

**HUNGUEST Hotels Zrt.**

**ETHICS AND WHISTLEBLOWING CODE OF PROCEDURES**



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## I. PURPOSE AND SCOPE OF THE CODE OF PROCEDURES

### 1. Purpose of the Code of Procedures

**HUNGUEST Hotels Zrt.** (registered office: 1056 Budapest, Váci utca 38., tax number: 12155169-2-44; company registration number: 01-10-140409 (hereinafter referred to as the "**Company**", "**HUNGUEST**") attaches great importance to ensuring its lawful, ethical and transparent operation and its proper reputation and to enforcing the moral and ethical values and rules of conduct of the Company with its employees and business partners.

The Company therefore operates an internal whistleblowing system to ensure compliance with the law and its own regulations, in addition to ensuring the reporting of ethical violations that violate the Company's Code of Ethics and Business Conduct (hereinafter the "**Code of Ethics**"), in accordance with the provisions of Act XXV of 2023 on Complaints, Public Interest Reports and Rules for Reporting Abuse (hereinafter referred to as the "**Act**").

This Code of Ethics and Internal Misconduct Reporting Procedure (hereinafter referred to as the "**Code of Procedures**") sets out the full set of procedural rules for the investigation of ethics and internal misconduct reports (hereinafter collectively referred to as "**reports**") at the Company and the rights and obligations of the person making the report (hereinafter referred to as the "**reporter**"), the person who has engaged in the conduct complained of in the report (hereinafter referred to as the "**reported person**") and other persons involved in the procedure.

The purpose of this Code of Procedures is to set out

- the purpose and principles of the Company's internal whistleblowing system;
- detailed rules on ethics and whistleblowing, including the conditions for reporting, the reporting and investigation process, the protection, rights and obligations of the persons concerned by the report;
- identify the persons responsible for the handling of notifications and specify their duties and powers; and
- sets out how these rules will be made public.

The provisions of this Code of Procedures shall be interpreted in accordance with the provisions of the Company's other regulations. In the event of any conflict between the provisions of these Code of Procedures and the provisions of any other Regulator in force prior to the publication of this Code of Procedures, the provisions set out in the Code of Procedures shall prevail.

### 2. Personnel and organisational scope

The personal scope of the Code of Procedures extends to all branches and departments of the Company, as well as to the employees and owners of the department, to persons who work for the Company as trainees or volunteers, to

persons who are not employed by the Company but who work for the Company on a contracting, contractor or other employment basis, and to the Company's suppliers and other business partners.

In order to inform whistle-blowers, the Company will provide information in its contracts about the internal whistleblowing system, the rules applicable to it and information on how to make a whistleblowing report.

### 3. **Temporal scope**

This Code of Procedures shall enter into force simultaneously with the Code of Ethics of the Company on 24 July 2023 and shall remain in force until revoked. Its provisions shall apply from the date of entry into force.

The Code of Procedures is subject to review in the event of changes in the law.

### 4. **Material scope**

The scope of the Code covers the reporting and investigation of any act or omission or other misconduct that deviates from the rules of conduct set out by the Company in the Code of Ethics and other internal regulations, and any unlawful or suspected unlawful act or omission or other misconduct.

### 5. **Responsibility**

The Chief Executive Officer of the Company (hereinafter referred to as the "**Company's CEO**") is responsible for establishing the Code of Procedures and for ensuring and maintaining its compliance with the law and other internal regulations of the Company, for ensuring the conditions necessary for the lawful operation of the whistleblowing system and for reviewing the Code of Procedures.

The administrator appointed by the head of the Company (hereinafter referred to as the "**Administrator**") shall be responsible for the lawful handling and investigation of reports in accordance with this Conduct of Procedures and the other rules of the Company. The Company shall designate as Administrators its employees in the position of Financial Controller and in the position of Project Director.

