

# Ethical code of INSET s.r.o.

## Preamble

INSET s.r.o., its employees and responsible persons<sup>1</sup>, promoting ethical behaviour and feeling the need to develop positive relationships with business partners and its clients, to develop honest business relationship and to prevent the commission of criminal activity, accept, acknowledge and share this Ethical code as an expression of esteem and respect for generally accepted ethical principles and rules and legal regulations. Persons acting in the name of INSET s.r.o. or on behalf of INSET s.r.o. acknowledge and share the same commitment.

## Article 1

### Basic provisions

(1) The purpose of this Ethical code is to clearly define the principles and rules of ethical conduct of the organization's employees, to comply with generally accepted ethical principles, to develop positive relationships with clients, customers and business partners and to refrain from any illegal conduct with an emphasis on eliminating or reducing the risk of criminal liability of INSET s.r.o, arising from Act No. 418/2011 of the Collection of the Laws of the Czech Republic, on criminal liability of legal entities and proceedings against them, as amended (hereinafter referred to as the "Act on Criminal Liability of Legal Entities"). The Ethical code applies appropriately to persons performing activities for INSET s.r.o. on the basis of agreements on work performed outside the employment relationship.

(2) INSET s.r.o., 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 order of the Czech Republic. The employees and responsible persons of INSET s.r.o. are obliged to act in such a way as not to damage the good name and reputation of INSET s.r.o.

(3) It is the clear and obvious interest of INSET s.r.o. to lawfully conduct its business and related activities with a high degree of respect for ethical standards and the rights of its clients and in no way to participate in or benefit from criminal activities or to cause property or non-property damage to others.

(4) INSET s.r.o. takes care of reliable, correct and trustworthy behaviour especially towards its business partners, taking into account their individual needs. The conduct, behaviour and appearance of individual employees and responsible persons are closely linked to the good reputation of INSET s.r.o.

(5) By adopting this Ethical code, INSET s.r.o. 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, a corrupt environment. It is forbidden to offer or give, directly or indirectly, any undue advantage to third parties for the purpose of influencing or rewarding the service provided, or to accept any such advantage, except for common token gifts given or accepted as part of common advertising or business practice.

(6) INSET s.r.o., as well as its individual employees and responsible persons, shall act with the highest standard of personal and professional attitude, in particular, they shall act honestly, responsibly, with respect and in accordance with good morals, when carrying out their business activities, especially engineering, design and other professional activities. The employees and responsible persons are obliged

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<sup>1</sup> In the context of the provision of Article 8 (1) of the Act on Criminal Liability of Legal Entities, a responsible person means 1) an authorised representative or a member of the authorised representative of INSET s.r.o. or another person in a leading position within INSET s.r.o. authorised to act in the name of or on behalf of INSET s.r.o., 2) a person in a leading position within INSET s.r.o. exercising management or control activities; 3) a person who exercises decisive influence on the management of INSET s.r.o., if his/her actions were at least one of the conditions for the formation of a consequence giving rise to criminal liability of INSET s.r.o.

to act on behalf of INSET s.r.o. at all times with due care, professional diligence and respect for the legal regulations and internal standards of INSET s.r.o., including this Ethical code, and similar documents of professional organisations of which INSET s.r.o. is a member. In the event of any ambiguity regarding the decisions and instructions issued by the responsible persons or any ambiguity regarding the interpretation of legal or internal standards, the employees and responsible persons are obliged to request all necessary information or professional opinions for further action, in order to minimise the risk of the formation of their own excess or violation of the binding rules, even in the form of negligent fault.

(7) The basic principles of anti-corruption conduct of INSET s.r.o. are set out in Appendix 1 to this Ethical code.

## Article 2

### **Relationship with the state and civil society**

(1) INSET s.r.o. shall keep all its official documents in accordance with the relevant legislation, taking particular care to properly protect the accounting documents.

(2) INSET s.r.o. shall keep its accounts in such a way that they always contain true and accurate information about the economic activities; it shall pay taxes properly and on time and shall avoid any actions that could be considered as tax evasion. INSET s.r.o. takes the payment of other statutory payments for granted.

(3) INSET s.r.o. completely rejects child and forced labour. Similarly, it does not practice any form of exploitation or slavery or practices that would restrict the free movement of employees.

