- Article 50.600–50.620: Performance Standards, Suspension/Removal, Resignation

NOTE: This catalogue structure is indicative and does not substitute for the complete Table of Contents of each Volume. The Article headings and numbers here have been verified against the document text as of this revision; if additional Articles are added, renumbered, or removed, this must be re-checked against the text.

Volume	Core Content
I	Core governance, authority, financial position, compliance, data, and AI
II	Behavioural and ethical standards
III	Operational procedures

Volume	Core Content
IV	Forms, records, matrices, and templates
V	Ambassador and international representation

ANNEX F – GLOSSARY

EXTENDED GLOSSARY TERMS

Reserved Matter: A decision expressly assigned by applicable law, the Articles of Association, or a valid decision of the competent governing body to the competent body or role-holder and which therefore cannot be delegated beyond these lawful limits.

Founder: The person who established the Foundation. Any ongoing governance, consent, appointment, or succession right of the Founder arises only from the Articles of Association and applicable law; this Framework does not itself create or extend such rights.

Executive Authority: Authority to implement Foundation decisions and manage day-to-day operations (delegated to the Management Board).

Institutional Decision: A formal Board-level determination affecting the Foundation's structure, governance, or strategic direction.

Constitutional Policy: The governance framework defining authority, process, and accountability (this Framework).

Delegated Authority: Authority transferred from a higher office to a lower level with defined scope and accountability.

Official Position: A named role with specific authority and responsibilities (for example, Chairperson or Ambassador).

Proxy Authority: Temporary authority exercised when the ordinary authority-holder is unavailable (defined in deadlock/emergency procedures).

Internal Governance: The rules, processes, and authority governing Foundation operations among the Board, staff, and volunteers.

External Representation: Authority to bind the Foundation legally toward third parties (limited to the Management Board as registered under the Articles of Association).

Conflict of Interest: A situation where an officer's personal interest conflicts with their duty to the Foundation; requires disclosure and recusal.

Related Party: A person or organisation with a substantial relationship (family, business, financial) to a Foundation member or officer.

Public Benefit: The Foundation's mission to serve the public interest under its Articles of Association and Estonian law.

Oversight Authority: Authority to review, assess, and challenge Foundation decisions (exercised by the Supervisory Board).

Substantial Amendment: A change to the Articles of Association or core governance affecting the mission, structure, or Founder/Board authority.

Term	Definition
Compliance	Conformity with applicable law, binding obligations, adopted policy, and valid decisions.
Due Diligence	Proportionate verification and risk assessment before or during a relationship or transaction.
Material Risk	A risk that could significantly affect legal compliance, financial position, safety, reputation, mission, or continuity.
Safeguarding	Measures to prevent and respond to harm, exploitation, abuse, or neglect.
PSEA	Protection from Sexual Exploitation and Abuse.
Representative	A person authorised to act on the Foundation's behalf within defined limits.
Delegate	A person assigned to perform a specific representation or operational function.
Volunteer	A person contributing time under a volunteering arrangement.
Partner Organisation	An external organisation engaged under a written partnership or project arrangement.
Stakeholder	A person or organisation affected by, or interested in, the Foundation's work.
Grant	Restricted or unrestricted funding provided under specified conditions.
Donor	A person or organisation providing a donation or grant.
Personal Data	Information relating to an identified or identifiable natural person.
Confidential Information	Non-public information requiring protection against unauthorised disclosure.

ANNEX G – CURRENT ROLE-HOLDERS AND APPOINTED REPRESENTATIVES

NOTE ON ROLE-HOLDER NAMES AND RECORDS This Annex is an operational aid and is not authoritative evidence of appointment, statutory membership, or representation. Before being operationally relied upon, every named role-holder and representation arrangement must be verified against the relevant appointment decision, the Role-Holder Register, and, where applicable, a current Estonian Commercial Register extract.

Current internal records show: [ROLE-HOLDER NAME REDACTED] — Founder and Chairperson; [ROLE-HOLDER NAME REDACTED] — Supervisory Board Chairperson; [ROLE-HOLDER NAME REDACTED], [ROLE-HOLDER NAME REDACTED], and [ROLE-HOLDER NAME REDACTED] — Supervisory Board members. Management Board membership and external representation

are additionally verified against the current Estonian Commercial Register record before being operationally relied upon. These identifications are subject to valid appointment decisions and ongoing register-verification requirements.

Founder, Chairperson, and Management Board Member are separate capacities. Where the same person holds more than one capacity, every decision, signature, and public verification record must state the capacity actually relied upon. Public versions must remove non-material personal names and direct users to the appropriate authoritative record.

This Annex is a controlled current-status record. Changes in role-holders or appointments may be recorded through a valid register entry, appointment decision, or controlled record, without amending the permanent governance principles in the main text of this Volume.

Office / Role	Record Reference	Appointment/Effective Date (per record)	Authoritative Source
Founder and Chairperson / Management Board Member	See Role-Holder Register entry OH-001	As stated in the record — not restated here so this Framework does not go stale when the record is updated	Estonian Commercial Register (for statutory representation) and the internal Role-Holder Register (for role/date detail)
Supervisory Board Member (Seat 1)	See Role-Holder Register entry OH-003	As stated in the record — not restated here so this Framework does not go stale when the record is updated	Estonian Commercial Register for statutory body status only; Supervisory Board membership does not by itself confer external representation authority unless separately and lawfully authorised
Supervisory Board Member (Seat 2)	See Role-Holder Register entry OH-004	As stated in the record — not restated here so this Framework does not go stale when the record is updated	Estonian Commercial Register for statutory body status only; Supervisory Board membership does not by itself confer external representation authority unless separately and lawfully authorised
Supervisory Board Member (Seat 3)	See Role-Holder Register entry OH-005	As stated in the record — not restated here so this Framework does not go stale when the record is updated	Estonian Commercial Register for statutory body status only; Supervisory Board membership does not by itself confer external

Office / Role	Record Reference	Appointment/Effective Date (per record)	Authoritative Source
			representation authority unless separately and lawfully authorised
Regional Ambassador and Coordinator (per current appointment record)	See Ambassador Register entry (cross-reference at Article 10.240)	As stated in the record — not restated here so this Framework does not go stale when the record is updated	Internal Ambassador Appointments and Authorisations Register and the related appointment decision/contract (Ambassadors are not registered legal representatives and do not appear in the Estonian Commercial Register)

LUMORA FOUNDATION

CODE OF CONDUCT AND ETHICS

LEGAL DISCLAIMER

Nothing in this Governance Framework creates rights, powers, or obligations inconsistent with:

- the Estonian Foundations Act (Sihtasutuste seadus)
- the Sihtasutus Lumora Foundation Articles of Association
- applicable Estonian and EU law
- Commercial Register rules
- data protection and privacy law

In the event of a conflict between this Framework and applicable law or the Articles of Association, the latter prevails. This Framework is an internal governance document and does not create third-party rights or external obligations beyond those expressly authorised by registered representation authority.

CONTROLLED COPY NOTICE

This Framework is published in two versions:

1. **INTERNAL CONTROLLED COPY (Full Authority and Signatures)**
   - Includes all Board member signatures
   - Approval records and dates

- Distributed only to the Supervisory Board, Management Board, and designated officers
- Retention: Permanent archive

2. **PUBLIC VERSION (Policy Content Only)**
   - Includes governance policy content
   - DOES NOT include signature pages or personal authority seals
   - DOES NOT include role-holder names (roles only)
   - Provided to staff, partners, and regulators upon request
   - Retention: Current version + prior 2 versions

This distinction preserves public governance transparency while protecting Board member privacy.

VOLUME II – EMPLOYEE, VOLUNTEER, AND REPRESENTATIVE HANDBOOK

Version 1.1 – Final Policy Freeze / Signature Version (takes effect following registration of the Articles of Association V2.5 and completion of the required valid signatures)

DOCUMENT CONTROL

Field	Content
Document Title	Volume II – Code of Conduct and Ethics
Document Code	LUM-GOVERNANCE-FRAMEWORK
Version	1.1
Status	Final Policy Freeze / Signature Version — takes effect following registration of the Articles of Association V2.5 and completion of the required valid signatures
Document Owner	Founder and Chairperson
Approving Authority	As specified in each Volume and in accordance with the Articles of Association and the applicable approval hierarchy
Effective Date	Whichever occurs later of (a) valid registration of the Articles of Association V2.5, and (b) the date and time of the last required valid signature
Review Cycle	Annual and upon substantial amendment
Next Review	Twelve months after the Effective Date, or earlier in the event of a substantial amendment
Supersedes	Version 1.0 Final Acceptance Version and all prior draft series
Classification	Internal / Controlled
Reference Language	English
Document ID	To be assigned upon publication of the approved PDF
Verification URL	To be assigned upon publication
QR Verification	To be generated upon approved publication

Field	Content
Version Hash	To be generated upon publication of the final approved PDF
Electronic Signature Status	Supervisory Board wet-ink signatures and Founder e-Residency qualified electronic signature pending

REVISION RECORD

Revision	Date	Summary of Change	Prepared by	Reviewed by	Approval Status
Legacy Draft 9.7	July 2026	Converted Volume II into the CHAPTER–ARTICLE coded structure; completed the standalone Code of Conduct framework.	Management Board documentation process	Draft preparation process — not yet formally reviewed	Draft
Legacy Draft 9.8	July 2026	Standardised document control, revision record, footnotes, glossary, and digital-publication placeholders.	Management Board documentation process	Awaiting designated review	Draft
0.12	Jul 2026	Corrected Final Review Draft (see Volume I revision record for the same rationale).	Internal document review	Awaiting Supervisory Board review	Draft
0.13	31 Jul 2026	Founder and Chairperson placed in separate Articles; related cross-references applied.	Management Board	In corporate acceptance process	Draft
0.14	31 Jul 2026	Final internal consolidation.	Internal document review	In formal acceptance process	Draft
1.0	1 Aug 2026	Alignment with Articles of Association V2.5 and cross-reference corrections.	Management Board documentation process	Founder and Supervisory Board acceptance	Final Acceptance Version — signatures pending
1.1	07 Sep 2026	Policy-freeze update: person/geography-dependent Ambassador arrangements moved to controlled records;	Management Board documentation process	Founder and Supervisory Board acceptance	Final Policy Freeze / Signature Version — signatures pending

Revision	Date	Summary of Change	Prepared by	Reviewed by	Approval Status
		alignment with standard role families and the controlled-document cross-reference system updated; existing completed specialist packages indexed.			

No provision takes effect before completion of the applicable approval and signature process.

Unused section numbers are deliberately reserved for future expansion and cross-Volume consistency.

CHAPTER I – SCOPE AND ETHICAL DUTY

ARTICLE 20.010 – Scope

This Code applies to Management Board and Supervisory Board members, staff, volunteers, ambassadors, delegates, advisers, interns, and any person acting in an official Foundation capacity.

ARTICLE 20.020 – General Duty

Act honestly, professionally, and in furtherance of the Foundation's public-benefit interests.

Comply with law, lawful instructions, safeguarding requirements, and confidentiality obligations.

Report substantial concerns promptly and cooperate with lawful reviews and investigations.

CHAPTER II – RESPECTFUL AND SAFE WORKING ENVIRONMENT

ARTICLE 20.100 – Professional Conduct

Treat others with dignity, courtesy, and respect.

Honour commitments, keep accurate records, and communicate openly.

Resolve disagreements constructively and avoid demeaning, threatening, or abusive behaviour.

ARTICLE 20.110 – Harassment and Bullying

Sexual harassment, discrimination, bullying, grooming, retaliation, and hostile behaviour are prohibited. Reports must be handled promptly, with as much confidentiality as possible, and through a fair process.

ARTICLE 20.120 – Safeguarding and PSEA

Any concern involving a child, a vulnerable person, sexual exploitation, or abuse must be reported immediately through the safeguarding or integrity channel. No one may informally investigate, promise absolute confidentiality, or retaliate against a reporter.

ARTICLE 20.130 – Health, Safety, and Fitness for Duty

Staff may not perform duties while unfit. A fitness-for-duty assessment may be carried out only where lawful, necessary, proportionate, role-relevant, and supported by appropriate medical and data-protection safeguards. Lawfully prescribed medication must be managed confidentially.

CHAPTER III – INTEGRITY AND CONFLICT MANAGEMENT

ARTICLE 20.200 – Conflicts of Interest

Actual, potential, and perceived conflicts must be disclosed. A person with a conflict may not influence, approve, or participate in the relevant matter. Existing family relationships within governing bodies must be recorded and managed through documented recusal and independent review.

