

# PRINCIPLES FOR NOTIFICATION OF ILLEGAL PRACTICES – Roll4You, s.r.o.



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## Document management

Ownership of documents	Legal Department
Approved	By the Board of Directors of Delfort
Validity	1st August 2023

## 1. Introduction

### Overview

At Delfort, we are committed to the highest standards of ethics and integrity in our business dealings. We expect every Delfort employee to act in accordance with our Code of Conduct (<https://www.delfortgroup.com/en/company/code-of-conduct/>), our policies and procedures, as well as professional standards, laws and regulations.

Delfort's Whistleblower Policy (the "**Policy**") is an important element in detecting corrupt, illegal or other unwanted conduct. Delfort strongly encourages you to speak up if you suspect or witness any suspicious situations. All reports made under this Policy will be taken seriously by Delfort.

This Policy outlines the protections afforded to a person reporting a compliance issue, describes situations that must be reported, how you can report your suspicions without fear of retaliation, and how Delfort will support and protect you in doing so.

This Policy is available to all employees internally on the intranet. Employees can find out about the application of this Policy and the process for handling a report without disclosing their suspicions by contacting any member of Delfort's Legal Department in confidence.

This Policy has been developed in accordance with Act No. 171/2023 Coll. on the Protection of Whistleblowers (**Whistleblower Protection Act**) and Directive 2019/1937/EU on the protection of persons who report infringements of Union law.

### Who can make a notification?

Only Delfort employees may submit notifications through internal notification channels. In accordance with the law, Delfort has hereby excluded persons who do not perform work or other similar activities for Delfort pursuant to Section 2(3)(a), (b), (h) or (i) of the Whistleblower Protection Act from using the internal reporting channels.

### What actions need to be reported?

Delfort encourages you to report any suspected or actual wrongdoing, misconduct or impropriety, including dishonest, corrupt, illegal or unethical conduct, as well as concealment of such conduct, involving Delfort, its employees and business partners.

You may report, through internal reporting channels, illegal or unethical conduct that you become aware of in connection with your work or other similar activity that:

- has the elements of a criminal offence (e.g. theft, fraud, violence or threat of violence or damage to property);

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- has the characteristics of a misdemeanour for which the law sets the rate of fine, the upper limit of which is at least CZK 100,000,
- violates the Whistleblower Protection Act, or
- violates a legal regulation of the Czech Republic or a legal regulation of the European Union relating to the areas defined in § 2(1)(d)(1-14) of the Whistleblower Protection Act

Examples of reportable behaviour include, but are not limited to:

- unlawful acts such as theft, fraud, violence or threat of violence or damage to property;
- improper, dishonest or unethical conduct (including any conduct that would violate the Delfort Code of Conduct);
- bribery or corruption;
- agreements and practices which have as their object or effect the exclusion or restriction of competition;
- breach of customer confidentiality or privacy;
- failure to comply with or breach of statutory or other regulatory requirements; and
- engaging in or threatening to engage in threatening conduct against a person who has reported a compliance problem or is believed to have reported or is suspected of having reported or planning to report a compliance problem.

The conduct to be reported does not involve personal workplace grievances. A personal employment complaint is a report of conduct that has consequences only for the person making the report but does not have significant consequences for Delfort. In particular, the following are examples:

- a personal dispute between you and another employee, or
- decisions relating to your employment or work involvement, such as transfer, promotion or disciplinary action.

Personal employment grievances are not entitled to protection under that legislation or this Policy. Personal workplace grievances should be addressed with the immediate supervisor or with the local Human Resources Department.

## 2. How do I report a compliance issue?

### When can I report a compliance issue?

Before reporting a compliance issue, you should make sure you have reasonable suspicion of the conduct you want to report. "Reasonable grounds for suspicion" are based on the objective reasonableness of the grounds for suspicion.

A mere assertion without supporting information is unlikely to be considered substantiated. However, a person who reports concerns about compliance does not need to substantiate their allegations.

### How can I report compliance concerns?

The following channels can be used to report compliance concerns:

- **electronic mail sent to [R4Ucompliance@delfortgroup.com](mailto:R4Ucompliance@delfortgroup.com)**
- **verbal notification via the phone line at +420 583 384 445**
- **a personal meeting, which will take place without undue delay, but no later than 14 days**

### Other notification methods

#### a. Notification via group notification channels

In addition to the above-mentioned reporting channels, Delfort has a long-established group internal reporting system in which reported facts and complaints are dealt with at the level of the

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group to which Delfort belongs. Submission of notifications to the group notification channels will not be dealt with under Czech law and may provide you with a different protection regime to that provided under the CZ Whistleblower Protection Act. These group notification channels are:

- **Electronic mail at [at compliance@delfortgroup.com](mailto:compliance@delfortgroup.com)**
- **anonymous entry window on the Delfort intranet** which can be accessed at <https://home.delfortgroup.com/cg/Pages/Home.aspx>

## b. External notification methods

You can also submit a notification orally or in writing to the Ministry of Justice of the Czech Republic. The Ministry publishes information about this notification process on its website <https://oznamovatel.justice.cz/>.

Delfort encourages its employees to use internal whistleblowing channels for reasons of engaging an impartial competent person who can more effectively investigate whistleblowing based on his or her knowledge of how processes work within the company.

### Who is responsible for investigating the notification?

Notifications submitted through the reporting channels are received, assessed and verified for reasonableness by the so-called competent person, i.e. the compliance officer appointed by Delfort in this role. For up-to-date information on the staffing of the Compliance Officer role, please visit <https://www.roll4you.com/>. If Delfort has more than one Compliance Officer, they will decide which of them will deal with the notification received or agree to deal with the notification jointly. This does not apply in the event of a conflict of interest, where only the person who received the notification will always deal with the notification.

