

WHISTLEBLOWER PROTECTION (Whistleblowing) as of December 2023

IN - EKO TEAM s.r.o.

Leknínová 2270/5, 621 00 Brno

Company ID No.: 63478463

Hereinafter referred to as the "Employer"

I.

General provisions

1. This Policy sets out the conditions and procedures for taking reports from employees, handling the reports and processing the information obtained in such a way as to comply with the applicable legislation and regulations of the Czech Republic, in particular, with Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report infringements of the law (hereinafter referred to as the "legislation and regulations") and with Act No.171/2023 Coll., on the Protection of Whistleblowers (hereinafter referred to as the Whistleblower Protection Act).
2. The purpose of the Policy is to implement an internal whistleblowing system by the Employer, i.e. the obliged entity, within the meaning of the applicable legislation and regulations.
3. The procedure for taking the reports, handling the reports and processing the information will be implemented strictly as provided for in the legislation and regulations, with emphasis on confidentiality and protection of Whistleblowers and jointly protected persons.
4. The Employer hereby appoints the following persons to act as required by the relevant provisions of the Whistleblower Protection Act:

Eva Matoušková

+420 777 744 553, oznameni@in-eko.cz

Renata Odehnalová

+420 773 757 605, oznameni@in-eko.cz

II.

Key definitions

1. Any Whistleblower (an individual reporting suspected wrongdoing that has occurred/is about to occur in an organisation for which the Whistleblower performed or performs work) who, in connection with work or other similar activity, becomes aware of information about suspected wrongdoing that:

- a) has the characteristics of a misdemeanour with a maximum fine of at least CZK 100,000 or a criminal offence;
- b) violates Act 171/2023 Coll. on the Protection of Whistleblowers;
- c) violates other applicable legislation and regulations of the Czech Republic or the European Union in specified areas (e.g. corporate income tax, public procurement, competition, processing of personal data, environment, consumer protection, etc.);

is entitled to submit a report in writing (either electronically or on paper) or orally, through in-person communication or by telephone.

2. This Policy defines “work or other similar activity” to include the following:
 - a) employment;
 - b) self-employment;
 - c) exercising the rights attached to participation in a legal entity and exercising the functions of a member of a legal entity's body;
 - d) performing duties as part of operations of a legal entity;
 - e) engaging in volunteer work, practical training or internships;
 - f) exercising the rights and obligations arising under and/or in connection with a contract involving the provision of goods, services, construction or similar transactions, including applying for a job or similar opportunity.
3. The identity of the Whistleblower cannot be disclosed without the express written consent of the Whistleblower to any third party. If there is a legal obligation to share this information with competent public authorities under other legislation or regulations, the Whistleblower shall be notified prior to disclosure.
4. Whistleblowers are protected under law from retaliation, i.e. adverse actions consequent to the act of whistleblowing, which are capable of inflicting harm upon the Whistleblower. Such retaliatory measures include, but are not limited to:
 - a) termination or non-renewal of a fixed-term employment contract;
 - b) termination of a contractual relationship based on an agreement to complete a job or agreement to perform work (i.e. alternative employment contracts pursuant to Sec. 75 and Sec. 76 of the Czech Labour Code);
 - c) removal from the post of senior staff member;
 - d) administration of disciplinary actions or penalties;
 - e) reduction in wages, salary or other forms of compensation;
 - f) transfer or reassignment to another job or post;
 - g) negative performance assessment or employment reference;

- h) denial of access to professional development or training;
 - i) alteration of work schedule;
 - j) requiring a medical report or an occupational health assessment;
 - k) termination or forced resignation from a contractual engagement.
5. The term “Competent Person” refers to an individual who is of legal age, legal capacity and integrity, tasked with receiving and evaluating reports. The Competent Persons appointed by the Employer are **Eva Matoušková** – Head of Office Management and Support and **Renata Odehnalová** – Office Support Assistant. Details regarding these Competent Persons, including their email addresses and telephone numbers, are made publicly available on the website of the Employer.
6. The purpose of the Policy is, among other things, to ensure information security, to establish an anonymous communication channel with the Whistleblower and to protect the Whistleblower.

