

4iG INFORMATIKAI ZRT.

RULES OF PROCE- DURE OF THE ETH- ICS COMMITTEE



Identifier	Version	Effective	Related regulation	Limited application
COM5_4iGIT	1.0	02.01.2025	Code of Ethics and Business Conduct Code of Ethics for Business Partners Whistleblowing and Whistleblower Protection Policy	Not limited in the 4iG Group. External use is not limited.

RELEASE

Regulatory function	Name	Operation	Position	Date of approval / Signature
Process owner	Melinda Kurucz	Group Compliance	Compliance Specialist	
Signatory for compliance	Dalma Andriska	Group Quality Management and Internal Regulatory Department	Group Head of Quality Management and Internal Regulatory	
Signatory for compliance	dr. Éva Szántó	Group Legal and Regulatory Directorate	IT/SI Group Head of Legal	
Signatory for compliance	Melinda Kurucz	Group Compliance	Compliance Officer	
Signatory for compliance	János Klincsok	Information security	Group CISO	
Signatory for compliance	dr. Judit Lerch	IT Business Portfolio Management	Head of IT Business Portfolio Management	
Signatory for compliance	Szilvia Rommevaux	Group Corporate Governance and Operational Development Directorate	Group Head of Corporate Governance and Operational Development	
Approver	Gábor Radó	Chief Executive Officer	Chief Executive Officer	

DOCUMENT HISTORY

Version	Date of entry into force	Short description of modification
1.0	02.01.2025	Issue of new rules

Contents

1. Scope and Responsibilities	4
1.1 Purpose of the Rules of Procedure.....	4
1.2 Responsibility	4
1.3 Scope	4
1.3.1 Personal scope	4
1.3.2 Term	4
1.3.3 Objective scope.....	5
2. Persons and organisations involved in Ethics Procedures.....	5
2.1 Ethics Committee.....	5
2.1.1 Organisational structure of the Ethics Committee	5
2.1.2 Chair of the Ethics Committee.....	6
2.1.3 Tasks of the Ethics Committee	6
2.1.4 Rules of procedure for the adoption of a position by the Ethics Committee	6
2.2 Compliance officer.....	9
3. Common rules on Ethics Procedures.....	10
3.1 Principles of Ethics Procedures.....	10
3.2 Exclusion	11
4. Rules on ethics procedures	11
4.1 Whistleblowing procedure.....	11
4.1.1 Launching of the whistleblowing procedure	12
4.1.2 Procedure of the Ethics Committee	13
4.1.3 Monitoring the application of recommendations	14
4.1.4 Information.....	14
4.1.5 Repeated/additional whistleblowing procedure	14
4.1.6 Provisions on personal data processing in the context of the whistleblowing procedure	14
4.2 Consultation procedure	15
4.2.1 Opening of the consultative procedure.....	15
4.2.2 Answering the question	16
4.2.3 Information and publication	16

1. SCOPE AND RESPONSIBILITIES

1.1 PURPOSE OF THE RULES OF PROCEDURE

An integral part of the ethical operation of the 4iG Group and, accordingly, **4iG Informatikai Zrt.** (4iG Information Technology Ltd.; hereinafter referred to as “our Company” or “we”) is ensuring compliance with the ethical values and standards shared by our Company among our employees and business partners.

In order to achieve this objective, our Company has decided to establish an ethics committee (hereinafter: “**Ethics Committee**”) the primary task of which is to ensure compliance with the law and its ethical commitment, in order to maintain the trust of its employees, customers, business partners and other stakeholders and to safeguard the Company’s reputation.

