

## Code of Ethics of the ARICOMA

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## 1. Preamble

ARICOMA (i.e. all companies directly or indirectly owned by Aricoma a.s, with registered office at Vinohradská 1511/230, 11000 Prague 10, ID no: 04615671), their employees and responsible persons<sup>1</sup>, supporting ethical behaviour and feeling the need to develop a reliable, safe and high quality service consisting in the development of quality and affordable solutions for the deployment of electronic solutions and tools, to develop positive relationships with business partners and customers, to develop fair business dealings and to prevent the commission of criminal acts, accept, acknowledge and share this ARICOMA Code of Ethics (hereinafter referred to as the "Code of Ethics") as an expression of respect and adherence to generally accepted ethical principles and rules and regulations. Persons acting on behalf of ARICOMA or acting on behalf of any ARICOMA acknowledge and share the same commitment.

## 2. Basic provisions

- (1) The purpose of this Code of Conduct is to comply with generally accepted ethical principles, to develop positive relationships with customers and business partners and to refrain from any unlawful conduct, with an emphasis on eliminating or reducing the risk of criminal liability of ARICOMA arising from Act No. 418/2011 Coll, on criminal liability of legal entities and proceedings against them, as amended (hereinafter referred to as the "Law on Criminal Liability of Legal Entities"), these risks are briefly described in Article 9 of this Code of Conduct.
- (2) The companies of the ARICOMA, all its employees and responsible persons shall, in their actions, place emphasis on the interests of customers and business partners and shall comply with the legal regulations of the Czech Republic; in particular, any form of discrimination is prohibited. Employees and officers of ARICOMA is obliged to act in such a way as not to damage the good name and reputation of the ARICOMA.
- (3) It is the clear and obvious interest of the ARICOMA to conduct its business in a lawful manner with a high degree of respect for ethical standards and the rights of its customers and in no way to participate in or benefit from criminal activity or to cause property or non-property damage to others.
- (4) The ARICOMA is committed to reliable, fair and trustworthy conduct, especially towards its customers. The conduct, behaviour and behaviour of individual employees and responsible persons are closely linked to the reputation of the ARICOMA.
- (5) The ARICOMA expresses zero tolerance for criminal activities committed by employees or responsible persons; they must not engage in any conduct that would be associated with corruption, nor in any way promote, even passively, an environment of corruption. It is forbidden to offer or provide, directly or indirectly, any undue advantage to third parties for the purpose of influencing or rewarding the service rendered, or to accept such advantages, except for ordinary token gifts given or accepted as part of normal business practice.
- (6) In its activities, development and implementation of electronic solutions and tools, the ARICOMA, as well as its individual employees and responsible persons, shall act with the highest standard of personal and professional attitude, in particular acting honestly, responsibly, with respect and in accordance with good manners. Employees and responsible persons are obliged to act **on behalf of the ARICOMA** at all times with due care, professional diligence and respect for the laws and internal regulations of the ARICOMA, including this Code of Conduct. In the event of any ambiguity regarding the decisions issued, instructions given by the responsible persons or any ambiguity regarding the interpretation of legal or internal standards, employees and responsible persons are obliged to request all necessary information or professional opinions to proceed in order to minimize the risk of their own excess or violation of the binding rules, even in the form of negligence.
- (7) The basic principles of anti-corruption conduct of the ARICOMA is set out in Annex 1 to this Code of Ethics.

## 3. Relationship with the state and civil society

- (1) The ARICOMA shall keep all its official documents in accordance with the relevant legislation, taking particular care to properly protect its accounting documents.
- (2) The ARICOMA shall keep its accounts in such a way that they always contain true and accurate information about its business. The ARICOMA shall pay taxes properly and on time and shall avoid any actions that could be considered as tax evasion. The ARICOMA takes for granted the payment of other statutory obligations.
- (3) The ARICOMA totally rejects child and forced labour. Nor does it practice any form of exploitation or slavery or practices that would restrict the free movement of workers.
- (4) The ARICOMA actively cooperates with public authorities; it always provides them with relevant, complete and truthful information in a timely manner. The ARICOMA also voluntarily publishes information about its activities and its activities to an appropriate extent, in particular on its website; it communicates openly and transparently with the public through designated persons.

