

4iG

4IG GROUP

**WHISTLEBLOW-
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PROTECTION
POLICY**

Identifier	Version	Effective	Related regulation	Limited application
COM4_GROUP	4.0	01.03.2023	Anti-corruption Compliance Function Policy Rules of Procedure of the Ethics Committee	Public

RELEASE

Regulatory function	Name	Operation	Position	Date of DOQ approval/ Signature
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2.0	18.01.2021.	Annual review

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3.0	24.03.2022.	Revision of the Policy to ensure compliance with the relevant legislation
4.0	01.03.2023.	Regular review

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1. SCOPE AND RESPONSIBILITIES

1.1 SCOPE

1.1.1 Personal scope

This Whistleblowing and Whistleblower Protection Policy (hereinafter: Policy) applies to all employees, executive officers of 4iG Plc and all its directly or indirectly controlled shareholdings (hereinafter: 4iG Group) and to the persons concerned by the whistleblower report.

1.1.2 Term

This Policy enters into force after its adoption and publication by the Board of Directors of 4iG Plc. and remains in force until withdrawal.

1.1.3 Objective scope

The scope of the Policy covers all whistleblower reports of breaches of ethics.

2. STRATEGY AND GOALS

The 4iG Group is committed to the development and continuous improvement of ethical operations and a value-conscious corporate culture. We believe that a well-designed and managed compliance programme, including an anti-corruption management system in accordance with MSZ ISO 37001:2019, provides the right framework.

An integral part of the 4iG Group's compliance programme and the operation of its anti-corruption management system is to ensure that possible breaches of ethics by members of the 4iG Group, in particular corruption incidents, fraud, acts and omissions related to money laundering and terrorist financing, are not concealed.

We believe that the employees, contractors and clients who first become aware of possible breaches of ethics or the imminent threat of such an act are key to the detection and prevention of possible breaches of ethics, and we therefore consider it particularly important to facilitate the rapid and direct transmission of relevant information and potential evidence to the person competent and empowered to investigate the matter.

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To ensure this, the 4iG Group operates a whistleblowing system in accordance with the relevant provisions of Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law and Act CLXV of 2013 on Complaints and Public Interest Disclosures, where employees, partners, clients and other persons with information about the incident can report the incident.

The whistleblowing system is a confidential forum for the management of whistleblower reports of breaches of ethics and breaches of the law relating to the Code of Ethics and Business Conduct and the Code of Business Partner Ethics (hereinafter: Code of Ethics), which facilitates the detection and management of misconduct, ethical misconduct and breaches of the law, thus helping to strengthen a corporate culture of trust and fairness and to preserve the reputation of the 4iG Group.

However, fear of retaliation may discourage potential whistleblowers from voicing their concerns or suspicions. With this in mind, our whistleblowing channel is designed in such a way that whistleblower reports are investigated by the independent control function, Group Compliance (hereinafter: "Compliance") or, where Group Compliance is involved, by Group Internal Control, and only 4iG Group Compliance Officers and the persons involved in or concerned by the investigation of the whistleblower report may have access to the content of the whistleblower report. Additionally, we also ensure that whistleblowers remain completely anonymous, and we have introduced measures to protect whistleblowers.

In order to achieve the above objectives, this Policy sets out the principles and process of the whistleblowing system operated by the 4iG Group, the persons and organisations responsible for handling whistleblower reports, and the safeguards for the protection of whistleblowers.

3. UNACCEPTABLE CONDUCT

Unacceptable conduct means any act or omission that is, or may be, detrimental to the legitimate interests or reputation of the 4iG Group or its employees including but not limited to the following:

- breaches of the 4iG Group's Code of Ethics, with particular regard to acts of discrimination, corruption, fraud, money laundering, unfair market practices and anti-competitive behaviour,
- violation of applicable laws or regulations that affects the performance of work;

illegal, unfair or unethical conduct or omission.

4. WHISTLEBLOWER REPORTS

4.1 WHISTLEBLOWING METHODS

In the event of unacceptable conduct or suspected unacceptable conduct involving a member company of the 4iG Group, a whistleblower report can be made to 4iG Group Compliance through the following channels:

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- 1) via the Ethics and Compliance line on the website <https://compliance.4ig.hu>
- 2) by email to compliance@4ig.hu
- 3) by telephone or other voice messaging system
- 4) in person to any Compliance Officer at Compliance
- 5) by post, addressed to 4iG Group Compliance (at 1037 Budapest, Montevideo Street 8.).

Any indication of potentially unacceptable conduct made by the person concerned to an officer competent to receive it shall be deemed to be a whistleblower report. However, the whistleblower report should contain sufficient information and details to initiate an investigation.