Our Company has established the following procedures (hereinafter collectively: “**Ethics Procedures**”) primarily to carry out the functions of the Ethics Committee:

1. the procedure for the development of positions regarding the provisions contained in the Code of Ethics and Business Conduct of the Company (hereinafter referred to as “**Code of Ethics**”), the Code of Ethics for Business Partners governing the ethical conduct of our business partners and adopted by the business partners (the Code of Ethics and the Business Partner Code of Ethics are hereinafter collectively referred to as the “**Codes of Ethics**”) and the related internal policies (hereinafter referred to as “**consultative procedure**”),
2. a procedure to investigate the merits of whistleblower reports (complaints) of breaches of Hungarian and European Union law, the **Codes of Ethics** and related internal policies, to hold the violators accountable, to remedy the situation, to restore ethical conduct and to take any further action required (e.g. to hold the employee accountable or to initiate other legal proceedings) (hereinafter referred to as “**whistleblowing procedure**”).

The purpose of these Rules of Procedure (hereinafter referred to as “**Policy or Rules of Procedure**”) is to regulate the organisational structure, functioning and rules of procedure of the Ethics Committee.

1.2 RESPONSIBILITY

The Chair of the Ethics Committee is responsible for the observance and enforcement of the rules set out in these Rules of Procedure.

1.3 SCOPE

1.3.1 Personal scope

The scope of this Policy is the same as the rules set out in the Code of Ethics of the Company and therefore applies to all executive officers and employees of the Company (hereinafter together: “**employee**”), and consequently applies to our Company.

1.3.2 Term

This Policy shall enter into force after its adoption by the Chief Executive Officer of 4iG Informatikai Zrt. and its publication.

1.3.3 Objective scope

This Policy applies to the policies adopted by our Company, in particular the Code of Ethics and Business Conduct, the Business Partner Code of Ethics, and all internal policies.

2. PERSONS AND ORGANISATIONS INVOLVED IN ETHICS PROCEDURES

The Group Ethics Committee and the Compliance Officers at 4iG Nyrt., as well as at each member company, are involved in the Ethics Procedures. The Compliance Officers of Group Companies shall act under the direction of the Head of Group Compliance.

2.1 ETHICS COMMITTEE

2.1.1 Organisational structure of the Ethics Committee

The Ethics Committee is composed of seven permanent members. The members of the Ethics Committee elect a chair from among themselves each year. An external expert may be invited to participate with consultative rights, subject to the decision of the Ethics Committee.

The permanent members of the Ethics Committee are:

- 2 (two) employees appointed by the Group Deputy CEO for Telecommunications Strategy and employed by a member company of the Telecommunications Division;
- 1 (one) employee appointed by the CEO of 4iG Informatikai Zrt;
- 1 (one) employee of a foreign member company of 4iG Nyrt.;
- Group Head of HR;
- Group Head of Legal and Regulatory;
- Group Head of Quality Management and Internal Regulatory.

In the event of an ethical procedure affecting the group companies of 4iG Nyrt., the group company shall take measures, with the involvement of the executive officer and, if the group company has a Compliance Officer, the Compliance Officer, to appoint permanent members of the Ethics Committee for the group company in question.

In the event of any member of the Ethics Committee being prevented from attending, he or she shall be entitled to appoint another person from among the employees of the 4iG Group to replace him or her until the member's absence ceases. An employee appointed to replace a member of the Ethics Committee shall be entitled to participate with full powers in the work of the Ethics Committee. The person appointed by the Chair of the Ethics Committee to replace him or her shall not be entitled to exercise the powers of the Chair of the Ethics Committee. If the Chair of the Ethics Committee is prevented from attending, the exercise of the rights and duties arising from his or her position as Chair shall be the responsibility of a permanent member appointed by the Chairperson of the Ethics Committee on an ad hoc basis.

2.1.2 Chair of the Ethics Committee

The Chair of the Ethics Committee shall in particular be responsible for the following:

- representing the 4iG Group's ethical commitment and ethical business culture in external and internal communications,
 1. reporting to the Board of Directors on the activities of the Ethics Committee as necessary, but at least once a year,
 2. convening the Ethics Committee,
 3. conducting the meetings and votes of the Ethics Committee,
- representing the positions taken by the Ethics Committee in external and internal communications.

