INTERNAL EMPLOYER REGULATION
DIRECTIVE ON THE PROTECTION OF WHISTLEBLOWERS (WHISTLEBLOWING)

General Provisions

This Internal Employer Regulation – Directive on the Protection of Whistleblowers (Whistleblowing) (hereinafter the "Directive") implements 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 (hereinafter the "EU Directive"), which has been incorporated into the legal order of the Czech Republic by Act No. 171/2023 Coll., the Act on the Protection of Whistleblowers (hereinafter the "Act") of 2 June 2023, effective as of 15 December 2023.
Profi Jobmaster Agency s.r.o., ID No.: 283 56 527, with its registered office at Dr. Milady Horákové 185/66, Liberec VII – Horní Růžodol, 460 07 Liberec, as the Obliged Entity (hereinafter the "Company"), in accordance with Section 29 of the Act, by means of this Directive adopts among its internal regulations this Directive on the methods and rules for reporting unlawful conduct and lays down its obligations relating to its implementation.

1. Scope and Principles of the Directive

1.1. This Directive lays down rules for the protection of Whistleblowers of unlawful conduct by Profi Jobmaster Agency s.r.o. as the Obliged Entity. In accordance with the EU Directive, it establishes an internal protection system ensuring a secure procedure for receiving Notifications, handling them and investigating them within the obligations of the Obliged Entity through the Competent Person.

1.2. The Obliged Entity issues this Directive for an indefinite period; this Directive is effective as of the date of its promulgation, i.e. as of 15 December 2023.

1.3. This Directive is binding on all employees of the Obliged Entity and its statutory and similar bodies. Profi Jobmaster Agency s.r.o., as the Obliged Entity, is obliged to acquaint all employees with its content in a demonstrable manner. The Company shall ensure access to the content of this Directive for all employees in the manner customary in the workplace and shall also ensure its accessibility for third parties at the Competent Person authorised to perform the duties of the Company as the Obliged Entity (hereinafter the "Competent Person"). The Directive is also published in a manner allowing remote access, i.e. on its website.

1.4. The purpose of this Directive is to create a transparent internal system for receiving, managing and investigating Notifications of possible unlawful conduct, where the protection of reporting such unlawful conduct is the subject of the Directive. To this end, it introduces procedures primarily for the protection of Whistleblowers, with priority given to the protection of their personal data. At the same time, it creates a safe procedure for receiving notifications under

this Directive.

1.5. By its nature, the Directive serves as a tool of awareness-raising regarding active defence and protection against unlawful conduct through the protection of Whistleblowers of such conduct, whether among employees or persons who, in any position, enter into a relationship with the Obliged Entity, provided that their notification falls within the scope of this Directive.

2. Basic Provisions

2.1. The right to submit a Notification and to acquire entitlement to protection under this Directive is vested in any Whistleblower who, in connection with the performance of work or other fulfilment provided to the Company, learns of possible unlawful conduct which may have occurred at the Obliged Person, if such conduct is contrary to the applicable legal order and its notification is at the same time protected under the provisions of the Act. The Directive is issued to facilitate the submission of such a Notification in the manner laid down in this Directive, as the submission of a Notification is, as a rule, made remotely (in writing, electronically or by telephone) or in person (orally or in writing).

2.2. For the purposes of this Directive, Employment means any activity carried out on the basis of an employment relationship with the Company, including in the past; other fulfilment provided to the Company means any activity provided to the Company on a contractual or other basis, regardless of whether it is gainful or not, but in particular the provision of services or other fulfilment with a tangible or intangible basis. These terms also cover pre-contractual stages of negotiations intended to lead to the conclusion of a contract with the Company, including employment contracts.

2.3. In accordance with the content of the EU Directive, the identity of the Whistleblower is protected information. Without the explicit consent of the Whistleblower, it is not permitted to disclose their identity to third parties. A statutory exception to this prohibition is a request for assistance from law enforcement authorities and other exceptions expressly laid down by law.

2.4. In accordance with the provisions of this Directive, Whistleblowers are expressly protected by law against Retaliatory Measures by any persons, i.e. not only directly by the Company, but also by persons over whom the Company or its shareholders or statutory bodies may have a direct or indirect influence.

2.5. Retaliatory Measure means conduct that has been triggered by the Whistleblower's Notification and is capable of causing harm to the Whistleblower.

