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**BR Group a.s.**, with its registered office at Poděbradova 2738/16, Moravská Ostrava, Postal Code 702 00, ID: 05356849, entered in the Commercial Register kept at the Regional Court in Ostrava under the Commercial Register No. B 10859 (hereinafter referred to as the **“Company”**), issues the following in accordance with Act No. 171/2023 Coll., on the Protection of Whistleblowers, as amended (hereinafter referred to as the Whistleblower Protection Act – **“WPA”**):

## INTERNAL RULES OF THE COMPANY ON WHISTLEBLOWING AND WHISTLEBLOWER PROTECTION

(hereinafter referred to as the **“Rules”**)

### PREAMBLE

- (A) The Company is dedicated to conducting business with sincerity and uprightness, valuing its esteemed reputation and thus prioritises transparent operations both internally and in its dealings with outside entities. The Company has a zero-tolerance policy for illegal activities and is committed to eradicating such behaviour through all means available.
- (B) The primary goal of these Rules is to facilitate the uncovering of illegal activities that may transpire in the workplace, during work tasks, or in related settings, which employees and individuals in comparable roles often do not report to employers or appropriate legal authorities, mainly due to the fear of job loss or other repercussions.
- (C) To strengthen the trust of individuals who report misconduct, the Company has implemented these guidelines to create an effective framework for managing and thoroughly addressing reports within the internal reporting system. The Rules are designed to assure that anyone witnessing illegal or unethical actions will feel secure from retaliation and be encouraged to report such incidents via the designated communication channels, thereby helping to uphold a culture of mutual trust and safeguard the Company’s reputation.

### I. SCOPE OF VALIDITY

1. These Rules outline the responsibilities and rights of the Company, the Competent Person and other persons of the Company. They detail the process for submitting and processing reports of potential illegal activities within the Company, identify who is eligible to make such reports, describe the internal reporting system, and stipulate the disclosure of information mandated by the WPA and other legal requirements.

### II. DEFINITION OF TERMS

For the purposes of these Rules:

- (a) **“Remedial Action”** refers to the suitable steps taken to rectify or prevent a breach after Notification of such an incident.
- (b) **“Notification”** is a report made by the Whistleblower that includes details about a potential infringement occurring or about to occur within the Company. This infringement could be: (I) of a criminal nature; (II) an offense punishable by a fine of at least CZK 100,000; (III) a violation of the WPA; or (IV) a breach of another legal or European Union regulation specified in Section 2(1)(d) of the WPA. The Notification should provide identifying information such as the Whistleblower’s name, surname, and date of birth, or other details from which the Whistleblower’s identity can be deduced. Notifications can also be made regarding other breaches of the Company’s internal policies or the Code of Ethics, which can be found at [www.brgroup.cz](http://www.brgroup.cz).
- (c) **“Whistleblower”** means a person who makes a Notification and who, even indirectly, has performed or is performing work or other similar activity for the Company or has been in contact with the Company in connection with the performance of work or other similar activity. In this context, the Whistleblower may be, in particular: an employee, a contractor or its employee, a supplier, a customer, a statutory body and another member of the

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Company's bodies.

- (d) **"Retaliatory Measure"** means an act or omission in connection with the work or other similar activity of the Whistleblower, in particular pursuant to the provisions of Section 4(1) of the WPA, which was triggered by the Notification and which may cause harm to the Whistleblower or any other person pursuant to the provisions of Section 4(2) of the WPA.
- (e) **"Work or other similar activity"** encompasses employment, the process of seeking employment, or any other comparable activities as defined in Section 2(3)(3) of the WPA.
- (f) **"Competent Person"** means the person or persons authorised by the Company to receive Notifications, evaluate their legitimacy, and suggest corrective or preventative actions if the Notification is verified as legitimate. This person must conduct their duties impartially and adhere to confidentiality obligations.
- (g) **"Internal Notification System"** denotes the established system within the Company for receiving and processing Notifications. This system includes specific communication channels as set forth in Article IV of these Rules, and it ensures the protection of the Whistleblower's identity, the confidentiality of the information within the Notifications, and communication with the Whistleblower.

