Policy on the operation of the whistleblowing system

1. Purpose and scope of the Policy

The purpose of these regulations (hereinafter: **Policy**) of HR-Rent Kft. and the business organizations listed in this section is to provide a framework for the reporting of complaints, public interest disclosures, and the provisions of Act XXV of 2023 on the rules relating to whistleblowing (hereinafter: **Complaints Act**) to establish the rules governing the creation and operation of the Company's whistleblowing system, as well as the legal status and procedures of the person responsible for the operation of the whistleblowing system.

Entities subject to the policy:

- HR-Rent Kft.
- HR-Montage Kft.
- HR-Building Kft.

(Entities subject to the regulations and entities accepting the regulations without amendment shall hereinafter be referred to collectively as the **Company**.)

The scope of the Policy extends to persons employed by the Company within the framework of an employment relationship (hereinafter: Employees).

The scope of the Policy covers the investigation and handling of reports concerning information on unlawful or suspected unlawful acts or omissions, or other breaches, detected by employees of the Company.

2. Interpretative provisions

For the purposes of this Policy:

a) **Report:** Verbal or written communication containing a Complaint or Public Interest Disclosure, reporting information on unlawful or suspected unlawful acts or omissions, or other abuses, in the internal abuse reporting system**;**

b) **Reporter:** anyone who can report a case in the internal whistleblowing system based on the provisions of section 3.;

c) **E-mail address:** an e-mail address set up for receiving reports **(visszaelesbejelentesirendszer@gmail.com)**

d) **Employment relationship:** any legal relationship in which the employee performs work for the employer and under the employer's direction in return for remuneration, or performs work for themself;

e) **Employer:** anyone who employs a natural person under an employment relationship (within the scope of this Policy: the Company);

f) **Employee:** a natural person who performs work for an employer and under the employer's direction within the framework of an employment relationship in return for remuneration, or performs work for themself;

g) **Public Interest Disclosure:** A public interest disclosure draws attention to circumstances whose remedy or elimination serves the interests of the community or society as a whole. A public interest disclosure may also contain a proposal;

h) **Complaint:** A complaint is a request aimed at remedying an infringement of individual rights or interests, and its resolution does not fall within the scope of any other procedure, in particular judicial or administrative proceedings. A complaint may also contain a proposal;

i) **Breach:** any act or omission that is unlawful or presumed to be unlawful, or any other breach.

3. Receipt and investigation of Reports

3.1. The internal whistleblowing system is operated by an impartial person designated for this purpose by the Employer (hereinafter: **Responsible Party**).

3.2. The internal whistleblowing system can be used to report information about illegal or suspected illegal acts or omissions, or other breaches.

3.3. Reports can be made in the whistleblowing system by

a) the Employee employed by the Employer,

b) an Employee whose legal relationship with the Employer for the purpose of employment has been terminated,

c) a person who wishes to establish an employment relationship with the Employer and for whom the procedure for establishing such a relationship has been initiated,

d) sole traders and sole proprietorships, if they have a contractual relationship with the Employer,

e) a person with an ownership interest in the Employer, as well as a person belonging to the Employer's administrative, executive, or supervisory body, including non-executive members,

f) a contractor, subcontractor, supplier, or agent who has initiated the process of 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 the Employer,

g) interns and volunteers working for the Employer,

h) a person who wishes to establish a legal relationship or contractual relationship with the Employer under points d), e) or g) and for whom the procedure for establishing such a legal relationship or contractual relationship has been initiated, and

i) a person whose legal relationship or contractual relationship with the Employer under points d), e) or g) has been terminated.

3.4. The Reporter may submit the Report in writing.

3.5. The identity of the Reporter shall be kept confidential at all stages of the investigation, provided that the Reporter provides the information necessary to establish their identity.

3.6. The identity of the Reporter shall be kept confidential at all stages of the investigation, provided that the Reporter provides the information necessary to establish their identity.

