

Organisational Regulation

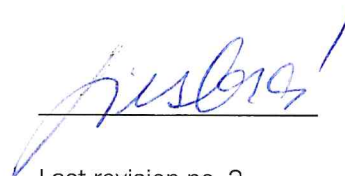
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Whistleblowing Policy

written by
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Change sheet

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20/04/2023	Gieslová Eva	Annual review, new chapter 3. Investigation process
01/09/2024	Pavlína Plajnerová	Revision according to the methodological instructions of the relevant state institutions

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1. General provisions

1.1 Purpose and scope

This organizational regulation is intended for all interested persons inside and outside SIPRAL a.s., SIPRAL UK Ltd. and LBSH a.s. (hereinafter referred to as "Sipral").

The organizational regulation is binding for all employees of Sipral and for persons acting on behalf of Sipral.

It provides guidance to employees and other interested parties on how to report illegal conduct within the meaning of the Whistleblowing legislation in connection with activities of Sipral company and defines the correct procedure for verifying such conduct.

1.2 Objective

Sipral has set itself the goal of conducting its activities honestly and with integrity. We expect all our employees to adhere to high standards of behaviour and to respect the laws of the Czech Republic, the UK and the EU. Our culture of openness and accountability helps us prevent any illegal or unethical behaviour, even if it is done unknowingly.

This organizational standard is based on the provisions of the following legislation:

- a/ Act no. 171/2023 Col., on Whistleblower Protection (ZOO) (Czech Republic),
- b/ Public Interest Disclosure Act 1998 (UK), Whistleblowing – Guidance for Employers and Code of Practice (UK),
- c/ Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union (EU) law.

Among other things, this organizational regulation regulates:

- a/ explanation of what Whistleblowing is,
- b/ way of notification submitting,
- c/ position and authority of the person submitting the notification (hereinafter referred to as the **"whistleblower"**),
- d/ the status, authorizations and obligations of the person designated to receive and handle notifications of possible illegal activity according to the relevant legislation (hereinafter referred to as a **"relevant person"**),
- e/ rights and obligations of the person against whom the notification of a possible illegal act meeting the definition of Whistleblowing is directed (hereinafter referred to as the **"person concerned"**),
- f/ the obligations of persons included in the notification screening process (hereinafter referred to as **"a person involved in the investigation"**).

A person involved in investigation may be:

- a/ a member of the board and management of Sipral,
- b/ an employee,
- c/ another person in a similar relation according to another legal regulation,
- d/ a person performing professional practice or an internship in Sipral,
- e/ a person providing expert advice for Sipral.

2. Whistleblowing

What is Whistleblowing?

Whistleblowing is a notification containing information about a possible illegal act that occurred or is expected to occur at Sipral, or at a person with whom the whistleblower was or is in contact in connection with the performance of employment, volunteering, professional practice or internship at Sipral.

More detailed signs of illegal conduct, which must be met in order for the conduct to be reported within the framework of whistleblowing, are defined in Appendix No. 1 of this organisational regulation.

3. Relevant person

The relevant person accepts and handles notifications submitted by a natural person who performed or performs work or other similar activities for Sipral, including employees, contractors, part-timers, interns, volunteers and external collaborators.

The relevant person at Sipral also reviews anonymous reports if there are reasons to believe that the information contained in the anonymous report is reliable and serious. The relevant person will review the content of the notification in light of the available evidence and context, regardless of whether the details of the notifier are known, with a focus on independent verification of the information. When reviewing an anonymous notification, the rules contained in this organizational standard apply accordingly.

The position, knowledge, abilities, skills and characteristics of the relevant person must not give reason to doubt that he/she performs his/her work properly and impartially.

It is not possible to give instructions to the relevant person, nor to otherwise influence his activities in a way that would hinder or threaten his/her proper performance.

When submitting a notification, the notifier chooses the relevant person to whom he/she sends the notification, so that his/her impartiality is preserved.

It is the duty of the relevant person to immediately forward the notification to another relevant person for processing, if there is reason to doubt his/her impartiality due to his relationship with the notifier or the information provided in the notification.

