

APAG CoSyst Electronic Control Systems

"WHISTLEBLOWING"

Introduction

APAG CoSyst Electronic Control Systems (hereinafter the "Company") is committed to the highest standards of openness, integrity and accountability.

An important aspect of accountability and transparency is a mechanism that enable staff and other members of the Company to voice their concerns in a responsible and effective manner. It is a fundamental term of every contract of employment that an employee will work for the benefit of his or her employer and will not disclose confidential information about the employer's affairs. Nevertheless, where an individual discovers information which they believe indicates serious malpractice or wrongdoing within the organisation, then this information should be disclosed internally without fear of reprisal and there should be measures in place to enable this independently of the line management.

The Company has endorsed the provisions below to ensure that no members of staff should feel at a disadvantaged in raising legitimate concerns.

It should be emphasised that the aim of this policy is to assist individuals who believe that they have discovered malpractice or impropriety. It is not designed to question financial, or business decisions taken by the Company, nor should it be used to reconsider any matters that have already been addressed under the context of harassment, complaints, disciplinary or other procedures. Once the 'whistleblowing' procedure is in place, it is reasonable to expect staff to use it, rather than air their complaints outside the Company.

Evaluation of the effectiveness of this procedure is done at least once every 12 months and on adhoc basis.

Editor:	<i>REJ</i>	Beetroot	<i>07.08.2023</i>	Validity of the site:	Document number:	Index:
Reviewed:	<i>LAC, MO, VA, TKA, REJ, SB</i>	Beetroot	<i>07.08.2023</i>	APAG Global (AGL)	D-M040-AGL	C
Relaxed:	<i>LAC</i>	Beetroot	<i>07.08.2023</i>			

Scope of Policy

This policy is designed to enable the Company's employees to raise their concerns internally and at a high level and to disclose information which an individual believes indicates malpractice or impropriety. This policy is intended to cover concerns which are in the public interest and may at least initially be investigated separately, but might then lead to invocation of other procedures, e.g. disciplinary ones. This policy applies exclusively to information that meets the following characteristics:

The report shall contain information about possible unlawful conduct that has occurred or is to occur in the case of a person for whom the Whistleblower, even indirectly, performed or is performing work or other similar activity, or with a person with whom the whistleblower has been or is in contact in connection with the performance of work or other similar activity and that:

- has the characteristics of a criminal offence;
- has the characteristics of an offense for which the law determines the rate of the fine, its upper limit is at least CZK 100,000
- violates the law on the protection of Whistleblowers;
- breaches another law or EU law in 14 specific areas:
 - financial services, statutory audit and other assurance services, financial products and financial markets;
 - corporate income tax,
 - preventing money laundering and terrorist financing,
 - consumer protection,
 - compliance with product requirements, including product safety,
 - transport, transport and road traffic safety,
 - environmental protection,
 - food and feed safety and the protection of animals and their health,
 - radiation protection and nuclear safety,
 - competition, public auctions and public procurement,
 - the protection of internal order and safety, life and health,
 - the protection of personal data, privacy and security of electronic communications networks and information systems,
 - the protection of the European Union's financial interests,
 - the functioning of the internal market, including the protection of competition and state aid under European Union law.

Editor:	REJ	Beetroot	07.08.2023	Validity of the site:	Document number:	Index:
Reviewed:	LAC, MO, VA, TKA, REJ, SB	Beetroot	: 07.08.2023	APAG Global (AGL)	D-M040-AGL	C
Relaxed:	LAC	Beetroot	07.08.2023			

For the purposes of this policy, work or other similar activity means:

- dependent work performed in the basic employment relationship,
- service¹⁾
- self-employment,
- the exercise of rights attaching to participation in a legal person,
- performance of the office of a member of the body of a legal person,
- performing tasks within the framework of the activities of a legal person, in its interest, on its behalf or on its behalf,
- administering the trust;
- volunteering,
- professional experience, traineeship, or
- the exercise of rights and obligations arising from a contract the subject of which is the provision of supplies, services, works or other similar performance.

For the purposes of this policy, work or other similar activity also means applying for a job or other similar activity.

This policy applies to reports submitted by a natural person, containing data on the name, surname and date of birth, or other data from which it is possible to infer the identity of the Whistleblower.

