

## Whistle-blower Protection Policy

### Purpose

The aim of this policy is to inform whistle-blowers of the possibilities to report suspected infringements related to CDV activities. The policy includes information on the types of suspicions that should be reported, the rights of whistle-blowers, the procedures for investigating reports and informing whistle-blowers of the conclusions of the investigation.

### Table of Contents

1. Home .....	2
2. Who can file a report? .....	2
3. What should be announced?.....	2
4. How to make a notification? .....	3
5. Whistle-blowers' right to protection.....	4
6. Protection of persons affected by the notification .....	4
7. Procedure for assessing notifications.....	4
8. Conclusion of the assessment .....	5



## 1. Home

The term "whistle-blowing" is used to describe the act of an employee or other person reporting suspected wrongdoing in an organisation. It is important that whistle-blowers feel safe to raise their suspicions at an early stage.

At CDV, we encourage our employees and any others to bring to our attention conduct that may be contrary to the binding rules or values that CDV holds. We have established an ethics hotline through which reports can be made. In this context, we take steps to protect the identities of whistle-blowers. If we know the identity of the person who reported the suspicion, we will not disclose that identity without their explicit consent, nor will we disclose any other information from which that identity could be inferred (except where required by law).

Early reporting of suspicions is beneficial as it allows the matter to be investigated as quickly as possible and reduces the potential negative impact.

## 2. Who can file a report?

Notification may be made by natural persons who have become aware of the violation in connection with their work or other similar activity for CDV. These persons include:

- CDV employees (including former employees) and applicants for employment at CDV,
- staff temporarily assigned to work within the CDV (agency workers),
- volunteers or interns working within the CDV,
- self-employed persons acting as suppliers or bidding for a contract from the CDV,
- employees or other individuals working under the supervision of CDV contractors,
- shareholders or members of the bodies of CDV companies.

Persons whose legal relationship with CDV has yet to begin are covered by this policy only to the extent that the information reported was obtained in pre-contractual negotiations, such as recruitment and selection.

## 3. What should be announced?

The following categories of suspicions can be reported through the Ethics Hotline:

- a crime (including theft or fraud) or misdemeanour,
- violation of CDV policies or procedures,
- bullying, harassment, discrimination or substance abuse,
- violation of privacy and personal data protection rules, network security and information systems,
- endangering the health or safety of persons,
- environmental damage,
- failure to comply with other legal obligations,
- attempts to suppress or conceal any information relating to the above.



This policy does not cover complaints relating to employment or interpersonal relationships in the workplace. Please contact the Internal Audit Department regarding the resolution of employment matters or any other matters not covered by this policy. Regarding matters relating to occupational health and safety, all allegations should be reported in accordance with the Whistle-blower Protection Guidelines unless the violation is serious and you are concerned to report the allegation through normal procedures. This policy also does not cover the handling of any complaints or quality complaints.

Whistle-blowers must have a reasonable suspicion that the information reported indicates one or more relevant suspicions that fall within the scope of this policy. The suspicion may relate to past, present or likely future events. It is not necessary for the whistle-blower to obtain definitive proof. It is sufficient if the suspicions are based on good faith arising from the circumstances prevailing at the time of the report.

If you are not sure whether to report your suspicions, it may be helpful to discuss them with your line manager or another manager you can trust who is not connected to the matter. It is important that you do not discuss your suspicions with any person involved in the matter you are reporting, or share your suspicions with anyone other than the person from whom you have sought confidential advice.

In the event that your submission is not a notification under whistle-blower protection legislation, we will inform them without undue delay.

#### **4. How to make a notification?**

We encourage you to report your suspicions using the method below. This is the only way we will be able to respond and investigate the report as soon as possible.

The best way to guide you through the reporting process is through the Ethics Line portal. You can find the ethics hotline under this link

Link: <https://ethicshotline.eu/cs/home/?client=44994575> .

The reception, administration and impartial investigation of the notifications are provided by BDO Audit s.r.o., with registered office at V parku 2316/12, Chodov, 148 00 Prague 4, ID No. 45314381 (hereinafter also "BDO"). These CDV staff have been delegated the role of 'mandated person' under whistle-blower protection legislation. Detailed information can be found on the Ethics Line website.