If the notification cannot be forwarded to another relevant person for processing, the relevant person will inform the notifier of this fact and instruct him/her about the right to submit a notification through the external notification system under the jurisdiction of the Ministry of Justice (more at <https://oznamovatel.justice.cz/chci-podat-oznameni/>) or other state authority.

The relevant persons at Sipral are:

a/ Eva Gieslová - HR Director

t: +420 720 807 840

email: eva.gieslova@sipral.com

b/ Pavlína Plajnerová – Company Lawyer

t: +420 725 986 924

email: pavlina.plajnerova@sipral.com

4. Notification submission

We ask all our employees and interested parties to report suspected wrongdoing as soon as possible, knowing that their concerns will be taken seriously and properly investigated and that their confidentiality will be respected.

Notification can be submitted in the following ways:

a/ in a written form:

I/ electronically, through the Forms questionnaire within the MS365 environment:

- notification submission to a relevant person – Eva Gieslová:
<https://forms.office.com/Pages/ResponsePage.aspx?id=8X1I5q-8pkymLXuBfIHIMbzs1TZJ3NJuyP1EEST24IUNOQ3T0JPMkk1N1BOQUdNWUFLMjRUUDgzQS4u>



- notification submission to a relevant person – Pavlína Plajnerová:
<https://forms.office.com/Pages/ResponsePage.aspx?id=8X1I5q-8pkymLXuBfIHIGXjHI195LdLsKxKzOUvxiiUMTITVVVQUzZKNziZRUZSVEFYOTNOVjBEOS4u>



II/ through physical boxes that are located:

- in the cafeteria at the headquarters of SIPRAL a.s.,
- in the VLC Jirny area near the changing rooms.



b/ orally - by telephone or in person at the request of a whistleblower

If a whistleblower requests personal handover, the relevant person is obliged to accept the notification within 14 days from the day on which the whistleblower requested personal handover.

If you submit a notification, please provide objective and, if possible, detailed information. This information must be obtained in a legal manner.

All reports are objectively and independently investigated by a relevant person.

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The above-mentioned submission methods allow you to submit a notification as anonymously as possible.

Submission of false information

If a whistleblower is found to have made false allegations with malicious intent or for personal gain, he/she may be subject to disciplinary action.

CZ: If a whistleblower knowingly files a false report of an illegal act, he/she faces a fine of up to CZK 50,000.

5. Notification processing

5.1 Protection of a whistleblower's identity

The relevant person maintains the confidentiality of a whistleblower's identity and persons' identity, see Ch. 7 as well as the confidentiality of information that could lead to the disclosure of their identity, if the persons in question do not give their written consent to the disclosure of their identity.

The relevant person is obliged to notify a whistleblower in writing of the receipt of his/her report, of the results of the investigation and of proposed and adopted corrective and preventive measures, if:

- the identity of the whistleblower is known,
- the whistleblower has not expressed a wish not to be contacted,
- this would not reveal the identity of the whistleblower.

If, at any stage, e.g., during the review of a received report or during the proposal of corrective / preventive measures, the identity of a whistleblower could be exposed, the relevant person is obliged to prioritize the protection of the whistleblower, unless the whistleblower gives written consent to continue. In such a case, the whistleblower must be clearly informed and familiarized with the consequences that such a procedure may have for him/her.

5.2 Process of a notification processing, the rights and obligations of person concerned

The relevant person performs his/her activities personally and acts impartially in the performance of his/her activities.

The relevant person maintains the confidentiality of information, the disclosure of which could defeat or jeopardize the purpose of submitting the notification.

The relevant person is obliged to:

- a/ assess whether the notification meets the characteristics of Whistleblowing,
- b/ inform the whistleblower in writing of the receipt of the notification within 7 days of receipt of the notification (if the above-mentioned conditions of communication with the whistleblower are met),
- c/ assess the validity of the notification and properly investigate it,
- d/ inform the whistleblower in writing about the results of the investigation within 30 days of receiving the notification. This period can be extended by 30 days, but not more than twice. The relevant person is obliged to inform the whistleblower in writing about the extension (if the above-mentioned conditions of communication with the whistleblower are met),
- e/ propose corrective and preventive measures to the board of directors of Sipral in compliance with the whistleblower protection principles,

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f/ inform the whistleblower in writing about proposed and adopted corrective and preventive measures (if the above conditions of communication with the whistleblower are met).

