



The Zsidai Group attaches importance to transparency, full disclosure and ethical and ethical business conduct. We have established a whistleblowing system to report misconduct that is contrary to the law, internal regulations or ethical principles.

We consider an offence to be primarily those activities that deviate from the organisational objectives, values and principles.

The Zsidai Group operates an internal whistleblowing system under the provisions of Act XXV of 2023 on complaints, whistleblowing and rules on reporting abuse. The whistleblowing system provides for the possibility to report incidents of misconduct (except for incidents that fall within the competence and jurisdiction of a public authority) that violate the Company's ethical principles.

Our employees and those who have a legitimate interest in making a report can register with the system. The notification must be made in good faith, in which case the notifier will not be held liable, but a bad faith notification may lead to legal consequences.

The possibility to notify.

- by e-mail to [karolina.gyorffy@zsidai.com](mailto:karolina.gyorffy@zsidai.com),
- by phone on 00 36 1 225 0022,
- in person: Karolina Gyórfy
- or by post to the Jewish Group Gyórfy Karolina 1014 Budapest Nándor u. 9.

All reports are investigated (including anonymous reports), the procedure for each case will be carried out within 30 days at the latest.

The Zsidai Group will ensure that the whistleblower does not suffer any detriment or harm in connection with his/her report, but expects the whistleblower to make the report in good faith and to provide all relevant information known to him/her to enable a proper assessment and investigation of the case.

Read more about the notification procedure and the privacy notice can read the Zsidai Group's whistleblowing policy, which can be found below.



Zsidai Group Management Kft  
[www.zsidai.com](http://www.zsidai.com)

**Created by the employer**

**internal abuse reporting system**

**Procedures**

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## INTRODUCTION

Pursuant to Act XXV of 2023 on Complaints, Notifications of Public Interest and Rules for Reporting Abuse (hereinafter: the Complaints Act), an employer who employs at least 50 persons in the framework of an employment relationship shall establish an internal abuse reporting system.

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

The average number of employees of Le Pierrot Korlátolt Felelősségű Társaság (1014 Budapest, Fortuna u. 14.), company registration number 01-09-692109, hereinafter referred to as the "Company", in the month of July 2023 is 17, including all persons employed by the employer.

Harlequin Korlátolt Felelősségű Társaság (1014 Budapest, Fortuna u. 21.), company registration number 01-09-264057, hereinafter referred to as the "Company", has an average monthly headcount of 56 employees in July 2023, including all persons employed by the employer.

V1 Gasztronómia Korlátolt Felelősségű Társaság (1014 Budapest, Országház u. 31.), company registration number 01-09-879263, hereinafter referred to as the "Company", has an average monthly headcount of 16 employees as of July 2023, including all persons employed by the employer.

Gozsdu Gasztronómia Korlátolt Felelősségű Társaság (1075 Budapest, Király u. 13.), company registration number 01-09-990834, hereinafter referred to as the "Company", has an average monthly headcount of 45 employees as of July 2023, including all persons employed by the employer.

Trinity Gasztronómia Korlátolt Felelősségű Társaság (1014 Budapest, Nándor u. 9.), company registration number 01-09-206095, hereinafter referred to as the "Company", has an average monthly headcount of 68 employees as of July 2023, including all persons employed by the employer.

Berlin Felett Korlátolt Felelősségű Társaság (1072 Budapest, Dob u. 16. fszt. 2., 1072 Budapest), registered under company number 01-09-966802, hereinafter referred to as the "Company", has an average monthly headcount of 23 employees as of July 2023, including all persons employed by the employer.

MOM Gasztronómia Korlátolt Felelősségű Társaság (1014 Budapest, Nándor u. 9.), registered under company number 01-09-206105, hereinafter referred to as the "Company", has an average monthly headcount of 20 persons in July 2023, including all persons employed by the employer.

Opera Gasztronómia Korlátolt Felelősségű Társaság (1014 Budapest, Nándor u. 9.), company registration number 01-09-206096, hereinafter referred to as the Company, has an average monthly headcount of 30 employees in July 2023, including all persons employed by the employer.