### 6. **Related legislation and regulations**

The legislation governing the handling of reports includes but is not limited to the following

1. Act XXV of 2023 on Complaints, Notifications of Public Interest and the Rules for Reporting Abuses (the "**Act**")
2. Act I of 2012 on the Labour Code (the "**Labour Code**")
3. Act V of 2013 on the Civil Code (the "**Civil Code**")
4. REGULATION (EU) 2016/679 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL on the protection of natural persons with regard to the processing of

personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation; "**GDPR**").

## 7. Disclosure

In order to provide clear and easily accessible information about the procedures, the Company publishes this Code of Procedures, the related Privacy Notice, the Code of Ethics and a summary of the whistleblowing system on its website (<https://www.hunguesthotels.hu/>), where anyone can read and access it without restriction and without processing any personal data.

The Company shall provide information on the operation of the abuse reporting system in each new contract it enters into and shall declare its acknowledgement and acceptance of this information to the other party in the contract.

## II. PRINCIPLES GOVERNING THE PROCEDURES

### 1. Principles for the investigation of reports

The purpose of the investigation is to ensure the lawful operation of the Company. In all cases, the Company shall conduct the investigation of whistle-blower reports irrespective of the position and identity of the whistle-blower and the person reported, in accordance with the spirit of its Code of Ethics and the law, as well as the principles and provisions of this Code of Procedures.

Findings made during or as a result of the investigation of a report do not entitle the whistle-blower to compensation or any other legally enforceable claim.

All persons involved in the report and its investigation, including in particular the administrator, the whistle-blower, the person reported, the person with material information about the abuse, witnesses and experts (hereinafter collectively referred to as the "**person concerned by the report**"), shall act in accordance with the following principles:

1. **Principle of cooperation:** persons concerned by a report are obliged to cooperate with the other participants in the investigation procedure.
2. **The principle of fair and equitable procedure:** the person involved in the investigation of the report, in particular the administrator, shall act objectively, impartially and in good faith and shall respect and enforce the rights of the parties to the procedure to privacy and the protection of personal data during the investigation procedure. The Company shall ensure, in accordance with the requirements of a fair, independent, and professional procedure, that the person reported is treated fairly and is afforded the benefit of the presumption of innocence and the principle of proportionality with regard to any legal consequences imposed.
3. **Confidentiality principle:** The Company will design the procedures set out in this Code of Procedures in such a way that personal data of all persons concerned by a report will only be disclosed to those authorised to know them.

4. **Principle of exclusivity:** the Company will not open an investigation or suspend any ongoing investigation until the final conclusion of any judicial or administrative proceedings in connection with the conduct that is the subject of the report or related to it.

## **2. Conflict of interest rules**

In the interests of the principle of a fair procedure, the Company shall not involve in the investigation of the report, the conduct of the proceedings in connection with the report or the decision of the Company any person who, for any reason, cannot be expected to give an impartial assessment of the specific matter which is the subject of the report or to participate impartially in the proceedings, in particular:

1. the whistle-blower or the person concerned by the report;
2. who has a direct subordinate relationship with the whistle-blower or the person reported, or who can be instructed in some other way (e.g. in a matrix or project-based hierarchy);
3. who is a relative of the whistle-blower or of the person reported;
4. who has any interest in the whistle-blower or the person reported;
5. who, for other reasons, cannot be expected to give an unbiased opinion on the case.

The person affected by the conflict of interest shall declare it to the head of the Company, who will decide on the appointment of another person.

## **3. Protection of whistle-blowers**

The Company attaches the utmost importance to the protection of whistle-blowers and will ensure that whistle-blowers who make a report in good faith or on the basis of a reasonable belief will not be subject to retaliation, discrimination or other unfair treatment under the conditions set out in this Code of Procedures.

Therefore, any measure which is detrimental to the whistle-blower and which is taken because the report was made (retaliation) is prohibited, even if it would otherwise be lawful.

