

CODE OF ETHICS

The Code of Ethics is the basic document describing the principles of ethical behaviour of employees of Daktela s. r. o., Daktela SK, s.r.o., Daktela UK Ltd., Daktela Polska Sp. z. o., Daktela Hungary Kft., Daktela Adria d.o.o. Beograd (hereinafter referred to as the "employer"). Its aim is to set up a unified understanding of the commonly shared values in their everyday work practice. The Code of Ethics is a binding document for all employees, cooperating persons and members of the employer's bodies (hereinafter referred to as "Employees" for the purposes of this Code of Ethics).

One of the basic principles on which the Code is based is that employees are aware that their actions may expose their employers and themselves to criminal, administrative or civil sanctions. Therefore, they act in such a way as to prevent the commission of criminal activity or other violations of legal and internal regulations. The employer does not tolerate any violation of the Code of Ethics and, in addition, may consider it a serious breach of work duties. The Code of Conduct is an expression of our commitment to ethical conduct towards partners, users and colleagues.

I. General principles

The employer undertakes to comply with legal regulations guaranteeing employees such working conditions and environment that allow for safe performance of work, including the prevention of work-related stress. That is why it offers employees access to information about fundamental changes in the structure, functioning and activities of the employer. It does so primarily through internal communication channels such as e-mail, Slack and other communication channels designated by the employer. The employer takes a similar approach to preventing the risk of violence and any harassment in the workplace. To clarify the role of individual employees, regular statuses between the employee and his or her supervisor are used, among other things. In addition, due to the informal culture at Daktela, the employee has the opportunity to contact their supervisor, the relevant director, the HR department or the newly established Ethics Committee at any time (not only in case of ambiguity or questions).

The employer is committed to preventing all forms of modern slavery, forced labour, human trafficking and child labour.

Employees are required to comply with all legislation regarding the prohibition of forced labor and human trafficking, to respect the rights of all workers to freely choose employment, not to engage in any forms of exploitation or forced labor, to report to the employer any suspicion of modern slavery within the supply chain.

When selecting business partners and suppliers, the employer considers their position on the prevention of modern slavery and may require written confirmation of compliance with these principles.

Employees comply with all legal and internal regulations and instructions of the employer in their work. They also monitor the relevant legal regulations they need to perform their work.

Employees perform their work to the best of their knowledge and abilities, with the maximum degree of professionalism, decency and helpfulness to third parties and willingness to help. Third Party means any natural or legal person other than the employer and employee, including business partners or public authorities (hereinafter referred to as "Third Party"). Employees always act in such a way as not to mislead third parties, providing only true and accurate information. They are aware that they represent the employer with their behaviour and behaviour. They act transparently and promote good morals. They take care of their appearance and clothing so that it corresponds to their job position.

Employees participate in creating the employer's reputation, its products and services, even in their non-work activities, which they present publicly (e.g. on social networks). Together, they strive to achieve ever better results for the employer.

Employees protect the legitimate interests, goodwill and reputation of the employer, co-workers and third parties. They actively avoid conflicts between personal or family interests and the interests of the employer. In the event of such a conflict of interest, they shall inform the employer without delay.

Employees are obliged to take measures to eliminate the effects of conflicts of interest, which are proposed by the employer. Gainful activity that is identical to the employer's subject of activity may be performed by employees only with the employer's prior written consent in accordance with the Labour Code. In the internal system, they regularly confirm that they have not started such activity.

They do not use the means and work tools entrusted to them by the employer for any gainful activity, even those that do not correspond to the employer's subject of activity and is not subject to approval.

Employees make every effort to ensure the economical use of the employer's assets and the values entrusted to them. When performing their work duties, they proceed in such a way that the employer does not incur unnecessary costs. Employees are not entitled to misappropriate funds, resources or property of the employer, other employees or third parties for their own use or for the needs of another person.

Employees respect the property rights of third parties. Employees perform their work duties in such a way as to prevent damage to the health and property of the employer or third parties or the environment. If there is an imminent danger of damage, employees will try to avert the damage. If this is not possible, they inform people who can avert or mitigate the damage. Employees always inform the employer about the risk of damage.

If an employee discovers damage incurred by the employer, he/she shall notify the employer of its occurrence without undue delay.

Employees protect the intellectual property rights of the employer, respect and protect the intellectual property of third parties.

Employees pay attention to security protection when using IT systems and data processing.

Employees who come into contact with personal data of third parties in the course of their work duties are obliged to handle personal data in accordance with Regulation (EU) 2016/679 of the European Parliament and of the Council on the protection of natural persons with regard to the processing of personal data and on the free movement of such data (General Data Protection Regulation, hereinafter referred to as the "Regulation"), and in accordance with the laws implementing the above regulation into the legislation of the given EU country, or the equivalents of such laws.

Employees respect and consistently observe the secrecy of the messages they receive, i.e. they do not find out the content of the e-mail boxes of the employer's users (unless it is required by the content of their work and if they do so in accordance with the employer's internal procedures) or find out the content of written or e-mail

correspondence of other employees. If they are acquainted with this content, they maintain confidentiality about it.

