

Company standard

Code of Conduct
of Vojenský technický ústav, s.p.

CHANGE SHEET			
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1 Purpose

The purpose of this company standard is to adopt the Code of Conduct of Vojenský technický ústav, s.p., which defines and promotes desirable standards of behavior and conduct of employees in relation to the public and coworkers. The Code of Conduct complies with the decision of the Head of the Office of the Government of the Czech Republic No. 13/2016 as amended by and based on Decisions No. 7/2019 and No. 4/2021 establishing the Code of Conduct with effect from 1 August 2016.

2 Scope of application

The company standard is valid and binding for all departments and employees of Vojenský technický ústav, s.p., who participate in the implementation of the activities defined by this PN and for persons performing activities on the basis of agreements carried out outside the employment relationship, insofar as it results from the provisions of labour legislation or from concluded agreements.

3 Terms, definitions, abbreviations, symbols

3.1 Terms and definitions

3.1.1 Code of Conduct

The Code of Conduct is a legislative rule, but not a legal regulation that is adopted collectively and above all voluntarily, within the meaning but not on the basis of a legal obligation. Its purpose is to express the state enterprise's commitment to ethical behavior and to emphasizing the values it has adopted and followed. The Code of Conduct is adopted for the purpose of clear and conspicuous establishing the principles and rules of ethical conduct of the Vojenský technický ústav, s.p., its employees and responsible persons, whether outside the state enterprise or towards each other. It provides useful clues for everyday practice by setting general principles and values, to which their participants subscribe and the adherence to which is purposeful. Its purpose is also to build fair relations, create a happy atmosphere and strengthen own responsibility for made decisions.

It should also be noted that the interconnection of conscience, power and human values is important for the system of ethical norms of man. Specifically, the Code of Conduct is also published so that the conduct of the state-owned enterprise and its individual employees is predictable and its own employees have a clear model of what is expected of them.

3.1.2 Basic principles resulting from the Code of Conduct

A demonstrative list of the key characteristics has been anchored that the state enterprise and its employees observe in their activities (meetings, activities), namely to act honestly, responsibly, with respect and in accordance with good manners. The word honestly (compare its synonyms such as: fairly, decently, by fair means, honest, spotlessly and faithfully) refers to a set of values of good behavior perceived by society as desirable. The display of honest behavior depends on a particular situation and circumstances. Responsibly (compare its synonyms such as: prudently and deliberately) means to act responsibly in compliance with the legislation, and at the same time responsibility means a responsible attitude to the performed activity. The term "with respect" means to act with respect for another person, his position, etc. Good morals means a set of ethical, generally observed and recognized principles, the observance of which is often ensured by legal norms so that each action is in accordance with the general moral principles of a democratic

society. This general horizon, which with the development of society also develops its moral content in space and time, must be assessed from the point of view of a particular case also at a given time, a given place and in relation to the mutual interactions of the parties to the legal relationship (see the resolution of the Constitutional Court of the Czech Republic as of 26 February 1998, ref. No. II. ÚS 249/97).

The fact that a state-owned enterprise acts reliably, fairly and credible towards its partners (meaning both business partners and clients, suppliers or founders) is also highlighted as one of the basic values; this represents, for example, the fact that one can rely on compliance with contractual conditions (price, quality, implementation time, etc.), professional standard of performance or that the enterprise does not provide any false or misleading information. Whoever acts for (represents) a state enterprise (i.e. not only the director of a state enterprise) must behave in such a way as to maintain the good reputation of the Vojenský technický ústav, s.p.

3.2 Abbreviations

HP	General counsel
M-KC	Quality and Certification Manager
o. z.	Branch
PN	Company standard
SŘ	Administrative Director
SÚ	Administrative Section
VTÚ, s.p.	Military Technical Institute, state enterprise
o. z. VTÚLaPVO	Vojenský technický ústav letectva a protivzdušné obrany branch

4 Powers and responsibilities

4.1 Company Director

- He is responsible for issuing and fulfilling this PN.

4.2 Section directors of enterprise headquarters and branch managers

- They regularly evaluate the VTÚ Code of Conduct.
- They are responsible for implementing this PN in practice.

4.3 Management members

- They are required to familiarize subordinate employees with this PN and train them in this respect.
- They perform individual tasks set out in this PN.
- They are responsible for implementing this PN in practice.

4.4 SÚ

- Responsible for evaluation and continuous updating of the VTÚ Code of Conduct.

5 VTÚ Code of Conduct

5.1 Preamble

VTÚ, its employees and responsible persons¹, promoting ethical conduct, which has been on decline in general and feeling the need to develop a reliable, safe and responsible high quality service, which is to carry out activities of an industrial and commercial nature in providing the supplies and services required for securing the defense and security of the Czech Republic and fulfilling the obligations arising from the Czech Republic's membership in NATO and the EU, to develop fair business relations and to prevent crime, adopt, recognize and share this VTÚ Code of Conduct as an expression of respect for generally accepted ethical principles and rules and legislation with an emphasis on crime prevention. The same commitments are recognized and shared by persons acting on behalf of VTÚ or acting for VTÚ.

5.2 Basic provisions

The purpose of this Code of Conduct is to comply with the rule of law, generally accepted ethical principles, develop positive customer relationships and refrain from any an infringement with emphasis on eliminating or reducing the risk of criminal liability of VTÚ arising from the Act No. 418/2011 Coll., on criminal liability of legal entities and proceedings against them, as amended (hereinafter referred to as the "Act on Criminal Liability of Legal Entities"), these risks are briefly described in Article 8 of this Code of Conduct.

VTÚ and all its employees and responsible persons in their actions emphasize the basic mission, which is to satisfy the strategic and other essential interests of the state in the field of defense and security and development of the capabilities of the Army of the Czech Republic and other armed security forces and the integrated rescue system, and comply with the legal order of the Czech Republic; in particular, any form of discrimination is prohibited. Employees and responsible persons of VTÚ are obliged to act so as not to damage the good name and reputation of VTÚ.

The VTÚ's clear and obvious interest is to legally conduct its activities with a high degree of respect for ethical standards and in no way participate in criminal activities, nor benefit from it, or cause any other material or non-material damage.