2.6. Retaliatory Measure means in particular, but not exclusively, termination or non-extension of the employment relationship, removal from the position of a managerial employee, reduction of wages, salary or reduction or non-granting of a bonus or personal evaluation, discriminatory conduct, bullying (bossing), transfer or reassignment to other work without the Whistleblower's consent, written outputs of the Company relating to the Whistleblower towards third parties; obstruction of or failure to enable professional or career development or advancement; a change in working hours, job description or other changes in the content of the employment relationship not requested by the Whistleblower, which worsen the

Whistleblower's position; unjustified requests for a medical report or occupational medical examination.

2.7. Retaliatory Measure also means any sanction against a person or property that is associated with the person of the Whistleblower, if it can be inferred that such a measure, through the sanction against that person or property, is intended to affect the Whistleblower.

2.8. The Whistleblower is entitled to appropriate satisfaction in the event that any Retaliatory Measure has been taken against them as a result of the Notification. However, there is no entitlement to satisfaction if a measure is taken against the Whistleblower which clearly has no connection with the Notification and would have been taken even without its submission.

2.9. For the purposes of this Directive, unlawful conduct, within the generally understood concept, means any conduct that exhibits the characteristics of a criminal offence or a misdemeanour for which the law provides for a fine with an upper limit in excess of CZK 100,000. For the purposes of fulfilling the Directive, this also includes conduct that breaches regulations of the European Union, in particular in the areas of taxation, protection of economic competition, public procurement, environmental law, consumer protection, protection of personal data, anti-money laundering, protection of the financial interests of the European Union and the functioning of its internal market, and other legal areas that are exhaustively defined in Section 2(1) of the Act.

2.10. For the purposes of this Directive, the Competent Person means a fully legally competent and of good character person who is appointed as the person responsible for receiving and assessing Notifications under this Directive. In accordance with this Directive, this activity is entrusted to the Competent Person.

2.11. Within this Directive, the Competent Person is identified by name, job position and, in addition, their telephone number and the email address created for the purposes of this Directive are published. These details are published, in addition to the usual places in the Company's premises, also on the entrance door to the office of this Competent Person and further in a manner allowing remote access, i.e. on the Company's website. In addition to these identification and contact details, information on the implementation of measures to protect Whistleblowers, as described in Annex No. 1 to this Directive, is published in the same way.

2.12. The purpose of this Directive is the implementation of the EU Directive, ensuring the safety of the Whistleblower and ensuring anonymous communication between the Whistleblower and the Competent authorised person and, in particular, the protection of the Whistleblower against any Retaliatory Measure by the Company or any third parties.

2.13. The Company accepts Notifications under the Act only through the Competent Person designated by this Directive, or only through the internal reporting system. It thus excludes the submission of Notifications through a third party.

3. Definition of a Notification under this Directive and the Method of its Submission

3.1. A Notification is any transfer of information from the Whistleblower to the Competent Person containing information protected by the Directive.

3.2. The Whistleblower may submit a Notification, on the basis of which they are entitled to protection:

3.2.1. Through the internal reporting system established by the Company for the protection of Whistleblowers and for receiving their Notifications,

3.2.2. Through the Ministry of Justice,

3.2.3. By disclosure, if the procedure under the preceding paragraphs has clearly not led to remedy of the unlawful situation or measures adopted to remedy it have not been implemented, the obliged persons have not dealt with the Notification in accordance with the Act and this Directive, or there exists another reason laid down by the Act.

3.3. By failing to respect the procedure laid down by this Directive and generally binding legal regulations, the Whistleblower exposes themselves to the risk that the protection laid down by this Directive will not apply to them, as their status as a Whistleblower under the Act might not be identified.

4. Submission of a Notification

4.1. A Notification may be submitted:

4.1.1. In writing by personal delivery to the Competent Person;

4.1.2. In writing through a postal licence holder. A Notification sent in this way must be in a firmly closed package, typically a sealed envelope, which, in addition to the addressee, must be visibly marked with the text “WHISTLEBLOWING – DO NOT OPEN”; intended exclusively for the hands of the Competent Person;

4.1.3. Electronically, by sending it to the email address of the Competent Person created specifically for this purpose, with only this Competent Person being allowed to have access to this email inbox;

4.1.4. Orally, if the Whistleblower so requests from the Competent Person and a time and place for such Notification is agreed between them;

4.1.5. Orally to the Competent Person via a telephone or similar connection.

4.2. When a Notification is submitted orally, the Competent Person is obliged to make an audio recording or a transcript of the oral Notification, but only if the Whistleblower expressly agrees. The Competent Person must, at the moment they learn that it is a Notification under this Directive, inform the Whistleblower in an appropriate and clear manner of this fact and of the necessity to express consent, and in the event that the Whistleblower consents to the making of a record, shall make such a record, including recording the Whistleblower’s consent.