Employees shall not abuse their position, the employer's belongings or facilities, their working time or the information they learn in the course of their work for their private interests or the interests of third parties, even after the termination of employment.

Employees adhere to impartiality and equality of access to all natural and legal persons.

If an employee has been authorized to legally act on behalf of the employer in specified matters, e.g. to conclude contracts or make orders, he or she is obliged to comply with the limits of such authorization.

When negotiating contractual relationships with the employer's partners, responsible employees are obliged to consider the risks of entering into a contractual relationship, including checking the contractual partner in available public registers (e.g. insolvency register or register of unreliable tax payers). The responsible employee will notify the employer of any risks of entering into a contractual relationship.

The employer complies with all tax legislation and the relevant employees are obliged to make every effort to ensure that all obligations of the employer towards the tax administrator are fulfilled properly and on time. Employees are obliged to report to the employer all payments that cannot be identified or linked to a specific performance.

The employer does not allow any form of unfair competition and employees make every effort to prevent unfair competition. Unfair competition means conduct contrary to good morals of competition that is capable of causing harm to other entities, both business partners, competitors and/or users of the employer. If an employee is asked or pressured to act contrary to legal regulations, internal regulations or instructions of a superior or another employee, he/she is obliged to refuse such conduct and report it to the employer.

Managers maintain an equal approach among their subordinates, placing the main emphasis in their selection, evaluation and development on the results and quality of the work performed. They also enable their further development in order to make work more efficient, support the use of acquired skills and knowledge in practice. They are responsible for the full integration of their subordinates into work teams. They are a model not only in the application of the Code of Ethics.

If an employee commits a criminal offence of his/her own decision in the interest of the employer or as part of its activities, it is a violation of legal regulations in which the employer is not involved in any way.

If there are ambiguities on the part of the employee regarding the employer's decisions, employer's instructions or ambiguities regarding the interpretation of legal or internal regulations, the employee is obliged to request all necessary information or opinions for further action in order to reduce the risk of their violation by the employee as much as possible.

Colleagues maintain correct and decent relationships with each other. They support mutual cooperation and participate in creating an atmosphere of trust. They resolve any disputes calmly and objectively.

II. Anti-corruption measures

The employer has a zero-tolerance approach to bribery and corruption, so in this section of the Code of Ethics it sets out rules for the provision of gifts to third parties and the acceptance of gifts from third parties in order to establish a system to combat bribery.

Definitions used in Article II. Code of Ethics:

For the purposes of this Directive, gifts are considered to be any tangible items, hospitality provided (invitation to lunch or social events), private tours, monetary contributions or their equivalents and other benefits (hereinafter referred to as "gifts").

A bribe is a gift offered, promised or given with the aim of obtaining any benefit for oneself or another (e.g. business, contractual or personal) (hereinafter referred to as a "bribe"). Offering, promising or giving a bribe or soliciting, consenting to receive or accepting a bribe are criminal offences for which a natural or legal person may be held criminally liable. Bribery is also conduct that meets the characteristics of unfair competition.

Rules for giving and receiving gifts:

- An employee may only give or accept a gift that is not a bribe.
- The provision or acceptance of gifts complies with legal regulations and customs (they correspond to customs and are therefore allowed, e.g. gifts for birthdays and other anniversaries, Christmas or other important events, invitations to a partner's party, to an educational event related to the performance of work, etc.).
- Donations are reasonable in value and frequency.
- Donations are made and accepted openly, in the name of the employer, not in their own name.
- It is forbidden to give or accept gifts if they are cash. Gift vouchers for goods or services may only be provided or accepted if such vouchers do not allow exchange for cash.
- Business trips paid for by a third party can be extended by the employee for private reasons exclusively at the employee's expense, in his/her free time. The participation of family members in a business trip paid for by a third party is not allowed.
- It is forbidden to accept any donations during the selection process (even informal).

Records and approvals:

For each department of the employer, an employee authorized by the relevant director keeps monthly records in which employees of the relevant department are obliged to report:

- a) A gift provided or accepted by an employee in the **value of more than CZK 500**, where the usual price **of the gift (i.e. the price that would have been achieved if the same or similar gift were sold) at the time of the donation is decisive**. In the case of hospitality, this is a limit per person.
- b) **Business lunches, dinners or similarly provided/received hospitality are not** subject to special records **according to the Code of Ethics**. The hospitality provided is recorded as part of the calculation of the representation expenses of each department paid from the budget of the department.
- c) **Any gift refused** by an employee, **regardless of its value**, including **the reason for refusal**.

- d) Gifts falling within the employee's **leisure time, regardless of their value** (weekend stay, etc.).

The competent **Head of Unit** must approve **the following for the staff of his unit**:

- a) Giving or receiving gifts worth **more than CZK 3,000**.
- b) Business and other trips **paid for by a third party, regardless of their value**.
- c) Gifts **made to an official or received from an official, regardless of their value**.

The employee is **obliged** to request **the approval of the director in advance**. If this is not possible, the employee will request it additionally. **If the relevant director** does not provide the employee **with consent** to the provision or acceptance of the gift, **the employee is obliged not to make the donation**, to refuse the gift or to return it.