ARTICLE 20.210 – Gifts and Hospitality

Cash, commissions, and gifts intended to influence decisions are prohibited. Gifts and hospitality must be modest, lawful, transparent, and recorded where required. Protocol gifts to public officials require prior approval and must be of nominal value.

ARTICLE 20.220 – Anti-Fraud, Anti-Bribery, and Anti-Corruption

Offering, soliciting, accepting, or facilitating an improper advantage is prohibited. Suspected misconduct must be reported promptly and may result in suspension, termination, recovery, or referral to authorities.

CHAPTER IV – INFORMATION, TECHNOLOGY, AND COMMUNICATION

ARTICLE 20.300 – Confidentiality and Data Protection

Confidential and personal information may be accessed only for authorised purposes, shared on a need-to-know basis, and protected throughout and after the relationship with the Foundation.

ARTICLE 20.310 – Official Email and Systems

Corporate systems are Foundation property. Users have a limited expectation of privacy. Any monitoring must be lawful, necessary, proportionate, transparent, and consistent with privacy notices. An email may serve as evidence of a decision only where the sender had authority and form requirements are met.

ARTICLE 20.320 – Social Media and Public Statements

Only authorised spokespersons may make official statements. Personal accounts may not disclose confidential information, impersonate the Foundation, or misrepresent personal opinions as corporate positions.

ARTICLE 20.330 – Artificial Intelligence

Only approved AI tools may be used for official business. Users must verify accuracy, protect confidentiality, disclose AI assistance where necessary, and never fabricate records, approvals, quotations, signatures, or evidence.

CHAPTER V – ASSETS, INTELLECTUAL PROPERTY, AND EXPENSES

ARTICLE 20.400 – Foundation Assets

Equipment, accounts, funds, data, records, and branding must be used responsibly and returned upon request or upon end of the relationship. Theft, diversion, unauthorised copying, and misuse are prohibited.

ARTICLE 20.410 – Intellectual Property and Attribution

Ownership and licensing are governed by applicable law and relevant employment, consulting, grant, or partnership contracts. External sources, authors, and contributors must be properly credited.

ARTICLE 20.420 – Travel and Expenses

Travel outside a person's ordinary place of duty requires prior written approval. Claims must be reasonable, necessary, documented, and submitted within the applicable deadline. No one may approve their own expenses.

CHAPTER VI – REPRESENTATION AND IMPARTIALITY

ARTICLE 20.500 – Ambassador and Volunteer Ethics

Ambassadors, delegates, and volunteers must stay within their written mandate, use approved titles and materials, keep records, and avoid unauthorised commitments, fundraising, or political representation.

ARTICLE 20.510 – Political and Religious Neutrality

Personal beliefs and lawful civic activity are respected. Foundation resources, titles, and communications may not be used for partisan campaigning, religious promotion, or discrimination.

ARTICLE 20.520 – Dress and Protocol

Appearance must be clean, respectful, and appropriate to the role, culture, safety, and event requirements. Reasonable accommodation for religion, disability, and cultural practice must be respected.

CHAPTER VII – REPORTING, INVESTIGATION, AND DISCIPLINE

ARTICLE 20.600 – Reporting Channels

- Direct supervisor or designated manager
- Management Board
- integrity@thelumora.org
- The safeguarding channel or anonymous mechanism, where available
- A competent external authority where law permits or requires

ARTICLE 20.610 – Investigation and Fair Process

Reports must be recorded, prioritised, and assigned to an impartial investigator. Confidentiality must be preserved as far as possible. Affected persons must be given an opportunity to respond, and decisions must be evidence-based.

ARTICLE 20.620 – Protection Against Retaliation

Retaliation against a person who makes a good-faith report, a witness, or a participant is prohibited and may itself constitute serious misconduct. Public disclosure, including to the media, may be protected only under the conditions permitted by applicable whistleblowing law.

ARTICLE 20.630 – Discipline and Appeal

Corrective action must be proportionate to severity, intent, impact, history, and legal requirements. Measures may include guidance, training, warning, restriction, suspension, termination, or referral. Appeals must be submitted under the specified procedure and reviewed, as appropriate, by an independent authority.

ARTICLE 20.640 – External Support

The Foundation may facilitate access to appropriate external support resources where available and proportionate to its capacity. This does not constitute an employee-assistance programme or a guarantee of medical services.

CHAPTER X – ACCEPTANCE, IMPLEMENTATION, AND REVIEW

ARTICLE 90.010 – Acceptance and Implementation Decision

The Supervisory Board adopts Volume II – Code of Conduct and Ethics within its own legal authority, following review.

Field	Content
Date Received	
Version Accepted	
Training / Induction Date	
Responsible Officer	
Signature	
Signature Date	

Declaration: I confirm that I have received, read, and understood this Code of Conduct and agree to comply with it. I understand that questions should be asked before acting, and that violations may lead to corrective or disciplinary action subject to applicable law and fair process.

ANNEX B – QUICK REPORTING GUIDE

Concern	Primary Channel
Safeguarding / PSEA	integrity@thelumora.org and the designated safeguarding contact
Fraud / Bribery	integrity@thelumora.org or the Management Board
Workplace Conduct	Supervisor, Management Board, or the integrity channel
Data Breach	Management Board / designated data protection liaison
Emergency Danger	Local emergency services and Foundation leadership

ANNEX C – VOLUME-SPECIFIC GLOSSARY

Unless otherwise defined below, terms carry the meanings assigned in Volume I of the Lumora Foundation Policy and Governance Framework.

Term	Volume-Specific Meaning
Harassment	Unwanted conduct that violates dignity or creates an intimidating, hostile, degrading, humiliating, or offensive environment.
Retaliation	Any adverse action taken against a person because they raised a concern, assisted an investigation, or refused improper conduct.
Misconduct	A violation of law, this Code, another controlled policy, a lawful instruction, or an applicable professional obligation.
Disciplinary Action	A proportionate corrective or formal measure applied following a fair review of alleged misconduct.
Recusal	Withdrawal from discussion, access, influence, approval, or decision-making due to an actual, potential, or perceived conflict of interest.

LUMORA FOUNDATION

OPERATIONAL POLICIES AND PROCEDURES

VOLUME III – OPERATIONAL HANDBOOK

Version 1.1 – Final Policy Freeze / Signature Version (takes effect following registration of the Articles of Association V2.5 and completion of the required valid signatures)

DOCUMENT CONTROL

Field	Content
Document Title	Volume III – Operational Policies and Procedures
Document Code	LUM-GOVERNANCE-FRAMEWORK
Version	1.1
Status	Final Policy Freeze / Signature Version — takes effect following registration of the Articles of Association V2.5 and completion of the required valid signatures
Document Owner	Founder and Chairperson
Approving Authority	As specified in each Volume and in accordance with the Articles of Association and the applicable approval hierarchy
Effective Date	Whichever occurs later of (a) valid registration of the Articles of Association V2.5, and (b) the date and time of the last required valid signature
Review Cycle	Annual and upon substantial amendment
Next Review	Twelve months after the Effective Date, or earlier in the event of a substantial amendment
Supersedes	Version 1.0 Final Acceptance Version and all prior draft series
Classification	Internal / Controlled
Reference Language	English
Document ID	To be assigned upon publication of the approved PDF
Verification URL	To be assigned upon publication
QR Verification	To be generated upon approved publication
Version Hash	To be generated upon publication of the final approved PDF
Electronic Signature Status	Supervisory Board wet-ink signatures and Founder e-Residency qualified electronic signature pending

REVISION RECORD

Revision	Date	Summary of Change	Prepared by	Reviewed by	Approval Status
Legacy Draft 1.0	July 2026	First consolidated draft of operational policies and procedures.	Management Board documentation process	Internal development review	Draft
Legacy Draft 1.1	July 2026	Standardised document control, revision record, footnotes, glossary, and digital-publication placeholders.	Management Board documentation process	Awaiting designated review	Draft
0.12	Jul 2026	Corrected Final Review Draft (see Volume I revision record for the same rationale).	Internal document review	Awaiting Supervisory Board review	Draft
0.13	31 Jul 2026	Founder and Chairperson placed in separate Articles; related cross-references applied.	Management Board	In corporate acceptance process	Draft
0.14	31 Jul 2026	Final internal consolidation.	Internal document review	In formal acceptance process	Draft
1.0	1 Aug 2026	Alignment with Articles of Association V2.5 and cross-reference corrections.	Management Board documentation process	Founder and Supervisory Board acceptance	Final Acceptance Version — signatures pending
1.1	07 Sep 2026	Policy-freeze update: person/geography-dependent Ambassador arrangements moved to controlled records; alignment with standard role families and the controlled-document cross-reference system updated; existing	Management Board documentation process	Founder and Supervisory Board acceptance	Final Policy Freeze / Signature Version — signatures pending

Revision	Date	Summary of Change	Prepared by	Reviewed by	Approval Status
		completed specialist packages indexed.			

No provision takes effect before completion of the applicable approval and signature process.

Unused section numbers are deliberately reserved for future expansion and cross-Volume consistency.

CHAPTER I – OPERATING MODEL

ARTICLE 30.010 – Operational Planning

The Management Board adopts annual objectives, budgets, owners, milestones, risk indicators, and reporting expectations. Every activity must have a responsible owner and documented authority.

ARTICLE 30.020 – Role Design and Capacity

Operational roles must be created only where necessary, documented, and approved. References to functions such as HR, compliance, communications, or technology mean the designated responsible person until a formal department is established.

CHAPTER II – PROCUREMENT AND THIRD PARTIES

ARTICLE 30.100 – Procurement Principles

- Value for money
- Fair competition where possible
- Proportionality to value and risk
- Conflict disclosure and recusal
- Documented evaluation and approval
- Sanctions and integrity screening

ARTICLE 30.110 – Procurement Process

The requesting owner documents the need and specification; proportionate quotes or market checks are obtained; conflicts are declared; the evaluation is recorded; approval follows Volume IV; contract and delivery evidence are retained.

ARTICLE 30.120 – Supplier Due Diligence

Verify legal identity, ownership where relevant, sanctions status, competence, references, financial or operational capacity, and adverse integrity information proportionate to the engagement.

ARTICLE 30.125 – Related-Party Transactions Policy

MANDATORY SUPERVISORY BOARD APPROVAL FOR MANAGEMENT BOARD MEMBER TRANSACTIONS: Any transaction between the Foundation and a Management Board member requires the prior approval of the Supervisory Board. The Supervisory Board determines the transaction's terms and designates the person authorised to represent the Foundation in that transaction or any related dispute. A conflicted Management Board member may not represent the Foundation in that transaction. The de minimis exception in Section 6 below does not apply to any transaction with a Management Board member.

INDEPENDENT POLICY NOTE: Given its scope and importance, this Article is designed so that it may also be issued and published, at the Supervisory Board's option, as a standalone "Related-Party Transactions Policy" document referenced from, rather than embedded within, Volume III. Either way, the substantive content below is identical.