### III. NOTIFICATIONS AND METHODS OF SUBMISSION

1. Notifications about potential violations can be reported through the Internal Notification System directly to the Competent Person or the Ministry of Justice. Alternatively, it may be made public under the conditions outlined in Section 7(1)(c) of the WPA.
2. The Whistleblower is required to accurately provide their name, surname, and date of birth, or any other information that can be used to infer their identity. Inability to contact the Whistleblower might negatively impact the investigation of the Notification. The Competent Person has a duty to protect the Whistleblower's identity.
3. The Notification must include details about a potential violation that has occurred or is about to occur within the Company, in line with the provisions of Section 2 of the WPA. This could be behaviour that constitutes a criminal offense, breaches the WPA or laws in the area of financial services, corporate income tax, etc., violates specific EU regulations, or the Company's Code of Ethics.
4. At the time of making the Notification, the Whistleblower should have reasonable grounds to believe that the information they are reporting is true, based on the circumstances and the information available to them. Reporting of facts that are knowingly false is not permissible and may be subject to penalties. The Whistleblower should act in the public interest and in good faith, and not commit any criminal acts in obtaining the information they report.
5. The Company warns all Whistleblowers that submitting a Notification that is knowingly and intentionally false is not only prohibited but also does not provide any protection to the Whistleblower. Such a false Notification could be seen as a particularly serious violation of the laws related to the employee's work and might result in employment repercussions. Additionally, depending on the severity of the act, it may be subject to administrative or criminal penalties.

### IV. INTERNAL NOTIFICATION SYSTEM

1. The Company will appoint a Competent Person (hereinafter referred to as the **"Competent Person"**) responsible for receiving and handling Notifications according to the WPA and the established Rules. The Competent Person's and his/her contact information will be made available for remote access at [www.brgroup.cz](http://www.brgroup.cz).
2. Whistleblowers who are **Company employees or part of the Company's statutory bodies** may report a Notification to the Competent Person either in writing or orally through several methods:
  - (a) Via the Internal Notification System on the **internet platform** [www.podanioznameni.cz/brgroup](http://www.podanioznameni.cz/brgroup), by completing a form or uploading a message with any attachments related to the Notification (the **"Platform"**).
  - (b) **In person** by arranging a meeting directly at the Competent Person's office located at the registered office of the BR Group a.s., or by making a request through any of the Notification platforms provided.
  - (c) In writing via e-mail [whistleblowing@brgroup.cz](mailto:whistleblowing@brgroup.cz).
3. **External partners** such as customers, suppliers, and others may submit a Notification to the Competent Person in writing or orally in one of the following ways:
  - (a) In writing via e-mail [whistleblowing@brgroup.cz](mailto:whistleblowing@brgroup.cz).
  - (b) Via the Internal Notification System on the **internet platform** [www.podanioznameni.cz/brgroup](http://www.podanioznameni.cz/brgroup) by completing a form or uploading a message with any attachments related to the Notification (the **"Platform"**).
  - (c) **In person** upon request at the office of the Competent Person at the address of the registered office of the BR Group a.s., or by request with contact details through any of the Notification platforms.

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4. In order to facilitate the investigation of the Notification, care should be taken to state the facts accurately and to provide as much detail as possible about the nature, scope, and urgency of the matter to which the Notification relates. The Notification should contain the following information:
  - (a) **the company to which the Notification relates;**
  - (b) the event, matter or phenomenon to which the Notification relates;
  - (c) identification of the persons mentioned in the Notification;
  - (d) the time and place of the events and phenomena mentioned;
  - (e) any other information, documents or materials that substantiate the facts stated in the Notification.
5. The Competent Person will maintain communication with the Whistleblower and may request additional information if necessary to aid the investigation.
6. The contact details under this Article are intended solely for the purpose of making Notifications, are not used for other (e.g. employment-related) purposes and the Notification channels are operated in a secure manner that ensures the protection of the identity of the Whistleblower and prevents unauthorised access. Any breach of this confidentiality is subject to penalties under the WPA.

