



The Zsidai Group considers transparency, full transparency, and ethical, high moral standard corporate operation important. We have established a reporting system for reporting abuses that are contrary to laws, internal regulations, or ethical principles. We primarily consider as abusive events those activities that deviate from the organizational goals, values, and principles.

The Zsidai Group operates an internal abuse reporting system based on the provisions of Act XXV of 2023 on complaints, public interest disclosures, and related regulations. The reporting system allows for reporting abuses that violate the Company's ethical principles (except for events falling within the jurisdiction and competence of any authority). Our employees and those with a legitimate interest in making a report can submit reports. Reports must be made in good faith; in this case, the reporter cannot be held liable, but a report made in bad faith may have legal consequences.

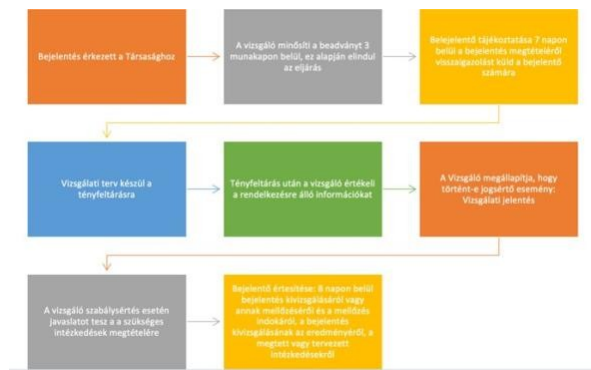
Reports can be made:

- via email to karolina.gyorffy@zsidai.com,
- by phone at +36 1 225 0022,
- in person to Karolina Gyórfy,
- or by post to Zsidai Group, Karolina Gyórfy, 1014 Budapest, Nándor u. 9.

We investigate all reports (including anonymously submitted ones) and conduct the procedure in each case within 30 days at the latest.

The Zsidai Group ensures that the reporter does not suffer any disadvantage or harm in connection with their report. However, it is expected that the reporter makes the report in good faith and discloses all relevant information known to them for the proper assessment and investigation of the case.

For more information on the procedure regarding reports and data processing, you can read the Zsidai Group's abuse reporting regulations, which are provided below.



Zsidai Group
 Management Kft
www.zsidai.com

The procedure

of the internal abuse reporting system

created by the employer

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INTRODUCTION

Based on Act XXV of 2023 on complaints, public interest disclosures, and related regulations (hereinafter referred to as the Complaints Act), employers who employ at least 50 individuals under an employment relationship are required to establish an internal abuse reporting system.

According to the Complaints Act, employers who employ at least 50 but no more than 249 individuals under an employment relationship may establish the internal abuse reporting system jointly or with another eligible employer. The following employers, as members of the Zsidai Group, jointly establish the abuse reporting system.

- Le Pierrot Limited Liability Company with company registration number 01-09-692109 (Fortuna u. 14., Budapest 1014), hereinafter referred to as the Company, had an average monthly headcount of 17 individuals in July 2023, including all individuals employed by the employer.

- Harlequin Limited Liability Company with company registration number 01-09-264057 (Fortuna u. 21., Budapest 1014), hereinafter referred to as the Company, had an average monthly headcount of 56 individuals in July 2023, including all individuals employed by the employer.

- V1 Gastronomy Limited Liability Company with company registration number 01-09-879263 (Országház u. 31., Budapest 1014), hereinafter referred to as the Company, had an average monthly headcount of 16 individuals in July 2023, including all individuals employed by the employer.

- Gozsdu Gastronomy Limited Liability Company with company registration number 01-09-990834 (Király u. 13., Budapest 1075), hereinafter referred to as the Company, had an average monthly headcount of 45 individuals in July 2023, including all individuals employed by the employer.

- Trinity Gastronomy Limited Liability Company with company registration number 01-09-206095 (Nándor u. 9., Budapest 1014), hereinafter referred to as the Company, had an average monthly headcount of 68 individuals in July 2023, including all individuals employed by the employer.

