

## WHISTLEBLOWING POLICY

Regulation number	14/2023
Date of entry into force	01.12.2023
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Version	Date	Remarks
V1.0.	16.12.2023	

### 1. INTRODUCTORY PROVISIONS

#### 1.1. Objectives and commitment of the Company

**Ecopro Global Hungary Zrt.** (head office: 4034 Debrecen, Vágóhíd utca 2, 7A, building 3, 3rd floor) (hereinafter referred to as the "Company") is committed to the fundamental values of integrity, fairness and transparency, which it expects to be observed not only by its employees, but also by its partners. The Company is committed to fairness, honesty, and compliance in its day-to-day business. **The Company also expects its employees and partners to reject and avoid all forms of corruption.** Employees and partners must comply with all applicable national laws, regulations, and industry standards, the most stringent of which must be followed at all times.

Any unlawful or suspected unlawful act or omission or other misconduct in the operation of the Company may be reported, and reports shall be investigated, in accordance with the provisions and conditions set out in this Internal Whistleblowing Policy (the "Policy"). **To this end, the Company operates an Abuse Reporting System to handle reports made under the law.** The purpose of this Policy is to provide clear guidance on the whistleblowing system.

The Company reserves the right and undertakes to unilaterally amend the contents of these Notification Rules in accordance with the provisions of the law in force at any time and, in the event of changes to the services, in accordance with the same. The Company shall notify the parties concerned of any changes to these Rules and Regulations at the same time as the changes are made on the website <http://ecoproglobal.com/hu>. If you have any questions about this Whistleblowing Policy, please write to the email address of the Whistleblowing Protection Policy Operator: [panaszbejelenetes@ecoproglobal.com](mailto:panaszbejelenetes@ecoproglobal.com)

#### 1.2. Responsibility

Compliance with the Code is the responsibility of all employees, and enforcement is the responsibility of each individual exercising employee authority. The obligations of employees under this Code are considered to be material obligations arising from the employment relationship, so that if an employee intentionally or with gross negligence significantly and demonstrably breaches an obligation under this Code, the relevant provisions of the Labour Code and the Civil Code shall apply.

#### 1.3. Scope of the Rules

**Duration: from 16 December 2023 until revoked.**

The **personal scope** of the Rules extends to all officers, employees and other persons employed by Ecopro Global Hungary Zrt.

This Policy (**territorial scope**) applies to all departments and sites of the Company. Where local laws, regulations or statutes provide a higher level of protection than that provided by this Policy, local law shall prevail.

#### 1.4. Relevant legislation:

- Act XXV of 2023 on Complaints and Notifications of Public Interest and on the Rules for Reporting Whistleblowing
- EU Directive 2019/1937 (on the protection of persons who report infringements of EU law).
- Data privacy policy

#### 1.5. Definition

- *Report*: information about an unlawful or suspected unlawful act or omission or other abuse
- *Person subject to a notification*: an employee of the Company whose conduct or omission gave rise to the notification or who may have knowledge of the substance of the notification, and an individual who has a contractual relationship with the Company or a person acting on behalf or in the interest of a legal entity having a contractual relationship with the Company whose conduct or omission in relation to its contractual activities gave rise to the notification or who may have knowledge of the substance of the notification (hereinafter: the third party concerned by the notification).
- *Person investigating a notification*: employees of the Company's HR Department (case managers/administrators) appointed by the Company's CEO to investigate a specific notification
- *Whistleblower*: in particular, an employee of the Company, a person who has a contractual relationship with the Company or a person who has a legitimate interest in making a whistleblowing report or in remedying or terminating the conduct that is the subject of the report.
- *Internal whistleblowing system*: a system of whistleblowing channels and a case management system for reporting and processing violations operated by the Company. The internal whistleblowing system established by the Company is operated by a designated impartial person.
- *Affected person*: a natural or legal person to whom or which the infringement is attributed in the context of the notification or disclosure or who or which is associated with that person
- *Employment relationship (employment relationship)*: any legal relationship in which the employee performs an activity for and under the direction of the Company for remuneration or for his/her own account,
- *Employee (worker)*: a natural person who performs an activity for and under the direction of the Company within the framework of an employment relationship for remuneration or who performs an activity for his/her own account.
- *Unlawful or suspected unlawful act or omission or other misconduct*: any act that deviates from the law, internal regulations applicable to the Company and from the proper functioning of the Company in accordance with its objectives, values and principles.
- *Self-employed persons*: persons who work for the Company in the framework of a civil law relationship, who are not in a traditional or atypical employment relationship with the Company.
- *Company / Enterprise*: who employs a natural person in the framework of an employment relationship.

#### 1.6. Principles

##### 1. The principle of a fair trial

All participants in the proceedings must act in accordance with the criteria of objectivity and impartiality and in compliance with the Code of Ethics

[http://ecoproglobal.com/download/Code%20of%20Conduct\(Rev.09\).pdf](http://ecoproglobal.com/download/Code%20of%20Conduct(Rev.09).pdf).

##### 2. Conduct of the parties

In the course of 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 cooperatively.

### *3. Time limits*

The participants in the procedure shall make every effort to respect the time limits set out in these rules in such a way that they can effectively support the decision of the managers authorised to take the necessary measures or to manage other contractual relations.

