

Zsidai Group Whistleblowing Procedure

The Zsidai Group values complete transparency and high ethical standards in corporate operations.. We have established a reporting system to report abuses that are contrary to the law, internal regulations, or ethical principles..

We primarily consider illegal activities to be those that deviate from operating in accordance with organizational objectives, values, and principles.

The Zsidai Group operates an internal whistle-blowing system pursuant to Act XXV of 2023 on the rules for reporting abuses. The whistle-blowing system provides an opportunity to report abuses due to violations of the Company's ethical principles (except for events that fall within the scope and competence of an authority).

Our employees and those who have a reasonable legitimate interest in making a report can submit reports to the system. Reports must be made in good faith. Reporters acting in good faith will not be held liable; however, bad-faith reports may result in legal consequences..

Reports can be submitted

by email the at,

by phone 00 36 1 225 0022 by phone number,

in person: Carolina Győrffy

or by post to: Zsidai Group, c/o Carolina Győrffy, 1014 Budapest, Nándor utca 9. .

All we are investigating the report (the anonymous in a way made an announcement also), the some in matters the procedure at the latest 30 on the day within we will conduct it.

The Zsidai Group ensures that the reporting party will not suffer any disadvantage or harm, provided the report is made in good faith and all known, relevant information is shared to enable proper assessment and investigation.

with reports related on procedures, or the data management about information more you can read Zsidai Group abuse reporting in its regulations, which below find.

Zsidai Group Management Ltd.

employer by created

internal abuse reporting system

procedure

Introduction

Complaints, public interest notifications, and Based on Act XXV of 2023 on the rules related to the reporting of abuses (hereinafter: Complaints Act), an employer that employs at least 50 people under an employment relationship shall establish an internal abuse reporting system.

Complaints Act according to on that employers, which at least 50, but at most 249 persons employed under an employment relationship may establish the internal whistle-blowing system jointly or with another employer entitled to do so. The employers listed below, as members of the Zsidai Group, shall establish the whistle-blowing system jointly.

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

The average number of employees of Harlequin Korlátolt Felelősségű Társaság (1014 Budapest, Fortuna u. 21.), hereinafter referred to as the Company, with company registration number 01-09-264057, in July 2023 is 56, which includes all persons employed by the employer.

V1 Gastronomy Limited Liability Company (1014 Budapest, company registration number 01-09-879263) Parliament street. 31.), the hereinafter: Company 2023. July monthly average number of people 16 persons, which includes all persons employed by the employer.

01-09-990834 registered Gozsdu Gastronomy Limited Responsible Company (1075 Budapest, Király u. 13.), hereinafter referred to as: Company. The average monthly headcount in July 2023 is 45 people, which includes all persons employed by the employer.

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

01-09-966802 registered Berlin Over Limited Responsible Company (1072 Budapest, Dob u. 16. fszt. 2.), hereinafter referred to as: Company. The average monthly headcount in July 2023 is 23 people, which includes all persons employed by the employer.

The average monthly headcount of MOM Gastronomy Limited Liability Company (1014 Budapest, Nándor u. 9.), hereinafter referred to as the Company, with company registration number 01-09-206105, is 20 people, including all persons employed by the employer.

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

01-09-324431 registered Decoration space Gastronomy Limited Responsible Company (1014 Budapest, Nándor u. 9.), hereinafter referred to as: Company. The average monthly headcount in July 2023 is 0 people, which includes all persons employed by the employer.

In view of the above provisions, I determine the procedure for managing the internal whistle-blowing system in accordance with the provisions of the following regulations (hereinafter referred to as: Regulations) :

General Provisions

Purpose of the regulation and its scope

The purpose of the Regulations is to facilitate the Company's regular operation in accordance with the goals, principles and values determined by the Company's management; it establishes the procedure for handling incidents arising in connection with the Company's operation that violate internal regulations in a unified system, for investigating these incidents if they occur, for determining liability if necessary and for taking appropriate measures.

Regulations objective scope the Company for employees with their activities related behavior, the concerning in legislation, internal in regulations and other internal It covers the investigation and handling of reports of abuses related to operations and submitted, incidents that violate the prudent operation of the organization and corruption risks, as well as the procedures to be applied in the event of violations of the conduct regulated in its Code of Ethics.

