

Internal Guidelines on protection of persons who reports breaches pursuant to Act no. 171/2023 Coll. (“Guidelines”)

issued by Amer Sports Czech Republic s.r.o.

1. Introduction – what is whistleblowing, and why is it important?

Amer Sports Czech Republic s.r.o. with its registered office at V Chotejně 700/7, Hostivař, 100 02 Prague 10, registered in the Commercial Register maintained by the Municipal Court in Prague, file no. 213 84 ID. no: 496 17 109, the Czech Republic (“Company”), together with the companies of Amer Sports group, strives to achieve transparency and a high level of business ethics. Our whistleblowing service offers a possibility to alert the Company about suspicions of misconduct in a confidential way. It is an important tool for reducing risks and maintaining trust in our operations by enabling us to detect and act on possible misconduct at an early stage. Whistleblowing can be done anonymously.

Whistleblowing is denomination for cases when current or former employee will make aware the employer (or an authorized organization) of illegal practices on the workplace or in connection with the employment to examine this and take appropriate remedial activity. In the Czech language there is no unique translation and the legislation speaks about “oznamování”. The whistleblowing in the context of these Guidelines is also referred to as reporting.

These Guidelines are issued on the basis of Sec. 305 of Act no. 262/2006 Coll., the Labour Code for the purpose to introduce internal reporting system of breaches of law and for the protection of reporting persons according to the Act No. 171/2023 Coll. (the “Act”). These Guidelines define the duties of the Company and the appointed competent person(s), and provide for procedure of investigation of the reported conduct, its treatment and about measures for the protection of the reporting persons.

These Guidelines apply to all employees of the Company (current and former) working under an employment relationship or under agreements on work performed outside of the employment relationship or performing another similar activity.

2. When to report?

The reporting service can be used to alert about serious risks of wrongdoing affecting people, organisation, the society or the environment of the Company.

Reported issues include information on possible illegal conduct that has characters of a criminal offence, serious trespass, and violations or other actions in breach of the Act, the EU or national laws within a work-related context, for example:

- ✓ **Corruption and financial irregularities;** for example, bribes, unfair competition, money laundering, fraud, conflict of interest
- ✓ **Health and safety violations;** for example, workplace health and safety, product safety, serious discrimination and harassments that are against the law
- ✓ **Environmental violations;** for example, illegal treatment of hazardous waste
- ✓ **Privacy violations;** for example, improper use of personal data
- ✓ **Consumer protection;** for example, misleading information on goods
- ✓ **Income tax of legal entities;** for example, tax evasion, non-payment of social security insurance
- ✓ **Economic competition;** for example, agreements on prices

Employees are asked to contact their supervisor or manager for issues relating to dissatisfaction in the workplace or related matters, as these issues cannot be investigated in the scope of whistleblowing reporting.

A person who intends to report on an issue as described above does not need to have firm evidence for expressing a suspicion. However, deliberate reporting of false or malicious information is forbidden. Abuse of the whistleblowing service is a serious offence.

2. How to report?

Alternative 1: Local internal reporting channel

Contact the competent person(s) authorized by the Company; the competent person(s) for accepting and handling reports are Mr. Martin Frolik and Ms. Jarmila Hanzalova. The competent person(s) accept reports by means of the internal reporting channel WhistleB (<https://report.whistleb.com/en/amersportsczechrepublic>); in writing or orally on a request to meet in person or via electronic means.

Alternative 2: External reporting system

Contact external channel maintained by competent authority the Ministry of Justice of the Czech Republic: <https://oznamovatel.justice.cz/>

In order to enjoy the protection under the Act, the report has to include the name, surname, the birth date and the contact address of the reporting person or other data from which the identity of the reporting person can be deduced. The report does not need to include these data if the identity of the reporting person is known to the competent person(s).

For avoidance of doubt, the anonymous group whistleblowing reporting channel will also remain available for the persons able to report under the Act and these Guidelines.

All messages received will be handled confidentially. The internal reporting channel is administrated by WhistleB, an external service provider. Only the competent person(s) have access to the sent report. All

messages are automatically encrypted and WhistleB deletes all meta data, including IP addresses. The person sending the message also remains anonymous in the subsequent dialogue with responsible receivers of the report, if the data related to identity is not disclosed by that person.

4. The investigation process

The competent person

Access to reports received through the local internal reporting channel is restricted to appointed competent person(s) having the authority to handle the reports. The competent person(s) shall:

- a) accept reports, examine and assess justification of the reports;
- b) propose measures for remedy or for prevention of illegal situation in connection with the report, unless this could lead to disclosure of the reporting person;
- c) fulfil instructions of the Company, unless they can jeopardize or frustrate their activity under the Act;
- d) keep record of the received reports and related documentation for 5 years,
- e) act impartially and maintain confidentiality on the matters related to their activity performed under the Act also after termination of their activity.