- Berlin Above Limited Liability Company with company registration number 01-09-966802 (Dob u. 16. fszt. 2., Budapest 1072), hereinafter referred to as the Company, had an average monthly headcount of 23 individuals in July 2023, including all individuals employed by the employer.

- MOM Gastronomy Limited Liability Company with company registration number 01-09-206105 (Nándor u. 9., Budapest 1014), hereinafter referred to as the Company, had an

average monthly headcount of 20 individuals in July 2023, including all individuals employed by the employer.

- Opera Gastronomy Limited Liability Company with company registration number 01-09-206096 (Nándor u. 9., Budapest 1014), hereinafter referred to as the Company, had an average monthly headcount of 30 individuals in July 2023, including all individuals employed by the employer.

- Dísz tér Gastronomy Limited Liability Company with company registration number 01-09-324431 (Nándor u. 9., Budapest 1014), hereinafter referred to as the Company, had an average monthly headcount of 0 individuals in July 2023, including all individuals employed by the employer.

In accordance with the above provisions, I determine the procedure for the management of the internal abuse reporting system in accordance with the provisions of the following regulations (hereinafter: Regulations).

1. GENERAL PROVISIONS

1.1. Purpose and Scope of the Regulations

(6) The purpose of the Regulations is to promote the lawful operation of the Company in accordance with the goals, principles, and values determined by the Company's management; it establishes the procedure for the uniform handling of events that violate internal regulations related to the Company's operation, including the identification of such events, determination of responsibility if necessary, and the implementation of appropriate measures.

(7) The subject matter of the Regulations covers the conduct of the Company's employees in connection with their activities, including the investigation and management of reports concerning events that violate internal regulations, prudent operation of the organization, and corruption risks, as well as procedures for violations of behavior regulated in the Code of Ethics.

(8) The subject matter of the Regulations does not extend to the behavior of the Company's employees that falls under the jurisdiction of another designated authority according to other laws.

(9) Additionally, the subject matter of the Regulations does not cover public interest disclosures and customer complaints that fall within the jurisdiction of other organizations, authorities, or the scope of action of other organizational units/departments/committees of the Company.

(10) If the employer establishes behavioral rules protecting public interest or compelling private interests for employees under the conditions specified in Section 9 (2) of Act I of 2012 on the Labor Code, violations of these rules can be reported within the internal abuse reporting system.

(11) The personal scope of the Regulations applies to all employees of the Company.

1.2. Interpretative Provisions

(12) In the application of the Regulations:

a) Report:

- Information regarding unlawful or presumed unlawful acts or omissions, as well as other abuses,
- Any data related to events that deviate, may deviate, or are presumed to deviate from the Company's laws, internal regulations, and the lawful operation in accordance with the goals, values, and principles of the Company,
- Any event that deviates, may deviate, or is presumed to deviate from the rules applicable to the Company and the organizational goals, values, and principles determined by the company's leader and governing body within the legal framework.

b) Reporter:

- An individual employed by the employer,
- An employee whose employment relationship with the employer has ceased,
- An individual intending to establish an employment relationship with the employer, for whom the procedure for establishing such relationship has commenced,
- A sole trader, sole proprietorship, if in contractual relationship with the employer,
- An individual with ownership interest in the employer, as well as a person belonging to the management, executive, or supervisory body of the employer, including non-executive members,

- A contractor, subcontractor, supplier, or person under the supervision and control of the employer,
 - An intern and volunteer working for the employer,
 - An individual intending to establish an employment relationship or contractual relationship with the employer, for whom the procedure for establishing such relationship has commenced,
 - A person whose employment relationship or contractual relationship with the employer has ceased.
- c) Corruption Act: Any act where someone provides or offers an unlawful advantage, or requests an unlawful advantage or accepts or promises to accept an unlawful advantage.
- d) Breach of obligation: The culpable breach of obligation arising from the employment relationship, as well as the breach of obligations forming part of the employment relationship by the employee, including, in particular, the obligation of impartial, fair, and civilized conduct, professional loyalty, personal performance, preservation of work capacity, and execution of instructions.
- e) Public interest disclosure: A report that draws attention to circumstances serving the interest of the community or society as a whole. A public interest disclosure may also include a proposal.
- f) Complaint: A request aimed at eliminating individual rights or interests, the resolution of which does not fall under the jurisdiction of other proceedings, such as judicial or administrative proceedings. A complaint may also include a proposal.

