



SWR JIHLAVA, spol. s r.o.

**Jamně 48
588 27 Jamné**



SWR JIHLAVA, spol. s r.o.,

Company ID: 25307304,

with its registered office at No. 48, 588 27 Jamné, a company registered in the Commercial Register maintained by the Regional Court in Brno, Section C, File 24008

(hereinafter referred to as the "**Company**")

gives the following

Code of Ethics

Preamble

The Company has proceeded to issue this Code of Ethics (hereinafter referred to as the "**Code**"), the purpose of which is to define generally accepted ethical principles that the Company recognizes and supports and to define the rules for refraining from any unlawful conduct with an emphasis on eliminating or reducing the occurrence of risks of criminal liability of the Company arising from Act No. 418/2011 Coll., on Criminal Liability of Legal Entities and Proceedings Against Them, as amended (hereinafter referred to as the "**ZTOPO**").

And. Code Principles

- 1.1. The Company, its management and all its employees emphasize the rights and interests of business partners and customers in their actions and strictly adhere to the laws of the Czech Republic. All persons representing the Company are obliged to act in such a way as not to damage the good name and good reputation of the Company. The Company's goal is primarily to conduct its activities in a lawful manner, always with maximum respect for ethical principles, regulations and rights of third parties. It is forbidden to participate in or benefit from any criminal activity or to cause harm to another, as well as any form of discrimination.
- 1.2. The company pays attention to reliable, correct and trustworthy conduct, especially towards its customers. The conduct, conduct and conduct of individual persons representing the Company are closely connected with the good name of the Company, which these persons take into account and, in accordance with Article 1 above, will not damage this good name.
- 1.3. The company and its management insist on zero tolerance for criminal activities committed by its employees or persons representing it. Such persons must not participate in any conduct that would be associated with corruption or a corrupt environment. It is prohibited to directly or indirectly offer or provide

unjustified advantages to third parties for the purpose of influencing or rewarding the service provided or such advantage accept, except for occasional business or in-person gifts worth up to CZK 2,000.

- 1.4. In the performance of its activities, the Company, through its employees and responsible persons, always acts with the utmost honesty, responsibility and respect. In their actions, these persons always ensure that their activities are in accordance with good morals and that they provide services with the highest standard of personal and professional approach. Employees and responsible persons are obliged to act on behalf of the Company always with due professional care, caution and respect for legal regulations and internal regulations of the Company and in accordance with this Code. In the event of ambiguities regarding the Company's decisions, instructions of responsible persons or ambiguities in terms of interpretation of generally binding or internal standards, employees and responsible persons are obliged to request all necessary information or expert opinions for further action in order to minimize the risk of their own excesses or breach of binding rules, even in the form of negligent fault.
- 1.5. The company proceeds in such a way as to meet the goal for which it was founded and regularly informs its shareholders about the current economic situation and plans.
- 1.6. The company acts honestly, conscientiously and transparently in its business and business management.

II.

Basic principles of the Act on Criminal Liability of Legal Entities

- 2.1. The Act stipulates that the Company may be prosecuted for the actions of its employees and responsible persons.
- 2.2. The Company is criminally liable if the criminal offence was committed by an employee in the performance of work tasks or by a responsible person on its behalf, in its interest or within the scope of its activities, if such a criminal offence can be attributed to him.
- 2.3. A criminal offence can be imputed to the Company if it was committed by conduct
 - 2.3.1. the Company's bodies, or
 - 2.3.2. the statutory body of the Company or its member, or another person in a leading position within the Company who is authorized to act on behalf of the Company or on behalf of the Company, or
 - 2.3.3. another person in a managerial position within the Company who performs management or control activities, or
 - 2.3.4. by a person who exercises decisive influence over the management of the Company, if his or her conduct was at least one of the conditions for the occurrence of a consequence constituting criminal liability of the Company (hereinafter collectively referred to as the "**Responsible Persons**"), or
 - 2.3.5. an employee or a person in a similar position in the performance of work tasks, on the basis of a decision, approval or instruction of the Company's bodies or persons referred to in paragraphs 2.3.2 to 2.3.4. above, or because the Company's bodies or persons referred to in paragraphs 2.3.2 to 2.3.4 above failed to take such measures as they should have taken

under another legal regulation or which can be reasonably required of them, in particular they failed to perform the obligatory or necessary control over the activities of employees or other persons to whom they are superior, or have not taken the necessary measures to prevent or avert the consequences of the committed criminal offence.

