

INFORMATION ON THE COMPANY'S INTERNAL NOTIFICATION SYSTEM (hereinafter referred to as the "Company") pursuant to Section 8(1)(b) of Act No. 171/2023 Coll., on Whistleblower Protection (whistleblowing)

1. Which types of behaviour can be reported?

- 1.1 It concerns a possible violation that has occurred or is about to happen concerning a person for whom the whistleblower has performed or is performing, even indirectly, work or other similar activity or pertaining to a person with whom the whistleblower has been or is in contact in connection with the performance of work or other similar activity, and which:
- (a) Contains the elements of a criminal offence,
 - (b) Violates the Whistleblower Protection Act; or
 - (c) Contravenes any other law or regulation of the European Union relating to:
 - 1. Financial services, audit and other assurance services, financial products and financial markets; or
 - 2. Corporation tax,
 - 3. The prevention of money laundering and terrorist financing,
 - 4. Consumer protection,
 - 5. Product compliance, including product safety
 - 6. Transport, traffic and road safety
 - 7. Environmental protection
 - 8. Food and feed safety and animal health
 - 9. Radiation protection and nuclear safety
 - 10. Competition, public auctions and public procurement
 - 11. Protection of internal order and security, life and health
 - 12. The protection of personal data, privacy and the security of electronic communications networks and information systems
 - 13. The protection of the European Union's financial interests; or
 - 14. The functioning of the internal market, including the protection of competition and State aid under European Union law.
- 1.2 If the report does not concern an act constituting a criminal offence, the reported act must violate provisions falling within the areas defined in 1 to 14 above.
- 1.3 Work or other similar activity within the meaning of the provisions of Section 2(3) and (4) of the Law on Protection against Whistleblowing means
- (a) Dependent work performed within the framework of a primary employment relationship,
 - (b) Service,
 - (c) Self-employment,
 - (d) Exercising rights associated with participation in a legal entity,
 - (e) Exercising the functions of a member of a body of a legal person,
 - (f) The performance of a task within the scope of the activities of a legal person, in its interest, on its behalf or for its account,
 - (g) Management of a trust,
 - (h) Voluntary activities,
 - (i) Professional practice or training,
 - (j) Exercising the rights and obligations under a contract to provide goods, services, works or other similar performances.
- 1.4 For the purposes of this Act, work or other similar activity includes applying for a job or other similar activity.

2. How to make a report?

- 2.1 A report may be made through the Company's internal reporting system, to the Ministry of Justice or by publication under the conditions set out in Section 7(1)(c) of the Whistleblower Protection Act.
- 2.2 A Competent Person (hereinafter referred to as a "Competent Person") is a person designated by the Company to receive and assess the reasonableness of a report of a possible violation and to propose (if the report is reasonable) measures to remedy or prevent the violation.
- 2.3 A report may be made to the Relevant Person by:
- (a) **In writing** by delivery in an envelope marked "*INTERNAL NOTIFICATION SYSTEM*" and "*Do Not Open, Confidential*" to
Company: Total Brokers a.s.
Address: Táborská 619/46, Nusle, 140 00 Prague 4
- (b) **Electronically** to the e-mail address: whistleblowing@spgroup.cz
- (c) **By telephone** to the telephone number of the relevant person +420 221 907 217, who will then meet the informant in person.
- 2.4 The Company is entitled to change the Relevant Person by an amendment to this document.

