

Reporting according to the Whistleblower Protection Act

The company **IQS Group a.s.**, residing at Hlavní 130, 250 68 Husinec – Řež, Company No.: 242 79 501, registered in Commercial Register in Prague under no. B 28248 (the „**Company**“), implemented in accordance with *Act No. 171/2023 Coll., on the protection of whistleblowers* (the „**PoW**“), and with *Regulation (EU) 2016/679 of the European Parliament and of the Council 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* (the "**GDPR**"), an internal reporting system designed to receive and process reports from individuals (the „**Reporting Person**“) made in accordance with the PoW (the „**Reports**“), and would like to provide you with the information required by the PoW.

1. Reports can be submitted to:

a) The Competent Person

The Reporting Person may submit the Report via the internal reporting system to the competent person designated by the Company. The Company has designated the following person to act as the Competent Person under the PoW: Martin Martinov (the „**Competent Person**“). The Competent Person receives and processes Reports under the Company's internal reporting system.

The Reporting Person may submit the Report in writing, orally or in person, as follows:

- phone: +420 606 657 916 (phone calls are not recorded)
- e-mail: oznamovatel@iqsgroup.cz
- by post to the delivery address: Hlavní 130, 250 68 Husinec – Řež, and stating „*To the hands of the Competent Person – WHISTLEBLOWING*“ (for these purposes, prefer to send the parcel in the ordinary way so that the sender is not obvious from the parcel)
- in person at the office of the Competent Person at Hlavní 130, 250 68 Husinec – Řež by prior arrangement.

If the Company has designated more than one person, the Reporting Person may choose which Competent Person to give the Report to.

b) Ministry of Justice

The Reporting Person may also submit a report to the Ministry of Justice, which is the competent authority for the operation of the external reporting system.

For details click here: <https://oznamovatel.justice.cz/chci-podat-oznameni/>

2. How the Report should look like:

The Report must contain:

a) Contact details

- name, surname
- date of birth
- any other data, from which the identity of the Reporting Person can be inferred
- we recommend including also e-mail, phone number or contact address.

The Report does not have to contain the above-mentioned data if it is made by a person known to the Competent Person.

b) Content of the Report

The Report must be specific and clear. It must be clear from the Report which person it is directed against and what conduct it relates to so that it can be thoroughly investigated.

c) **Attachments**

The Report shall be accompanied by all relevant evidence proving the facts stated in the Report.

What conduct may be reported

The Reporting Person may report only this possible conduct (Sec. 2(1) of the PoW)

- a) *having the characteristics of a criminal offence,*
- b) *having the characteristics of an offence for which the law provides for a fine with an upper limit of at least CZK 100 000,*
- c) *which violates the PoW,*
- d) *or which violates any other legal regulation or regulation of the European Union in the field of*
 - *financial services, statutory audit and other assurance services, financial products and financial markets,*
 - *corporate income tax,*
 - *the prevention of money laundering and terrorist financing,*
 - *consumer protection,*
 - *compliance with product requirements, including product safety,*
 - *safety of transport, carriage and road safety,*
 - *environmental protection,*
 - *food and feed safety and animal health,*
 - *radiation protection and nuclear safety,*
 - *competition, public auctions and public procurement,*
 - *protection of internal order and security, life and health,*
 - *protection of personal data, privacy and security of electronic communications networks and information systems,*
 - *the protection of the financial interests of the European Union, or*
 - *the functioning of the internal market, including the protection of competition and state aid under European Union law.*

A report relating to other conduct does not have protection under the PoW.

Reports may also not relate to the excluded areas listed in Section 3 (3) of the PoW (e.g., security issues relating to the interests of the Czech Republic, intelligence services, etc.). Such Reports does not have protection under the PoW either, and may also be penalized.

Reminder on the nature of the Report

The Reporting Person should have reasonable grounds to believe, given the circumstances and information available to them at the time of the Report, that the facts they report or disclose are true. Therefore, facts knowingly false cannot be reported. Such conduct may be sanctioned.