2.1.3 Tasks of the Ethics Committee

The Ethics Committee shall in particular be responsible for the following:

1. in the event of a breach of Hungarian and European Union law, the Codes of Ethics or related internal policy, initiating the process of holding the violators accountable, remedying the situation, restoring ethical conduct and taking any further action required (e.g. holding the employee accountable or initiating other legal proceedings),
2. discussing issues raised in relation to the provisions of the Codes of Ethics and related internal policies and formulating positions in response to them,
- investigating ethical and compliance issues that do not constitute ethical misconduct and taking positions on them,
3. making proposals to the decision-making bodies of the 4iG Group on the dissemination of an ethical culture and the enforcement of ethical standards of conduct,
4. participating in Ethics Procedures.

2.1.4 Rules of procedure for the adoption of a position by the Ethics Committee

The Ethics Committee may take its positions in person, with or without a meeting.

Adoption of a position by holding a meeting

The Ethics Committee meets as necessary.

The Chair of the Ethics Committee shall convene the Ethics Committee without delay or initiate a position of the Ethics Committee without a meeting in the following cases:

- if, in the context of the whistleblowing procedure, the Compliance Office has provided the Chair of the Ethics Committee with a whistleblower report (complaint) of a violation of the law, the Codes of Ethics or related internal policies, as provided for in Chapter 4.1.6 of this Policy,
- in the event that an ethical issue arises in the context of the 4iG Group's operations that is not covered by the Codes of Ethics or related internal policies, but whose resolution could have a significant impact on the 4iG Group's reputation or business decisions.

The permanent members of the Ethics Committee and the Head of Group Compliance, or the Compliance Officer designated by him or her (hereinafter together: "**Compliance Officer**"), shall be entitled to attend the Ethics Committee meetings and express their views on the matters discussed therein. The Compliance Officer has no voting rights.

Meetings of the Ethics Committee may be convened by the Chair of the Ethics Committee, by invitation, or by the Head of Group Compliance or by the Compliance Officer appointed by him/her in the cases specified in point 4.1.2 of this Policy. At least two days shall pass between the sending of the invitations and the date of the Ethics Committee meeting. In cases of particular justification and urgency, an extraordinary meeting may be convened within 24 hours.

The invitation shall include at least the following:

- the time and place of the meeting,
- the agenda of the meeting, and
- in the case of a whistleblowing procedure, a draft position prepared by the Compliance Officer and approved by the Head of Group Compliance to be adopted at the meeting.

The agenda shall be set out in the invitation in sufficient detail to enable the members of the Ethics Committee to formulate their views on the subjects to be discussed.

Any member of the Ethics Committee may propose additions to the agenda. An item indicated by a member of the Ethics Committee shall be considered to be placed on the agenda if he or she communicates his or her proposal to the Chair of the Ethics Committee at least one day before the meeting of the Ethics Committee. At a meeting of the Ethics Committee, a position may be taken only on a matter included in the duly communicated agenda, unless all persons entitled to participate are present and unanimously agree to discuss a matter not included in the agenda.

In the event that a meeting of the Ethics Committee has not been duly convened, the meeting may be held if all those entitled to attend are present and unanimously agree to hold the meeting.

A meeting of the Ethics Committee shall have a quorum if more than half of its members are present. Members of the Ethics Committee may participate in the Ethics Committee meeting by telephone or video conference. However, this shall be recorded in the minutes of the meeting. The quorum for a meeting of the Ethics Committee shall be verified each time a resolution is taken.

The Ethics Committee shall take its position by a majority of more than half of the members voting. A person who is otherwise disqualified from voting on a position under Chapter 3.2 of this Policy shall not be entitled to vote on the position.

The Compliance Officer (or the Head of Group Compliance) shall take minutes of the meetings of the Ethics Committee, and if the Compliance Officer is unable to attend, the minutes shall be taken by a member of the Ethics Committee present.

The minutes shall record

- the date, time and place of the meeting of the Ethics Committee,
- the names of those present,
- the main events of the meeting, the statements made and the positions adopted,

- the number of votes cast in favour and against, and
- the names of those abstaining or not voting.

