

unfavorable purchase prices

falsely claimed loss and theft
expensive and slow internal processes

misrepresentation of financial results

unauthorized use of funds

sophisticated IT fraud

*Manipulation
of financial
instruments*

*manipulation of
working hours*

ETHIC LINE®

Fraud and unethical behaviour prevention and detection tool

Information for improving of company functioning

Management of internal and external PR

On-line interface and reporting
Easy implementation
Cost effective

In accordance with:



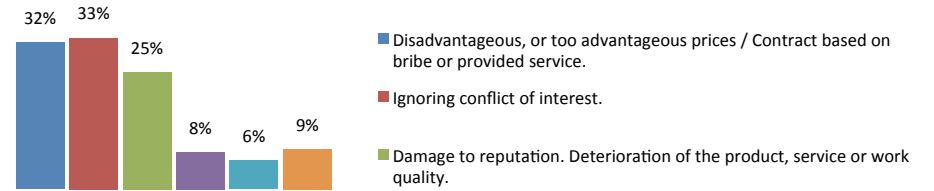
Facts

How to get information about unethical behaviour?

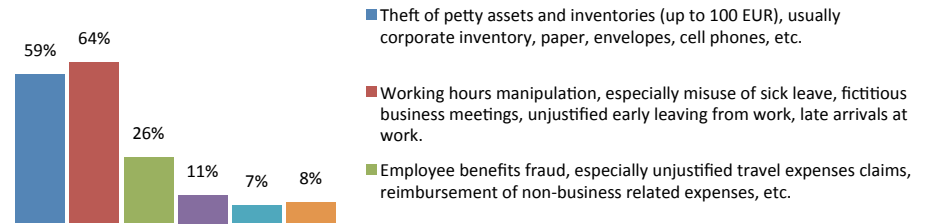
71% of fraud was committed by employees

The most common areas of fraud and corporate crime

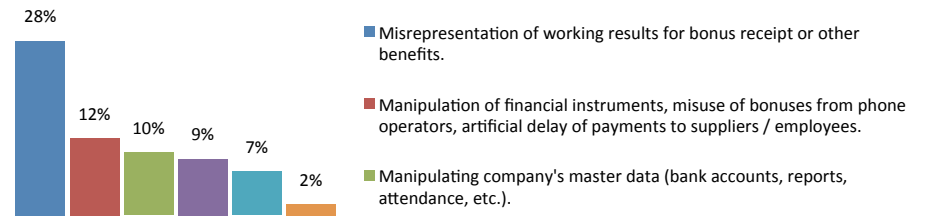
Main forms of clientelism



Main forms of theft and fraud



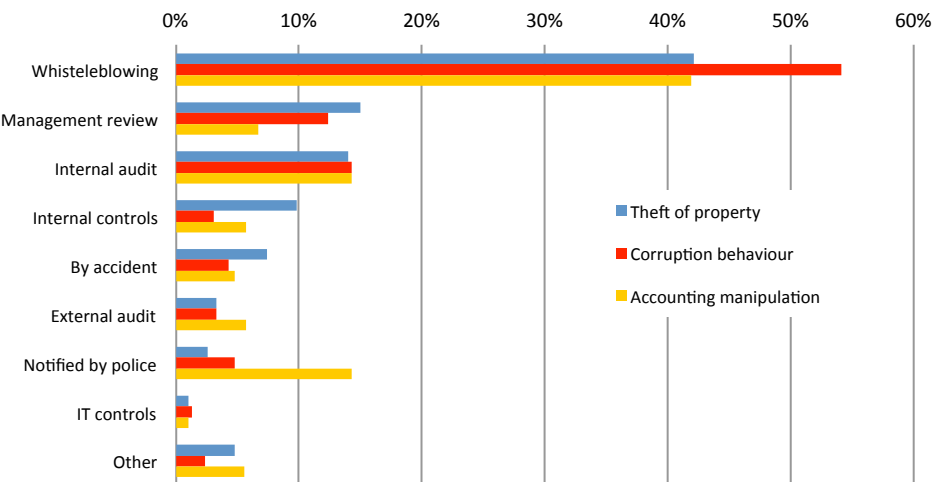
Main forms of data manipulation and distortion



46% of companies are subject to fraud

38% of companies suffered by loss over EUR 70 k.

