

INFORMATION NOTICE ON THE OPERATION OF THE WHISTLEBLOWING REPORTING SYSTEM

Preamble

Grepton Zrt. regards reports as important feedback that helps it improve its own organisation and processes and reduce its risks. Grepton Zrt. is committed to quality, ethical business conduct and integrity, which form the foundation of all of its activities. For this reason, it is important to identify the risks associated with its operations and to protect and support good-faith reporters. In line with Act XXV of 2023 on complaints, disclosures of public interest and the rules relating to reporting abuses (hereinafter: the Complaints Act), Grepton Zrt. encourages the making of reports and protects the reporter. No one may suffer any disadvantage as a result of a report made in good faith.

The whistleblowing reporting system

Grepton Zrt. operates a whistleblowing reporting system whose purpose is to ensure that data and information observed by a reporter concerning a risk affecting the operation of Grepton Zrt. (including any breach of law) or concerning a deficiency reaches the decision-makers, so that, where necessary, action can be taken to initiate a procedure to manage the risk.

Who can be a reporter?

A report may be made in the internal whistleblowing reporting system of Grepton Zrt. by any person who becomes aware of an unlawful act, or an act presumed to be unlawful, of an omission or of any other abuse in connection with the operation of the Company, and who is or was in a legal relationship with the Company relating to work, cooperation or a business relationship.

A report may be made by an employee of Grepton Zrt., by a person whose employment relationship or other relationship of employment with Grepton Zrt. has terminated, and also by a person who wishes to establish such a legal relationship with Grepton Zrt. and in respect of whom the procedure for establishing that relationship has already begun.

The possibility of making a report also extends to contractors, subcontractors, suppliers and agents that are or were in a contractual relationship with Grepton Zrt., as well as to persons under their supervision or direction. A report may also be made by a person who has initiated the establishment of a contractual relationship with Grepton Zrt. and in respect of whom the relevant procedure has already begun.

A report may further be made in the internal whistleblowing reporting system by a person holding an ownership interest in Grepton Zrt., by a person belonging to the management, administrative or supervisory body of the Company – including non-executive members – as well as by trainees and volunteers performing activities at the Company.

Grepton Zrt. ensures that a reporter does not suffer any disadvantage as a result of making a report, provided that the report was made in good faith on the basis of the information available to the reporter. Under the conditions laid down in the applicable legislation, the protection of the reporter may also extend to persons assisting in the making of the report and to persons connected with the reporter who may suffer a disadvantage because of the report.

The operator of the system and management of conflicts of interest

The internal whistleblowing reporting system is operated by an impartial person or organisational unit designated for this purpose by Grepton Zrt. No person may take part in receiving, processing or investigating reports or in preparing proposals for action who is concerned by the report, who has a personal interest in it, or from whom an objective assessment of the matter cannot be expected for any other reason.

If a report concerns the operator of the system, the HR function or a person otherwise involved in the investigation, the report must be forwarded without delay to a deputy designated by Grepton Zrt. or to another impartial decision-maker, with the person concerned being excluded.

What can be reported?

Any unlawful act, or act presumed to be unlawful, any omission, or any other information relating to an abuse.

Making a report

We recommend that reports be made primarily to the **bejelentes@grepton.hu** e-mail address, but we also provide the option of making a report in a letter addressed to Dóra Podmaniczky, HR Generalist, or in person. An oral report is put in writing by the HR Generalist and – while providing an opportunity to check, correct and accept it by signature – a copy is handed to the reporter.

For persons making reports in person, we ensure that their data is handled separately, in a sealed envelope. The **bejelentes@grepton.hu** mailbox may be accessed only by the persons designated to operate the whistleblowing reporting system.

External reporting options

Grepton Zrt. encourages reporters to raise abuses primarily through the internal whistleblowing reporting system, where the internal investigation and handling of the report can be ensured effectively.

At the same time, under the conditions laid down in the relevant legislation, a reporter may also use an external reporting channel, in particular where they have reasonable grounds to believe that an internal report would not be properly investigated or that they may suffer a disadvantage because of making the report. Detailed information on external reporting options and on the bodies competent to receive such reports is provided by Act XXV of 2023 as in force from time to time, as well as by the official notices of the competent authorities.