In particular, but not limited to, the following are considered to constitute adverse action

1. suspension, collective redundancies, dismissal or equivalent measures;
2. a demotion or refusal to promote;
3. the delegation of duties, change of place of work,
4. pay cuts, changes to working hours;
5. refusal to train;
6. negative performance appraisals or job references;
7. the application of any adverse employment action, in particular disciplinary action, reprimands, financial sanctions;
8. coercion, intimidation, harassment or ostracism;

9. discrimination, unfavourable or unfair treatment;
10. failure to convert a fixed-term employment relationship into an employment relationship of indefinite duration, if the employee had a legitimate expectation that his/her employment relationship would be converted into an employment relationship of indefinite duration;
11. failure to renew or early termination of a fixed-term employment contract;
12. damage, which includes damage to a person's reputation or financial loss, including loss of business opportunity and loss of income;
13. a measure as a result of which it is reasonable to conclude that the person concerned will not be able to take up future employment in the sector in which he or she is employed;
14. the requirement to undergo a medical fitness test;
15. early termination or cancellation of a contract for goods or services; and
16. the withdrawal of the authorisation.

The use of adverse action against a person who has made a lawful report may constitute an offence under the legislation in force or may give rise to other proceedings, and the Company pays particular attention to compliance with these rules.

Adverse action is also prohibited if it is taken not directly against the whistle-blower, but against an entity which owns or has an employment or other contractual relationship with the whistle-blower.

#### **4. Legal assistance to whistle-blowers**

The state ensures that whistle-blowers who are in need due to their social situation receive free or preferential assistance in accordance with Act LXXX of 2003 on Legal Aid, either before making a whistleblowing complaint, during an investigation initiated in relation to the complaint or during a dispute arising from the disadvantages suffered by them due to the complaint.

Within the framework of the legal assistance, the whistle-blower can request information and advice on the procedures and remedies available to him/her, the rules, rights and obligations relating to his/her protection.

### **III. COMMON PROVISIONS FOR MAKING REPORTS**

#### **1. How to report**

The Company shall provide both ethical and internal misconduct reporting as described in this Subsection. If a whistle-blower makes a report other than through this option, it shall not be considered a report under the Code of Procedures. In such a case, the Company shall not be obliged to act in accordance with the provisions of the Code of Procedures, in particular to provide the whistle-blower with the protection provided for in Chapter V.



Reports to the Company may be made in writing to the address of [etikaibejelentes@hunguesthotels.hu](mailto:etikaibejelentes@hunguesthotels.hu) in English and Hungarian.

Specific provisions on who is entitled to make a report (on abuse or ethics), the subject matter of the report and the content of the report are set out in Chapters IV to VI of the Code of Procedures.

## **2. Who is entitled to make a report**

The following persons are eligible to report ethics violations or misconduct to the Company's internal whistleblowing system:

1. a person employed by the Company;
2. an employee whose employment relationship with the Company has been terminated;
3. the person for whom the procedure for the establishment of such a relationship has been initiated by the Company;
4. the sole proprietor, the sole proprietorship, if it has a contractual relationship with the Company;
5. a person with an ownership interest in the Company;
6. a member of the Company's administrative, management or supervisory body, including a non-executive director;
7. a contractor, subcontractor or person under the supervision and control of a supplier who has initiated a procedure for establishing a contractual relationship with the Company, or who is or has been in a contractual relationship with the Company,
8. trainees and volunteers working for the Company,
9. a person who wishes to enter into a legal relationship or a contractual relationship with the Company pursuant to Subsections 4, 5, 6 or 8 and in respect of whom the procedure for the establishment of such legal relationship or contractual relationship has been initiated, and
10. a person who has ceased to have a legal or contractual relationship with the Company under Subsections 4, 5, 6.