### *4. Confidentiality*

- a. All information and documents prepared or provided in the course of the procedure are confidential in order to protect the personal data, reputation and business information of the data subjects. In accordance with the Company's Privacy Policy, documents relating to cases are classified as "secret" or "confidential".
- b. All participants (manager/employer, local Ethics Officer, other investigators, whistleblower, whistleblower, witness, expert, etc.) in cases received through the whistleblowing system must keep confidential all information relating to the content of the report, the whistleblower and the person whose conduct or omission gave rise to the report or who may have material information about the subject matter of the report [hereinafter: the person concerned by the report].
- c. The obligation of confidentiality does not limit the right of the Notified Party to defend or clarify the facts, but in exercising its rights, the Notified Party is obliged to act in accordance with the law, including the rights of privacy, informational self-determination and business confidentiality.

### *5. Processing of personal data*

- a. The Company, as data controller, may process personal data of the persons concerned by the notification within the framework of the notification system, which are indispensable for the investigation of the notification, solely for the purpose of investigating the notification and remedying or terminating the conduct that is the subject of the notification, and may transfer them to another organisation/person involved in the investigation of the notification.
- b. The legal basis for the processing is to comply with a legal obligation to prevent, detect and prosecute irregularities that threaten the controller's assets, trade secrets, intellectual property and business reputation, as well as an appropriate, respectful and fear- and retaliation-free working environment (based on Articles 6(1)(c) and 9(2)(g) of the GDPR ).
- c. Personal data processed under the notification system should be deleted without delay if they are not necessary for the investigation of the notification and for the rectification or cessation of the conduct which is the subject of the notification.
- d. During the investigation of a notification, the notifier or respondent may request that his or her personal data be kept private so that only the Company's in-house counsel has access to the personal data. If the request prevents or makes it impossible to conduct the investigation, the notifier's attention shall be drawn to this fact.
- e. Data relating to the notification, the investigation and the action taken on the basis of the notification shall be kept in the electronic system for five years from the end of the last investigative act or action taken, for the purpose of protecting the notifier and the subsequent verifiability of the action taken in his/her interest, and shall be deleted thereafter.

### *6. Use of mother tongue*

At the request of the Notifier or the Notified Person subject to the procedure, the use of the mother tongue shall be ensured during the procedure, and the documents drawn up during the procedure shall be made available to them in their mother tongue. The translation into English of the notes and minutes of the hearing of the persons concerned in their mother tongue shall be carried out with the assistance of an external translator.

### *7. Proceedings pending before a public authority or a court*

The proceedings described in these Rules may not be instituted until the conclusion of any pending administrative or judicial proceedings on the same or related matters, and any pending proceedings shall be suspended until the final conclusion of the administrative or judicial proceedings.

#### *8. Freedom of proof*

The persons operating the whistleblowing system are free to choose the means of proof and to assess the available evidence according to their own free judgment.

#### *9. Governing law*

The provisions of Act XXV of 2023 on complaints, notifications of public interest and rules relating to the notification of whistleblowing shall apply to these Rules and the procedure conducted.

## **2. NOTIFICATION OF AN INTERNAL NOTIFICATION**

### **2.1. Notifiable information**

Information about illegal or suspected illegal acts or omissions or other misconduct may be reported to the Company's internal abuse reporting system. These events or circumstances include, in particular, if you witness or become aware of any situation, circumstance, event or conduct that:

- fraud,
- infringement,
- corruption,
- concerns unfair conduct,
- suggests unethical behaviour,
- that violates any law or regulation,
- creates an unsafe working environment,
- violates any of the Company's policies,
- discriminates against,
- includes any harassment and/or intimidation,
- and any other conduct that is harmful to the Company and may cause financial or non-monetary loss.

**Offences against property are governed by the Criminal Code in force at the time.** Knowledge of offences against property is also essential because if the notification justifies the initiation of criminal proceedings, the Company must take steps to report the offence.

The Company has an overriding interest in the detection and prevention of certain crimes against property or in the course of employment, the occurrence of which could significantly damage the Company's reputation and provide the perpetrators with the opportunity to extract significant resources without authorisation, which could, where appropriate, jeopardise the operation of the Company as a whole.

### **2.2. Subject to a notification can be,**

- a worker whose employment with the employer has been terminated, and
- a person who wishes to establish an employment relationship with the employer and for whom the procedure for the establishment of such a relationship has been started.

### **2.3. Also can make a report**

- 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 or person under the supervision and control of a supplier who has started the 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 wishing to establish a legal or contractual relationship with the employer within the meaning of points (a), (b) or (d), in respect of whom the procedure for the establishment of such a legal or contractual relationship has been initiated, and

- a person who has ceased to have a legal or contractual relationship with the employer within the meaning of (a), (b) or (d).

#### **2.4. Protection of whistleblowers**

Any measure that is detrimental to the notifier,

- a) which is due to the lawful making of the notification, and
- b) which is carried out in the context of a legal relationship or connection as defined in **points 2.2 and 2.3**,

is unlawful even if it would otherwise be lawful. Such a measure shall be deemed to be a measure under Act XXV of 2023 on Complaints, Notifications of Public Interest and Rules on the Notification of Abuses, No. § (2), such as, in particular, delegation of work, change of place of work, reduction of wages, change of working hours, negative performance appraisal, job referral, coercion, intimidation, harassment or tying up, discrimination, unfavourable or unfair treatment, etc.

#### **2.5. Legal notification**

If the whistleblowing is lawful, the whistleblower shall not be considered to have breached the confidentiality rules and shall not be liable for such whistleblowing if the whistleblower had reasonable grounds to believe that the whistleblowing was necessary to disclose the circumstances to which the whistleblowing relates.

Where a notification is lawfully made, the notifier shall not be liable for obtaining or having access to the information contained in the notification, unless the notifier has committed a criminal offence by obtaining or having access to the information.