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<sup>1</sup> According to the provisions of Section 8(1) of the Act on Criminal Liability of Legal Persons, a responsible person is 1) a statutory body or a member of a statutory body or another person in a leading position who is authorised to act on behalf of a company in the ARICOMA; 2) a person in a leading position within the ARICOMA exercising management or control activities; 3) a person who exercises decisive influence on the management of a company in the ARICOMA, if his/her conduct was at least one of the conditions for the occurrence of a consequence giving rise to criminal liability of a company in the ARICOMA.

- (5) The ARICOMA does not provide any donations or undue benefits to political parties, political movements, political figures or other entities that are in close relationship with political parties.
- (6) The ARICOMA supports charitable activities to the best of its ability and capacity. It also sponsors charitable events or causes of general interest. The ARICOMA does not provide donations or other benefits to organisations established for profit or to organisations that do not act in accordance with the principles set out in this Code of Conduct or that pose a risk to the reputation of the ARICOMA in the event of a business relationship. Sponsorship agreements are always concluded in writing and under transparent conditions.

#### **4. Relationship to customers**

- (1) The ARICOMA's individual employees and responsible persons always do a quality and professional job to ensure customer satisfaction. The ARICOMA provides high quality services for which it is fully responsible.
- (2) The aim of the ARICOMA is always to meet the customer's requirements in a comprehensive manner. The ARICOMA offers customers services that are beneficial to them. It also strives for long-term customer relationships. It communicates openly with them and responds flexibly to their needs and requirements.
- (3) The ARICOMA shall act in such a way as not to harm customers. In the event that there is a risk of damage to the interests of customers, the ARICOMA shall inform the customers in an appropriate manner so that they are aware of this risk.
- (4) When offering its services to customers, the ARICOMA, its employees and responsible persons shall provide true, unbiased and complete information in a clear and understandable manner. They shall also answer all customer queries in the same manner. The ARICOMA does not engage in misleading advertising.
- (5) The ARICOMA shall comply with its obligations under the law and shall avoid entering into commitments that it will not be able to meet.
- (6) The ARICOMA undertakes not to disclose, unless otherwise provided by law, confidential information about its customers without their consent.
- (7) The ARICOMA regularly measures customer satisfaction, either by telephone, email or personal interview.

#### **5. Relationship to the owner**

The ARICOMA acts in the interest for which it was established by its owner and regularly informs its owner about its strategy, current financial situation and results; it conscientiously applies the principles of honesty, accountability and transparency in its management.

#### **6. Relationship with business partners**

- (1) The companies of the ARICOMA, their employees and responsible persons shall act professionally and fairly with their business partners and build mutual trust.
- (2) The ARICOMA selects only reliable and quality suppliers. Their services are regularly evaluated.
- (3) The ARICOMA consistently fulfils the agreed contractual terms and conditions and avoids making commitments that it will not be able to keep.
- (4) The companies of the ARICOMA shall maintain business secrecy and respect the confidentiality of information about their business partners.

#### **7. Relationship with employees and respect for human rights**

- (1) The management of the ARICOMA is obliged to comply with the following rules with respect to their employees:
  - a) fully respect the rights of their employees, including the confidentiality of messages carried, and recognize their privacy, personal values and needs,
  - b) fully respects the agreed working hours of employees,
  - c) treats all its employees equally regardless of race, nationality or membership of any minority group;
  - d) proactively make available all information that employees need to know or need to know to do their job,
  - e) actively promote regular training for their employees,
  - f) give employees the right to make suggestions for improvements or complaints,
  - g) allow staff to contact a legal aid body,
  - h) smoothly provide an adequate and motivating working environment and maintain dignity,