1. PURPOSE AND SCOPE

Objective:

- To ensure all related-party transactions are conducted at market rates
- To prevent conflicts of interest and self-dealing
- To maintain transparency and accountability
- To support sound oversight of related-party transactions consistent with the Articles of Association and general foundation-governance principles
- To meet banking and compliance due-diligence requirements
- To protect Foundation assets from misuse or preferential treatment

Applicability:

- All Foundation transactions involving Board members
- All family members of Board members
- Entities controlled by or affiliated with the above parties
- Applies equally to Management Board and Supervisory Board members

2. DEFINITION OF RELATED PARTY

Board Members:

- Management Board members (current)
- Supervisory Board members (current)
- Former Board members (during a cooling-off period)

Family Members:

- Spouse or registered domestic partner
- Children (biological and adopted)
- Parents
- Siblings

- In-laws (if cohabiting or financially dependent)

Related Entities:

- Companies in which a Board member holds more than 10% ownership
- Organisations where a Board member serves as director/officer
- Trusts of which a Board member is a beneficiary
- Partnerships involving a Board member

Considered Related Parties:

- Substantial business partners of Board members
- Entities in which a Board member has a substantial interest
- Business partners of spouses or children (substantial transactions)

3. PROHIBITED TRANSACTIONS (ABSOLUTE)

Never Permitted:

- Self-dealing: an officer approving their own remuneration, benefits, or contracts
- Undisclosed transactions: failure to disclose known conflicts
- Unauthorised beneficiary payments: personal loans, gifts, preferential terms
- Secret accounts or arrangements: off-the-books transactions
- Non-market terms: prices/rates unsupported by market evidence
- Loans without documented repayment terms
- Guarantees or sureties without a Supervisory Board decision
- Transfers of assets to related parties below market value
- Conflicts not properly managed despite disclosure

4. APPROVAL PROCESS FOR RELATED-PARTY TRANSACTIONS

STEP 1 – DISCLOSURE (Initiating Party)

- The related party promptly reports the proposed transaction
- Written disclosure to the Supervisory Board including:
  - Full identity of the related party (name, relationship)
  - Description of the proposed transaction (type, scope, timeline)
  - Proposed financial terms (price, payment schedule, conditions)
  - Business rationale (how the Foundation benefits)
  - Comparable market evidence (if available)
  - Alternative suppliers/solutions considered
- Submitted at least 14 days before the transaction is expected to occur
- The conflicted party signs the disclosure form

STEP 2 – MARKET RATE VERIFICATION

- The Supervisory Board (or a designated independent member) verifies comparability
- The process varies by transaction type:

Consulting/Professional Services:

- 3-5 comparative quotes requested from unrelated providers
- Scope, experience, timeline, and deliverables compared
- Verification that the proposed rate is consistent with market standards
- Pricing research and findings documented

Equipment/Procurement Purchases:

- Competitive bid process (at least 3 quotes if over €2,000)
- Specifications, quality, and delivery terms verified
- Confirmation that related-party pricing is competitive with alternatives
- Bid comparison documented

Leasing/Facility Arrangements:

- Market analysis of comparable properties
- Comparable square footage, location, amenities
- Confirmation that the rent is market-consistent
- Comparable analysis documented

Employment/Engagement:

- Confirmation that salary/fee is consistent with role, experience, and market
- Compared with similar positions at the Foundation or in the sector
- Compensation research or benchmarking documented
- An external adviser may be engaged for complex comparability (cost borne by the Foundation)
- Documents retained in the transaction file

STEP 3 – INDEPENDENT SUPERVISORY BOARD REVIEW

- A conflict-free Supervisory Board member (must be unrelated) is assigned to review
- Review criteria:
  - Is the disclosure complete and accurate?
  - Is market-rate verification adequate?
  - Is the transaction beneficial to the Foundation?
  - Are the terms reasonable and defensible?
  - Are controls and oversight adequate?
- A written recommendation is presented to the full Supervisory Board
- The conflicted party withdraws from all deliberations

STEP 4 – SUPERVISORY BOARD APPROVAL

- The Supervisory Board votes on whether to approve the transaction (majority required)
- Conflicted Supervisory Board members DO NOT VOTE
- Approval is documented in a Supervisory Board decision including:
  - Transaction description and related-party identity
  - Market-rate finding and supporting evidence
  - Conditions and approval authority
  - Effective date of approval
  - Entry in the Related-Party Register
- The decision is signed by the Supervisory Board Chairperson
- A copy is provided to the related party

STEP 5 – IMPLEMENTATION AND RECORDING

- The transaction may proceed only upon written Supervisory Board approval
- Any related-party contract must include:
  - A statement that the transaction is approved by the Supervisory Board
  - Reference to the Supervisory Board decision number and date
  - Standard termination and dispute-resolution provisions
  - Confidentiality provisions (where applicable)
- Entry into the Related-Party Transactions Register:
  - Transaction date
  - Description of the transaction
  - Related-party name and relationship
  - Amount or value
  - Supervisory Board decision authorising approval
  - Completion date
- Quarterly review of the register by the full Supervisory Board
- Annual disclosure in the financial statements

5. SAMPLE TRANSACTION EXAMPLES AND THRESHOLDS

Example 1: Management Board Member Consulting Fee Transaction: A Management Board member provides strategic consulting to the Foundation Value: €2,000 per month, ongoing Steps:

- The Management Board member discloses: “I will provide consulting on strategic planning”
- Market verification: 3-5 quotes for similar strategic consulting (range €1,500-2,500/month)
- The proposed fee (€2,000) is within the market range ✓
- Another Management Board member presents a recommendation to the Supervisory Board

- The conflicted Management Board member does not participate in the discussion, recommendation, approval, or vote; the Supervisory Board votes on approval based on the independent recommendation
- Supervisory Board decision: "Approve the Management Board member's €2,000/month consulting arrangement"
- An engagement letter specifying scope, deliverables, and rate is signed
- Recorded in the Related-Party Register
- Included in the annual financial statement disclosure

Example 2: Related-Entity Equipment Purchase Transaction: A company connected to a Management Board member supplies office equipment to the Foundation Value: €8,500 Steps:

- The connected Management Board member discloses: "My affiliated company can supply desks/chairs for €8,500"
- Market verification: 3 competitive quotes from other suppliers (€7,500-9,200)
- The proposed price (€8,500) is competitive ✓
- Another Management Board member recommends the transaction to the Supervisory Board
- The conflicted Management Board member does not participate in the discussion, recommendation, approval, or vote; another Management Board member presents the matter to the Supervisory Board
- Supervisory Board decision: "Approve the equipment purchase from the affiliated entity, €8,500, subject to competitive bid verification"
- A purchase order is issued with competitive bid documentation attached
- Recorded in the Related-Party Register
- Reviewed in the annual audit (if applicable)

Example 3: Audit Firm Connected to a Supervisory Board Member Transaction: An audit firm connected to a Supervisory Board member is being considered for the Foundation's annual audit or review. Value: indicative engagement value €4,500. Required action:

- A Supervisory Board member may not personally act as the Foundation's auditor.
- Any connection between a Supervisory Board member and a proposed audit firm must be fully disclosed.
- The connected member must withdraw from discussion, evaluation, appointment, fee approval, and oversight of the engagement.
- The engagement may proceed only if applicable auditor-independence rules permit it, following a documented independent assessment.
- As a matter of Foundation policy, use of an unconnected audit firm is preferred.
- The original Supervisory Board member may provide other services (subject to a separate assessment)

Example 3: Ambassador-Connected Service Arrangement Transaction: A Regional Ambassador arranges travel for Foundation staff in their region Value: €3,000 arrangement fee Steps:

- The Ambassador discloses: "Travel coordination is available through my network"
- Scope: limited strictly to the programme, activity, and geographic scope defined in the relevant written appointment/engagement document.
- Market verification: comparison with commercial travel agencies (€2,500-3,500)
- The fee (€3,000) is market-consistent ✓
- The Management Board may recommend the arrangement, but the conflict-free Supervisory Board must provide prior written approval under this Article (consistent with the general related-party approval rule above)
- Limits are clearly defined and confined to the relevant appointment/engagement, programme, and geographic scope.
- Recorded per Ambassador terms

6. EXCEPTION: DE MINIMIS TRANSACTIONS

Below-Threshold Transactions:

- Transactions under €100 may be tracked without prior approval; HOWEVER, no de minimis exception applies to remuneration, consulting, employment, loans, guarantees, recurring arrangements, asset transfers, or any transaction involving a Management Board or Supervisory Board member — all such matters require the full approval process regardless of value
- Nevertheless, such transactions must still be:
  - Disclosed upon inquiry
  - Recorded in an auxiliary log (not the main Related-Party Register)
  - Included in the annual disclosure
- Examples:
  - Small office supplies from a related party's shop
  - Lunch reimbursement for a Supervisory Board member attending a meeting
  - Office coffee/tea provided by a related party's café
- Conditions:
  - Only "routine" transactions qualify
  - Must not be structurally circumvented (e.g. 20 x €99 transactions to avoid the €100 threshold)
  - The Supervisory Board retains the right to review de minimis transactions
  - Annual aggregate exceeding €500 triggers the full approval process

7. POLICY VIOLATION

Consequences of Non-Disclosure or Violation:

- Voidable Transaction: the Foundation may terminate the contract
- Recovery: the Foundation may seek recovery of damages from the violating party

- Disciplinary Action:
  - Formal written warning
  - Reduction of authority or remuneration
  - Suspension from duty (pending investigation)
  - Recommendation of suspension or removal through the procedure and authority prescribed by applicable law and the Articles of Association
- Reputational Impact: a documented violation may affect future recruitment/partnerships
- Banking/Compliance Impact: may trigger AML/FATF alerts

Investigation Process:

- The Supervisory Board initiates an investigation upon detection of the violation
- The violating party is given an opportunity to explain
- Documents are reviewed and findings recorded
- Corrective action is determined based on severity
- The Founder is informed (if a material violation)
- Regulatory authorities are notified (if fraud or criminal conduct is involved)

8. MAINTENANCE OF THE RELATED-PARTY REGISTER

Register Owner:

- Designated person: the register owner designated in writing by the Management Board
- Backup owner: the Supervisory Board Chairperson or an alternate Supervisory Board member designated in writing by the Supervisory Board
- Access: limited to Supervisory Board members, auditors, and the Founder

Register Contents: | Transaction No. | Date | Party | Relationship | Description | Amount | Approval No. | Status |

Update Frequency:

- Entered within 5 business days of Supervisory Board approval
- Updated upon completion of the transaction
- Reviewed quarterly by the full Supervisory Board
- Annual summary provided to the auditor

Retention:

- Retained permanently (historical record)
- Digital and physical copies secured
- Confidential (not for public disclosure)

9. ANNUAL DISCLOSURE IN FINANCIAL STATEMENTS

Financial Statement Note:

- Summary table of all related-party transactions for the year
- Total value by category (consulting, materials, rent, etc.)
- Description of material transactions (>€2,500 or >10% of category)
- Statement that all transactions were approved by the Supervisory Board
- Confirmation that prices were market-competitive
- Discussion of any exception or waiver

Auditor Certification:

- If an independent audit is performed:
  - The auditor reviews the Related-Party Register
  - Tests the approval process and market-rate verification
  - Confirms completeness of the financial statement disclosure
  - Reports any identified issue or irregularity

10. POLICY CHANGE AND REVIEW

Annual Review:

- The Supervisory Board reviews the policy annually
- Assesses effectiveness
- Identifies any problematic transaction
- Determines whether policy adjustment is needed

Amendment Authority:

- Non-substantive updates (e.g. threshold indexing, administrative contact changes) may be made by Supervisory Board decision.
- Changes affecting the Founder's own remuneration, benefits, or related-party transactions may be approved only through an independent, conflict-free Supervisory Board process, subject to the Articles of Association and applicable law. The Founder may not approve or veto a matter in which she is personally conflicted, including any change to the approval process for her own related-party transactions.
- Substantial changes to thresholds/procedures (>€1,000 impact) are notified to and discussed with the Founder and are submitted for Founder consent only where the Articles of Association expressly require it
- The updated policy version is published and communicated

CHAPTER III – RISK AND BUSINESS CONTINUITY

ARTICLE 30.200 – Risk Management

Risks must be identified, assessed for likelihood and impact, assigned an owner, mitigated, and reviewed. Substantial risks must be escalated without delay.

ARTICLE 30.210 – Business Continuity

Critical functions, dependencies, backups, emergency contacts, decision authority, and recovery priorities must be documented and tested proportionately at least once a year.

ARTICLE 30.220 – Crisis Management

A crisis team must be designated according to the incident. Initial priorities are safety, legal obligations, facts, preservation of evidence, stakeholder notification, and controlled communications. A post-incident review is required.

CHAPTER IV – RECORDS, INFORMATION, AND SECURITY

ARTICLE 30.300 – Records Management

Records must be accurately created, classified, securely stored, retained by category, and disposed of through an authorised destruction record. Legal holds suspend disposal.

ARTICLE 30.310 – Information Security

Access must be role-based and follow the principle of least privilege. Multi-factor authentication, approved devices, secure backups, incident reporting, and rapid access revocation are mandatory where proportionate.

ARTICLE 30.320 – Data Breach Response

Suspected breaches must be contained, documented, and assessed immediately. Where legally required, notification must be made to authorities and affected individuals, including in accordance with the applicable 72-hour GDPR standard.

CHAPTER V – PEOPLE, VOLUNTEERS, AND WORKING ARRANGEMENTS

ARTICLE 30.400 – Recruitment and Onboarding

Recruitment must be merit-based, proportionate, and documented. Before unsupervised duties begin: role descriptions, identity checks, conflicts, references, safeguarding checks where appropriate, contracts, induction, and system access must be completed.

ARTICLE 30.410 – Performance and Development

Objectives, supervision, feedback, training needs, and corrective actions must be documented proportionately. Required compliance training must be entered in the Training Register.

ARTICLE 30.420 – Departure

Access, devices, records, funds, credentials, and Foundation property must be returned or deactivated immediately. Confidentiality, record-retention, and handover obligations continue after departure where applicable.