- 2.4. In case of doubt regarding an instruction or decision of their superior, employees are entitled to assess the compliance of such a decision or instruction with legal regulations, the Code or other internal regulations of the Company. If employees suspect that they might commit a criminal offense by doing so, they are entitled to request an instruction or decision in writing.
- 2.5. All employees and all Responsible persons are obliged to properly and demonstrably study Annex No. 1 to this Code – Basic Principles of Anti-Corruption Conduct.
- 2.6. Responsible persons are obliged to respect the legal regulations of the Czech Republic and the EU and the internal standards of the Company, to think through each of their decisions and to be cautious in their actions towards the Company's employees.
- 2.7. Responsible persons and senior employees of the Company are obliged to review and verify the existence of appropriate and effective measures designed to prevent the risk of criminal liability of the Company.

III.

Ethical rules in relation to state authorities and the public

- 3.1. The company keeps all its official documents in accordance with the relevant legislation, paying particular attention to the proper protection of personal data and accounting documents.
- 3.2. The company keeps accounts in such a way that it always contains true and accurate information about the economy. The company pays taxes properly and on time and avoids any steps that could be evaluated as an offense against tax regulations or even a criminal offense. At the same time, all other mandatory payments and administrative fees are paid properly and on time.
- 3.3. The Company fully cooperates with public authorities, in particular by duly and timely providing relevant complete and truthful information and cooperation.
- 3.4. The Company, its employees and Responsible Persons act in such a way as to protect the environment and to avoid any environmental damage.
- 3.5. The Company does not support financially or otherwise any political party or politically active person. The Company does not provide gifts and other benefits to third parties who do not act in accordance with the principles set out in this Code or who pose a risk to the Company's reputation.
- 3.6. The Company supports charitable activities and charitable events and matters with a charitable purpose to a reasonable extent and according to its possibilities, and sponsorship agreements are always concluded in writing and under transparent conditions. The Company publishes information about its activities to a reasonable extent.

IV.

Ethical rules in labour relations

- 4.1. The company declares the following rules that it adheres to in employment relationships:
- 4.1.1. ensures the necessary safety and health protection at work,
 - 4.1.2. fully respects the rights and privacy of employees, their personal values and needs,
 - 4.1.3. fairly rewards employees for work performed,
 - 4.1.4. makes reasonably accessible information necessary for the proper performance of work,
 - 4.1.5. does not tolerate any form of discrimination, including on the grounds of gender, sexual orientation, race, membership of a national minority, etc.,
 - 4.1.6. actively promotes regular education and training,
 - 4.1.7. Provides a suitable working environment
 - 4.1.8. accepts the opinions and suggestions of employees aimed at the development of the Company,
- 4.2. The Company's employees declare the following rules that they observe towards their employer:
- 4.2.1. always act in favour of the Company and act in such a way as not to damage the Company's reputation,
 - 4.2.2. undertake to respect and protect the Company's reputation,
 - 4.2.3. in their actions, they always fully comply with the applicable legal regulations of the Czech Republic and the EU, internal regulations of the Company and undertake to actively ascertain the timeliness of relevant regulations that they need to perform their work,
 - 4.2.4. manages the entrusted property with due managerial care,
 - 4.2.5. not misuse the funds entrusted to them for their private purposes, unless the use for private purposes is agreed,
 - 4.2.6. actively prevent the possibility of conflict of their own interests with the interests of the Company or its business partners, in particular they must not use their position in the Company, obtained information or business contacts in connection with the performance of work, to enrich themselves or others or to perform work for suppliers and competitors, unless the activities are permitted; in the event of a conflict, they never give priority to their own or personal interest and immediately inform their superior,
 - 4.2.7. ensure security protection when processing data and personal data of other persons,
 - 4.2.8. maintain confidentiality about the Company's know-how, as well as respect the copyrights of others and protect other forms of intellectual property, even after the termination of employment,

- 4.2.9. do not misuse internal and confidential (not publicly available) information (according to the Company's classification) or business contacts obtained in connection with their work activities for their own benefit or benefit other persons or for purposes other than business; handle such data with prudence and due care;
- 4.2.10. do not offer, promise or provide gifts and other unauthorized benefits to third parties or persons, unless they are promotional items provided with the knowledge of the Company's management or small gifts or refreshments within the framework of normal business practices, and they do not accept or require them at all,
- 4.2.11. take care of their professional growth and continuous education,
- 4.2.12. without undue delay report suspicions of serious breaches of the Code, breaches of criminal law and other legal regulations,
- 4.2.13. They make good use of their working time to perform the tasks entrusted to them and approach their work conscientiously and creatively.
- 4.3. The Company's employees declare the following rules that they adhere to in relation to their colleagues:
 - 4.3.1. behave with proper reverence and respect and avoid any form of harassment,
 - 4.3.2. communicate with each other in a friendly manner and respect the opinion of others,
 - 4.3.3. They will avoid any form of bullying as a matter of principle.
- 4.4. Employees are entitled to:
 - 4.4.1. to file complaints, suggestions, suggestions and other submissions pointing out unethical conduct or proposing measures for improvement,
 - 4.4.2. Request training to enhance their qualifications or to the job they hold;
 - 4.4.3. perform a secondary activity without the prior consent of his/her superior only if it is a scientific, pedagogical, journalistic, literary or artistic activity, administration of one's own property, holding an honorary position, or if such activity does not have a negative impact on the Company's business policy or the performance of tasks entrusted to the employee.
- 4.5. Employees are obliged to refuse actions or activities that could commit a criminal offense, violate the laws of the Czech Republic or the EU or the Company's internal regulations.