The minutes shall be drawn up in hard copy within 8 working days of the meeting. The minutes shall be authenticated by the Chair of the Ethics Committee and by the member of the Ethics Committee elected for this purpose at the meeting. Minutes of the Ethics Committee meetings must be kept for 3 years.

Adoption of a position without holding a meeting

The Ethics Committee is empowered to adopt a position without holding a meeting. Such a decision shall be initiated by the Chair of the Ethics Committee by notifying the members electronically (by email), in addition to making the draft position and all documents necessary for its adoption available to the members by electronic means (granting access). The Chair of the Ethics Committee and the members shall refrain from transmitting, in their electronic communications, any personal data relating to the subject matter of the procedure.

The members of the Ethics Committee shall be given at least three days from the date of receipt of the draft to send their vote to the Chair of the Ethics Committee. A deadline of more than fifteen days may only be granted in duly justified cases. In the event that a member's vote is not received by the Chair of the Ethics Committee within the time limit, that member shall be deemed to have abstained from voting.

When a position of the Ethics Committee is adopted without a meeting, the provisions of this Policy relating to quorum and voting shall apply, except that the decision-making procedure shall be effective if at least as many votes are sent to the Chair of the Ethics Committee as many members of the Ethics Committee would be required to be present to constitute a quorum if a meeting was held.

Any member of the Ethics Committee may request the Chair of the Ethics Committee to convene a meeting of the Ethics Committee. In this case, convening a meeting of the Ethics Committee is mandatory.

Within three days of the last day of the time limit for voting, or, if all the votes of members entitled to vote are received earlier, within three days of the day on which the last vote was received, the Chair shall establish the result of the vote and shall inform the other members of the Ethics Committee within another three days.

The Compliance Officer shall draw up minutes of the adoption of the Ethics Committee's position without holding a meeting within 8 working days of the establishment of the results of the vote. The minutes shall record the main events of the procedure, the statements made and the positions adopted, the number of votes cast in favour and against, and the names of those abstaining or not voting. The minutes shall be authenticated by the Chair of the Ethics Committee and by the member of the Ethics Committee elected for this purpose. The minutes of the procedure for adopting the Ethics Committee's position without a meeting shall be kept for 3 years.

2.2 COMPLIANCE OFFICER

In particular, the Head of Group Compliance and the Compliance Officer are responsible for the following:

- if he or she is concerned by the position to be taken at the meeting, participating in the Ethics Committee meeting with consultative rights,
 - assisting the Ethics Committee in its work by carrying out the tasks necessary to clarify the facts, conducting ethics investigations, drafting and monitoring reports and recommendations to be adopted by the Committee, documenting the Committee's work, keeping documents and ensuring that deadlines for decisions are met,
 - participating in Ethics Procedures as set out in these Rules,
- convening the Ethics Committee in accordance with Point 4.1.2 of these Rules, and

- keeping the minutes of the Ethics Committee meeting when he or she is attending it, or drafting the minutes of the procedure for adopting a position of the Ethics Committee without a meeting.

3. COMMON RULES ON ETHICS PROCEDURES

3.1 PRINCIPLES OF ETHICS PROCEDURES

All participants in Ethics Procedures shall act in accordance with the rules applicable to them and in accordance with the principles set out in this Policy at all stages of the procedures. The Ethics Procedures are designed to ensure that 4iG Group operates in accordance with its ethical commitment. Findings made in the course of Ethics Procedures do not entitle the person(s) concerned to compensation or any other legally enforceable claim.

Cooperation: all participants in the procedure shall cooperate with the other participants. Under the principle of cooperation, the person requested to provide documents or information under the Ethics Procedures shall send the requested documents and information to the Compliance Officer within 5 working days of the request.