## V. RECEIVING NOTIFICATIONS

1. The Competent Person is responsible for receiving Notifications from every communication channel that is part of the Company's Internal Notification System. The Competent Person must ensure that the Whistleblower has the ability to submit Notifications through all available channels and must regularly monitor these channels for any incoming Notifications.
2. If the Whistleblower opts to make a Notification in person by making a request through one of the other Notification channels as detailed in Article 0(2), the Competent Person is obligated to accept and process such an in-person Notification within 14 days from the date of the request. Should there be a delay in meeting this deadline due to reasons on the Whistleblower's part, the Competent Person must record this fact in the appropriate file.
3. To ensure continuity in the role of the Competent Person, such as during periods of leave, temporary incapacity, or high administrative workload, the Company's management will handle the substitutability of the Competent Person. This includes situations where there is a risk of not meeting the established deadlines for processing Notifications. The management will appoint a substitute competent person (herein after referred to as the **"Substitute Competent Person"**) and define the duration for which the Substitute Competent Person will carry out these responsibilities.
4. The Substitute Competent Person is expected to perform all the duties of the Competent Person during the specified time frame and in the situations outlined in Article 5. This responsibility includes maintaining the confidentiality of the Notification's content and the identity of the Whistleblower, which remains paramount.
5. If a Notification involves the Competent Person, the Whistleblower should still submit it through the same channels within the Internal Notification System. In such cases, the Competent Person must immediately redirect the Notification to the Substitute Competent Person to ensure independent processing and must refrain from any further involvement in the processing of the Notification. The obligation to maintain confidentiality still applies. Moreover, the Competent Person is required to forward the Notification to an impartial party if he/she has any potential bias relating to the Notification (e.g., due to a personal connection with the Whistleblower or any individuals involved in the reported incident, or because of a particular interest in the subject of the Notification that could compromise his/her ability to assess the matter impartially).
6. The Whistleblower must understand that when a Notification is submitted orally (in person), it will be documented either through an audio recording or a written transcript to accurately reflect the content of the oral Notification.
7. Audio recordings can only be made with the Whistleblower's prior consent. If the Whistleblower does not agree to an audio recording being made, then a written record will be the only documentation of the Notification. Additionally, if there are technical issues that prevent the creation of an audio recording, a written record will be made instead.
8. The Whistleblower has the right to review and comment on the audio recording or the written record of the Notification. Their comments are then attached to the record.

## VI. STEPS FOLLOWING THE RECEIPT OF A NOTIFICATION

1. The Competent Person must inform the Whistleblower that their Notification has been received **within a period of 7 days** from the date it was received. This is subject to three exceptions:
  - (a) if the Whistleblower has specifically asked the Relevant Person not to acknowledge the receipt of the

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Notification;

- (b) if acknowledging receipt of the Notification could inadvertently reveal the Whistleblower's identity to someone else;
  - (c) if the Whistleblower submits the Notification anonymously without indicating the available form of contact.
2. Following the receipt of a Notification, the Competent Person is responsible for evaluating its credibility and providing the Whistleblower with the outcomes of this assessment **within a 30-day timeframe**. However, this does not apply if the circumstances described in Article 0(1)(a) or (b) are present. If the Notification involves complex factual or legal issues, the initial 30-day period can be extended by up to an additional 30 days, but this can only happen twice. Should an extension be necessary, the Competent Person is required to inform the Whistleblower about the delay and explain the reasons for it before the original 30-day period concludes.
3. For the purpose of assessing reasonableness, the Competent Person is entitled to:
  - (a) require an explanation from any employee or other representative of the Company, and they shall cooperate fully;
  - (b) require the production of documents;
  - (c) enter the Company's offices and other premises;
  - (d) to seek advice from a professionally qualified person, including external collaborators (lawyers, tax advisers, etc.) in factually or legally complex cases. However, even in such cases, the Competent Person is obliged to ensure the confidentiality of the Notification.
4. The outcome of the assessment means an assessment of the facts set out in the Notification and the circumstances known to the Competent Person with the conclusion that:
  - a) **this is not a Notification under the APA**, in which case the Competent Person shall promptly notify the Whistleblower and instruct the Whistleblower on the right to file a notification with the public authority;
  - b) **the Notification is not justified**, in which case the Competent Person shall promptly inform the Whistleblower that no evidence of a suspected violation was found, or that the Notification is based on incorrect information and shall inform the Whistleblower of the right to file a notification with a public authority;
  - c) **the Notification is justified**, in which case the Competent Person shall propose to the Company appropriate measures to prevent or remedy the unlawful condition, and the Company shall promptly notify the Competent Person of the measures taken; the Competent Person shall notify the Whistleblower in writing without undue delay (the cases referred to in paragraph 1 above being exceptions to the Notification obligation),
5. The Company and any other individual are prohibited from interfering with the proper execution of the Competent Person's duties regarding the reception and evaluation of Notifications. It is essential to ensure that the Competent Person's impartiality is not jeopardized.