The average number of employees of Dísz tér Gasztronómia Korlátolt Felelősségű Társaság

(1014 Budapest, Nándor u. 9.), hereinafter referred to as the Company, registered in the Commercial Register No. 01-09-324431, in the month of July 2023 is 0, including all persons employed by the employer.

In view of the above provisions, the procedures for the management of the internal whistleblowing system are set out in the following policy (hereinafter referred to as the "Policy"):



## 1. GENERAL PROVISIONS

### 1.1. Purpose and scope of the Rules

(6) The purpose of the Code is to facilitate the orderly operation of the Company in accordance with the objectives, principles and values set by the Company's management; it sets out the procedures for the coherent handling of incidents that violate internal regulations in connection with the Company's operations, for their detection when they occur, for the establishment of liability where necessary and for taking appropriate measures.

(7) The scope of the Code covers the conduct of the Company's employees in relation to their activities, the investigation and handling of reports of operational and whistleblowing misconduct, incidents that may compromise the prudent operation of the organization and corruption risks, as defined in applicable legislation, internal regulations and other internal management tools, as well as the procedures to be applied in the event of violations of the conduct set out in the Code of Ethics.

(8) The scope of the Code does not extend to the conduct of the Company's employees in relation to which a body designated by other legislation has the right and duty to act.

(9) The scope of the Rules also does not cover public interest reports and customer complaints, the content of which is subject to the jurisdiction and competence of another organization, authority, or other procedure of a department/department/committee of the Company.

(10) If the employer applies to its employees, the provisions of Act I of 2012 on the Labor Code. Under the conditions set out in Article 9(2), it lays down rules of conduct that protect the public interest or overriding private interests, and any breach of these rules may be reported through the internal abuse reporting system.

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

### 1.2. Interpretative provisions

(12) For the purposes of the Code:

**a) Announcement:**

- information about the unlawful or suspected unlawful act or omission or other abuse,
- any event that deviates, may deviate or is suspected of deviating from the law, internal regulations and the operation of the Company in accordance with its objectives, values and principles;
- any event that deviates, may deviate or is likely to deviate from the rules applicable to the Company and the operation of the Company in accordance with the organizational objectives, values and principles set by the Company's management and the governing body, within the limits of the law.

**b) Announcer:**

- employed by the employer,

- an employed person whose employment relationship with the employer has been terminated, and
  - a person who wishes to establish an employment relationship with an employer and in respect of whom the procedure for the establishment of such a relationship has been started;
  - the self-employed person, the sole proprietor, the sole proprietorship, if it has a contractual relationship with the employer,
  - a person with an ownership interest in the employer and a member of the employer's administrative, management or supervisory body, including a non-executive member,
  - a contractor, subcontractor, supplier or person under the supervision and control of a trustee who has started a procedure for establishing a contractual relationship with the employer, or who is or has been in a contractual relationship with the employer,
  - trainees and volunteers working for the employer,
  - a person seeking to establish an employment relationship or a contractual relationship with an employer for whom the procedure for the establishment of such a relationship or contractual relationship has been started, and
  - a person whose employment relationship or contractual relationship with the employer has ended.
- c) **Corrupt act:** any act of giving or offering an undue advantage, or of seeking or accepting any undue advantage or the promise of any undue advantage.
- d) **Breach of duty:** culpable breach of an obligation arising from the employment relationship and breach by the employee of the obligations which form the subject matter of the employment relationship, in particular the duty to act impartially, fairly and in a civilized manner, professional loyalty, personal conduct, keeping fit for work, carrying out instructions.
- e) **Public interest report:** a report that draws attention to a circumstance the remedying or removal of which is in the interest of the community or society. A public interest report may also include a proposal.
- f) **Complaint:** a request for redress for a violation of an individual right or interest, which is not subject to any other procedure, in particular judicial or administrative. A complaint may also contain a proposal.

### 1.3. Basic principles of the procedure

**(13) Protection of the whistleblower:** The whistleblower is protected against discrimination and unfair treatment for making a whistleblowing complaint. The whistleblower shall not be held liable for lawfully making a notification if the whistleblower had reasonable grounds to believe that the notification was necessary to disclose the circumstances to which the notification relates.

