

# WHISTLEBLOWER PROTECTION AND INTERNAL NOTIFICATION SYSTEM

## Dateio s.r.o.

A Beniskove 1285, 150 00 Prague 5  
ID 022 16 973  
(hereinafter referred to as the "Employer")

## 1. INTRODUCTORY PROVISIONS

- 1.1. The Employer hereby further regulates the rules concerning the protection of whistleblowers and the internal whistleblowing system in accordance with Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of whistleblowers (hereinafter referred to as the EU Directive) and Act No. 171/2023 Coll, Whistleblower Protection Act (the "Act"). The purpose of these rules is to prevent certain infringements, to ensure that whistleblowers of such infringements and certain other persons are protected from retaliation, and to ensure the effective functioning of the internal whistleblowing system.
- 1.2. The Employer considers the policy of preventing violations to be absolutely essential and it is therefore not only in its interest, but also in the interest of all its employees and other persons involved in the Employer's operations that any suspected or threatened violation is reported in a safe manner, investigated properly and, where appropriate, acted upon and appropriate consequences are drawn.
- 1.3. The Employer is committed to continually raising standards of whistleblower protection and prevention and to streamlining internal processes and systems. For this reason, it will regularly review and evaluate the rules set out in this internal company directive and, depending on the results of its evaluation, undertakes to continue to update the internal company directive in accordance with the findings, adjust it accordingly and take further appropriate measures.
- 1.4. The Employer undertakes to act at all times in accordance with the purpose and intent of the EU Directive in the area of whistleblower protection and prevention.

## 2. NOTIFICATIONS AND NOTIFIERS

- 2.1. These internal company guidelines shall apply to all notifications under the Act (hereinafter referred to as "notifications").
- 2.2. Any notification made in the manner provided for in the internal company directive shall, whether or not it is a notification under the Act, be deemed to be a notification under the Act until the contrary is shown.
- 2.3. A notification made anonymously shall be deemed to have been duly made.
- 2.4. A person who makes or makes a notification in relation to an employer shall be deemed to be a whistleblower (hereinafter referred to as the "whistleblower").
- 2.5. The employer shall publish information on which notices are subject to regulation by the Act in a comprehensive and comprehensible manner on its website.

## 3. INTERNAL NOTIFICATION SYSTEM

- 3.1. The employer is an obliged entity under the law and is therefore obliged to set up an internal notification system.
- 3.2. Internal notification system means an internal information channel established by the employer for the purpose of making notifications, in the manner provided for by law and further specified in this internal company directive (hereinafter referred to as "internal notification system").
- 3.3. Notifiers are entitled to submit their notifications:
  - a) electronically to the e-mail address [oznameni@dateio.eu](mailto:oznameni@dateio.eu) (hereinafter referred to as "e-mail address");
  - b) in writing to the employer's address: Dateio s.r.o., Lenka Viceníková, Štefánikova 43a, 150 00 Prague 5;
  - c) or by phone at +420 739 446 396.
- 3.4. If the notifier so requests, he/she will be allowed to submit the notification in person.

## 4. COMPETENT PERSON

- 4.1. The competent person(s) is/are hereby designated: Lenka Viceníková, (hereinafter referred to as "the competent person" or "the competent persons").
- 4.2. Where this in-house directive uses the term "competent person", it also means all competent persons designated by the employer, if more than one has been designated by the employer.
- 4.3. The competent person shall in particular:
  - (a) receive and assess the reasonableness of notifications submitted through the internal notification system; [dateio.eu](mailto:oznameni@dateio.eu)
  - (b) propose to the employer measures to remedy or prevent the unlawful condition following a report, unless such action may disclose the identity of the whistleblower or other persons who may not be subjected to retaliation under the Act.<sup>1</sup>;
  - (c) shall maintain confidentiality of the facts of which it has become aware in the course of its activities under the Act, even after the termination of such activities, unless otherwise provided by law;

<sup>1</sup> Other persons who may not be subjected to retaliation are defined in Section 4(1) of the Act.