In particular, we will ask you to provide the following information when completing the Ethics Hotline notification:

- your relationship with CDV (whether you are an employee or a contractor, for example),
- a description of the event you want to report, including when and where it happened,
- the names of people who may have witnessed the incident or have further information you wish to report (please note that we may contact all named persons as part of the investigation),
- any other information and evidence that will help investigate your report.



You can also provide your name and contact details. This information can greatly speed up the investigation, but it is optional. If you choose to make a report in a manner other than through the Ethics Hotline portal, please provide us with at least the above information.

You can also make a notification by phone by calling +420 241 046 199 between 9:00 and 16:00.

## **5. Whistle-blowers' right to protection**

We understand that you may be concerned about the consequences of making a report and the possible consequences for you. CDV has created this policy to ensure that there is a framework in place to help employees and potential third parties gain confidence that they are being listened to and to give them the opportunity to raise their reasonable suspicions without fear of reprisal. CDV therefore provides protection to persons who report suspicions acquired in good faith, even if those suspicions are not subsequently proven. Notifications that are made with the intention of knowingly providing false information to the detriment of CDV are not protected and may be sanctioned under the law.

As a whistle-blower, you can choose to report your suspicions anonymously. If you choose to disclose your identity to us, the CDV will not disclose your identity to anyone other than the relevant investigators or disclose any information from which your identity could be inferred (unless required by law, e.g. in connection with an investigation by public authorities or in the context of legal proceedings) without your explicit consent.

## **6. Protection of persons affected by the notification**

Persons who are affected by a notification investigation have the right to fair treatment during the investigation. This includes an impartial and objective assessment of the relevant facts, non-discrimination and protection of personal data in accordance with the relevant legislation.

## **7. Procedure for assessing notifications**

Once the notification has been submitted, BDO will acknowledge receipt of the notification within seven days of submission. BDO will also inform the designated persons in the CDV that a new notification has been received and provide information on the nature of the notification.

BDO will further assess whether a breach of law has occurred in terms of whistle-blower protection legislation, including related national legislation, in order to confirm or refute the reported suspicion.

BDO may not provide the whistle-blower with specific information about the progress of the investigation. However, where possible, the whistle-blower will be informed whether the reported matter will be investigated, whether the investigation is ongoing and whether it has been concluded.

BDO may use the confidential messaging system to communicate with the whistle-blower and to obtain other necessary information. The BDO may request a meeting with the whistle-



blower to provide an opportunity to explain in more detail their suspicions and any available evidence. The whistle-blower is not obliged to agree to such a meeting.

The BDO may also request the cooperation of the person concerned and other CDV staff who may assist in the investigation. Information obtained in this way will remain confidential. If notes are taken, they will be kept in a file kept by the investigator during the investigation.

Data on notifications received will be retained for at least 5 years after receipt of the notification.

If, at any time during the investigation, the whistle-blower believes that he or she is subject to retaliation as a result of having made a report, he or she must notify the BDO at the earliest opportunity. This allegation will subsequently be reviewed as part of the investigation and any person found to have engaged in such retaliation will be dealt with in accordance with employment law.

## **8. Conclusion of the assessment**

Based on the information obtained, BDO will assess whether the notification is justified. It shall describe its conclusions and include them in the file. The conclusions of the assessment will be forwarded in anonymised form to the CDV's designated persons, together with any suggestions for remedying the identified deficiencies or mitigating the identified risks.

The notifier will be informed of the assessment of the validity of the notification within 30 days of the notification. In complex cases, this period may be extended by 30 days, up to a maximum of twice. The notifier will be informed of any extension.

If, as a result of the assessment of the notification, measures are taken to address the identified deficiencies or mitigate the identified risks, BDO will inform the notifier. The action taken or the information provided must not undermine or jeopardise any interest protected by law, including the purpose of criminal proceedings, misdemeanour proceedings or other proceedings concerning conduct that constitutes an offence.

