

**TAMEH Czech s.r.o.**, with its registered office at Vratimovská 689/117, Kunčice, 719 00 Ostrava, Czech Republic, ID No: 28615425 (the "**Employer**"), hereby issues the following pursuant to Section 305 of Act No. 262/2006 Coll., the Labour Code, as amended (the "**Labour Code**")

## **INTERNAL DIRECTIVE**

### **REPORTING ILLEGAL AND UNETHICAL CONDUCT AND WHISTLEBLOWER PROTECTION** (the "**Directive**")

#### **Preamble**

- (A) The Employer aims to conduct itself internally and externally with honesty and integrity. It is extremely important for the Employer and each of its employees to maintain this reputation and to continue to maintain a relationship of trust with the persons and companies with whom they come into contact. Related to this is the mutual trust between the Employer, its employees and its contractors.
- (B) In order to increase the trust of the Employer, the Employer issues this Directive, which aims to establish a comprehensive whistleblower system and set rules so that anyone who encounters illegal or unethical conduct will not be concerned about potential retaliation and will report through established channels any illegal or unethical conducts within the Employer that he encountered, and thus contributed to maintaining the reputation of the Employer and maintaining mutual trust and good reputation of the Employer.

#### **Article I** **Scope of validity**

1. This Directive is issued to implement the Employer's rights and obligations under the Whistleblowing Directive and related implementing legislation for all employees and contractors and other potential whistleblowers under applicable law.
2. This Directive also sets out the rights and obligations of the Designated Person and other persons in the management of the Employer who will act in accordance with this Guideline in dealing with submitted Notifications.

#### **Article II** **Definitions**

For the purposes of this Directive:

- a) "**Notification**" means a notification by a natural person containing information about a possible unethical or illegal act, which has the characteristics of a criminal offense or misdemeanour or violates the law of European Union in specified areas, which the whistleblower became aware in connection with work or other similar activity;
- b) "**Whistleblower**" means an employee or a person performing a similar activity for the Employer or any contractual partner (e.g., supplier, customer) who submits a Notification under this Directive;

- c) "**Designated Person**" means a person designated by the Employer to receive and verify Notification;
- d) "**Retaliation**" means any direct or indirect act or omission which occurs in a work-related context, is prompted by internal or external reporting by public disclosure, and which causes or may cause unjustified detriment to the Whistleblower;
- e) "**Notification system**" means the interconnected system of communication channels specified in Article IV. of this Directive through which the Whistleblower may make a Notification;
- f) "**Corrective measures**" means an appropriate measures to remedy or prevent the infringement following the Notification;
- g) "**Communication platform**" secure communication channel allowing electronic communication with the Notifier even in anonymous form available on Employer's website [whistleblowing.tameh.cz](http://whistleblowing.tameh.cz)
- h) "**Codex**" means an Employer's Code of Ethics available on Employer's website;
- i) "**Whistleblowing Directive**" means a Directive (EU) 2019/1937 of the European Parliament and the council of 23 October 2019 on the protection of persons who reports breaches of Union law.

### **Article III Notification and methods of reporting**

- 1. Every employee is obliged to report any suspicious or unlawful act of which he becomes aware in connection with the performance of his work or other similar activity and which has the characteristics of a criminal offence or misdemeanour or which infringes European Union law in specified areas.<sup>1</sup>
- 2. Each employee is further entitled to report, in the manner set forth in this Directive, any conduct that he or she encounters which, in his or her opinion, is contrary to the Employer's ethical rules contained in the Codex.
- 3. Any third party who is in a contractual or other similar relationship with the Employer is also entitled to submit a Notification.
- 4. The Employer warns all potential Whistleblowers that the submission of a knowingly false Notification is prohibited and does not constitute any protection on the Whistleblower. At the same time, such a Notification may be considered a violation of laws relating to the work performed by the employee in a particularly gross manner and may result in appropriate employment consequences. At the same time, such conduct may be sanctioned under administrative or criminal proceedings, depending on its severity.