- i) voluntarily provide adequate space for their employees who want to actively participate in the development of the ARICOMA and are interested in participating in decision-making,
  - j) properly ensure the necessary health and safety at work,
  - k) recruit new employees on the basis of unmanipulated selection procedures; employees are recruited according to their qualifications, skills and abilities, respecting all ethical rules,
  - l) fairly reward their employees for the work they do and provide employee benefits to the best of their ability,
- (2) Employees undertake to comply with the rules of<sup>2</sup> towards the companies of the ARICOMA, according to which:
- a) they work conscientiously and properly to the best of their ability, knowledge and skills, working for the benefit of the ARICOMA within the framework of the employment contract, job description and job description and the relevant internal regulations,
  - b) always act in accordance with the legitimate interests of the company and do not damage the reputation of the ARICOMA by their behaviour,
  - c) conscientiously comply not only with applicable laws and regulations, but also with internal regulations, and undertake to actively seek out the most up-to-date relevant regulations they need to perform their work,
  - d) refrain from performing an activity for which they are not instructed or trained,
  - e) are obliged to report to their supervisor any deficiencies and defects that are a risk to the ARICOMA,
  - f) properly manage the employer's funds, minimize the company's costs, and protect the company's assets from damage, loss, destruction and misuse,
  - g) avoid the possibility of conflicts between their own interests and the interests of the ARICOMA or its partners, in particular they must not use their position in the ARICOMA, information or business contacts acquired in the course of their work for the ARICOMA to enrich themselves or others, or perform work for suppliers and competitors, unless these are activities permitted in paragraph 4(c); in the event of a conflict, they must never give priority to their own or personal interests and inform their supervisor immediately,
  - h) take care of security protection when using IT systems and processing data; they are obliged to lock the work PC station when leaving the workplace,
  - i) maintain absolute confidentiality of the know-how of the ARICOMA, respect the copyrights of others and protect other forms of intellectual property, even after termination of employment,
  - j) do not misuse confidential (internal, not available to the public) information or business contacts obtained in connection with their professional activities for their own or another person's benefit or for any purpose other than their official one; they shall handle such data with prudence and due care,
  - k) under no circumstances offer, promise or provide gifts or other undue advantages to third parties or persons, unless they are promotional items provided with the knowledge of the management of an ARICOMA or are small gifts or treats in the context of normal business practices, and certainly not accept or request them,
  - l) without undue delay report suspected serious violations of the Code of Ethics, violations of criminal and other legal regulations,
  - m) make proper use of working hours to perform assigned tasks and approach their work conscientiously and creatively.
- (3) Employees undertake to observe rules towards each other according to which:
- a) treat their colleagues with respect, respect each other's rights and do not bother them with unacceptable suggestions; smoking is only allowed in designated areas,
  - b) Supervisors shall avoid any bullying of employees; this also applies to subordinates towards their supervisor,
  - c) Supervisors trust their subordinates, set clear and achievable goals and encourage a sense of responsibility.
- (4) Employees are also entitled to
- a) to make complaints, suggestions, proposals, and other submissions calling attention to unethical conduct or suggesting measures for improvement,
  - b) request training to improve their skills or related to their job,
  - c) perform an ancillary activity without the prior consent of his/her supervisor only if it is a scientific, pedagogical, journalistic, literary or artistic activity, the management of his/her own property, the holding of an honorary position, or if this activity will not have a negative impact on the business policy of the ARICOMA or the performance of the tasks entrusted to the employee.

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<sup>2</sup> Further details shall be laid down in the internal rules of the Staff Regulations.

- (5) Employees are obliged to refuse to commit any act or activity that could commit a criminal offence or violate the legal regulations or internal standards of the ARICOMA.

## 8. Intellectual property

- (1) The ARICOMA respects and protects the copyrights, licenses or information of others and protects other forms of intellectual property.<sup>3</sup>
- (2) The ARICOMA protects confidential information that is not accessible to the public and that relates to its business and the development of electronic solutions and tools.

## 9. Relationship to the environment

- (1) ARICOMA, their employees and responsible persons shall behave in such a way that no environmental damage is caused. The ARICOMA has established and maintains a pollution prevention system.<sup>4</sup>
- (2) Employees and responsible persons are aware of the environmental impact of their behaviour. They sort and deposit waste in marked containers, prevent the generation of all types of waste, prevent the release and spread of hazardous substances, observe the principles of hygiene and occupational safety, conserve office supplies, print only in the quantities required and reduce water and energy consumption within their means.
- (3) The ARICOMA has developed a crisis plan to minimize potential environmental damage.<sup>5</sup>