Anonymous reports

We also investigate a report made without a name or by an unidentifiable reporter if, on the basis of its content, it is likely that it reveals a relevant risk to the operation of Grepton Zrt.; nevertheless, in order to be able to provide feedback, we recommend that reporters provide their contact details.

In the case of an anonymous report, however, the reporter must bear in mind that, in the absence of contact details:

- if the information provided in the report is insufficient or inadequate for the investigation of the report, or if information indispensable for launching or successfully conducting the investigation cannot for any reason be obtained, the investigation may be closed without result;
- Grepton Zrt. is unable to send the reporter any information in connection with the procedure;
- under the Complaints Act, the investigation of an anonymous report may be dispensed with.

The receipt, processing and investigation of reports are carried out by impartial colleagues designated and specially trained for this purpose.

Content of the report

In order to ensure the swift and effective investigation of the report, it is advisable to provide as detailed a description as possible of the subject matter of the report, in particular concerning:

- the background, circumstances and antecedents of the event giving rise to the report and the reason for the suspicion;
- the persons involved in the event giving rise to the report, and the date and location of the event.

In addition, it is advisable to attach to the report any document that may substantiate the suspicion of an unlawful act, or an act presumed to be unlawful, of an omission or of any other abuse.

Procedure: investigation, outcome and consequences of the report

The report is received by Grepton Zrt. and investigated within the shortest possible time. Within no later than 7 days of receiving a written report made in the internal whistleblowing reporting system, the reporter – except in the case of an anonymous report – receives confirmation of the making of the report through the same channel by which the report was submitted.

If insufficient information is available for the investigation of the report, Grepton Zrt. contacts the reporter using the contact details available to it.

Grepton Zrt. investigates the report within no more than thirty days of its receipt. In particularly justified cases, this deadline may be extended, with the reporter being informed at the same time. In such a case, the reporter must be informed of the expected date of the investigation and of the reasons for its extension. Even where extended, the deadline for investigating the report and informing the reporter may not exceed three months.

After the investigation is closed, Grepton Zrt. prepares a report on its outcome, which contains a proposal for a decision on further measures for the competent executive of Grepton Zrt. On the basis of the report, the executive decides on further measures and informs the HR Generalist accordingly, who – except in the case of an anonymous report – notifies the reporter.

Grepton Zrt. keeps a confidential record of the reports and of the results of the investigations, which contains only the data necessary for operating the whistleblowing reporting system and which may be accessed only by the designated persons.

Rights of the person concerned by the report

During the investigation of the report, Grepton Zrt. ensures the right of the person concerned by the report to a fair and equitable procedure, as well as the protection of their personal data.

The person concerned by the report must be informed – without jeopardising the effectiveness of the investigation and having regard to the statutory limitations – of the fact of the report concerning them, of the subject matter of the investigation, and of the rules applicable to the processing of their personal data.

The person concerned is entitled to present their position during the investigation, to make observations on the facts and circumstances revealed in relation to them, and to provide any evidence, statements or other information they consider relevant.

During the investigation, the person concerned may use the assistance of legal counsel or another authorised representative.

Grepton Zrt. ensures that the personal data of the person concerned by the report and the information relating to them may be known only to the persons strictly necessary for conducting the investigation and taking the necessary measures. During the investigation, every person concerned is entitled to the presumption of innocence and to respect for their human dignity.

Cases where the report is not investigated

The purpose of the internal whistleblowing reporting system is to report and investigate unlawful acts, or acts presumed to be unlawful, omissions and other abuses. The system may not be used to make reports that lack good faith, are based on untrue statements of fact, are

aimed at damaging another person's good reputation, or are contrary to the purpose of the system.

Grepton Zrt. may dispense with investigating the report if it was made by a person who, under the relevant legislation, is not entitled to use the internal whistleblowing reporting system. The investigation may also be dispensed with if the report was submitted anonymously and, on the basis of the information available, is not suitable for conducting a substantive investigation.