The whistleblowing policy is governed by the relevant provisions of the law for the locality:
 ACZ - Act No. 171/2023 Coll., Whistleblower Protection

Note:

¹⁾ Act No. 221/1999 Coll., on professional soldiers, as amended. Act No. 361/2003 Coll., on the Service Relationship of Members of Security Forces, as amended. Act No. 234/2014 Coll., on Civil Service, as amended.

Editor:	<i>REJ</i>	Beetroot	<i>07.08.2023</i>	Validity of the site:	Document number:	Index:
Reviewed:	<i>LAC, MO, VA, TKA, REJ, SB</i>	Beetroot	<i>07.08.2023</i>	APAG Global (AGL)	D-M040-AGL	C
Relaxed:	<i>LAC</i>	Beetroot	<i>07.08.2023</i>			

Purpose

1. Protection

This policy designed to offer protection against retaliation against Whistleblowers who disclose such concerns, provided the disclosure is made:

- in good faith
- in the reasonable belief of the individual making the disclosure that the report indicates malpractice or impropriety and if the report is communicated to the Relevant Person (see below). It is important to note that no protection from internal disciplinary procedures is offered to those who choose not to use the procedure.

If an individual makes a report in good faith that is not confirmed by a subsequent investigation, no retaliation will be taken against that person. When disclosing information, the individual should exercise due care to ensure the accuracy of the information.

However, if a natural person knowingly makes false accusations, he or she may be fined according to applicable legal regulations.

Retaliation means an act or omission in relation to the work or other similar activity of a Whistleblower which was triggered by the reporting, and which may cause harm to the Whistleblower, or the persons listed below. In particular, the following shall be regarded as retaliation:

- termination of employment or non-renewal of fixed-term employment,
- termination of a legal relationship based on an agreement to complete a job,
- imposition of a disciplinary measure or disciplinary penalty,
- reduction of wages, salary or remuneration or refusal to grant a personal allowance,
- transfer or reassignment to another job or post,
- service evaluation or work report,
- failure to facilitate professional development,
- change of working or office hours,
- requiring a medical opinion or occupational medical examination,
- termination or withdrawal from the contract,
- interference with the right to protection of personality.

Editor:	<i>REJ</i>	Beetroot	<i>07.08.2023</i>	Validity of the site:	Document number:	Index:
Reviewed:	<i>LAC, MO, VA, TKA, REJ, SB</i>	Beetroot	<i>07.08.2023</i>	APAG Global (AGL)	D-M040-AGL	C
Relaxed:	<i>LAC</i>	Beetroot	<i>07.08.2023</i>			

The Whistleblower and other persons shall not suffer retaliation, in particular.:

- the person who provided assistance in identifying the information contained in the report, submitting the report or assessing its merits.
- a person who is a close person in relation to the Whistleblower,
- a person who is an employee or colleague of the Whistleblower,
- a person controlled by the Whistleblower,
- a legal person in which the Whistleblower has a participation, a person controlling it, a controlled entity by it, or a person who is controlled by the same controlling entity with that legal person,
- a person for whom the Whistleblower performs work or other similar activity.

2. Confidentiality

The Company will treat all such disclosures in a confidential and sensitive manner. The identity of the person who made the report shall be kept confidential.

Editor:	REJ	Beetroot	07.08.2023	Validity of the site:	Document number:	Index:
Reviewed:	LAC, MO, VA, TKA, REJ, SB	Beetroot	07.08.2023	APAG Global (AGL)	D-M040-AGL	C
Relaxed:	LAC	Beetroot	07.08.2023			

Procedures for Making a Disclosure

The employer appointed Relevant Persons who have been designated and trained as independent points of contact under this procedure. The relevant person will not be penalised for the proper performance of his or her activities under this Policy.

Internal Notification system

. **In person or by telephone** (only during a fixed part of the working hours of the Relevant Persons (Mon-Fri, 9 a.m. to 2 p.m.):

.Veronika Aška, Marketing Manager, located in ACH, phone +41 79 656 76 99

.Shelley Beaudoin, HR Manager, located in ACA, phone: +1 226 759 5990

.Mariusz Olszowik, Global Head of Project Management, located in ACH, phone +41 78 856 80 19

. **By Email:** whistleblowingAGL@apagcosyst.com

Reporting

. Recording

An oral disclosure shall be recorded in an audio recording of it or a record which faithfully reproduces the essence of the oral disclosure. An audio recording of an oral disclosure may be made only with the agreement of the Whistleblower. The Relevant Person shall give the Whistleblower the opportunity to comment on the recording or transcription of the sound recording, if there is any; The statement of the Whistleblower will be attached to the record or transcript.