## 10. Criminal liability of ARICOMA - mandatory information and rules

- (1) The Law on Criminal Liability of Legal Persons stipulates that companies of the ARICOMA may be prosecuted for the actions of their employees and responsible persons.
- (2) An ARICOMA shall be criminally liable if an offence is committed by an employee in the performance of his/her duties or by a responsible person in its interest or in the course of its business, if such offence is attributable to him/her.
- (3) A criminal offence may be attributed to a company of the ARICOMA if it was committed by the conduct of a responsible person. A criminal offence may also be imputed to an ARICOMA if it is committed by an employee:
  - a) on the basis of a decision, approval or instruction by the responsible person,
  - b) because the person responsible has failed to take such measures as:
    - ba) should have been carried out in accordance with other legislation<sup>6</sup> or
    - bb) may fairly be required to do so, in particular by failing to exercise the necessary or compulsory control over the activities of employees or other persons under their authority or by failing to take the necessary measures to prevent or avert the consequences of the offence committed.
- (4) The Law on Criminal Liability of Legal Persons does not regulate the specific measures to be taken by the ARICOMA. Failure to take measures carries the risk of criminal liability of the ARICOMA. For this reason, all employees and all responsible persons are obliged to study the internal standard Overview of Risky Acts properly and demonstrably. This overview describes the nature of the risk behaviours of all criminal offences for which an ARICOMA may be held criminally liable, including the related legislation.
- (5) Every employee and every responsible person is obliged to familiarize themselves with the risks listed in the Risk Behaviour Overview. If, nevertheless, such an employee or responsible person commits a criminal offence in the course of his or her duties or in the interest of an ARICOMA or in the course of its business, this is an act of excess in which the ARICOMA is in no way involved.
- (6) In case of doubt regarding an instruction or decision of their supervisor, employees are entitled to assess the compliance of such decision or instruction with the law, the Code of Ethics or other internal standards of the ARICOMA. In case of suspicion that the employees may commit a criminal offence by such action, they are entitled to request the instruction or decision in writing.
- (7) Responsible persons and senior employees of ARICOMA is obliged to review and verify the existence of appropriate and effective measures designed to avoid the risk of criminal liability of ARICOMA. Employees and officers are required to report risks of criminal liability of ARICOMA to a person selected for this purpose.
- (8) Responsible persons and senior employees of the ARICOMA is obliged to acquaint their subordinate employees with the legal regulations relating to their activities and to warn them of the risks arising from their employment.

<sup>3</sup> Details are set out in the internal regulation Security Policy ISO/IEC 27001.

<sup>4</sup> Details are set out in the ARICOMA's internal Environmental Policy and Environmental Guidelines.

<sup>5</sup> See internal regulation Crisis Plan - what to do when it happens.

<sup>6</sup> Cf. the internal regulation Register of legislative and other requirements, which contains the type of requirement, the number and name of the regulation, the scope of regulation and the assessment of compliance of the activities carried out with the applicable requirements, and the Management Responsibility Directive, which regulates the Requirements of legislative and other regulations.

- (9) The ARICOMA regularly conducts internal audits. Management emphasizes the processes of Continuous Improvement, Corrective Action and Preventive Action.
- (10) The ARICOMA conducts regular training on the risks arising from corporate criminal liability for ARICOMA. Each employee is familiarised with these risks on commencement of employment and at regular intervals thereafter (at least once a year). This training must be demonstrable.

## 11. Relationship with competition, competition and public procurement

- (1) The ARICOMA complies with the rules of fair competition and does not abuse its market position. The ARICOMA undertakes not to enter into any agreement that restricts or distorts competition.
- (2) When a company of the ARICOMA applies for a public contract, it shall always submit a tender with true information. If any irregularities in the tendering procedure are detected, it shall report them to the competent authorities, in particular claims of granting an undue advantage to the person acting for the contracting authority.
- (3) The ARICOMA also does not damage or take advantage of the reputation of competitors and does not attempt to obtain information about competitors' business in a fraudulent manner.
- (4) The principles of conduct of ARICOMA employees in the preparation of and participation in public procurement procedures are set out in the internal regulation Rules of Conduct Related to Participation in Public Procurement.

## 12. Receiving submissions, expressing concerns

- (1) Employees are entitled to submit complaints, suggestions, proposals and other submissions drawing attention to:
  - a) suspected of committing a crime,
  - b) violation of the law,
  - c) violation of the ARICOMA Code of Ethics,
  - d) acts that promote corruption or corrupt behaviour itself,
  - e) settling personal scores with colleagues or business partners,
  - f) providing unethical and false information,
  - g) suggesting improvement measures or other submissions.

