
Whistleblowing Policy

1. PURPOSE OF THE POLICY

- 1.1 **Purpose.** The purpose of this Whistleblowing Policy (the “**Policy**”) is to set forth the terms and conditions for filing notices of unlawful activities, receiving and addressing such notices, arranging for remedy and keeping records on handling the notices.

2. DEFINITIONS

- 2.1 **Definitions.** The below terms shall have the following meaning in this document:

- 2.1.1 **Affected Persons** shall mean the TTC Group Employees, including the employees who were temporarily assigned to work for the TTC Group, members of bodies of the TTC Group companies, other persons performing Work Activities for the TTC Group, and any other natural persons and legal entities cooperating with the TTC Group based on a contractual relationship and their employees, members of bodies and other cooperating persons.
- 2.1.2 **Information Excluded from Notice** shall mean information, the disclosure of which in a Notice would violate a statutory confidentiality obligation, in particular information regarding the activities of intelligence services of the Czech Republic, information the disclosure of which would violate a confidentiality obligation of a registered church or religious society in connection with the performance of seal of confession or a similar right, information which could endanger a significant security interest of the Czech Republic, information which is subject to medical privacy, information which is subject to attorney privacy, and other information specified in Section 3 of the Act.
- 2.1.3 **Remedial Measure** shall mean measure aimed at remedying the Unlawful Conduct and preventing its occurrence in the future.
- 2.1.4 **Tool** shall mean a tool for receiving and addressing Notices within the TTC Group, available at <https://www.nntb.cz/c/jxnm35II>.
- 2.1.5 **Retaliatory Measure** shall mean any conduct induced by the Notice and carried out by the TTC Group or another party instructed by the TTC Group, which takes place in connection with the performance of Work Activities, and which the Whistleblower or a Related Party may reasonably consider to be interference with their rights or justified interests, in particular termination of employment relationship, removal of a manager from his or her office, change of working hours or workplace, decrease of wages or contractual remuneration, unequal treatment or other disadvantage.
- 2.1.6 **Notice** shall mean an initiative of the Whistleblower regarding a Suspicious Fact, which contains at least the information specified in Article 4.4 of this Policy.
- 2.1.7 **Whistleblower** shall mean a natural person making the Notice under the Act, who knows and/or has otherwise learned of a Suspicious Fact prior to, during or after the performance of Work Activities.
- 2.1.8 **Suspicious Fact** shall mean a fact indicating a former or future Unlawful Conduct.
- 2.1.9 **Unlawful Conduct** shall mean conduct which was or is to be performed by a person, for whom the Whistleblower performed or performs Work Activities, even indirectly, and which has the characteristics of a criminal offence or tort, for which the law sets a penalty with its higher limit of at least CZK 100,000, or which violates the Act and/or which violates another law or EU regulation, as specified by the Act in more detail.

- 2.1.10 **Work Activities** shall mean the performance of work, services or public service, independent business activities, rights related to membership in a legal entity, position of a member of a legal entity body, who is elected, appointed or otherwise called for office (elected body), administration of a trust, charitable activities, work within a temporary assignment of an employee, work of an employee of a job agency or vocational training, or rights and obligations arising from a contract for delivery, services, construction work or another similar performance.
- 2.1.11 **Responsible Person** shall mean a person who receives and reviews Notices, proposes extraordinary measures under Article 6.5 of this Policy and Remedial Measures. Only a natural person with a clean criminal record, who is of age and fully legally competent, may become a Responsible Person.
- 2.1.12 **TTC Group** shall mean all companies forming the TTC Group, in which TTC HOLDING, a.s. has an ownership share.
- 2.1.13 **Company** shall mean any company of the TTC Group, having its registered office in the Czech Republic.
- 2.1.14 **Related Party** shall mean:
- 2.1.14.1 a person who enabled or facilitated the filing of a Notice or investigating its justification;
 - 2.1.14.2 a person who is a close person to the Whistleblower;
 - 2.1.14.3 a legal entity in which the Whistleblower is a shareholder or member;
 - 2.1.14.4 a legal entity in which the Whistleblower is a member of an elected body;
 - 2.1.14.5 a person who is controlling, controlled by or under the same control as the Whistleblower or a legal entity under paragraphs 2.1.14.3 or 2.1.14.4 of this Policy;
 - 2.1.14.6 a person who is an employee of the Whistleblower or in a similar position to the Whistleblower;
 - 2.1.14.7 a person for whom the Whistleblower performs Work Activities;
 - 2.1.14.8 a trust in which the Whistleblower or a legal entity under paragraphs 2.1.14.3 or 2.1.14.4 of this Policy is a founder, beneficiary or a person who will increase the assets of the trust by contract or arrangement in the case of death.
- 2.1.15 **Act** shall mean Act No. 171/2023 Coll., on the Protection of Whistleblowers, as amended.