In carrying out its mission, the VTÚ as well as its individual employees and responsible persons shall act with the highest standard of personal and professional approach, in particular they shall act honestly, responsibly, with respect and in accordance with good morals. Employees and responsible persons are always obliged to act on behalf of VTÚ with due care, professional care and in compliance with the constitutional order, with laws and other legislation and with European

¹ According to the provisions of Section 8 (1) of the Act on Criminal Liability of Legal Entities, the Responsible Person means

1) a statutory body or a member of the statutory body of VTÚ, or another person who is authorized to act on behalf or for VTÚ; 2) someone, who performs management or control activities at the VTÚ; 3) someone who exercises decisive influence on the management of the VTÚ if his conduct was at least one of the conditions for the occurrence of a consequence giving rise to criminal liability of the VTÚ; 4) an employee or a person in a similar position in the performance of work tasks, even if he is not a person referred to in clauses 1) - 3)

Union law, as well as with international treaties, to which the Czech Republic is a party, in accordance with the internal regulations of the VTÚ, including this Code of Conduct and corporate standards. In an event of a lack of clarity regarding decisions issued by the VTÚ, instructions given by responsible persons, or a lack of clarity regarding the interpretation of generally binding or internal standards, employees and responsible persons are obliged to request all necessary information or professional opinions on a further procedure in order to minimize the risk of any excess or violation of mandatory rules by them, albeit in the form of negligent fault.

VTÚ ensures reliable, fair and trustworthy conduct, in particular towards customers. The actions, behaviour and conduct of individual employees and responsible persons are closely linked to the reputation of the VTÚ.

The VTÚ policy is the zero tolerance for crime committed by employees or responsible persons; they must not engage in any conduct that is associated with corruption or in any way promotes, even passively, a corrupt environment. It is prohibited to offer or provide, directly or indirectly, any unauthorized benefits to third parties for the purpose of influencing or rewarding them for a rendered service or to accept such benefits, except for ordinary symbolic gifts, given or received in the course of normal business practice. Details are set out in the adopted company standard called Internal Anti-Corruption Program (PN-36).

VTÚ distances itself from any activity aimed at money laundering.

5.3 Relationship with government institutions and civil society

VTÚ keeps its accounts so that they always contain true and accurate information about the management. VTÚ pays taxes in a proper and timely manner and avoids any conduct that might be considered a tax evasion. VTÚ takes making other statutory mandatory payments for granted.

VTÚ keeps all its official documents in accordance with the relevant legislation, paying particular attention to the proper protection of accounting documents. Details are set out in PN-09, File and Shredding Regulations.

VTÚ actively cooperates with public authorities; it always provides them with relevant complete and true information. VTÚ also voluntarily publishes information about its activities to a reasonable extent; it communicates openly with the public through designated persons and its actions are transparent.

VTÚ rejects child and forced labor under any circumstances. Nor does it practice any form of exploitation or slavery or practices that restrict a free movement of employees.

VTÚ, its employees and responsible persons act so that no environmental damage is caused. At the same time, employees and responsible persons sort waste and protect the environment in their working procedures. Details are set out in PN-33 ESM Management.

VTÚ provides whatever assistance to support charitable activities. It also sponsors charitable events or causes for public benefit. VTÚ does not provide any gifts and other benefits to profit organizations or organizations that do not act in accordance with the principles set out in this Code of Conduct or which, if business contacts are established, pose a risk to the reputation of the VTÚ. Any sponsorship agreements must be concluded in writing and on transparent terms.

VTÚ does not provide any donations and unauthorized benefits to political parties, political movements, political persons, or other entities that are in close relationship with political parties.

VTÚ shall always act to promote its mission and the exercise of the object of activity, for which it has been established.

VTÚ regularly informs its founder about its strategy, current financial situation and achieved results; it conscientiously applies the principle of honesty, responsibility and transparency.

5.4 Relationship to clients and business partners

VTÚ, as well as its individual employees and responsible persons always perform quality and professional work so that their business partners and clients are satisfied. VTÚ provides high-quality services and is fully responsible for its products, which it guarantees in the first-class quality. VTÚ, its employees and responsible persons are extremely careful with regard to the development and production of their products to health and the environment.

VTÚ shall act so as not to harm its business partners and clients. In an event there is a risk of damage to the interests of business partners and clients, the VTÚ shall immediately inform them of this fact.

VTÚ consistently fulfils agreed contractual conditions and refuses making any commitments that it will not be able to comply with.

VTÚ, its employees and responsible persons, when offering their products to business partners or potential clients, communicate true, undistorted and complete information, communicated in a clear and intelligible form.

VTÚ, its employees and responsible persons always treat business partners and clients with courtesy; they are always helpful, fair, professional, they act with due professional care and build mutual trust; when negotiating a deal, they do not offer such benefits that they will not be able to provide or fulfil.

VTÚ maintains trade secrets and respects the confidentiality of information about its business partners and clients.

5.5 Relationship to employees

The VTÚ management undertakes to observe the rules towards its employees according to which:

- it fully respects the rights of its employees, including the secrecy of communicated messages, and recognizes their privacy, personal values and needs,
- provides an adequate and motivating work environment consistently and cares to maintain their dignity,
- it actively makes available all information that employees should know or need to know for their work,
- it voluntarily provides adequate space to its employees, who want to actively participate in the development of VTÚ and are interested in participating in decision-making,
- it actively supports the regular training of its employees,
- it properly ensures any necessary safety and health protection at work,
- it fairly rewards its employees for work done and provides employee benefits to the extent possible,
- it recruits new employees under fair recruitment procedures; employees are recruited according to their qualifications, abilities and skills.