These submissions can also be made anonymously. The ARICOMA will ensure that such submissions are dealt with confidentially. Other facts that the employee considers relevant may also be reported.

- (2) For the purpose of reporting suspected violations of the Code of Ethics, a mailbox marked "Anti-Corruption Mailbox" shall be established. A special e-mail address and a web form shall also be set up to report suspected breaches of the Code of Conduct.
- (3) If an employee designates his or her submission as confidential or otherwise demonstrates the need for confidentiality, the person to whom he or she has disclosed the confidential information shall ensure that the identity of the whistleblower or the contents of the submission are not disclosed.
- (4) If an employee in good faith points out unethical conduct of a colleague or conditions in the ARICOMA, this report will not have a negative effect on his/her employment relationship. Whistleblower protection includes the prohibition of retaliation against the whistleblower.
- (5) In the event of justified complaints, the ARICOMA undertakes to provide appropriate redress and to take measures to prevent recurrence.

## 13. Final provisions

- (1) The companies of the ARICOMA, their employees and responsible persons undertake to comply with all ethical principles set out in this Code of Ethics in their activities and work.
- (2) Responsibility for the full implementation of the Code of Ethics lies with the statutory bodies of the ARICOMA, which must ensure that all employees and responsible persons are familiar with the Code of Ethics.
- (3) Employees and responsible persons must be duly and demonstrably trained on the standards contained in this Code of Conduct, as well as on the risk of incurring, preventing and avoiding criminal liability for any company of the ARICOMA; the companies of the ARICOMA undertake to carry out this training on a regular basis.
- (4) The ARICOMA refuses to tolerate any violation of the principles of the Code of Ethics. Employees and responsible persons of ARICOMA is aware that their decisions and actions may expose themselves and ARICOMA to criminal or civil penalties and must therefore act in such a way as to avoid committing criminal acts and violating the laws and internal regulations of the ARICOMA.

- (5) All employees and all responsible persons of all companies of the ARICOMA is obliged to comply with the Code of Ethics. Violation of the standards of the Code of Ethics by employees or responsible persons is considered a violation of work duties and as such is punishable within the meaning of the relevant provisions of the Labour Code. Compensation for any damages will be dealt with in accordance with the relevant provisions of the Labour Code or the Civil Code.
- (6) The ARICOMA is aware that the Code of Conduct needs to be continuously supplemented, developed and updated. However, AUTOCONT a.s.'s unequivocal and obvious commitment is not to allow criminal activity in any way.

## **14. Efficiency**

This amended Code of Conduct shall take effect on 9 April 2024.



## 15. Corruption and conflict of interest

- (1) The concept of corruption is not defined in the Czech legal system, yet corruption offences within the meaning of Act No.40/2009 Coll, The Criminal Code, as amended, includes in particular the acceptance of a bribe (§ 331), bribery (§ 332), indirect bribery (§ 333), fraud in insolvency proceedings (§ 226), violation of the competition rules [§ 248(1)(a)(1)(a)], and other offences. (e)], negotiation of an advantage in the award of a public contract, in a public tender and in a public auction (§ 256(1) and (3)), scheming in the award of a public contract and in a public tender (§ 257(1)(b) and (c)), or scheming in a public auction (§ 258(1)(b) and (c)). Offences which have the characteristics of corrupt behaviour in certain specific situations include, for example, the offences of breach of duty in the management of foreign property (sections 220 and 221) and misuse of information and position in business dealings (section 255).
- (2) Conflicts of interest are often discussed in the context of corruption. In this context, interests are understood to mean, on the one hand, personal (private) interests, where a personal interest is such an interest that brings a personal advantage to the subject of that interest or prevents a possible reduction of a property or other benefit, and, on the other hand, interests that the subjects of those personal interests are obliged by virtue of their position or function to promote or defend.
- (3) The fact that there is a potential conflict of interest does not automatically exclude a third party from the relationship with the company. However, if there is a conflict between a corporate interest and a personal interest, the subject of those interests must not put his personal interest ahead of the interests he is obliged to promote and defend. At the same time, however, it must be clear from the situation that the third party has not received any advantage as a result of its relationship with the employees of the ARICOMA. For this reason, the following procedures are generally established for situations where there is a conflict of interest:
  - the employees concerned are obliged to report to their superiors situations giving rise to a real or perceived conflict of interest to the maximum extent permitted by law;
  - The supervisors of the employees concerned are then responsible for resolving the actual or perceived conflict of interest;
  - the person who has a conflict of interest may not participate or otherwise be involved in the decision to which the conflict of interest relates;
  - the resolution of the conflict of interest must be properly documented.