The Company may also dispense with the investigation where the same reporter's report of the same content has already been investigated and the new report does not contain any new fact or circumstance that would justify a review of the earlier findings.

The investigation may further be dispensed with where, on the basis of the circumstances set out in the report, it is evident that investigating the report would disproportionately harm the legitimate interests of the Company or of the persons concerned, and the information contained in the report does not indicate any significant breach of law or abuse.

If, during the investigation, it is established that the reporter acted in bad faith and deliberately communicated untrue data or information, and this gives rise to a suspicion of a criminal offence or an administrative offence, or has caused or could have caused significant harm to the rights or legitimate interests of another person, Grepton Zrt. may take the measures provided for by the applicable legislation, including notifying the competent authorities or taking the necessary legal steps.

Where the reporter's contact details are known, Grepton Zrt. informs the reporter of the decision to dispense with the investigation and of the reasons for it, having regard to the relevant statutory provisions.

Protection of the reporter's identity

Grepton Zrt. ensures that the identity of the reporter and the personal data of the persons concerned by the report may be known only to those persons for whom this is strictly necessary in order to receive and investigate the report, take measures or fulfil a statutory obligation.

If a report is not received through the designated reporting channel or by the person designated to operate the system, the person receiving the report is obliged to treat its content and the identity of the reporter confidentially and to forward the report, without alteration and without delay, to the operator of the internal whistleblowing reporting system.

Protection of whistleblowers

During the investigation, Grepton Zrt. is obliged to ensure that the reporter does not suffer any adverse legal consequence on account of the report.

Any measure adverse to the reporter that is taken because of the lawful making of the report and that is implemented in connection with a legal relationship relating to Grepton Zrt. is deemed unlawful. Furthermore, any adverse measure taken to the detriment of a legal entity owned by the reporter, or of a legal entity in an employment relationship or other contractual relationship with the reporter, that is taken because of the lawful making of the report, is deemed unlawful.

An adverse measure may in particular be the dismissal of the reporter, adverse discrimination, or any labour-law sanction. Further details are set out in Section 41 of the Complaints Act. In administrative or court proceedings relating to an adverse measure, if the reporter proves the lawfulness of making the report, it must be presumed that the adverse measure was taken because of the lawful making of the report, and the burden of proving that the adverse measure was taken on well-founded grounds and not because of the lawful making of the report lies with the person who took the adverse measure.

Where the report is made lawfully, the reporter bears no liability in respect of obtaining the information contained in the report or gaining access to it, unless the reporter committed a criminal offence by obtaining that information or gaining access to it.

The reporter may not be held liable for the lawful making of the report if the reporter had reasonable grounds to believe that the report was necessary in order to reveal the circumstances concerned by the report. The reporter may rely on the above in any administrative or court proceedings, in addition to proving the lawfulness of making the report.

The protection afforded to reporters also applies to a reporter who makes a lawful anonymous report and, following their subsequent identification, is subjected to an adverse measure under Section 41(1) of the Complaints Act, or where Section 42 is applied.

Protection applicable to the reporter also extends to a person who:

- provides assistance to a reporter making a lawful report in the course of making that report;
- is a person connected with a reporter making a lawful report – in particular a colleague or family member of the reporter – who may be subject to an adverse measure under Section 41(2).

At the same time, we draw your attention to the fact that you must not make a manifestly untrue or bad-faith report.

Consequences of reports not made in good faith

We draw the attention of a reporter not acting in good faith to the consequences of their conduct. A sanction is applied against such a reporter only in the most necessary cases, and may be a labour-law or contractual sanction that is proportionate to the gravity of the conduct and that also takes into account the circumstances of the report. Grepton Zrt. may make a proposal regarding any such sanction.

The making of a report is lawful if:

- the reporter made the report through one of the whistleblowing reporting systems specified in the Complaints Act, in accordance with the rules laid down in that Act;
- the reporter obtained the reported information concerning the circumstances covered by the report in connection with their work-related activities; and
- the reporter had reasonable grounds to presume that the reported information concerning the circumstances covered by the report was true at the time the report was made.