Employees undertake to adhere to the VTÚ rules according to which:

- they shall always act in favor of the VTÚ and act so as not to damage the reputation of the VTÚ; they are obliged to respect and protect its reputation,
- conscientiously comply not only with applicable legislation, but also with internal regulations and undertake to proactively make sure any relevant regulations they need to carry out their work are up-to date,

- they avoid any acts manifesting signs of psychological, physical or sexual harassment and other types of discriminatory behavior,
- they manage the entrusted property with due managerial care; do not misuse any entrusted funds for their private purposes, unless agreed between the VTÚ and the employee otherwise ,
- they do not misuse any confidential (internal, not accessible 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 other non-business purpose; they treat such data with care and due diligence;
- they maintain confidentiality of VTÚ know-how, respect the copyrights of others and protect other forms of intellectual property, even after termination of employment,
- they shall not under any circumstances offer, promise or provide gifts and other unauthorized benefits to third parties or persons, except for promotional items provided by with the knowledge of the VTÚ management or small gifts or treats within normal business practices; and they shall not accept and require them themselves under any circumstances,
- they prevent a possibility of conflicts of their own interest with the interests of VTÚ or its business partners, in particular they shall not take advantage of their position in VTÚ, acquired information or business contacts obtained in the course of working for VTÚ to enrich themselves or others, or perform work for suppliers and competitors, except for activities permitted in paragraph 4 (c); in an event of a conflict they shall never prioritize their own or personal interest and immediately inform their supervisor thereof,
- they care about their appearance and professional growth,
- they report any suspected serious violations of the Code of Conduct, violations of criminal law, as well as other legal regulations without undue delay,
- they make proper use of working time to perform the assigned tasks and perform their work in a conscientious and creative manner,
- ensure security protection when using IT systems and data processing,
- are obliged to maintain confidentiality about their own salaries and those of other VTÚ employees (including any remuneration), as well as other related facts.

Employees undertake to comply rules in relation to each other according to which:

- they treat their colleagues with respect, respect each other's rights and do not harass them with inadmissible proposals; smoking only is allowed in designated areas,
- they respect opinions of others and communicate with each other friendly,
- managers shall avoid any bullying of employees; this also applies to subordinates towards their supervisor,
- superiors trust their subordinates, set clear and achievable goals and foster a sense of responsibility.

Employees are further entitled to

- apply for training to deepen their qualifications or which is related to the position they hold,
- make complaints, suggestions, tips and other submissions highlighting unethical conduct or suggesting improvement measures,
- only perform secondary activities without the prior consent of their supervisor if it is a scientific, pedagogical, journalistic, literary or artistic activity, administration of their own property, holding an honorary position, or if it is an activity that is not the same as the subject

of the VTÚ activity.

Employees are required to

- refuse any acts or activities that might result in committing a criminal offence, violations of legal regulations or internal standards of VTÚ, including this Code of Conduct and corporate standards,
- perform work tasks in accordance with the constitutional order, with laws and other legislation and with European Union law, as well as with international treaties, to which the Czech Republic is a party,
- when performing work tasks, they are obliged to comply with the internal regulations of the VTÚ, including this Code of Conduct and company standards.

5.6 Relationship to competitors, competition and public procurement

VTÚ adheres to the rules of fair trade competition and does not abuse its market position. VTÚ undertakes not to conclude any agreement restricting or distorting competition.

In an event VTÚ awards a public contract, it always proceeds in accordance with the valid wording of the Public Procurement Act, company standards, in particular PN-10 Public procurement; it shall in particular comply with the principles of transparency, equal treatment and non-discrimination. VTÚ sets internal rules to limit a possibility of corrupt behavior.

In an event VTÚ bids for a public contract, it shall always submit a bid with true data. When any irregular procedure in a procurement procedure is detected, it shall report this to the competent authorities, in particular requirements for granting an undue advantage to a person acting on behalf of the contracting authority.

Further, VTÚ does not damage or exploit the reputation of competitors in any way and does not attempt to obtain information about competitors' business in a non-transparent manner.

5.7 Criminal liability - mandatory information and rules

The Act on Criminal Liability of Legal Entities states that the VTÚ can be prosecuted for actions of its employees and responsible persons.

VTÚ is criminally liable if an offence is committed by its employee in the performance of work tasks or by a responsible person on its behalf, in its interest or in the course of its activities, if such offence is attributable to it.

A crime can be attributed to the VTÚ if committed by a conduct of a responsible person. The offence can also be attributed to the VTÚ if committed by its employee:

- a) on the basis of a decision, approval or direction by a responsible person
- b) because the responsible party has not implemented measures that:
 - ba) should have been carried out under another regulation or,
 - bb) it may be reasonably required to do so, in particular by failing to exercise compulsory or necessary inspection over the activities of employees or other persons, to whom they are superior, or by failing to take the necessary measures to prevent or avert the consequences of the committed offence.

The Act on Criminal Liability of Legal Entities does not govern what specific measures VTÚ should implement. Failure to implement measures renders risks of criminal liability of the VTÚ. Therefore, all employees and all responsible persons are required to duly and demonstrably study [Annex 1](#)

and [Annex 2](#) to this Code of Conduct - Overview of Risk Conduct² (hereinafter referred to as the "Risk Conduct Overview"). This overview describes the nature of risk conduct of all crimes, for which the VTÚ can be held criminally responsible, including related legislation.

Every employee and every responsible person is obliged to familiarize themselves with the risks listed in the Risk Conduct Overview. If nevertheless, such an employee in the performance of work tasks or a responsible person on behalf of the VTÚ, in his interest or in the course of his activities commits a crime, it will be his or her excess in which the VTÚ is in no way involved.

Responsible persons and management members of VTÚ are obliged to check and verify the existence of appropriate and effective measures designed to prevent the risk of criminal liability of VTÚ. Employees and responsible persons are obliged to report any risks of VTÚ criminal liability occurrence to a person authorized for this purpose.

In case of any doubts regarding the instruction or decision of their supervisor, employees are entitled to assess the compliance of such a decision or instruction with legal regulations, the Code of Conduct or other internal VTÚ standards, including company standards. In case of suspicion that employees might commit a crime by such conduct, they are entitled to request an instruction or decision in writing.

An inability to identify, which particular natural person acted, does not prevent the VTÚ criminal liability.

Responsible persons of VTÚ are required under the Act on Criminal Liability of Legal Entities to respect the legal regulations and internal regulations of a state enterprise with knowledge, to think through each of their decisions and to be prudent in their actions towards VTÚ employees.