**(14) Fairness:** all participants in the Notification procedures must act independently and fairly, in accordance with the criteria of impartiality, in accordance with these rules. In accordance with the requirement of fairness, the person concerned by a complaint shall be guaranteed the opportunity to express his or her views on the complaint, including through legal representation, and to provide evidence in support of those views.

**(15) Co-operation:** during the procedure, the participants shall communicate with each other and with others in a manner consistent with the style expected in formal professional relations, and shall act in good faith, fairly and co-operatively. A

when conducting investigations, all staff and other persons involved in the process must cooperate to obtain information and support the process.

**(16) Anonymity:** the Notifier may make his/her Notification anonymously. The identity of the person making a report may not be disclosed beyond the staff members who are competent and authorized to receive or follow up reports without the express consent of the person making the report. This shall also apply to any other information from which the identity of the notifier can be inferred, directly or indirectly. The personal data of the Reporting Person who reveals his or her identity and of the person concerned by the Reporting shall not be disclosed to any person other than those authorized to do so. Pending the conclusion of the investigation or the initiation of formal charges because of the investigation, the persons investigating the report may, in addition to informing the person concerned, share information about the content of the report and the person concerned with other departments or staff of the employer to the extent strictly necessary for the conduct of the investigation.

**(17) Free choice of evidence:** investigators involved in the procedure are free to choose the method of proof and to assess the available evidence according to their own free judgment.

**(18) Prohibition of Bad Faith Reporting:** there may be legal consequences for making a bad faith report.

**(19) Avoidance of parallel proceedings:** no proceedings described in these Instructions may be initiated until the conclusion of any pending administrative or judicial proceedings on the same or related matters, and any pending proceedings must be suspended until the conclusion of the administrative or judicial proceedings.

## **2. DETAILED RULES**

### **2.1. General features of the abuse - notification system**

**(20)** A reportable incident can range from a correctable minor omission or deficiency at work to more serious disciplinary, misconduct, compensation, or criminal matters, which can be reported by anyone, even anonymously, as well as possible violations of the values set out in the Code of Conduct.

**(21)** The internal whistleblowing system is operated by a designated impartial person within the employer (hereinafter referred to as the "Investigator"): the HR & Training Manager

### **2.2. The notification**

**(22)** The Company's internal whistleblowing system may be used to report information about illegal or suspected illegal acts or omissions or other misconduct.

**(23)** Employees and persons who have a contractual relationship with the Company, as well as natural or legal persons who have a legitimate interest in the notification or in remedying the conduct that is the subject of the notification, may submit a notification through the notification system.

**(24)** When filing a notification, the notifier must provide his/her name and address, in the case of a legal person, the address of the notifier's registered office and the name of the representative of the notifier, and, if necessary, his/her power of attorney, and a declaration that the notification is made in good faith in relation to the facts of which he/she has knowledge or reasonable grounds to believe. If the report is made without the above information (anonymously), it is only in cases of reasonable suspicion that proceedings may be initiated.

### **2.3. Types of notifications**

**(25)** The notification can be made orally or in writing.

**(26)** An oral announcement can be made:

(6) in person, during working hours (by appointment) at the head office;

(7) on working days from 8:00 to 16:30 on the telephone number to report - 0036 1 225 0022

**(27)** Verbal reports (in person or by telephone) are received by the investigator in the office designated for receiving reports. If the whistleblower makes his/her report in person, the internal whistleblowing system operator will take the verbal report

- after having been informed in accordance with the provisions on the protection of personal data, in a durable and retrievable form; or
- in writing and, subject to the possibility of verification, correction, and acceptance by signature, provide a copy to the notifier.

**(28)** A full and accurate record of the verbal report must be made in writing by the operator of the internal whistleblowing system.

**(29)** In the case of an oral report, the whistleblower's attention should be drawn to the consequences of reporting in bad faith, the procedural rules governing the investigation of the report and the fact that

your identity, if you provide the information necessary to establish it, will be kept confidential at all stages of the investigation.