Receiving a report

Upon receiving a report, the competent person(s) will send to the reporting person an acknowledgment of receipt of the report within 7 days.

The competent person(s) may not investigate the reported misconduct if:

- ✓ the alleged conduct is not reportable conduct under the Act and these Guidelines
- ✓ the message has not been made in good faith or is malicious
- ✓ there is insufficient information to allow for further investigation
- ✓ the subject of the message has already been solved

If a report includes issues not covered by the scope of the Act and these Guidelines, the competent person(s) shall provide the reporting person with appropriate instructions.

Investigation

All reports are treated seriously and in accordance with the Act and these Guidelines and are handled confidentially.

The competent person(s), after having assessed the justification of the information included in the report, will inform the reporting person about results of the examination within 30 days from the acceptance of the report. Further, the competent person(s) must take the following steps:

- ✓ In the event that the matter is legally or factually difficult the term referred above may be extended up to 90 days. The reporting person must be informed about any extension.
- ✓ If the report does not include all necessary information, e.g. information without which it is impossible to find out whether the conduct is illegal, the competent person(s) will ask the reporting person to complete the report.
- ✓ If the competent person(s) ascertain, when examining the justifications of the report that it is not a report in the sense of the Act and these Guidelines, they will inform the reporting person without undue delay.
- ✓ If it is ascertained during the examination that the reported conduct may be illegal the competent person(s) will propose to the management of the Company the measures for remedy or for prevention of such illegal situation. The management of the Company has to inform the competent person(s) about the taken measures and the competent person(s) will inform about this the reporting person.
- ✓ If the report is not assessed as justified the competent person(s) will inform the reporting person that on the basis of the circumstances described in the report and other available facts no suspicion of criminal conduct has been found or that the report is based on untruth information.

When needed, individuals who can add expertise may be consulted in the investigation process, but they shall not have access to any data identifying the case or data concerning the identity of the reporting person. These individuals are bound to confidentiality.

5. Protection and privacy

Protection of reporting persons

A reporting person and a person helping the reporting person to gather information that is object of the report will not be at risk of losing their job or of any discrimination, or suffering any form of sanctions or personal disadvantages, as a result. It does not matter if the reporting person is mistaken, provided that he or she is acting in good faith. The same protection applies to persons close to the reporting person within the meaning of the Civil Code, e.g. mother, father, sister, brother, registered partner or persons who live together.

Subject to considerations of the privacy of those against whom allegations have been made, and any other issues of confidentiality, a reporting person will be kept informed of the outcomes of the investigation into the allegations.

In cases of alleged criminal offences, the reporting person will be informed that his/her identity may need to be disclosed for the purpose of judicial proceedings.

Processing of personal data

The competent person(s) may collect personal data on the person specified in a report, the reporting person and any third person involved, in order to investigate facts on the declared illegal behaviour eligible

under the Act, these Guidelines or internal rules. This processing is based on statutory obligations and the legitimate interest of the controller to prevent reputational risks and to promote an ethical business activity. The provided description and facts under this processing are only reserved to the competent and authorized person(s) who handles this information confidentially. The persons whose personal data has been collected may exercise their rights of access, of rectification and of opposition, as well as of limited processing of their personal data in accordance with the Regulation (EU) 2016/679 (General Data Protection Regulation) and Act No.110/2019 Coll., on Personal Data Processing. These rights are subject to any overriding safeguarding measures required to prevent the destruction of evidence or other obstructions to the processing and investigation of the case. Data is stored within the EU.

Deletion of data

Personal data included in a report and investigation documentation is deleted when the investigation is complete, with the exception of when personal data must be maintained according to other applicable laws. Permanent deletion is carried out 30 days after completion of the investigation. Investigation documentation and reports that are archived will be anonymised under GDPR; they will not include personal data through which persons can be directly or indirectly identified.

Personal data controller:

Amer Sports Oy (Siltasaarekatu 8-10, 00530 Helsinki, Finland) together with the Company are responsible for the personal data processed within the reporting service.

Personal data processor:

WhistleB Whistleblowing Centre Ab (World Trade Centre, Klarabergsviadukten 70, SE-107 24 Stockholm) is responsible for the whistleblowing application, including processing of encrypted data, such as whistleblowing messages. Neither WhistleB nor any sub-suppliers can decrypt and read messages. As such, neither WhistleB nor its sub-processors have access to readable content.