CHAPTER VI – TRAVEL, EVENTS, AND SECURITY

ARTICLE 30.500 – Travel Approval

All business travel outside a person's ordinary place of duty requires prior written approval, budget confirmation, itinerary, insurance where appropriate, and a risk assessment for high-risk destinations.

ARTICLE 30.510 – Expense Reimbursement

Only necessary, reasonable, and documented expenses may be reimbursed. Claims must be submitted with receipts, business purpose, and required approvals. Exceptions require written justification and independent approval.

ARTICLE 30.520 – Events and Conferences

Events require an owner, budget, safeguarding and accessibility assessment, participant data controls, supplier checks, an emergency plan, branding approval, and a post-event report.

CHAPTER VII – SAFEGUARDING AND COMPLAINTS OPERATIONS

ARTICLE 30.600 – Safeguarding Implementation

Activities working with children or vulnerable people require a safeguarding plan, risk assessment, designated responsible persons, reporting channels, and consent and supervision arrangements.

ARTICLE 30.610 – Handling of Complaints

Where a complaint or report concerns the Management Board, the Supervisory Board, a senior manager, or the person who would conduct the investigation, the report must be directed to an independent channel outside the control of the persons concerned. Conflicted persons must recuse themselves from the review and decision process. The complainant's identity is shared only to the extent necessary, and retaliation allegations are separately assessed.

Complaints must be acknowledged, categorised, assigned, investigated proportionately, resolved with reasons, and recorded. Safeguarding, whistleblowing, and data-rights matters must be routed to the relevant specialist process.

CHAPTER VIII – SANCTIONS, EXPORT CONTROL, AND RESEARCH

ARTICLE 30.700 – Sanctions Screening

Screening must use current authoritative sources and be documented. Potential matches require suspension, escalation, and legal review before proceeding.

ARTICLE 30.710 – Export Control and Dual-Use Items

Activities involving controlled technology, software, data, or research must be assessed under Regulation (EU) 2021/821 and applicable Estonian rules. Licensing, end-use, and recipient checks must be completed before transfer.

ARTICLE 30.720 – Research Ethics

Research involving human participants, sensitive data, or substantial risk requires a proportionate ethics review, informed consent, confidentiality safeguards, conflict management, and honest reporting. An Ethics Committee must be established before activities requiring independent review.

CHAPTER IX – MONITORING, EVALUATION, AND LEARNING

ARTICLE 30.800 – Performance Monitoring

Projects must define outputs, outcomes, indicators, baselines where applicable, owners, data sources, and reporting intervals.

ARTICLE 30.810 – Evaluation and Learning

Substantial projects must undergo a periodic reflection and closure review. Findings, complaints, incidents, and lessons must inform corrective action and future design.

ARTICLE 30.820 – Annual Financial Reporting Procedure

1. PURPOSE AND LEGAL BASIS

Objective:

- To ensure complete, accurate, and timely financial reporting
- To comply with the Estonian Accounting Act (Raamatupidamise seadus)
- To provide the Supervisory Board with financial performance data
- To submit required reports to the Estonian Commercial Register
- To enable independent audit (where applicable)
- To maintain stakeholder transparency

Legal Requirements:

- The Management Board submits the annual report to the Supervisory Board within the currently applicable statutory period, and submits the approved report to the Commercial Register within the currently applicable statutory filing deadline (under the current rule, normally within six months of financial year-end — normally 30 June for a 31 December year-end). This compliance calendar must be updated if legislation changes; the specific dates below are internal planning targets, not a restatement of a fixed, immutable statutory deadline.

- Commercial Register: filing within six months of financial year-end — normally 30 June for a 31 December year-end (confirm with counsel each cycle that no legal change has occurred)
- Whether an audit or review is required must be assessed for each reporting cycle under Article 10.700 (Audit and Review Requirement).

2. ANNUAL REPORTING CALENDAR

Timeline (for a January–December financial year). NOTE: The specific dates below are INTERNAL TARGET DATES set by the Foundation for its own planning purposes, intended to allow sufficient review time ahead of any statutory deadline. They are not asserted as statutory deadlines, which must be confirmed with qualified Estonian counsel each reporting cycle, as they may change or differ from these internal targets.

31 December: Financial Year End

- Books close
- All transactions recorded
- Bank reconciliation completed

Internal target – mid-January: Finance Coordinator begins compilation

- All invoices, receipts, bank statements collected
- Accounts reconciled
- Accruals and provisions calculated
- Fixed asset inventory reviewed

Internal target – end of February: Draft financial statements prepared

- Balance sheet (assets, liabilities, net assets)
- Income statement (income and expenses by function)
- Cash flow statement (operating, investing, financing activities)
- Accounting policies and notes to the statements
- Management report begins (narrative section)

Internal target – mid-March: Internal review / compliance check (where applicable)

- The Management Board reviews the draft figures
- Errors, inconsistencies, and completeness checked
- Preliminary questions or corrections identified

Internal target – mid-April: Draft submitted to the Supervisory Board

- Formal submission of draft financial statements
- Accompanying documents:
  - Trial balance
  - Journal entries (unusual or large)
  - Reconciliations and supporting schedules

    - Accounting policy changes (if any)
    - Preliminary management report
- The Supervisory Board Chairperson receives a copy immediately
- A Supervisory Board meeting is scheduled within 5 business days

Internal target – end of April: Supervisory Board review and Q&A

- The Supervisory Board reviews the financial statements comprehensively
- Questions are answered by the Finance function / Management Board
- Changes are requested (if error or clarification needed)
- Material changes to the financial statements are documented
- Preliminary Supervisory Board approval (subject to final audit)

Internal target – early May: Auditor fieldwork begins (if an audit or review is being performed)

- The auditor accesses all financial records
- Tests samples of transactions
- Interviews key personnel
- Reviews internal controls
- Reviews supporting documents

Internal target – mid/late May: Auditor issues draft report (if applicable)

- Preliminary audit findings communicated
- Any exceptions or corrections proposed
- Management response to proposed changes
- Final figures adjusted per audit findings

Internal target – end of May: Final statements prepared for approval

- All audit adjustments incorporated
- Statements finalised and certified
- Accounting policies updated (if necessary)
- Management report finalised
- Auditor's opinion attached (if an audit was performed)

Internal target – end of May/early June: Supervisory Board final approval meeting

- The Supervisory Board convenes for formal final approval
- The auditor (if applicable) presents final findings
- The Supervisory Board discusses and approves the final financial statements
- The Supervisory Board votes to approve (recorded in decision)
- The Supervisory Board Chairperson and all members sign the approval page

Internal target – mid-June: Register filing preparation

- Final signed financial statements duplicated
- All required supporting documents gathered
- Auditor's report (if applicable) attached
- Management report attached
- The Founder is informed of completion

Statutory deadline – 30 June (six months after 31 December year-end): Register filing (confirm with counsel each cycle that no legal change has occurred)

- All financial documents submitted to the Commercial Register (äriregister.ee)
- Submission confirmation obtained
- Filing completed

July: Post-Filing Activities

- A copy of the register's confirmation of acceptance is obtained
- Statements are appropriately published/distributed
- Statements are appropriately published/distributed
- Stakeholders are informed (grants, donors, partners)
- An archive copy is securely filed

3. RESPONSIBILITY AND AUTHORITY MATRIX

Function	Owner	Authority	Approval
Financial data compilation	Accountant/Finance officer	Daily	Management Board oversight
Reconciliations and accruals	Accountant	Ongoing	Financial review
Draft financial statements	Accountant/Finance	Monthly estimates	Management Board review
Final figure compilation	Finance function	Following Supervisory Board input	Supervisory Board approval
Auditor coordination	Finance or a Management Board member	Planning	Supervisory Board authority
Register filing	Management Board member	Authorised signatory	Supervisory Board oversight

4. FINANCIAL STATEMENT COMPONENTS

NOTE: The exact components and presentation format of the annual report must follow the accounting framework and reporting requirements applicable to the Foundation for the relevant financial year, and the applicable scale/reporting class; not all of the components below may be mandatory for every year or every entity size.

Balance Sheet:

- Assets:
  - Cash and bank balances (by account)
  - Receivables (net of allowance for uncollectible amounts)
  - Prepaid expenses and deposits
  - Investments and securities
  - Fixed assets (property, equipment, net of depreciation)
  - Intangible assets (software, licences)
- Liabilities:
  - Accounts payable (suppliers, vendors)
  - Accrued expenses (staff bonuses, invoices)
  - Deferred income (grants received in advance)
  - Loans and borrowings
  - Lease liabilities
- Net Assets (Equity):
  - Accumulated net assets (cumulative results)
  - Current-year surplus or deficit
  - Restricted funds (donor-designated)

Income Statement:

- Income:
  - Grants and donations (by source/type)
  - Programme fees and service income
  - Investment income (interest, dividends)
  - Other income (sponsorships, in-kind)
- Expenses by function:
  - Programme expenses (core mission activities) % of total
  - Administrative expenses (finance, HR, governance) % of total
  - Fundraising expenses (donor relations, grant writing)
  - Depreciation
- Surplus/Deficit for the Period

Cash Flow Statement (where required by the applicable financial reporting framework):

- Operating activities (programme delivery, administration)
- Investing activities (equipment purchases, asset sales)
- Financing activities (loans, capital-restricted donations)
- Opening and closing cash balances
- Reconciliation with the balance sheet

Accounting Policies:

- Revenue recognition method (when funds are recorded)
- Expense recognition (cash versus accrual basis)

- Asset valuation (historical cost, fair value)
- Depreciation schedules (asset useful lives)
- Related-party transaction policy
- Restricted fund accounting
- Foreign currency translation (where applicable)

Notes to the Financial Statements:

- Breakdown of significant items
- Summary of related-party transactions
- Contingent liabilities (pending litigation, etc.)
- Events after the balance sheet date (after year-end but before filing)
- Going-concern assessment
- Segment reporting (by geography, programme, etc.)

5. MANAGEMENT REPORT

Required Content:

- The Foundation's identity and mission statement
- Governance structure (Board composition, meetings held)
- Principal activities and outputs during the year
- Strategic objectives and progress
- Outcome metrics (beneficiaries served, knowledge produced, etc.)
- Summary of financial performance (income, expenses, surplus/deficit)
- Key risks identified and management actions
- Compliance with law and policy (regulatory status)
- Internal controls and risk management
- Outlook for the coming year (priorities, funding assumptions)
- Substantial changes in structure or operations

Tone:

- Narrative in form, accessible to a non-financial audience
- Honest assessment (not promotional)
- Links the mission to financial results

6. SUPERVISORY BOARD APPROVAL PROCESS

Pre-Meeting Preparation:

- Financial statements and audit report distributed to all Supervisory Board members
- Members given 5-7 days to review and prepare questions
- The finance representative is briefed on possible issues
- Supporting documents made accessible to the Supervisory Board

Supervisory Board Meeting (Final Approval):

- Finance/Management Board presents highlights of the year
- The auditor presents findings (if an independent audit was performed)
- Supervisory Board members ask questions and request clarification
- Discussion of contentious items
- The Supervisory Board votes to approve (majority required)
- Any dissenting opinion is recorded in the minutes
- Members sign a statement confirming approval

APPROVAL, SIGNATURE, AND FILING RESPONSIBILITY (clear separation of roles):

- The Management Board prepares the annual report.
- The Supervisory Board decides on approval.
- Following approval, the annual report is signed by the Management Board member(s) required under the current statutory requirements applicable to the Foundation (unless law or the Articles of Association specifically require otherwise, not by Supervisory Board members whose role is approval, not signature).
- Filing with the Commercial Register is the Management Board's responsibility.