**(30)** Written notifications

a) by post,

b) the electronic address for receiving notifications ([karolina.gyorffy@zsidai.com](mailto:karolina.gyorffy@zsidai.com)).

**(31)** The designated examiner will take care of the receipt and filing of the notifications in accordance with the general rules of conduct.

**(32)** Mail received by post must be forwarded to the investigator unopened if the contents can be determined from the envelope.

**(33)** Within 7 (seven) days of receipt of a written report made through the internal whistleblowing system, the operator of the internal whistleblowing system will send an acknowledgement of the report to the whistleblower.

#### **2.4. Preliminary classification and assessment of notifications**

**(34)** The designated investigator shall forward a notification not falling outside the scope of the Code to the department responsible for the procedure or to another body competent and competent in the matter without delay after becoming aware of its content, but no later than 3 (third) working days.

**(35)** The designated investigator shall, as a first step in the case management, immediately upon receipt and within 3 (three) working days at the latest, examine whether it can be investigated in the abuse reporting system operated by the employer. The preliminary assessment of the reported risks and incidents shall be carried out based on the following criteria:

a) by the nature of the whistleblowing (for example: abuse of the organization's operations, raising awareness of corruption risks, whistleblowing by a staff member who has received a gift, or a whistleblowing by someone other than the recipient of an unlawful benefit or benefit);

b) whether the content of the notification requires an investigation;

c) whether the notification requires urgent action.

**(36)** The assessment may result in a rejection, a decision not to proceed or the opening of the procedure.

**(37)** If, because of the notification, action by the employer's representative is required in the matter, the Investigator will inform the Manager and/or the employer's representative in turn. Otherwise, he/she shall inform the Executive Director of the receipt of the notification, the subject of the notification and the notification and its annexes, which shall be sent to him/her at the same time.

**(38)** Repeated applications by an anonymous or unidentified applicant or by the same applicant with the same content as the previous application may be disregarded. A submission made by the notifier after 6 (six) months from the date on which he became aware of the event may also be disregarded.

**(39)** Further notifications from different persons with the same content as the notification under examination may be merged until the day before the closure of the notification under examination.

**(40)** A notification submitted more than 1 (one) year after the occurrence of the offence or alleged offence may be rejected by the examiner of the notification without examination of the merits.

**(41)** In the event of a decision not to notify, refusal to notify or the initiation of proceedings,

the notifier shall be informed, where possible.

## **2.5. Gathering the information needed to investigate the notification**

**(42)** The investigation of the reported infringement will be carried out by the investigator within the framework of the investigation plan.

**(43)** When preparing the **study plan**, the available data and information should be summarized. It is then necessary to determine what further data is needed, to take stock of the means of evidence that can be used in the process, and to assess the means, resources, and capacity available from the organization concerned.

**(44)** At the start of the study plan, the individual study steps and the conditions and timeframe required to carry them out, both individually and collectively, should be planned. In this context, particular attention should be paid to the question of from whom and in what form the necessary data and information should or can be obtained to ensure that the notification is properly assessed in accordance with the relevant legislation.

**(45)** The information necessary for the investigation of a notification may be gathered by examining the file, interviewing the parties concerned, requesting written information, inspection, and the involvement of an expert.

**(46)** All employees and departments of the Company shall cooperate with the designated investigator during the investigation. Upon request, they shall be obliged to make statements and provide information, data, and documents relevant to the proceedings.

**(47)** After the assessment, the examiner examines, in the process of clarifying the facts, whether the documents indicated in the notification and the additional information necessary for the conduct of the procedure are available.

**(48)** If the information necessary for the investigation of the notification is not fully available, the investigator shall, during his/her proceedings, make a request for further necessary information, data and documents (hereinafter together referred to as "data").

The head of the requested department shall provide the data to the investigator within the time limit specified in the request and the notification, subject to the rules on data management, data protection, (business) confidentiality and information security, and within a maximum of 3 (three) working days in the case of a case requiring urgent action, and a maximum of 8 (eight) working days in other cases.

The head of the requested department must indicate in writing, no later than 1 (one) working day before the expiry of the deadline, the reasons for the failure to provide the information within the deadline.