Subject of the Regulations does not apply extends the Company of its employees conduct in relation to which a body designated for that purpose under other legislation is entitled and obliged to act.

The scope of the Regulations also does not extend to public interest reports and customer complaints, which, based on their content, are subject to other procedures within the scope of influence and competence of another organization, authority or any organizational unit/specialty/committee of the Company.

If the employer the for employees the work about the code solo 2012. annual I. law

It establishes rules of conduct that protect the public interest or overriding private interests under the conditions specified in Section 9(2), and violations of these rules can be reported in the internal whistle-blowing system.

Regulations personal scope extends the Company all to his employee.

Interpretative provisions

regulations in its application:

Report:

the illegal or illegal presumed plot or omission, or other information regarding abuse,

data relating to any event that deviates, may deviate or is presumed to deviate from the Company's legal provisions, internal regulations and operations in accordance with the Company's objectives, values and principles;

any event that deviates from the rules applicable to the Company and the organizational procedures determined by the Company's manager and the governing body within the legal framework objectives, values and principles appropriate from operation differs, may differ or presumably different.

Reporter :

the employer by employed,

an employee whose employment relationship with the employer has ended, and

the with employer for employment directed legal relationship to establish wishing so person in whose case the procedure for establishing this legal relationship has begun;

the individual entrepreneur, the individual company, if the with employer contractual in relation stands,

the employer regarding proprietary with participation having person, as well as a person belonging to the employer's administrative, management or supervisory body, including non-executive members,

a person who has initiated the procedure for establishing a contractual relationship with the employer, is in a contractual relationship or has been in a contractual relationship and is under the supervision and control of a contractor, subcontractor, supplier or agent,

the at employer activity graduate intern and voluntary,

a person wishing to establish a legal relationship or contractual relationship with an employer, in whose case the procedure for establishing such a legal relationship or contractual relationship has begun, and

the the person, to whom the for employment directed legal relationship or contractual his/her relationship with the employer has ended.

Corruption act : any act in which someone gives or offers an undue advantage, or requests or accepts any undue advantage or promise thereof.

Breach of duty : culpable breach of an obligation arising from an employment relationship, and the employee on behalf of the employment legal relationship content forming obligations – so especially the impartial, obligation to conduct business in a fair and civilized manner, violation of professional loyalty, personal work, maintaining a workable state, carrying out instructions .

Public interest announcement : so report, which so to circumstances call up the attention, the remedy or elimination of which serves the interest of the community or society as a whole. A public interest report may also contain a proposal.

Complaint : so request, which individual law- or infringement of interest to eliminate is directed and is not the responsibility of anyone else – so especially judicial, administrative – procedure The complaint may also contain a proposal.

Principles in the procedure

Whistleblower protection: The Whistleblower is protected against discrimination and unfair treatment for making a report. The Whistleblower cannot be held liable for making a lawful report if the Whistleblower had reasonable grounds to believe that the report was necessary to uncover the circumstances covered by the report.

Fair process: All participants in the Reporting procedures are independent, fairly, the impartiality criteria properly present regulations is obliged to act accordingly . fair proceedings requirement properly the proceedings during It is ensured that the person affected by the Report can express his/her position on the Report, even through his/her legal representative, and support it with evidence.

Cooperation : During the procedure, the communication of the participants between themselves and towards others must be in the style expected in official professional relations, and the conduct must be in accordance with the principles of good faith, honesty and cooperation. The

When conducting investigations, all employees and other persons involved in the process are required to cooperate in order to obtain information and support the procedures.

Anonymity: The Reporter may also make his/her Report anonymously. In the procedure, the identity of the Reporter may not be disclosed outside the circle of employees with the authority and authorization to receive or follow up on reports without the express consent of the person concerned. This also applies to any other information from which the identity of the Reporter can be directly or indirectly deduced. The personal data of the Reporter who reveals his/her identity and of the person concerned by the Report shall be the to this on the entitled outside other not you may know me. Report investigator persons until the investigation is concluded or until formal prosecution is initiated as a result of the investigation, information regarding the content of the report and the person concerned by the Report the By report concerned person on information beyond the employer other may share it with their organizational unit or colleague to the extent strictly necessary to conduct the investigation.