5.8 Receiving submissions, expressing concerns

Employees are entitled to submit complaints, suggestions and other submissions bringing attention to unethical conduct or suggesting improvement measures. They are required to report any suspected criminal offences or any other infringements. Such submissions may even be made anonymously. VTÚ shall make sure that such submissions are dealt with in a confidential manner. Other facts, which the employee considers relevant, may also be reported.

In order to report suspected violations of the Code of Conduct, an employee may use:

- a) the form on the intranet guaranteeing anonymous submission, available under the Other/Suggestions tab.
- b) Form on the website www.vtusp.cz,
- c) email submission to HP,
- d) face-to-face meetings with HP, or his/her immediate supervisor,

The notification should contain the following information:

- a) identification of persons suspected of committing unacceptable conduct and of all persons involved or profiting from that unacceptable conduct,
- b) a detailed and coherent description of the unacceptable conduct, including the chronology,
- c) specific evidence of unacceptable conduct or other specific evidence supporting a suspicion of unacceptable conduct.

² The Annex 1 lists the most relevant crimes, for which the VTÚ is held responsible under the Act on Criminal Liability of Legal Entities and proceedings against them. The Annex 2 then contains some other selected crimes for which the VTÚ is held responsible under the Act on Criminal Liability of Legal Entities.

The person, to whom the above information has been disclosed to, is obliged to ensure that the identity of the notifier or the content of the submission is kept secret.

In an event that an employee points out in good faith an unethical conduct of his colleague or conditions in the VTÚ, this notification will not have a negative consequence with regard to his employment.

In case of justified complaints, VTÚ undertakes to ensure appropriate remedy and take action to prevent recurrence.

5.9 Final provisions

VTÚ, its employees and responsible persons undertake to observe all ethical principles set out in this Code of Conduct in the performance of their mission and in their work. External entities (suppliers, business partners, clients) commit to the same principles through the Compliance Contractual Clause.

The employee actively seeks to promote ethical conduct at the workplace. VTÚ directors and management members act in such a way as to set an example for other employees, thereby inspiring them to act honestly, decently and with personal responsibility. Likewise, all managers must act as role models towards their subordinates.

Responsibility for the full implementation of the Code of Conduct rests with the Director of VTÚ, who must ensure that all employees and responsible persons are familiar with the Code of Conduct and that their signature confirm their commitment to the Code of Conduct.

Employees and responsible persons must be properly and demonstrably trained on the standards contained in this Code of Conduct, as well as on the risk of incurring, preventing and avoiding criminal liability of VTÚ. VTÚ undertakes to conduct this training on a regular basis.

It is prohibited to abuse any right to the detriment of another party. Proving that a person has not exercised his right in good faith is also considered a violation of the Code of Conduct.

VTÚ refuses to tolerate any violation of the Code of Conduct principles. VTÚ employees and responsible persons are aware that their decisions and actions may expose themselves and the VTÚ to criminal or civil penalties, therefore they must act in such a way that they do not commit crime and do not violate legislation and VTÚ internal regulations.

All employees and all responsible persons of VTÚ are obliged to follow the Code of Conduct. Any violation of the standards of the Code of Conduct by employees or responsible persons will be considered a breach of employment obligations and will be penalized as such within the meaning of the relevant provisions of the Labor Code. Compensation for any damages will be dealt with according to the relevant provisions of the Labor Code or the Civil Code.

VTÚ is aware that the Code of Conduct needs to be continuously supplemented, developed and updated. However, the VTÚ's clear and obvious obligation is not to admit criminal activity in any way.

6 Record documentation

LIST OF RECORDING DOCUMENTS				
Title of document	Responsible for processing	Place of storage	Assumed/date of receipt	Shredding character/time limit
Record on PN studying	a particular management member	management member		

Tab. 1 List of recording documentation

7 Related documents

PN-01	Organizational rules
PN-02	ISM Handbook
PN-03	Documented information management
PN-05	Working regulations
PN-07	Signature Rules
PN-08	Administrative security
PN-09	File and Shredding Regulations
PN-10	Public procurement
PN-14	Corporate Finance and Planning
PN-17	Internal control, internal audits, preventive and corrective measures
PN-33	ESM management
PN-36	Internal Anti-Corruption Program

8 List of tables

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9 List of images

Not used.

10 List of annexes

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ANNEX 2	Summary of other selected risk behaviors pursuant to the Act No 40/2009, Criminal Code, as amended	23

11 Changes, archiving and shredding

HP is responsible for implementing the change management of this PN. M-KC o. z. is responsible for making changes to the company portal and for archiving the original of this PN. VTÚLaPVO in cooperation with SŘ.

This PN is assigned the shredding character A for the original.

As of the effective date of this PN, management members shall train and familiarize subordinate employees with the individual provisions of this PN.

12 Distribution slip

PN is available at the enterprise portal in the enterprise IS and is accessible to all employees of the enterprise.

ANNEX 1

Risk Conduct Overview under the Act No. 418/2011, on criminal liability of legal entities and proceedings against them, as amended