The notifier shall not be held liable for lawfully making a notification if the notifier had reasonable grounds to believe that notification was necessary to disclose the circumstances to which the notification relates.

The State shall provide the Notifier with the assistance provided for in Act LXXX of 2003 on Legal Aid under the conditions set out therein.

#### **2.6. The notification is lawful if**

- a) the whistleblower has made the report through one of the whistleblowing schemes under the Rules, in accordance with the rules set out in the Complaints Act,
- b) the whistleblower obtained the reported information concerning the circumstances covered by the report in the context of his or her employment-related activities, including the procedure under Section 20 (2) c) and Section 20 (3) e) of the Complaints Act, and
- c) the notifier had reasonable grounds to believe that the information notified concerning the circumstances covered by the notification was true at the time of notification.

A notification shall be deemed to have been lawfully made if the notifier makes the notification at the European Union institutions, bodies, offices or agencies having the tasks and powers, and the conditions set out in Section 45 (b) and (c) of Act XXV of 2023 are fulfilled.

#### **The applicant is entitled to the protection provided by the law only if**

- a) the notified information concerning the circumstances covered by the notification falls within the scope of the legal provisions of European Union acts referred to in point 2.1 or in *Annex 2 to Act XXV of 2023* or the legal provisions ensuring their implementation and compliance with them, or
- b) the applicant has reasonable grounds to believe that the circumstances referred to in point (a) exist.

#### **2.7. Reporting in bad faith**

The Company will take strong action against reports made in bad faith. A whistleblowing report is nothing more than the reporting of an infringement by a whistleblower who has reason to believe that

the information reported is true at the time of reporting. A report which subsequently turns out not to be a misreport, but which the reporter had reasonable grounds to believe was true at the time the report was made, is not a bad faith report.

A report of abuse is made in bad faith if the whistleblower intentionally intends to report abuse against a person (including an unknown person) by misleading the administrators and/or the management of the Company with the information reported.

**The applicant shall not be entitled to the protection provided by law if.**

- you are in breach of the rules on the protection of classified information,
- fails to comply with its obligation of confidentiality in relation to legally protected secrets (e.g. medical secrets) when making a notification,
- in making the notification, the church person and the member of the religious association, as a professional performing religious rite, does not comply with the obligation of confidentiality which is imposed on him/her by his/her profession,
- in making the notification, you are in breach of the rules on the protection of confidential information protected by law in connection with judicial proceedings,
- by reporting it, you are in breach of the rules on data processing under the rules of criminal procedure, or
- by reporting as a member of the law enforcement agencies, the Military National Security Service or the National Tax and Customs Administration, violates the rules governing the activities of these agencies as laid down by law.

## **2.8. Risk of retaliation**

In the case of "**perceived risk of retaliation**", if the whistleblower believes that he or she is the likely target of retaliation, the whistleblower should contact the Company's CEO and/or the Company's legal counsel as the whistleblower protection officer in the event of such a threat. The Whistleblower Protection Officer will take such steps as he/she deems appropriate and make recommendations to resolve the situation. Possible steps to protect the whistleblower from the perceived risk of retaliation may include, in particular:

- Clarifying the situation
- Sending the notifier on leave.
- Transfer of the notifier to another job.
- Transfer of the notifier to another job.

If the **whistleblower believes that he or she has already been retaliated against by anyone as a result of his or her report of abuse, he or she should** report this immediately to the Company's legal counsel. The Company's lawyer will take such action as he/she deems appropriate and make recommendations on how to resolve the situation. Possible steps to protect the whistleblower may include, in particular:

- Clarifying the situation
- Sending the notifier on leave.
- Transfer of the notifier to another job.
- Transfer of the notifier to another job.

If the whistleblower feels that his or her report of retaliation **has not been properly resolved**, he or she may submit a written request to the Company's legal counsel, who will investigate the matter and the process and respond to the whistleblower within 30 days as to what action has been taken by the Company to remedy or address the retaliation.

## **2.9. Failure to report abuse**

An employee who knows that a criminal offence is suspected but does not report it, even though it can be proved afterwards that he or she knew or should have known that the offence had been committed, may be subject to employment, civil or criminal proceedings.

### 3. MAKING A NOTIFICATION

If a whistleblower wants to report abuse, there are different channels available. A report can be made in writing or orally. A verbal report can be made by telephone or other voice messaging systems (e.g. viber, what's up, Teams) or in person. By using a telephone line or other voice messaging system, the notifier gives his or her consent to the use of such systems.

At the Company's discretion, whistleblowing reports should be made to the Company's in-house corporate counsel using one of the **following contact details**:

- name: Dr. Aladár Kuun
- phone: +36700902746
- in person: 4034 Debrecen, Vágóhíd utca 2. 7A building. 3. floor.
- by post: 4034 Debrecen, Vágóhíd utca 2. 7A building. 3. floor.
- email: [panaszbejelentes@ecoproglobal.com](mailto:panaszbejelentes@ecoproglobal.com)
- notification form
- www: <http://ecoproglobal.com/hu>

The **oral** notification made in **person** by the Company's lawyer

- record, in a durable and retrievable form, the information provided in accordance with the provisions on the protection of personal data, as set out in *Annex 1* to these Rules; or
- in writing, using the minutes set out in *Annex 4* to these Rules and Regulations, and shall provide a copy thereof to the notifying party, subject to the possibility of verification, correction and acceptance by signature.

When reporting by **telephone**, the Company does not use a recorded telephone line or other recorded voice messaging system that requires the consent of the whistleblower as part of the internal whistleblowing system.

