

COMPLIANCE CODE

I. INTRODUCTION

1. **GT-Progres, s.r.o.** (hereinafter referred to as the “**Company**”) applies a zero-tolerance policy towards corruption and criminal activity in general. Likewise, the Company does not tolerate any form of unlawful or unethical conduct and condemns such conduct.
2. The fundamental principle of this Compliance Code (hereinafter referred to as the “**Code**”) is to always act in accordance with applicable generally binding legal regulations and the principles of the Compliance Management System within the Company (hereinafter referred to as the “**CMS**”), which, in accordance with the requirements of ISO 37000:2016 and ISO 37301:2021, establishes binding internal rules and procedures within the Company with the aim of preventing, detecting, and responding to conduct that shows signs of unlawful or unethical behavior, corruption, or conflicts of interest.
3. This Code expresses the Company’s commitment and its external stance toward its business partners, contracting authorities, and suppliers (collectively referred to as “**Interested Parties**”) and, together with the internal Compliance Policy and other internal Company documents, forms the fundamental pillars of the CMS within the Company.
4. For the purpose of timely and effective prevention of unlawful, unethical, or otherwise inappropriate conduct, this Code is binding on all Company employees and its managing persons (collectively referred to as “**Employees**”).
5. At the same time, the Company seeks to ensure that Interested Parties also act in accordance with the principles and rules set out in this Code.

II. CORE VALUES OF RESPONSIBLE BUSINESS CONDUCT

1. Corporate Culture

This Code is a tool through which the Company declares and expresses its corporate culture based on respect for generally binding legal regulations, ethical values and principles, and high standards of conduct. Through this Code, the Company builds and strengthens trust in its relationships with Employees and other Interested Parties.

2. Core Values

The Company’s core values are as follows:

- a. in carrying out our business activities, we comply with applicable generally binding legal regulations as well as relevant and current technical standards and norms;
- b. we emphasize the quality of the work we perform;
- c. we treat Employees and Interested Parties politely and professionally;
- d. we create and maintain a healthy and safe working environment that does not pose risks to Employees, Interested Parties, other persons, or the environment;
- e. we work in mutual cooperation, taking into account the needs and legitimate interests of Employees and Interested Parties.

III. GENERAL PRINCIPLES AND STANDARDS OF CONDUCT

1. Towards Contracting Authorities

In its relations with contracting authorities, the Company strives to build partnerships and business relationships based on shared legal, ethical, and social values, while also seeking maximum satisfaction, compliance with agreements and obligations, and fulfillment of the expectations of contracting authorities for the contracts in which it participates. For this reason, the Company conducts its business activities with due care and in accordance with the interests of contracting authorities and business partners.

2. Towards Business Partners

1. With all business partners (including subcontractors and consortium partners), we consistently strive to build partnerships based on the same values by which we ourselves are guided. Therefore, we impose the same ethical requirements on our business partners as on ourselves, inform them of this Code, and expect compliance with this Code in joint business relationships.
2. The Company verifies its potential business partners and selects only reliable partners who act in accordance with applicable generally binding legal regulations. At the same time, the Company examines whether potential business partners have committed violations of legal regulations or serious ethical misconduct in the past that would conflict with this Code or the Company's corporate culture in general.
3. In its business activities, the Company always acts honestly and transparently and treats all its business partners equally.

3. Towards Employees

1. The Company respects the rights and legitimate interests of its Employees. In this context, the Company creates a safe working environment in which applicable generally binding legal regulations and internal occupational health and safety standards are strictly observed.
2. The Company does not tolerate any form of discrimination or harassment and, on the contrary, supports diversity and creates conditions for the integration of disadvantaged individuals into the work process.
3. The Company expects its Employees to respect and support the rights and legitimate interests of the Company in its business and other activities and not to provide benefits to third parties at the expense of the Company or dishonestly exploit opportunities, know-how, or information that constitute the Company's trade secrets, in any manner whatsoever, including through third parties.