The most common sources of the fraud detection

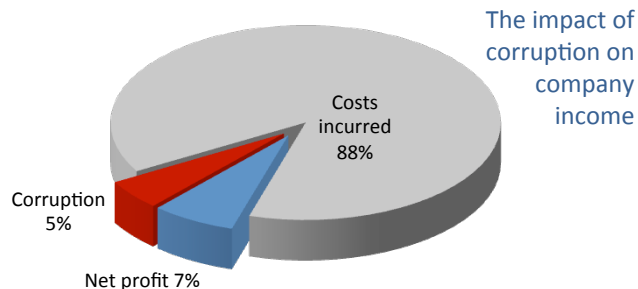


Benefits of Ethic Line

Fraud and unethical behaviour prevention and detection

The impact of financial corruption is significant. The global study of ACFE shows an approximate of **5% loss in companies' annual turnover!** For companies operating in the industry with low achieved margins the impact of corruption can represent the **difference between the loss and the profit.**

Experts estimate corruption impact in central Europe can reach up to almost 8% of companies' turnover.



Information obtained through the ethic line is a valuable source for improving the internal processes, not **only for identification of weak points where financial losses occur.**

The experience from operating the ethic line shows that whistleblowers point out shortcomings in the company, which have impact on **quality of customer service,** and help create **improvements leading to saving costs and time.**

Information for improving company functioning

Management of internal and external PR

There is probably nothing worse for a company's shareholder than learning about corrupted dealings in his own company from the news or police. The ethic line is a **way to convey negative information on which the shareholder can act.**

The other valuable aspect of the ethic line is a preventative effect. **The mere awareness having this tool creates an obstacle** for corrupted dealings of less moral employees.

Key Parameters of Ethic Line

Privacy and protection against misuse of any report is guaranteed by a law firm. At the same time, it is also guaranteed that any report shall abide by the current legal regulations, and will never be used against client's interest or ethical rules.

Privacy

International methodology

Methodology of the reports collection, evaluation and privacy are compliant with International Standards for the Professional Practice of Internal Auditing as issued by The Institute of Internal Auditors.



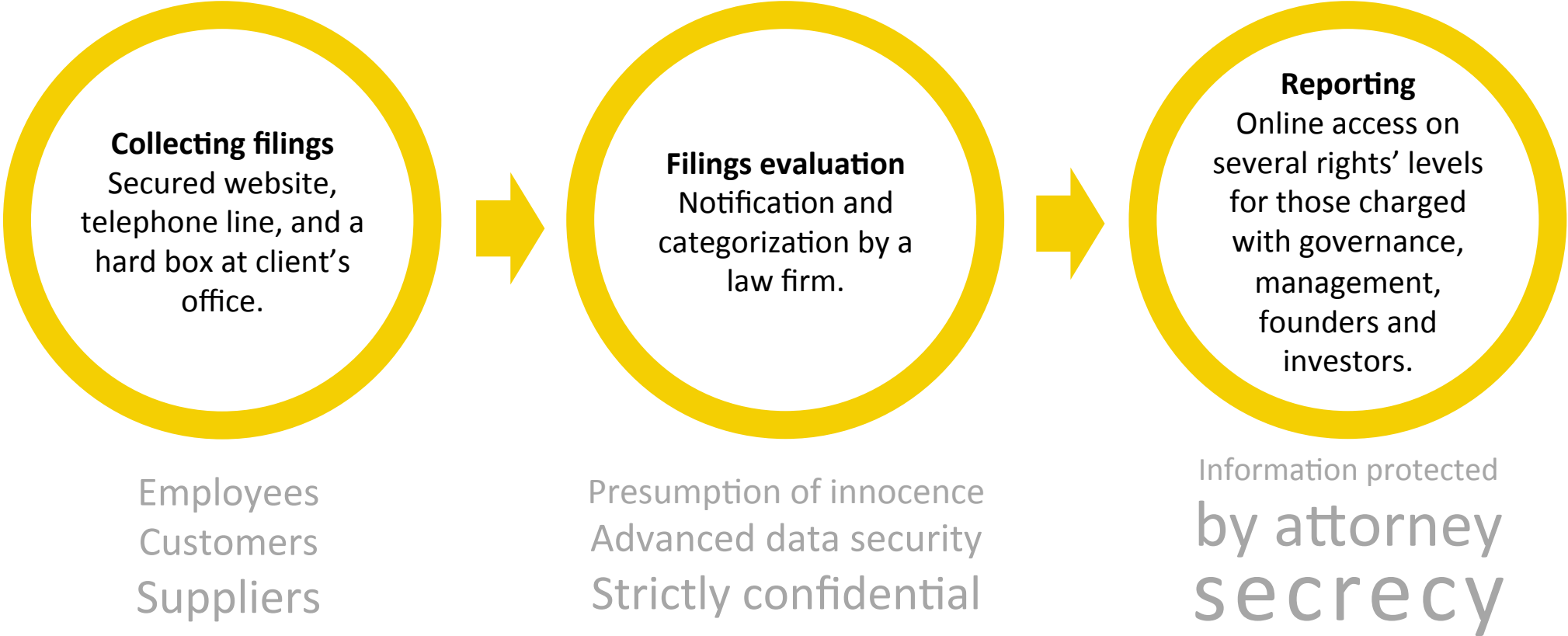
Anonymity is one of the key attributes in encouraging individuals to file a report. If the Ethic Line were not anonymous people would hardly report any incidents.