On behalf of the Company, as the operator of the internal whistleblowing system, the oral report will be written (recorded) and, with the possibility to verify, correct and accept it by signature, will be provided to the whistleblower by sending it to the e-mail address provided by the whistleblower, after the information provided in *Annex 1* to this Policy, in accordance with the provisions on the protection of personal data.

In the case of a verbal report, the whistleblower's attention should be drawn to the consequences of reporting in bad faith (point 2.7), the procedural rules governing the investigation of the report (points 3 and 4) and the fact that his/her identity, if he/she provides the necessary information to establish it, will be treated confidentially at all stages of the investigation.

In the case of a **written** report, it can also be made using the abuse report form in *Annex 4* to these Rules. **Within seven (7) days** of receipt of the written notification, the Company's legal counsel will send the notifying party an **acknowledgement of** receipt of the notification by sending this Policy and *Annex 1*.

If the notifier wishes to amend or supplement the data content of the notification, he/she may do so by sending an e-mail (**written channel**) or by telephone (**oral channel**) to the Company's lawyer as described in these Rules, using the contact details above.

The Company's legal counsel will treat whistleblowing reports made to it through any channel as confidential and will not disclose the whistleblower's details to the Company or to any other third party, thereby ensuring full protection of the whistleblower's identity and confidentiality against whistleblowing.

The processing of data in the Company's internal whistleblowing system is governed by the relevant Company's data management policy.

The Company has designed the internal whistleblowing system in such a way that the personal data of the whistleblower who discloses his or her identity cannot be disclosed to anyone other than the person(s) investigating the whistleblowing. The persons investigating the report (case handlers/administrators) are obliged to keep confidential (on the **basis of the confidentiality agreement** signed to this effect, *Annex 2 to* these Regulations) and not to share information about the content of the report and the person concerned with any other department or employee of the employer, except for the purpose of informing the person concerned, until the investigation is closed or formal prosecution is initiated as a result of the investigation.

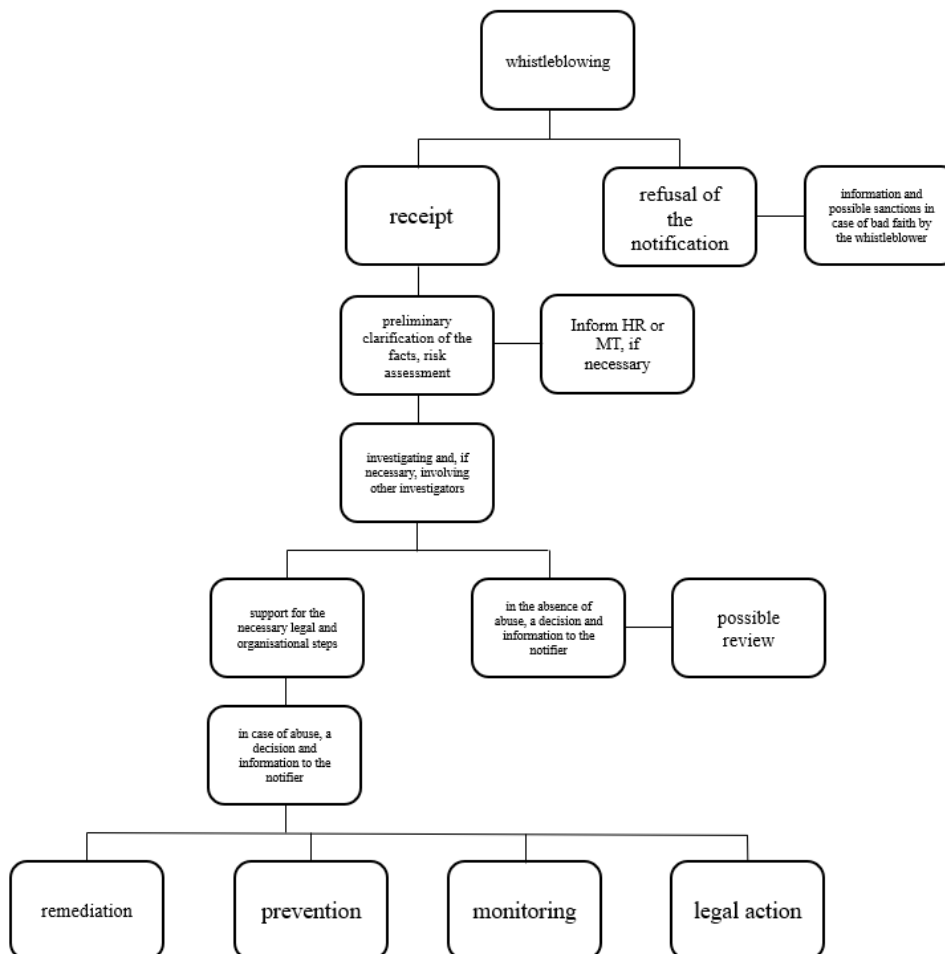
This rule applies not only to the notifier, but also to the person who has material information about the subject matter of the application.

The Company will ensure the protection of the whistleblower during the procedure and will explain and document to the whistleblower who in the organisation will know that he or she has filed a report. The Company will take all necessary steps (and will act in accordance with this Policy) to ensure that the whistleblower does not suffer any retaliation or disadvantage.

The Company shall ensure that if the notification concerns a lawyer of the Company, the member concerned shall not participate in the investigation of the notification or in the decision. In such a case, the Company shall ensure that the relevant notification is investigated by an independent and impartial person, using an external expert.