1.3. Principles in the Procedure

(13) Protection of the Reporter: The Reporter is protected against discrimination or unfair treatment due to making the report. The Reporter cannot be held liable for making the report if the Reporter reasonably believed that the report was necessary to disclose the circumstances involved.

(14) Fair Procedure: In proceedings related to Reports, every participant must act independently, fairly, and in accordance with the criteria of impartiality as stipulated in these regulations. In compliance with the requirement of a fair procedure, during the proceedings, it is ensured that the individual concerned by the Report can present their position on the Report, even through their legal representative, and substantiate it with evidence.

(15) Cooperation: During the proceedings, participants must apply the style of communication expected in official professional relationships, demonstrating behavior in line with the principles of good faith, fairness, and cooperation. When conducting investigations, every employee and other person involved in the proceedings is obliged to cooperate in obtaining information and supporting the procedures.

(16) Anonymity: The Reporter can make their Report anonymously. In the proceedings, the identity of the Reporter cannot be disclosed beyond the circle of employees with the authority and entitlement to receive or monitor reports without the explicit consent of the person concerned. This also applies to any other information from which the identity of the Reporter can be directly or indirectly inferred. The identity of a Reporter who reveals their identity, as well as the personal data of the individual concerned by the Report, cannot be disclosed to anyone other than those authorized to know. Until the conclusion of the investigation or the initiation of formal disciplinary action as a result of the investigation, the information regarding the content of the report and the individual concerned by the Report

can be shared with other organizational units or employees of the employer only to the extent necessary for conducting the investigation.

(17) Free Evidence: The Investigators participating in the proceedings freely choose the method of evidence and evaluate the available evidence according to their own conviction.

(18) Prohibition of Malicious Reporting: Making a report by a malicious Reporter may have legal consequences.

(19) Avoidance of Parallel Proceedings: Until the completion of administrative or judicial proceedings in the same or related matter, the procedure described in these Instructions cannot be initiated, and any ongoing proceedings must be suspended until the administrative or judicial proceedings are conclusively completed.

2. DETAILED RULES

2.1. General features of the abuse - notification system

(20) The event reported can range from correctable minor omissions, deficiencies occurring during work, to more serious disciplinary, regulatory, compensatory, and criminal matters, and anyone – even anonymously – can report on these, as well as possible violations of the values defined in the Code of Ethics.

(21) The internal whistleblowing system is operated by a designated impartial individual at the employer (hereinafter: Investigator): HR & Training Manager.

2.2. Reporting

(22) In the internal whistleblowing system, information regarding illegal or suspected illegal actions or omissions, as well as other abuses, can be reported.

(23) Employees, as well as individuals in contractual relationships with the Company, or those who have a legitimate interest in reporting or rectifying the behavior in question, can make reports through the reporting system.

(24) When reporting, the reporter must provide their name and address, in the case of a legal entity reporting, the registered office of the reporter and the name of the representative submitting the report, if necessary, their authorization, and must also declare that the report is made in good faith regarding the actions that they have become aware of or reasonably suspect to be true. If the report is made anonymously, in that case, proceedings are only initiated in cases of reasonable suspicion.

2.3. Types of Reports

(25) Reports can be made orally or in writing.

(26) Oral reports can be made:

- in person, during working hours (by appointment) at the central office;
- on weekdays from 8:00 to 16:30 on the reporting phone number - 0036 1 225 0022.