If a notification that is to be received and processed by the relevant person reaches another person, then this person is obliged to immediately forward the notification to the relevant person in a way that ensures the confidentiality of the identity of the whistleblower and the confidentiality of the notification. The person must maintain confidentiality about the information that the given person has obtained.

The relevant person may necessarily reveal the subject of the notification and the identity of the person concerned to a wide range of other persons, if this is necessary to properly investigate the notification or to propose corrective / preventive measures.

An employee invited by the relevant person to participate in the investigation is obliged to cooperate with the relevant person. The person involved in the investigation is obliged to enable the relevant person to properly perform his/her duties and is obliged to maintain confidentiality to the same extent as the relevant person.

When assessing the reasonableness of the notification, the relevant person is entitled to:

- a/ request the communication of data and the presentation or making available of documents, audiovisual and digital records and other things that may be related to the notification,
- b/ obtain from the submitted information see point a/ electronic images, statements, descriptions or copies,
- c/ demand an explanation from the person concerned / person involved in the investigation. The affected person and the person involved in the investigation are obliged to maintain confidentiality about the information that they learned from the relevant person during the review of the report and about what information they provided to the relevant person,
- d/ with the consent of the whistleblower / affected person / person involved in the investigation, make an audio or video recording of their oral speech,
- e/ require Sipral employees to prepare a professional written opinion within a reasonable period of time. Employees providing a professional opinion are required to maintain confidentiality about the information they learned from the relevant person in connection with the notification and what information they provided to the relevant person,
- f/ assign the processing of expert opinions to external advisors and consultants,
- g/ enter any premises of Sipral that may be related to the notification.

The assessment result may be the following:

a/ This is not a notification in the sense of Whistleblowing – The relevant person informs the whistleblower and instructs him/her about the right to file a notification through an external notification system under the jurisdiction of the Ministry of Justice or another state body. With the consent of the notifier, the relevant person forwards the notification to the senior employee under whose competence the subject of the notification falls.

b/ No illegal activity detected - The relevant person informs the whistleblower and instructs him/her about the right to file a report through an external reporting system under the jurisdiction of the Ministry of Justice or another state body.

c/ If, after an assessment of reasonableness, a possible illegal act within the meaning of the Whistleblowing legislation is detected, the relevant person, if possible, with regard to preserving the confidentiality of the whistleblower's identity, will propose measures to the Sipral board of directors to prevent or correct the illegal situation.

6. External disclosure

The purpose of this procedure is to describe and provide an internal mechanism for reporting, investigating and remedying wrongdoing under the Whistleblowing legislation.

However, in certain circumstances it may be appropriate for you to report your concerns to an external independent body, such as Transparency International or the Ministry of Justice or another government body.

In the UK, it is possible to use an independent external reporting channel Protect – Speak up, stop harm <https://protect-advice.org.uk/> (formerly known as Public Concern at Work - PCAW).

7. Protection of whistleblowers and other persons concerned

It is understandable that whistleblowers are sometimes concerned about possible consequences. Sipral aims to create an open company culture and will support whistleblowers even if their suspicions are not proven correct.

Whistleblowers must not suffer any ill-treatment as a result of raising their concerns. It is forbidden to attack, threaten or retaliate against whistleblowers. Such behavior is perceived as a violation of the company's internal regulations.

Examples of retaliatory measures are defined in Appendix No. 2.

Neither the whistleblower nor other persons may be subjected to retaliatory measures, see Appendix No. 2. If, as a whistleblower, you believe that you have been subjected to such treatment, you should immediately inform the relevant person.

8. Record and retention of notifications

Only the relevant person has access to the record of notifications and related documentation. Data records and related documentation include:

- a/ the date of receipt of the notification,
- b/ the name and surname of the whistleblower, including contact and identification data, if these are known,
- c/ the content of the notification,
- d/ the identity of the person concerned, if known,
- e/ the date of completion of the assessment of the reasonableness of the notification and its result,
- f/ proposed measures.

The relevant person keeps the records and related documentation for a period of 5 years from the date of receipt of the notification.