3. SCOPE OF THE POLICY

- 3.1 **Personal Competence.** This Policy is binding upon all Whistleblowers, Affected Persons and the Responsible Person.
- 3.2 **Subject-Matter Competence.** This Policy shall regulate the filing, receiving, evaluating and handling of Notices, and record keeping of the Notices.
- 3.3 **Time Related Competence.** This Policy shall apply to Notices relating to Unlawful Conduct regardless of whether the Unlawful Conduct took place prior to or after the date of effect of this Policy.

4. FILING A NOTICE

- 4.1 **Filing a Notice.** The Affected Persons informed of any Suspicious Fact may file Notices under this Policy and/or via an external whistleblowing system maintained by the Ministry of Justice.

- 4.2 **Person Receiving the Notice.** The Notices shall be received by the Responsible Person, namely Mr. Ondřej Anděl, in the role of a TTC Group Compliance Officer, e-mail: andelo@ttc.cz, tel.: +420 724 600 685. Should the Suspicious Fact specified in the Notice relate to this Responsible Person or should this Responsible Person be in a conflict of interests, according to a justified opinion of the Whistleblower, the Notices shall be received by Ms Ivana Cvejnová and she shall also perform other obligations of the Responsible Person under this Policy; in such a case, the Responsible Person shall hand over the handling of such Notice to this person, even without an initiative of the Whistleblower.
- 4.3 **Manner of Filing a Notice.** The Whistleblower may file Notices in particular via the Tool. The Responsible Person shall also receive notices filed via e-mail (see above), via telephone at the above telephone number, or in person at Třebohostická 987, Prague 10, or at another place determined based on an agreement with the Responsible Person; the Whistleblower will be enabled to file the notice in person within a reasonable time limit but no later than within 14 days from the date on which the Whistleblower requested so.
- 4.4 **Content of the Notice.** The Notice shall contain information regarding the name, surname and date of birth or other data from which the identity of the Whistleblower may be deduced, and also information regarding the potential Unlawful Conduct. The Notice may also be filed anonymously; however, the Responsible Person representing the TTC Group is not obliged to handle such notices within the time limits and in the manner determined by the Act on the Protection of Whistleblowers.

5. RECEIVING NOTICES

- 5.1 **Receiving a Notice.** The Responsible Person shall receive Notices filed in any manner under Article 4.3 of this Policy. However, the Responsible Person shall reject a Notice, should it contain Information Excluded from Notice; in such a case, the Responsible Person shall inform the Whistleblower, within a time limit set forth in Article 5.7 of this Policy, that the Notice may not be received for this reason. Should the Responsible Person receive a Notice filed in a manner other than via the Tool, the Responsible Person shall record the Notice in the Tool without delay after it was delivered.
- 5.2 **Received Information.** Upon receiving the Notice, the Responsible Person shall inquire with the Whistleblower the following:
- 5.2.1 description of the Suspicious Fact;
 - 5.2.2 information regarding the Unlawful Conduct, including description of the Unlawful Conduct, time of the Unlawful Conduct and naming the persons involved;
 - 5.2.3 information on the Whistleblower and the persons involved (name, surname, date of birth and place of residence, position in or relation to the TTC Group, telephone number, e-mail address, relation of the persons involved to the Unlawful Conduct). In the case of an anonymous notice, this information will not be collected. However, the Responsible Person is then authorized not to handle the Notice in accordance with the Act on the Protection of Whistleblowers (in particular if the anonymity prevents further advancement of the investigation);
 - 5.2.4 evidence and other available information and documents regarding the Unlawful Conduct;
 - 5.2.5 any consent of the Whistleblower with informing the respective administrative, police body or other public authority; the Whistleblower is not obliged to give such consent.
- 5.3 **Identity Protection.** The Responsible Person shall ensure that the identity of the Whistleblower, the Related Parties or persons specified in the Notice will not be substantially revealed. The