(27) Oral (in person or by phone) reports are received by the investigator in their designated office for receiving reports. If the reporter makes the report in person, the operator of the internal whistleblowing system, following the information provided regarding the protection of personal data, records the oral report in a durable and retrievable form or

- puts it in writing and, after providing the opportunity for verification, correction, and acceptance by signature, provides a duplicate to the reporter.

(28) The operator of the internal whistleblowing system is obliged to prepare a complete and accurate protocol when transcribing oral reports.

(29) In the case of oral reports, the reporter's attention must be drawn to the consequences of malicious reporting, the procedural rules for investigating the report, and the assurance that their identity - if the necessary information is provided - will be treated confidentially throughout all stages of the investigation.

(30) Written reports can be submitted:

- a) by mail,
- b) to the designated electronic address for receiving reports

(karolina.gyorffy@zsidai.com).

(31) The receipt and registration of reports are ensured by the designated investigator based on general administrative rules.

(32) Items received by mail must be forwarded to the investigator without opening if their content can be determined based on the envelope.

(33) The operator of the internal whistleblowing system sends a confirmation of receipt of a written report within 7 (seven) days of receiving the report.

2.4. Preliminary Qualification and Assessment of Reports

(34) Reports falling outside the scope of this regulation are promptly forwarded by the designated investigator, upon knowledge of their content but no later than within 3 (three) working days, to the competent organizational unit or another competent authority with jurisdiction in the matter.

(35) In the initial phase of processing, the designated investigator examines, immediately upon receipt and no later than within 3 (three) working days, whether the reported issue falls within the scope of the employer-operated whistleblowing system. The preliminary assessment of reported risks and events is carried out based on the following criteria:

a) based on the nature of the report (e.g., abuse related to the organization's operations, highlighting corruption risks, reporting by the beneficiary employee, or acquisition of undue advantage or benefit not reported by the beneficiary);

b) whether an investigation is necessary based on the content of the report;

c) whether urgent action is required based on the report.

(36) As a result of the assessment, the report may be rejected, disregarded, or the procedure may be initiated.

(37) If action by the employer's authority holder is required based on the report, the Investigator informs the Executive and/or the authority holder without delay. Otherwise, the Executive is informed of the receipt of the report, its subject matter, along with the report and its attachments.

(38) Reports made anonymously or by unidentifiable reporters, or repeated reports identical to previous ones made by the same reporter, may be disregarded. Reports submitted by the reporter more than 6 (six) months after becoming aware of the event may also be disregarded.

(39) Subsequent reports matching the content of a report under investigation, received from different individuals, can be consolidated until the day before the closure of the report under investigation.

(40) Reports submitted more than 1 (one) year after the alleged occurrence of the violation or perceived event may be rejected without substantive examination by the evaluator of the report.

(41) In case of disregarding or rejecting a report, or initiating proceedings, the reporter must be informed, if possible.

2.5. Gathering Necessary Information for Investigation

(42) The investigation into the reported violation is conducted by the investigator within the framework of the investigation plan.

(43) When preparing the investigation plan, available data and information must be summarized. Subsequently, it must be determined what additional data are needed, and related evidentiary tools that can be used during the procedure must be listed.

Furthermore, an assessment of the resources, assets, and capacity available from the relevant organization must be made.

(44) At the outset of the investigation plan, individual investigation steps must be planned, along with the necessary conditions and time frame for their execution. It is essential to ensure that, in order to properly assess the contents of the report and comply with relevant laws, the necessary data and information are obtained in the appropriate manner and form.

(45) Gathering the necessary information for the investigation can involve reviewing documents, interviewing involved parties, requesting written information, conducting site inspections, and involving experts.

(46) All employees and organizational units of the Company are required to cooperate with the designated investigator during the investigation. Upon request, they are obligated to provide statements and hand over relevant information, data, and documents essential to the procedure.

(47) Following the assessment, the investigator examines whether the documents indicated in the report and additional information necessary for the substantive handling of the report are available to clarify the facts.