## **3. Content of the report**

In the case of a written report, the whistle-blower is required to provide in particular the following data and information:

1. In case of non-anonymous reporting, personal and contact details (name, e-mail address, telephone number).
2. Data necessary to verify the eligibility for reporting, as defined in Subsection 2 of Chapter III of the Code of Procedures.
3. Information on the subject of the report, in which area the whistle-blower has experienced abuse or ethical violations.
4. Information on the history of the report, i.e. whether the whistle-blower has previously reported the same matter or reported it in a forum. If so, when, in what form and to which body.

5. Details of the event reported, in particular
  - when the whistle-blower first noticed it,
  - where it happened,
  - whether it is still ongoing,
  - who within the Company's organisation is affected by the notification and which department,
  - a factual description of the breach of ethics, the misconduct or the conduct complained of, containing all relevant information necessary for the assessment of the case.
6. In the case of an abuse report, information on the other data subjects, whether there are any natural or legal persons related to the whistle-blower who may be retaliated against in connection with the abuse report. If so, information on the relationship with this person and the details of this person may be provided by the whistle-blower.
7. Possible proposal for action, depending on the subject of the case.
8. Attached documents.

It is advisable for the whistle-blower to formulate his/her report with as much detail and accuracy as possible in order to provide the Company with all relevant information concerning the reported event, thus facilitating the investigation as efficiently as possible.

When making a report, the whistle-blower shall also declare that the report is made in good faith and that he/she has reasonable grounds to believe that it is true.

#### **4. Anonymous reporting**

Subject to Subsection 2 of Chapter VII of the Code of Procedures, it may be rejected without substantive consideration.

#### **5. Consequences of reporting in bad faith**

In the case of a report made in apparent bad faith (false data or information), both the content of the report and the data of the whistle-blower may be transmitted to the competent authorities (third party) if

- the report reveals circumstances suggesting that a criminal offence or irregularity has been committed, or
- the whistle-blower has caused unlawful damage or other harm to another person by making the report.

Such a report may also have civil, criminal, and labour law consequences.

In the case of reports made in good faith but which turn out to be unfounded in the course of the procedure, the investigation will be closed without informing third parties.

## **6. Confirmation of receipt of a report**

Upon receipt of the report, the Company shall send an electronic confirmation of the report within the 7-day time limit set out in Chapter XII of the Code of Procedure.

As part of the confirmation of receipt of the report, the Company shall provide the whistle-blower with general information on the applicable procedural and data management rules.

The administrator, as the recipient and handler of the report, shall keep in contact with the whistle-blower throughout the rest of the procedure, requesting further information and giving feedback as necessary.

## **IV. SPECIFIC PROVISIONS FOR REPORTING ABUSE**

### **1. Subject of the report on abuse**

Any unlawful or suspected unlawful act or omission or other misconduct that deviates from the law applicable to the Company and from the rules of conduct established by the Company may be reported to the internal abuse reporting system.

## **V. SPECIAL PROVISIONS FOR THE PROTECTION OF WHISTLEBLOWERS**

Whistle-blowers under the whistleblowing system shall be entitled to the additional protections provided for in this Chapter in addition to the protections set forth in Subsection 3 of Chapter II of the Code of Procedures, pursuant to the provisions of the Act. However, all the safeguards afforded to whistle-blowers are subject to the conditions set out in this Subsection.

Furthermore, the protection under this Subsection shall only be available to the whistle-blower if the report falls within the scope of, or the whistle-blower has reasonable grounds to suspect that it falls within the scope of, the European Union legislation listed in [Annex 2 to the Act](#).

### **1. Lawful report as a basic condition for protection**

One of the conditions for ensuring that the whistle-blower is protected against abuse is that the whistleblowing is lawful, as set out below. If all these conditions are met, the report is considered to be lawful.

A report to the Company is lawful if

1. the whistle-blower has made the report to the Company in accordance with the rules set out in this Code of Procedures;
2. the whistle-blower obtained the reported piece of information on the circumstances covered by the report in the context of his or her employment-related activities, and

3. the whistle-blower had reasonable grounds to believe that the information reported concerning the circumstances covered by the report was true at the time of making the report.