Free evidence : The Investigators participating in the procedure are free to choose the method of evidence and evaluate the available evidence according to their free convictions .

Malicious Report prohibition: malicious Reporter announcement to do may have legal consequences.

Avoidance of parallel proceedings: The procedure described in this Instruction may not be initiated until an ongoing official or court procedure on the same or related issue has been concluded, and the procedure already in progress must be suspended until the final conclusion of the official or court procedure.

Detailed Rules

abuse - report system general characteristics

The event to be reported can range from a minor, correctable oversight or a deficiency occurring during work to more serious disciplinary, infraction, compensation, and criminal cases. Anyone can report these, as well as any potential violation of the values set out in the Code of Ethics, even anonymously.

The internal whistle-blowing system is operated by a designated, impartial person at the employer (hereinafter: Investigator): HR & Training Manager

The announcement

The Company reports illegal or suspected illegal activities in its internal whistle-blowing system. to act or for omission, or other for abuse concerning information can be reported.

Employees, as well as those in a contractual relationship with the Company, as well as natural or legal persons who have a reasonable interest in the report or in the remediation of the conduct that is the subject of the report, may file a report through the reporting system.

to the reporter upon report must to give the his/her name and address, yogi person in case of a reporter the reporter its headquarters and the announcement submitter representative his name, need in case of authorization, furthermore to declare must about, that the announcement in good faith does in connection with acts of which he has knowledge or reasonably suspects that that those they are real. If the above data without (anonymous way) happens the report, in which case proceedings are only possible in the event of well-founded suspicion.

reports types

report can happen verbally or in writing.

oral Report can happen:

personally, during working hours (in advance agreed at the time) the central in the office;

on weekdays 8:00-16:30 until the hour the to report servant by phone number – 0036 1 225

0022

A verbal report (in person or by telephone) is received by the investigator at his/her designated office for receiving reports. If the reporter makes the report in person, the operator of the internal whistle-blowing system will process the verbal report.

after providing information in accordance with the regulations on the protection of personal data – records it in a durable and retrievable form, or

in writing to book and – to that to check, to correct, with signature to be – while providing the opportunity to accept it – it will hand over a duplicate to the notifier.

The operator of the internal whistle-blowing system is required to prepare a complete and accurate record when recording the oral report.

Oral report in case of the reporter attention up must to call the malicious the consequences of reporting, the report to investigate guiding procedural rules and to, that

identity – if the to that to determine necessary data gives – the will be treated confidentially at all stages of the investigation.

The written reports

post ,

the report to receive designed electronic at

The designated investigator ensures the receipt and filing of reports based on general administrative rules.

Items received by post must be forwarded to the examiner unopened, if the contents can be determined based on the envelope.

The operator of the internal whistle-blowing system in the internal whistle-blowing system deed written report upon receipt calculated within 7 days the sends a confirmation of the report to the reporter.

reports preliminary qualification, evaluation

A report not falling within the scope of the regulations shall be subject to review by the designated investigator based on its content. getting to know after immediately, but at the latest within 3 working days forwards within the for procedure authorized organizational to a unit or other, the in the matter from jurisdiction to the acting and competent body.

In the first stage of the administration, the designated examiner shall examine immediately after receipt, but no later than within 3 (three) working days, whether the employer operated by the abuse reporting. The preliminary assessment of the reported risks and incidents is carried out based on the following criteria:

based on the nature of the report (for example: abuse related to the operation of the organization, raising awareness of corruption risks, reporting by a gifted employee, or reporting the acquisition of an unlawful advantage or benefit not made by the gifted employee);

the report content according to is it necessary examination conducting;

the report does it require urgent measure to do.

The assessment may result in the application being rejected, disregarded or the procedure being carried out.

If, based on the report, action by the employer's representative is required in the given case, the Investigator shall promptly inform the Managing Director and/or the employer's representative. Otherwise, the Manager shall be informed of the receipt of the report, its subject matter, and the report and its attachments shall be sent simultaneously.

A report made by an anonymous or unidentified reporter, or a repeated report made by the same reporter with the same content as the previous one, may be disregarded. The reporter must provide the following information about the event: the from learning calculated 6 (six) month after submitted submission can also be omitted.