Responsible Person may reveal the identity of these persons to any third party only with its written consent or if the Responsible Person is obliged to do so under the law; in such a case, the Responsible Person shall inform the Whistleblower of this step and of the reasons to reveal the identity. This shall not affect the power of the Responsible Person to inform the TTC Group of the identity of persons whose conduct led and/or allegedly led to the Unlawful Conduct or who were involved in the Unlawful Conduct, according to other provisions of this Policy.

- 5.4 **Confidentiality of Information Contained in the Notice.** The Responsible Person shall maintain confidentiality of the facts learned in the performance of its activities under this Policy, in particular the information contained in the Notice, even after the termination of performance of these activities. The Responsible Person shall not provide any third party with information which could endanger the purpose of filing the Notice. This shall not affect the power of the Responsible Person to inform the TTC Group of the ascertained Unlawful Conduct according to other provisions of this Policy.
- 5.5 **Recording the Contents of the Notice.** Prior to filing a Notice over the telephone or in person, the Responsible Person shall notify the Whistleblower of the fact that, upon the consent of the Whistleblower, the Notice may be voice recorded; no recording of the notice shall be made without the consent of the Whistleblower. The Responsible Person shall further notify the Whistleblower of a possibility to comment on the voice recording or transcript, and enable the Whistleblower to do so. The Responsible Person shall attach any comments to the recording or transcript. The Responsible Person shall further make a written note which shall accurately take down the substance of such Notice. The Responsible Person shall also inform the Whistleblower of his or her power to comment on such entry in records, and enable the Whistleblower to do so.
- 5.6 **Instructing the Whistleblower.** Upon receiving a Notice, the Responsible Person shall instruct the Whistleblower of the protection of his or her identity, on confidentiality of information contained in the Notice and on further procedure for handling the Notice, as well as of processing the personal data of the Whistleblower to the extent of Information on the Protection of Personal Data of Whistleblowers available at: <https://www.ttc.cz/ochrana-osobnich-udaju/>. Should such instruction be impossible upon receiving the Notice, the instruction shall form part of information under Article 5.7 of this Policy, if it is provided.
- 5.7 **Information on Receiving a Notice.** The Responsible Person shall inform the Whistleblower of receiving the Notice within 7 days after the Notice was received. This obligation shall not apply if:
- 5.7.1 the Whistleblower expressly requested that the Responsible Person did not inform the Whistleblower of receiving the Notice; or
 - 5.7.2 it is apparent that by informing of receiving the Notice, the identity of the Whistleblower would be revealed to a third party.

6. EVALUATING THE NOTICE

- 6.1 **Time Limit for Evaluation and Information of Results.** The Responsible Person shall evaluate reasonableness of each Notice within thirty (30) days from its delivery. In cases complicated as to the facts or the law, the Responsible Person may extend the above time limit by up to thirty (30) days but not more than twice; however, in such a case, the Responsible Person must always inform the Whistleblower, prior to expiration of the original time limit, of the extension and the reasons thereto. The Responsible Person shall not inform the Whistleblower under this Article 6.1 of this Policy in cases under Articles 5.7.1 and 5.7.2 of this Policy.
- 6.2 **Method of Handling the Notice.** The Responsible Person shall evaluate each Notice in person, without being bound by the instructions of any other persons in the TTC Group.