Supervisory Board Certification (of approval, not signature):

- The Supervisory Board Chairperson (and other members where applicable) signs the Supervisory Board approval decision/minutes confirming approval — distinct from signature of the annual report itself under the statutory signature requirement above
- Certification confirms:
  - The financial statements have been comprehensively reviewed
  - The statements fairly represent the Foundation's financial position
  - Accounting policies have been appropriately applied
  - The statements comply with law and standards
  - There is no material omission or irregularity

7. INDEPENDENT AUDIT COORDINATION (Where Applicable)

Auditor Engagement:

- The audit firm is contracted by early April (Article 10.700)
- The engagement letter specifies scope, fees, and timeline
- The auditor is given access to all records and systems
- A kick-off meeting with Finance and the Management Board

Audit Fieldwork:

- The auditor tests transactions and controls
- Interviews key personnel (accounting, operations, governance)
- Reviews supporting documents
- Observes inventory (if material assets exist)

- Tests related-party transactions (if any)

Audit Issues:

- Any proposed audit adjustment
- Management's response to proposed adjustments
- An independent expert may resolve a disagreement
- Final figures confirmed with the auditor

Audit Report:

- Auditor's opinion: Unqualified (clean), Qualified, Adverse, or Disclaimer of Opinion
- Unqualified: statements are fairly presented, no material issue
- Qualified: scope limitation or specific issues identified
- Adverse: pervasive issues; statements are not reliable
- Disclaimer: the auditor could not complete the audit; no opinion given
- Supporting commentary on findings and recommendations

Management Letter:

- A separate letter to the Supervisory Board with operational recommendations
- Identified process improvements
- Minor control deficiencies noted (not requiring an audit qualification)
- Observations on financial management and efficiency

8. CONSEQUENCES OF LATE FILING

Depending on the extent and duration of the delay and in accordance with law and procedure in force at the relevant time, late filing may result in: register warnings or compliance requests; enforcement fines or administrative sanctions; compliance restrictions; increased scrutiny from banks, donors, or partners; or, in cases of prolonged non-compliance, initiation of deletion/deregistration proceedings by the Commercial Register. The Foundation should treat all internal target dates in this Article as planning aids and confirm current statutory consequences with counsel if a filing is delayed.

Prevention:

- Calendar reminders set (March, April, May)
- A responsible person designated for tracking
- A backup person designated (if the primary person is unavailable)
- A contract with the accountant with a binding deadline
- A contingency plan if the accountant cannot deliver

9. PUBLIC DISCLOSURE AND CONFIDENTIALITY

Public Disclosure (After approval and register filing):

- Annual summary (1-2 page overview of activities and figures)

- Financial statement highlights (total income, expenses, surplus)
- Programme results and impact metrics
- Governance structure (Board members, roles)

Confidential (Not Publicly Disclosed):

- Donor identities and donation amounts; not publicly disclosed unless consent is given or law, regulatory reporting, audit, grant conditions, or another legitimate compliance obligation requires it
- Beneficiary personal data
- Strategic plans not yet public
- Proprietary research or intellectual property
- Security-sensitive information
- Pending legal matters

Restrictions:

- Sensitive personal data is removed from all public disclosures
- GDPR compliance is maintained
- Partner and donor confidentiality is respected

10. RELATED-PARTY TRANSACTION DISCLOSURE

Special Requirements:

- All related-party transactions during the year are summarised in the Notes to the Financial Statements
- Total value of transactions by type (consulting, materials, rent, etc.)
- Material transactions (>€2,500) disclosed individually
- Related-party identities and relationships disclosed
- A statement that transactions were on market/arm's-length terms
- Any exception or waiver noted and justified

11. POLICY MAINTENANCE AND UPDATES

Annual Review:

- The Supervisory Board reviews the procedure for effectiveness
- Is any timing adjustment necessary?
- Any process improvement?
- Have new regulatory requirements been incorporated?

Trigger Events for Update:

- New legal requirement
- Change in register deadline
- Change in audit requirement

[ROLE-HOLDER NAME REDACTED] : _____ Date: See separate written acceptance decision

[ROLE-HOLDER NAME REDACTED] : _____ Date: See separate written acceptance decision

FOUNDER CONSENT

[ROLE-HOLDER NAME REDACTED] , Founder: _____ Date: See ASiC-E system timestamp

MANAGEMENT BOARD IMPLEMENTATION APPROVAL

[ROLE-HOLDER NAME REDACTED] , Management Board Member: _____ Date: See ASiC-E system timestamp

ANNEX A – MINIMUM OPERATIONAL FILE

Stage	Required Evidence
Initiation	Approved concept, owner, budget, risk assessment
Delivery	Contracts, participant/supplier records, approvals, safeguarding checks
Monitoring	Progress, financial, and risk reports
Closure	Outcome report, final accounts, lessons learned, archive confirmation

ANNEX B – VOLUME-SPECIFIC GLOSSARY

Unless otherwise defined below, terms carry the meanings assigned in Volume I of the Lumora Foundation Policy and Governance Framework.

Term	Volume-Specific Meaning
Operational Owner	The person or function responsible for implementing, evidencing, monitoring, and escalating a defined process or activity.
Control	A preventive, detective, or corrective measure designed to mitigate legal, financial, operational, safeguarding, information-security, or reputational risk.
Incident	An event or situation that causes, or could cause, harm, non-compliance, loss, disruption, or reputational damage.
Corrective Action	A documented measure addressing the cause of an identified deficiency, incident, or non-conformity.
Legal Hold	An instruction suspending the ordinary disposal of records relevant to anticipated or ongoing litigation, investigation, audit, or regulatory inquiry.
Residual Risk	The level of risk remaining after controls and mitigation measures have been applied.

LUMORA FOUNDATION

FORMS, RECORDS, AND TEMPLATES

VOLUME IV – CONTROLLED TOOLS AND RECORDS

Version 1.1 – Final Policy Freeze / Signature Version (takes effect following registration of the Articles of Association V2.5 and completion of the required valid signatures)

DOCUMENT CONTROL

Field	Content
Document Title	Volume IV – Forms, Records, and Templates
Document Code	LUM-GOVERNANCE-FRAMEWORK
Version	1.1
Status	Final Policy Freeze / Signature Version — takes effect following registration of the Articles of Association V2.5 and completion of the required valid signatures
Document Owner	Founder and Chairperson
Approving Authority	As specified in each Volume and in accordance with the Articles of Association and the applicable approval hierarchy
Effective Date	Whichever occurs later of (a) valid registration of the Articles of Association V2.5, and (b) the date and time of the last required valid signature
Review Cycle	Annual and upon substantial amendment
Next Review	Twelve months after the Effective Date, or earlier in the event of a substantial amendment
Supersedes	Version 1.0 Final Acceptance Version and all prior draft series
Classification	Internal / Restricted by form
Reference Language	English
Document ID	To be assigned upon publication of the approved PDF
Verification URL	To be assigned upon publication
QR Verification	To be generated upon approved publication
Version Hash	To be generated upon publication of the final approved PDF
Electronic Signature Status	Supervisory Board wet-ink signatures and Founder e-Residency qualified electronic signature pending

REVISION RECORD

Revision	Date	Summary of Change	Prepared by	Reviewed by	Approval Status
Legacy Draft 1.0	July 2026	First consolidated draft of forms, records, matrices, and controlled templates.	Management Board documentation process	Internal development review	Draft
Legacy Draft 1.1	July 2026	Standardised document control, revision record, footnotes, glossary, and digital-publication placeholders.	Management Board documentation process	Awaiting designated review	Draft
0.12	Jul 2026	Corrected Final Review Draft (see Volume I revision record for the same rationale).	Internal document review	Awaiting Supervisory Board review	Draft
0.13	31 Jul 2026	Founder and Chairperson placed in separate Articles; related cross-references applied.	Management Board	In corporate acceptance process	Draft
0.14	31 Jul 2026	Final internal consolidation.	Internal document review	In formal acceptance process	Draft
1.0	1 Aug 2026	Alignment with Articles of Association V2.5 and cross-reference corrections.	Management Board documentation process	Founder and Supervisory Board acceptance	Final Acceptance Version — signatures pending
1.1	07 Sep 2026	Policy-freeze update: person/geography-dependent Ambassador arrangements moved to controlled records; alignment with standard role families and the controlled-document cross-reference system updated; existing	Management Board documentation process	Founder and Supervisory Board acceptance	Final Policy Freeze / Signature Version — signatures pending

Revision	Date	Summary of Change	Prepared by	Reviewed by	Approval Status
		completed specialist packages indexed.			

No provision takes effect before completion of the applicable approval and signature process. Unused section numbers are deliberately reserved for future expansion and cross-Volume consistency.

CHAPTER I – CONTROL RULES

ARTICLE 40.010 – Use of Controlled Templates

Only current approved templates may be used. Every completed record must state its version, owner, date, classification, and approval status.

ARTICLE 40.020 – Record Governance

Records must have an owner, access controls, mandatory fields, update frequency, retention rule, and escalation mechanism. Sensitive records must be restricted.

CHAPTER II – AUTHORITY AND DECISION TOOLS

ARTICLE 40.100 – Financial Delegation of Authority Matrix

The authoritative, binding financial thresholds are set out in Article 10.410 (Volume I, Authority Matrix). This Volume IV entry is only an operational cross-reference and does not by itself create or alter authority. Any transaction record completed under this Article must state the specific threshold provision of Article 10.410 relied upon.

Decision Type	Threshold / Band	Initiator	Approver	Payment / Signature	Evidence
Routine expenditure	Up to €500 (single approver); €500-2,000 (one Management Board member)	Role-holder	An authorised Management Board member (per Article 10.410)	Authorised signatory per Article 10.410	Invoice + approval
Procurement	€2,000-10,000 (Management Board approval and second-control	Requesting party	Valid Management Board approval and second-control mechanism	Valid Management Board approval and second-control mechanism per Article 10.410;	Evaluation + contract

Decision Type	Threshold / Band	Initiator	Approver	Payment / Signature	Evidence
	mechanism valid per Article 10.410; competitive quotes per Article 10.410); over €10,000 requires 3 quotes and Supervisory Board notification		per Article 10.410	external signature follows current Commercial Register representation rule	
Contract	Up to €2,000, not exceeding 12 months and with no recurring or automatic-renewal obligation: valid Management Board approval per Article 10.410. €2,000-10,000, or exceeding 12 months, or any contract with a recurring or automatic-renewal obligation regardless of value: valid Management Board	Contract owner	Managemen t Board / reserved authority	Current registered Commercial Register entry and representative(s) per Article 10.410	Executed contract

Decision Type	Threshold / Band	Initiator	Approver	Payment / Signature	Evidence
	approval and second-control mechanism per Article 10.410. Higher-value contracts also follow the Supervisory Board notification or approval thresholds in Article 10.410.				
Bank transfer	Up to €2,000 (single signatory); €2,000-10,000 (dual signatory); over €10,000 (dual signatory + Management Board decision) — per Article 10.410	Financial preparer	Independent approver	Authorised bank signature per current bank authorisation	Payment record

ARTICLE 40.110 – Decision Record Template

Decision ID: _____

Date: _____

Deciding Body: _____

Subject: _____

Background: _____

Declared Conflicts: _____

Decision: _____

Authority / Legal Basis: _____

Responsible Owner: _____

Deadline: _____

Attachments: _____

CHAPTER III – INTEGRITY AND DUE DILIGENCE TOOLS

ARTICLE 40.200 – Conflict of Interest Declaration

Name: _____

Role: _____

Interest / Relationship: _____

Affected Matter: _____

Mitigation / Recusal: _____

Decision and Reviewer: _____

Date / Signature: _____

ARTICLE 40.210 – Gift and Hospitality Declaration

Recipient / Giver: _____

Date: _____

Description: _____

Estimated Value: _____

Source / Recipient: _____

Business Context: _____

Decision: _____

Record Reference: _____

ARTICLE 40.220 – Partner and Supplier Due Diligence

Legal Name: _____

Registration: _____

Ownership / Control: _____

Country: _____

Purpose: _____

Sanctions Outcome: _____

Adverse Media: _____

References: _____

Risk Rating: _____

Approval: _____

ARTICLE 40.230 – Whistleblowing and Integrity Record

Case ID: _____

Date Received: _____

Channel: _____

Category: _____

Risk / Urgency: _____

Assigned Investigator: _____

Status: _____

Outcome: _____

Retaliation Check: _____

Closure Date: _____

CHAPTER IV – RISK, PROJECT, AND FINANCIAL RECORDS

ARTICLE 40.300 – Risk Register

Risk ID and category

Description, cause, and consequence

Likelihood and impact

Inherent and residual rating

Owner and mitigation

Deadline, trend, and escalation status

ARTICLE 40.310 – Project and Activity Register

Project code and title

Funding source and restrictions

Owner and partners

Dates and countries

Budget and approval status

Safeguarding / data / sanctions classification

Outputs, status, and archive location

ARTICLE 40.320 – Donor and Funding Register

Donor identity and type

Amount and currency

Restrictions and reporting dates

Due diligence outcome

Contract reference

Revenue recognition and bank reference

Acknowledgement and relationship-management actions

CHAPTER V – PEOPLE, TRAINING, AND SAFEGUARDING FORMS

ARTICLE 40.330 – Delegation of Authority Register

Fields: delegation reference number; delegating authority (person/body); recipient (person/role); scope of delegated authority; monetary or functional limit; effective date; expiry date; attached conditions; reporting requirement; suspension/revocation date (if any); authorising decision reference. This record implements Article 10.230 (Internal Delegation of Authority) and is the authoritative register of all internal delegations within the Foundation.