(48) If the information necessary for the investigation is not fully available, the investigator will seek further information, data, and documents through requests during the course of the investigation. The head of the contacted organizational unit is obliged, within a deadline specified in the request – up to 3 (three) working days for urgent matters and up to 8 (eight) working days for other cases – to provide the requested data to the investigator, while complying with rules on data handling, data protection, confidentiality, and information security. The head of the contacted organizational unit must, with reasons stated, notify in writing at least 1 (one) working day before the deadline if they are unable to provide the requested data within the specified time frame.

(49) The investigator may engage the assistance of external experts – particularly legal experts, but not exclusively – at any stage of the proceedings. Another external organization can also be contracted for assistance in investigating the reports. When outsourcing to an external organization, rules on conflict of interest and impartiality must be applied.

2.6. The investigation

2.6.1. Informing the Reporter

(50) During verbal reporting, the reporter must be informed about:

- a) the data processing information related to the whistleblowing system's operation;
- b) the requirement to declare whether the circumstances they are aware of are true or reasonably believed to be so;
- c) the consequences of malicious reporting;
- d) the procedural rules for investigating the report;
- e) the assurance that their identity will be kept confidential throughout the investigation if the necessary data for identification are provided;
- f) for legal entities reporting, the obligation to provide their headquarters and the name of their authorized representative;
- g) if they wish to make a complaint about a product/service, the options for submitting the complaint.

(51) In the case of verbal reporting, if the whistleblower provides written contact details, they should be sent the information to be provided in written reports.

(52) The (anonymous) whistleblower, if possible, should be informed that if the information provided by them is not sufficient/appropriate for investigating their report, or if essential

information necessary for initiating or successfully conducting the investigation cannot be obtained for any reason, the investigation may be closed without results. When recording the report, the investigator should request the whistleblower to provide contact information while maintaining anonymity, for further information requests and updates on the investigation.

(53) In the case of written reports, within 7 (seven) days from its receipt, the whistleblower should receive the information in writing if an address (postal or email) is available. Sending the information also serves as confirmation of the report being made.

2.6.2. Informing the Person Involved in the Report

(54) When the investigation begins, the person involved in the report should preferably be informed in writing and in detail about the report, their rights regarding the protection of their personal data, and the rules regarding the handling of their data.

(55) In accordance with the requirement of fair procedure, it must be ensured that the person involved in the report can express their position regarding the report through their legal representative and substantiate it with evidence.

(56) Exceptionally, in justified cases, informing the person involved in the report may also take place later if immediate notification would hinder the investigation of the report.

2.6.3. Waiving the Investigation of the Report

(57) The report must include a description of the alleged ethical breach or violation, along with the evidence related to the case that the whistleblower knows or reasonably believes to be true.

(58) The investigation of the report may be waived if:

a) the report is a repeated report made by the same whistleblower with identical content to a previous report;

b) the report is made by the whistleblower more than six months after becoming aware of the alleged activity or omission;

c) the report is made by an unidentified (without contact information) whistleblower, and the report is so incomplete that no results can be expected from its investigation;

d) the public interest or a compelling private interest outweighs the limitation on the rights of the natural or legal person affected by the investigation of the report;

e) even after the submission of additional information, the report remains so incomplete that no results can be expected from its investigation;

f) the whistleblower withdraws the report.

(59) The decision to waive the report is made by the investigator with the approval of the executive, and the whistleblower is promptly informed of the decision along with its justification.

(60) Exclusion from the investigation, not conducting the investigation, and not participating in the decision-making are applicable to:

a) the whistleblower

b) the person involved in the report

c) any person whose hearing is necessary during the proceedings

d) any person from whom unbiased judgment on the matter cannot be expected for other reasons.

2.6.4. Investigation Tools

(61) During the proceedings, the following investigation tools may be utilized, particularly but not exclusively:

- a) Personal, telephone, or video conference hearings with the persons involved in the report and other stakeholders.
- b) Requesting documents, data, and other information related to the case from the relevant organizational units, external partners, and the reporter.
- c) Inspecting important locations, camera recordings, and objects relevant to the case.
- d) Involving experts in particularly justified cases.
- e) Checking information and data stored in information systems.