Criminal Code Provisions	Highest risk crimes	The nature of risk conduct	Related regulations
	Crime		
§ 175	Blackmail	violates a person's free decision-making by forcing a person to act, omit or suffer, through violence, threats of violence or other serious harm	2/1993 - Charter of Fundamental Rights and Freedoms (Art. 7,8,11)
§ 181	Infringement of rights of another	Infringement of rights of another by misrepresentation or misuse	
§ 182	Violating the secrecy of communicated messages	violates the secrecy of communicated messages whether communicated or sent by postal service, sent by electronic communications network or the secrecy of non-public transmission of computer data to a computer system	29/2000 - on postal services 127/2005 - on electronic communications
§ 182	Violating the secrecy of communicated messages	discloses or uses a secret, of which it has learned from documents, telegram, phone call or transmission via an electronic communications network	29/2000 - on postal services 127/2005 - on electronic communications
§ 209	Fraud	violates the protection of property of another by enriching himself or herself by misleading, exploiting error or concealing material facts	145/2010 - on consumer credit
§ 210	Insurance fraud	infringes private insurance rights and relationships by making false or gross misrepresentations or withholding material information in connection with an insurance contract, claims settlement or in exercising the right to benefit from insurance	89/2012 – Civil Code
§ 210	Insurance fraud	infringes the rights and relationships of private insurance by inducing or feigning an event relating to the right to indemnity or by maintaining a condition induced by an insured event with the intention of obtaining benefit himself or for another person	89/2012 – Civil Code 277/2009 – on insurance
§ 211	Loan fraud	infringes the protection of the property of another person by giving false or grossly distorted information or withholding material information when arranging a credit agreement or drawing down credit, or by using funds from a special-purpose loan for a purpose other than the intended purpose without the creditor's consent	89/2012 – Civil Code 145/2010 - on consumer credit
§ 212	Subsidy fraud	infringes the protection of the property of another person by making false or grossly distorted statements or suppressing material information in an application for grants, subsidies, repayable financial assistance or contributions, or by using the funds obtained under the grant, subsidy, repayable financial assistance or contribution for other than intended purpose	218/2000 - on budgetary rules 219/2000 - on the property of the Czech Republic and its conduct in legal relations 243/2000 - on budgetary determination of taxes 250/2000 - on budgetary rules of territorial budgets 89/2012 – Civil Code
§ 216	Legalization of proceeds of crime	obscures or otherwise impedes the establishment of the origin of an item obtained through a criminal offence or as a reward for, or compensation for a criminal offence or facilitates committing such a criminal offence	253/2008 - on certain measures against money laundering and terrorist financing 89/2012 – Civil Code
§ 217	Laundrying the proceeds of negligence	allows obscuring the origin or establishing the origin of an item obtained by or as a reward for a crime	253/2008 - on certain measures against money laundering and terrorist financing

Criminal Code Provisions	Highest risk crimes	The nature of risk conduct	Related regulations
	Crime		
			89/2012 – Civil Code
§ 230	Unauthorized access to computer system and information medium	violates the confidentiality of computer data and computer systems, violates the protection provided to computer data and computer programs, and makes unauthorized use of stored computer data	
§ 231	Precautions and storage of access device and password to computer system and other such data	obtains and stores access devices and passwords to computer systems and similar data	127/2005 - on electronic communications
§ 232	Damage to a computer system and information medium and negligent interference with computer equipment	violates the protection of data and computer hardware or software as a result of the gross negligence	
§ 240	Tax, fee and similar compulsory payments evasion	violates the government's interest in the field of the correct assessment of tax, customs duty, social security premiums, contributions to State employment policy, accident insurance premiums, health insurance premiums, fees or other similar compulsory payments, and the revenues from such compulsory payments, by evading them or defrauding a benefit	280/2009 - tax regulations 586/1992 - on income taxes 593/1992 - on provisions for determining the income tax base 235/2004 - on value added tax 16/1993 - on road tax 353/2003 - on excise duties 261/2007 - on stabilizing public budgets 340/2013 - on real estate acquisition tax 634/2004 - on administrative fees 549/1991 - on legal fees 348/2005 - on radio and television charges 565/1990 - on local fees 86/2002 - on air protection 254/2001 -water law 185/2001 - on waste 589/1992 - on social security premiums and contributions to state employment policy 592/1992 - on general health insurance premiums 266/2006 - on accident insurance for employees 13/1993 - Customs Act
§ 241	Failure to pay tax, social security premiums and similar compulsory payments	violates the interest of the government in terms of the proper payment of tax, social security premiums, contributions to the state employment policy or health insurance premiums paid by the employer or their payer on behalf of employees or other persons after they have been withheld, and, on the other hand, insurance premiums paid by the employer for the benefit of its employees	280/2009 - tax regulations 586/1992 - on income taxes 593/1992 - on provisions for determining the income tax base 235/2004 - on value added tax 16/1993 - on road tax 353/2003 - on excise duties 340/2013 - on real estate acquisition tax

Criminal Code Provisions	Highest risk crimes	The nature of risk conduct	Related regulations
	Crime		
			589/1992 - on social security premiums and contributions to state employment policy 592/1992 - on general health insurance premiums 266/2006 - on accident insurance for employees
§ 243	Failure to comply with reporting obligations in tax proceedings	violates the government's interest in the field of proper and timely determination of tax to the taxpayer or payer, indirectly through failure to comply with the statutory reporting obligation imposed on another person than the taxpayer or payer	280/2009 - tax regulations 586/1992 - on income taxes 593/1992 - on provisions for determining the income tax base 235/2004 - on value added tax 16/1993 - on road tax 353/2003 - on excise duties 340/2013 - on real estate acquisition tax
§ 248	Violation of competition rules	Violation of another unfair competition rule	
§ 251	Unauthorized trading	Unauthorized provision of a service or operation of a manufacturing, commercial or other business	
§ 253	Harming the consumer	Harming the consumer by supplying a different quality, quantity or weight of goods	
§ 254	Misrepresentation of financial statements and assets	violates the interest in the proper keeping accounts and other documents serving to keep track of the state of management and assets or to check them and the veracity of entries in registers	455/1991 – on trading 563/1991 – on accounting 280/2009 - tax regulations 89/2012 – Civil Code 90/2012 – on business corporations
§ 256	Provision of an advantage in the award of a public contract, in a public tender and at a public auction	infringes an interest in the proper and lawful performance of any tender, award of a public contract or any public auction, in particular an interest in following the established procedure on equal terms for their participants (competitors)	137/2006 - on public procurement 26/2000 - on public auctions 89/2012 – Civil Code
§ 257	Intrigues in the award of a public contract and in a tendering procedure	infringes an interest in the proper and lawful execution of any award of a public contract or tendering procedure in order to avoid influencing candidates or tenderers in a procurement procedure or competing in a tender	137/2006 - on public procurement 26/2000 - on public auctions 89/2012 – Civil Code
§ 260	Damaging financial interests of the European Union	damages financial interests of the European Union by mishandling documents relating to European Union budgets or by unduly reducing or using the funds of those budgets	
§ 270	Copyright, copyright related rights and database rights infringement	infringes rights protected by copyright law	121/2000 – Copyright Act
§ 279	Carrying concealed weapon	violates society's interest in the safety of people against potential threats to	119/2002 – on weapons