ARTICLE 40.340 – Artificial Intelligence Systems Register

Fields: system name; provider/vendor; approved purpose; data categories processed; risk classification per Article 10.530 and the Foundation's approved AI risk-assessment procedure; legal basis for any personal-data processing; DPIA status (required/completed/not required); human-oversight mechanism; security-assessment summary; approval decision reference and date; next review date; system owner (role, not name). This record implements Article 10.530 (Artificial Intelligence) and records all AI systems approved for the Foundation's use.

ARTICLE 40.400 – Onboarding Checklist

Contract signed: _____

Identity verified: _____

Role description provided: _____

Conflict declaration: _____

Code acceptance: _____

Safeguarding/PSEA training: _____

GDPR and security induction: _____

Email/multi-factor authentication enabled: _____

Equipment issued: _____

ARTICLE 40.410 – Training and Competency Record

Person: _____

Role: _____

Course / Competency: _____

Provider: _____

Completion Date: _____

Certificate Reference: _____

Expiry / Refresher: _____

Verified by: _____

ARTICLE 40.420 – Safeguarding Incident Form

Case ID: _____

Date / Time: _____

Reporter: _____

Immediate Safety Action: _____

Affected Persons: _____

Summary of Concern: _____

Mandatory Reporting Assessment: _____

Assigned Officer: _____

Next Action: _____

ARTICLE 40.430 – Departure Checklist

Access disabled: _____

Email archived or forwarded: _____

Equipment returned: _____

Documents handed over: _____

Financial items closed: _____

Confidentiality reminder: _____

Public profile / credentials removed: _____

CHAPTER VI – TRAVEL, PROCUREMENT, AND MEETING TEMPLATES

ARTICLE 40.500 – Travel Authorisation Form

Traveller, role, and ordinary place of duty

Purpose, itinerary, and dates

Budget and funding source

Risk and safeguarding assessment

Insurance / visa requirements

Approvals

ARTICLE 40.510 – Expense Reimbursement Form

Claimant and travel/activity

Expense items with date, category, currency, and receipt

Advance reconciliation

Business purpose

Independent approval

ARTICLE 40.520 – Procurement Evaluation Matrix

Requirement and weighting

Supplier bids

Price, quality, delivery, sustainability, and risk scores

Conflict declarations

Recommendation and approvals

ARTICLE 40.530 – Meeting Agenda and Minutes

Meeting type, date, attendees, and quorum

FOUNDER CONSENT

[ROLE-HOLDER NAME REDACTED], Founder: _____ Date: See ASiC-E system timestamp

MANAGEMENT BOARD IMPLEMENTATION APPROVAL

[ROLE-HOLDER NAME REDACTED], Management Board Member: _____ Date: See ASiC-E system timestamp

ANNEX A – MASTER RECORD INDEX

Record	Owner	Classification	Review Frequency
Governance Records	Management Board	Confidential	Quarterly
Conflict of Interest	Designated owner	Restricted	Upon change / annual
Training	Designated coordinator	Internal	Monthly
Safeguarding Appointments / Incidents	Safeguarding function	Restricted	Immediate / quarterly
Approved Technology	Technology owner	Internal	Quarterly
Publications	Research / communications owner	Internal	Upon publication

This index lists all controlled records referenced throughout this Framework. Each record is maintained under its own governing Article; this index exists so that no controlled record created elsewhere in the Framework is overlooked.

- Role-Holder Register — statutory and non-statutory role-holders (Article 10.240, Annex G, Volume I)
- Ambassador Appointments and Authorisations Register — Ambassador decision references, dates, terms, probation status (Article 10.240, Article 10.246)
- Related-Party Transactions Register — disclosed and approved related-party transactions (Article 30.125)
- Donations and Funding Register — donor/grant records subject to confidentiality rules (Article 30.820 cross-reference; Article 40.320)
- Procurement Register — competitive bids, supplier evaluations (Article 30.100–30.120)
- Data Breach Register — GDPR breach incidents and responses (Article 10.520, Article 10.525)
- Complaints Register — whistleblowing and complaint-handling records (Article 20.600, Article 30.610)
- Gifts and Hospitality Register — declarations under Article 20.210 (Article 40.210)
- Decision Register — Board and delegated decisions requiring a documented record (Article 40.110)
- Contracts Register — executed contracts and the basis for signature authority (Article 10.410, Article 40.100)

- Delegation of Authority Register — internal delegations of authority (Article 10.230, Article 40.330)
- Artificial Intelligence Systems Register — approved AI system assessments (Article 10.530, Article 40.340)
- Risk Register — identified corporate risks and mitigation status (Article 30.200, Article 40.300)
- Conflict of Interest Declarations — individual disclosures (Article 20.200, Article 40.200)

The owner, access rules, and retention period for each record are defined in its own governing Article; this index provides a single reference point and must be updated whenever a new controlled record is created elsewhere in this Framework.

ANNEX B – VOLUME-SPECIFIC GLOSSARY

Unless otherwise defined below, terms carry the meanings assigned in Volume I of the Lumora Foundation Policy and Governance Framework.

Term	Volume-Specific Meaning
Record	A controlled record used to track defined events, decisions, disclosures, approvals, risks, assets, or obligations.
Controlled Template	An approved form or tool carrying a document code, version, owner, and controlled status.
Owner	The person or function responsible for the integrity, access, retention, and current status of a controlled record.
Mandatory Field	A data field that must be completed for a record to be valid or acceptable.
Decision Record	The authoritative record of a decision, including authority, conflicts, rationale, responsible owner, and implementation deadline.

LUMORA FOUNDATION

AMBASSADOR AND INTERNATIONAL REPRESENTATION HANDBOOK

VOLUME V – GLOBAL AMBASSADOR PROGRAMME

Version 1.1 – Final Policy Freeze / Signature Version (takes effect following registration of the Articles of Association V2.5 and completion of the required valid signatures)

DOCUMENT CONTROL

Field	Content
Document Title	Volume V – Ambassador and International Representation Handbook
Document Code	LUM-GOVERNANCE-FRAMEWORK

Field	Content
Version	1.1
Status	Final Policy Freeze / Signature Version — takes effect following registration of the Articles of Association V2.5 and completion of the required valid signatures
Document Owner	Founder and Chairperson
Approving Authority	As specified in each Volume and in accordance with the Articles of Association and the applicable approval hierarchy
Effective Date	Whichever occurs later of (a) valid registration of the Articles of Association V2.5, and (b) the date and time of the last required valid signature
Review Cycle	Annual and upon substantial amendment
Next Review	Twelve months after the Effective Date, or earlier in the event of a substantial amendment
Supersedes	Version 1.0 Final Acceptance Version and all prior draft series
Classification	Internal / Controlled
Reference Language	English
Document ID	To be assigned upon publication of the approved PDF
Verification URL	To be assigned upon publication
QR Verification	To be generated upon approved publication
Version Hash	To be generated upon publication of the final approved PDF
Electronic Signature Status	Supervisory Board wet-ink signatures and Founder e-Residency qualified electronic signature pending

REVISION RECORD

Revision	Date	Summary of Change	Prepared by	Reviewed by	Approval Status
Legacy Draft 1.0	July 2026	First consolidated draft of the Ambassador and International Representation Handbook.	Management Board documentation process	Internal development review	Draft
Legacy Draft 1.1	July 2026	Standardised document control, revision record, footnotes, glossary, and digital-publication placeholders.	Management Board documentation process	Awaiting designated review	Draft

Revision	Date	Summary of Change	Prepared by	Reviewed by	Approval Status
0.12	Jul 2026	Corrected Final Review Draft (see Volume I revision record for the same rationale).	Internal document review	Awaiting Supervisory Board review	Draft
0.13	31 Jul 2026	Founder and Chairperson placed in separate Articles; related cross-references applied.	Management Board	In corporate acceptance process	Draft
0.14	31 Jul 2026	Final internal consolidation.	Internal document review	In formal acceptance process	Draft
1.0	1 Aug 2026	Alignment with Articles of Association V2.5 and cross-reference corrections.	Management Board documentation process	Founder and Supervisory Board acceptance	Final Acceptance Version — signatures pending
1.1	07 Sep 2026	Policy-freeze update: person/geography-dependent Ambassador arrangements moved to controlled records; alignment with standard role families and the controlled-document cross-reference system updated; existing completed specialist packages indexed.	Management Board documentation process	Founder and Supervisory Board acceptance	Final Policy Freeze / Signature Version — signatures pending

No provision takes effect before completion of the applicable approval and signature process. Unused section numbers are deliberately reserved for future expansion and cross-Volume consistency.

CHAPTER I – PROGRAMME PURPOSE AND STATUS

ARTICLE 50.010 – Purpose

This Handbook governs the appointment, authority, conduct, reporting, credentials, regional coordination, and removal of ambassadors, delegates, and international representatives.

ARTICLE 50.015 – Ambassador Appointment Authority

All appointments, renewals, probation confirmations, extensions, restrictions, suspensions, and removals of Ambassadors, Regional Ambassadors, Country Ambassadors, Delegates, and Representatives require a written Management Board decision adopted pursuant to the Articles of Association and applicable internal procedures. Global, regional, and strategic representation roles additionally require the Founder-Chairperson's final internal consent pursuant to Article 7.5 of the Articles of Association. This consent is an internal condition and does not replace the Management Board decision or create statutory or registered representation. Every document must specify the role, region, term, probation dates, permitted and prohibited activities, reporting line, authority limits, credential status, and effective date.

The Founder or Chairperson may recommend a candidate or action, but neither title by itself carries independent appointment, approval, suspension, removal, or veto authority. A person who also holds valid Management Board authority may participate only in that separate legal capacity and subject to conflict-of-interest and decision-record requirements. No appointment creates diplomatic status, external representation, financial authority, a right of succession, or an expectation of renewal beyond the written document.

ARTICLE 50.020 – No Diplomatic Status

Foundation titles do not confer diplomatic, consular, governmental, or intergovernmental status, immunity, or privilege. Representatives may not imply otherwise.

ARTICLE 50.030 – Appointment Pre-Conditions

Written appointment decision and agreement

Identity and proportionate due diligence

CV and professional biography

Conflict, confidentiality, and data-protection commitments

Acceptance of the Code of Conduct, safeguarding, and PSEA

Commitment on brand, email, and public representation

Approved initial work plan

CHAPTER II – STRUCTURE AND AUTHORITY

ARTICLE 50.100 – Hierarchy

The Management Board, acting through the Chairperson or another duly authorised Management Board representative

Regional Ambassador and Coordinator

Country Ambassadors

Delegates and project representatives

The hierarchy above is not exhaustive. Subject to the same controls set out in this Chapter II – appointment pre-conditions, authority limits, probation/KPI, and suspension/termination regime – the Management Board may designate Cultural Ambassador, Thematic Ambassador, and Special Ambassador, or similar special representation categories, in addition to Regional Ambassador and Country Ambassador. Use of these additional categories is not mandatory; however, where used, the Ambassador title never implies diplomatic, consular, or state representation status, and Articles 50.020, 50.030, and the authority-limitation provisions of this Chapter apply in full. Operational appointment, onboarding, probation/KPI, authority matrix, reporting, technology/brand use, and offboarding details are applied, to the extent in force, together with the LUM-AMB-001 and LUM-PEO-001 controlled documents.

ARTICLE 50.110 – Regional Ambassadors and Coordinators

Regional Ambassador or Regional Ambassador and Coordinator roles may be created by written decision for specific regions according to the Foundation's international activity needs. The current region, countries, role-holder, term, coordination scope, and authority limits are held only in the controlled Ambassador Appointments and Authorisations Register and the relevant appointment document. No specific geography or role-holder is permanently fixed in the policy text. The Regional Ambassador/Coordinator supports approved regional planning, relationship development, information flow, and activity coordination. This role confers no authority, absent express written authority, to recruit, appoint, remove, discipline, contract, transact financially, or make legally binding decisions regarding Country Ambassadors or other representatives.

ARTICLE 50.120 – Country Ambassadors

Country Ambassadors are appointed and removed only through Lumora Foundation's valid appointment procedure. Each appointment specifies the particular country, term, scope of duties, and authority limits. Country Ambassadors are accountable to the Foundation. Where regional or cross-border work exists, they coordinate planning and activity with the relevant Regional Ambassador/Coordinator; this coordination alone does not create an employment relationship or an independent reporting/management hierarchy. Multiple Country Ambassadors may be appointed for different countries. More than one appointment for the same country may be made only where the written decision clearly specifies the division of duties. The title of Country Ambassador alone confers no authority

to contract, sign an MoU, make financial commitments, accept funds, appoint staff/representatives, or provide legal representation.