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- 6.3 Evaluation Procedure.** Upon evaluation of reasonableness of the Notice, the Responsible Person shall perform in particular the following steps:
- 6.3.1 detailed assessment of the Suspicious Fact and researching other Suspicious Facts;
 - 6.3.2 acquiring a full picture of the Unlawful Conduct, containing detailed information regarding the Unlawful Conduct, its course, development in time and repeating, specific acts of the persons involved and their share in this Unlawful Conduct;
 - 6.3.3 assessment of the acquired evidence, information and documents on the Unlawful Conduct and acquiring any other evidence, information and documents for the investigation of a particular Unlawful Conduct, via the own activity of the Responsible Person and from the Obligated Persons and in cooperation with them.
- 6.4 Cooperation.** The TTC Group and the Affected Persons shall provide the Responsible Person with all cooperation necessary for evaluating the Notice, including personal consultations, providing any information and documents, and making available the equipment and premises of the TTC Group. The TTC Group and the Affected Persons shall provide such cooperation even if by providing it, they would violate their confidentiality obligation based on a contract, Act No. 280/2009 Coll., the Tax Code as amended, or by other laws regulating the performance of Work Activities. However, regardless of the above, confidentiality of the Information Excluded from Notice may not be breached.
- 6.5 Adopting Extraordinary Measures.** Should the Responsible Person conclude, upon handling a Notice, that significant or irreparable consequences of the Unlawful Conduct are imminent, the Responsible Person shall immediately propose to the members of statutory body of the respective TTC Group company, with the exception of members directly concerned by the Unlawful Conduct or, if the Unlawful Conduct concerns all members of the statutory body of such TTC Group company, to the members of the supreme body of the TTC Group, extraordinary measures in order to prevent such adverse effects. These extraordinary measures shall include, in particular, instruction for an Affected Person, preventing an Affected Persons from access to the equipment or to premises of the TTC Group, change of position or duties of an Affected Person or temporary cease of cooperation with an Affected Person, where possible. The Responsible Person shall propose no extraordinary measures, if it could lead to revealing the identity of the Whistleblower or a Related Party or to thwarting or endangering the purpose of criminal or tort proceedings or, as the case may be, a conduct having the characteristics of a tort. The person responsible for adopting the extraordinary measures shall be determined, applying accordingly the procedure under Article 7.1 of this Policy. The extraordinary measures shall be carried out until the end of evaluating the Notice under Article 6.6 of this Policy and adoption of Remedial Measures under Article 7.1 of this Policy.
- 6.6 Concluding the Evaluation.** Based on evaluation of the Notice, the Responsible Person shall make a conclusion whether an Unlawful Conduct took place or not, whether the Notice was made in good faith by a Whistleblower believing in good faith in truthfulness of the information contained in the Notice, circumstances of the Unlawful Conduct and of the persons involved under Article 6.3.2 of this Policy, and substantiate these conclusions with evidence, information and documents under Article 6.3.3 of this Policy.
- 6.7 Informing the Affected TTC Group Companies.** Should the Responsible Person conclude that an Unlawful Conduct took place, the Responsible Person shall notify of such fact the members of statutory body of the affected TTC Group company, with the exception of members who are directly involved in the Unlawful Conduct or, if the Unlawful Conduct involves all members of the statutory body of the affected TTC Group company, the Responsible Person shall inform of this fact members of the supreme body of the TTC Group. In this notice, the Responsible Person shall

also state the proposed Remedial Measures, unless this course of action might lead to revealing the identity of the Whistleblower of a Related Party or to thwarting or endangering the purpose of criminal or tort proceedings or, as the case may be, a conduct having the characteristics of a tort; in such a case, the Responsible Person shall propose Remedial Measures at the time these circumstances do not prevent their adoption.

- 6.8 Informing the Whistleblower.** The Responsible Person shall further inform the Whistleblower within the original or extended time limit under Article 6.1 of this Policy whether the Notice was evaluated as reasonable or not. The Responsible Person shall not inform the Whistleblower under this Article 6.8 of this Policy in the cases under Article 5.7.1 and 5.7.2 of this Policy.
- 6.9 Instructing the Whistleblower.** In case the Notice was evaluated as unjustified, the Responsible Person shall inform the Whistleblower that based on the facts contained in the Notice and other facts available to the Responsible Person, the Responsible Person found no suspicion of the Unlawful Conduct being committed, and instruct the Whistleblower of a possibility to file the Notice via an external whistleblowing system maintained by the Ministry of Justice, or that the Responsible Person found the Notice to be based on untrue information. In case the Notice pertained to an Unlawful Conduct, the Responsible Person shall notify the Whistleblower of his or her right to make a notice with the respective public authority.
- 6.10 Informing the Bodies.** Should the Responsible Person conclude that there is a justified suspicion that Unlawful Conduct was committed, and acquire approval of the Whistleblower under Article 5.2.5 of this Policy, the Responsible Person shall immediately notify the respective administrative or police body or another public authority. In case the Unlawful Conduct is a criminal offence, the Responsible Person shall always make the notification thereof according to the law.