## 4. INVESTIGATION OF THE NOTIFICATION

### 4.1. Process flow diagram of the study





The allegations in the notification must be investigated **within the shortest time possible**, but **not later than 30 days** from the date of receipt of the notification.

The **time limit may be extended in particularly justified cases, subject to simultaneous notification to the notifier**. In this case, the notifier shall also 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 months in the case of an extension**.

In the course of the investigation of the notification, the **notifier shall be contacted** and may be invited to supplement or clarify the notification, clarify the facts and provide additional information.

#### **4.2. The notification must include:**

- a) for natural persons, the name and address of the notifier.
- b) in the case of a legal person, the name of the legal person, the applicant's registered office and the name of its legal representative.
- c) a description of the act or risk that infringes the law.
- d) the name, job title and department (if known) of the employee concerned by the notification.
- e) a statement by the notifier that the notification is made in good faith concerning circumstances of which he/she has knowledge or reasonable grounds to believe that they are true.
- f) if the notification involves a third party,
- g) the name of the natural person (if known),
- h) in the case of a legal person having a contractual relationship with the Company, the name of the legal person or the person whose conduct or omission in relation to the contractual activity gave rise to the notification, and the subject matter of the contract.

#### **4.3. The examination of the notification may be waived if**

- a) the report was made **by an unidentified Reporting Party**,
- b) a preliminary examination of the notification reveals that it does not concern an unlawful act, omission or risk
- c) **the content** of the notification as set out in points 4.2(a), (c), (d) and (e) **is missing**
- d) the notification was **not made by the person authorised to do so**,
- e) a **repeated** notification **by the same notifier with the same content** as the previous notification, or
- f) the **harm to the public interest or to an overriding private interest** would be disproportionate to the restriction of the rights of the **natural or legal person** (hereinafter together referred to as the "person concerned") resulting from the investigation of the notification.

During the investigation of the notification, the Company's lawyer will assess the relevance of the circumstances set out in the notification and take appropriate measures to remedy the abuse. If criminal proceedings are warranted on the basis of the report, **arrangements will be made to bring charges**.

#### **4.4. The notification**

The notification is sent to the email address / telephone number and/or the appropriate channel provided by the Company. The employee investigating the report will notify the whistleblower of receipt of the abuse report within 7 days (the report will be received, filed and an acknowledgement of the fact of the report will be sent).

The Company's lawyer will carry out a preliminary risk assessment to confirm that the notification is valid and worthy of investigation and will then start the investigation. This may involve contacting the whistleblower or communicating with the whistleblower through the Company's whistleblowing channel.

The Company's lawyer will review the following aspects of the preliminary examination of the notification:

- a) whether the application contains the elements specified in point 4.2 or whether a request for completeness is required.

- b) whether the examination of the notification can be waived.
- c) whether immediate action is required based on the report to prevent any ongoing or further acts or activities that may be damaging to integrity; the person investigating the report may seek the opinion of the Company's specialised departments to determine the need for immediate action.

**The examination of the application shall be refused if the content of the application as set out in point 4.2 is missing.**

#### **4.5. Information at the start of the investigation**

**The person concerned shall be** informed in detail about the notification, his/her rights regarding the protection of his/her personal data and the rules governing the processing of his/her data (*Annex I*) at the start of the investigation. **In accordance with the requirements of a fair hearing, the person concerned shall be** given the opportunity to express his/her **views on the notification through his/her legal representative and to provide evidence in support of those views.** The person concerned by the notification may be informed at a later stage, where justified, if immediate information would prevent the investigation of the notification. The provisions of this point shall also apply to any person who has material information on the subject matter of the notification.

The Company will endeavour to provide the whistleblower with as much feedback as possible on the investigation process. However, due to the Company's privacy policy and the successful outcome of the investigation, there is some information that cannot be shared with the whistleblower. The whistleblower may communicate with the investigators of the case through the reporting channel provided by the Company without revealing his/her identity. Should the investigators need to provide further information, questions or documents, the whistleblower will be informed by the Company's lawyer via the reporting channel (e-mail) provided.

#### **4.6. Investigation**

Everyone is obliged to provide the Company's lawyer with the documents and data requested in the course of the investigation of the notification and to provide the requested information. The Company's lawyer may inspect the Company's documents, accounting records and books, request information from the management and employees, examine the Company's payroll, cash, contracts and have them examined by an expert. The person who investigates the report is entitled to:

- a personal interview with the notifier, the worker concerned by the notification and the worker who has information on the subject of the notification.
- to initiate a consultation with the third party concerned by the notification.
- to request, obtain and use documents and information necessary for the examination of the notification.
- to request the expert opinion necessary to clarify the facts and provide evidence.
- to obtain the necessary advice from the Company's specialised departments to determine whether an unlawful act, omission or risk is of major importance.
- to hold an inspection.

The department and the employee or external person contacted in the course of the information gathering shall cooperate with the person investigating the report during the inspection and personal interviews, provide the requested information and expert opinion, and hand over or send the requested documents and data to the person investigating the report within the time limit set by the latter.

The person examining the notification shall, after assessing the notification, check the availability of the documents necessary for the proceedings or indicated in the submission, as well as the availability of further information necessary for dealing with the notification. If necessary, he/she will arrange for the obtaining of additional documents and information.

#### **4.7. Hearing of the persons concerned**

If the nature of the notification and its effective handling so justify, the person investigating the notification shall interview the employee concerned or who has knowledge of the notification. The

employee must be notified of the initiation of the personal interview in writing at least 2 working days before the interview or, if written notification is not possible, by telephone or orally (the latter must also be documented). The notification must include the subject of the notification.