The principle of fair and equitable treatment: All participants in Ethics Procedures shall act objectively, impartially and in good faith. All persons or organisational units involved in the conduct of the Ethics Procedures shall respect the personality rights and personal data protection rights of the persons concerned and enforce such rights at all stages of the Ethics Procedures.

The principle of confidentiality: The personal data of all persons involved in the whistleblowing procedure shall be kept confidential and, apart from the Compliance Officer investigating the report, may only be disclosed to employees to the extent that is strictly necessary for the assessment of the report and the investigation.

Until the investigation is closed or formal proceedings are initiated as a result of the investigation, the Compliance Officer and the employees involved in the investigation of a whistleblower report shall keep confidential information on the content of the report, the persons concerned by the report, the documents drawn up in the course of the proceedings or made available in connection with the case, and shall not disclose such information to any other organisational unit or employee of the employing organisation, except to the person concerned by the case. The results of the whistleblowing procedure containing personal data may only be disclosed to the competent decision-makers and only to the extent necessary for their decision. Information generated during the operation of the Ethics Committee is considered highly personal data, and the Ethics Committee may also process special data in the course of its operations. The Data Protection Policy of 4iG Nyrt. provides further guidance regarding the processing of such personal data.

The principle of confidential data management: Whistleblowers and witnesses in Ethics Procedures can request that their data be kept confidential in the case. In this case, only the members of the Ethics Committee may know their names, apart from the Compliance Officer acting in the case.

Principle of exclusivity: The Ethics Committee may not open an Ethics Procedure or shall an ongoing Ethics Procedure until the judicial or administrative procedure relating to the infringement which is the subject of the Ethics Procedure has been finally closed.

3.2 EXCLUSION

A member of the Ethics Committee or a Compliance Officer who, for any reason, cannot be expected to give an impartial opinion on the case at hand or to participate impartially in the Ethics Procedure shall not be allowed to investigate or participate in the decision-making (position taking) in the Ethics Procedure.

An objective assessment of the case cannot be expected, in particular, from

- the person who initiated the Ethics Procedure (who is the whistleblower in the case of a whistleblowing procedure), the perpetrator of the conduct on which the procedure is based;
 - (i) (ii) the relatives or representatives of such persons; or
- (iii) the person whose testimony is required in the Ethics Procedure.

The Compliance Officer shall immediately inform the Chair of the Ethics Committee of any grounds for exclusion against him or her, and any member of the Ethics Committee shall immediately inform the other members of the Ethics Committee of any grounds for exclusion against him or her. Furthermore, any participant in the procedure has the right to lodge an objection of bias.

The decision on exclusion shall be taken by the Chair of the Ethics Committee in the case of the Compliance Officer and by the other permanent members of the Ethics Committee as a body. The Chair of the Ethics Committee or the body composed of the other members of the Ethics Committee shall state the reasons for any decision of exclusion.

In the event that, based on the decision of the body composed of the other members of the Ethics Committee, a member of the Ethics Committee cannot be expected to give an unbiased opinion on the case, the body shall take action to have an alternative member appointed by the CEO of 4iG Nyrt. According to the choice of the CEO of 4iG Nyrt., the Ethics Committee may appoint an alternative member from among the employees of 4iG Nyrt. or may decide to appoint 3 members from the permanent members to conduct the procedure. In the event that the reason for the exclusion is that the conduct on which the Ethics Procedure is based is committed by a member of the Ethics Committee, an extraordinary Ethics Committee shall be set up, the members of which shall be appointed by the CEO of 4iG Nyrt.

4. RULES ON ETHICS PROCEDURES

4.1 WHISTLEBLOWING PROCEDURE

The purpose of this Chapter is to define the responsibilities and powers of the organisational units and persons involved in the procedure for reporting violations of the provisions of the Codes of Ethics and related internal rules (hereinafter: ***"whistleblowing procedure"***), to lay down the principles and detailed rules of the procedure and to establish safeguards for the protection of whistleblowers.