(4) INSET s.r.o. actively cooperates with public authorities; it always provides them with relevant, complete and truthful information in a timely manner; it maintains due respect and courtesy towards public authorities and officials. INSET s.r.o. also voluntarily publishes information about its operation and its activities to a reasonable extent, in particular on its website; it communicates openly and transparently with the public through designated persons.

(5) INSET s.r.o. supports charitable activities to the best of its abilities and capabilities. It also sponsors charitable events or causes with a beneficiary interest. Sponsorship agreements are always concluded in writing and under transparent conditions.

(6) INSET s.r.o. 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.

## Article 3

### **Relationship with business partners**

(1) INSET s.r.o., its employees and responsible persons act professionally and correctly with their business partners and build mutual trust.

(2) INSET s.r.o. selects only reliable and quality suppliers. Their services are regularly evaluated.

(3) INSET s.r.o. keeps business secrets and respects the confidentiality of information about its business partners.

(4) INSET s.r.o. uses the Compliance clause in its contracts with its business partners to the maximum extent possible.

(5) INSET s.r.o. acts in such a way as not to harm its business partners. The employees of the company may not use to the detriment of a business partner, nor to their own benefit or to the benefit of third parties, information which they have learned about a business partner or from a business partner in the course of their employment. In the event that there is a risk of damage to the legitimate interests of business partners, INSET s.r.o. shall inform the business partners of this fact in an appropriate form with

sufficient advance notice so that the business partners become aware of this risk.

(6) INSET s.r.o., its employees and responsible persons, when offering their services to business partners or clients, shall provide truthful, undistorted and complete information in a clear and comprehensible manner. INSET s.r.o. does not engage in misleading advertising.

(7) INSET s.r.o. fulfils its obligations under the legal order and avoids entering into commitments which it will not be able to fulfil.

(8) INSET s.r.o. protects personal data and undertakes not to disclose confidential information about customers without their consent, unless otherwise provided by legal regulations.

#### Article 4

##### **Relationship with employees<sup>2</sup>**

(1) INSET s.r.o. management undertakes to observe the following rules towards its employees, according to which:

a) it fully respects the rights of its employees, including the confidentiality of messages carried, and recognizes their privacy, personal values and needs,

b) it actively discloses all information that employees should know or need to know for their work,

c) it actively supports regular training of its employees,

d) it gives employees the right to make suggestions for improvements or complaints,

e) it allows employees to contact the company's lawyer,

f) it provides an adequate and motivating working environment and ensures that its dignity is preserved,

g) it voluntarily provides adequate space to its employees who wish to take an active part in the development of INSET s.r.o. and are interested in participating in decision-making,

h) it properly ensures the necessary occupational health and safety,

i) it recruits new employees on the basis of non-manipulated selection processes; the employees are recruited according to their qualifications, abilities and skills,

j) it fairly rewards its employees for the work they do and provides them with benefits to the best of its ability.

(2) The employees undertake to INSET s.r.o. to comply with the rules according to which:

a) they work conscientiously and properly to the best of their abilities, knowledge and skills, work for the benefit of the employer within the scope of the work activity and job description and the relevant internal regulations,

b) they always act in accordance with the legitimate interests of the company, and do not damage the good name of INSET s.r.o. by their behaviour,

c) they conscientiously comply not only with the applicable legal regulations but also with the internal regulations and undertake to proactively ascertain the up-to-date status of the relevant regulations they need to perform their work,

d) they refrain from carrying out activities for which they are not instructed or trained,

e) they are obliged to report to their supervisor any shortcomings or defects that pose a risk to INSET s.r.o. (see Article 11 of the Ethical code),

f) they properly manage the employer's funds, minimize the company's costs, protect the company's property from damage, loss, destruction and misuse,

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<sup>2</sup> This article is then further specified in the Working Regulations Ř-02 of the company.

- g) they avoid the possibility of conflict between their own interests and the interests of INSET s.r.o.; in the event of a conflict, they shall never give priority to their own or personal interests and shall immediately inform their supervisor thereof,
- h) they 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) they maintain absolute confidentiality of the know-how of INSET s.r.o., respect the copyrights of others and protect other forms of intellectual property as well, even after the termination of the employment,
- j) they do not misuse confidential (internal, not available to the public) information or business contacts obtained in connection with their work activities for their own benefit or for the benefit of another person or for any purpose other than their official purpose; they shall handle such data with prudence and due care,
- k) in no case they offer, promise or give gifts or other undue advantages to third parties or persons, and do not accept or demand them, unless they are promotional items provided with the knowledge of the management of INSET s.r.o. or are small gifts or refreshments within the scope of common business practices,
- l) without undue delay they report suspected serious violations of the Ethical code, violations of criminal and other legal regulations,
- m) they make proper use of working hours to perform the assigned tasks and approach their work in a conscientious and creative manner.