Protection is therefore conditional on the whistle-blower having reasonable grounds to believe, in the light of the circumstances existing at the time of making the report and the information available to him/her, that the matter he/she is reporting is genuine. This requirement is an indispensable safeguard against malicious, frivolous or abusive reporting, as it ensures that only persons acting in good faith are protected.

The whistle-blower may lawfully disclose his/her report if at least one of the following conditions is met:

1. the whistle-blower has first used the internal whistleblowing system operated by the Company and then the separate whistleblowing system provided for in the Act or the protected reporting system operated by the Commissioner for Fundamental Rights, and the Company or other body or authority entitled to take action has not taken the substantive measures within the time limit, or
2. the whistle-blower has made direct use of a separate abuse reporting system or a protected reporting system operated by the Commissioner for Fundamental Rights and the body responsible for the procedure has not taken substantive action within the time limit;
3. the whistle-blower had reasonable grounds to believe that the circumstances of which the notification relates present a clear risk of harm to the public interest, in particular where there is a risk of irreparable harm, or
4. the whistle-blower had reasonable grounds to believe that, if the separate abuse reporting system is used, there is a clear possibility that, because of the particular characteristics of the circumstances of the case to which the whistleblowing relates, there is a risk that adverse action will be taken against him or her or that the substance of the whistleblowing will not be dealt with.

Although the above conditions are not strict, it is still a mandatory element of protection that the information is obtained by the whistle-blower in the context of his or her work and that there are reasonable grounds to assume that it is true (**Subsections 2 and 3 of the conditions for lawful reporting**).

In the case of disclosure, the whistle-blower shall certify or prove that the necessary conditions for disclosure are fulfilled.

A report shall also be deemed to be a lawful report if the whistle-blower makes the report to the European Union institutions, bodies, offices or agencies with competence and if the conditions listed in Subsections 2 and 3 of lawful reporting are fulfilled.

## **2. Reports excluded from protection**

To ensure the protection afforded to the whistle-blower, the report shall not be excluded from protection if the whistle-blower has breached the confidentiality rules listed below:

1. rules on the protection of classified data;
2. medical confidentiality, legal professional secrecy;
3. the duty of confidentiality applicable to members of churches and religious associations;
4. the rules on the protection of secrets protected by law in relation to judicial decisions;
5. criminal procedure rules, or
6. as a member of the law enforcement agencies, the Military National Security Service or the National Tax and Customs Administration, the rules on the activities of these agencies laid down by law.

### **3. Exemption from confidentiality**

If a lawful report is made, the whistle-blower is exempted from the obligation of professional, commercial or other secrecy if the following conditions are met:

1. the whistle-blower lawfully came into possession of the protected data;
2. the whistle-blower breaches his/her duty of confidentiality in order to make a lawful report and,
3. the whistle-blower had reasonable grounds to believe that the report was necessary to disclose the circumstances of the case.

If reporting is lawful, the whistle-blower shall not be liable for obtaining or having access to the information contained in the report, unless this constitutes a criminal offence.

The whistle-blower may invoke the above grounds for exemption in all administrative or judicial proceedings.

## **VI. SPECIFIC PROVISIONS FOR ETHICS REPORTING**

### **1. Subject of ethics reports**

Any indication by a whistle-blower of conduct that is in breach of the Company's Code of Ethics and is considered unethical shall be considered a report.

## **VII. COMMON PROVISIONS FOR THE INVESTIGATION OF REPORTS**

### **1. Preliminary investigation of the report**

Within 6 days of receipt of the report, the administrator is obliged to investigate the report in advance in terms of its content and form and to decide whether to reject the report without investigation or to investigate it on the merits.

During the preliminary investigation of the report, the administrator will also examine whether immediate action is necessary to prevent ongoing or further abuse or illegal activities. If it is determined that immediate action is necessary, the administrator shall

inform the head of the Company without delay. If the Company's management considers that immediate action is warranted, it shall ensure that the necessary measures are taken and inform the administrator accordingly.