## VII. REMEDIAL ACTIONS AND OTHER MEASURES

1. Upon determining that the facts presented in the Notification are credible, the Competent Person is required to promptly suggest to the Company the adoption of appropriate Remedial Actions aimed at preventing or rectifying the unlawful situation identified.
2. When recommending Remedial Action, the Competent Person must ensure that the recommendation is formulated in a manner that protects the Whistleblower's anonymity and does not disclose any confidential details from the Notification.
3. The Company is obligated to review the Remedial Actions recommended by the Competent Person. If the Company agrees that these are the most suitable actions to address the violation, it should implement them following the recommendation. Alternatively, the Company may choose other effective measures to prevent or remedy the infraction.
4. After implementing the Remedial Actions, the Company must quickly inform the Competent Person of the actions taken. The Competent Person, in turn, should inform the Whistleblower about these measures without undue delay.
5. If an illegal act is uncovered that must be reported to public authorities according to the law, or if the Competent Person is legally required to disclose the Whistleblower's identity to such authorities (for example, as stipulated in Section 8(1) of the Criminal Procedure Code concerning criminal offences), the Competent Person must inform the Whistleblower in advance. The Whistleblower should be provided with the reasons for the disclosure of their identity and be given a reasonable opportunity to respond before the information is shared. Nonetheless, the Competent Person should report the illegal conduct to the public authorities as soon as possible, ideally at a time

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when any damage or harmful effects of the criminal act could still be averted or mitigated.

## VIII. WHISTLEBLOWER PROTECTION

1. The Company commits to not engaging in any Retaliatory Measures against the Whistleblower, their associates or any other individuals who have participated in the submission of the Notification alongside the Whistleblower.
2. If a Notification is submitted without the Whistleblower's name, surname, date of birth, or other identifying information, the Whistleblower is entitled to protection against retaliation from the moment their identity becomes known to someone who could potentially retaliate. Whistleblowers who wish to remain anonymous must specify a method of contact for future communications when submitting their Notification. If they fail to provide contact information, they should be aware that they might not receive updates on the investigation of their Notification.
3. Individuals who knowingly submit a false Notification are not entitled to protection and cannot seek remedy under the Whistleblower protection framework. In such instances, the Competent Person has the right to report a suspicion of a false claim or criminal activity. Moreover, the Company has the authority to take appropriate employment-related actions as a consequence of the false Notification.
4. The Competent Person is prohibited from revealing the identity of the Whistleblower and any Related Persons unless the Whistleblower has provided written consent for such disclosure or if the Competent Person is legally required to disclose this information to relevant public authorities, as per the procedures described in Article 0(5) or other relevant legislation.
5. The Competent Person must ensure that in all circumstances, he/she handles information in a way that does not compromise the effectiveness or intent of the Notification. This includes safeguarding the confidentiality of the Whistleblower and any related information that could potentially identify them and expose them to risk of retaliation or harm.

