

# **EUROVIA Kamenolomy, a.s.**

## **WHISTLEBLOWING PROCEDURES**

### **– basic information**

Whistleblower protection was introduced into the Czech legal system by Act No 171/2023 of the Czech Legislative Code, on whistleblower protection (the **Act**), in force from 1 August 2023. The Act was introduced in response to 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. Being an obliged entity under the Act, EUROVIA Kamenolomy, a.s. (**EKA**) fulfils all obligations placed on it by the Act, by means of suitable adjustments to the already established and functional **internal reporting system for whistleblowing and whistleblower protection (IRS)**.

#### **Information disclosed as per Section 9, paragraph 2, letter b), of the Act**

As an obliged entity, EKA discloses the following information in accordance with Section 9, paragraph 2, letter b), of the Act:

- a) Reporting persons may submit their reports by means of the IRS in writing, orally, or in person upon a request made by the reporting person. Manners of submitting a report are specified in Section 3 below.

Reporting persons may also submit their reports with the Ministry of Justice of the Czech Republic – more information is available at <https://oznamovatel.justice.cz/chci-podat-oznameni/>

- b) The **competent person for EKA** entrusted with the receiving and processing of whistleblower submissions, as stipulated by Section 9, paragraph 1, of the Act, is:

**JUDr. Martin MAISNER, PhD, MCI Arb.**

Attorney at law and independent arbiter, Compliance Officer

Burzovní palác

Rybná 14, 110 00 Prague 1

Tel.: +420 224 951 501

(competent person)

- c) EKA does not preclude the reception of reports from persons who do not perform work or similar activity on its behalf as per Section 3, paragraph 3, letters a), b), h) or i) of the Act.

### **Further information provided to facilitate the submitting of reports**

In order to facilitate the submitting of reports, EKA also specifies the following definitions of terms and procedures as stated in the Act and implemented by EKA into its internal regulations, governing the actions of both EKA and the designated competent person:

#### **1. Whistleblower, reporting person**

A whistleblower is a natural person who submits a report within the boundaries, and in compliance with, the provisions of the Act. Such a person then enjoys protection from retaliation.

*N.B.: Protection from retaliation is not afforded to persons who make a report without reasonable grounds to believe that their report is based on truthful information (“deliberately false report”).*

#### **2. Report**

A report made in accordance with Section 2, paragraph 1, of the Act must contain information about a suspected instance of unlawful conduct, either past or imminent, by a person for whom the reporting person performs or has performed, directly or indirectly, work or other similar activity, or by a person with whom the reporting person is in contact in connection with the performance of work or other similar activity, provided such conduct:

- a) has the elements of a criminal offence,
- b) has the elements of a misdemeanour that the law punishes with a fine where the upper limit is set at a minimum of CZK 100,000,
- c) is in breach of the Act, or
- d) is in breach of another legal regulation or EU regulation pertaining to

1. financial services, mandatory auditing and other review services, financial products and/or financial markets,
2. corporate income tax,
3. prevention of money laundering or terrorist financing,
4. consumer protection,
5. compliance with product requirements including product safety,
6. safety of transport and road traffic,
7. environmental protection,
8. food and feedstuff safety and the protection of animals and their welfare,
9. radiation protection and nuclear safety,
10. fair competition, public auctions and public procurement,
11. protection of internal order and security, life and health,
12. protection of personal data, privacy and security of electronic communications networks and information systems,
13. protection of financial interests of the EU, or
14. the internal market, including fair competition and state subsidies in accordance with EU legislation.

A report must contain the following information:

- Name, surname and date of birth of the reporting person or other information from which the identity of the reporting person can be derived (it is assumed that the personal identification data of the reporting person is true). Such information may be omitted if the identity of the reporting person is known to the competent person.

In order to facilitate the verification of admissibility of the report, it is also recommended to include the following information:

- a brief description or a summary of the substance and contents of the report, including the identification of person or persons reported on;
- any evidence on the basis of which the submission is made.

### **3. Manners of submitting a report**

Orally or in writing, in person upon a request made by the reporting person.

a) **A written report** can be rendered:

- by means of a dedicated e-mail address: [euroviacs.oznameni@vinci-construction.com](mailto:euroviacs.oznameni@vinci-construction.com)

or by post directed to:

JUDr. Martin MAISNER, PhD, MCI Arb.