III.

Reporting and follow-up to reporting

1. A report may be submitted through:
- a) the internal reporting system of the Employer, either orally or in writing;
 - b) the (Czech) Ministry of Justice, see <https://oznamovatel.justice.cz/chci-podat-oznameni/>
2. A Whistleblower who submits a report may do so in the following form and manner:
- a) in writing:
 - by sending it via postal service to the designated delivery address for the attention of the Competent Person, titled "DO NOT OPEN";
 - electronically to the email address of the authorised person;
 - by handing it over to the authorised person.
 - b) orally:
 - through in-person communication;
 - through a telephone conversation with the Competent Person.

The Competent Person is required to create an audio recording or a transcript of the oral report, but only with the express consent of the Whistleblower. The Whistleblower is entitled to review and comment on the recording or transcript.

Additionally, the Competent Person is obligated to arrange an in-person meeting to receive the report no later than 14 days following the request made by the Whistleblower.

3. The action to be taken by the Competent Person upon receiving the report:

- a) The Competent Person shall comply with the procedure and deadlines prescribed by law;
- shall receive the report in person no later than 14 days following the request made by the Whistleblower;
 - shall notify the Whistleblower no later than 7 days following receipt of the report;
 - shall evaluate the legitimacy of the report within 30 days thereafter and notify the Whistleblower of the outcome; in more complex cases, the Competent Person may extend the evaluation period by an additional 30 days, and this extension can be applied up to a maximum of two times; such extensions must be communicated to the Whistleblower in writing before the expiration of the current period;
 - if the Competent Person considers the report to be unfounded, he/she/they shall immediately notify the Whistleblower thereof and inform the Whistleblower of his/her/their right to lodge a report with the public authority.
- b) The Competent Person shall record the details of reports received and electronically record the details of reports received, including:
- the date of receipt of the report, the name, surname, date of birth and contact address of the Whistleblower, a summary of the report and the identification of the individual identification of the individual to whom the wrongdoing reported can be attributed, if known, the date on which the evaluation of the legitimacy of the report by the Competent Person or the evaluation of the report by an authorised employee is to be completed and the outcome thereof.
- c) If the report is found to be substantiated, the Competent Person shall be obliged to propose measures to remedy/prevent the wrongdoing.
- d) The Competent Person shall, without undue delay, notify the Whistleblower of the measures taken.
- e) The Competent Person shall keep/archive the reports and related documents for five years.

IV.

Data protection and identity of the Whistleblower

1. The organisation shall commit to employing both technical and organisational measures to ensure that only the Competent Person has access to the reports submitted. This latter shall not disclose any information to third parties that could undermine or negate the purpose of the report.
2. In instances where the Competent Person is legally compelled to reveal the identity of the Whistleblower to public authorities, the consent of the Whistleblower is not required. However, the Whistleblower shall be notified of such disclosure in advance.
3. Data processing shall comply with the applicable legislation and regulations, in particular, Act No. 110/2019 Coll., on the Processing of Personal Data, as amended, and with the GDPR rules. Data that are not essential for handling a particular report will be neither recorded nor retained and will be deleted without undue delay.

Where feasible, such data will be anonymised.

Submission of an intentionally false report may incur a penalty of up to 50,000 CZK.

V.

Final provisions

Eva Matoušková, Renata Odehnalová and Eva Matoušková are responsible for overseeing the enforcement of the provisions set forth in the Policy.

VI.

Contact details of the Competent Person to receive and handle reports

Eva Matoušková, Head of Office Management and Support, tel.: +420 777 744 553

Renata Odehnalová, Office Support Assistant, tel.: +420 773 757 605

Address: IN - EKO TEAM s.r.o.
Thorn 1734
666 03 Tišnov
(Czech Republic)


Email: oznameni@in-eko.cz

Written reports shall be submitted in a sealed envelope, clearly titled "DO NOT OPEN", for the attention of the authorised person only.

Tišnov, 11 December 2023



Technická 270/5, 621 00 Brno
IČO: 63478463, DIČ: CZ63478463


Eva Komárková
Executive