- (d) shall act impartially in the exercise of its activities under the Act;
  - (e) carry out the instructions of the employer unless they endanger or obstruct the performance of its activities under the Act.
- 4.4. The competent person shall ensure that the identity of the whistleblower and the content of his/her notification are kept confidential, in particular with regard to the employer, his/her employees and third parties.
  - 4.5. The competent person must not provide information that could defeat or undermine the purpose of the notification.
  - 4.6. The competent person shall be entitled to share data concerning the identity of the whistleblower and the content of his/her notification only with another competent person, unless otherwise provided by law, and then only for the purposes defined in the law and in this internal company directive.
  - 4.7. The employer is obliged to publish on its website the name and surname of the relevant person, their telephone number and e-mail or other address for delivery.
  - 4.8. The employer is obliged to properly inform the person concerned of his/her rights and obligations under the law. A record of this instruction shall be made, signed by the employer and the person instructed.
  - 4.9. The competent person is obliged to notify the employer that he or she no longer meets the conditions of integrity under the Act within ten days of the date on which this occurred.

## 5. RECORDING AND RETENTION OF NOTIFICATIONS

- 5.1. The employer shall provide the competent person with all the organisational, technical and other prerequisites necessary for keeping records of the data on notifications received from whistleblowers via the internal notification system (hereinafter referred to as the 'notification record'). The notification record shall be kept in electronic form and the competent person shall be responsible for its maintenance.
- 5.2. Records of notifications shall be kept to the extent of:
  - (a) the date of receipt of the notification;
  - (b) the name, surname, date of birth and contact address of the notifier, if such data are known to the person concerned;
  - (c) a summary of the content of the notification and the identification of the person against whom the notification was directed, if his identity is known;
  - (d) the date of completion of the assessment of the validity of the notification by the competent person and its outcome.
- 5.3. The competent person shall be obliged to keep notifications submitted through the internal notification system for a period of five years from the date of their receipt (hereinafter referred to as 'retained notifications'). Retained notifications may be archived in electronic, paper and audio form.
- 5.4. Only the competent person shall have access to the notification register and to the notifications stored. The employer shall ensure that they are secured to prevent access by persons other than the competent persons.

## 6. NOTIFICATIONS SUBMITTED TO THE E-MAIL BOX

- 6.1. The employer must ensure that only the appropriate person has access to the mailbox at the e-mail address. No one else is authorised to access the mailbox at the email address and the employer must ensure that access to the mailbox at the email address is prevented.
- 6.2. Each relevant person will be granted access to the mailbox at the email address by the employer on the basis of login data, namely login name and password (hereinafter referred to as "login data"). The Relevant Person shall protect the Login Data and ensure that it is not disclosed to any third party. The person concerned shall change his password at regular intervals of three months for security reasons.
- 6.3. The competent person is obliged to log into the mailbox at the e-mail address at least once a day and check its contents. If more than one person is designated, this obligation falls on the person designated according to the employer's schedule, which the employer is entitled to change as necessary. The employer is entitled to change this interval exceptionally and for a limited period of time, in particular for operational reasons; however, any change must not jeopardise the proper handling of the notification or the observance of the statutory time limits.
- 6.4. If, after logging in to the mailbox at the e-mail address, the competent person finds a new notification, he/she shall be obliged to include it in the register of notifications and among the stored notifications.

## 7. NOTIFICATIONS MADE IN WRITING TO THE EMPLOYER'S ADDRESS

- 7.1. Whistleblowers who intend to submit their notifications in writing to the employer's address are instructed to send their notifications to the hands of a competent person in such a way as to preserve the confidentiality of information concerning the identity of the whistleblower and the content of the relevant notification.
- 7.2. The competent person is obliged to check at least once a day whether among the newly delivered documents addressed to the employer at the hands of this competent person there is a document whose content corresponds to the notification. The employer is entitled to change this interval exceptionally and for a limited period of time, in particular for operational reasons; however, any change must not jeopardise the proper handling of the notification or the observance of the statutory time limits.
- 7.3. If an employee of the employer finds out from the content of a document addressed to the employer that it is a notification,

he/she is obliged to forward it to the relevant person without undue delay. In doing so, he shall be obliged to maintain the confidentiality of the information concerning the identity of the notifier and the content of his notification, in particular vis-à-vis the employer, his other employees and third parties.

- 7.4. If the competent person becomes aware of a new written notification, he or she must include it in the register of notifications and among the notifications kept.