Persons Concerned can feel free to contact the Compliance regarding the content and interpretation of the 4iG Group's Code of Ethics, as well as with any questions or concerns they may have.

Employees of the 4iG Group shall report to the Group Compliance any unacceptable conduct or suspected unacceptable conduct or omission of which they become aware.

A whistleblower report made through the above channels will be received by 4iG Group Compliance and the identity and contact details of the whistleblower will be known only to the Compliance Officer in charge, the persons involved in the investigation of the report and the members of the Ethics Committee.

If the whistleblower report is received by a non-Compliance area, it shall be forwarded to Compliance immediately and confidentially, regardless of the channel used for the report and the type of report (anonymous or not anonymous).

If, in the opinion of the Compliance, the conduct described in the whistleblower report does not constitute unacceptable conduct subject to investigation under this Policy, but the investigation of such conduct falls within the powers of an organisational unit or member company within 4iG Group, they shall forward it directly to the head of the organisational unit or member company with the relevant powers, together with notifying the whistleblower.

4.2 LANGUAGE OF THE WHISTLEBLOWER REPORT

Whistleblower reports can be submitted through the channels specified in point 4.1 in Hungarian and English.

4.3 ENABLING ANONYMOUS WHISTLEBLOWING

Anonymous whistleblowing is also possible. In the case of anonymous whistleblowing, the 4iG Group does not seek to identify the whistleblower in any way; however, for an efficient investigation, the organisation prefers that the whistleblower provides contact details. The resulting bilateral communication facilitates the investigation of the whistleblower report and enables the whistleblower to provide additional information and to monitor the process and results of the procedure while their personal protection can be ensured more easily.

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The absence of contact details is not an obstacle to the procedure, but it is not possible to supply missing information and inform the whistleblower.

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4.4 DATA PROCESSED

Whistleblower reports may also be submitted by providing only the minimum information required, but please provide the following information if possible:

- 1) the name, business address or home address, telephone number or e-mail address (if any) of the whistleblower (optional in the case of an anonymous whistleblower report);
- 2) the fact that the whistleblower is a whistleblower (employment relationship, agency, contractor or other legal relationship, legitimate interest in remedying or terminating the conduct which is the subject of the whistleblower report)
- 3) if known to the whistleblower, the name and position of the person(s) affected by the whistleblower report, and their relationship with the 4iG Group;
- 4) a description of the suspected unacceptable conduct and all information necessary for assessing the case;
- 5) evidence related to the case which supports that an ethical abuse has been committed.

In the case of a whistleblower report by e-mail, the whistleblower may attach documents that may provide additional clue during the investigation. In all cases, the data provided will be treated in the strictest confidence, in accordance with the relevant data protection regulations. The Privacy Policy and Data Processing Notice provides guidance on data processing.

4.5 MANAGEMENT OF WHISTLEBLOWER REPORTS

If the whistleblower has provided their contact details, the Compliance will confirm receipt of the whistleblower report to the whistleblower within 7 days of receipt.

If the whistleblower report is made to the Compliance Officer by telephone or in person, the Compliance Officer will draw up a report thereof, which will be sent to the whistleblower within 7 days. The whistleblower has the right to request that the report be corrected.

The Compliance will examine the whistleblower report in advance and, if they do not conduct the investigation themselves, appoint the person who will conduct the investigation. A reported suspicion of unacceptable conduct requires action of varying degree of urgency and complexity depending on the seriousness of the conduct.

The Compliance will provide feedback on the outcome of the procedure to the whistleblower within 1 month of reporting, which may be extended once, if necessary, by up to 2 additional months. If the unacceptable conduct cannot be adequately demonstrated, the whistleblower shall be informed of this.

4.6 CORRECTIONS

If, based on the whistleblower report, the investigation cannot be initiated due to the lack of the necessary information and the whistleblower has provided their contact details, the Compliance will return the report to the whistleblower with a short deadline of up to 5 working days to supply missing information. If the whistleblower fails to supplement the missing information within the time limit, the Compliance may terminate the proceedings due to the insufficiency of the whistleblower report.