ARTICLE 50.130 – Permitted Activities

Written authority granted to an Ambassador or other international representative clearly specifies the scope of representation, geographic area, term, monetary limit, authority to sign contracts, data access, authority to make public statements, and sub-delegation conditions. On matters where no written authority exists, a title, email signature, business card, or social-media account may not be used in a manner that creates the impression of binding authority on the Foundation's behalf.

Coordinating approved regional and country work plans

Guiding and monitoring assigned Country Ambassadors

Requesting activity reports and convening regional meetings

Identifying and recommending candidates, projects, and partnerships

Representing the Foundation at approved events within written authority

ARTICLE 50.140 – Prohibited Activities

Independently appointing, removing, or disciplining representatives

Signing contracts or committing funds without written authority

Receiving donations, fees, or payments on the Foundation's behalf

Opening accounts or controlling Foundation financing

Creating titles, sub-representatives, or branches

Making binding legal, strategic, or political statements

Using altered logos or unauthorised credentials

Exercising authority outside the assigned region

ARTICLE 50.150 – External Representation by Governing Body Members

Supervisory Board members may represent the Foundation externally only when specifically authorised in writing for the relevant activity. Statutory representation remains subject to law, the Articles of Association, and Commercial Register rights.

CHAPTER III – WORK PLANNING AND REPORTING

ARTICLE 50.200 – Annual and 90-Day Plans

Every Regional Ambassador must maintain an annual plan and initial 90-day priorities covering partnerships, events, recruitment recommendations, risks, safeguarding, and measurable outputs.

ARTICLE 50.210 – Monthly Activity Report

Meetings and stakeholders

Completed and planned activities

Country Ambassador updates

Opportunities and recommendations

Risks, incidents, and safeguarding concerns

Expenses and decisions requested

Evidence and links to records

ARTICLE 50.220 – Quarterly Regional Review

The Management Board reviews progress, compliance, performance indicators, risks, and support needs. Decisions and corrective actions must be recorded.

CHAPTER IV – PARTNERSHIPS AND STAKEHOLDER ENGAGEMENT

ARTICLE 50.300 – Partner Engagement

Representatives may not promise partnership, funding, accreditation, approval, or other institutional commitments without prior written authority.

ARTICLE 50.310 – Government and International Organisations

Communications must use approved letterhead, correct titles, and written authority. Representatives must distinguish the Foundation from government or diplomatic bodies and avoid unauthorised policy commitments.

ARTICLE 50.320 – Universities, NGOs, and the Private Sector

Engagement must be mission-aligned, non-discriminatory, and documented. Conflicts, commissions, referral arrangements, and financial interests must be disclosed before discussions proceed.

CHAPTER V – PROTOCOL, EVENTS, AND COMMUNICATION

ARTICLE 50.400 – Credentials and Identification

Letters of identity and ID cards remain Foundation property, are valid only for the specified term and scope, and must be returned or deactivated upon suspension or termination.

ARTICLE 50.410 – Media and Public Statements

Media interviews, press releases, and public corporate positions require prior approval. Representatives may factually describe approved activities but may not speak beyond their authority.

ARTICLE 50.420 – Logo, Titles, and Digital Channels

Only approved logos, templates, titles, and email accounts may be used. Corporate accounts require multi-factor authentication and remain Foundation property. Unauthorised alteration, transfer, or personal commercial use is prohibited.

ARTICLE 50.430 – Gifts and Protocol

Protocol gifts must be lawful, modest, approved where required, and recorded. Gifts to public officials require enhanced scrutiny and may not be used to influence decisions.

CHAPTER VI – TRAVEL, EXPENSES, AND SECURITY

ARTICLE 50.500 – Travel

Official travel requires written approval, scope, budget, insurance where appropriate, emergency contacts, and a destination risk review. High-risk travel may be prohibited or made conditional.

ARTICLE 50.510 – Expenses and Per Diem

No entitlement exists unless approved in writing. Rates and reimbursement rules are governed by Volume IV and the applicable travel authorisation. Personal and undocumented expenses are not reimbursed.

ARTICLE 50.520 – Safeguarding and Incidents

Representatives must promptly report safeguarding, security, integrity, data, or reputational incidents and preserve relevant evidence. They may not conduct unauthorised investigations or independently engage with the media.

CHAPTER VII – PERFORMANCE, DISCIPLINE, AND TRANSITION

ARTICLE 50.600 – Performance Standards

CROSS-REFERENCE: Ambassador probation, confirmation, KPI scoring, and review outcomes are governed under Article 10.246 (Volume I) and recorded in the Ambassador Appointments and Authorisations Register. The standards below supplement, and do not replace, that Article.

Accuracy and professionalism

Timely reporting

Compliance with authority limits

Partner quality and mission alignment

Safeguarding and integrity

Cooperation with Foundation leadership

ARTICLE 50.610 – Suspension and Removal

The Foundation may suspend access, credentials, or duties during a review. Removal may occur for misconduct, lack of performance, inactivity, misrepresentation, conflict, safeguarding risk, or institutional necessity, subject to contract terms and fair process where applicable.

ARTICLE 50.620 – Resignation and Handover

Resignation must be submitted in writing. Records, contacts, credentials, accounts, funds, and property must be handed over immediately. Public profiles and representation must end on the effective date.

CHAPTER VIII – TRAINING AND SUPPORT

ARTICLE 50.700 – Mandatory Induction

Foundation governance and legal status

Authority and representation limits

Code of Conduct

Safeguarding and PSEA

Data protection and security

Brand and communications

Reporting and records

ARTICLE 50.710 – Continuing Development

Training may include diplomacy and protocol, partnership development, media skills, project management, fundraising compliance, language and cultural competence, conflict resolution, and wellbeing resources.

CHAPTER X – ACCEPTANCE, IMPLEMENTATION, AND REVIEW

ARTICLE 90.010 – Acceptance and Implementation Decision

The Supervisory Board adopts Volume V – Ambassador and International Representation Handbook within its own legal authority, following review.

Following adoption, the document operates subject to applicable law, the Articles of Association, and valid decisions of the competent governing body.

The Management Board is authorised to implement the adopted document and to issue subordinate procedures within its own authority.

Relevant staff and representatives receive the document and complete any required acceptance or training.

Activity	Regional Ambassador	Country Ambassador	Required Foundation Approval
Sign a contract	No, unless a written delegation of authority exists	No	Yes, through an authorised representative
Commit funds / receive payment	No	No	Only under approved authority
Media statement	Pre-approved only	Pre-approved only	Approval / spokesperson
Create a title	No	No	Management Board / reserved authority

ANNEX B – MONTHLY REPORT TEMPLATE

Field	Content
Reporting Period	Month / Year
Region / Country	Assigned area
Activities	Completed and planned
Stakeholders	Meetings and outcomes
Country Ambassador Updates	Performance and support needs
Risks / Incidents	Integrity, safeguarding, data, security, reputation
Decision Requests	Required approval or support
Evidence	Links / attachments

ANNEX C – MINIMUM CONTENT OF A LETTER OF IDENTITY

Item	Requirement
Identity	Full name and approved title
Scope	Countries, function, and limitations
Validity	Start and end date
Authority	Permitted and prohibited acts
Verification	Foundation contact and reference number
Signature	Authorised Management Board representative

ANNEX D – VOLUME-SPECIFIC GLOSSARY

Unless otherwise defined below, terms carry the meanings assigned in Volume I of the Lumora Foundation Policy and Governance Framework.

Term	Volume-Specific Meaning
Assigned Region	The countries or geographic scope formally allocated to an Ambassador through a valid appointment decision or contract.

Term	Volume-Specific Meaning
Letter of Identity	A time-limited corporate letter confirming a representative's role, activity, scope, and authority limitations.
Country Ambassador	A person formally appointed by the Foundation for a defined country, accountable under the regional and institutional reporting structure.
Regional Ambassador and Coordinator	A person formally appointed to coordinate Country Ambassadors, plans, and reporting within an assigned region, without independent statutory authority.
Binding Representation	A statement, signature, commitment, or act capable of legally, financially, or institutionally binding the Foundation.

REVISION HISTORY – VOLUME V

Version	Date	Prepared by	Approved by	Summary of Change	Rationale
v0.14	31 Jul 2026	Internal document review	Awaiting Supervisory Board review	Founder and Chairperson separated into distinct capacities; duplication of Article 10.700 removed and chapters renumbered; DPO protection and Commercial Register verification strengthened; revision records harmonised.	Current controlled draft pending formal acceptance of factual completion. Version 0.11 was an internal working draft and was not published as a controlled draft.
v0.10	30 Jul 2026	Internal document review	Awaiting Supervisory Board review	Final review corrections: version consistency, single-member financial controls, continuous	Current controlled draft pending formal acceptance of factual completion

Version	Date	Prepared by	Approved by	Summary of Change	Rationale
				audit numbering, and revision-history harmonisation	
v0.8	15 Jul 2026	Draft preparation process	Not yet formally reviewed	First 7 policies added	Initial policy additions (dissolution, auditor, related party, etc.)
v0.9	25 Jul 2026	Draft preparation process	Not yet formally reviewed	Due-diligence corrections	Governance balance and legal accuracy corrections
Version 1.0	18 August 2026	Supervisory Board / Founder / Management Board — per respective authority	Supervisory Board	Final Acceptance Version — signatures pending	Superseded by Version 1.1; preserved as a historical revision record
Version 1.1	07 September 2026	Management Board documentation process	Founder and Supervisory Board acceptance	Final Policy Freeze / Signature Version	Person/geography-dependent representation information moved to controlled records; role architecture and controlled-document index updated

ANNEX E – CURRENT AMBASSADOR APPOINTMENTS REGISTER SUMMARY

The policy text defines roles rather than permanently named role-holders. Current appointments are controlled through appointment decisions, contracts, and the Ambassador Appointments and Authorisations Register.

PUBLIC VERSION NOTE: When a public version of this Framework is prepared for external distribution, the appointed person's name and appointment status details in the table below must be entirely removed. Only the role, assigned region, and authority limitations should

remain in the public version. This internal controlled copy may retain full detail for operational purposes.

Role	Appointed Person (see Ambassador Register)	Assigned Region	Status	Authoritative Record
Regional Ambassador and Coordinator	Held in the Ambassador Register — not named here	Region/countries as defined in the current appointment document and the controlled Ambassador Register	Operational appointment record to be completed in the controlled Ambassador Register before credentials are issued or the appointment is operationally relied upon	Appointment decision, Ambassador Agreement, and Appointments and Authorisations Register

CONSOLIDATED STRUCTURE, STATUS, AND APPROVAL MAP

STATUS. Version 1.1 – Final Policy Freeze / Signature Version. This document takes effect only after (i) registration and entry into force of the Articles of Association V2.5, and (ii) completion of all required valid signatures — whichever occurs later. Until then, it remains an approved signature text but is not yet in force.

Section	Related Volume	Primary Area	Approval / Implementation
Section I	Volume I	Core governance, Founder/Chairperson protections, statutory bodies, financial position, compliance, data, AI, audit	Supervisory Board acceptance; Founder consent where required by the Articles of Association; Management Board implementation
Section II	Volume II	Code of Conduct and Ethics	Supervisory Board acceptance; Management Board implementation
Section III	Volume III	Operational Policies and Procedures	Competent authority under the approval hierarchy; Management Board implementation
Section IV	Volume IV	Controlled Tools, Records, Forms, and Authority Matrices	Management Board; Supervisory Board and Founder consent where reserved
Section V	Volume V	Ambassador and International Representation Programme	Management Board appointment/operations; Founder-

Section	Related Volume	Primary Area	Approval / Implementation
			Chairperson consent where required by the Articles of Association

OUTLINE AND NAVIGATION CONTROL. Heading outline levels and expand/collapse controls are deliberately retained solely to support Word navigation and the automatic Table of Contents. They are not hidden content, do not remove any Chapter or Volume, and do not affect legal validity. Removing them would impair the Table of Contents and document navigation.

MASTER ANNEXES

MASTER ANNEX 1 – CONSOLIDATED ARTICLE INDEX

This index lists the permanent Articles appearing across Sections I–V. Page references are controlled by the automatic Table of Contents; update fields in Word before publication.

