

WHISTLEBLOWING – INTERNAL REPORTING CHANNEL

In accordance with Act No. 171/2023 Coll., on the Protection of Whistleblowers (“Act”), IBM Middleware Czechia, s.r.o., with its registered office at Vlněna 526/5, Trnítá, 602 00 Brno, Company ID No. 232 18 452 (“Middleware CZ”), has an internal reporting channel that provides confidential means of communication to report possible wrongdoings and ensure that the reports made by reporting persons are investigated in a transparent, efficient, and objective manner and that appropriate measures are taken by Middleware CZ.

What can be reported?

The report must contain information about a possible violation that has occurred or is about to occur at Middleware CZ and that: (i) shows signs of a criminal offence; (ii) shows signs of an administrative offence with the maximum fine of at least CZK 100,000; (iii) breaches the Act; or (iv) violates EU legal regulations or other legal regulations in the following areas:

- (a) financial services, mandatory audit and other assurance services, financial products, and financial markets,
- (b) corporate income tax,
- (c) prevention of money laundering and terrorist financing,
- (d) consumer protection,
- (e) compliance with product requirements, including product safety,
- (f) transport, traffic, and road safety,
- (g) protection of the environment,
- (h) food and feed safety and protection of animals and their health,
- (i) radiation protection and nuclear safety,
- (j) competition law, public auctions, and public procurement,
- (k) protection of internal order and security, life, and health,
- (l) protection of personal data, privacy and security of electronic communications networks and information systems,
- (m) protection of the financial interests of the EU, or
- (n) the functioning of the internal market, including the protection of competition and state aid under the EU law.

Who can make a report?

Individuals who perform/performed work or other similar activity for Middleware CZ or who are/were in work-related or business-related contact with Middleware CZ and who fall in any of these categories: (i) employees, (ii) volunteers, (iii) interns; including candidates for these roles.

All other persons are excluded from using the internal reporting channel operated by Middleware CZ even if they perform work or other similar activity for Middleware CZ or are in work/business related contact with Middleware CZ. Namely, the following categories of potential whistleblowers are excluded: (i) contractors, (ii) shareholders, (iii) members of Middleware CZ’s bodies, (iv) persons who perform tasks within the framework of Middleware CZ’s activities, in its interest, on its behalf or on its

account, (v) trust fund administrators, and (vi) persons exercising rights and obligations under a contract for the provision of supplies, services, construction works or other similar performance (suppliers and/or their staff).

How to make a report?

Reports must be submitted using any or all of the following contacts:

- **Miroslav Petrľa**, phone no.: 733 149 629, email: miroslav_petrľa@cz.ibm.com
- **Zbyněk Kabát**, phone no.: 731 435 501, email: zbynek_kabat@cz.ibm.com

Reports may be submitted via the internal reporting channel:

- **in writing** by email to the above email address(es) of the contact person(s), or by a regular mail to Middleware CZ's address at *Vlněna 526/5, Trnitá, 602 00 Brno*, with a note on the envelope stating that the item is for the attention of the above contact persons or to any of them;
- **verbally** by using the above phone number(s);
- during a **personal meeting** – please arrange for the meeting in advance by using the above phone number(s).

Reports must contain the name, surname, and date of birth of the reporting person, or other data from which the identity of the reporting person can be deduced. Middleware CZ does not accept anonymous reports.

Middleware CZ encourages reporting persons to prioritise the internal reporting channel to ensure prompt and effective handling of the report and proper follow-up by the company. Reporting persons may nevertheless also use the external reporting system of the Ministry of Justice ([Chci podat oznámení – veřejnost – Oznamovatel \(justice.cz\)](#))

Protection of reporting persons

A reporting person who makes a report in good faith (*i.e.* having reasonable grounds to believe that the facts reported are true, given the circumstances and the information available to them at the time of the report) are entitled to protection under the Act. Their identity will be kept confidential and Middleware CZ will not tolerate any retaliation against them. However, knowingly false allegations (e.g. with malicious intent to harm another employee) are in violation of the Act and will be considered misconduct and may result in disciplinary, civil, administration or criminal action including a financial penalty of up to CZK 50,000.

Reporting persons must not commit a criminal offence when obtaining information and evidence to make a report.

For information about the protection of personal data of the reporting persons, please see the Privacy Statement of Middleware CZ.