

## Information for whistleblowers

Per Section 21(6) point (b) of the Act No. 253/2008 Coll., on Certain Measures against the Legalization of the Proceeds from Crime and the Financing of Terrorism, as amended (the "**AML Act**"), our company RYBÁŘ, SOPPÉ & PARTNEŘI, advokáti, s.r.o. maintains an internal whistleblowing system under the Act No. 171/2023 Coll., on Whistleblower Protection, as amended (the "**Whistleblower Protection Act**"). In the following, we would like to inform you of how you can report suspected illegal conduct related to our activities.

### Who can file a report?

You are entitled to file a report if you are our employee, self-employed associate, executive director, proxy, contractor, or intern or if you are otherwise engaged in any activity in relation to our firm (including former employees or applicants for employment or other relevant activity).

### Which conduct can you report?

You can report information about possible unlawful behaviour, which occurred, is occurring, or could occur at our company and which:

- has the characteristics of a criminal offence,
- has the characteristics of an offence sanctionable by a fine of at least CZK 100,000,
- violates the Whistleblower Protection Act or
- violates any other regulation or regulation of the European Union in the following areas:
  - competition, public auctions, or public procurement,
  - corporate income tax,
  - financial services, statutory audit, and other assessing services, financial products, and financial markets,
  - prevention of legitimisation of proceeds of crime and financing of terrorism,
  - product safety and compliance,
  - traffic, transport, and road safety,
  - protection of the environment,
  - radiation protection and nuclear safety,
  - food and feed safety and protection of animals and their health,
  - protection of internal order and security, life and health,
  - consumer protection,
  - privacy and personal data protection and security of electronic communications networks and information systems,
  - protection of the financial interest of the European Union as referred to in Article 325 of the Treaty on the Functioning of the European Union and as further specified in relevant European Union measures or
  - breaches relating to the internal market, as referred to in Article 26 (2) of the Treaty on the Functioning of the European Union, including breaches of European Union competition and State aid rules, as well as breaches relating to the internal market in relation to acts which breach the rules of corporate tax or to arrangements the purpose of which is to obtain a tax advantage that defeats the object or purpose of the applicable corporate tax law.

Please note that filing a knowingly false report is an offence under the Whistleblower Protection Act and may result in penalties.

## How can you file a report?

You can file a report through our internal whistleblowing system:

- by email or telephone to the persons responsible for addressing reports:
  - Mgr. Ludvík Růžička, LL.M., tel. No. +420 226 506 246, email: [l.ruzicka@akrsp.cz](mailto:l.ruzicka@akrsp.cz) and
  - Mgr. Ing. Michal Pivarči, tel. No. +420 226 506 463, email: [m.pivarci@akrsp.cz](mailto:m.pivarci@akrsp.cz) or
- in-person to the above-mentioned competent persons, in which case the competent person is obliged to accept your report by 14 days from the date you requested acceptance.

You can also file a report anonymously; however, disclosing your identity may be more beneficial for an effective investigation. Please note that you do not need to be concerned about disclosing your personal details, as only competent persons will know your identity and they must not disclose it to anyone else without your written consent (unless public authority requires this information by law, of which we must inform you). If you still wish to remain anonymous, please provide us with as much relevant information as possible, including any documents that will help us to investigate the matter properly.

You can also file a report falling within the scope of the Whistleblower Protection Act (Section 2 of the Whistleblower Protection Act) to the [Ministry of Justice](#). If the subject of your report is a violation of the AML Act, the competent authority to receive the report is the Czech Bar Association or the Financial Analytical Office. However, we recommend that you use our internal whistleblowing system described above.