

WHISTLEBLOWING POLICY

This policy is adopted in accordance with Directive (EU) 2019/1937 of the European Parliament and of the Council of October 23, 2019, on the protection of whistleblowers (hereinafter referred to as the "Directive") and also in accordance with the Act on the protection of whistleblowers, which incorporates the Directive into Czech legislation.

ROBE's corporate culture is characterized by openness, friendliness and honesty. Any person has the opportunity to report possible illegal or other harmful conduct that could, among other things, affect ROBE's business or reputation, without fear of recourse and can be sure that all reports will be properly investigated. ROBE considers all reports made a means of preventing and detecting harmful behaviour, therefore all notifications can be made without fear or prejudice.

The aim of this policy is to ensure compliance with the legal regulations of the European Union and the Czech Republic and to provide protection to persons – whistleblowers, who make a notification about any illegal activity and, where appropriate, also about activities that could affect ROBE's business or reputation (hereinafter referred to as "harmful conduct").

The whistleblower protection under this policy is not intended for employee complaints or the resolution of common disputes between employees.

DEFINITIONS OF TERMS

A **"Breach"** means an act or omission that is unlawful, in particular a violation of legal regulations and internal regulations, or thwarting their object or purpose.

"Breach information" means information, including reasonable suspicions, about actual or potential violations that have occurred or are very likely to occur at ROBE (where the reporting person works or worked) or at another company/organization with which the reporting person is affiliated or was in contact with in the course of their employment, and of attempts to conceal such violations.

A **"Report"** means the internal or external oral or written provision of information about a breach to the appropriate person at ROBE.

A **"Whistleblower"** means an individual who reports or discloses information about a violation obtained in connection with work-related activities.

An **"Intermediary"** means a natural person who assists the whistleblower in reporting and whose assistance should be kept confidential.

"Work context" means the work activities through which the whistleblowers obtain information about a violation and in which they could be subject to retaliation if they report such information.

“Retaliation” means a direct or indirect act or omission occurring in the work context that is prompted by an internal or external report or disclosure that causes or may cause undue harm to the whistleblower.

A **“Follow-up action”** means any action taken by the recipient of the report to assess the veracity of the allegations made in the notification and, if applicable, to address the reported violation, including but not limited to actions such as internal investigation, hearings, prosecution, recovery of funds and proceeding termination.

PERSONAL APPLICABILITY

This policy applies to whistleblowers who have received information about a breach in a work context and have the status of an employee, intern, cooperating self-employed person, partner and person belonging to the administrative, management or supervisory body of ROBE, including non-executive members, as well as volunteers and paid or unpaid interns, and all persons who work under the supervision and under the instructions of ROBE's contractors, subcontractors and suppliers.

This policy also applies to whistleblowers who report or disclose information about a violation obtained within the framework of an employment relationship that has ended in the meantime or persons whose employment relationship is yet to begin, if information about the violation was obtained during the recruitment process or other pre-contractual negotiations.

Measures to protect whistleblowers also apply to third parties who are connected to the whistleblower and who could be exposed to harm in the work context (e.g. relatives and colleagues of the given person), or to legal entities that the whistleblower owns or works for or is otherwise associated with in a work context.

The above also applies to all branches/subsidiaries of ROBE.

SUBJECT MATTER

This policy applies to reports of wrongdoing that have the characteristics of a felony or misdemeanour.

In addition, this policy applies to notifications that concern violations of Union law, specifically in the following areas:

- public procurement;
- financial services, products and markets and prevention of money laundering and terrorist financing;
- product safety and regulatory compliance;
- traffic safety;
- environment protection;
- radiation protection and nuclear safety;
- food and feed safety, animal health and welfare;

- public health;
- consumer protection;
- protection of privacy and personal data and security of networks and information systems and
- violation of EU competition rules and state aid.

Conduct that may have a negative impact on the good name and reputation of ROBE can also be reported under this policy.

The whistleblower must become aware of the potential harmful conduct in connection with work or other similar activity/work contexts.

The purpose of this policy is not to question the business or financial decisions taken by ROBE or to resolve matters that are governed by ROBE's internal regulations.