Criminal Code Provisions	Highest risk crimes	The nature of risk conduct	Related regulations
	Crime		
		their life and health resulting from the uncontrolled possession, carrying or manufacture of firearms, their essential parts, ammunition and explosives	
§ 280	Development, production and possession of prohibited combat equipment	violates the interest in protecting the safety of people and the safety of society and the state against any potential threats to the life and health of people resulting from the development, possession or accumulation of generally prohibited weapons, combat equipment or explosives or from handling thereof	19/1997 - on certain measures related to the prohibition of chemical weapons 305/1999 - prohibiting the use, storage, production and transfer of anti-personnel mines and their destruction
§ 281	Illegal manufacture and possession of a radioactive substance and a highly dangerous substance	violates the interest in protecting the safety of society and people against potential threats from radioactive substances and highly hazardous substances by producing or otherwise handling them or articles intended for their manufacture illegally	18/1997 – Atomic Act
§ 282	Illegal manufacture and possession of nuclear material and special fissile material	manufactures and handles illicitly nuclear material and special fissile material or articles intended for its manufacture	18/1997 – Atomic Act
§ 293	Environmental damage and hazards	damages or threatens soil, water, air or other environmental component	17/1992 - on the environment 114/1992 - on nature and landscape protection 350/2011 – chemical act 86/2002 – on air protection 334/1992 - on the protection of the agricultural land fund 254/2001 - water Act 164/2001 - Spa Act 289/1995 - forest Act 167/2008 - on preventing and remedying environmental damages 157/2009 - on mining waste management 73/2012 - on substances that deplete the ozone layer and on fluorinated greenhouse gases
§ 294	Damage and danger to the environment out of negligence	damages or threatens soil, water, air or other environmental components as a result of gross negligence	17/1992 - on the environment 114/1992 - on nature and landscape protection 350/2011 – chemical act 86/2002 – on air protection 334/1992 - on the protection of the agricultural land fund 254/2001 - water Act 164/2001 - Spa Act 289/1995 - forest Act

Criminal Code Provisions	Highest risk crimes	The nature of risk conduct	Related regulations
	Crime		
			167/2008 - on preventing and remedying environmental damages 157/2009 - on mining waste management 73/2012 - on substances that deplete the ozone layer and on fluorinated greenhouse gases
§ 294a	Damage to the water source	violates the interest in protecting a water resource as a specific part of the environment by causing damage to a water resource, for which a buffer zone is established to such an extent that the water resource ceases to exist or the justification for special protection of the water resource is weakened significantly	17/1992 - on the environment 114/1992 - on nature and landscape protection 254/2001 - water Act 164/2001 - Spa Act
§ 295	Forest damage	violates the interest in protecting forests as a specific environmental component, from arbitrary harmful harvesting on a larger scale or from other negative interference with woodland	289/1995 - forest Act
§ 298	Unauthorized waste management	violates the interest in environmental protection by unauthorized waste management	185/2001 – on wastes
§ 298a	Unauthorized production and other handling ozone-depleting substances	infringes the interest in protecting the ozone layer by mishandling ozone-depleting substances	17/1992 - on the environment 114/1992 - on nature and landscape protection 86/2002 – on air protection
§ 324	Threats to influence a public authority	infringes the interest in the proper exercise of the powers of a governmental authority, local authority, court and other public authorities by threatening it with the intention of acting in the exercise of its powers or for the exercise of its powers.	
§ 326	Threatening to impress an official	infringes the interest in the protection of an unimpeded exercise of the authority of an official in the performance of the tasks of the government or company by threatening him with the intention of having impact on the exercise of his authority or for the exercise of his authority	
§ 331	Acceptance of bribe	infringes the interest in the proper, impartial and lawful procurement of things of general interest and the interest in the protection of business relations from corruption by accepting, promising or soliciting bribes	
§ 332	Bribery	violates the interest in the proper, impartial and lawful procurement of things of general interest and the interest in protecting business relations from corruption by offering or promising bribes	
§ 333	Indirect bribery	violates the interest in the proper, impartial and lawful procurement of things of general interest from corruption by engaging in bribery related to the exercise of official authority	
§ 335	Interference with the independence of the court	infringes the interest in protecting the independence of courts and judges by influencing a judge to breach his duties in proceedings before a court	6/2002 – on courts and judges

Criminal Code Provisions	Highest risk crimes	The nature of risk conduct	Related regulations
	Crime		
§ 337	Obstruction of enforcement and banishment	infringes the interest in the proper enforcement of decisions of courts and other public authorities and in banishment by frustrating or making it substantially more difficult	
§ 342	Unauthorized employment of foreigners	infringes the interest in preventing irregular migration while protecting the labor market in the Czech Republic from illegal employment of foreigners	326/1999 - on the residence of foreigners in the Czech Republic 435/2004 - on employment
§ 348	Forgery and alteration of a public deed	violates the interest in the proper and lawful operation of the government apparatus and trust in the authenticity and veracity of public documents by producing, falsifying or otherwise mishandling the public document	328/1999 - on identity cards 329/1999 - on travel documents; 269/1994 - on the Criminal Register
§ 349	Illegal manufacture and possession of seal of state and official stamp	violates the interest in protecting the proper functioning of state authorities and trust in the authenticity and veracity of public documents by making or disposing of the sealer of the state seal and official stamp without authorization	3/1993 - on the national symbols of the Czech Republic 352/2001 - on the use of national symbols
§ 364	Incitement to a crime	publicly incites to a crime	
§ 366	Favoritism	violates the interest in crime suppression by helping the offender escape prosecution or punishment	