If the donor/donee is the head of the department, the approval under this point belongs to the executive director of the employer.

If the donor/donee is the executive director, the approval under this point belongs to the company's executives.

Records in the register contain the name of the donor and the donee, the identification of the subject of the gift, the value of the gift (if the exact value is not known, the employee will state the value estimated according to publicly available information) and the date of its acceptance/provision/rejection. In the case of a gift the granting or acceptance of which is subject to approval, the records must also contain the decision of the approver.

Any exceptions to the rules set forth in this section are subject to the approval of the Employer's Board of Directors.

A person authorized to approve the provision or acceptance of a gift may request more detailed information from the employee regarding such a gift and the employee is obliged to provide this information.

III. Crime prevention

The employer does not tolerate any form of criminal activity by employees related to their work activities or the performance of their function. Efforts to prevent the employer's criminal liability are one of the employer's goals. Employees are obliged to act honestly and make every effort to prevent criminal activity of natural persons, which could be attributed to the employer under Section 8 of Act No. 418/2011 Coll., on Criminal Liability of Legal Entities and Proceedings Against Them, as amended.

In case of doubts regarding an instruction or decision of a superior, the employee is entitled to assess the compliance of such an instruction or decision with legal or internal regulations or the Code of Ethics. If there is a suspicion that an employee might commit a criminal offense by his/her actions, the employee is obliged to report this suspicion to the employer and request the employer's instructions.

In the event that an employee discovers an unlawful conduct or a continuing unlawful state of affairs within the employer's activities, he/she shall, with regard to the circumstances of the case, make efforts that can be reasonably required of him/her to prevent the unlawful conduct or situation and avert its harmful consequences. At the same time, the employee informs the employer of this fact.

IV. Resolution of conflict situations with the Code of Ethics, Ethics Committee

To deal with situations where there is a risk or has already occurred of a conflict with the Code of Ethics, an Ethics Committee appointed by the employer's statutory body is established. A member of the Ethics Committee may not be a member of the employer's statutory or supervisory body.

The Ethics Committee resolves reported suspicions of unlawful conduct within the employer's activities, complaints concerning the Code of Ethics, suspicions of corrupt conduct, evaluates compliance with the Code of Ethics across the employer's company, proposes to the Board of Directors of the employer further steps in the event of proof of unlawful conduct or conduct contrary to the Code of Ethics, unless such procedure is stipulated by other legal regulations. The Ethics Committee proposes to the Board of Directors of the employer further measures aimed at enforcing and adhering to the Code of Ethics. The Ethics Committee is responsible for deciding

whether the Code of Ethics has been violated by a specific conduct. Other conclusions and resolutions of the Ethics Committee are of a recommendatory nature to the employer's Board of Directors, which subsequently decides on their implementation.

The Ethics Committee always proceeds in accordance with the Rules of Procedure of the Ethics Committee.

In cases where the Code of Ethics stipulates that the employee is obliged to report certain information to the employer, the employee first turns to his/her superior, then to his/her director and then to the Ethics Committee. It proceeds in a similar way if it has an ambiguity or a question related to the Code of Ethics. This does not exclude the right of an employee to contact the Ethics Committee directly in accordance with the procedure set out in the Code of Ethics if the situation cannot be resolved with a superior or the relevant director or if this procedure is not appropriate in a particular situation (e.g. a superior or the relevant director is affected by a report made to the Ethics Committee). If the subject of the employee's report is a suspicion of a breach of the rules specified in Article II. Code of Ethics or suspicion of any unlawful conduct, the superior or director to whom the report has been made is obliged to notify the Ethics Committee and proceed further in accordance with its decision or instruction.

An employee may use the following means to notify the Ethics Committee under this Code of Ethics:

- A mailbox located at the employer's registered office. The mailboxes will be placed outside the reach of the employer's monitoring system.
- Postal service provider, where the mail will be addressed to the Ethics Committee with the address of the employer's registered office.
- An e-mail message sent to the Ethics Committee's e-mail address.

In particular, the notification should contain the following information:

- Identification of suspected offenders and all persons involved in the infringement
- Description of the infringement
- Evidence of unlawful conduct
- Other specific evidence supporting the suspicion of unlawful conduct.

The employee can choose the option of anonymous reporting according to his free choice.

All complaints addressed to the Ethics Committee will be treated as strictly confidential, including the identity of the whistleblower, if any, in accordance with the Directive: ***Whistleblowing Whistleblowing Solutions***. The employer will not penalize employees who have reported in good faith suspicions of conduct contrary to the Code of Ethics, unlawful conduct and/or corrupt conduct. If an employee makes a direct notification to the Ethics Committee, he/she will subsequently be notified of the decisions of the Ethics Committee and of any measures taken by the employer's Board of Directors in the matter of the notification made by the employee.

In the case of justified complaints, the employer undertakes to ensure an appropriate remedy and to take appropriate measures to prevent similar situations that were the subject of the complaint from occurring in the future.

V. Final provisions

The responsibility for the implementation of the Code of Ethics belongs to the Board of Directors of the employer, which will ensure that all employees are properly and demonstrably acquainted with the Code of Ethics.