2.6.5. Hearing of Involved Parties

(62) If the report is substantial and the prompt and efficient handling of the case justifies it, the investigator may hear from the employees involved in or knowledgeable about the matter. If evidence arises against the concerned individual suggesting potential disciplinary action by the employer, it is mandatory to conduct a hearing for the implicated employee, and in case of request, ensure the participation of legal representation. The involved party must be notified of the hearing at least 2 (two) working days in advance.

A written record or audio recording must be made of the hearing. The recording or record must include:

- a) Names and positions of those present.
- b) Location and time of the hearing.
- c) Data regarding the name, status, and organizational unit of the person being heard.
- d) The capacity in which the person being heard is present.
- e) The subject matter of the hearing.
- f) Notification of the rights and obligations of the person being heard.
- g) Questions asked during the hearing and their answers.
- h) Confirmation of the presentation of the record to the whistleblower and their agreement with its contents.
- i) Signatures of the participants in the case of a record.

(63) Persons being heard must be informed prior to their hearing about the following (Instructional Information):

- a) The subject matter of the hearing concerning the report.
- b) Their rights regarding the protection of personal data and the free flow of such data, as well as their rights under the General Data Protection Regulation (GDPR) of the European Parliament and the Council (EU) 2016/679 and Act CXII of 2011 on Informational Self-Determination and Freedom of Information (Info Act).
- c) Their rights regarding the handling of personal data, including the possibility of keeping their personal data confidential.
- d) Their right not to make self-incriminating statements or to refuse to answer questions at any time.
- e) Their right not to make statements; however, if they choose to do so, the information they provide may be used as evidence in the future.
- f) They cannot falsely accuse others of committing criminal offenses, misdemeanors, or disciplinary offenses, or violate the rights of respect for the dead with false statements.

- (64) Presence of the individuals concerned is necessary during certain parts of the investigation, especially if personal correspondence or documents are being seized.
- (65) The processing time for handling reports is 30 (thirty) days, which may be extended by a maximum of 8 (eight) days if necessary. The processing time starts on the working day following the receipt of the report. The time from sending the data request until its fulfillment is not included in the processing time.
- (66) Upon the investigator's recommendation, the Executive may extend the processing time once by up to 30 (thirty) days if the circumstances of the investigation warrant it and do not jeopardize the successful completion of the investigation. If the data is known, the whistleblower must be informed simultaneously with the decision on the extension.
- (67) In particularly justified cases, the investigation deadline may be extended with simultaneous notification of the whistleblower. In this case, the whistleblower must be informed about the expected date of the investigation and the reasons for the extension. Even with an extension, the deadline for investigating the report and informing the whistleblower cannot exceed (3) three months.

2.6.6. Expanding the Investigation

- (68) If, after the commencement of the investigation, the Investigator becomes aware of data/information suggesting that a third party may also be involved in the behavior addressed by the report, the investigation may be extended to include the additional person implicated by the report.

2.7. Conclusion of Proceedings, Necessary Measures

2.7.1. Investigation Report

- (69) In the investigation report, the Investigator outlines the investigation tools used, the established facts, detailed justifications, proposals for closing the investigation, and recommended action items.
- (70) The investigation file includes the documents used, relevant correspondence related to the case, and any other obtained evidence. If during the investigation, sufficient and/or appropriate information cannot be collected to substantively examine the allegations in the report or to proceed with the investigation, the Investigator recommends in the investigation report to terminate the investigation.
- (71) The Investigator determines whether:
- a) The person implicated by the report violated the Company's internal regulations,
 - b) An unlawful act or omission occurred, and if so, which rule it violated, whether the conduct of the person implicated by the report was negligent or intentional, and whether the act occurred on an isolated, repeated, or systematic basis.
- (72) The appointed investigator uncovers the circumstances and factors leading to the violation, the consequences of the violation, the probable magnitude of its financial impact, and whether it can be corrected or not.