## IX. RECORDING AND STORAGE OF NOTIFICATIONS

1. The Competent Person is responsible for maintaining an electronic register exclusively accessible to him/her, documenting all received Notifications. This register is to be managed in a manner that allows verification of the accuracy and timeliness of the processing Notifications. The register must include at least the following details:
  - (a) the date of receipt of the Notification;
  - (b) the name, if applicable, the name, surname, date of birth and contact address of the Whistleblower, or other data from which the identity of the Whistleblower can be inferred, if known, and must be kept in such a way as to protect the identity of the Whistleblower from all persons other than the Competent Person;
  - (c) a summary of the contents of the Notification and identification of the person against whom the Notification was directed, if known;
  - (d) the date of completion of the assessment of the reasonableness of the Notification and the outcome.
2. The Whistleblower should be aware that all Notifications submitted through the Internal Reporting System, such as the Platform, are recorded in compliance with Article IX of these Rules. They are kept for a legally mandated duration. Submitted Notifications cannot be removed before the expiration of the statutory retention period. However, this does not impede the Whistleblower's right to comment on or supplement their Notification.
3. All material related to the Notification, including any associated documentation and recordings, shall be preserved for a period of 5 years from the date the Notification was received.
4. The Company will ensure that:
  - (a) only the Competent Person has access to the submitted Notifications;
  - (b) the utmost protection of the identity of the Whistleblower and other individuals, as well as the confidentiality of the information contained in the Notification, is maintained during the receipt and subsequent storage of the Notification.

## X. PERSONAL DATA PROTECTION

1. In connection with the Notification, the Company is obliged to process personal data in accordance with EU law, in particular Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the Protection of Natural Persons with Regard to the Processing of Personal Data and on the Free Movement of Such Data and repealing Directive 95/46/EC (hereinafter referred to as the General Data Protection Regulation – b "GDPR").
2. The data controller, i.e. the Company, processes data about the Whistleblower and all persons named in the

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Notification (for example, witnesses, victims or the alleged perpetrator) (hereinafter referred to as the “**Data Subjects**”).

3. The Company processes the personal data of Data Subjects for the purpose of investigating the reported violation and taking appropriate Remedial Actions. The lawful reason for the processing of personal data is the legal obligation of our Company within the meaning of Article 6(1)(c) of the GDPR, which is set out in the WPA.
4. Personal data may be shared with the company **Up Česká republika, s.r.o.**, Zelený pruh 1560/99, 140 00 Praha 4, ID: 62913671, which, as a processor of personal data, provides the Company with an online platform for the submission and management of Notifications under the Whistleblower Protection Act. The Company has entered into a personal data processing agreement with the data processor, by which the processor has undertaken to provide the same level of protection to personal data as the Company is obliged to provide under the GDPR.
5. The personal data and any other documentation related to the Notification will be processed by the Company for a period of 5 years from the date of receipt of the Notification, which is the statutory period prescribed by the WPA.
6. In connection with the processing of personal data, Personal Data Subjects have the right to:
  - (a) to access their personal data;
  - (b) to correct inaccurate or false personal data;
  - (c) erasure of their personal data (right to be forgotten) or restriction of the processing of their personal data in cases where this is permitted by the GDPR;
  - (d) obtain a copy of their personal data (in some cases, costs may apply);
  - (e) lodge a complaint with the Office for Personal Data Protection, as the supervisory authority, in accordance with Article 15(1)(f) of the GDPR.
7. Individuals named in the Notification will be informed about the processing of their personal data within one month from the Notification receipt, as per Articles 13 and 14 of the GDPR. If informing these individuals could significantly jeopardize the investigation or evidence collection, the notification may be delayed, and this decision is made based on the specific case circumstances. Typically, the Whistleblower is not separately informed about the processing of their personal data since they are already aware from the submission process and the Rules, in line with Article 13(4) GDPR.

## **XI. DURATION**

These Rules shall come into force and effect **on 1 January 2025**.

## **XII. ANNEXES**

The following annexes form an integral part of these Rules:

*Annex 1* – Visual Instruction Manual for the Notification processing protocol

## **XIII. AVAILABILITY AND UPDATES**

These Rules are kept in hard copy by the Competent Person and in electronic form on the Company’s website available at [www.brgroup.cz](http://www.brgroup.cz).



Annex 1

**VISUAL INSTRUCTION MANUAL FOR THE NOTIFICATION PROCESSING PROTOCOL**