THE PRINCIPLES FOR THE PROTECTION OF WHISTLEBLOWERS

Whistleblowers who suspect that there may be/has been harmful conduct under this policy have the opportunity to report their suspicions without fear of any negative consequences. A condition of protection is that the whistleblower made the report in good faith. This protection shall not apply to provision of fabricated information communicated with the intent to harm another individual. Whistleblowers cannot utilize the protection either in the case of notifications made with the intention of obtaining a benefit for themselves or another person (e.g. trying to prevent non-renewal of employment, termination of employment, etc.).

All reports of potential malicious conduct will be investigated by ROBE confidentially, fairly, objectively and within a reasonable period of time.

Whistleblowers are eligible for protection under this policy if:

- they had reason to believe that the reported breach information was true at the time of notification and that it fell within the scope of this policy; and
- have reported internally or externally in accordance with this policy.

Any retaliation against whistleblowers is prohibited. In particular, these retaliatory measures are:

- termination of the employment relationship or non-extension of the employment relationship for a fixed period;
- cancellation of the employment relationship based on an agreement on the performance of work or an agreement on work activities;
- removal from a senior position;
- reduction in wages;
- discrimination;
- relocation or transfer to another job;
- failure to enable professional development;

- change in working hours;
- termination or withdrawal from a contract;
- interference with the right to protection of personality;
- etc.

NOTIFICATION PROCEDURE

ROBE prefers communication through internal channels. This applies if the violation can be effectively addressed internally and if the whistleblower believes there is no risk of retaliation.

The competent person for receiving reports is:

Ing. Kateřina Galusová

phone: +420 605,223,626

e-mail: katerina.galusova@robe.cz

address for sending paper mail: ROBE lighting s.r.o., Ing. Kateřina Galusová, Palackého 416, Valašské Meziříčí

and

David Orság

phone: +420 571,669 285

e-mail: david.orsag@robe.cz

address for sending paper mail: ROBE lighting s.r.o., David Orság, Palackého 416, Valašské Meziříčí

The whistleblower can contact the relevant person in writing, verbally or using another voice message system. The whistleblower can also request to submit a notification through a personal meeting.

In all cases of filing a report, it is necessary to mark the envelope/indicate in the subject of the e-mail or data message/announce that it is “Whistleblowing” so that it is clear even before the content of the report itself is revealed that it is a report under this policy.

The relevant person will provide the notifier with a confirmation of receipt of the notification within 7 days from the date of its making. The appropriate person will choose the appropriate method of providing the confirmation.

The relevant person may request additional information from the whistleblower and provide feedback. Feedback is provided to the whistleblower within a reasonable period of time, which should not exceed three months in the case of a notification under this policy.

The appropriate person will work with affected workplaces to investigate the report as effectively as possible and will inform all affected persons of this policy and the requirements for protecting the whistleblower, including the prevention of any form of repression.

In the event that the initial investigation of the relevant person confirms possible illegal or harmful conduct, report this to the General Manager of ROBE.

The competent person will conduct a thorough investigation of the report, taking into account the content of the report, the available evidence and the possibilities of the investigation itself. The Investigation Process:

- will be righteous;
- will be confidential;
- will be effective;
- will be independent of the persons to whom the notice relates;
- will assess the sufficiency or insufficiency of the evidence to prove the truth of the report;
- will honour the presumption of innocence.

The relevant person will communicate the results of their investigation to the General Manager of ROBE, who will decide on the final solution.

The identity of the reporting person will not be disclosed without their express consent to anyone except the authorized personnel responsible for receiving reports or follow-up actions. The same applies to any other information from which the identity of the whistleblower could be deduced, directly or indirectly. However, said information may be disclosed in connection with investigations conducted by competent authorities or legal proceedings.

The whistleblower should make sure that they have a reasonable suspicion of the conduct they intend to report. A mere allegation without any evidence or more detailed information is not sufficient to prove wrongdoing.

The whistleblower can remain anonymous, but in this case, the investigation will be difficult unless the whistleblower provides additional information and possible evidence.

If the whistleblower is concerned about any repression by ROBE, they will communicate their concerns to the appropriate person.

In order to ensure the protection of the whistleblower under this policy, the whistleblower must make the report through an appropriate person.

If the whistleblower is unsure about their rights or the subject of the report or does not wish to report directly to ROBE, they can submit it through the Ministry of Justice.

PROCESSING OF PERSONAL DATA

Any processing of personal data carried out in accordance with these principles will be carried out in accordance with the applicable legal regulations of the European Union and the Czech Republic.