2.7.2. Applicable Legal Consequences

- (73) Following the conclusion of the investigation, the investigator prepares a summary note. The summary note prepared by the designated investigator includes:
- a) a brief summary of the report;

- b) actions already taken based on the report and their results;
- c) reasons for the omission of investigation in cases where the matter can be closed without investigation;
- d) considered or omitted data and evidence during the procedure;
- e) facts established during the procedure;
- f) proposals for necessary actions to close the case.

(74) The outcome of the procedure may be:

- a) determination that no wrongful event occurred and the procedure can be terminated without further action;
- b) determination that a wrongful event occurred and the procedure concludes with a decision requiring action;
- c) ordering further proceedings necessary to establish responsibility or prevent similar incidents.

(75) After the completion of the investigation, the investigator may propose to the Executive initiating ethical, disciplinary, administrative offense, or criminal proceedings if deemed necessary.

(76) Taking into account the findings of the conducted investigation and the proposals in the summary note, the Executive makes decisions regarding:

- a) further necessary actions (e.g., addressing identified issues, remedying harm caused, initiating ethical proceedings, initiating criminal proceedings),
- b) informing the reporter,
- c) closing the case.

(77) During the investigation of the report, the accuracy of the circumstances stated in the report must be evaluated, and measures must be taken to remedy abuses.

(78) If criminal proceedings are warranted based on the report, steps must be taken to file a criminal complaint.

(79) After the completion of the investigation, the reporter must be informed of its outcome within 8 (eight) days, using the communication method they used, provided that their data is available.

(80) Legal consequences may include:

- a) legal (initiating a compensation procedure, initiating administrative offense or criminal proceedings),
- b) labor law-related (warning, termination of employment, immediate termination of employment),
- c) financial (monetary compensation, suspension or recovery of payments),
- d) professional (modification of internal regulations, initiation of stricter enforcement, increased monitoring of compliance, etc.).

(81) If it becomes apparent that the reporter acted in bad faith regarding the wrongful event and it can be reasonably assumed that they committed a crime or administrative offense, caused harm or other legal infringements to others, their data may be transferred to the competent authority for the initiation and conduct of proceedings based on the decision of the Executive.

2.7.3. Second Instance Procedure

(82) If the party concerned (the reporter or the individual implicated in the report) disagrees with the outcome of the investigation conducted regarding the report (first instance

procedure), they may submit a written appeal to the Ethics Committee through the reporting channels within 15 days from the receipt of the notification.

(83) The Ethics Committee reviews the evidence and the investigation report of the first instance.

During the review, the Ethics Committee may:

- a. Request written or oral information from any leader of the Group;
- b. Question any employee of the Group, and request written or oral information from any leader of the Group.

(84) Based on the outcome of the review, the Ethics Committee shall:

- a. Uphold the decision made during the first instance investigation, or
- b. Refer the matter back to the investigator for further investigative actions,
- c. Modify the decision made during the first instance investigation, or
- d. In exceptional cases, transfer the investigation materials to a unit designated by it or to an external whistleblower protection attorney.

(85) During the second instance procedure, the rules and deadlines of the first instance procedure shall apply.

2.7.4. Reporter Protection

(86) During the handling of reports, care must be taken to ensure that the legitimate interests of the whistleblower are not compromised. In the case of substantive anonymous reports, the legitimate interest of the whistleblower shall be protected, while in the case of reports with the whistleblower's identity disclosed, the personal interests of the whistleblower shall be safeguarded.

(87) The whistleblower shall not suffer any disadvantage due to making the report unless it is determined that they acted maliciously and there are reasonable grounds to suspect that they committed a crime or an offense, or caused harm or other damage to another.

(88) The whistleblower may request that their data be treated confidentially in their report or during their hearing. In this case, the whistleblower's data must be placed in a sealed envelope signed by the investigator among the case documents, and in other documents, the whistleblower's name and personal data must be anonymized.