(3) The employees undertake to observe towards each other the rules according to which:

- a) they treat their colleagues with respect, respect each other's rights and do not harass them with unacceptable suggestions;
- b) the supervisors shall avoid any form of bullying of employees; this also applies to subordinates towards their supervisor,
- c) the supervisors trust their subordinates, set clear and achievable goals and promote a sense of responsibility.

(4) The employees shall also be entitled to

- a) make complaints, suggestions, impulses and other submissions drawing attention to unethical conduct or suggesting measures for improvement (see Article 11 of the Ethical code)
- b) request training that enhances their qualifications or is related to their job position,
- c) carry out ancillary activities without the prior consent of their supervisor only if they are scientific, pedagogical, journalistic, literary or artistic activities, management of their own property, holding an honorary position, or if such activities will not have a negative impact on the business policy of INSET s.r.o. or the performance of the tasks entrusted to the employee.

(5) The employees are obliged to refuse to perform any act or activity through which they could commit a criminal offence, commit a violation of legal regulations or the internal regulations of INSET s.r.o.

#### Article 5

#### **Intellectual property**

- (1) INSET s.r.o. respects and protects the copyrights, licenses or information of others and protects other forms of intellectual property as well.
- (2) INSET s.r.o. protects confidential information that is not available to the public and that relates to its

business.

#### Article 6

##### **Relationship with the environment**

- (1) INSET s.r.o., its employees and responsible persons shall behave in such a way that no ecological damage is caused as a result of their activities.
- (2) The employees and responsible persons are aware of the environmental impact of their behaviour. They sort and store waste in marked containers, prevent the generation of all types of waste, prevent the leakage and spread of hazardous substances, observe the principles of hygiene and occupational safety, save office supplies, print only in the quantities required and reduce water and energy consumption within their capabilities.

#### Article 7

##### **Principles for the work with IT resources, the information system and at the protection of company data**

- (1) The employees shall be obliged to use the entrusted terminal working devices, other devices and the company's information system exclusively for work purposes and to perform work according to the company's requirements. The employee must not lend or allow anyone to work on the terminal device entrusted to him/her (especially on a laptop, tablet or smartphone), and must not leave the entrusted devices in places where there is a risk of their theft (especially in a parked car, locker room, public areas, etc.).
- (2) Each employee shall authenticate to the company's computer, laptop, computer network and information system using his/her name and password whenever he/she starts using the device. If the employee leaves the computer or laptop, he/she shall lock it or log out.
- (3) The employee must never disclose his/her password to anyone or note down the password and store it anywhere. The password used to authenticate to company resources may not be used to authenticate to other external (Internet) services used by the employee (e.g. private e-mail, public services accounts, etc.). No other employee may ever work under the user account, except for an ICT employee under specific conditions. The company may periodically enforce password changes.
- (4) The employees are required to store all data on the appropriate information system data storage, shared network drives designated for individual storage purposes and on the company cloud. Storage on external storage media and other storage devices is only possible under special arrangements.
- (5) The employees are prohibited from installing programs and executing any executable code (program, especially EXE) that the employee downloads from the Internet, opens or saves from an e-mail attachment or from external storage media without the express consent of the authorized IT support staff member. Along with this, the employee is prohibited from using any content that infringes or may infringe copyright (music, movies, books, software for non-commercial use, etc.).
- (6) The employee is authorised to access only such websites and use only such internet services that are related to the performance of his/her job duties.
- (7) The work e-mail address may be used exclusively for work purposes. The employee is responsible for the content of the e-mail messages he/she sends to the defined recipients. The employees are prohibited from attaching particularly sensitive data to e-mail messages. The employees are obliged to treat advertising and unsolicited e-mails responsibly, not to open attachments and not to click on links and images in e-mails from unknown senders. If this happens, he/she is obliged to inform the ICT staff immediately.

(8) The employees are prohibited from using private devices - computers, laptops, tablets, mobile phones, cameras, external drives, etc. to access internal data and services of the company's information system. The employees are not allowed to connect these devices via USB, Bluetooth and to access the internal network with them via the company's internal Wi-Fi access points.