4. Towards State Administration and Self-Government Authorities

The Company respects the authority and competence of all relevant state administration and self-government bodies. At the same time, the Company acts in accordance with their decisions and provides the required cooperation and information in compliance with generally binding legal regulations and their legitimate requests.

5. Towards Society

1. In relation to social ties and the environment in which it operates, the Company always strives to support friendly relations and good coexistence. The Company acts in accordance with high standards not only in the field of ethics but also in environmental protection.
2. The Company's approach to environmental protection is long-term and based on compliance with generally binding legal regulations, professional procedures, and opinions or statements of relevant state administration authorities. The Company always seeks appropriate technical solutions and work procedures without compromising environmental protection.

IV. BUSINESS ETHICS

1. General Provisions

1. One of the most important principles of the Company's business activities is unconditional compliance with generally binding legal regulations and relevant technical standards and norms. Company Employees must therefore be familiar with such regulations, standards, and norms, act in accordance with them, and refrain from any conduct or activity that is unlawful, circumvents the law, is unethical, or could endanger or damage the Company's reputation, the safety or health of persons, property, or the environment.
2. The Company does not tolerate or otherwise support conduct aimed at achieving results through violations of legal regulations or unethical behavior.

2. Prohibition of Corruption and Fraud

1. The Company commits to conducting business with a high level of moral integrity and under no circumstances tolerates or supports any form of corruption or fraud in business relations, the business environment, or within the Company as a whole.
2. All Employees are required to act and behave in accordance with generally binding legal regulations prohibiting and combating corruption and fraud.
3. Employees are obliged to immediately report any suspicion of corruption or fraud to the Company's Compliance Officer.

3. Prohibition of Violations of Competition Rules

The Company conducts its business activities fairly, honestly, and in compliance with generally binding legal regulations on the protection of competition, as well as regulations governing unfair competition.

4. Participation in Public Procurement and Public Tenders

1. The Company always proceeds in accordance with generally binding legal regulations on the protection of competition and under no circumstances supports or tolerates any unlawful or unethical conduct, in particular corruption, fraud, or collusion that would distort public competition.

2. The Company declares that the prohibition of any form of agreements or activities that would restrict competition applies to all public procurements and tenders in which it participates.

5. Participation in Associations or Companies

The Company does not participate in associations or companies that restrict competition, manipulate public procurement procedures, or engage in any other unlawful activity.

6. Transparent Procurement and Contract Award System

1. Procurement and contract awarding within the Company are carried out in a cost-effective, transparent, non-discriminatory manner and in compliance with generally binding legal regulations and the Company's internal rules.
2. The Company expects its business partners to compete for contracts awarded by the Company honestly, without violating legal or ethical obligations, and to act in accordance with the relevant provisions of this Code.
3. The Company always requires its suppliers and other business partners to fully respect legal obligations and ethical values.

7. Acceptance and Provision of Gifts, Services, and Other Benefits

1. The Company recognizes that providing and receiving gifts, invitations, and other forms of hospitality by its Employees from external entities outside the Metrostav Group, or in connection with the Company's activities, may in some cases be a common part of standard business relationships.
2. Nevertheless, the Company always and under all circumstances requires that such gifts be occasional, proportionate to the circumstances, and not give the impression of a bribe intended to obtain unlawful or improper consideration, or raise doubts about the objectivity, impartiality, or legality of the conduct of the Company or its Employees.
3. For the purposes of this Code, a gift is any item, regardless of its origin, nature, or characteristics, that is provided free of charge and voluntarily within a social relationship. Gifts under this Code also include promotional items, invitations, and hospitality, in particular invitations to cultural or sporting events, social events, celebrations, lunches, or trips, with the exception of Company events and educational activities.
4. Company Employees may provide or accept only gifts that comply with the following principles:
 - a. **Legality of the gift** – the gift must be legal in terms of its content and must not include items or activities prohibited by law;
 - b. **Legitimacy of the gift's content** – the gift must not include items or activities that could be considered inappropriate or unprofessional;
 - c. **Legitimacy of the motivation** – the gift must not be intended to obtain favorable future treatment of the Company;
 - d. **Proportionality** – the gift must be appropriate with respect to the circumstances, social customs, and generally accepted practices in the locations where the Company operates.
5. Gifts that do not meet the above parameters must be refused by the Employee or must not be provided by the Employee.