## 16. Objectives of anti-corruption efforts

- (1) Anti-corruption efforts aim to provide an environment in which corrupt behaviour is discouraged and asset protection is emphasised.
- (2) The systemic conditions for achieving the goal include organisational clarity, appropriately set accountability relationships, good internal and external communication and overall transparency of certain processes. Furthermore, it is essential that all ARICOMA employees comply with legal regulations and internal documents and are aware of the importance of ethical principles in their work and adhere to them. The ARICOMA's management must then promote actions that reject corruption, stress the importance of protecting the State's assets and minimise the damage caused by the illegal actions of others. The ARICOMA's management must set an example and role model of good conduct.
- (3) In the area of staff training on anti-corruption issues, systematic training at a professional level should be introduced, ideally guaranteed by an expert in anti-corruption issues. To this end, the following should be trained:
  - employees of the ARICOMA upon commencement of employment (handing over the mandatory minimum);
  - employees of ARICOMA holding positions with a higher risk of corruption (periodic training);
  - senior staff (deepening their ability to identify early signs of corrupt behaviour or environment and to take adequate measures to minimise them within their own competence).
- (4) The mandatory minimum is an explanation of the concept of corruption, types of corruption, possible areas of corruption, sanctions for corrupt behaviour, examples of practical examples of corrupt behaviour, including the correct reaction on the part of the employee. In addition to general information, periodic training must focus on practical guidance on how to find, assess, manage and monitor corruption risks in the workplace, the correct set-up of control and management mechanisms, the possibility of corrective measures and the importance of monitoring the implementation of these measures, etc.

## 17. Control mechanisms

- (1) Regular testing of control and management mechanisms in areas of significant corruption risk is important to determine how effective these mechanisms are in identifying and detecting corrupt behaviour.

- (2) All managers must be obliged to maintain a list of places with an increased risk of corruption (so-called places of importance), lists of activities with a real risk of corruption and measures to prevent it, including the obligation to update and refine the lists on the basis of organisational, mobilisation and deployment changes, at least once a year.

## **18. Anti-corruption measures**

- (1) The specific objective in this area is to minimise the losses caused by corrupt behaviour and to prevent a similar corruption scenario from recurring. A thorough analysis of the causes of corrupt behaviour is considered essential to strengthen preventive mechanisms that will reduce the risk of recurrence of corruption.
- (2) The aim of the measures must be to ensure that the employees of the ARICOMA has the right to file complaints, suggestions, proposals and other submissions pointing out actions contrary to the law or internal standards, or pointing out unethical actions or proposing measures for improvement.
- (3) Corrective action means modifying internal regulations, taking disciplinary measures, dealing with damages and informing employees of ARICOMA of the actions taken in connection with confirmed anti-corruption, as well as unethical or illegal conduct (including liability and compensation).
- (4) The ARICOMA management declares its readiness to take adequate corrective measures in case of misconduct.
- (5) The basic pillar of the anti-corruption measures is that every senior employee of any company of the ARICOMA quantitatively and qualitatively evaluates the fulfilment of obligations arising from anti-corruption measures, the effectiveness of their fulfilment, the implementation of corrective measures, and, if necessary, proposes updating the Code of Ethics or anti-corruption measures.

## **19. Handling of donations**

- (1) The Board of Directors of an ARICOMA defines annually, by 31 December, the list of gifts that the company's management and employees are authorised to make to a business partner. These items must be of reasonable economic value.
- (2) The donations referred to in paragraph 1 and donations whose value exceeds EUR 100 must be approved by the Chairman of the Board of Directors of an ARICOMA or his/her delegated employee and entered in the register kept by the Compliance Department.
- (3) The management representatives of ARICOMA a.s. and its employees are obliged to report gifts received from a business partner, if their value exceeds EUR 200 per person from one business partner per year, to their direct supervisor; the Chairman of the Board of Directors is obliged to report the above to the Board of Directors of ARICOMA a.s.