3. What is the procedure on or after receipt of the report?

Page 1 (total number of pages: 2)

- 3.1 Disclosures may be made orally or in writing through the internal reporting system (see paragraphs 2.1 to 2.3). If requested by the whistleblower, the Competent Person must receive the notification in person within a reasonable time but not later than 14 days from the date of the whistleblower's request.
- 3.2 The Competent Person must notify the whistleblower in writing of the receipt of a notification under paragraph 3.1 within seven (7) days of the date of receipt unless
- (a) The whistleblower has expressly requested the Competent Person not to notify him of the receipt of the notification; or
- (b) It is clear that notification of receipt of the notification would reveal the identity of the whistleblower to another person.
- 3.3 The Competent Person must assess the validity of the notification and notify the whistleblower in writing of the outcome of the assessment within 30 days of receipt of the notification. In cases of factual or legal complexity, this period may be extended by up to 30 days, but not more than twice. The Competent Person shall inform the whistleblower in writing of the extension of the time limit and the reasons for it before the expiry of the time limit. Paragraph 3.2 shall apply mutatis mutandis.
- 3.4 If, in assessing the validity of a notification, the Competent Person determines that it does not constitute a notification under the Act, it shall promptly inform the whistleblower in writing.
- 3.5 If the report is deemed valid, the Competent Person will propose measures to the Company to prevent or remedy the unlawful situation. If the report is submitted to the Competent Person of the Company for whom the person making the report does not work or carry out similar activities, the Competent Person shall propose remedial action to the person for whom the person making the report does work or carry out similar activities, unless the nature of the matter precludes this. If the company does not accept the remedial measures proposed by the Competent Person, it shall take other appropriate measures to prevent or remedy the unlawful situation unless the corrective measures are presented to someone other than the company that appointed the Competent Person. The obligated entity shall promptly inform the Competent Person of the action taken, and the Competent Person shall quickly notify the reporting person in writing. Paragraph 3.2 shall apply mutatis mutandis.
- 3.6 If the report is found to be unfounded, the Competent Person shall promptly inform the whistleblower in writing that, based on the facts and circumstances known to it, it does not

suspect that an infringement has been committed or that the report is based on false information, and shall inform the whistleblower of the right to make a report to a public authority.

- 3.7 An audio recording or tape recording of the oral report shall be made that faithfully captures the report's substance. An audio recording of a verbal notification shall only be made with the whistleblower's consent. The competent person or authorised employee shall allow the whistleblower to comment on the recording or transcript of the audio recording, if any, and the whistleblower's comments shall be attached to the recording or transcript.

4. Prohibition of Disclosure and Recording and Retention of Reports

- 4.1 The Competent Person shall not disclose any information that would defeat or undermine the report's purpose. This obligation extends to a third party who obtains access to reports or records of information about reports received in contravention of Section 21(3) of the Whistleblower Protection Act.
- 4.2 Information about the whistleblower's identity may only be disclosed with the written consent of the whistleblower unless the Competent Person is required to disclose such information to the Competent Authorities under other laws. If the Competent Person discloses information about the identity of the whistleblower to a public authority, the Competent Person shall inform the whistleblower in advance, together with the reasons why the Competent Person is obliged to disclose the information about the identity and shall allow the whistleblower to comment on the disclosure of the information.
- 4.3 The Competent Person shall keep an electronic record of the details of the reports received, including
- (a) The date of receipt of the report,
 - (b) The name, surname, date of birth and contact address of the whistleblower or other data from which the identity of the whistleblower may be inferred if known to him,
 - (c) A summary of the content of the notification and the identification of the person against whom the notification is directed, if they know their identity,
 - (d) The completion date of the Competent Person's assessment of the validity of the report and the outcome of that assessment.
- 4.4 The Competent Person shall retain reports made through the internal reporting system and documents related to the report for five (5) years from the date of receipt of the report.
- 4.5 Only the Competent Person shall have access to the records referred to in paragraph 4.1 to the documents relating to the report and, in the case of information submitted through the internal reporting system, to the reports retained under paragraph 4.2.

5. Other means of submitting notifications

- 5.1 Whistleblowers may also submit reports to the **Ministry of Justice**; however, when reporting a violation of Act No. 253/2008 Coll. on Certain Measures to Combat the Legalisation of the Proceeds of Crime and the Financing of Terrorism (AML Act), it is necessary to use the notification system of the **Financial Analysis Office (FAO)**.

In Prague on July 31st, 2023