Anonymity

Independence

The strongest part of the control environment is based on the principle of independence. Reports obtained from independent providers are free of any internal influence and misinterpretation.

How Ethic Line works



Ethic Line implementation

We guarantee implementation of the Ethic Line within 30 working days from contract signing. This includes key management personnel training, customization of the website and a telephone line, along with proposed implementation of internal directives, and internal and external communication.

Collecting Filings

Hotline: 0850 232 021

Slovenská verzia More information



ETHIC LINE

Welcome to the ethic line of Vzorový zamestnávateľ, a.s.

Ethic line is a preventive tool for internal audit to receive filing over unethical and/or illegal behavior. We look for suggestions to improve the control environment and effective use of financial resources of your company.

You are in an anonymous internet environment and your communication is secured through the https protocol. Your IP address will not be recorded and we do not save any cookies. Your anonymity is guaranteed by Haladik Partners, law firm.



New filing Amend filing Filing status

Case description: [text input area]

- Please describe the case and focus on:
- Whether the case describes improvements, unethical or illegal conduct.
 - Names of relevant departments or job positions.
 - Describe case genesis, mainly places and time.
 - Do not provide any personal data. These will be automatically deleted from your filing to comply with personal data protection act.

Are you an employee? Yes No

Length of your relationship with the company Less than 3 years More than 3 years

Did matter described above cause financial loss? Yes No

Attachments: Procházet... delete attachment

Attach more

Submit

All filings are received anonymously. You'll receive a unique filing number after it's submission. Please make sure you keep this number for your future reference to check the status of your filing or to amend it. All information provided is categorized according to an approved international methodology and will be regularly reported to governance bodies of the company.



Thank you for your trust and we hope we'll make Your company a better place to work at.

Collecting filings and base statistics

Follow up communication using a unique ID number

Hotline: 0850 232 021 Slovenská verzia More information



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New filing Amend filing Filing status

Unique number of the filing: [text input area]

If you are interested in amending a filing, please input it's unique number.