## **2. Rejection of the report without substantive investigation**

The investigation of the report may be waived if

1. this report was made by an anonymous person;
2. the report was not made by a person entitled to do so;
3. the reports a repeat report by the same whistle-blower with the same content as the previous report;
4. the harm to the public interest or to substantive private interests would not be proportionate to the restriction of the rights of the person reported resulting from the investigation of the report;
5. on the basis of the substantive criteria, it is clear that the investigation of the report can be waived;
6. in the case of an ethical breach, if at least 6 months have passed since the reported incident.

In the cases defined above, only the “substantive” investigation of the information contained in the report may be waived, but the handling of the report (proper receipt and treatment of the report, informing the whistle-blower, etc.) is still mandatory in such cases.

If the investigation of the report can be waived, the administrator shall document the fact that the preliminary investigation has been closed and the reasons for not investigating the report and shall inform the whistle-blower within 3 working days.

## **3. Substantive investigation of a report**

If the investigation of the report cannot be avoided, the administrator shall immediately start the substantive investigation, first checking whether the report contains the necessary information.

If the circumstances of the case cannot be fully clarified on the basis of the report, the report needs to be completed or additional questions need to be answered, the administrator shall invite the whistle-blower to complete the report, specifying the gaps and the information required, by setting a deadline of 2 days.

In the absence of a response from the whistle-blower, the administrator shall decide on the basis of information available on the report, which should be brought to the attention of the whistle-blower.

### **3.1. Information to the person reported**

The person reported shall be informed in detail at the start of the investigation

1. about the report;
2. about his/her rights regarding the protection of his/her personal data;
3. about his/her rights and obligations under this Code of Procedures and
4. about the fact that he/she may express his/her views on the report, including through his/her legal representative, and provide evidence in support of his/her views.

Exceptionally, the person reported may be informed at a later stage in duly justified cases, if immediate information would prevent the investigation of the report. The person reported shall not be informed of the identity of the whistle-blower.

These rules shall also apply to the persons concerned by the report.

### 3.2. Investigating the abuse, clarifying the facts

The substantive investigation of the report is carried out by the administrator. After informing the person reported, the administrator shall conduct the investigation procedure as set out in this Subsection and shall investigate the facts.

It is the duty and responsibility of the administrator to accurately identify the circumstances of the abuse. The following investigative tools may be used to establish the facts, the use of which is left to the discretion of the administrator, in particular:

1. hearing the whistle-blower, the person reported and the person with relevant information about the abuse;
2. requesting additional documents and data related to the report;
3. inspecting or making copies of documents;
4. visiting sites of interest to the case (inspection);
5. commissioning an expert opinion.

In order to ensure a fair and impartial procedure, the persons concerned by the report shall be given the opportunity to make comments and submit evidence, in particular with regard to the allegations and evidence against them. The Administrator shall decide on this on a case-by-case basis, but the success of the investigation shall not be jeopardised by such provision.

If an investigation into the same facts is pending at the time of the notification, evidence obtained in another case may be taken into account in the investigation of the case, subject to the need to ensure that the rights and protection of the notifiers are adequately guaranteed to all notifiers.

#### 3.2.1. Provisions for hearings

During the investigation procedure, it is necessary to hear any person who has relevant information to the report (hereinafter referred to as "**the person heard**" for the purposes of this Subsection).

The administrator shall hear the whistle-blower if the content of the report makes this necessary, if the facts require further clarification or if the whistle-blower specifically requests it. The opportunity to hear the person reported shall be provided during the investigation procedure.

The administrator shall give the person to be heard at least 3 days' notice in writing or orally and in a verifiable manner before the scheduled date of the personal hearing. Prior to the hearing, the person to be heard shall be informed of his/her rights regarding the processing of his/her personal data. The personal data of the person heard shall be treated confidentially. At the request of the person heard, the person designated by him or her, in particular his or her legal representative, may be present as a facilitator.