New reports from different persons that are identical in content to the report under investigation may be merged up to the day before the report under investigation is closed.

A report submitted more than 1 (one) year after the occurrence of the infringing or alleged event may be rejected by the person assessing the report without a substantive examination.

The announcement in case of neglect or rejection, or the The notifier must be notified of the initiation of the procedure, if possible.

report to investigate necessary information collection

The announced infringing event-related investigation the investigator continues down the within the framework of the study plan.

the study plan, the available data and information must be summarized. This after to must to decide, that what kind further data there is need, and for this relatedly into account must to buy the proceedings during to use available evidentiary tools, then up must to measure the concerned organization on behalf of available standing tools, resources and capacity.

At the beginning of the study plan, the individual study steps and their individual, or overall the for execution necessary conditions and time frame. In this regard, it is important to pay attention to who and in what form the necessary data and information should be obtained, in order to professionally assess the contents of the report in accordance with the relevant legislation.

The information necessary to investigate the report may be collected by reviewing documents, interviewing the parties involved, requesting written information, conducting an inspection, and involving an expert.

All employees and organizational units of the Company are obliged to cooperate with the designated investigator during the investigation. Upon request, they are obliged to make a statement and provide information, data and documents relevant to the procedure.

investigator the evaluation after the facts clarification in the process examines, that the procedure to conduct necessary, the in announcement indicated documents, as well as the report whether additional information necessary for its substantive resolution is available.

If the to investigate the report necessary information not are fully available , the investigator shall arrange for the acquisition of further necessary information, data and documents (hereinafter collectively referred to as: data) by means of a request during the procedure.

in the case of a case requiring urgent action, taking into account the information contained in the report. at most 3 (three) working days, other in cases at most To be made available to the investigator within a deadline of 8 working days , while complying with the rules on data management, data protection, (business) confidentiality and information security .

contacted organizational unit leader the reasons marking next to obliged the given deadline expired before in writing no later than 1 (one) working day to indicate if the cannot meet the data provision deadline.

investigator the proceedings any in his/her field to use available external expert – especially, but not exclusively legal experts – to assist in conducting the investigation. Other external parties may be contracted to assist in the investigation of the reports. organization too reliable. External organization assignment in case of the external organization the conflict of interest and impartiality rules must be applied.

The investigation

Reporter information

Oral Report on the occasion the Reporter attention up must to call

the data processing information regarding data processing related to the operation of the whistle-blowing system;

that he must declare that the circumstances of which he is aware are true or that he has reasonable grounds to believe that they are true;

the malicious Report its consequences;

the Report to investigate guiding procedural rules;

that your identity – if you provide the data necessary to establish it – will be treated confidentially at all stages of the investigation;

When submitting the Report, the Applicant, who is a legal entity, must provide its registered office and the name of its legal representative who submitted the report; and

if you wish to make a complaint regarding a product/service, the options for submitting a complaint.

In the case of a Verbal Report – if the Reporter provides written contact information – the information to be sent in the case of a written Report must be sent to him/her.

The) (anonymous) Reporter – insofar as can be – to inform must about, that if the The information provided by him/her is not sufficient/appropriate for his/her Report. for investigation, and If the information essential to the initiation or successful conduct of an investigation cannot be obtained for any reason, the investigation may be closed without results. When recording the Report, the Report Investigator will ask the Reporter to provide contact information, while maintaining anonymity, in order to request further information and to inform him/her about the closure of the investigation.

In the case of a Written Report, the Notifier will receive the information in writing within 7 (seven) days of its receipt – if an address (postal or e-mail) is available. Sending the information also constitutes confirmation of the submission of the Report.

In announcement concerned information

in announcement concerned person the examination at the beginning possibility according to must be informed in writing in detail about the report, his/her rights regarding the protection of his/her personal data, and the rules governing the processing of his/her data.

In accordance with the requirement of fair procedure, it must be ensured that the report concerned person in with announcement its position on yogi explain it through his/her representative and support it with evidence.

in announcement concerned person for information exceptionally, justified in case This may also be done later if immediate information would prevent the investigation of the report.

Report examination neglect

For announcement to contain must the presumed ethical offense or violation description, evidence related to the case; which he is aware of or has reasonable grounds to believe to be true.