Burzovní palác

Rybná 14, 110 00 Prague 1

A report submitted by post must be marked in legible writing with the inscription “**WHISTLEBLOWING – COMPETENT PERSON ONLY – DO NOT OPEN**”, or marked in a similar fashion that makes it clear that the contents are a report made in accordance with the Act.

Such marking is essential for ensuring the confidentiality of the reporting person’s identity and/or the information reported.

b) **An oral submission** (in person) can be made on workdays. A meeting can be arranged by phone on +420 224 951 501. If requested by the reporting person, the competent person shall receive the report within a reasonable timeframe of no more than 14 days from the request being made.

c) **A submission by telephone** can be made to the competent person on +420 224 951 501. A voice recording or a written record capturing faithfully its substance shall be made of an oral submission (made in person or by telephone). A voice recording may be made only with the consent of the reporting person. The competent person will allow the reporting person to comment on any record or transcription of a recording with any comments provided being subsequently attached to the record or transcription.

#### 4. Deadlines for processing of reports

- Once a submission is received, the reporting person is notified of its reception by the competent person within seven days. This deadline does not apply if the reporting person explicitly expresses their wish not to be notified of the reception, or if such a notification would be likely to reveal the identity of the reporting person to others.

- The competent person will notify the reporting person of the outcomes of the evaluation of the submission made by the reporting person within 30 days of the reception of the submission. The deadline may be extended by up to 30 days, no more than twice, in cases of a complex factual basis and/or legal implications. The competent person shall notify the reporting person in writing of an impending extension of the deadline prior to the previous deadline expiring. The above requirement for notification does not apply if the reporting person explicitly expresses their wish not to be notified, or if such a notification of the outcomes of the evaluation (or deadline extension) would be likely to reveal the identity of the reporting person to others.

## **5. Manners of processing of reports**

- Reports submitted may be viewed by the competent person only. The competent person is also obliged to evaluate the justification of received reports. The competent person must also maintain confidentiality of information specified in Section 20 of the Act.
- Should the competent person determine that a submission received is not justified as per the Act, they will notify the reporting person of their finding in writing without undue delay.
- Where a submission is deemed to be justified, the competent person will propose to EKA a suitable measure or measures to prevent or rectify the unlawful circumstances. When a report is submitted to a competent person acting on behalf of a company, for whom the reporting person does not perform work or a similar activity, the competent person proposes remedial measures to the entity, for which the reporting person performs work or similar activity, unless it is precluded by the nature of the matter at hand. If EKA chooses not to implement measures proposed by the competent person, it will implement other suitable measures to prevent or rectify the unlawful circumstances. This does not apply if the remedial measures are proposed to an entity other than EKA. The obliged entity will notify the competent person of the implemented measures without delay. The competent person will, in turn, notify the reporting person without delay unless the reporting person had explicitly requested not to be notified of the implementation of remedial measures, or if such a notification would be likely to reveal the identity of the reporting person to others.

- If a submission is not deemed justified, the competent person notifies the reporting person in writing, and without undue delay, of their finding that, based on the facts stated in the submission and other circumstances known to the competent person, the latter found no indication of unlawful conduct or determined the submission to have been based on incorrect or false information. The competent person will also inform the reporting person of their right to report the matter to relevant public authorities.

## 6. Possibility of reporting anonymously

- A report may be submitted anonymously. A submission that is not accompanied by the reporting person's name, surname or other information that would enable their identification, is deemed anonymous. A successful investigation of an anonymous report requires the provision of as many details as possible and any documents available that support the reported suspicion of an instance or instances of unlawful conduct. **The inability to contact the reporting person may be detrimental to the investigation of their report.**
- However, Section 4, paragraph 3, of the Act, stipulates that in cases of reports made without the provision of the name, date of birth or other information that would enable the identification of the reporting person, the reporting person and persons specified in Section 4, paragraph 2, letters a) to h) of the Act, are afforded protection as per the Act and other legislation from the moment when their identity is made known to a person or persons who may subject them to measures of retaliation.
- It is useful to provide a contact e-mail or telephone number with an anonymous report to enable confidential contact with the reporting person. The creation of a secure e-mail account is recommended, ideally solely for the purposes of reporting suspected unlawful conduct. Such an account would enable communication regarding the investigation, while maintaining anonymity.