Data processing information notice for the whistleblowing reporting system

The protection of the personal data of reporters and of the persons concerned by reports is of paramount importance to Grepton Zrt.

During the investigation of the report, Grepton Zrt. processes the personal data of the reporter and of the person whose conduct or omission gave rise to the report, or who may have substantive information about the matters set out in the report.

Grepton Zrt. processes the personal data indispensable for investigating the report solely for the purpose of investigating the report and remedying or terminating the conduct that is the subject of the report, and transfers such data only to the persons entitled to take part in investigating the report. Grepton Zrt. ensures that the personal data of the person concerned by the report cannot be known by anyone other than those authorised. Until the investigation is closed or until formal accountability proceedings are initiated as a result of the investigation, the persons investigating the report may share information relating to the content of the report and to the person concerned by the report – beyond informing the person concerned – with another organisational unit or colleague of the employer only to the extent strictly necessary for conducting the investigation. At the start of the investigation, the person concerned by the report must be informed in detail of the report, of the rights they have in connection with the protection of their personal data, and of the rules applicable to the processing of their data.

The data controller for the data processing associated with the operation of the whistleblowing reporting system: Grepton Zrt., address: 1087 Budapest, Könyves Kálmán körút 48–52.,

company registration number: 01-10-044561, data protection contact: Dezső Tóth, e-mail: dtoth@grepton.hu

Purpose of the data processing: receiving, acknowledging and investigating reports, taking the necessary measures, maintaining contact with the reporter, and fulfilling statutory obligations.

Scope of the data processed: the identification and contact details provided by the reporter, the content of the report, data relating to the persons named in the report, the documents created during the investigation, and data relating to the outcome of the procedure and the measures taken.

Legal basis of the data processing: compliance with the statutory obligations applicable to Grepton Zrt., and, where necessary, the legitimate interest of Grepton Zrt. or of a third party in revealing and handling breaches of law and abuses.

Persons with access to the data: only the persons entitled to receive, investigate and assess reports and to take measures, as well as, in cases specified by law, an authority, a court, a lawyer or another authorised body.

Retention of the data: if no further procedure is initiated on the basis of the investigation, the personal data must be deleted or anonymised after the investigation is closed, in accordance with the statutory requirements; if a further procedure is initiated, the data may be processed until the given procedure is closed and until the end of the related deadline for enforcing claims. Within 30 days of the closure of the investigation – provided that no further procedure was initiated on the basis of the investigation – Grepton Zrt. anonymises the data.

Data subjects are entitled to the rights under the GDPR, in particular the rights of access, rectification, erasure, restriction of processing and objection, subject to the proviso that the exercise of these rights may be restricted by law where necessary for the protection of the reporter or for the effectiveness of the investigation.

In the event of an alleged breach of their rights relating to data processing, a data subject may lodge a complaint with the Hungarian National Authority for Data Protection and Freedom of Information (address: 1055 Budapest, Falk Miksa utca 9–11., +36-1-391-1400, ugyfelszolgalat@naih.hu) or may turn to a court. Adjudication of the case falls within the competence of the general court (törvényszék). At the data subject's choice, the action may also be brought before the general court of their place of residence (the list and contact details of the general courts are available at the following link: <http://birosag.hu/torvenyszekek>).

You may obtain information on the detailed rules of the data processing – in particular its purpose and legal basis, the persons entitled to access, the duration of data processing and the rights of data subjects – from the Data Processing Information Notice of Grepton Zrt., available here: www.grepton.hu

Closing clause

This information notice has been prepared for the purpose of fulfilling the obligation set out in Section 25 of the Complaints Act and does not replace knowledge of the relevant statutory provisions. Please familiarise yourself with the detailed rules before making a report. The legislation is available free of charge in the National Legislation Database (<https://njt.hu/>).

Version	Entry into force	Prepared by	Approved by
2.0	1 July 2026	Dezső Tóth Data Protection Officer	Zoltán Madár Chief Executive Officer