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<sup>1</sup> The following areas of European Union law are relevant to the Employer's activities: financial institutions, financial services, financial products and financial markets, corporate income tax, prevention of money laundering and terrorist financing, consumer protection, environmental protection, public procurement, public auctions and competition, protection of internal order and security, life and health, protection of personal data, privacy and security of electronic communications networks and information systems and the functioning of the internal market, including the protection of EU competition rules and state aid, as well as the Whistleblowing Directive.

## **Article IV** **Reporting methods**

1. The Whistleblower may submit the Notification to the Designated Person by one of the following channels:
  - a) by phone,
  - b) via e-mail,
  - c) by post (directly to Designated Person),
  - d) personally, at Designated person's office
  - e) through the Communication Platform

Contact details are publicly available at Employer's website [whistleblowing.tameh.cz](http://whistleblowing.tameh.cz)

2. Notifications can also be submitted anonymously, in particular through the Communication Platform created for this purpose, which allows subsequent mutual communication even when reporting anonymously. When submitting a Notification through the Communication Platform, the Whistleblower shall follow the instructions in the Communication Platform.
3. In order to facilitate the investigation of the Notification, it is appropriate to ensure that the facts are accurately stated and that as detailed information as possible is provided on the nature, scope and urgency of the matter to which the Notification relates. The Notification should contain the following information:
  - a) the subject of Notification;
  - b) identification of the persons mentioned in the Notification;
  - c) the time and place of the events and phenomena mentioned;
  - d) any other information, documents or materials that substantiate the facts stated in the Notification.
4. The Whistleblower is also entitled to address his Notification to an authorized official at the Ministry of Justice, in accordance with the procedure specified on the website of the Ministry of Justice.

## **Article V** **Receiving Notifications**

1. Notifications are received by the Designated Person from all channels that make up the Employer's Notification System. The Designated Person shall allow the Whistleblower to submit Notifications through all these channels, which the Designated Person shall periodically check at least once per Week.
2. If the Whistleblower so requests, the Designated Person shall accept the Notification in person within a reasonable time, but no later than 30 days from the date of receipt of the request.

3. If the Notification is given orally by personal or telephone conversation, the Designated Person shall make an audio recording of the Notification or a written transcript thereof. The Designated Person shall only be entitled to make an audio recording after the Designated Person has asked and obtained the consent of the Whistleblower. If the Notifier does not consent to the making of the sound recording, the Designated Person shall make only a written record of the Notification. The Designated Person shall make a written record even if the making of an audio recording is not possible due to technical difficulties.
4. The Designated person shall allow the Whistleblower, after making a written record or transcript, to become acquainted with it and, if necessary, to comment on it, and this statement shall subsequently be attached to the Notification.
5. The Designated is obliged to notify the Whistleblower of the receipt of the Notification within 7 days from the day of its receipt, unless:
  - a) The Whistleblower has expressly requested the Designated Person not to notify him of the receipt of the Notification; or
  - b) it is clear that notification of receipt of the Notification would reveal the identity of the Whistleblower.

## **Article VI** **Investigations of Notifications**

1. The Designated person shall assess the reasonableness and truthfulness of the Notification. This means an assessment of the facts set out in the Notification as to whether they constitute a suspicion of an unethical or illegal act having the characteristics of a criminal offense or misdemeanour or in breach of European Union law in specified areas or unethical conduct that is in breach of the Employers' Code
2. For this purpose, the Designated person has a number of rights in relation to the Employer and its employees. The Designated person is in particular entitled to:
  - a) require explanations from all employees or other representatives of the Employer, and they are obliged to provide full cooperation;
  - b) require the submission of documents;
  - c) enter the offices and other premises of the Employer;
  - d) seek advice from a qualified person, including external cooperating persons (lawyers, tax advisors, etc.) in cases of factual or legal complexity. However, even in such cases, the Designated person is obliged to ensure the confidentiality of the Notification submitted.
3. The Designated person shall notify the Notifier of the results of the assessment within 30 days of receipt of the Notification. In factually or legally complex cases, this period may be extended by up to 30 days, but not more than twice. The extension of the time limit and the reasons for it shall be notified in writing by the Designated person before the expiry of the time limit.