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5. BASIC PRINCIPLES OF MANAGING WHISTLEBLOWER REPORTS

5.1 PROTECTION OF WHISTLEBLOWERS

The protection of whistleblowers is of paramount importance to the 4iG Group, which is why it ensures that whistleblowers (including anonymous whistleblowers) are not subject to any retaliation, discrimination or other unfair treatment. All forms of retaliation are prohibited, including, but not limited to: termination of agency, service or tenancy contracts; for employees: discrimination, suspension, workforce reduction, termination of employment or equivalent measures; demotion or denial of promotion; transfer of job responsibilities, change of place of work, wage reduction, change of working hours, refusal to provide training, negative performance appraisal or job reference, any disciplinary or other labour law measure, reprimand or other sanction, including deduction from wages; coercion, intimidation, harassment or ostracism, discrimination, unfavourable or unfair treatment; non-conversion of a fixed-term employment contract into an indefinite-term employment contract, where the employee had a legitimate expectation that they would be offered an indefinite-term employment contract; non-renewal or early termination of a fixed-term employment contract; damage, which includes damage to a person's reputation, in particular on social media, or financial loss, including loss of business opportunity and loss of income; blacklisting by informal or formal agreement across a sector or industry, which may prevent a person from finding a job in that sector or industry in the future; early termination or cancellation of a contract for goods or services; licence revocation; psychiatric or medical referrals.

The whistleblower shall not be disadvantaged even if the whistleblower report made by them in good faith or on the basis of reasonable conviction proves to be unfounded during the investigation (unless they were also involved in the conduct concerned).

If a whistleblower acting in good faith demonstrably suffers a disadvantage, this will have employment law consequences for the person responsible for causing the disadvantage.

5.2 CONFIDENTIAL INFORMATION MANAGEMENT

The Compliance must ensure that the person making the whistleblower report not anonymously is not known to anyone other than the report investigators. The identity of the whistleblower and all persons involved in the whistleblower report, including their personal data, shall be treated confidentially in all cases and at all stages of the investigation, in accordance with the relevant data protection laws. The secrecy of the identity of the whistleblower shall be ensured, unless the whistleblower agrees to its disclosure, or if such disclosure is required by law, or if disclosure is necessary for protecting physical integrity or personal safety.

The personal data of the whistleblower may not be disclosed without their consent. The data that enables the identification of the whistleblower will be handled by the organisation in accordance with the provisions of the 4iG Group's Privacy Policy, the GDPR and the Information Act, and any unlawful disclosure of such

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data is prohibited. Such disclosure constitutes a breach of this Policy and may lead to employment law consequences or administrative sanctions.

5.3 GOOD FAITH REQUIREMENT

The whistleblower report shall be made in good faith regarding the circumstances known to the whistleblower. Proven bad faith reporting, intentional deception, disclosure of false information will have legal consequences.

5.4 ENSURING FAIR PROCEDURE

The 4iG Group ensures a fair, independent and professional procedure. In all cases, the procedure will be conducted in accordance with the spirit of the Code of Ethics of the 4iG Group and the provisions of this Policy, regardless of the position or identity of the whistleblower and the person(s) affected by the whistleblower report.

5.5 THE UNIFORM ORDER OF MANAGING REPORTS

Regardless of the channel used to make the whistleblower report and whether it is made orally or in writing, anonymously or not, with or without the contact details of the whistleblower, the report must always be investigated objectively and fully, taking into account all available information and in accordance with the principles set out above.

6. INVESTIGATION

6.1 NON-PERMISSIBLE WHISTLEBLOWER REPORTS

Investigation of cases of the same subject already investigated before or whistleblower reports containing insufficient information will be rejected.

6.2 NON-INVESTIGATION OF WHISTLEBLOWER REPORTS

In case the Compliance considers that the facts described in the whistleblower report do not constitute a matter falling within the scope of this Policy, they shall terminate the procedure and, if necessary, may initiate other proceedings based on the nature of the facts described in the report.

In addition, the investigation of the whistleblower report may be rejected if the report is repeated by the same whistleblower and has the same content as a previous report.

Compliance shall inform the whistleblower, the Ethics Committee, Group Internal Control and the person or organisational unit authorised to conduct the control process, or in the absence of such person or organisational unit, the number one manager in the case of a member company, of the termination of the procedure and the taking of further measures/initiation of further procedures. The Compliance shall inform the Ethics Committee of the termination of the whistleblowing procedure in the absence of a case falling

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within the scope of this Policy within 15 days of the termination of the procedure. Based on the information, the Ethics Committee is entitled to disregard the decision of the Compliance and instruct the Compliance to conduct the investigation.

6.3 INVESTIGATION OF WHISTLEBLOWER REPORTS

At the same time as sending a copy of this Policy, the Compliance shall inform the persons concerned by the report (persons whose act or omission gave rise to the whistleblower report or who have relevant information about the contents of the report) about the following:

- 1) the whistleblower report;
- 2) their rights regarding the protection of their personal data;
- 3) the principles relating to the processing of personal data;
- 4) their right to comment on the whistleblower report, also through their legal representative, and to substantiate their comments with evidence.