**(49)** The investigator may, at any stage of the procedure, seek the assistance of an external expert but not limited to, a legal expert, to conduct the investigation. Other external bodies can be contracted to assist in the investigation of notifications. Where an external body is engaged, the rules on conflict of interest and impartiality shall apply to that external body.

## **2.6. The study**

### **2.6.1. Information to the notifier**

**(50)** At the time of an Oral Notification, the attention of the notifier should be drawn to.

- a) Information Notice on data management in the context of the operation of the whistleblowing system;
- b) that you must declare that the circumstances of which you are aware are, or have reasonable grounds to believe are, true;
- c) the consequences of reporting in bad faith;
- d) the procedural rules governing the investigation of the Notification;
- e) that your identity, if you provide the information necessary to establish it, will be treated confidentially at all stages of the investigation;
- f) a legal person the notifier must provide its registered office and the name of its legal representative when making the notification; and
- g) if you wish to make a complaint about a product/service, the means of making a complaint.

**(51)** In the case of an oral Notification, if the Notifier provides written contact details, the information notice for a written Notification will be sent to the Notifier.

**(52)** The (anonymous) notifier shall be informed, where possible, that if the information provided by him/her is not sufficient/sufficient to investigate his/her notification or if the information indispensable for the initiation or effective conduct of the investigation cannot otherwise be obtained for any reason, the investigation may be closed without result. When recording the report, the Investigator of the report will ask the reporter to provide contact details, on condition of anonymity, to request further information and to inform the investigation closure.

**(53)** In the case of a written Notification, the Notifier will receive the information in writing within 7 (seven) days of receipt of the Notification, if an address (postal or e-mail) is available. The sending of the information shall also constitute confirmation that the notification has been made.

### **2.6.2. Information to the notifier**

**(54)** The person concerned by the notification shall be informed in writing and, where possible, in detail of the notification, of his or her rights regarding the protection of his or her personal data and of the rules applicable to the processing of his or her data, at the start of the investigation.

**(55)** In accordance with the requirement of a fair hearing, it should be ensured that the person concerned by the notification can express his or her views on the notification through his or her legal representative and that he or she can provide evidence in support of those views.

**(56)** Exceptionally, the person concerned may be informed at a later stage in duly justified cases if immediate information would prevent the investigation of the notification.

### **2.6.3. Not to examine the notification**

**(57)** The report must include a description of the alleged ethical misconduct or violation, the evidence relating to the matter of which you are aware or have reasonable grounds to believe.

**(58)** The examination of a notification may be waived if,

- a) a repeated Notification by the same Notifier with the same content as the previous Notification;
- b) the whistleblower made the report after six months from the date on which he became aware of the act or omission complained of;



- c) the Notification is made by an unidentified (unavailable) Notifier and the Notification is incomplete to the extent that no result can be expected from its examination;
  - d) the harm to the public interest or to an overriding private interest would not be proportionate to the restriction of the rights of the natural or legal person concerned by the notification resulting from the investigation of the notification;
  - e) the notification is still so incomplete after the receipt of the deficiency report that no result can be expected from its examination;
  - f) the Notifier has withdrawn the Notification.
- (59)** The Examiner decides not to make a report, with the approval of the Executive Director, and informs the reporter of the decision without delay, stating the reasons for the decision.
- (60)** Exclusion from the investigation, from conducting the investigation and from participating in the decision-making:
- a) the Declarant
  - b) the person concerned by the Notification
  - c) the person whose hearing is necessary in the proceedings
  - d) who, for other reasons, cannot be expected to give an unbiased opinion on the case.

#### **2.6.4. Test tools**

- (61)** But not exclusively, the following investigative tools may be used:
- a) hear the persons concerned by the notification, other interested parties in person, by telephone or by video conference,
  - b) obtaining available documents and other data and information relating to the case from the relevant departments, external partners and the notifying party,
  - c) viewing locations, camera footage or objects relevant to the case,
  - d) the involvement of an expert in particularly justified cases,
  - e) monitoring information and data stored in IT systems.