The person investigating the notification shall draw up a record of the personal interview, which shall include:

- the place and date of the hearing;
- information on the name, status and department of the person interviewed;
- in what capacity the listener is present;
- the subject of the hearing;
- the questions asked during the hearing and the answers given to them;
- the fact that the minutes have been communicated to the notifier and a statement of agreement with the contents of the minutes;
- the signatures of the participants in the interview.

The date of the meeting(s) will be agreed at short notice so that the deadline can be met. The meeting(s) shall not be public and only invited persons may attend.

#### **4.8. Closing an investigation**

Once the Company's lawyer has finalised the investigation and the report, he will inform the management and the whistleblower in due time. The whistleblower will be informed of the outcome of the investigation at the e-mail address provided by him/her.

**The Company's counsel shall issue a decision on the investigation or non-investigation of the notification and the reasons for the non-investigation, the result of the investigation of the notification, the measures taken or planned.** If the decision is taken by a committee of several members (there must be an odd number of members), the quorum shall be constituted if more than half of the members are present at the meeting. The Committee shall take its decision by open ballot and by simple majority vote.

The decision shall be in writing and shall be numbered consecutively, starting again each year. The Company Lawyer shall inform the Notifier in writing of the decision within 8 days of its adoption. The written notification may be waived if the notifying person has been informed orally and has taken note of the notification.

#### **4.9. Legal consequences of the investigation**

Based on the report of the investigation, management decides on the management response to the investigated abuse (legal, labour, integrity and compliance processes). The occurrence and detection of abuse may trigger other support and protection responses to prevent further abuse and remediate the abuse that has occurred, depending on the decision of senior management.

If the investigation of the notification reveals that an infringement has been committed, the following legal consequences may be applied as necessary measures:

- *labour law measure:*
  - adverse legal consequences,
  - establishing liability for damages,
  - termination of employment;
- *other legal action:*
  - termination of the contract with the third party concerned by the notification,
  - initiate infringement proceedings with the competent authority,
  - initiate criminal proceedings before the competent authority,
  - initiate civil proceedings before a court with jurisdiction to determine liability for damages or seek compensation,
  - initiate other official proceedings.

The recommendations for identified abuses will be incorporated by the Company's lawyer into its internal control processes and abuse prevention programmes, which can be used for future employee training.

#### **4.10. Reporting obligations**

Once a year, the Company's lawyer shall report to the Company's management on his/her activities during the period since the previous reporting period in a form that does not violate the rules on the protection of personal data under this Policy and the measures taken and planned. The report shall include at least the annual number of notifications.

#### **4.11. Register**

The person investigating the notification must record at least the following in the register, depending on whether it contains information that allows the notifier to be identified:

- serial number,
- time of arrival,
- method of receipt/registration,
- a receipt number, file number or other identifier,
- the content of the notification as specified in point 3.1.4,
- the fact and the reason for the non-notification,
- the fact and reason for the qualification of the unlawful act, omission or risk as a priority,
- the test report,
- the details of the information provided in connection with the notification or the reason for not providing it,
- related relevant electronic correspondence and documents.

#### **4.12. Right of the applicant to a review**

If, after receiving the summary report (decision) of the investigation, the whistleblower is not satisfied with the outcome, he or she may refer the complaint to the Company's CEO (case reviewer) for review. While the Case Reviewer undertakes to review the request, the Company is not obliged to reopen the investigation. If the case reviewer concludes that the investigation has been properly conducted and there is no new information that would change the findings of the investigation, the investigation shall be closed permanently.

If the conduct reported is not a criminal offence but breaches the rules of conduct set out in the Code of Ethics, the Company may take employer action against the employee in accordance with the rules governing the employment relationship.

### **5. PROCESSING OF PERSONAL DATA**

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 which are indispensable for the investigation of the notification may be processed solely for the purpose of investigating the notification and remedying or stopping the conduct which is the subject of the notification and may be transmitted only to the Commission investigating the notification at the most. **Personal data not covered by point 5 shall be deleted without delay.**

The personal data of the notifier may be disclosed only to the body competent to carry out the procedure initiated based on the notification, if that body is entitled to process the data by law or if the notifier has consented to the disclosure of the data. **Personal data of the notifier shall not be disclosed without his/her consent.**

If it has become apparent that the **Whistleblower has provided false data or information in bad faith**, and

- a) where there are indications that a criminal offence or irregularity has been committed, personal data must be handed over to the authority or person responsible for the procedure;
- b) there are reasonable grounds for believing that you have unlawfully caused damage or other legal harm to another person, your personal data must be handed over to the body or person entitled to initiate or conduct the proceedings.

Where the notification concerns a natural person, the **personal data of the notifier shall not be disclosed** to the person requesting the information in the course of the exercise of the right of access and information of that natural person under the provisions on the protection of personal data.

**The transfer of data** processed within the framework of the internal abuse reporting system to a **third country or an international organisation** is subject to the consent of the recipient of the transfer, as provided for in the notification in accordance with the provisions of the law of 2023. XXV. of 2023, and in compliance with the provisions of **the Act on the Protection of Personal Data**.

The Company will ensure that, when establishing the internal whistleblowing system, the **personal data of the whistleblower who discloses his or her identity** and of the **person concerned by the whistleblowing will** not be disclosed to anyone other than the authorised persons. The members of the Whistleblowing Committee, if it needs to be set up, **may**, until the investigation is closed or formal charges are initiated as a result of the investigation, share information with **officers and employees of the Company regarding the** content of the whistleblowing and the person concerned, in addition to informing the person concerned, to the **extent strictly necessary for the conduct of the investigation**. The provisions of this paragraph shall also apply to any person who may have material information about the subject matter of the notification.