9. Protection of personal data

All information provided through the internal notification channel is secured against misuse, archived and stored in accordance with the General Regulation on the Protection of Personal Data EU 2016/679 (hereinafter referred to as GDPR), or in accordance with the Data Protection, Privacy and Electronic Communications (Amendments etc) (EU Exit) Regulations 2019 known as 'UK GDPR' and Data Protection Act 2018 known as DPA 2018 and other legal regulations governing the processing and protection of personal data.

Personal data is processed for the purpose of investigating illegal conduct and ensuring adequate remediation of such conduct.

Detailed information on the processing of personal data in Sipral companies can be found in the internal organizational standards:

- 0-02-25 (CZ) Principles of personal data processing of employees of SIPRAL a.s.
- 0-02-26 (CZ) Protection of natural persons in connection with the processing of personal data
- 0-02-28 (UK) Data protection (employment) policy
- 0-02-29 (UK) Data Protection Act 2018

Records of personal data processing can be viewed in the GDPR report (No. 118-121), and GDPR UK (No. 115-118) in the SipralIS internal information system.

Attachment no. 1

The legal action that is the subject of the notification must:

- a/ have signs of a criminal offense or
- b/ have signs of an offense for which the law establishes a fine rate, the upper limit of which is at least CZK 100,000, or
- c/ violates the Whistleblower Protection Act or
- d/ violates another legal regulation or regulation of the European Union in the area of:
 1. financial services, statutory audit and other verification services, financial products and financial markets,
 2. corporate income taxes,
 3. preventing the legalization of the proceeds of crime and the financing of terrorism,
 4. consumer protection,
 5. compliance with product requirements, including their safety,
 6. traffic safety, transport and road traffic,
 7. environmental protection,
 8. food and feed safety and the protection of animals and their health,
 9. radiation protection and nuclear safety,
 10. economic competition, public auctions and public procurement,
 11. protection of internal order and safety, life and health,
 12. protection of personal data, privacy and security of electronic communications networks and information systems,
 13. protection of the financial interests of the European Union, or
 14. functioning of the internal market, including the protection of economic competition and state aid according to European Union law.

Illegal conduct that is the subject of notification within the UK must:

- a) be an action that is not in the public interest, it must not be a personal complaint,
- b/ be an offense falling into one of the following categories:
 1. criminal act,
 2. failure to fulfil obligations defined by law,
 3. miscarriage of justice,
 4. damage to the environment,
 5. covering up illegal actions in the above categories.

Attachment no. 2

Examples of retaliation:

- a/ termination of the employment relationship or non-extension of the employment relationship for a fixed period,
- b/ cancellation of the legal relationship established by an agreement on the performance of work or an agreement on work activities,
- c/ dismissal from the position of a senior employee or from the official position of a supervisor,
- d/ imposing a disciplinary measure or disciplinary penalty,
- e/ reduction of salary or remuneration or non-granting of personal allowance,
- f/ relocation or transfer to another job or to another office,
- g/ not allowing professional development,
- h/ change of working hours,
- i/ requiring a medical opinion or an occupational medical examination,
- j/ termination or withdrawal from the contract,
- k/ interference with the right to the protection of personality.

Neither the whistleblower nor an entity listed below may be subject to retaliation:

- a/ the person who provided assistance in finding out the information that is the content of the notification, submitting the notification or assessing its reasonableness,
- b/ a person who is closely related to the whistleblower,
- c/ a person who is an employee or colleague of the whistleblower,
- d/ a person controlled by the whistleblower,
- e/ a legal entity whose the reporting person is a member of, a controlling person, a controlled person or a person who is, together with the legal entity, controlled by the same controlling person,
- f/ a legal entity whose elected body the whistleblower is a member of, a controlling person, a controlled person or a person controlled by the same controlling person,
- g/ the person for whom the whistleblower performs work or other similar activity pursuant to § 2 paragraphs 3 and 4 of the Act on the Protection of Whistleblowers,
- h/ a trust fund of which the whistleblower or a legal entity pursuant to letter e) or f) is the founder or a beneficiary, or in relation to which the whistleblower or a legal entity pursuant to letter e) or f) is a person who substantially increases the assets of the trust fund by contract or acquisition in case of death.