#### **2.6.5. Hearing of the parties concerned**

**(62)** If the report is well founded and its prompt and efficient handling warrants it, the investigator may interview the staff member concerned or who has knowledge of the case. If evidence is brought to light against the employee concerned which suggests that the employer is likely to act, it is mandatory to ensure that the employee concerned is heard or, if he/she so requests, that legal representation is present at the hearing. The employee concerned must be given at least two (2) working days' notice of the hearing.

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

- a) the names and positions of those present.
- b) the place and date of the hearing;
- c) information on the name, status and department of the person interviewed;
- d) in what capacity the listener is present;

- e) the subject of the hearing;
- f) a reminder of the rights and obligations of the person interviewed;
- g) the questions asked during the hearing and the answers given to them;
- h) the fact that the minutes have been disclosed to the notifier and a statement of agreement with the contents of the minutes;
- i) in the case of a record, the signatures of the participants in the hearing.

**(63)** The persons to be heard must be informed before their hearing of the following **(Information on the hearing)**:

- a) on which notification you are being heard;
- b) on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Regulation (EC) No 95/46/EC (General Data Protection Regulation), Regulation (EU) 2016/679 of the European Parliament and of the Council (GDPR) and Act CXII of 2011 on the Right to Information Self-Determination and Freedom of Information (Info tv.);
- c) about the processing of their personal data, including the possibility to keep their personal data private;
- d) are not obliged to make any incriminating statements about themselves or their relatives, and may refuse to answer certain questions at any time;
- e) are not obliged to make a statement, but if they do, the information they provide may be used as evidence in a later hearing;
- f) be falsely accused of any other criminal offence, misdemeanor or disciplinary offence, or violate the right of mercy by making false allegations.

**(64)** For some parts of the investigation, if your personal correspondence or documents are seized, the presence of the persons concerned is necessary.

**(65)** The time limit for the processing of notifications is 30 (thirty) days, which may be extended by up to 8 (eight) days if necessary.

The time limit starts on the working day following receipt of the notification. The time limit shall not include the period from the date of sending the request for information until the date of receipt of the execution of the request.

**(66)** On the proposal of the investigator, the Executive Director may extend the time limit once, up to a maximum of 30 (thirty) days, if the circumstances of the investigation justify this and if it does not jeopardies the effective conduct of the investigation. If the details are known, the notifier shall be informed at the same time as the decision to amend the time limit is taken.

**(67)** The time limit for the examination may be extended in particularly duly justified cases, provided that the notifier is informed at the same time. In this case, the notifier shall be informed of the expected date of the investigation and the reasons for the extension. The time limit for investigating the notification and informing the notifier shall not exceed (3) three months, even in the case of an extension.

#### **2.6.6. Extension of the study**

**(68)** If, after the investigation has been initiated, the Investigator becomes aware of data/information that suggests that a third person may be involved in the conduct complained of, the investigation may be conducted against the additional person complained of.

## **2.7. Closing the procedure, the necessary measures**

### **2.7.1. Investigation report**

**(69)** In the investigation report, the investigator describes the investigative tools used, the facts established, the detailed reasoning, the proposal to close the investigation and the recommendations for action proposed.

**(70)** The investigation file contains the documents used, relevant correspondence on the case and any other evidence obtained.

If the investigation fails to collect sufficient and/or adequate information to allow a meaningful investigation of the facts contained in the Notification and to conduct the investigation, the Investigator shall propose in the investigation report to terminate the investigation.

**(71)** The examiner finds that

- a) whether the person concerned has violated the Company's internal rules,
- b) whether there has been an unlawful act or omission or other breach of the law and, if so, by what rule, and whether it was caused by the negligent or intentional conduct of the person concerned and whether it was caused by the person concerned on an ad hoc, repeated or systematic basis.

**(72)** The designated investigator will identify the circumstances and factors leading up to the offending event, the consequences of the offending event, the likely magnitude of its potential financial impact, and whether it is correctable or uncorrectable.