4.3. The Competent Person is obliged to ensure the registration of any Notification under this Directive, to the extent of the data exhaustively laid down by law:

4.3.1. Date of receipt of the Notification;

4.3.2. The Whistleblower's name, surname, date of birth and contact address (including, for example, an email address), if such data have been provided to the Competent Person by the Whistleblower and consent has been given for them to be recorded;

4.3.3. A summary of the content of the Notification and identification of the person or persons against whom the Notification is directed, if their identity can be ascertained by the Competent Person from the content of the Notification;

4.3.4. The date of completion of the verification of the justification of the Notification by the Competent Person and its outcome.

4.4. If possible, the form set out in Annex No. 5 to this Directive shall be used to record the data.

5. Actions of the Competent Person after Receipt of a Notification

5.1. The Competent Person is obliged, after receipt of a Notification, to act in accordance with this Directive and other generally binding legal regulations governing the status of Whistleblowers, in particular the Act.

5.2. The Competent Person is in particular obliged to:

5.2.1. Comply with the procedure and time limits laid down by the Act and this Directive;

5.2.2. Inform the Whistleblower within 7 days of receipt of the Notification that the Notification has been received; if the Competent Person does not have contact details for the Whistleblower, they may publish the information about receipt of the Notification in a manner that allows the Whistleblower to ascertain that the Notification has been received without exposing them to the risk of disclosure of their identity;

5.2.3. If possible, ensure that the Notification contains the data laid down by law and by this Directive;

5.2.4. Within 30 days, assess the justification of the Notification. The Whistleblower shall be informed of the result of the assessment, either directly or in the manner specified in paragraph 5.2.2;

5.2.5. In justified cases, the time limit under the preceding paragraph may be extended by a further 30 days. This time limit may be extended no more than twice;

5.2.6. Receive a personal Notification within a reasonable period not exceeding 30 days from the request for a personal Notification; when arranging the time and place for receiving the Notification, the Competent Person is obliged to respect the obligation to ensure the protection of the Whistleblower's identity, but is not obliged, for the purpose of receiving the Notification, to expose themselves to risk;

5.2.7. If they find facts indicating that the Notification being investigated is justified, inform

the Company as the Obliged Entity of this fact and, where possible, also propose measures for remedy;

5.2.8. If they do not find facts indicating that the Notification submitted is justified, inform the Whistleblower of this fact without delay in an appropriate manner and at the same time advise them of the possibility of dealing with the subject of the Notification through public authorities, in particular law enforcement authorities, administrative authorities, etc.;

5.2.9. Ensure any communication between the Whistleblower and the Ministry of Justice;

5.2.10. Propose the application of any sanctions;

5.2.11. Archive Notifications for a period of five years.

5.3. The Competent Person is not obliged to accept anonymous Notifications; however, the Company also stipulates for this case that the Competent Person is obliged, if the content of such a Notification indicates that serious unlawful conduct has been committed, to investigate this Notification and to inform its Whistleblower of the result in an appropriate manner, or to invite them to supplement their submission (see paragraph 5.2.2 of this Directive).

5.4. After receiving a Notification, the Competent Person is in particular obliged to take all measures necessary to ensure the protection of the Whistleblower's identity, unless the Whistleblower explicitly consents to its disclosure, and further must take all steps necessary for the proper investigation of the Notification received and the facts stated therein, or later supplemented by the Whistleblower.

5.5. The Company, as the Obliged Person, is obliged to provide the Competent Person with all necessary cooperation and support in their activities. At the same time, it is obliged to act towards the Competent Person in such a way that the Competent Person is not subjected by the Company to any sanction for performing the role of the Competent Person.

6. Protection of Information and Identity of the Whistleblower

6.1. The Company is obliged, by means of available technical tools and organisational measures, to ensure that only the Competent Person can become acquainted with the content of submitted Notifications. The Competent Person is prohibited from providing any information or taking any action that could jeopardise or even thwart the investigation of the submitted

Notification or the person of the Whistleblower.

6.2. The Competent Person is, in specified cases, obliged to disclose the identity of the Whistleblower, if known to them, to public authorities. In such cases, the Whistleblower's consent to the disclosure of their identity is not required; however, prior to disclosing their identity to these authorities, the Competent Person is obliged to inform the Whistleblower of this fact in the manner set out in paragraph 5.2.2 of this Directive.