(9) The employees are prohibited from connecting other than the approved external storage media and devices that contain an external memory. Advertising devices, found devices, etc. must never be connected.

(10) The employee shall never disclose internal and particularly sensitive information to unknown persons. This applies in particular to telephone calls, e-mail communication and chat. The employee is obliged to use a protected connection (so-called HTTPS) to all websites on which he/she enters personal or internal company data. On such sites, the employee is required to check that the website visited agrees with the certificate issued for that site (displayed in the browser address bar details).

## Article 8

### **Criminal liability of INSET s.r.o. - mandatory information and rules**

(1) The Act on Criminal Liability of Legal Entities stipulates that INSET s.r.o. may be prosecuted for the actions of its employees and responsible persons.

(2) INSET s.r.o. is criminally liable if an offence is committed by an employee in the performance of his/her work duties or by a responsible person in his/her interest or in the course of his/her business, if such offence is attributable to him/her.

(3) A criminal offence is imputable to INSET s.r.o. if it was committed by the conduct of a responsible person. An offence may also be imputed to INSET s.r.o. if it was committed by an employee or a person in a similar position:

a) on the basis of a decision, approval or instruction of the responsible person,

b) because the responsible person has failed to take such measures which:

ba) he/she should have done under another provision of law; or

bb) may be fairly required from him/her, in particular by failing to exercise the compulsory or necessary control over the activities of the employees or other persons under their supervision, or by failing to take the necessary measures to prevent or avert the consequences of the offence committed.

(4) In case of doubt regarding an instruction or decision of their supervisor, the employees are entitled to assess the compliance of such decision or instruction with the law, the Ethical code or other internal regulations of INSET s.r.o. 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.

(5) The responsible persons and managers of INSET s.r.o. are obliged to review and verify the existence of appropriate and effective measures designed to avoid the formation of the risk of criminal liability of INSET s.r.o. The employees and responsible persons are required to report the risks of the formation of criminal liability of INSET s.r.o. to the Compliance Manager of the company.

(6) The responsible persons and managers of INSET s.r.o. are obliged to acquaint their subordinate employees with the legal regulations relating to their activities and to warn them of the risks arising from the performance of their employment.

(7) INSET s.r.o. regularly conducts an internal audit, which also examines the risks in relation to the criminal liability of legal entities and the risks arising therefrom for INSET s.r.o. (see Article 11 of the Ethical code).

(8) The Compliance Manager is responsible for the compliance of the measures taken with the so-

called Check List.<sup>3</sup>

## Article 9

### Indications of criminal activity

(1) INSET s.r.o., its employees and responsible persons should consistently perceive indicators of illegal, criminal and corrupt behaviour (hereinafter referred to as "indicators"). Their increased presence is not yet proof, but should lead to increased attention by employees and responsible persons.

(2) The following may be considered the most prominent indicators:

- a) the costly lifestyles of the persons involved in the process;
- b) secondary employment without appropriate consent or notification;
- c) refusal of career advancement outside the existing job classification, resistance to change of assignments or reassignment, especially if they are associated with an improvement or at least the prospect of an improvement in pay;
- d) spending too much time at work, refusing to take holidays;
- e) increasing introversion, sudden changes in behaviour towards colleagues and supervisors;
- f) decreasing identification with supervisors and tasks;
- g) circumvention or "disregard" of regulations; increasing number of "small irregularities"; deviations from transactional and operational procedures and their subsequent documentation;
- h) failure to react to suspicious moments and events or tolerance of wrongdoing;
- i) social problems, personal weaknesses (alcohol and drug addiction, gambling);
- j) frequent personal contacts between the employee and the counterparty involved in the decision-making activity;
- k) visits to counterparties only when "their" departmental employee is present;
- l) lack of conflicts with counterparties where they usually arise;
- m) a friendly tone or conspicuous concession when dealing with the counterparty;
- n) other conduct accommodating the counterparties;
- o) hospitality from third parties (special conditions on purchases, vouchers for restaurants and shops, invitations to private or business events of business partners);
- p) lack of control in places where there is a risk of corrupt behaviour;
- q) repeated submissions directed at specific persons;
- r) verbal agreements instead of written arrangements; lack of audit trail documenting the progress of the matter;
- s) if the employee communicates with a business partner through channels other than the official channels of communication;
- t) concentration of tasks on one person;
- u) lack of transparency;
- v) if the employee or business partner has been previously convicted of criminal activity, particularly of a corrupt nature;
- w) if the business partner refuses to conclude the contract in writing;
- x) if the business partner considers a non-standard commission that may be contrary to the terms of the contract;
- y) if the business partner requires the contract to be concluded in a non-standard, unusual place;
- z) if the business partner requires payment in cash;

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<sup>3</sup> The details are set out in the company's internal directive SM-01 Audit.