3.7. The Responsible Party shall send confirmation of receipt of the written Report to the Reporter within seven days of receiving it. The confirmation shall include general information for the Reporter on the procedural and data management rules under the Complaints Act.

3.8. The Responsible Party shall investigate the contents of the Report within the shortest time possible under the circumstances, but no later than 30 (thirty) days from the date of receipt of the Report. In particularly justified cases, this deadline may be extended by up to 60 (sixty) days, provided that the Reporter is notified at the same time. In this case, the Reporter shall be informed of the expected date of the investigation and the reasons for the extension. Even in the event of an extension, the deadline for investigating the report and informing the reporter shall not exceed three months.

3.9. The investigation of the report may be omitted if

a) the report was made by an unidentified Reporter,

b) the Report was not made by an entitled person as defined in Section 3.3 of these Policy,

c) a Report is made by the same Reporter that is identical in content to a previous Report, or

d) the harm to the public interest or compelling private interest would not be proportionate to the restriction of the rights of the natural person or legal entity concerned by the Report (hereinafter collectively referred to as the **Person Concerned by the Report**) resulting from the investigation of the Report.

3.10. If it becomes apparent that the Reporter has provided false data or information in bad faith, and this gives rise to circumstances indicating the commission of a criminal offense or administrative offense, the Responsible Party shall be obliged to take the necessary measures towards the competent authority or person, and shall be entitled to transfer the personal data of the Reporter to the authority or person competent to conduct the proceedings, and if there are reasonable grounds to believe that the Reporter has caused unlawful damage or other legal injury to another person, their personal data must be transferred to the body or person authorized to initiate or conduct the proceedings, at their request, while simultaneously informing the person who has suffered unlawful damage or other legal injury.

3.11. Any Reporter who makes a Report in obvious bad faith or repeatedly without justification shall also bear any additional costs incurred by the Company in connection therewith.

3.12. During the investigation of the Report, the Responsible Person shall assess the validity of the circumstances described in the Report and shall take appropriate measures to remedy the breaches specified in Section 3.2 of this Policy.

3.13. If criminal proceedings are warranted based on the Report, the Responsible Party shall take action to report the matter to the authorities.

3.14. The Responsible Party shall inform the Reporter in writing about the investigation of the Report or the decision not to investigate it and the reasons for the decision, the results of the investigation of the Report, and the measures taken or planned. Written notification may be omitted if the Responsible Party has informed the Reporter verbally and the Reporter has acknowledged the information.

3.15. The investigation of the ongoing Report and the investigation of a new Report with identical content submitted by a different person may be combined until the day before the investigation is closed.

4. Protection of Reporters

4.1. Any measure that is disadvantageous to the Reporter,

a) which is carried out due to the lawful submission of the Report and

b) which are carried out in connection with the legal relationship or connection specified in section 3.3.,

is considered unlawful even if it would otherwise be lawful.

4.2. Any act or omission that is disadvantageous to the Reporter shall be considered a disadvantageous measure, in particular

a) suspension, collective redundancies, dismissal, or equivalent measures;

b) transfer of job duties, change of place of work, reduction in pay, change in working hours;

c) refusal to provide training;

d) negative performance evaluation or work reference;

e) the application of any adverse legal consequences under the law governing employment relationships, in particular disciplinary measures, reprimands, and financial penalties;

f) coercion, intimidation, harassment, or ostracism;

g) discrimination, unfavourable or unfair treatment;

h) failure to convert a fixed-term employment relationship into an indefinite-term one, if the Reporter had a legitimate expectation that their employment relationship would be converted into an indefinite-term one;

i) failure to renew a fixed-term employment contract or its premature termination;

j) damage, which includes damage to the Reporter's reputation or financial loss, including loss of business opportunities and loss of revenue;

k) a measure which, as a result, reasonably leads to the conclusion that the Reporter will not be able to establish an employment relationship in the sector corresponding to their employment relationship in the future;

l) requirement for a medical assessment;

m) early termination or cancellation of a contract for goods or services, and

n) revocation of license.