This Policy has been drafted and adopted with regard to the provisions of the Codes of Ethics and the legislation applicable to whistleblowing procedures, in particular Act XXV of 2023 on Complaints, Public

Interest Disclosures, and the Rules Relating to Whistleblower Reports, as well as the core values of the 4iG Group and the requirements of the anti-corruption management system operated by the 4iG Group.

4.1.1 Launching of the whistleblowing procedure

A whistleblowing procedure may be initiated

- (i) upon a whistleblower report (including whistleblower reports received and investigated by the Compliance Officer of 4iG Group companies);
- (ii) based on findings made by the Compliance Officer in his or her own authority (including those detected by the Compliance Officer of 4iG Group companies); or
- (iii) based on findings made during the internal control or control processes (including internal audit) of a member of the 4iG Group.

Whistleblower report

The 4iG Group receives reports through its two-tier whistleblowing system. As part of this, 4iG Nyrt. may receive and investigate reports concerning member companies, in addition to reports concerning its own activities. Other companies belonging to the 4iG Group may only receive and investigate reports that concern them.

In the context of the whistleblowing system, anyone may make a report (hereinafter: “**whistleblower**”), in particular executive officers and employees of the 4iG Group, as well as persons in a contractual relationship with any member of the 4iG Group, if they have information about a suspected breach of law or conduct that violates the 4iG Group’s Code of Ethics and internal regulations.

Detailed rules on whistleblowing are set out in the Whistleblowing and Whistleblower Protection Policy.

Ethical misconduct detected by the Compliance Officer in his or her own authority

In the event that the Compliance Officer, acting in his or her own authority, detects a violation of the provisions of the Codes of Ethics or the related internal policies, the Compliance Officer shall be entitled to initiate a whistleblowing procedure and to initiate an investigation in accordance with Chapter 4.1.4 of these Rules.

Ethical misconduct detected during internal control or control processes at a member of the 4iG Group

In the event of suspected ethical misconduct in the course of an internal control or control process carried out at a member of the 4iG Group, the person or organisational unit entitled to carry out the internal control or control process shall be entitled to initiate a whistleblowing procedure. In this case, the person or organisational unit responsible for the internal control or control process shall record the nature and background of the ethical misconduct that gave rise to the whistleblowing procedure, other material information necessary for the assessment of the case and the evidence supporting the commission of the ethical misconduct in a report. The person or organisational unit responsible for the internal control or control process shall forward the report to the Compliance Officer.

4.1.2 Procedure of the Ethics Committee

In the event that the Compliance Officer does not act within the scope of his or her authority in relation to a whistleblower report, the Compliance Officer shall convene a meeting of the Ethics Committee to initiate an investigation into the perceived misconduct. In addition, the Compliance Officer, with the approval of the Head of Group Compliance, shall provide the Ethics Committee with the whistleblower report and all material information related to it, as well as the draft position to be developed.

The Ethics Committee shall take a substantive decision on the whistleblower report within the shortest time possible in the circumstances, but not later than 30 days from the date of receipt of the report by the Compliance Officer. Except in the case of a whistleblower report by an anonymous or unidentified whistleblower, this time limit may be waived only in particularly justified cases and only after the whistleblower has been informed. However, the duration of the investigation may not exceed three months.

The Ethics Committee is entitled to adopt one of the following positions at the end of the whistleblowing procedure:

- a) a finding that the conduct under investigation contravened legislation, violated one or more of the provisions of the 4iG Group Code of Ethics, the Code of Ethics for Business Partners, or any internal policy of the 4iG Group;
- b) the conduct that is the subject of the ethics procedure does not contravene legislation, is not in conflict with the 4iG Group Code of Ethics, the Code of Ethics for Business Partners, or any internal policy of the 4iG Group;
- no infringement, or conduct in violation of the Code of Ethics and Business Conduct, the Code of Ethics for Business Partners, or any internal policy of the 4iG Group can be identified, but the Ethics Committee detects misconduct that has the potential to violate the ethical values of the 4iG Group.