. Informations

Where this information is known to the Whistleblower, it is particularly important for the report to include:

- a detailed description of the events that occurred and how the Whistleblower became aware of them,
- the date and place of the event,
- the names and job positions of persons involved, or information that enables their identification,
- the names of any other parties who can attest to the actions set out in the report,
- a reference to any documents that could confirm that the reported actions did occur.

Editor:	REJ	Beetroot	07.08.2023	Validity of the site:	Document number:	Index:
Reviewed:	LAC, MO, VA, TKA, REJ, SB	Beetroot	07.08.2023	APAG Global (AGL)	D-M040-AGL	C
Relaxed:	LAC	Beetroot	07.08.2023			

First Actions & Investigator definition

Upon receipt of the disclosure, the Relevant Person shall:

- assess the merits of a disclosure submitted through the internal notification system;
- notify the Whistleblower of the receipt of the disclosure, of the results of the assessment of the merits of the disclosure and of the outcome of the investigation within the legal deadlines,
- maintain confidentiality as to the identity of the Whistleblower,
- if the report is found to be justified, forward the investigation report to the investigator-in-charge:
 - Reports of malpractice will be investigated by the appropriate Manager unless the report is against the Manager or is in any way related to the action of the Manager. In such cases, disclosure should be passed to the CEO for referral,
 - in the case of a report which is in any way connected with, but not against the CEO, the Managing Director of the group will nominate a Senior Manager to act as an alternative investigating officer;
 - reports concerning the Managing Director of the group should be passed to the Chairman of the Board of APAG Holding, who will nominate an appropriate investigating officer.
- If there is evidence of criminal activity, the investigating officer should inform the competent public authority in accordance with the relevant law. The Company will ensure that any internal investigation does not hinder a formal investigation by the competent public authority.

Editor:	REJ	Beetroot	07.08.2023	Validity of the site:	Document number:	Index:
Reviewed:	LAC, MO, VA, TKA, REJ, SB	Beetroot	07.08.2023	APAG Global (AGL)	D-M040-AGL	C
Relaxed:	LAC	Beetroot	07.08.2023			

Investigating Procedure

The investigating officer should follow these steps:

- obtain full details and clarification of the report,
- inform the member of staff against whom the report is made as soon as is practically possible. The member of staff will be informed of their right to be accompanied by a trade union or other representative at any future interview or hearing held under the provision of these procedures,
- consider the involvement of the Company auditors and the Police at this stage and should consult with the Chairman/ Chief Executive;
- fully investigate the reports with the assistance where appropriate, of other individuals / bodies;
- keep the Relevant Person informed of the progress of the investigation and of its final outcome,
- evaluate the report and describe the investigation in detail in a written report containing the findings of the investigation and the reasons for the judgment. The report will be passed to the Chief Executive or the Chairman, as appropriate. The Chief Executive / Chairman will decide what action to take. If the report is shown to be justified, then they will invoke the disciplinary or other appropriate Company procedures;
- if appropriate, a copy of the outcomes will be passed over to the Company Auditors to enable a review of the procedures.

If the Whistleblower is not satisfied that their concern is being properly dealt with by the investigating officer, they have the right to request the Relevant Person to submit a report to the Chief Executive / Chairman.

If the investigation finds the report unsubstantiated and all internal procedures have been exhausted, but the Whistleblower is not satisfied with the outcome of the investigation, the Company recognizes the legal rights of employees and ex-employees to disclose information to prescribed persons (such as the Ministry of Justice, the OCTR or administrative authorities) or, where justified, elsewhere.

Document history

Date of	Changed:	Released:	Change reason	Version
11.5.2018	LM, LAC	STU	First edition	A
14.10.2022	TKA, LM	TKA	Update of contact persons for submitting notifications	B
09.08.2023	REJ	LAC	Update of the procedure according Czech Law Zákon č. 171/2023 Sb.	C

Do not delete the following red paragraph mark (it contains layout information)

Editor:	REJ	Beetroot	07.08.2023	Validity of the site:	APAG Global (AGL)	Document number:	D-M040-AGL	Index:	C
Reviewed:	LAC, MO, VA, TKA, REJ, SB	Beetroot	: 07.08.2023						
Relaxed:	LAC	Beetroot	07.08.2023						