Report examination avoidable if,

the Report is a repeated Report made by the same Notifier and with the same content as the previous Report;

the Report was made by the Reporter after six months from the date of becoming aware of the complained activity or omission;

The report is unidentifiable. (not available) has) Reporter has done so, and the Report is incomplete to such an extent that no result is expected from its examination;

the harm to the public interest or pressing private interest would not be proportionate to the restriction of the rights of the natural person or legal entity affected by the Report resulting from the investigation of the Report;

the Report is still incomplete to such an extent that no results can be expected from its examination even after the receipt of the correction;

the Reporter the Report withdrew.

The Investigator decides to disregard the Report with the approval of the Managing Director, and immediately informs the notifier of the decision, indicating the reason.

Exclusion from the investigation, may not continue the investigation and may not participate in decision-making:

the Reporter

the By report concerned person

the the person, to whom hearing the proceedings during necessary

from whom the business unbiased judgment other for a reason not expected away.

Investigation tools

The proceedings during especially, but not exclusively the following investigation tools can be used:

the By report concerned persons, other interested parties personal, telephone or hearing via videoconference,

the with matter connected, available standing documents and other data, and requesting information from the relevant organizational units, external partners, and the Reporting Party,

the business in terms of important locations, camera footage or objects view,

especially justified in case expert involvement,

the IT in systems stored information and data checking.

The stakeholders hearing

If the report thorough, the fast and effective management that justify, the examiner may interview the employee involved in the case or with knowledge of it. If evidence arises against the person concerned that makes the employer's action probable, mandatory the concerned employee hearing, or at your request the ensure the presence of a legal representative at the hearing. The person concerned must be notified of the hearing at least 2 (two) working days in advance.

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

the those present his/her name and position.

the hearing place, date;

the listened to in his name, legal relationship, organizational to the unit concerning data;

the listened to what kind in quality there is present;

the hearing its subject;

the listened to person to his rights and obligations suitable an invitation;

the hearing during asked questions and for those given answers;

the minutes with a reporter suitable description the fact and the in the minutes a statement of agreement with the provisions;

minutes in case of the at the hearing participants signature.

listened to persons their hearing before to inform must the about the following (Educational information):

deep report in connection with happens the their hearing;

on the protection of natural persons with regard to the processing of personal data and the such data free about the flow, as well as the 95/46/EC decree in effect exclusion (general privacy regulation) the European Parliament and the Advice (EU) Regulation 2016/679 (GDPR) and their rights under Act CXII of 2011 on the right to informational self-determination and freedom of information (Info Act);

about the processing of their personal data, including the possibility of closed processing of their personal data;

they are not obliged to make a statement incriminating themselves or their relatives, and they may refuse to answer individual questions at any time;

they are not obliged to make a statement, but if they do, the information they provide may be used as evidence later;

They may not falsely accuse others of committing a crime, violation of rules, or disciplinary offense, and they may not violate the right to mercy by falsely stating facts.

During certain parts of the investigation, especially if personal correspondence or documents are seized, the presence of the persons concerned is required.

reports administrative deadline 30 days, deep need in case of at most It is extended by 8 (eight) days.

The processing deadline the announcement arrival follower on a working day The administrative deadline does not include the period from the sending of the data request until the receipt of its fulfillment.

The administrative deadline the investigator at his suggestion the Managing Director one times – at most may extend the deadline by 30 (thirty) days if this is justified by the circumstances of the investigation and does not jeopardize the successful implementation of the investigation. If his/her details are known, the reporting party must be informed at the same time as the decision to modify the deadline is made.

The investigation deadline may be extended in particularly justified cases, with simultaneous information to the notifier. In such cases, the notifier shall be informed of the expected date of the investigation and the reasons for the extension of the investigation. The deadline for investigating the report and informing the notifier, even in the event of an extension, shall not exceed three (3) months.

examination extension

If, after the start of the investigation, the Investigator becomes aware of data/information that suggests that a third person may be involved in the conduct covered by the Report, the investigation may also be conducted against an additional person covered by the Report.

The proceedings closing, the necessary measures

Investigation report

In the investigation report, the Investigator describes the investigative tools used, the established facts, detailed justification, the proposal for closing the investigation, and the proposed recommendations for action.