The Ethics Committee is entitled to initiate the following sanctions:

For employees:

- a) oral warning
- b) written warning
- c) termination of employment

In the case of contractual partners, the amendment or termination of the contractual relationship.

If, as a result of the whistleblowing procedure, the conduct described in the whistleblower report is unlawful or violates the provisions of the Codes of Ethics or related internal policies or the ethical values of the 4iG Group, the Chair of the Ethics Committee shall

- a) in the case of an employee, initiate a warning (written or oral) or the termination of the employment relationship of the employee in question with the person exercising employer powers over the employee concerned, together with a written draft of the measure and the reasons for it;

- in the case of contractual partners, initiate the termination or modification of the contract with the contract manager or his or her superior, together with a written draft of the measure and the reasons for it.

If the conduct in the whistleblower report justifies the initiation of judicial or administrative proceedings, the Chair of the Ethics Committee shall, after consulting the Chief Security Officer, immediately take steps to initiate such proceedings. If a criminal report seems to be justified, the report shall be made in consultation with the Director of Security as the head of the organisation in charge of official contacts in criminal matters.

4.1.3 Monitoring the application of recommendations

On the basis of the Compliance Officer's decision and the Ethics Committee's position, the manager exercising employer powers over the person concerned shall decide on necessary further actions within 15 days at the latest. The person exercising employer powers shall immediately notify the Compliance Officer of the measures taken. The Compliance Officer shall report on the actions taken to the Head of Group Compliance.

If justified by the Compliance Officer's decision and the Ethics Committee's position (e.g. where the Ethics Committee recommends a change in business processes), a 30-day time limit may be set for a decision on the measures initiated.

4.1.4 Information

On the instructions of the Ethics Committee, the Compliance Officer shall inform the whistleblower and the persons involved in the whistleblower report of the decision made in the case and the additional measures and proceedings initiated on the basis of this.

4.1.5 Repeated/additional whistleblowing procedure

In the light of the Ethics Committee's position, the whistleblower or the persons concerned by the whistleblower report may, within 5 days of being informed of the position, request the Compliance Officer to continue the procedure, or to supplement the position if they have material information not known during the procedure. The Ethics Committee shall decide on a repeated/additional whistleblowing procedure on the basis of information from the Compliance Officer.

The rules on the whistleblowing procedure shall apply as appropriate to the repeated/additional whistleblowing procedure.

4.1.6 Provisions on personal data processing in the context of the whistleblowing procedure

Within the framework of the whistleblowing system, 4iG Group is entitled to process personal data of the whistleblower and the person concerned by the whistleblowing, including sensitive data and personal data of a criminal nature, and to transfer them to an external entity involved in the investigation of the whistleblowing, solely for the purpose of investigating the whistleblowing and remedying or stopping the conduct that is the subject of the whistleblower report.

If the investigation reveals that the whistleblower report is unfounded, gets disregarded, or that no further action is necessary, the data relating to the whistleblower report and the documents drawn up during the investigation shall be erased within 60 days of the end of the investigation.

If the investigation leads to any action, including legal proceedings or employment action against the whistleblower, the data relating to the whistleblower report may be processed in the whistleblowing system until the final conclusion of the proceedings initiated on the basis of the whistleblower report.

After the expiry of the time limit for the processing of personal data, the Compliance Officer shall erase from the documents processed in the whistleblowing procedure (e.g., positions, statements, other evidence, drafts, etc.) all data that directly or indirectly identify the data subject. The 4iG Group may retain the resulting documents, which do not contain personal data, for five years from the final conclusion of the ethics committee proceedings, disciplinary proceedings, or court or administrative proceedings.

The details of the data processing in the context of the whistleblowing procedure, in particular the legal basis of the processing, the purposes of the processing, the scope of the personal data processed, the recipients of the personal data processed and the rights of the data subjects are set out in the data processing notice available on the website of 4iG Nyrt. For 4iG Group companies that are required to operate their own whistleblowing system, the data processing notice is available on the website of the company concerned.

