

INTERNAL WHISTLEBLOWING SYSTEM

I-ZONE CZECH s.r.o., IN 278 53 438, with its registered office at K Zyfu 910, Hrabová, 720 00 Ostrava, listed in the Commercial Register maintained by the Regional Court in Ostrava in Section C, Entry 31711 (hereinafter referred to as "the Company") hereby discloses information in a manner allowing remote access in accordance with Section 9(2)(b) of Act No. 171/2023, Whistleblower Protection Act (the "Whistleblower Protection Act").

I. WHISTLEBLOWING METHODS THROUGH THE INTERNAL WHISTLEBLOWING SYSTEM

1. Competent person and contact details

- 1.1 Mgr. Karla Kratochvílová, attorney-at-law, with her registered office at 1371/13 Politických vězňů, Zábřeh, 700 30 Ostrava
Mgr. Radim Motyčka, law clerk BROŽ BROŽ VALA advokátní kancelář s.r.o.
- 1.2 Whistleblowers are entitled to submit their reports
 - a) Electronically to the e-mail address: i-zone@bbv-ak.cz
 - b) In writing to Politických vězňů 1371/13, Zábřeh, 700 30 Ostrava with the envelope marked "I-ZONE CZECH s.r.o. WHISTLEBLOWING"
 - c) By phone at 731 654 030 or 606 055 389 (Monday to Friday from 8:00 a.m. to 3:00 p.m.)
 - d) at the request of the whistleblower, in person within a maximum of 14 days.

2. Whistleblower

- 2.1 Whistleblower is a natural person who made the report according to the Whistleblower Protection Act. The report shall contain the name, surname and date of birth or other information from which the identity of the whistleblower can be inferred; it need not contain such information if the report is made by a person whose identity is known to the competent person.
- 2.2 The Company rules out the acceptance of reports from people who do not work or engage in other similar activities for the Company pursuant to Section 2(3)(a), (b), (h) or (i) of the Whistleblower Protection Act.
- 2.3 The conditions under which A whistleblower and other persons listed under Section 4(2) of the Whistleblower Protection Act become eligible for protection are laid down under the Whistleblower Protection Act.
- 2.4 Protection from retaliation shall not be afforded to a person who has knowingly made a false report or anonymous report, to a person who has made a report other than through the internal whistleblower system in the manner provided for in this internal guideline or to the Ministry of Justice in accordance with the Whistleblower Protection Act, or to a person who has made their report outside the regime set up by the Whistleblower Protection Act.

3. Report handling process

- 3.1 An oral report (whether made over the phone or in person) shall be audio recorded by a competent person, with the consent of the whistleblower, or, if consent to recording is not given, a record or transcript shall be taken which faithfully captures the substance of the oral report. The competent person will give the whistleblower the opportunity to comment on the record or transcript of the report, if one has been made; the whistleblower's comments shall be attached to the record or transcript.

- 3.2 The whistleblower shall be notified by the competent person who received the report under the Whistleblower Protection Act, through any of the channels above, without undue delay, and in any event within 7 days of the date of receipt of the report, unless:
- a) the whistleblower explicitly asks the competent person not to notify them of the receipt of the report; or
 - b) it is clear that the notification of receipt would reveal the identity of the whistleblower.
- 3.3 The competent person shall inform the whistleblower of the results of the validity assessment for the report within 30 days of receipt of the report. In factually or legally complex cases, this period may be extended by up to 30 days, but not more than twice. The whistleblower shall be notified in writing of the extension of the time limit and the reasons for the extension before the expiration of the time limit, unless
- a) the whistleblower has expressly requested the competent person not to inform them of the extension of the time limit referred to above and the reasons for it; or
 - b) it is clear that the extension notification and the reasons for it would reveal the identity of the whistleblower.
- 3.4 The whistleblower will be informed without undue delay that the report does not constitute one that is eligible under the Whistleblower Protection Act, if the competent person finds this during the assessment of the reasonableness of the report, as well as that the report is not assessed as reasonable, in which case the whistleblower will also be advised of the right to file a report with the Ministry of Justice.
- 3.5 Any communication to a whistleblower under this part shall be made by the competent person in writing at the home address or email address provided by the whistleblower or available to the competent person.
4. Registration and retention of reports
- 4.1 The competent person shall keep electronic records of data on the reports received, containing the following information:
- a) date of receipt of the report;
 - b) name, or names, where applicable, surname, date of birth and contact address of the whistleblower, if known to the competent person;
 - c) summary of the content of the report and identification of the person against whom the report is directed, if their identity is known;
 - d) date of completion of the validity assessment done for the report by the competent person and its result.
- 4.2 The competent person shall retain the report submitted through the internal whistleblowing system and the documents related to the report for 5 years from the date of receipt of the report.
- 4.3 Only the competent person shall have access to the records, the documents relating to the reports and the reports held.