V.

Ethical rules in business relations

- 5.1. The Company, through its employees and Responsible Persons, provides quality and professional services.
- 5.2. The company proceeds in such a way as not to harm its suppliers and customers , and if it assesses that there is a risk of damage to its business partners, it informs them of this fact in a timely and appropriate manner.

- 5.3. The Company, its employees and Responsible Persons always provide true, unbiased and complete information within the Company's offer of services and products and do not commit misleading advertising. The Company, its employees and Responsible Persons act in business relations in a correct, courteous, professional and helpful manner. The Company does not disclose information about its business partners that is marked as confidential or as a trade secret.
- 5.4. The company fulfils its legal obligations, its contractual obligations and avoids making commitments that it will not be able to keep.

VI.

Ethical rules on intellectual property

- 6.1. The Company respects and protects the copyrights, licenses or information of others and protects other forms of intellectual property.
- 6.2. The Company protects confidential information that is not accessible to the public and that relates to its business and the development of solutions and tools.

VII.

Ethical rules in competition and public procurement

- 7.1. The company adheres to the rules of fair business competition and does not abuse its market position. The Company undertakes not to enter into any agreement restricting or distorting competition.
- 7.2. If the Company bids for a public contract, it always submits a bid with true information. If any non-standard procedure in the procurement procedure is detected, it shall report this fact to the competent authorities, in particular requests to provide an undue advantage to a person acting on behalf of the contracting authority.
- 7.3. The Company also does not damage or take advantage of the reputation of competitors in any way and does not attempt to obtain information about competitors' business in a clandestine manner.

VIII.

Procedures for suspected violations of ethical rules

- 8.1. Employees are entitled to file complaints, proposals, suggestions and other submissions within the meaning of the internal directive on dealing with reports under Act No. 171/2023 Coll., on the protection of whistleblowers, drawing attention to:
 - 8.1.1. suspicion of having committed a criminal offence;
 - 8.1.2. violation of legal regulations,
 - 8.1.3. violation of the Code or any other part of the Company's regulatory base,
 - 8.1.4. conduct promoting corruption or corrupt behaviour itself;

- 8.1.5. settling personal scores with colleagues or business partners,
 - 8.1.6. providing unethical and false information;
 - 8.1.7. Proposal of improvement measures or other submissions.
- 8.2. In the event that an employee in good faith points out the unethical conduct of his/her colleague or the situation in the Company, his/her report will not have a negative consequence on his/her employment relationship. Part of the whistleblower's protection is the prohibition of retaliation against the whistleblower.
- 8.3. In the event of justified complaints, the Company undertakes to provide appropriate redress and to take measures to prevent recurrence.

IX.

Statement of Commitment to the Code

- 9.1. The Company, its employees and Responsible Persons undertake to comply with all the principles set out in this Code in their activities and work. The Company strives to apply the same principles to external entities (suppliers, business partners) through a contractual clause on the acceptance of this Code.
- 9.2. The employee actively tries to promote ethical conduct in the workplace. Responsible persons and managers of the Company act in such a way as to set an example for other employees, thereby leading them to honest conduct, decency and personal responsibility. Likewise, all superiors must be role models towards their subordinates.
- 9.3. The Company refuses to tolerate any violation of the principles of the Code. The Company's employees and Responsible persons are aware that their decisions and actions may expose themselves and the Company to criminal or civil sanctions, so they must act in such a way as not to commit criminal activities and not to violate legal regulations and internal regulations of the Company.
- 9.4. All employees and all Responsible Persons of the Company are obliged to follow the Code. A breach of the standards of the Code of Ethics by Employees or Responsible Persons will be considered a breach of work duties and as such will be sanctioned in accordance with the relevant provisions of the Labour Code. Compensation for any damage will be dealt with in accordance with the relevant provisions of the Labour Code or the Civil Code.
- 9.5. The Company is aware that the Code needs to be continuously supplemented, developed and updated. However, the Company's unequivocal and obvious commitment is in no way to allow criminal activity.

In Jamné on 4.11. 2024

On behalf of the Company:



Ing. Jiří Šedo, Managing Director



SWR JIHLAVA, spol. s r.o.

Jamné 48
588 27 Jamné



Attachment Basic principles of anti-corruption

I.