6.3. The processing of personal data collected within the scope of this Directive is carried out in accordance with applicable legal regulations, in particular Act No. 110/2019 Coll., the Act on the Processing of Personal Data, as amended, and the GDPR rules. All personal data that are not necessary for the processing of the Notification received shall not be stored as part of the processing of the Notification and their immediate destruction shall be ensured. All data which, by their nature, allow this and where this will not disrupt the processing of the Notification received, shall be anonymised by the Competent Person.

6.4. The Company points out that the submission of a knowingly false Notification may be punished by the imposition of a fine of up to CZK 50,000 for each individually demonstrably knowingly false Notification. Payment of the fine does not relieve the Whistleblower of liability for such knowingly falsely submitted Notification under the general provisions of civil and criminal law.

7. Final Provisions

7.1. This Directive shall be updated on 30 June and 31 December of each calendar year, unless it is necessary to ensure an earlier update as a result of legislative changes. In such a case, the next regular update date of this Directive shall be the date following the date on which the update was originally due. The date of the first update of this Directive after its issuance is 30 June 2024.

7.2. The statutory body of the Company, within the scope of its competences, entrusts the employee Bc. Veronika Malá with the control of the implementation of this Directive.

Contact details of the Competent Person for receiving and processing Notifications:

Name: Bc. Veronika Malá

Address (for written submissions): Dr. Milady Horákové 185/66, Liberec VII – Horní Růžodol, 460 07 Liberec

Email (for email submissions): whistleblowing@profijobmaster.cz

Tel.:

List of Annexes:

Annex No. 1 – Binding schedule of work for the introduction of the internal reporting system

Annex No. 2 – Declaration on the implementation of Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 – Directive (EU) 2019/1937 of 23 October 2019 on the protection of persons who report breaches of Union law

Annex No. 3 – Designation of the Competent Person pursuant to Section 10 of Act No. 171/2023 Coll., on the Protection of Whistleblowers, and the rights and obligations arising for them from this Act

Annex No. 4 – Instruction of the Competent Person on the rights and obligations arising for them under Section 10 of Act No. 171/2023 Coll., the Act on the Protection of Whistleblowers

Annex No. 5 – Notification Form for Unlawful Conduct

In Liberec on 15 December 2023

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Roman Benca, Managing Director of the Company

Annex No. 1
Binding schedule for the introduction of the internal reporting systém

On the basis of the issued EU Directive of the European Parliament and of the Council (EU) 2019/1937 of 23 October 2019 on the protection of persons who report breaches of Union law, the Company has adopted the following schedule for the implementation of the EU Directive within the creation of the internal reporting system:

1. Familiarisation with the legal regulations;

2. Definition of the reasons for the necessity of introducing an internal reporting system leading to the correct understanding of its functioning;

3. Definition of objectives and means;

4. Selection of an employee to perform the activities of the Competent Person and securing their consent to perform this function, including verification of this employee's eligibility to perform the function of Competent Person, i.e. in particular verification of their integrity by means of an extract from the Criminal Register;

5. Written authorisation of the Competent Person (Annex No. 3);

6. Instruction of the Competent Person on their rights and obligations in connection with the performance of the function of Competent Person; preparation of a written confirmation of the instruction given (Annex No. 4);

7. Ensuring the technical aspects of the operation of the internal system – creation of a special email address, telephone connection; determination of the method of recording data on Notifications received in electronic form; adoption of technical and organisational measures to prevent unauthorised access;

8. Preparation of instructions for Whistleblowers and of the Notification Form for Unlawful Conduct; the Form shall be physically printed and available with the Competent Person, freely available on the Company's premises, and further published in a manner allowing remote access (the Company's website) with the possibility of downloading it from these pages;

9. Informing the Company's employees of the issuance of the Directive.

Annex No. 2

Declaration on the implementation of Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 – EU Directive No. 2019/1937 of 23 October 2019 on the protection of persons who report breaches of Union law

1. The business corporation Profi Jobmaster Agency s.r.o., in accordance with 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 (hereinafter the "EU Directive"), effective as of 17 December 2021, and in accordance with Act No. 171/2023 Coll., as an Obliged Entity, implements, in accordance with Article 8 of the EU Directive, the methods and rules for reporting unlawful conduct.