8. Charity and Sponsorship

The Company provides targeted financial support only for specific sports, cultural, charitable, or social projects and activities, never for the purpose of obtaining unlawful or unethical advantages and always in accordance with the Company's internal rules.

9. Conflict of Interest

1. A conflict of interest arises when an Employee's private interests conflict with the interests of the Company or when such a situation may even theoretically occur.
2. Private interests may include personal, social, financial, or political interests that could (even seemingly) influence the Employee's loyalty to the Company or their ability to objectively perform their duties, as well as the interests of family members or close persons.
3. The Company expects Employees to be able to identify potential conflicts of interest arising in the course of their activities in order to prevent harm to the Company's interests or damage.

10. Environmental Protection and Social Responsibility

The Company supports sustainable development and seeks, within its business activities, to positively influence Employees, business partners, and other Interested Parties, in particular through open communication at all management levels.

11. Health and Safety

The Company continuously strives to build a working environment that promotes health, safety, and mental well-being and makes ongoing efforts to prevent occupational injuries and diseases.

12. Protection of Property

It is the duty of every Employee and Interested Party to protect the Company's property, prevent damage to such property or assessable rights, and immediately inform their direct superior or the Company's top management of any imminent damage.

13. Protection of Confidential Information

One of the most important elements of intangible assets is the Company's confidential information, including internal information and communications, trade secrets, and know-how. The Company protects all such information in accordance with its internal rules, approved procedures, and instructions of top management, both generally and for specific business cases.

14. Personal Data Protection

The Company acts in accordance with generally binding legal regulations on personal data protection, in particular Regulation (EU) 2016/679 of the European Parliament and of the Council (GDPR) and Act No. 110/2019 Coll., on the processing of personal data.

15. Protection of Whistleblowers

1. The Company acts in accordance with generally binding legal regulations on whistleblower protection, in particular Act No. 171/2023 Coll., on the protection of whistleblowers.
2. The Company commits to providing adequate support to anyone who, in good faith, reports concerns or suspicions of violations of this Code and guarantees whistleblowers protection, safety, and confidentiality.

V. IMPLEMENTATION OF THE CODE AND CMS OBJECTIVES

1. Company management is responsible for implementing this Code and fulfilling the objectives of the CMS.
2. In connection with the requirements of this Code and compliance with generally binding legal regulations, the Company has established the position of Compliance Officer, who is responsible in particular for:
 - a. monitoring the implementation and fulfillment of this Code;
 - b. supervising overall compliance with this Code;
 - c. ensuring regular and adequate training of Employees regarding the requirements of this Code;
 - d. ensuring appropriate communication of the requirements of this Code to Employees and Interested Parties.

VI. REPORTING OF POTENTIAL VIOLATIONS OF THE CODE

1. The Company encourages Employees, Interested Parties, and third parties to report any suspicions of violations of generally binding legal regulations or this Code and provides full support to all whistleblowers.
2. Reports may be submitted by Employees, Interested Parties, and third parties via the Metrostav Group Ethical Line.
3. The Ethical Line is a tool for reporting incorrect, unethical, or unlawful conduct in violation of the Metrostav Group's Code of Ethical Line
4. The Ethical Line is available electronically at [Code of Ethics and Ethical Line | Metrostav](#) or by telephone via voicemail at +420 800 120 111.
5. Reports may also be submitted anonymously.
6. The Company commits to properly documenting, investigating, and, where corruption, conflicts of interest, or other violations of legal or ethical standards are identified, drawing appropriate consequences and implementing corrective measures.
7. For the purpose of expanding reporting options, the Company has established a dedicated email address compliance@gtprogres.cz, administered by the Compliance Officer, for submissions related to the functioning of the CMS.
8. Knowingly false or misleading reports intended to harm another person may be assessed as separate misconduct and may result in appropriate consequences.

VII. FINAL PROVISIONS

This Code enters into force on October 1, 2026.