4. If the Designated person, when considering the Notification, finds that it is not a reasonable Notification, it shall without undue delay inform the Whistleblower in writing that, on the basis of the facts set out in the Notification and all the circumstances known to Designated person, Designated person does not find that the Notification is suspected of being unlawful or unethical, or that it finds that the Notification is based on false information, and would inform the Whistleblower of the right to submit a Notification to a public authority.
5. Neither the Employer nor any other person is entitled to interfere in the proper performance of the activities of the Designated person in receiving and verifying the Notification and must not endanger its impartiality.

## **Article VII** **Corrective measures**

1. If the Designated person evaluates the facts stated in the Notification as reasonable, Designated person shall propose to the Employer the adoption of Corrective Measures which appear to the Designated person to be the most appropriate to prevent or remedy the detected illegal or unethical condition.
2. The Employer shall assess the Corrective Measures proposed by the Designated person and, if the Employer finds that this is the most appropriate measure to prevent or remedy the detected illegal or unethical condition, shall implement them in accordance with the recommendation. If the Employer does not take the measures proposed by the Designated person, the Employer shall take other appropriate measures to prevent or remedy the occurred situation.
3. The Designated person shall formulate the recommendations of the Corrective Measures in such a way that it does not reveal the identity of the Whistleblower or other confidential information contained in the Notification.
4. The Employer shall then immediately notify the Designated person of the Corrective measures taken, and then the Designated person shall notify the Whistleblower in writing without undue delay.
5. In the event that the Employer discovers unlawful conduct that has the characteristics of a criminal offence, the Employer shall ensure that the Designated person notifies such conduct to the law enforcement authorities or other relevant state administration body, ideally at a time when the danger to the interest protected by criminal law could still have been eliminated or the harmful effect of the criminal offence could still have been prevented.

## **Article VIII** **Protection of Whistleblower**

1. The Employer undertakes not to allow any Retaliation against the Whistleblower, its affiliates or any other persons who participated in the submission of the Notification together with the Whistleblower.

2. However, protection against Retaliation cannot be claimed by a person who has knowingly filed a false Notification. In such a case, the Designated person is entitled to report a suspicion of a misdemeanour or criminal offense. At the same time, the Employer is entitled to draw the relevant employment consequences.

## **Article IX Retention of Notifications**

1. The Employer shall ensure that:
  - a) Only the Relevant person will be able to acquaint itself with the submitted Notification;
  - b) the highest protection of the identity of the Whistleblower and other persons and information contained in the Notification will be ensured in the receipt and subsequent storage of the Notification.
2. The Designated person shall keep records of the data from the Notification, to which it shall be the only person with access. Records will be kept in the following form and scope:
  - a) date of receipt;
  - b) name, or names, surnames, date of birth and contact address of the Whistleblower, if these data are known;
  - c) a summary of the content of the Notification and the identification of the person against whom the Notification was directed, if his / her identity is known;
  - d) the date of completion of the assessment of the merits of the Notification and the result;
  - e) The Notification, including related documents, including any recordings, will be retained for 5 years.

## **Article X Validity**

This Directive shall enter into force on 1 July 2022.

## **Article XI Annexes**

The following annexes form an integral part of this Directive:

- a) A graphical guide to the process of dealing with Notifications
- b) A designation and instructions of the Designated person

## **Article XII Availability and updates**

This Directive is stored in printed form at the Employer's secretary and at the Designated person and in electronic form on the Employer's website.

**Annex No. 1**  
**A GRAPHICAL GUIDE TO THE PROCEDURE FOR DEALING WITH NOTIFICATIONS**