The investigation file includes the documents used, relevant correspondence related to the case, and any other evidence obtained.

If sufficient and/or appropriate information cannot be collected during the investigation to conduct a substantive investigation of the contents of the Report,

the Investigator will recommend terminating the investigation in the investigation report.

investigator states, that

the with announcement concerned person did you violate it? the Company internal its regulations,

whether an unlawful act or omission or other violation has occurred, and if so, which violation of the rule is the basis for it, and whether it was caused by the negligent or intentional conduct of the person concerned by the report, and whether it was caused on an occasional, repeated or regular basis.

The designated investigator will uncover the circumstances and factors leading to the infringing event, the consequences of the infringing event, the probable magnitude of its potential financial impact, and the fact that it can be corrected or cannot be corrected.

The applicable legal consequences

examination closing after, the investigator summary note The summary note prepared by the designated examiner shall include:

the report short summary;

the report based on already done measures and those its results;

the examination without lockable affairs in case of the examination neglect the its reasons;

the proceedings during into account bought, or neglected data, evidence;

the proceedings based on established facts, furthermore

the business to close necessary measures concerning suggestion.

The proceedings result can be:

establishing that no illegal event has occurred and the procedure can be terminated without any action,

establishing that a violation of the law has occurred and the procedure ends with a decision ordering action,

ordering further proceedings necessary to establish liability or prevent similar cases.

Examiner of completion of the investigation after justified cases ethical, disciplinary, may make a proposal to the Managing Director to initiate a violation or criminal proceedings.

The Managing Director the conducted examination its findings, the summary recording takes a decision taking into account the following proposals:

further necessary measures (e.g. eliminating the causes of the identified problems, remedying the harm caused, initiating ethical proceedings, initiating criminal proceedings) ,

the reporter information,

the business closing.

During the investigation of the report, the accuracy of the circumstances contained in the report must be assessed, and to must to bring those the measures, which are suitable the to remedy abuses .

If the report based on criminal proceedings initiative justified, then to take action need to file a report.

After the investigation is completed, the notifier must be informed of the results within 8 (eight) days, depending on the communication method used, if their data is available.

legal consequence can be:

legal (initiation of compensation proceedings, initiation of infringement or criminal proceedings);

labor law (warning, termination of employment with immediate effect);

financial (suspension of financial benefits, payment in part or in whole, recovery);

professional in nature (modification of internal regulations, initiation of their tightening, increased monitoring of compliance, etc.).

If it becomes apparent that the reporting party acted in bad faith in relation to the illegal event and there is a reasonable suspicion that they committed a crime or violation of the rules, caused damage or other legal infringement to others, their data may be transferred to the person authorized to initiate and conduct the procedure, based on the decision of the Managing Director.

Secondary proceedings

If the person concerned (the Notifier or the person concerned by the Report) does not agree with the result of the investigation (first instance procedure) conducted in connection with the Report, then upon receipt of the information calculated 15 on the day within the Ethical To the Commission can turn in writing the through reporting channels.

The Ethical Commission reviews the first degree examination evidence and the investigation report.

review during the for procedure relatedly the Ethical Commission

/ written or oral information you can ask the Group from any of its leaders;

/ with question can turn the Group any to your employee, written or You may request verbal information from any manager of the Group.

The Ethical Commission the review result based on states:

/ locally leave the first degree examination during brought decision, or

/ the case returns the for examiner further investigation actions for the implementation

/ changes the first degree examination during brought decision, or

/ exceptionally justified in case the examination its materials one by him/her designated organizational unit or an external whistleblower protection attorney.

secondary proceedings during the first degree proceedings rules, deadlines are guiding.

Reporter protection

reports treatment during business must to act, that the reporter legitimate interest not be harmed, in the case of substantive anonymous reports, the whistleblower is entitled, while in the case of reports made by name, the personal interest of the whistleblower should be protected.

The reporting party may not suffer any disadvantage for making the report, unless it is established that he/she acted in bad faith and there is a reasonable suspicion that he/she committed a crime or violation of the rules in connection with his/her report, or caused damage or other harm to another person.