Criminal Code Provisions	Less risky crimes	The nature of risk conduct	Related regulations
	Crime		
§ 233	Counterfeiting and altering money	violates currency protection and the security and functionality of money by counterfeiting and altering money	6/1993 - on the Czech National Bank 136/2011 - on circulation of banknotes and coins
§ 234	Unauthorized action, forgery and alteration of a payment instrument	violates the interest in the safety and reliability of money, means of payment and securities by improperly obtaining, counterfeiting or altering a means of payment or security	6/1993 - on the Czech National Bank 136/2011 - on circulation of banknotes and coins 284/2009 - on payment systems 591/1992 - on securities 191/1950 - bills of exchange and cheques
§ 235	Putting counterfeit and forged money into circulation	violates the interest in the security and reliability of money by declaring counterfeit or falsified money as genuine	136/2011 - on circulation of banknotes and coins
§ 236	Production and possession of counterfeiting tools	infringes the interest in the protection of money and means of payment by producing, possessing and otherwise disposing of counterfeiting equipment	136/2011 - on circulation of banknotes and coins
§ 237	Unauthorized production of money	violates the interest in protecting money against unauthorized production and unauthorized possession or putting money into circulation	136/2011 - on circulation of banknotes and coins
§ 244	Violation of regulations on labels and other articles for marking goods	commits the unauthorized disposal of labels, control tapes or other items to mark goods for tax purposes, or the unauthorized	280/2009 - tax regulations 353/2003 - on excise duties

Criminal Code Provisions	Less risky crimes	The nature of risk conduct	Related regulations
	Crime		
		disposal of goods without labels, control tapes or other items to mark them for tax purposes	586/1992 - on income taxes
§ 245	Counterfeiting and alteration of articles for marking goods for tax purposes and articles proving compliance with the duty	infringes the interest in controlling the movement of goods subject in particular to excise duties and the interest of the government in the revenue from such duties by forging or altering labels, control tapes or other articles to mark goods for tax purposes or articles issued by a public authority or a legal person authorized by it as proof of compliance with the duty, or by those who put such labels, tapes or articles into circulation or use them as genuine	280/2009 - tax regulations 353/2003 - on excise duties 586/1992 - on income taxes
§ 258	Public auction intrigues	infringes the interest in the proper and lawful conduct of any public auction to avoid influencing auction participants in public auctions	26/2000 - on public auctions 89/2012 – Civil Code
§ 259	Issue of false confirmation and report	infringes the interest in the veracity of the certificate of financial situation or property regime by issuing false certificates on behalf of the bank or other authorized entrepreneur about his financial situation or property relations (applies to auditors similarly)	21/1992 on banks 87/1995 - on savings and credit cooperatives 586/1992 - on income taxes 377/2005 - on financial conglomerates 93/2009 - on auditors
§ 283	Illegal production and other handling of narcotic drugs, psychotropic substances and poisons	infringes the interest in the protection of society and people against potential dangers arising from the uncontrolled handling of poisons, narcotic drugs and psychotropic substances, preparations containing narcotic drugs or psychotropic substances and precursors by making or otherwise disposing of them without authorization	167/1998 – on addictive substances
§ 284	Possession of narcotic and psychotropic substance and poison	infringes the interest in protecting society and people against potential threats arising from the uncontrolled handling of narcotic drugs and psychotropic substances of cannabis and its resin, or substances containing any component of THC, and poisons and other narcotic drugs and psychotropic substances in cases intended for own use, if in quantities greater than small.	167/1998 – on addictive substances
§ 285	Illegal cultivation of plants containing a narcotic or psychotropic substance	infringes the interest in protecting society and people against potential threats arising from the cultivation of a cannabis plant, other plant or fungus containing a narcotic or psychotropic substance, in quantities greater than a small	167/1998 – on addictive substances
§ 297	Unauthorized discharge of pollutants	discharges or does not prevent the discharge of an oil, poisonous liquid or similar pollutant from a ship in violation of an international treaty	
§ 299	Unauthorized disposal of protected wild fauna and flora	infringes the interest in protecting specially protected species of fauna or flora or specimens of a protected species from such handling as further endanger them and are carried out on a	114/1992 - on nature and landscape protection 100/2004 – on trade in endangered species

Criminal Code Provisions	Less risky crimes	The nature of risk conduct	Related regulations
	Crime		
		larger scale.	
§ 300	Unauthorized negligent handling of protected wild fauna and flora	infringes the interest in the protection of specially protected species of animals or plants or protected specimens from such disposals which further endanger them, are carried out on a larger scale or repeatedly, or concern the most endangered species of animals or plants, through gross negligence	114/1992 - on nature and landscape protection 100/2004 – on trade in endangered species
§ 301	Damage to protected parts of nature	violates an interest in special conservation in the form of a memorial tree, an important landscape feature, a cave, a specially protected area, a site of European importance or a bird area	114/1992 - on nature and landscape protection 17/1992 – on the environment
§ 311	Terrorist attack	violates the constitutional system and defense of the Czech Republic, the democratic principles on which the Republic is founded, the basic economic structure of the state, as well as the life and health of the population of the Republic by carrying out an activity aimed at a terrorist attack or carrying out a terrorist attack itself	
§ 340	Organizing and enabling illegal crossing of a national border	violates a government's interest in controlling persons crossing its state border by organizing, allowing or helping to illegally cross a state border	326/1999 - on the residence of foreigners in the Czech Republic 329/1999 - on travel documents
§ 341	Aiding illegal residence in the territory of the Republic	violates the government's interest in controlling persons, who cross its state border and reside on the territory of the Republic with the intention of obtaining an unjustified property or other benefit	326/1999 - on the residence of foreigners in the Czech Republic 329/1999 - on travel documents 325/1999 - on asylum
§ 346	Perjury and false expert opinion	violates the interest in filing a false, grossly distorted or incomplete expert opinion by preparing a false expert opinion, or violates the interest in proper establishing the facts as the basis of a legal decision by making false statements	36/1967 - on experts and interpreters
§ 352	Violence against a population group and against an individual	infringes the interest in the protection of peaceful civil coexistence against threats of death, bodily harm or large-scale harm, or even against the use of violence.	2/1993 - Charter of Fundamental Rights and Freedoms (Articles 1,3,6 and 31)
§ 355	Defamation of a nation, race, ethnic or other group of persons	violates the interest in protecting peaceful civil coexistence against public defamation directed against one of the fundamental human rights, namely equality of people irrespective of nationality, language, ethnic group, race, political beliefs and religion, by publicly defaming them	2/1993 - Charter of Fundamental Rights and Freedoms (Articles 1 and 3)
§ 356	Incitement to hatred against a group of persons or to restrict their rights and freedoms	infringes the interest in the protection of equality of people, irrespective of nationality, ethnicity, race, religion, class or other group differences, by publicly inciting hatred against a nation, ethnic group, race, religion, class or other group of persons, or	2/1993 - Charter of Fundamental Rights and Freedoms (Articles 1 and 3)