Definitions

1. The Company hereby defines that it considers the following to be corruption crimes within the meaning of Act No. 40/2009 Coll., the Criminal Code, as amended (hereinafter referred to as the "**Criminal Code**"), in particular:

acceptance of a bribe, bribery, indirect bribery, intrigues in insolvency proceedings, violation of regulations on competition rules, negotiation of an advantage in the award of a public contract, in a public tender and public auction, intrigues in the award of a public contract and in a public tender, or intrigues in a public auction.
2. Criminal offences that have the characteristics of corrupt behaviour in certain special situations can also include, for example, the criminal offences of breach of duty in the administration of someone else's property (Sections 220 and 221 of the Criminal Code) and abuse of information and position in business relations (Section 255 of the Criminal Code).
3. In connection with corruption, there is often talk of a conflict of interest. Interests in this context include:
 - a. on the one hand, personal (private) interests, where personal interest is such an interest that brings a personal advantage to the subject of this interest or prevents the occurrence of a possible reduction in property or other benefit
 - b. on the other hand, corporate, public, etc., interests that subjects of personal interest are obliged to promote or defend by virtue of their position or function.
4. The fact that there is a potential conflict of interest does not automatically exclude a third party from relations with the company. However, if there is a conflict between a corporate interest and a personal interest, the subject of these interests must not prioritize its personal interest over the interests it is obliged to promote and defend. At the same time, however, it must be clear from the situation that this third party has not received any advantage as a result of its relationship with the Company's employees. For this reason, the following procedures are generally laid down for situations where there is a risk of conflict of interest:
 - a. the employees concerned are obliged to report to their superiors situations giving rise to an actual or suspected conflict of interest to their superiors, to the maximum extent permitted by law;
 - b. the supervisors of the employees concerned are responsible for resolving any actual or perceived conflict of interest;

- c. a person who has a conflict of interest must not participate in or otherwise be involved in decision-making to which the conflict of interest relates;
- d. The resolution of conflicts of interest must be duly documented.

II.

Objectives of the Anti-Corruption Policy

- 1. The aim is to ensure an environment in which corrupt conduct is eliminated and asset protection is strengthened.
- 2. The following are used to meet the goal:
 - a. organisational clarity, appropriately set responsibility relationships, clear communication and overall transparency of negotiations,
 - b. compliance with the legal regulations of the Czech Republic, the EU and internal standards by all employees of the Company and knowledge of the importance of ethical principles in the performance of work and their adherence,
 - c. Promoting the Company's attitude towards corruption, emphasizing the importance of protecting property and eliminating damage caused by the unlawful actions of others.
- 3. The basic pillar of anti-corruption measures is that each senior employee of the Company evaluates quantitatively and qualitatively the fulfillment of obligations arising from anti-corruption measures, the effectiveness of their fulfilment, the implementation of remedial measures, or proposes an update of the Code or anti-corruption measures.

III.

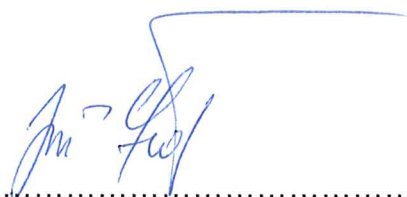
Warning signs of the possibility of corrupt conduct

- 1. Warning signs pointing to the possibility of corrupt conduct are in particular the following general indications, the increased presence of which should lead to increased attention of the management and all employees of the Company:
 - a. the costly lifestyle of the person concerned, which is out of the norm and has no justification in terms of salary or family situation;
 - b. frequent or disproportionate benefits and gifts from third parties (special discounts, vouchers for services, invitations to private or business events of business partners);
 - c. absence of conflicts with counterparties where they usually arise or conspicuous backtracking in dealings with the counterparty or similar behaviour accommodating the opposing party;
 - d. increasing withdrawnness, sudden changes in behaviour towards colleagues and superiors;
 - e. secondary employment without the consent or knowledge of the employer;
 - f. unjustified lack of interest in career advancement outside of the current position, resistance to job changes or transfers, especially when they are associated with a salary increase;
 - g. occurrence at the workplace outside working hours, refusal of leave;

- h. negative reactions to assigned tasks;
- i. circumvention; increasing derogations from transaction and operational procedures and their subsequent documentation;
- j. preferring oral agreements instead of written agreements, preferring telephone contact to e-mail, missing documentation or correspondence documenting the progress in the case;
- k. frequent personal contacts between the employee and the counterparty without the involvement of other persons;
- l. the opposing parties' insistence on resolving the matter only with the employee concerned;
- m. Not responding on Suspicious moments and events or tolerance of unlawful conduct;
- n. social or family problems and negative forms of addiction;
- o. lack of control in places where there is a risk of corrupt conduct;
- p. repeated submissions directed at specific persons;
- q. concentration of tasks on one person;
- r. lack of transparency.

In Jamné on4.11.2024

On behalf of the Company:



Ing. Jiří Šedo, Managing Director