II. METHODS OF MAKING REPORTS TO THE MINISTRY

1. The methods and procedure for making reports to the Ministry of Justice are listed on the following website: <https://oznamovatel.justice.cz/chci-podat-oznameni>

III. PRIVACY PROTECTION

1. Any processing of personal data under the Whistleblower Protection Act must be done in accordance with the GDPR.

2. The company processes the following personal data:
 - a) the name or names, where appropriate, surname, date of birth and contact address of the whistleblower, or other information, if known to the Company;
 - b) the identification data of the person against whom the report is directed, if known.
3. In accordance with Article 13 of the GDPR, the Company hereby provides the following information to data subjects:
 - a) The Company is the controller of the personal data.
 - b) The Company is not obliged to appoint a Data Protection Officer.
 - c) Personal data is processed for the purpose of managing and handling reports under the Whistleblower Protection Act.
 - d) The processing of personal data is necessary to comply with a legal obligation to which the Company is subject as a controller. Personal data are further processed with the consent of the whistleblower as a data subject for the purposes of providing information on the identity of the whistleblower, if applicable, and for the purposes of making an audio recording or transcript of an oral report made.
 - e) The data subjects concerned are the whistleblowers, other persons according to the Whistleblower Protection Act and persons affected by the report.
 - f) Personal data may be transferred to law enforcement authorities if the legal conditions for the transfer of the personal data being processed to these authorities are met.
 - g) The personal data will be processed for the time necessary to deal with the report and the facts stated therein and for the period of performance of the obligations laid down by generally binding law, in particular the Whistleblower Protection Act.
 - h) The sources for the personal data are the reports and the personal data provided by the whistleblowers.
 - i) Data subjects have the right to access all personal data processed. Upon request, the Company will provide a copy of the personal data processed in a machine-readable format.
 - j) The data subject has the right to require that the controller removes any inaccuracies in the personal data concerning them without undue delay. Taking into account the purposes for the processing, a data subject has the right to have incomplete personal data supplemented, including by means of providing a supplementary statement.
 - k) A data subject has the right to have the personal data processed unlawfully by the Company erased.
 - l) A data subject has the right to block their personal data under the conditions set out in Article 18 of the GDPR.
 - m) A data subject shall have the right to have the Company provide them with the personal data that are subject to automated processing in a structured, commonly used and machine-readable format or, where technically feasible, to have the Company transmit the data to another controller.
 - n) A data subject has the right not to be subject to any decision based solely on automated processing, including profiling, which would have legal effects for them, or affect them in a material way. The Company does not carry out any such automated decision-making or profiling.
 - o) A data subject has the right to object to the personal data processing carried out on the grounds of a legitimate interest.
 - p) The whistleblower's personal data are processed on the basis of the Whistleblower Protection Act and Art. 6(1)(c) of the GDPR, the whistleblower is not obliged to provide the data as it is not a contractual requirement; however, if they fail to

provide personal data, the report will not be regarded as one subject to the Whistleblower Protection Act.

- q) The data subject has the right to contact the Company at any time with their complaint, or to send a complaint to the Office for Personal Data Protection at Pplk. Sochora 27, 170 00 Prague 7 or apply for judicial protection.
- r) To exercise their data protection rights, data subjects may contact the competent person.