The reporting party may request, in their reporting or during their hearing, that: confidentially. In this case, the reporting person data in the case files signed by the investigator closed in an envelope must to place, other on documents the informant name and personal your data should be reported anonymously instead .

If the nature of the report justifies this, other interviewees may also request that their personal data be treated confidentially.

The reporter personal data – this in rule busy With some exceptions, the voluntary and prior written consent of the reporting person is required for its transfer to another body or disclosure.

Document review

The proceedings under originated in documents

completely the examiner, the designated examiner, the yogi advisor and the Managing Director;

statements regarding the listened to can be considered in.

with reports related original documents the on the matter designated investigator treats, records and safeguards; continuously ensures that unauthorized persons do not have access to personal or protected data.

internal abuse reporting system its framework between

the notifier,

to that the person, to whom the behavior or omission the to report reason given, and

to the person who may have substantive information about the contents of the report,

Your personal data that is essential for investigating the report may be processed solely for the purpose of investigating the report and remedying or terminating the conduct that is the subject of the report, and may be forwarded to the whistleblower protection lawyer or external organization involved in the investigation of the report.

Immediately delete unnecessary personal data from the data processed within the framework of the internal whistle-blowing system.

If the report natural per person applies, the this natural person appropriate, the personal data for the protection of concerning regulations according to, the for information and When exercising the right of access, the personal data of the reporting person may not be made available to the person requesting the information.

Data processed within the framework of the internal whistle-blowing system is transferred to a third country or international organization for to be to forward exclusively the forwarding recipient made by, the to report concerning, the In the Complaints Act busy rules to comply with directed This may be done in the event of a legal obligation and in compliance with the regulations on the protection of personal data.

In the internal whistle-blowing system, the personal data of the whistleblower who reveals his/her identity and of the person concerned in the report may not be disclosed to anyone other than those authorized to do so. The persons investigating the report shall be responsible for the content of the report and the information provided in the report until the investigation is concluded or until formal liability is initiated as a result of the investigation. to the person concerned relevant information – In addition to informing the person involved in the report, they may

share it with other organizational units or employees of the employer to the extent absolutely necessary to conduct the investigation.

Monitoring of measures and procedures related to reports, recording of measures taken

The Investigator ensures the following when monitoring measures and procedures related to illegal events:

the ordered procedures, the brought decisions, or the initiated procedures monitoring,

the during procedures made suggestions, implementation of action plans and the implementation control,

based on the detected illegal event, identifying further possible options (risk assessment), and initiating amendments to internal regulations and legislation if necessary.

If the measures implementation during statement win, that the measures applied yet not they prove effective, the infringing event for the abolition of responsible manager, in cases of special importance the Managing Director may order further measures.

received about reports the Examiner register The registration of notifications includes:

the report serial number;

the arrival time;

the arrival way;

the report arrival number, registration number or other its identifier;

the reporter name and availability (if available stands);

the report subject;

concerned organizational unit or person its name;

the report based on done measure description, deadline, registration number, and the business reason and fact of its closure;

reporting information time, way, registration number or the information reason for its omission ;

other comment.

register electronic on the road costs for recording, appropriate while complying with information security rules.

register your data the investigators, yogi advisor and the Managing Director you can consider me.

with irregularity related measures registration:

originated documents and other, electronic in the form of fixed information the The Investigator must be treated separately from documents generated during the normal course of business.

If the Managing Director, based on the information available to him regarding the irregularity, takes disciplinary action, proceedings its initiation orders away, then the with irregularity concerned organizational The person exercising the employer's authority in the unit is obliged to conduct the procedure with the involvement of Human Resources. The Humane Resources professional with the support of bring to the employer's person exercising authority the with irregularities related disciplinary in the matter of the its decision. disciplinary documents arising in the procedure registration takes care of those isolated, up-to-date and precise guidance.

Closing Provisions

Present regulations 2023. December 17. on the day step into force.

regulations for its preparation and for updating the Examiner the responsible.

The employer's manager (manager), in collaboration with the managers of other organizational units, is obliged to ensure that employees are familiar with the

regulations and to record the fact of familiarization in a declaration of familiarization or in another demonstrable manner.

Budapest, 2023. December 1.

Zsidai Zoltán Roy Zsidai Group