- za) if the business partner requires payment by non-standard means, outside the country where the business is headquartered; in general it can be said that the payment requires non-standard features;
- zb) if the trading partner refuses to issue a payment receipt or tax document.

#### Article 10

##### **Dealing with gifts**

- (1) The CEO of INSET s.r.o. shall determine annually, by December 31, the list of gifts that INSET s.r.o., its responsible persons and employees are authorised to give to the business partner. These items must be of reasonable economic value.
- (2) Gifts referred to in paragraph 1 and gifts whose value exceeds CZK 5,000 must be approved by the CEO of INSET s.r.o. or an authorised employee.
- (3) The responsible persons of INSET s.r.o. and its employees are obliged to report gifts received from a business partner if their value exceeds CZK 5,000 as follows:
  - (a) the CEO of the company to the partner of INSET s.r.o.
  - b) the employees of INSET s.r.o. to their direct supervisor.

#### Article 11

##### **Internal audits**

- (1) INSET s.r.o. conducts internal audits to verify the functionality of the Compliance Program mechanism.
- (2) The internal audits are divided into regular audits, which are performed at least once a year, and extraordinary audits, which are performed as needed.
- (3) The conduct of internal audits shall be governed by the internal directive SM-01 Audit.

#### Article 12

##### **Receiving submissions, raising concerns**

- (1) The employees shall be entitled to make complaints, suggestions, impulses and other submissions raising concerns about:
  - (a) suspected commission of a crime,
  - (b) breaches of the law regulations,
  - c) violation of the Ethical code,
  - (d) acts that encourage corruption or corrupt behaviour itself,
  - e) settling personal scores with colleagues or business partners,
  - f) providing unethical or false information,
  - g) suggesting improvement measures or other submissions.These submissions may also be made anonymously. INSET s.r.o. will ensure that such submissions will be dealt with confidentially. It is also possible to report other facts that the employee considers relevant.
- (2) For the purpose of being able to report suspected violations of the Ethical code, an e-mail address [compliance@inset.com](mailto:compliance@inset.com) is established, through which suspected violations of the Ethical code may also be reported.
- (3) If a whistleblower identifies his/her submission as confidential or otherwise demonstrates the need for confidentiality, the person to whom the confidential information is disclosed shall ensure that the identity of the whistleblower or the content of the submission is not disclosed.
- (4) In the event that an employee in good faith points out unethical behaviour of his/her colleague or



the relations of INSET s.r.o., this notification will not have a negative consequence in his/her employment relationship. The whistleblower protection includes a prohibition on retaliation against the whistleblower.

(5) In the event of legitimate complaints, INSET s.r.o. undertakes to provide appropriate redress and to take measures to prevent recurrence. The person responsible in this area is the Compliance Manager.

#### Article 13

##### **Final provisions**

(1) INSET s.r.o., its employees and responsible persons undertake to comply with all ethical principles set out in this Ethical code in their activities and work.

(2) Responsibility for the full implementation of the Ethical code lies with the statutory body of INSET s.r.o., which must ensure that all employees and responsible persons are familiar with the Ethical code.

(3) The employees and responsible persons must be duly and demonstrably trained on the standards contained in this Ethical code, as well as on the risk of incurring, preventing and avoiding criminal liability by INSET s.r.o., which undertakes to carry out such training on a regular basis.

(4) INSET s.r.o. refuses to tolerate any violation of the principles of the Ethical code. INSET s.r.o.'s employees and responsible persons are aware that their decisions and actions may expose themselves and INSET s.r.o. to criminal or civil penalties, and must therefore act in such a way as not to commit criminal activities and not to violate legal regulations and INSET s.r.o.'s internal regulations.