### **2.7.2. The applicable legal consequences**

**(73)** At the end of the investigation, the investigator prepares a summary report. The **summary record** prepared by the designated investigator includes:

- a) a brief summary of the notification;
- b) the measures already taken on the basis of the notification and their results;
- c) the reasons for not investigating cases that can be closed without an investigation;
- d) data and evidence taken into account or omitted in the proceedings;
- e) the facts established in the proceedings, and
- f) a proposal for the measures necessary to close the case.

**(74)** The procedure can result in:

- a) a finding that there has been no infringement and that the proceedings can be terminated without action,
- b) a finding that an offence has been committed and a decision to take action,
- c) order any further proceedings necessary to establish liability or to prevent similar cases.

**(75)** The Investigator may, after the investigation is completed, propose to the Executive Director the initiation of ethics, disciplinary, misdemeanor or criminal proceedings, if justified.

**(76)** The Executive Director shall take a decision on the basis of the findings of the investigation and the recommendations of the summary note:

a) to take any further action necessary (e.g. to eliminate the causes of the problems identified, to remedy the harm caused, to initiate ethics proceedings, to initiate criminal proceedings),

b) informing the notifier,

c) to close the case.

**(77)** The investigation of the notification shall include an assessment of the relevance of the circumstances set out in the notification and the taking of measures to remedy the abuse.

**(78)** If the notification justifies the initiation of criminal proceedings, arrangements must be made to report the matter.

**(79)** Once the investigation has been completed, the notifier shall be informed of its outcome within 8 (eight) days, according to the means of communication used by the notifier, if his/her data are available.

**(80)** The legal consequence can be:

a) of a legal nature (initiating proceedings for damages, infringement or criminal proceedings);

b) labour law (warning, termination of employment with notice, termination with immediate effect);

c) financial in nature (cash benefit, suspension of all or part of a payment, clawback);

d) of a technical nature (modification of internal rules, initiation of tightening, increased monitoring of compliance, etc.).

**(81)** If it has become apparent that the whistleblower has acted in bad faith in connection with the offence and there are reasonable grounds to believe that he or she has committed a criminal offence or infringed the law, caused damage or other legal harm to others, his or her data may be transferred to the person entitled to initiate and conduct the proceedings, at the decision of the Administrator.

### **2.7.3. Second instance procedure**

**(82)** If the person concerned (the notifier or the person concerned by the notification) does not agree with the outcome of the investigation (first instance procedure) of the notification, he or she may, within 15 days of receiving the information, contact the Ethics Committee in writing through the notification channels.

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

During the review, the Ethics Committee will

a./You may request written or oral information from any Group Manager;

b./You may ask any employee of the Group any question or request written or oral information from any manager of the Group.

**(84)** The Ethics Committee shall, on the basis of the outcome of the review, determine:

a./uphold the decision of the first instance investigation, or

b./return the case to the investigator for further investigative action

c./ changes the decision of the first instance investigation, or

d./ in exceptional circumstances, hand over the investigation file to a department or an external whistleblower protection lawyer designated by the Commission.

**(85)** In the second instance proceedings, the rules and time limits of the first instance proceedings apply.

#### **2.7.4. Protecting the whistleblower**

**(86)** Notifications should be handled in such a way that the legitimate interests of the notifier are not prejudiced, and the legitimate interests of the notifier are protected in the case of notifications with no name on the merits, and the personal interests of the notifier are protected in the case of notifications with a name.

**(87)** The whistleblower shall not suffer any detriment as a result of making the notification, unless it is established that he or she acted in bad faith and there are reasonable grounds to believe that he or she committed a criminal offence or irregularity or caused damage or other harm to others in connection with the notification.

**(88)** The whistleblower may request confidential treatment of his/her data in his/her notification or during the hearing. In this case, the whistleblower's details should be placed in a sealed envelope signed by the investigator in the case file, and anonymously instead of the name and identity of the whistleblower in other documents.

**(89)** If the nature of the notification so warrants, other respondents may also request that their personal data be treated in private.

**(90)** The transfer or disclosure of data relating to the person of the notifier to another body shall, subject to the exceptions provided for in this Rule, require the prior written consent of the notifier.