The findings of the Ethics Committee's positions, deprived of any data that could identify the persons concerned, are public.

4.2 CONSULTATION PROCEDURE

The purpose of this Chapter is to define the responsibilities and powers of the organisational units and persons involved in the procedure for answering questions put forward in connection with the provisions of the Codes of Ethics and related internal policies, interpreting their provisions and taking positions on them (hereinafter: "**consultative procedure**"), to lay down the principles and detailed rules of the procedure and to establish the safeguards for the protection of the persons who put forward questions.

4.2.1 Opening of the consultative procedure

The consultative procedure may be initiated

- on the basis of a question raised by an employee of the 4iG Group or a person in a contractual relationship with any member of the 4iG Group; or
- on the basis of a doubt raised by the Ethics Committee or the Compliance Officer in their own authority in relation to the interpretation of the provisions of the Codes of Ethics or the related internal policies.

Question

In the context of the consultative procedure system established by the 4iG Group, any employee of the 4iG Group or any person having a contractual relationship with any member of the 4iG Group (hereinafter collectively: "**questioner**") may ask questions in connection with the interpretation of the provisions of the Codes of Ethics and the related internal policies.

Questions, by whatever channel, should be forwarded to the Compliance Officer, who shall inform the questioner, together with a copy of these Rules of Procedure, of the procedure in a documented form, including

- (i) the procedural rules governing the answer to the question; and
- the rules governing the processing of the questioner's personal data.

To start the consultative procedure, the questioner is required provide the following information and make the following declarations:

- the name, telephone number or email address of the questioner (if available),
 - a question relating to the interpretation of a provision contained in the Codes of Ethics or related internal policies,
 - a statement by the questioner that the question is being put in good faith.

Any doubt identified by the Ethics Committee or the Compliance Officer in their authorities in relation to the interpretation of the provisions of the Codes of Ethics or related internal policies

In the event that the Ethics Committee or the Compliance Officer, acting in their authorities, detect any contradiction, deficiency or confusion in the interpretation of the provisions of the Codes of Ethics or the related internal policies, the Ethics Committee or the Compliance Officer (with the approval of the Head of Group Compliance) shall be entitled to initiate a consultative procedure and the Ethics Committee shall be entitled to initiate the adoption of a position in accordance with Chapter 4.2.2 of the Code.

4.2.2 Answering the question

If the question can only be answered on the basis of the provisions laid down in the Codes of Ethics or related internal policies (simple discretionary questions), the Compliance Officer is entitled to answer the question after obtaining the opinion of the Head of Group Compliance.

In the event that the Compliance Officer considers that a position may need to be adopted on the question in order to assist in the interpretation of the provisions of the Codes of Ethics or related internal policies, the Compliance Officer (with the approval of the Head of Group Compliance) shall request the Chair of the Ethics Committee to convene a meeting of the Ethics Committee or to adopt a position without a meeting. At the same time, the Compliance Officer shall submit to the Ethics Committee the question and the draft position to be adopted by the Ethics Committee. The Ethics Committee shall adopt its position on the question within 30 days of receipt of the question.

In the event that, in the opinion of any member of the Ethics Committee, the Compliance Office, or the Head of Group Compliance, a whistleblowing procedure may be justified in relation to the request submitted as a question, the Compliance Officer or the Chair of the Ethics Committee shall immediately arrange for such procedure to be initiated in accordance with Chapter 4.1.1 of the Code.

4.2.3 Information and publication

Information

The Compliance Officer, in his/her own authority or on the instructions of the Chair of the Ethics Committee, shall inform the question of the decision taken in the case and of any further action or procedure initiated on the basis of the decision.

Publication

The Chair of the Ethics Committee shall post any position relevant to the interpretation of the provisions of the Code of Ethics and related internal policies on the Ethics and Compliance website, without any data that could identify the persons concerned, informing the Board of Directors and the Group Chief Executive Officer. Compliance shall initiate clarifications and amendments to the relevant Code or Policy as necessary.