The competent person is appointed by Delfort's statutory body, is independent and is solely accountable to Delfort's statutory body. The competent person must have high moral values and be sufficiently qualified, trained and experienced in the field of compliance to perform his/her tasks effectively and to assess the validity of individual notifications. The competent person shall also be required to attend regular compliance training events.

### What should I include in the report?

Please provide as much detail as possible so that your notification can be investigated. Useful information includes:

- date, time and place;
- the names of the persons involved, their functions and business group;
- your relationship to the person(s) concerned;
- the reason for your concern;
- how you became aware of the problem;
- possible witnesses
- additional information supporting your report.

### Observance of confidentiality

If you have reasonable grounds to believe that the notification is necessary for the detection of an infringement, the notification shall not be considered a breach of bank secrecy, contractual confidentiality, the duty of confidentiality under the Tax Code or the duty of confidentiality under other legislation governing employment or other similar activities, with the exceptions set out in the Whistleblower Protection Act.

If you are in any doubt as to whether or not you are entitled to breach a confidentiality or other contractual or legal obligation to report, we recommend that you consult the relevant person beforehand on the

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subject of your report.

Your report and conduct in connection with the discovery of information that later becomes the subject of the report is not a breach of your contractual or legal obligation, unless the conduct in connection with the discovery of such information constitutes a criminal offence or you had no reasonable cause to believe that the report was necessary to detect a possible violation.

## You will be notified of the receipt of your report

If the message is submitted via email or the entry window on Delfort's intranet, you will be notified of its receipt within seven (7) calendar days.

## Should I report a compliance issue anonymously?

If you wish to submit notifications anonymously, please submit them via the input window on the Delfort intranet . (<https://home.delfortgroup.com/cg/Pages/Home.aspx>).

However, your request for complete anonymity may make it virtually impossible for us to investigate the problem you reported in a timely and thorough manner. If you tell us who you are, we can contact you directly to discuss your suspicions with you, which will help us investigate your complaint more quickly and efficiently.

## Identity protection

If you report suspicious activity to us, your identity (or any information that could identify you) will be kept confidential and will be disclosed only to the authorized person(s) responsible for receiving reports or for following up on reports. However, this provision will not apply if you:

- you give your consent to disclose your identity
- or if we are legally obliged to do so.

Please note that in certain circumstances Delfort does not need your consent to share your information. These are situations where:

- the information does not contain your identity ( report was made via the login window on the Delfort intranet);
- the person concerned (the defendant) has the right to a defence under the law;
- we have taken all reasonable steps to eliminate the risk that you will be identified on the basis of the information; and
- there is a necessary reason to investigate reported compliance issues.

### 3. How will I be protected if I report a compliance issue?

If you report a compliance issue under this Policy, we are obligated to protect you, including by not disclosing your identity (unless required by law) and ensuring that you are not subjected to harmful conduct.

## Harmful conduct and retaliation will not be tolerated

Delfort does not tolerate any form of detrimental conduct or retaliation by anyone against the person who reported the compliance concerns to or against those involved in the investigation of the compliance concerns.

Examples of harmful conduct and retaliation may include, but are not limited to:

- the dismissal of the employee or a change in his/her function/duties to his/her detriment;
- or negative feedback that does not reflect the person's actual performance;
- harassment, intimidation or bullying and
- threatening to cause harm.

Delfort takes all allegations of injurious conduct and retaliation very seriously. If you believe that you

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have been subjected to such conduct, you should notify Delfort's Legal Department or Corporate Human Resources and we will take appropriate action in accordance with applicable law and this Policy.

## False or misleading reports

When making a report, you are expected to have reasonable grounds to believe that the information you are reporting is true. However, if the information you report turns out not to be true, you do not face any penalty (see Chapter 2 for more details on what is considered "reasonable suspicion").

However, you must not make a report that you know is untrue or misleading. This will be considered a material fact that may lead to disciplinary action. If you make a false report knowingly, there may be legal consequences.

## 4. How will my matter be investigated?

The person appointed to verifying the report shall be responsible. The competent person shall promptly investigate any report of reasonable doubt about compliance.

Every Delfort employee is obliged to provide the person responsible for investigating the validity of the report with all necessary assistance, explanations, documents, papers or other relevant items to assess the validity of the report, to allow access to the office or other premises, etc.

If necessary, Delfort may also involve a third party in the investigation process. All third parties involved will be subject to a strict duty of confidentiality.

## How does the verification process work?

The specific circumstances of a reported suspected compliance issue may require different actions during the investigation, but all investigations will:

- observe fair and orderly procedure;
- proceed as quickly and efficiently as circumstances permit; and
- check whether there is sufficient evidence to substantiate the facts reported.

## Fair treatment of the person(s) under examination

The screening process described in this Policy allows for fair treatment of each person who is screened; this includes:

- notifications of compliance concerns will be treated confidentially;
- the presumption of innocence applies pending the outcome of the investigation; and
- the purpose of the investigation is to determine whether there is sufficient evidence to confirm the facts reported.

## What happens after the fact check of the report?

The appropriate person will notify you when the investigation is complete, but in any event will notify you within thirty (30) days of receipt of your notification. In factually or legally more complex cases, the competent person is entitled to extend this period by thirty (30) days and will inform the whistleblower in writing, stating the reasons. Such extension may be granted no more than twice. Please note that Delfort may not disclose specific details or the outcome of the investigation at any given time in order not to jeopardize the investigation.