The hearing is conducted by the administrator. The hearing may take place in person, by telephone or via video conference.

A record of the hearing will be made and made available to the person heard. The record of the hearing shall include:

1. the place and date of the hearing;
2. information on the name, status and department of the person heard;
3. the capacity in which the person heard is present, and whether he or she is biased in relation to the subject matter of the case;
4. the subject of the hearing;
5. the questions asked during the hearing and the answers given to them;
6. a statement by the participants in the hearing that the information in the minutes is accurate.

If the record is not drawn up at the same time as the hearing, the person heard has the right to request the correction or supplementation of the document sent to him/her.

For hearings conducted by telephone or videoconference, the rules on personal interviews shall also apply accordingly.

### 3.2.2. Provisions for data requests and other requests

During the investigation, the administrator shall continuously check the availability of the information necessary for the effective conduct of the procedure and for a full investigation of the report. If he/she considers it necessary, he/she will take steps to obtain further documents and information.

Under the principle of cooperation, the Administrator shall provide any data, documents or information requested by the Company from a department, employee or contractor of the Company or its employee in the course of the investigation procedure within a reasonable time.



## VIII. CLOSURE OF THE INVESTIGATION OF THE REPORT

After investigating the report and establishing the facts of the case, the administrator assesses the validity of the report on the basis of the available documents, data and evidence. He/she shall prepare an investigation report on the facts of the report and the outcome of the investigation as soon as circumstances permit, but no later than 21 days from the date of receipt of the report.

The administrator shall send the investigation report, together with a draft reply letter prepared for the whistle-blower, to the person or Commission referred to in Chapter IX within 22 days of the date on which the report was made, on the basis of his/her individual decision in the circumstances of the case, in the following cases:

- if the investigation concludes that the report raises a suspicion of infringement,
- if the investigation establishes a breach of employment obligations,
- if the Administrator determines that a management decision is required for other reasons related to the report.

In the event that the investigation concludes that the act that is the subject of the report did not occur or does not constitute abuse, the report shall not be forwarded by the Administrator to anyone.

The investigation report includes:

1. a brief summary of the report and, on this basis, the facts and subject matter of the investigation;
2. the (preliminary) measures taken on the basis of the report and their results;
3. the reasons for not investigating cases that can be closed without an investigation on the merits;
4. the evidentiary acts carried out during the investigation and their findings;
5. the information and evidence taken into account or not taken into account during the procedure, and the reasons for their exclusion;
6. the facts established during the procedure;
7. proposals for the necessary measures to close the case.

The investigation report shall not contain any information concerning the identity of the whistle-blower or any other information that could reveal the identity of the whistle-blower. The responsibility for approving the draft response letter in a timely manner lies with the head of the Company and for sending it to the whistle-blower in a timely manner lies with the administrator.

## IX. PERSONS ENTITLED TO TAKE THE DECISION TO CLOSE THE INVESTIGATION

The decision closing the procedure may be taken by the CEO of the Company, the person exercising the employer's authority over the employee concerned by the action required on the basis of the report, or by the ad hoc Ethics Committee set up by the CEO of the Company and elected by him/her for the specific case, including a maximum of three members. The composition of the Ethics Committee shall be

determined by the head of the Company in such a way as to ensure that it has the necessary powers to take the necessary measures.

In the light of the findings in the report, the Administrator is entitled to decide to whom he or she will refer the decision to close the report, taking into account the recipient's organisational powers to take the decision.

Possible members of the Ethics Committee may include in particular:

1. the CEO of the Company,
2. the Director of Human Resources at the Company,
3. the Company's Operations Director,
4. a specialist lawyer delegated by the Company's legal representative,
5. an external consultant.

The members of the Ethics Committee shall be appointed in such a way that there is no conflict of interest in the specific case.

