

1 WHISTLEBLOWING

1.1 Whistleblowing – whistleblower protection

We have introduced an internal reporting system as required by Act No. 171/2023 Coll., on Whistleblower Protection (the “Act”), which transposes 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 law (the “Directive”) into Czech national law. Aimtec, a.s. is among the entities obliged to comply with the requirements of the above-mentioned Act and Directive.

The Act governs the procedure used for whistleblowing. This term is used for the process of reporting unlawful conduct with the intention of having it investigated. Within a company, competent persons are appointed to handle such reports. The full confidentiality of the reporting party’s identity is emphasised throughout all investigations.

Whistleblowing is thus a tool for curbing crime and a number of other illegal activities.

A “whistleblower” is defined as a physical person who reports unlawful conduct bearing the marks of a criminal offence or an infraction punishable by a fine with the upper limit of at least CZK 100,000, as well as any breach of regulations in the areas defined by the Act that the whistleblower became aware of in the context of their work or a similar activity. The word “whistleblower” has its roots in the phrase “to blow the whistle on” something, that is, to call it out.

1.2 What is the definition of unlawful conduct?

Through their reporting, whistleblowers can call attention to unlawful conduct, which includes e.g. corruption, health, safety or environmental hazard, abuse of authority, unauthorised use of public funds or public property, conflict of interest, and any activities intended to cover up the above types of conduct.

Unlawful conduct is defined as any conduct bearing the marks of a criminal offence or an infraction punishable by a fine with the upper limit of at least CZK 100,000, any conduct violating the Act itself and any conduct violating selected rules governed by EU law in the following areas:

- statutory auditing and other verification services, financial products and markets;
- corporate tax;
- prevention of money laundering and terrorist financing;
- consumer protection;
- product safety and compliance;
- transport safety and road safety;
- protection of the environment;

- food and feed safety, animal health and welfare;
- radiation protection and nuclear safety;
- public procurement, public auctions, and competition;
- protection of internal order and safety, life and health;
- protection of personal data, privacy and the security of electronic networks and information systems;
- protection of the European Union's financial interests; or
- the functioning of the internal market, including competition and state aid under European Union law.

1.3 What should a report look like?

A whistleblowing report should only be filed if you are duly justified to believe that it will be based on truthful information. You will then be entitled to protection from retaliation, within the extent set forth by the Act. Conversely, the filing of a report that you know to be untruthful can be punished with a fine (and whistleblower protection under the Act will not apply).

We do not investigate anonymous reports within our internal reporting system. However, both the competent person and our company are required to protect your identity as a whistleblower if your identity later comes to light.

Reports must be sufficiently comprehensible, and if possible, must contain the following:

- a) A name, surname and date of birth, or other information from which it is possible to deduce the whistleblower's identity;
- b) A detailed description of the unlawful acts being reported;
- c) The date, location and if appropriate the time of the unlawful acts;
- d) The names and job positions of the persons engaged in the unlawful acts, and, if appropriate, any other information that might help identify these persons later;
- e) Any further information or documentation.

1.4 How do I file a report?

Whistleblowers are encouraged to contact the competent persons listed below, selected from among the Aimtec, a.s. employees. Any of several communication channels may be used for filing a report:

Via the application

ONLINE REPORTING on this page:

<https://app.whispero.eu/f/a6zdv5vuqw721lzf>

In person or by a phone call

You can file a report in person or by a phone call to the following competent persons:

- Radka Pučelíková, +420 728 466 332
- Kateřina Pechman, +420 739 143 720

Physical meetings may be arranged by telephone with the competent persons. They can be contacted by phone every working day from 9 a.m. to 2 p.m. Outside of this designated period, it is also possible to send the competent persons an SMS message to arrange a phone call.

In the course of their activities, the competent persons are bound by confidentiality and may not disclose your identity to anybody unless you wish otherwise. They are likewise not permitted to reveal any other information that might thwart your intention of filing the report.

1.5 What is the follow-up after your filing?

The whistleblower will be sent confirmation on the receipt of the report within 7 days.

The competent person will assess whether the whistleblower's report is well-founded and will inform them of the results of this assessment within 30 days from the receipt of the report. In factually or legally complicated cases, this deadline may be extended, by up to 30 days per extension, but only up to a maximum of 2 times. The competent person is required to inform the whistleblower in writing of this extension of the deadline and of the reasons for the extension before the deadline expires.

The competent persons will evaluate the report objectively, confidentially, impartially and thoroughly. Confidentiality of the whistleblower's identity will be maintained throughout the investigation of their report. In cases where the competent person has assessed a report as incomplete, they will approach the whistleblower and request the additional information needed for proper investigation. When a report is assessed to be well-founded, the competent person will propose measures to prevent or remedy the unlawful state of affairs. The whistleblower will subsequently be informed of the measures adopted.

If the competent person determines in the course of assessing whether the report is well-founded that the report falls outside the purview of the Act, they will inform the reporting party of this fact in writing without delay. In these circumstances the person who filed the report is not entitled to subsequent protection under the Act.

The competent person will not contact the whistleblower further in the manner specified above if the whistleblower has explicitly requested that they not be informed or if it is clear that informing them would reveal their identity.

1.6 Whistleblower protection

A whistleblower may not be sanctioned in any way in connection with the filing of their report. A whistleblower is thus entitled to protection from retaliation, which is defined as any activities (incl. omissions) in the context of work or other similar activities that have been evoked by their report and that might cause harm to the whistleblower and other protected parties. This may include, for example, termination of employment, removal from a supervisory position or a reduction in pay. The same protection also applies to other persons who were involved with the report in good faith with or had close relationships with the whistleblower in the period before the report was filed.

1.7 External reporting

You may file your report with the Ministry of Justice as well, or, as appropriate, with the public authority that is competent to conduct proceedings under the relevant legislation.

The procedure for such reports and the conditions under which they can be filed are described e.g. at <https://oznamovatel.justice.cz/vnitri-oznamovaci-system-ministerstva-spravedlnosti/> (in the Czech language).