## **6. OTHER PROVISIONS**

This Whistleblowing Policy should be reviewed regularly to keep up with the Company's stated values, practices, developments and ever-changing laws and regulations. The Company may unilaterally amend this Policy and may grant waivers in specific cases, subject to applicable law.

The Policy shall be communicated to all Employees and shall be made available to them and to other Notifiers on all electronic networks of the Company and on its website.

These Rules shall be strictly observed and shall be duly applied to all notifications and investigations.

For matters not covered by these Rules, the provisions of the Act of 2023 on complaints, whistleblowing and rules on reporting abuse. XXV. and the relevant legislation in force at the time shall prevail.

**Done at Debrecen, 16 December 2023.**

### **Annexes:**

1. Annex No. 1: Information Notice on Data Management in relation to the operation of an internal whistleblowing system
2. Annex No. 2: Confidentiality statement
3. Annex No. 3: Misuse notification form
4. Annex No. 4: Abuse-reporting form

1. Annex No.

**DATA MANAGEMENT INFORMATION**  
**on the operation of an internal whistleblowing system**

The internal abuse reporting system (hereinafter: System) provided for by Act XXV of 2023 on the Rules for Reporting Abuse (hereinafter: Complaint Act) is operated by **Ecopro Global Hungary Zrt** (headquarters: 4034 Debrecen, Vágóhíd utca 2, building 7/A, 3rd floor) (hereinafter: Company).

**The Company, as the data controller (hereinafter referred to as the "Controller"), hereby informs data subjects about the data processing activities related to the operation of the System in accordance with the provisions of Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 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 (hereinafter referred to as the "GDPR").**

**1. Data Controller**

Name: Ecopro Global Hungary Zrt.

- Headquarters: 4034 Debrecen, Vágóhíd utca 2. 7/A. ép. 3. floor.
- E-mail address: [info@ecoproglobal.com](mailto:info@ecoproglobal.com)

Data Protection Officer of the company

- name: Dr Aladár Kuun
- phone: +36 30 090 27 46
- email: [privacy.ecoproghu@ecoproglobal.com](mailto:privacy.ecoproghu@ecoproglobal.com)

**2. Purpose and legal basis of the processing, the data processed and the data subjects concerned**

The Data Controller shall process personal data of the whistleblower or of the person whose conduct or omission gave rise to the whistleblowing and of the person who may have material information about the facts contained in the whistleblowing, to the extent necessary for the performance of its tasks in relation to the operation of the whistleblowing system, and to the extent necessary for the investigation of the whistleblowing.

This Notice uses the terms defined in the GDPR and the Complaints Act.

- Personal data: any information relating to an identified or identifiable natural person ("data subject"); an identifiable natural person is one who can be identified, directly or indirectly, in particular by reference to an identifier such as a name, number, location data, an online identifier or to one or more factors specific to the physical, physiological, genetic, mental, economic, cultural or social identity of that natural person;
- Data processing: any operation or set of operations which is performed upon personal data or on sets of personal data, whether or not by automated means, such as collection, recording, organisation, structuring, storage, adaptation or alteration, retrieval, consultation, use, disclosure by transmission, dissemination or otherwise making available, alignment or combination, restriction, erasure or destruction;
- Controller: the natural or legal person, public authority, agency or any other body which, alone or jointly with others, determines the purposes and means of the processing of personal data; where the purposes and means of the processing are determined by Union or Member State law, the controller or the specific criteria for the designation of the controller may also be determined by Union or Member State law.
- Processor: a natural or legal person, public authority, agency or any other body which processes personal data on behalf of the controller;
- Notifier: someone who makes a notification.
- The purpose of the processing: to perform tasks related to the operation of the internal whistleblowing system in accordance with the provisions of the Complaints Act.

- Scope of the data processed: the fact of the notification, personal data indispensable for its investigation.
- Legal basis for processing: the legal basis for processing is Article 6(1)(c) of the GDPR, as processing is necessary for the fulfilment of a legal obligation to which the controller is subject, considering Article 26 of the Complaints Act.
- Stakeholders:
  - the notifier,
  - the person whose conduct or omission gave rise to the notification,
  - the person who may have material information on the subject matter of the notification

### **3. Duration of processing**

Personal data not necessary for the investigation will be deleted by the Data Controller without delay. The Data Controller shall delete the personal data from the investigation file without undue delay after the investigation has been completed, but within 60 days at the latest, unless further action is taken on the basis of the investigation. The Data Controller shall delete without delay notifications from anonymous or unidentified whistleblowers.

### **4. Recipients of personal data, recipients in third countries**

The managers and authorised officers, employees and contractors of the controller who are concerned in their functions (collectively referred to as "the controller") have access to your personal data.

The personal data contained in the notification may only be disclosed to the Data Controller or the Data Controller's agents, insofar as such disclosure is necessary for the performance of their tasks. The Data Controller's data processor is the hosting service provider who contributes to the storage of the electronic data.

The data controller shall transfer the data to the organisation(s) entitled to conduct criminal proceedings pursuant to Section 23 (2) of the Complaints Act, if the initiation of criminal proceedings is justified on the basis of the notification.