#### **2.7.5. View files**

**(91)** Documents generated during the procedure

- a) in full by the investigator, the designated investigator, the legal adviser and the Administrator;
- b) statements may be inspected by the person interviewed.

**(92)** The original files relating to the notifications are handled, registered and kept by the investigator assigned to the case, who ensures that personal or proprietary data are not accessed by unauthorised persons.

**(93)** Within the framework of the internal abuse reporting system

- to the notifier,
- the person whose conduct or omission gave rise to the notification, and
- to the person who may have material information on the subject matter of the notification,

personal data that is essential for the investigation of the notification may be processed only for the purpose of investigating the notification and remedying or stopping the conduct that is the subject of the notification, and may be transferred to the whistleblower protection lawyer or external body involved in the investigation of the notification.

**(94)** Promptly delete unnecessary personal data from the data processed under the internal whistleblowing system.

**(95)** Where the notification concerns a natural person, in exercising his or her right of information and access under the provisions on the protection of personal data, the personal data of the notifier shall not be disclosed to the person requesting the information.

**(96)** Data processed under the internal whistleblowing system may only be transferred to a third country or an international organization if the recipient of the transfer has given a legal undertaking to comply with the rules on whistleblowing set out in the Complaints Act and subject to the provisions on the protection of personal data.

**(97)** In the internal whistleblowing system, the personal data of the whistleblower who discloses his or her identity and of the person concerned by the whistleblowing cannot be disclosed to anyone other than the authorized persons. Pending the conclusion of the investigation or the initiation of formal prosecution because of the investigation, the persons investigating the report may, in addition to informing the person concerned, share information about the content of the report and the person concerned with other departments or staff of the employer to the extent strictly necessary for the conduct of the investigation.

#### **2.7.6. Follow-up of measures and procedures related to notifications, record of action taken**

**(98)** The Investigator shall ensure that, when following up on the actions and procedures related to the infringing events:

- a) monitoring the procedures ordered, decisions taken, and proceedings initiated,
- b) implementing the proposals and action plans drawn up during the procedures and monitoring their implementation,
- c) identifying further potential opportunities based on the detected breach (risk assessment) and initiating changes to internal rules and regulations if necessary.

**(99)** If, while implementing the measures, it is established that the measures taken are not effective, the manager responsible for the cessation of the offence, and in cases of major importance, the Executive Director, may order further action.

**(100)** The investigator keeps a record of the notifications received. The register of notifications includes:

- a) the serial number of the notification;
- b) the time of arrival;
- c) the method of receipt;
- d) the receipt number, file number or other identifier of the notification;
- e) the name and contact details of the notifier (if available);
- f) the subject of the notification;
- g) the name of the department or person concerned;
- h) a description of the action taken on the notification, the deadline, the file number, and the reason for and fact of the closure of the case;
- i) the time, manner, file number or reason for not informing the notifier;
- j) other comment.

**(101)** The records will be kept electronically, in compliance with appropriate information security rules.

**(102)** The data in the register can be viewed by the investigators, legal counsel and the Managing Director.

**(103)** Records of actions taken in relation to irregularities:

The documents and other information generated and recorded in electronic form must be kept separate from documents generated in the normal course of business by the Investigator.

If, based on the information available to him/her concerning the irregularity, the Executive Director orders disciplinary proceedings to be initiated, the person exercising the power of employer in the department affected by the irregularity shall be required to conduct the proceedings with the involvement of Human Resources. It is Human Resources, with the professional support of Human Resources, which takes the decision on disciplinary matters relating to irregularities. Ensure that the documents generated by the disciplinary procedure are kept in a separate, up-to-date, and accurate file.

### **3. FINAL PROVISIONS**

**(104)** These Rules shall enter into force on 17 December 2023.

**(105)** The Examiner is responsible for the preparation and updating of the Code.

**(106)** It is the duty of the head of the employer (managing director), with the assistance of the heads of other departments, to ensure that the provisions of the code are made known to employees and that the fact of such knowledge is recorded in a declaration of knowledge or in some other verifiable manner.

Budapest, 1 December 2023.

Zoltán ZsidaiRoy

Zsidai Group