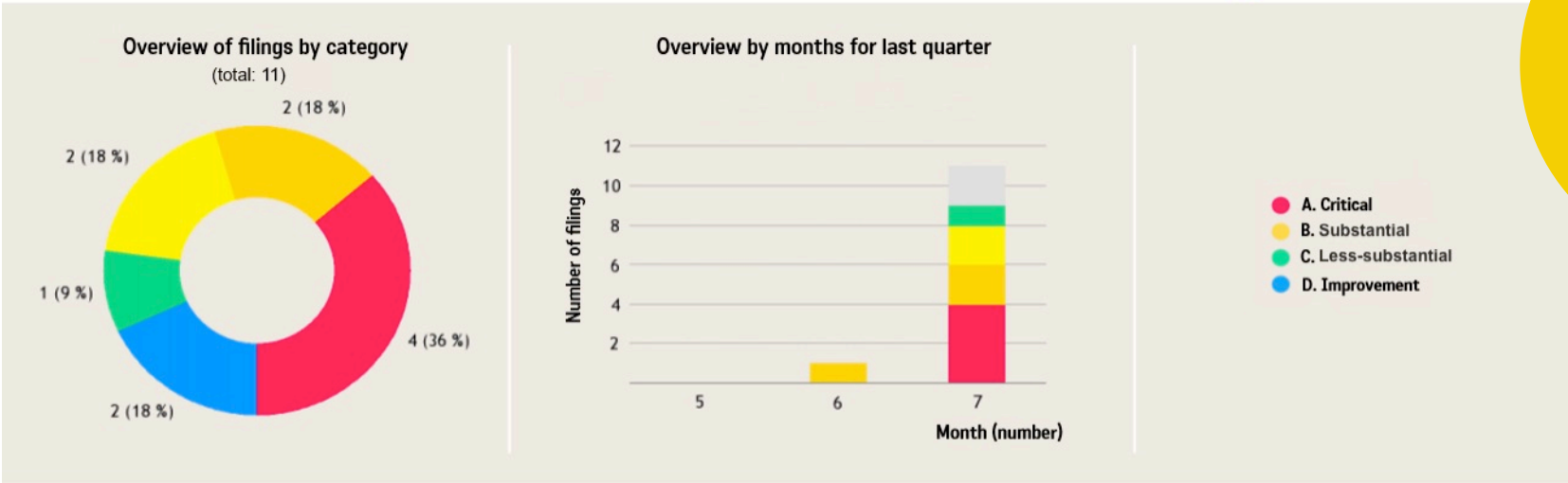
Send

Reporting



Regular report (monthly) for Tester for period from 1.7.2013 to 31.7.2013

Online access on multiple levels of authorization



Overview of filings

Received	Procesed	Description	Attach.	Employee	Lenght of relation.	Financial loss	Category	Privacy	Comment / action
11.07.2013	04.07.2013	In principle it is clear		-	-	-	A - Critical	Strictly privat	
11.07.2013	03.07.2013	Lewis Hamilton added that	1	-	-	-	E - Improvement	Standard	Rectified
11.07.2013	03.07.2013	Following the tyre failur		-	-	No	B - Substantial	Standard	
11.07.2013	04.07.2013	Mercedes accepted their p		Yes	> 3 years	-	C - Less-substantial	Standard	
11.07.2013	05.07.2013	Last month an FIA Interna		-	> 3 years	-	A - Critical	Standard	
10.07.2013	04.07.2013	"Some German journalists		-	-	-	C - Less-substantial	Standard	
10.07.2013	07.07.2013	The sport's governing bod		Yes	< 3 years	No	E - Improvement	Standard	

References and Contact



International company with 270 employees and turnover of over EUR 26,5 mil. Several instances of fraud revealed in misuse of employee benefits; the cases spread over more than 4 years.

Loss of EUR 1,1 mil.

International pharmaceutical company with turnover of over EUR 40 million. Trading with foreign currency beyond company's rules and corporate governance rules revealed.

Loss of EUR 1,7 mil.

International company with 75 employees. Fraud in public tendering revealed. As a result, the company is now on black list for public tenders.

Estimated loss of EUR 2 mil.

International production company. Fraud committed in employee benefits misuse revealed.

Loss of EUR 10 k in two years.

Marketing agency with 30 employees. Fraud committed through conflict of interests, and sale of own products over period of 5 years.

Estimated loss of EUR 370 k

www.ethicline.eu

Infoline: +420 603 466 473

info@ethicline.eu