A fair and impartial procedure must be ensured, which means that persons involved in the investigation must be given an opportunity to comment on the allegations made and evidence presented against them. These should be made available to them without compromising the success of the investigation.

The person concerned by the whistleblower report must be informed that they may engage a legal representative and may substantiate their position with evidence.

In particular, the following investigative tools may be used to establish the facts:

- interview (hearing) with the persons involved in the whistleblower report personally or via telephone or video conferencing;
- requesting available documents and other information related to the case; or
- viewing locations relevant to the case.

The persons involved in the whistleblower report shall cooperate with Compliance and the Compliance Officer in charge of the report, provide the documents requested and state all facts of which they are aware and which may be relevant for the assessment of the case.

However, no one shall be required to make a statement or provide a document incriminating themselves or any of their relatives. The Compliance is obliged to inform the persons involved in the whistleblower report about this right in advance.

A specialised expert (e.g. an external consultant) may be involved in the examination of the whistleblower report, subject to compliance with the relevant data protection regulations.

The information can only be provided later if immediate disclosure would jeopardise the investigation of the whistleblower report.

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6.4 CONFLICT OF INTEREST

If the whistleblower report also affects the Compliance Officer, the whistleblower may report the matter to the Group Internal Control for an unbiased assessment. If a whistleblower report involving the Compliance Officer is submitted to Group Compliance, the Head of Group Compliance shall immediately forward the report to Group Internal Control.

If the whistleblower report does not affect the Compliance Officer, the Compliance decides at their sole discretion whether or not an internal investigation needs to be conducted. In order to prevent possible failure to report, the employer should clearly draw the attention of its employees to the obligation to report actual or potential conflicts of interest.

The whistleblower, any person affected by the whistleblower report, and any person from whom an impartial assessment of the case cannot be expected for other reasons shall not be involved in the investigation of the report and in the subsequent decision making.

6.5 THE INVESTIGATION PROCESS

The investigation of the whistleblower report shall be carried out by Compliance, or, if Compliance is involved, by the Group Internal Control (hereinafter: "investigator-in-charge"). Where the investigator-in-charge is Group Internal Control, Group Internal Control shall have the rights and obligations of Compliance and the Compliance Officer in charge under this Chapter.

Where justified by the nature of the case, the investigator-in-charge may involve other departments in the investigation.

Hearing

The Compliance Officer in charge may also hear the persons involved in the whistleblower report personally, by telephone or by video conferencing, subject to compliance with the following provisions.

- In addition to the person to be heard, persons designated by the person concerned, in particular their legal representative, may be present at the hearing as assisting persons at the request of the person to be heard.
- In addition to the person concerned, their superior exercising the employer's rights or their legal representative may be present at the hearing of the person subject to the report as an assistant at their request. The assistant may not make a statement on behalf of the interviewee but may ask the interviewee questions after the interviewer.
- At the hearing, all participants (witnesses, experts) must be informed of their rights to the protection of their personal data (name, position, any conclusion drawn from what has been said about the case). The personal data of the interviewee shall be kept confidential, unless the interviewee has expressly consented to its disclosure.
- Minutes shall be made of the hearing which the interviewee can inspect. The interviewee is also entitled to initiate the correction or supplementation of the minutes sent to them. Minutes shall be made of the hearing at the whistleblower's request.

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- An audio recording of the hearing may be made with the express and prior consent of the interviewee. In this case, the person heard shall be informed that they may request a rehearing, correction or supplementation during the recording, immediately after the part to which the objection relates was recorded. However, playback of the entire recording cannot be requested.
- The rules of the personal interview shall apply mutatis mutandis to interviews conducted by telephone or video conferencing.

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Requesting documents and other information

The person involved in the whistleblower report must provide the Compliance with the documents and information requested by the Compliance within 5 days of the request. In the event that the requested person has not or has not fully provided the Compliance with the required documents or statements, the Compliance shall call upon the requested person to supplement any missing information and details. The person involved in the whistleblower report must comply with the request for missing information within 5 days.

Termination of the whistleblowing procedure

The Compliance will terminate the whistleblowing procedure if

- in the absence of evidence, no conduct violating the provisions of the Code of Ethics or the related internal regulations can be established and no result can be expected from further evidentiary proceedings;
- it is clear that the conduct under investigation does not conflict with the Code of Ethics or the related internal regulations;
- the contents of the whistleblower report do not constitute an ethical matter;
- it is clear that the whistleblower report was made in bad faith; or
- the conduct under investigation has already been legally assessed by an authority or court, or the Ethics Committee has already taken a position on it.