#### **X. THE DECISION CLOSING THE PROCEDURE**

If the report requires action by those entitled to take decisions under Chapter IX, it shall decide on the further action to be taken, taking into account the findings of the inspection report:

1. to eliminate the causes and consequences of problems identified;
2. to remedy the harm caused;
3. to launch criminal or administrative proceedings;
4. to impose on the employee concerned adverse legal consequences, proportionate to the seriousness of his or her misconduct, laid down in his or her employment contract or in the Company's Rules.

The decision-maker shall immediately inform the administrator in writing of its decision and the reasons for it.

The time limit for taking a decision is set out in Chapter XII of the Code of Procedures.

#### **XI. INFORMING THE WHISTLE-BLOWER OF THE OUTCOME OF THE INVESTIGATION**

The Company shall inform the non-anonymous whistle-blower of the investigation of the report or of the decision not to investigate the report, the reasons for the decision not to investigate, the result of the investigation of the report, the measures taken or planned, in writing through the administrator within 5 working days of the conclusion of the investigation.

The Company may refrain from providing written information if it has subsequently informed the whistle-blower orally in a verifiable manner and the whistle-blower has taken note of the information.

## **XII. TIME LIMIT FOR THE CONDUCT OF THE PROCEDURE**

The Company will investigate the allegations in the report as soon as circumstances permit.

Under Subsection 6 of Chapter III, acknowledgement will be sent to the whistle-blower within seven days of receipt of the report.

The Company shall have a maximum of 30 days from the receipt of the report to investigate the report, which time limit may be waived only in particularly justified cases, and only after informing the whistle-blowing party. The investigation shall not exceed three months.

## **XIII. DATA MANAGEMENT AND CONFIDENTIALITY PROVISIONS**

### **1. Data protection provisions**

The Company pays special attention to the protection of personal data, in particular the confidentiality of the identity of the whistle-blower, and to providing appropriate safeguards to reduce the possibility and chance of retaliation, thereby encouraging everyone to make a legitimate whistleblowing report.

In exercising the right of access granted to any data subject under data protection law, the personal data of the data subject shall not be disclosed to the data subject.

In the course of the procedures, the data of the person concerned by the report may be processed solely for the purpose of investigating the report and remedying or ending the conduct that is the subject of the report and may be transmitted to the external body involved in the investigation of the report and to the competent authorities. The data may be transferred to the body competent to conduct the proceedings initiated on the basis of the report if that body is entitled to process the data by law or if the whistle-blower has consented to the transfer of his/her data. The personal data of the whistle-blower shall not be disclosed.

Transfers of processed data to third countries or international organisations may only take place if the recipient of the transfer has given a legal undertaking to notify and subject to the provisions on the protection of personal data.

### **2. Confidentiality provisions**

Until the decision closing the investigation is taken, the administrator may share information on the content of the report and the persons concerned with other departments or employees of the Company to the extent strictly necessary for the conduct of the investigation and shall keep it confidential.

**XIV. ORGANISATIONAL EXPECTATIONS AND RESPONSIBILITIES RELATED TO THE OPERATION OF AN INTERNAL WHISTLEBLOWING SYSTEM**

The Company shall ensure the impartiality and independence of the Administrator appointed to operate the internal whistleblowing system, even in the case of the appointment of an internal employee or an external organisation.

**1. Provisions for the mandate and independence of the external body**

An external body may be contracted to support the administrator in his/her work on reports. In order to ensure impartiality, no external body be engaged to perform this task if it is or has been in any other relationship of agency or employment with the Company at the time of the engagement or with whom the Company has had such a relationship in the five years preceding the conclusion of the contract.

The external body may not seek or accept remuneration or other benefits in connection with these activities from any person other than the principal.

The mandate of an external body may be terminated only with cause, and its legal action shall not constitute grounds for the termination of the Company or for refusal to pay its remuneration.

The tasks of the External Body in connection with the operation of the internal whistleblowing system shall be defined by the Company in the contract concluded with the External Body.