Volume I – CORE GOVERNANCE

10.010 – Purpose and Scope · 10.020 – Legal Hierarchy · 10.030 – Interpretation · 10.040 – Founder, Chairperson, and Status-Based Titles · 10.050 – Severability and Emergency Flexibility · 10.060 – Amendment of the Articles of Association · 10.100 – Legal Identity · 10.105 – Definition and Status of "Member" · 10.110 – Mission · 10.120 – Vision · 10.130 – Core Values · 10.140 – Public Benefit · 10.141 – Dissolution and Liquidation Assets · 10.145 – International Justice and Institutional Engagement · 10.200 – Management Board · 10.210 – Supervisory Board · 10.222 – Management Board Decision-Making and Deadlock Resolution · 10.230 – Internal Delegation of Authority · 10.235 – Supervisory Board Composition · 10.240 – Regional Ambassador Coordination · 10.245 – Founder Recognition and Articles-of-Association-Based Founder Rights · 10.246 – Ambassador Probation, Performance (KPI), and Extended Authority Matrix · 10.247 – Founder and Chairperson Protection Implementation Policy · 10.250 – Chairperson Office Policy · 10.260 – Duties and Conduct of Management Board Members · 10.265 – Supervisory Board Operating Procedure and Oversight · 10.267 – Board Committees and Advisory Committees · 10.270 – Corporate Officers and Functional Accountability · 10.275 – Appointment, Authority, and Role-Holder Lifecycle · 10.277 – Role-Holder Register · 10.280 – Corporate Matters Protected by the Founder · 10.285 – Delegation of Authority, Powers of Attorney, and Digital Authority

(For Volumes II–V, the Article numbers and titles already appear in Turkish translated into English in the respective Volumes above; since this Master Annex repeats an index of the same Articles with page references, they are not reproduced again here. For the full text of the Articles, see the main body of the relevant Volume.)

MASTER ANNEX 2 – MASTER POLICY CATALOGUE

Policy Area	Lead Articles / Volume	Document Owner	Review Trigger
Constitutional governance and Founder/Chairperson protection	10.010–10.290; Annex A	Management Board / Governance Officer	Annual; change to the Articles of Association; leadership or register change
Ethics, conduct, conflicts, and whistleblowing	Volume II; 20.010–20.640	Management Board / Compliance function	Annual; incident; legal change
Financial governance, procurement, and related parties	10.400–10.420; 30.100–30.125; 40.100	Management Board / Chief Financial Officer	Annual budget; threshold change; audit finding
Data protection and information governance	10.520–10.525; 30.300–30.320	Management Board / Data Protection Liaison or DPO	Annual; new processing; breach; legal change
Artificial intelligence and digital governance	10.530; 10.287; 40.340	Management Board / Digital Systems Officer	New system; substantial change in use; legal change
Safeguarding and PSEA	10.300; 20.120; 30.600; 40.420	Management Board / Safeguarding Officer	Annual; a programme involving children or vulnerable people; incident
Ambassador and international representation	10.240–10.246; Volume V	Management Board / Chairperson within the relevant authority	Appointment; renewal; suspension; geographic expansion
Audit, review, and annual reporting	10.700; 30.820	Supervisory Board / Management Board / Auditor	Every financial year; threshold or legal change
Records, registers, and controlled publication	10.600–10.620; Volume IV	Management Board / Secretary-General	Annual; system change; publication

MASTER ANNEX 3 – MASTER GLOSSARY

Term	Consolidated Definition
Articles of Association / Põhikiri	The Foundation's registered constitutional document. Takes priority over this Framework.
Commercial Register	The Estonian Commercial Register (äriregister), which holds statutory office and representation records for the Foundation.
Founder	[ROLE-HOLDER NAME REDACTED], holding permanent historical and personal capacity with binding rights recognised only by law and the registered Articles of Association.
Chairperson	The protected, indefinite internal corporate office defined in the Articles of Association and this Framework; not a separate statutory body and not by itself a source of external representation through title alone.
Management Board / Juhatus	The Foundation's statutory management and representation body.
Supervisory Board / Nõukogu	The statutory oversight body exercising oversight and authority granted by law and the Articles of Association.
Matter Reserved to the Founder	A matter expressly subject to Founder consent, nomination, objection, or other protection under the registered Articles of Association.
Reserved Matter	A decision assigned to a specific body or person under law, the Articles of Association, Annex A, or an approved authority matrix.
Role-Holder Register	The controlled internal record of who holds statutory and non-statutory offices.
Authority Register	The controlled internal record of each person's approval, signature, banking, portal, power-of-attorney, and access authority.
Ambassador Register	The controlled record of Ambassador appointments, terms, probation periods, scope, status, and authorisations.
DPO	Data Protection Officer, appointed when required under GDPR Articles 37-39, or voluntarily designated with statutory independence safeguards.
Data Protection Liaison	A designated operational liaison supporting privacy management but not represented as a statutory DPO unless formally so appointed.
Controlled Copy	An authoritative copy governed by version, distribution, and amendment controls.
Effective Date	Whichever occurs later of the entry into force of the Articles of Association V2.5 and completion of the last required valid signature.

Term	Consolidated Definition
Binding Representation	An act, statement, signature, or commitment capable of legally or financially binding the Foundation.
Probation Period	A time-limited initial assessment period for a non-statutory appointment, as recorded in the applicable register and appointment document.
Related Party	A person or organisation connected to a role-holder or decision-maker in a manner requiring disclosure, recusal, or independent approval.

MASTER ANNEX 4 – MASTER REVISION AND CONTROL HISTORY

Version	Date	Status	Key Change	Approval Evidence
Legacy Draft 9.7–9.8	July 2026	Draft	Initial coded structure and document-control standardisation	Internal draft records
0.12	July 2026	Draft	Legal accuracy and governance harmonisation	Internal review record
0.13	31 July 2026	Draft	Founder/Chairperson separation, digital governance, and role-holder controls	Internal review record
0.14	31 July 2026	Draft	Consolidation ahead of legal review	External legal review pending at that stage
0.15	August 2026	Draft	Proposed alignment of Founder and Chairperson protection with the Articles of Association	Harmonisation record
1.0	August 2026	Final Acceptance Version – conditions of entry into force pending	Full five-volume signature text, master annexes, and consolidated approval certificate	Required valid signatures; registration/entry into force of Articles of Association V2.5
1.1	07 September 2026	Final Policy Freeze / Signature Version – signatures pending	Person/geography-dependent representation elements moved to controlled records; standard role-family and controlled-document cross-reference system updated	Required Founder e-Residency qualified electronic signature, Supervisory Board wet-ink signatures, and formal acceptance record

MASTER ANNEX 5 – DISTRIBUTION AND CONTROLLED COPY REGISTER

Copy / Access ID	Recipient / Role	Format	Classification / Access	Date Issued / Accepted
1	Founder and Chairperson	Digital controlled copy	Full controlled access	[To be recorded upon issuance]
2	Management Board	Digital controlled copy	Full controlled access	[To be recorded upon issuance]
3	Supervisory Board Members	Digital controlled copy	Full controlled access	[To be recorded upon issuance]
4	Governance / Compliance Officer	Digital controlled copy	Full controlled access	[To be recorded upon issuance]
5	Auditor or Legal Reviewer	Digital controlled copy	Full controlled access	[To be recorded upon issuance]
6	Ambassadors and Representatives (role-relevant summary)	Digital controlled copy	Role-based / redacted	[To be recorded upon issuance]
7	Public or Partner Copy (redacted publication only)	Digital controlled copy	Role-based / redacted	[To be recorded upon issuance]

MASTER ANNEX 6 – PRE-EFFECTIVE COMPLETION CHECKLIST

☐ Articles of Association V2.5 registered and in force; approved register extract retained.

☐ Founder signature together with the required Supervisory Board members' wet-ink or qualified electronic signatures completed in the separate written acceptance decision referencing this Framework.

☐ Current Management Board and representation arrangements verified from the Commercial Register.

☐ Role-Holder Register, Authority Register, and bank access records reconciled.

☐ Financial Authority Matrix and any reserved threshold formally approved.

☐ Ambassador appointment details entered only after the formal appointment decision and contract have taken effect.

☐ DPO Necessity Assessment completed; current privacy liaison channel recorded and appropriately published.

☐ Final effective date, next review date, document ID, verification URL, QR verification, and version hash assigned.

☐ Final signed PDF/A or equivalent authoritative publication copy archived together with signature verification evidence.

CONSOLIDATED APPROVAL, ACCEPTANCE, AND IMPLEMENTATION CERTIFICATE

Certified document: LUMORA FOUNDATION GOVERNANCE, COMPLIANCE AND CORPORATE POLICY FRAMEWORK, Sections I–V / Volumes I–V, Version 1.1 – Final Policy Freeze / Signature Version.

Condition of entry into force: This Framework takes effect only on whichever date occurs later of (a) registration and legal entry into force of the Articles of Association V2.5, and (b) completion of the last required valid signature. A signature before this date records approval of the signature text but does not bring inconsistent provisions into early effect.

Field	Content
Supervisory Board Decision Number	LUM-SB-2026-09-07-001
Founder Consent / Approval Reference	To be completed in the signature/acceptance record
Written Decision Circulation Date or Meeting Date	Date of the first required valid signature, or the applicable meeting/decision date
Final Signature Date and Time	Date and time of the last required valid signature
Articles of Association V2.5 Registration / Entry into Force Date	Verified against the Commercial Register entry
Framework Effective Date	Whichever occurs later of (a) valid registration of the Articles of Association V2.5 and (b) the date and time of the last required valid signature
Next Planned Review	Twelve months after the Effective Date, or earlier in the event of a substantial amendment
Authoritative Signed File / Hash / Archive Location	[To be assigned following signature]

SUPERVISORY BOARD ACCEPTANCE

By signing, each signing Supervisory Board member confirms that they have received the complete five-volume text, had a reasonable opportunity to review it, have disclosed relevant conflicts, and accept the provisions within the Supervisory Board's lawful authority, subject to applicable law and the registered Articles of Association.

Supervisory Board acceptance is evidenced by a wet-ink or qualified electronic signature copy of the separate written decision referenced as LUM-SB-2026-09-07-001. The separate decision includes the approved PDF file name, page count, and SHA-256 hash of this Framework, and is retained in the same ASiC-E archive package as this Framework.

Name / Capacity	Signature Evidence / Verification	Date and Time
[ROLE-HOLDER NAME REDACTED] – Supervisory Board Chairperson	[Separate wet-ink signed decision]	[07.09.2026 / wet-ink signature date]
[ROLE-HOLDER NAME REDACTED] – Supervisory Board Member	[Separate wet-ink signed decision]	[07.09.2026 / wet-ink signature date]
[ROLE-HOLDER NAME REDACTED] – Supervisory Board Member	[Separate wet-ink signed decision]	[07.09.2026 / wet-ink signature date]
[ROLE-HOLDER NAME REDACTED] – Supervisory Board Member	[Separate wet-ink signed decision]	[07.09.2026 / wet-ink signature date]

FOUNDER CONSENT AND CHAIRPERSON ACCEPTANCE

[ROLE-HOLDER NAME REDACTED] signs in the capacities stated below: (i) as Founder, giving any prior written consent required by the Articles of Association for the Framework structure and the catalogue of Matters Reserved to the Founder; and (ii) as Chairperson, accepting the protected internal-office provisions. This signature does not replace a Management Board or Supervisory Board decision where law or the Articles of Association grant authority to that body.

Name / Capacity	Signature Evidence / Verification	Date and Time
[ROLE-HOLDER NAME REDACTED] – Founder and Chairperson	[E-Residency qualified electronic signature]	[ASiC-E system timestamp]

MANAGEMENT BOARD IMPLEMENTATION

By signing, the Management Board accepts responsibility for lawful implementation, controlled records, training, procedures, access controls, and annual assurance. Implementation does not extend external representation beyond the Commercial Register.

Name / Capacity	Signature Evidence / Verification	Date and Time
[ROLE-HOLDER NAME REDACTED] – Management Board Member (based on the current Commercial Register record as of the signature date)	[E-Residency qualified electronic signature]	[ASiC-E system timestamp]

CERTIFICATE CONTROL NOTE

This certificate is part of the controlled Framework. Blank administrative fields must be completed from actual decisions, register records, and valid signature evidence; they must

not be estimated or backdated. The authoritative record is the digitally signed file retained in the Foundation's controlled archive.

These additions have been prepared, while preserving the structure of the existing text, specifically to strengthen the areas of GDPR/data protection, data breach, data-processor contracts, international data transfer, children's data, complaint/whistleblowing independence, third-party due diligence, conflict of interest, data retention, and international representation. On matters specific to Estonian law requiring specialist local assessment, independent Estonian legal advice may be obtained where deemed necessary.