

PRINCIPLES FOR THE PROTECTION OF WHISTLEBLOWERS AND SUMMARY OF WHISTLEBLOWING RULES

1. Purpose and Principles

Invity Finance s.r.o. (“Invity”) is built on the principles of transparency, responsible business conduct, and compliance with applicable laws and regulations. Unlawful or unethical conduct is contrary to Invity’s values and may jeopardize our customers, employees, and the trust placed in our services.

In order to ensure the timely detection and resolution of such situations, the Company has established an **internal reporting system (whistleblowing system)** that enables individuals to safely and confidentially report suspected unlawful or unethical conduct.

The purpose of the system is to:

- prevent violations of applicable laws or internal rules,
- protect employees, customers, and business partners,
- strengthen a culture of integrity and responsible business conduct,
- enable the timely remediation of any identified deficiencies.

2. Who Can Submit a Report

A report may be submitted by any natural person who has become aware of potential unlawful or unethical conduct in connection with their work or cooperation with the Company.

This may include in particular:

- current or former employees,
- members of the Company’s governing bodies,
- job applicants,
- business partners or their employees,
- suppliers,
- other persons who have come into contact with the Company in the course of their activities.

3. What Conduct Can Be Reported

Through the reporting system, individuals may report in particular suspicions of:

- violations of applicable laws or regulations,
- breaches of the Company’s internal rules or policies,
- fraud or embezzlement,
- conflicts of interest,
- violations of AML/CFT rules,
- manipulation of financial or accounting information,
- breaches of customer protection rules,
- violations of personal data protection rules,
- other unethical or dishonest conduct.

In the context of providing crypto-asset related services, this may also include, for example:

- market manipulation,

- breaches of regulatory obligations (e.g. MiCA, AML),
- misuse of customer information,
- circumvention of internal controls.

4. How to Submit a Report

Reports may be submitted through the following channels:

Email:

whistleblowing@invity.io

In

Invity Finance **writing:**
 Kundratka s.r.o.
 Libeň, 180 00 Prague 2359/17a
 8
 The envelope should be marked “Oznámení podle zákona o ochraně oznamovatelů”

In

person

/

verbally:

By prior arrangement with the **Compliance Officer** (at the Company’s registered office).

A report should include in particular:

- a description of the reported conduct,
- the persons involved in the conduct,
- a description of the key facts related to the report, and, where possible, supporting documents substantiating the whistleblower’s claims.

Reports may also be submitted **anonymously**. However, providing contact details may facilitate a more effective review of the report. The submission of an anonymous report does not relieve the Company of its obligation to handle the report in accordance with this internal policy.

If requested by the **Whistleblower**, the report may be provided to the **Board of Managing Directors** in an anonymized form.

5. Protection of Whistleblowers

The Company ensures the protection of whistleblowers in accordance with applicable legal regulations.

In particular, the following principles apply:

- the identity of the whistleblower is treated as confidential,
- the whistleblower is protected against retaliatory measures,
- no person may be penalized for submitting a report made in good faith.

Retaliatory measures may include, for example:

- termination of employment,
- reduction of salary,
- discrimination,
- harassment or other forms of disadvantage related to the report.

Protection does not apply to reports that are **knowingly false**.

Please note that information about the operation of the reporting system, anonymized statistics of reports, and corrective measures adopted may be regularly reported to the Company's management or supervisory body as part of the **Compliance reporting framework**.

6. Receipt and Handling of Reports

Reports are received by a **Compliance Department Officer**. This officer is responsible for ensuring the proper, objective, and confidential investigation of each reported matter. Every report is assessed **independently, confidentially, and without undue delay**.

The review process generally includes:

- receipt and registration of the report,
- preliminary assessment,
- internal investigation,
- adoption of corrective measures.

If the whistleblower provides contact details, they will be informed of the **receipt of the report and the outcome of the review**, to the extent permitted by applicable laws.

7. External Reporting Channel

A whistleblower may also submit a report through the **external reporting system of the Ministry of Justice of the Czech Republic**, should they decide not to use Invity's internal reporting system.

8. Final Provisions

This policy forms part of the **Compliance Management System of Invity Finance s.r.o.** and supports the creation of an environment based on trust, accountability, and transparency.

The Company encourages all individuals who, in good faith, report potential violations of laws or internal rules.

9. Record of Reports (Whistleblowing Register)

The Company maintains a record of all received reports (**Whistleblowing Register**).

The register includes in particular:

- the date of receipt of the report,
- the method by which the report was submitted,
- a brief description of the reported conduct,
- the status of the review,
- measures taken,
- the date of closure of the case.

The register is maintained in a manner that:

- ensures the confidentiality of information,
- restricts access only to authorized persons,
- allows for potential oversight or audit.

Records are retained only for the period necessary to comply with legal obligations and to protect the rights of the Company (**5 years from the date of receipt**).

10. Time Limits for Handling Reports

The Company ensures that reports are handled in a **timely and transparent manner**.

In particular, the following time limits apply:

Acknowledgement of receipt of the report

The Compliance Department is required to confirm receipt of the report to the Whistleblower at the address provided by the Whistleblower, either in writing or via email communication, generally within **7 days** of receiving the report.

Review of the report

The report is reviewed **without undue delay**.

Informing the whistleblower

The Whistleblower is informed of the outcome of the review no later than **30 days** from the confirmation of receipt of the report.

In more complex cases, this period may be extended up to **90 days**, and the Whistleblower will be informed accordingly.

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