The Compliance is required to report to the Ethics Committee on the termination of the whistleblowing procedure within 15 days of the termination of the procedure. Based on the findings, the Ethics Committee is entitled to disregard the decision of the Compliance and instruct the Compliance to send the whistleblower report and its attachments to the Ethics Committee.

The Compliance shall inform the whistleblower and the persons involved in the whistleblower report in writing of the termination of the whistleblowing procedure.

Deciding on the matter at sole discretion

In minor or easy-to-judge matters, the Compliance may decide on the matter in their own competence.

The Compliance is entitled to make one of the following decisions:

- a) establish that the conduct or omission under investigation has violated one or more provisions of the Code of Ethics or the related internal regulations;
- b) establish that the conduct or omission under the ethical procedure has not violated the provisions of the Code of Ethics or the related internal regulations.

The Compliance is required to report on these matters and their outcome to the Ethics Committee within 15 days. Based on the findings, the Ethics Committee is entitled to disregard the decision of the Compliance

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and instruct the Compliance to send the whistleblower report and its attachments to the Ethics Committee, and decide on the matter in its own competence.

If the Compliance establishes that the conduct or omission under investigation has violated one or more provisions of the Code of Ethics or the related internal regulations, the following sanctions may be imposed:

- 1) For employees:
 - a) initiating a verbal warning at the person exercising the employer rights;
 - b) initiating a written warning at the person exercising the employer rights;
 - c) initiating disciplinary proceedings at the person exercising the employer rights;
 - d) initiating termination of the employment at the person exercising the employer rights.

- 2) In the case of other contractual relationships, initiating the amendment or termination of the contract with the contractor.

In the event that the conduct covered by the whistleblower report justifies the initiation of judicial or authority proceedings based on the findings of the investigation, the Compliance shall immediately inform the officer or department authorised 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.

If, in the opinion of the Compliance, the outcome of the whistleblowing procedure would result in a warning (written or oral), disciplinary action or termination of employment concerning the employee subject to the whistleblower report, the Compliance shall initiate internal procedures to take the relevant action with the persons and organisational units authorised to take such action.

The Compliance 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.

Initiating a decision by the Ethics Committee

If the Compliance does not decide on the matter within their competence based on the above, the Compliance shall request the Chair of the Ethics Committee to convene a meeting of the Ethics Committee or adopt a resolution without holding a meeting. At the same time, the Compliance shall submit to the Ethics Committee the whistleblower report and its attachments as well as the draft position to be issued by the Ethics Committee.

6.6 DECISION MAKING

The Ethics Committee of the 4iG Group is entitled to make a decision on the whistleblower reports after the investigation based on the contents of the investigation report. The Ethics Committee shall make a decision within a maximum of thirty (30) days of the completion of the investigation report. The Compliance shall inform the whistleblower of the decision of the Ethics Committee within fifteen (15) working days of

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the decision, but after informing the employee(s) concerned by the whistleblower report, provided that the whistleblower provides their name and contact details.

7. MONITORING THE FUNCTIONING OF THE WHISTLEBLOWING SYSTEM

The proper functioning of the whistleblowing system shall be reviewed at a frequency determined by the organisation, at least once a year, by an appropriate, competent and independent person designated for that purpose. The Group Compliance is required to report at least annually on the results of investigations and audits of whistleblower reports to the Board of Directors.

8. DATA PROTECTION

Information on the processing of the whistleblower's personal data and other personal data contained in the whistleblower reports and on the legal remedies related to data processing is provided in the Privacy Policy and Data Processing Notice of 4iG Plc.

(https://www.4ig.hu/sw/static/file/4IG_Adatkezelesi_Tajekoztato_Weboldal_KPLLC_Bovard_Compliance_2021_05_27_HUN.pdf)

9. ANNEXES

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Annex No. 1	Implementation annex

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IMPLEMENTATION ANNEX

The following guidelines set out the way in which the sections of this regulation included in the chart below must or are recommended to be implemented.

Companies	Section / subsection / paragraph to be implemented	Implementation type ¹
Every affiliate of the 4iG Group	Point 4.1.1:	<p>If a member company operates its own whistleblower protection channel on its website, a policy-type implementation with the obligation to forward the received whistleblower report immediately to compliance@4ig.hu.</p> <p>If a member company does not have its own whistleblower protection channel, a regulation-type implementation, and the 4iG Group whistleblower channel shall be used and a link to it shall be placed on the website</p>
Every affiliate of the 4iG Group	All other provisions	Decree-type implementation, no deviation allowed.