(5) The Ethical code shall be followed by all employees and all responsible persons of INSET s.r.o. The violation of the standards of the Ethical code by employees or responsible persons is considered a violation of work duties and as such is punishable under 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) INSET s.r.o. is aware that the Compliance program needs to be continuously supplemented, developed and updated. However, it is INSET s.r.o.'s clear and unequivocal commitment not to allow criminal activity in any way.

#### Article 14

##### **Effectiveness**

This Ethical code shall enter into force on 2023 September 1.

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## **Annex 1 - Basic principles of anti-corruption behaviour**

### **Article 1**

#### **Corruption and conflict of interest**

(1) The concept of corruption is not defined in the Czech legal order, yet corruption offences within the meaning of Act No. 40/2009 of the Collection of the Laws of the Czech Republic, Criminal Code, as amended, may include, in particular, the acceptance of a bribe (Article 331), bribery (Article 332), indirect bribery (Article 333), scheming in insolvency proceedings (Article 226), violation of the business competition rules [Article 248 (1) (e)], providing an advantage in the award of a public contract, in a public tender and in a public auction (Article 256 (1) and (3)), scheming in the award of a public contract and in a public tender [Article 257 (1) (b) and (c)], or scheming in a public auction [Article 258 (1) (b) and (c)]. Offences which have the features of corrupt behaviour in certain specific situations include, for example, the offences of breach of duty in the management of foreign property (Articles 220 and 221) and misuse of information and position in business dealings (Article 255).

(2) In the context of corruption, conflict of interest is often discussed. In this context, interests are understood to mean, on the one hand, personal (private) interests, whereby a personal interest is such an interest that brings a personal advantage to the subject of that interest or prevents the formation of a possible reduction in 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 relations with the company. However, if there is a conflict between the company's interest and a personal interest, the subject of those interests must not put his/her personal interest ahead of the interests he/she 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 employee of INSET s.r.o. For this reason, the following procedures are generally established for situations where there is a risk of a conflict of interest:

- the employees concerned are obliged, to the maximum extent permitted by law, to report to their supervisors situations giving rise to a real or perceived conflict of interest;
- 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-making to which the conflict of interest relates;
- the resolution of the conflict of interest must be properly documented.

### **Article 2**

#### **Objectives of anti-corruption efforts**

(1) The objective of anti-corruption efforts is to ensure an environment in which corrupt conduct is discouraged and the protection of assets is emphasised.

(2) The systemic conditions for achieving the objective include organisational clarity, appropriately adjusted accountability relationships, good internal and external communication and overall transparency of certain processes. Furthermore, it is essential that all INSET s.r.o. employees comply with legal regulations and internal regulations, are aware of the importance of ethical principles in the performance of their work and adhere to them. The responsible persons of INSET s.r.o. must then promote corruption rejecting behaviour, emphasise the importance of protecting state assets and minimise the damage caused by the illegal actions of others.

(3) In the area of training of employees on anti-corruption issues, systematic training at a professional level, optimally guaranteed by an expert on anti-corruption issues, should be introduced. To this end, training should be provided to:

- INSET s.r.o. employees at the time of commencement of the employment (handing over the mandatory minimum);
- INSET s.r.o. employees holding positions with a higher risk of corruption (periodic training);
- INSET s.r.o. managers (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 response 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 at the workplaces, 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.

### Article 3

#### **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 for their workplace a list of places with a higher risk of corruption (so-called places of significant importance), lists of activities with a real risk of corruption and measures to prevent it, including the obligation to update and refine the lists whenever organizational, mobilization and dislocation changes are implemented, at a frequency of at least once a year.

### Article 4

#### **Anti-corruption measures**

(1) The specific objective in this area is to minimise the losses caused by corrupt behaviour and to prevent a similar corrupt 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 that INSET s.r.o. employees are guaranteed the right to file complaints, suggestions, impulses and other submissions that draw attention to actions in violation of the law or internal standards or that draw attention to unethical conduct or suggest measures for improvement.

(3) Remedial measures shall mean modifying internal regulations, taking disciplinary measures, addressing the damages incurred, and informing INSET s.r.o. employees of the actions taken in connection with the confirmed anti-corruption, as well as unethical or illegal conduct (including the derivation of liability and compensation for damages).

The basic pillar of the anti-corruption measures is that each INSET s.r.o. manager quantitatively and qualitatively evaluates the fulfilment of the obligations arising from the anti-corruption measures, the effectiveness of their fulfilment, the implementation of corrective measures and, if necessary, proposes updating the Ethical code or anti-corruption measures.