Criminal Code Provisions	Less risky crimes	The nature of risk conduct	Related regulations
	Crime		
		by restricting the rights and freedoms of their members, or by consorting	
§ 361	Participation in an organized crime group	infringes an interest in protecting a society from organized crime, which it establishes, participates in or supports	2/1993 - Charter of Fundamental Rights and Freedoms
§ 404	Showing sympathy for the movement suppressing human rights and freedoms	violates the interest in protecting equality of people regardless of nationality, ethnic group, race, religion, class or other group of persons by expressing sympathy for a movement aimed at suppressing human rights and freedoms	2/1993 - Charter of Fundamental Rights and Freedoms
§ 405	Denial, questioning, approving and justifying genocide	violates the interest in protecting against the denial, questioning, approval or justification of Nazi, Communist or other genocide or other crimes committed by Nazis or Communists against humanity by doing so publicly	2/1993 - Charter of Fundamental Rights and Freedoms

ANNEX 2

Overview of other selected risky conduct under Act No. 40/2009, Criminal Code, as amended

Criminal Code Provisions	Crime	The nature of risk conduct	Related regulations
§ 143	Negligent homicide	causes negligent death to another person	361/2000 - on road traffic
§ 147	Grievous bodily harm by negligence	causes serious harm to another person through negligence	361/2000 - on road traffic
§ 148	Negligent bodily injury	injures another person negligently by breaching an important duty arising out of his employment, occupation, position or office or imposed on him by law, or by negligence causes bodily harm to at least two persons because he has grossly violated environmental or transport safety laws or hygienic laws	361/2000 - on road traffic; hygienic regulations; environmental protection laws; occupational safety laws or other transport safety laws
§ 156	Endangering health with unsafe food and other items	Production or provision of food or other articles, the ingestion or use of which is dangerous to human health	
§ 157	Negligent endangerment of health with unsafe food and other articles	Production or provision of food or other articles out of negligence, the ingestion or use of which is dangerous to human health	
§ 180	Unauthorized personal data handling	unlawfully discloses, communicates, publishes, otherwise processes or appropriates personal data that have been collected about another person in the exercise of public authority and thereby causes serious harm to the rights or legitimate interests of the person, or violates a state-imposed or recognized duty of confidentiality by unlawfully disclosing, publishing or communicating to a third party personal data obtained in the exercise of his profession, employment or office and thereby causing serious harm to the rights or legitimate interests of the person, to whom the personal data relate	101/2000 - on personal data protection
§ 205	Theft	appropriates a foreign object, by seizing it	
§ 206	Embezzlement	appropriates property or other property value of another person entrusted to him and thus causes damage to another person's property, which is not minor	
§ 207	Unauthorized use of property	Seizure of property with intent to use it temporarily or unauthorized use of entrusted property	
§ 220	Breach of duty in the management of another person's property	breaches a legally imposed or contractually assumed obligation to keep in custody or manage property of another person, thereby causing damage to another person, which is not minor	262/2006 - Labour Code 77/1997 - about state enterprise
§ 221	Negligent breach of duty in the management of other person's property	gross negligence breaches an important duty imposed or contractually assumed under the law in the custody or management of another person's property, thereby causing significant damage to another person	262/2006 - Labour Code 77/1997 - about state enterprise
§ 228	Damage to property of another person	destroys, damages or renders unusable a property of another person, causing non-minor damage to property of another person, or damages property of another person by spraying, painting or marking it with paint or other substance	

Criminal Code Provisions	Crime	The nature of risk conduct	Related regulations
§ 265	Execution of foreign trade in military equipment without authorization or license	conducts foreign trade in military equipment without authorization or license	38/1994 - on foreign trade in military equipment 332/2009 Coll., on the implementation of certain provisions of the Act No. 38/1994 13/1993 – Customs Act
§ 266	Violations in connection with the issuance of permits and licenses for foreign trade in military equipment	breaches or fails to fulfil an important obligation arising from his employment, occupation, position or office thereby causing an unauthorized issuance of an authorization to conduct foreign trade in military equipment or a license for a particular trade in military equipment, or issues a false or incomplete document on the basis of which such authorization or license is unlawfully issued	38/1994 - on foreign trade in military equipment 332/2009 Coll., on the implementation of certain provisions of the Act No. 38/1994 13/1993 – Customs Act
§ 267	Distortion of data and failure to maintain documentation on foreign trade in military equipment	substantiates an application for a permit or license for foreign trade in military equipment with a false or incomplete document or conceals facts relevant to the issuance of the permit or license, or destroy, damages, renders unfit, conceals or fails to keep the records, or interferes with the hardware or software of a computer, in which the foreign trade in military equipment is recorded.	38/1994 - on foreign trade in military equipment 332/2009 Coll., on the implementation of certain provisions of the Act No. 38/1994 13/1993 – Customs Act
§ 272	General endangerment	intentionally causes a general danger by putting people in danger of death or serious bodily injury or property in danger of large-scale damage by causing fire or flood or the harmful effect of explosives, gas, electricity or other similarly dangerous substances or forces, or by engaging in other similar dangerous conduct, or who increases or makes it more difficult to avert or mitigate such a general danger;	133/1985 - on fire protection 72/1988 - on explosives 18/1997 Coll., on the peaceful use of nuclear energy and ionizing radiation 350/2011 - on chemicals and chemical mixtures
§ 273	General endangerment out of negligence	negligently causes a general danger by putting people in danger of death or serious bodily injury or property in danger of large-scale damage by causing a fire or flood or by causing a harmful effect of explosives, gas, electricity or other similarly dangerous substances or forces or by engaging in other similar dangerous conduct, or negligently increasing or making such a general danger difficult to avert or mitigate;	133/1985 - on fire protection 72/1988 - on explosives 18/1997 Coll., on the peaceful use of nuclear energy and ionizing radiation 350/2011 - on chemicals and chemical mixtures