## 8. NOTIFICATIONS MADE BY TELEPHONE

- 8.1. A notification made by telephone shall be deemed to be a notification made orally. The competent person to whom the notifier has addressed his/her notification shall be obliged to inform the notifier immediately after the commencement of the telephone call that it will be recorded if the notifier consents to this. If the whistleblower consents to the recording of the telephone call, the telephone call shall be recorded. If the whistleblower does not consent or disagrees to the recording of the telephone call, the telephone call will not be recorded and a written record of the Notification will be made instead, which faithfully reflects the substance of the Notification. The Competent Person shall give the Whistleblower an opportunity to comment on the recording and the Whistleblower's comments shall be attached to the recording.
- 8.2. If it is not technically possible to make an audio recording, the competent person shall make a record of the notification by a similar method.
- 8.3. At the beginning of the telephone call, the competent person shall instruct the whistleblower, at least in general terms, about his or her rights and obligations under the law and the principles underlying the protection of whistleblowers, including the duty of confidentiality and the obligation of the competent person to keep confidential information concerning the identity of the whistleblower and the content of his or her report.
- 8.4. At the end of the telephone call, the competent person shall ask the whistleblower to provide his/her home address or e-mail address to be informed about the next steps and the handling of his/her notification. The competent person shall advise the whistleblower of the possibility to refuse to provide this information.
- 8.5. Once the process of submitting a telephone notification is complete, the relevant person is required to include the notification in the notification register and among the notifications retained.
- 8.6. A transcript may be made of a notification made by telephone instead of an audio recording. The competent person shall allow the notifier to comment on the transcript; the notifier's comments shall be attached to the transcript.

## 9. NOTIFICATIONS MADE IN PERSON

- 9.1. The notifier is entitled to request the relevant person to receive his notification in person in any manner provided for in this Internal Directive. The competent person shall be obliged to accept such notification within a reasonable time, but not later than thirty days.
- 9.2. For the purpose of making a personal notification, the employer shall provide the person concerned with secure and discreet premises ensuring the confidentiality of information relating to the identity of the notifier and the content of his notification (hereinafter referred to as the "place for personal notification").
- 9.3. The competent person shall, at the express request of the whistleblower, be obliged to accept a notification from the whistleblower in person at a place other than the place of personal notification, but only if, having regard to the nature, location and security of that other place, he can fairly be required to accept the whistleblower's personal notification at that place.
- 9.4. The whistleblower is entitled to make a personal notification either in writing or orally.
- 9.5. The competent person who receives personal notifications from the whistleblower in writing shall follow the same procedure as in the case of notifications submitted in writing to the employer's address.
- 9.6. The competent person who receives a personal notification from the notifier orally shall follow the same procedure as in the case of notifications made by telephone.
- 9.7. At the outset, the competent person shall instruct the whistleblower at least in general terms about his or her rights and obligations under the Act and the principles underlying the protection of whistleblowers, including the competent person's duty of confidentiality and the confidentiality of information relating to the identity of the whistleblower and the content of his or her notification.
- 9.8. The competent person shall issue the notifier with a written acknowledgement of receipt of the notification, against his signature acknowledging receipt on a copy of the acknowledgement.
- 9.9. The competent person shall be obliged to act throughout the process of making a personal notification, as well as before and after it, in such a way that under no circumstances the confidentiality of the information concerning the identity of the notifier and the content of his notification is compromised, in particular as he is obliged to meet the notifier in person at a designated place, to receive his notification in the prescribed manner and to leave the place of the meeting afterwards.

## 10. PROCEDURE FOR DEALING WITH NOTIFICATIONS

- 10.1. Upon receipt of a notification from a whistleblower in any manner provided for in this Internal Directive, the competent person shall notify the whistleblower without undue delay, but not later than 7 days from the date of receipt of the notification, unless:
  - (a) the notifier has expressly requested the person concerned not to notify him of the receipt of the notification;
  - (b) or it is clear that the notification of receipt of the notification would reveal the identity of the notifier.
- 10.2. The competent person shall assess the validity of the notification and inform the notifier in writing of the results of the assessment within 30 days of receipt of the notification. In factually or legally complex cases, this period may be extended

by up to 30 days, but not more than twice. The competent person shall inform the notifier in writing of the extension of the time limit and the reasons for it before the expiry of the time limit, unless:

- (a) the notifier has expressly requested the person concerned not to notify him of the extension of the time limit referred to above and the reasons for it;
  - (b) or it is clear that the notification of an extension of the time limit and the reasons for it would disclose the identity of the whistleblower.
- 10.3. If the competent person finds, when assessing the validity of the notification, that it is not a notification under the Act, he shall inform the notifier thereof without undue delay.
- 10.4. If the notification is assessed as justified, the competent person shall propose measures to the employer to prevent or remedy the unlawful situation. If the employer takes any action in response to this proposal, the competent person shall inform the whistleblower without undue delay, unless:
- (a) the notifier has expressly requested the person concerned not to notify him of the measure;
  - (b) or it is apparent that the notification of the measure would reveal the identity of the whistleblower.
- 10.5. If the notification is not found to be justified, the competent person shall inform the notifier without undue delay that, on the basis of the facts stated in the notification and all the circumstances known to him, he does not suspect that an infringement has been committed, or that the notification is based on false information, and shall inform the notifier of his right to file a notification with a public authority.
- 10.6. Any notification to a whistleblower under this Part shall be made by the relevant person in writing to the home address or email address provided by the whistleblower or available to the relevant person.

## 11. PROCEDURE FOR THE EVALUATION OF NOTIFICATIONS

- 11.1. The competent person shall, for the purpose of evaluating the notification, carry out an investigation to the extent necessary for a reliable decision on how the notification will be treated in the evaluation.
- 11.2. The competent person is entitled to request any data and information, as well as documentary, electronic and other documents from the employer and its employees, to make copies thereof and to use any other procedures and means which are not contrary to the law and which are appropriate to the nature of the investigation. The employer and its employees shall provide the person concerned with all assistance in this respect.
- 11.3. The competent person shall act in such a way that the confidentiality of information relating to the identity of the whistleblower and the content of his/her notification is not compromised under any circumstances, in particular in view of the fact that, in the course of the investigation, some persons may suspect that the whistleblower may be a potential whistleblower, taking into account the data and the data subject of the investigation. The competent person is therefore advised to extend the scope of the investigation to other randomly selected persons, in addition to the person under investigation, in order to dispel any suspicion of a potential whistleblower.
- 11.4. The employer and its employees are obliged to refrain from making any enquiries of their own as to who is being investigated by the relevant person and who may be a potential whistleblower.
- 11.5. The employer and its employees are obliged to maintain confidentiality regarding their interaction with the person concerned.

## 12. PROCEDURE FOR A PROPOSAL FOR ACTION

- 12.1. If the notification is assessed as justified, the competent person is obliged to submit to the employer a written proposal for measures to prevent or remedy the unlawful situation (hereinafter referred to as "the proposal") within thirty days of the completion of the assessment of the justification of the notification.
- 12.2. The proposal must contain the actual proposal for specific measures, a proper justification for the proposal and be signed by the handwritten signature of the person concerned or, where appropriate, by a recognised electronic signature.
- 12.3. The Employer is not bound by this proposal in any way and it is at its sole discretion whether to grant it in whole or in part or to reject it in whole or in part. If the employer does not accept the measure proposed by the person concerned, he shall take other appropriate measures to prevent or remedy the unlawful condition. However, it shall notify the person who made the proposal to the employer of those facts within thirty days of the date on which the proposal was made.

## 13. EDUCATION AND INFORMATION ON WHISTLEBLOWER PROTECTION

- 13.1. The employer undertakes to provide regular training to the relevant person, in particular in the area of whistleblower protection and his/her rights and obligations under the Act.
- 13.2. The employer undertakes to provide regular training to its employees, in particular on whistleblower protection issues, on their right to make a report under the Act and on their obligation to provide assistance to the relevant person.
- 13.3. The employer undertakes to inform all potential whistleblowers in a comprehensive and comprehensible manner - in particular on its website - about their right to make a notification, the different ways of making a notification under this internal company directive, as well as about all their rights and obligations under the law.

This Directive shall enter into force on 15.12.2023

Dateio s.r.o.