The Reporting Person should have specific reasons to believe that the breach they report falls under the protection of the PoW. Supplementing the Report with credible or verifiable information or evidence of the reported breach may positively affect the manner and outcome of the investigation of the Report.

In obtaining documents to substantiate the facts reported, the Reporting Person should not engage in conduct that could constitute a criminal offence.

3. Range of Reporting Persons

Only persons who perform dependent work for the Company in a basic employment relationship (i.e. including agreements to perform work/work activities), volunteer work or are on a professional practice or internship may submit the Report via the internal reporting system.

4. Protection of the Reporting Person

The conditions of entitlement to the protection of the Reporting Person and the scope and content of the protection are set out in the PoW, but in particular the following will be provided in case of fulfilling the conditions set out in the PoW:

- protection of the identity of the Reporting Person,
- protection against possible retaliatory measures against the Reporting Person and other person entitled to such protection under the PoW (e.g. relatives, close persons, etc.).

Protection from retaliation is not available to a person who makes the Report without having reasonable ground to believe that it is based on truthful information and thereby knowingly provides false information. In such a case, it is an offence punishable by a fine of up to CZK 50,000 and the Company is entitled to appropriate protection which includes taking action where appropriate.

Only the Competent Person may inspect the submitted Report. The Competent Person shall not provide information that could thwart or undermine the purpose of the Report.

Information about the identity of the Reporting Person may only be provided with the written consent of the Reporting Person unless the Competent Person is obliged to provide such information to the relevant public authorities pursuant to binding legal regulations.

Anonymous reports are not subject to the PoW unless the identity of the originally anonymous Reporting Person is revealed.

5. Personal Data Processing Information

As a data controller, the Company processes the following data:

- a) the name, surname, date of birth and contact address of the Reporting Person, or other information from which the identity of the Reporting Person can be inferred, if known by the Company,
- b) the identification details of the person against whom the Report is directed, if known by the Company,
- c) any other personal data that the Reporting Person disclosed to the Competent Person,

where the purpose of such processing is the processing and execution of the Report in accordance with the PoW.

The processing is necessary for compliance with a legal obligation to which the controller is subject, i.e. the legal title referred to in Article 6(1)(c) GDPR.

In some cases, processing may also take place based on the legal title referred to in Article 6(1)(a) GDPR, i.e. the consent of the Reporting Person, in particular in the case of provision of information about the identity of the Reporting Person or for the purpose of making an audio recording or transcript of an oral Report.

Personal data may be transferred to law enforcement authorities if the legal conditions for the transfer of personal data to that authority are met.

Personal data will be processed for the time necessary to deal with the Report and the facts stated therein, and for the performance of the obligations laid down by binding regulations, in particular the PoW.

Under the terms of the GDPR, the data subject has:

- the right of access to its personal data under Article 15 of the GDPR, whereby the subject also has the right to obtain a copy of its personal data, whereby the first provision is free of charge, and for the subsequent provision the subject may be required to pay reasonable costs associated with obtaining such copy,

- the right to rectification of its personal data pursuant to Article 16 GDPR or restriction of processing pursuant to Article 18 GDPR,
- the right to erasure of personal data pursuant to Article 17 GDPR, unless the data are data that the controller is obliged to process by law or is entitled to process based on its legitimate interest,
- the right to object to processing based on legitimate interest under Article 21 GDPR,
- the right to data portability pursuant to Article 20 GDPR,
- the right to withdraw consent to processing in writing or electronically to the address or e-mail of the controller.

The data subject also has the right to lodge a complaint with the **Office for Personal Data Protection** (Plk. Sochora 727/27, 170 00 Prague 7 - Holešovice, web: www.uoou.cz, e-mail: posta@uoou.cz) if the data subject believes that its right to personal data protection has been violated.