(89) If the nature of the report warrants it, another individual being heard may also request that their personal data be handled confidentially.

(90) Except for the exceptions provided in this rule, the transfer or disclosure of the whistleblower's personal data to another authority requires the voluntary and prior written consent of the whistleblower.

2.7.5. Access to Documents

(91) With regard to documents produced during the proceedings:

- a) The investigator, designated investigator, legal advisor, and CEO have full access.
- b) The interviewed individual may access their statements.

(92) Original documents related to reports are managed, recorded, and preserved by the designated investigator for the case; continuous measures are taken to prevent unauthorized access to personal or protected data.

(93) Personal data necessary for the investigation and remediation or termination of the behavior reported in the report may be processed exclusively for the investigation of the report and may be forwarded to the whistleblower protection lawyer or external organization involved in the investigation.

(94) Personal data not necessary shall be promptly deleted from the data managed within the internal whistleblowing system.

(95) If the report concerns a natural person, the personal data of the individual exercising their right to information and access, as provided for in the regulations on the protection of personal data, shall not be disclosed to the requesting person.

(96) Personal data managed within the internal whistleblowing system may be transferred to third countries or international organizations only if the recipient of the transfer has made a commitment to comply with the rules laid down in the Act on Complaints and considering the regulations on the protection of personal data.

(97) Except for authorized persons, no one may know the identity of the whistleblower or the personal data of the individual mentioned in the report. Until the investigation is completed or formal accountability is initiated as a result of the investigation, persons investigating the report may share information about the content of the report and the individual mentioned in the report with other organizational units or employees of the employer to the extent necessary for conducting the investigation, in addition to informing the individual mentioned in the report.

2.7.6. Measures Related to Reports, Monitoring of Procedures, Recording of Taken Measures

(98) The Investigator ensures the following regarding the monitoring of measures and procedures related to the misconduct events:

- a) monitoring of initiated procedures, decisions made, or initiated proceedings,
- b) implementation of proposals and action plans made during the procedures and monitoring of their execution,
- c) identification of further potential opportunities (risk assessment) based on the discovered misconduct events, if necessary, initiation of amendments to internal regulations or laws.

(99) If it is determined during the execution of measures that the implemented measures are not effective, the responsible leader for eliminating the misconduct event, or in cases of significant importance, the CEO may order further measures.

(100) The Investigator maintains a record of received reports. The report record includes:

- a) report number;
- b) date of receipt;
- c) method of receipt;
- d) recipient number, registration number, or other identifier of the report;
- e) name and contact information of the whistleblower (if available);
- f) subject of the report;
- g) designation of the affected organizational unit or person;
- h) description of actions taken based on the report, deadline, registration number, and reason or fact of case closure;
- i) date, method, registration number of informing the whistleblower, or reason for omitting notification;
- j) any other remarks.

(101) The record is electronically recorded while adhering to appropriate information security rules.

(102) The data in the record can be accessed by the investigators, legal advisors, and the CEO.

(103) Recording of measures related to irregularities:

The generated documentation and other electronically recorded information related to irregularities must be managed separately from the documents generated during normal procedures by the Investigator.

If, based on the available information, the CEO orders disciplinary action or initiates proceedings regarding irregularities, the employer exercising the employer's authority of the affected organizational unit is required to conduct the procedure with the involvement of Human Resources. With the professional support of Human Resources, the employer exercising the employer's authority makes decisions regarding disciplinary matters related to irregularities. Care is taken to ensure the separate, up-to-date, and accurate management of documents generated during the disciplinary proceedings.

3. FINAL PROVISIONS

(104) This regulation shall enter into force on December 17, 2023.

(105) The Investigator is responsible for the preparation and updating of the regulation.

(106) It is the obligation of the employer's manager (executive) with the involvement of leaders of other organizational units to ensure that the provisions of the regulation are made known to the employees and the fact of awareness is recorded in a declaration of awareness or in any other demonstrable manner.

Budapest, December 1, 2023.

Zsidai Zoltán Roy

Zsidai Csoport