7. HANDLING THE NOTICE

- 7.1 Remedial Measures and Affected Persons.** In case the Notice was evaluated in accordance with Article 6.7 of this Policy as justified, the body of a Company which was informed of this fact under Article 6.7 of this Policy shall determine the adopted Remedial Measures under Article 7.3 of this Policy and the Affected Persons assigned with arranging for such Remedial Measures, of which the Responsible Person shall immediately inform the Responsible Person.
- 7.2 Informing the Whistleblower.** The Responsible Person shall inform the Whistleblower without undue delay of the Remedial Measures adopted under Article 7.1 of this Policy. The Responsible Person shall not inform the Whistleblower under this Article 7.2 of this Policy in cases under Articles 5.7.1 and 5.7.2 of this Policy.
- 7.3 Remedial Measures.** In order to remedy or prevent the Unlawful Conduct, in particular the following, but not solely, Remedial Measures may be adopted:
- 7.3.1 giving instructions to the Affected Person or another method of remedying the factual situation;
 - 7.3.2 preventing the Affected Persons from access to the equipment or premises of the TTC Group;
 - 7.3.3 change of position or duties of the Affected Person;
 - 7.3.4 termination of change of cooperation with the Affected Person;
 - 7.3.5 disciplinary measure against the Affected Person or application of sanction mechanisms based a contract with the Affected Person;

- 7.3.6 compensation for damage incurred by the aggrieved parties and providing expert consulting to the aggrieved parties;
- 7.3.7 application of claim to compensation for damage or abstaining from further Unlawful Conduct, or supporting the aggrieved party in asserting such a claim against the perpetrator;
- 7.3.8 filing a criminal complaint, application of a claim for damages in criminal proceedings, or supporting the aggrieved party in taking such steps.

8. RECORD KEEPING OF THE NOTICES

- 8.1 **Method of Record Keeping.** The Responsible Person shall maintain records of all Notices in accordance with the Act, solely via the Tool. These records are only accessible by the Responsible Person who must not endanger confidentiality of the information contained therein.
- 8.2 **Content of Records.** The records shall contain all information regarding handling of a Notice under this Policy to the extent required by the Act (date of delivery of the Notice; name, surname, date of birth and contact address of the Whistleblower or other data from which the identity of the Whistleblower may be deduced, if such data is known; summary of contents of the Notice and identification of the Affected Person at whom the Notice was aimed, if such person is known; and the date of completing the evaluation of reasonableness of the Notice by the Responsible Person or an authorized employee, and the result thereof.
- 8.3 **Archiving Period.** The Responsible Person shall keep the Notices filed via the internal whistleblowing system and the documents related to the Notices for a period of five (5) years from the date of delivery of each Notice.

9. OTHER OBLIGATIONS RELATED TO HANDLING OF THE NOTICE

- 9.1 **Impartiality.** The Responsible Person shall act in the performance of rights and obligations under this Policy impartially.
- 9.2 **Prohibition of Recourse Against the Responsible Person.** No recourse against the Responsible Person for due performance of his or her activities under the Act is admissible.
- 9.3 **Confidentiality of Notices.** All Affected Persons and the Responsible Person shall protect confidentiality of the contents of each Notice and the related information, together with the identity of the Whistleblower, the Related Parties and other persons specified in the Notice under Articles 5.3 and 5.4 of the Directive, and they shall interfere with the rights of such persons only to the extent necessary and permitted by the Act.
- 9.4 **Prohibition of Retaliatory Measures.** Neither the Whistleblower nor the Related Parties may be exposed to any Retaliatory Measures in connection with a filed Notice and in connection with the performance of the Work Activities. However, this shall not affect the possibility of authorized steps of the TTC Group against the Whistleblower in case the Whistleblower made a deliberately untrue Notice, and against other persons participating in filing of such Notice.
- 9.5 **Publication of Data.** The Responsible Person shall maintain up-to-date information on the methods of whistleblowing, the identity of the Responsible Person and contact data for delivery of Notices, published by the TTC Group in a manner enabling remote access.