The data controller is under a legal obligation to transfer the data of the whistleblower to the body conducting the procedure pursuant to Paragraph (4) of Article 6 of the Complaints Act, if the whistleblower has provided false data or information in bad faith and there are circumstances indicating that a crime or an offence has been committed, or there are reasonable grounds to believe that he or she has caused unlawful damage or other legal harm to another person, and the data transfer has been requested by the person entitled to initiate or conduct the procedure.

The controller may transmit the data to persons, organisations or authorities authorised by law based on a written official request.

Generally, the Data Controller does not transfer data to third countries or international organisations. Such transfers of data processed under the internal whistleblowing system may only take place in exceptional cases, subject to a legal undertaking by the recipient of the transfer to comply with the rules on whistleblowing set out in the Complaints Act and subject to the provisions on the protection of personal data.

### **5. Technical and organisational measures taken to ensure the security of data processing**

The Data Controller shall, in determining the method and the course of processing, apply appropriate technical and organisational measures to ensure the effective implementation of the principles of data protection, to comply with the requirements of the law, to protect the rights of data subjects and to ensure that only personal data necessary for the specific purpose of processing are processed. To this end, the Controller shall implement appropriate legal, administrative, physical and IT security measures.

The Data Controller guarantees that intermediaries who have access to personal data are bound by the obligation of confidentiality (*Annex 2*).

The Data Controller uses the following IT security solutions to ensure data security: virus protection, firewall, password protection.

## **6. Rights of data subjects**

You can exercise your data subject rights in relation to data processing by contacting:

- in person, at the Company's registered office, during the opening hours set by the Company, at a time agreed in advance,
- by post at the address of the Company's registered office (4034 Debrecen, Vágóhid utca 2. 7/A. building 3. floor),
- by e-mail to [privacy.ecoproghu@ecoproglobal.com](mailto:privacy.ecoproghu@ecoproglobal.com).

The rights of the data subject may be exercised, only if the data subject is identifiable, in the manner provided for notification in this Notice. If a request is made, the Data Controller shall respond without delay and at the latest within 30 days.

**Right of access:** you may request information from the controller about the purposes for which and the way in which your personal data are processed, to whom they may be disclosed, and request a copy of the data held by the controller. We will comply with these requests free of charge, on a first per data basis. Your rights of access and use will only be granted after prior identification, precisely in order to protect your data.

Please note that, in exercising the right to information and access under the Complaints Act, the personal data of the whistleblower as data subject may not be disclosed to the person requesting the information.

**Right to rectification:** as a data subject, you have the right to obtain from the controller, at your request and without undue delay, the rectification of inaccurate personal data concerning you and the completion of incomplete personal data. It is in the best interest of the controller and the data processors to keep your personal data accurate and up to date, so please notify the controller immediately of any changes to your data or if your data is inaccurate or incorrect.

**Right to erasure:** You may request the controller to erase the personal data processed if the personal data are no longer necessary for the purposes for which they were collected or otherwise processed; if you have withdrawn your consent and there is no other legal basis for the processing; if you have objected to the processing and there is no overriding legitimate ground for the processing; or if you consider that the personal data are unlawfully processed; or if the personal data must be erased in order to comply with a legal obligation under Union or Member State law to which the controller is subject.

**Right to restriction of processing:** You may request the restriction of processing if you contest the accuracy of the personal data processed (in which case the restriction applies for the period of time necessary to allow the controller to verify the accuracy of the personal data); if you consider that the personal data are unlawfully processed but you oppose their erasure and instead request the restriction of the use of the data; if you consider that the personal data are no longer necessary for the purposes for which they were collected or otherwise processed, but you request them for the establishment, exercise or defence of legal claims; or if you have objected to the processing (in which case the restriction will apply for a period of time until it is established whether the controller's legitimate grounds override those of the data subject). In the case of restriction of processing, personal data other than storage may be processed only with the consent of the data subject or for the establishment, exercise or defence of legal claims or for the protection of the rights of another natural or legal person or for important public interests of the European Union or of a Member State.

**Right to object:** you may object at any time, on grounds relating to your particular situation, to processing based on the legitimate interests of the controller. In the event of an objection, the controller may no longer process the personal data unless it can demonstrate compelling legitimate grounds for the processing which override the interests, rights and freedoms of the data subject or for the establishment, exercise or defence of legal claims.



**The right to lodge a complaint with a supervisory authority:** If the data subject considers that the processing of personal data concerning him or her infringes the provisions of the GDPR or the data protection legislation in force, he or she may lodge a complaint with the supervisory authority competent in the Member State of his or her habitual residence, place of work or place of the alleged infringement, in Hungary with the National Authority for Data Protection and Freedom of Information.

**Contact details of the National Authority for Data Protection and Freedom of Information:**

- postal address: 1363 Budapest, Pf. 9.
- address: 1055 Budapest, Falk Miksa utca 9-11.
- phone: +36 (1) 391-1400
- fax: +36 (1) 391-1410
- e-mail: [ugyfelszolgalat@naih.hu](mailto:ugyfelszolgalat@naih.hu)
- web: [www.naih.hu](http://www.naih.hu)

Independently of the right to lodge a complaint, the data subject may also take legal action against the unlawful processing of his or her personal data or the infringement of his or her rights relating to the right to information self-determination. In Hungary, legal proceedings may be brought before the competent court in the place of residence or domicile of the data subject or before the competent court in the place where the Company is established. The courts can be contacted at the following link: <http://birosag.hu/torvenyszekek>.

If the person is habitually resident in another EU country, he or she can also bring the case in the courts of the Member State of habitual residence.

**Done at Debrecen, 16 December 2023.**