2. The business corporation Profi Jobmaster Agency s.r.o., as the Obliged Entity, has drawn up and introduced an internal Directive implementing into its regulations the requirements of this EU Directive, whereby the Company publishes this Directive in its premises in places customarily used for publishing information intended for employees, and also on its website. The Directive introduces, in accordance with the requirements of the EU Directive, an internal reporting system as a legally defined procedure for receiving Notifications, their processing, their registration, including registration of the procedure for their processing, and further for the protection of the identity of the Whistleblower and the protection of the information stated by the Whistleblower contained in the Notification.

3. The Directive defines the person of the Whistleblower and their protection. Under the EU Directive, anyone who, in connection with work for the Company or with the provision of a service or other similar fulfilment from it or in its favour, learns of breaches of Union law may report such a breach by means of a Notification, which may be submitted in writing (in paper form or electronically) or orally (in person or by telephone).

4. Within the generally understood concept, unlawful conduct means any conduct that has the characteristics of a criminal offence or a misdemeanour. In particular, this concerns conduct that breaches regulations in the areas of taxation, protection of economic competition, public procurement, environmental law, consumer protection, protection of personal data and other legal areas that are exhaustively defined in the text of the Act.

5. The identity of the Whistleblower is protected information in accordance with the provisions of the EU Directive. The Competent Person appointed under this Directive is bound by confidentiality.

6. For submitting a Notification, it is appropriate, though not necessary, to use the form, copies of which are placed freely in the Company's premises and which can also be downloaded from the Company's website, or, if its functionality is extended, can be filled in and sent directly via these pages. For an oral submission, it is possible to use, or to agree on the method of oral submission with the Competent Person, the following contact details:

Contact details of the Competent Person for receiving and processing Notifications:

Competent Person: Bc. Veronika Malá
Address: Dr. Milady Horákové 185/66, Liberec VII – Horní Růžodol, 460 07 Liberec
Telephone contact:
Email: whistleblowing@profijobmaster.cz

A Notification submitted in writing must be delivered in a sealed envelope, which must be clearly marked with the inscription "WHISTLEBLOWING – DO NOT OPEN"; intended exclusively for the hands of the Competent Person.

Annex No. 3

Designation of the Competent Person pursuant to Section 10 of Act No. 171/2023 Coll., on the Protection of Whistleblowers, and on the rights and obligations arising for them from this Act

The statutory body of the business corporation XXX, as the Obliged Entity within the meaning of Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 – EU Directive No. 2019/1937 of 23 October 2019 on the protection of persons who report breaches of Union law – and Act No. 171/2023 Coll., the Act on the Protection of Whistleblowers, designates as the Competent Person:

Bc. Veronika Malá

and confirms that, on the basis of the verification carried out, this person meets the conditions of the EU Directive and of the Act for performing this activity, i.e. is fully legally competent and of good character.

In Liberec on 15 December 2023

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Bc. Veronika Malá
Competent Person

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Roman Benca
Managing Director of the Company

Annex No. 4

Instruction of the Competent Person on the rights and obligations arising for them under Section 10 of Act No. 171/2023 Coll., the Act on the Protection of Whistleblowers

1. The appointed Competent Person hereby confirms that they have familiarised themself with the wording of Act No. 171/2023 Coll., on the Protection of Whistleblowers, with the text of the Company's Directive, and that they have also been instructed by the Company within the meaning of the provisions of the Directive. They declare that they are aware of the rights and obligations arising for them from the performance of the activities of the Competent Person, that they are aware of the nature of their activities and the binding procedures within their performance, including the binding procedures after receipt of a Notification.

2. The Competent Person undertakes, in particular, to maintain confidentiality about facts of which they become aware in the performance of their activities, both during the performance of their function and thereafter.

3. The Competent Person further undertakes to act impartially in the performance of their activities.

4. The Competent Person declares that they are aware that they must not provide anyone with information by which they could jeopardise or thwart the investigation of a Notification. The prohibition on providing information does not apply to cases laid down by law where they are required by law to provide information.

In Liberec on 15 December 2023

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Bc. Veronika Malá
Competent Person

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Roman Benca
Managing Director of the Company

Annex No. 5
Notification Form for Unlawful Conduct

Whistleblower (name and surname)

Address

Email

Telephone

* Obliged Entity (whom the notification concerns)

* Relationship to the Obliged Entity (employee, company, business partner, elected body, etc.)

* Text of Notification

I am a citizen of the Czech Republic*	yes	no
I wish to be contacted in response	yes	no

*(*fields marked in this way are mandatory)*