4.3. In the course of administrative or judicial proceedings related to the disadvantageous measure referred to in Section 4.2, if the Reporter proves the legality of making the Report

a) it must be presumed that the disadvantageous measure was taken because of the lawful submission of the Report, and

b) the person taking the disadvantageous measure shall bear the burden of proving that the disadvantageous measure was taken on reasonable grounds and not because of the lawful submission of the Report.

4.4. If the Report is made lawfully, the Reporter shall not be considered to have violated any restriction relating to the disclosure of secrets protected by law or any other legal restriction on the disclosure of information, and shall not be held liable in respect of such a Report if the Reporter had reasonable grounds to believe that the Report was necessary to reveal the circumstances to which the Report relates.

4.5. If the Report is made lawfully, the Reporter shall not be liable for obtaining or accessing the information contained in the Report, unless the Reporter committed a criminal offense in obtaining or accessing the information. The Reporter shall not be held liable for making a lawful report if the Reporter had reasonable grounds to believe that the Report was necessary to uncover the circumstances to which the Report relates. The Reporter may refer to the provisions of Sections 4.2-3 in all administrative or court proceedings, in addition to proving the legality of the Report.

4.6. Submission of the Report is lawful, if

a) the Reporter submitted the Report in accordance with the rules set out in the Whistleblowing System, this Policy, and the Complaints Act;

b) the Reporter obtained the reported information relating to the circumstances covered by the Report in connection with their work-related activities, and

c) the Reporter had reasonable grounds to believe that the reported information concerning the circumstances covered by the Report was true at the time of the Report.

4.7. The protection applicable to the Reporter shall be granted to anyone who

a) provides assistance to the Reporter making a lawful Report during the reporting process,

b) a person connected to the Reporter making the lawful Report – in particular a colleague or family member of the person making the report – who may be subject to adverse measures as described in section 4.2.

5. Rules on data processing

5.1. Data processing in the internal whistleblowing system is governed by the Complaints Act, Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April

2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (GDPR), Act CXII of 2011 on the right to self-determination in information and freedom of information ("Info. Act"), this Policy, and – to the extent that it does not conflict with the aforementioned legislation or this Policy – the Company's data processing notice available at https://hr-group.hu/en/privacy-policy (hereinafter: **Privacy Policy**) shall apply.

5.2. Within the framework of the internal whistleblowing system

a) Reporter's,

b) the person's whose conduct or omission gave rise to the Report,

c) the person's who may have relevant information about the contents of the Report,

personal data that is essential for investigating the Report – including personal data affected by the Report – may only be processed for the purpose of investigating the Report and remedying or terminating the conduct that is the subject of the Report (the purpose of data processing), and may be transferred to any whistleblower protection lawyer or external organization involved in the investigation of the Report. Personal data not covered by Section 5.2 shall be deleted immediately.

5.3. The legal basis for data processing specified in these Rules is Article 6(1)(c) of the GDPR – compliance with a legal obligation to which the Company is subject (Sections 6(4), 10, 221(4) and 286 of the Labor Code; Sections 4(4) and (5) of Act CXXII of 2019 on persons entitled to social security benefits and the coverage of such benefits; Section 18 (1) and Sections 19 (1)-(2) of the Complaints Act) – in the case of personal data belonging to a special category of personal data, Article 9 (2) (f) of the GDPR – necessary for the establishment, exercise or defence of legal claims.

5.4. Personal data processed within the framework of the internal whistleblowing system may only be transferred to the authority competent to conduct the proceedings initiated on the basis of the Report if that authority is authorized to process such data by law or if the Reporter has consented to the transfer of the data. The Reporter's personal data may not be disclosed without their consent.

5.5. If it becomes apparent that the Reporter has provided false data or information in bad faith and this gives rise to circumstances indicating the commission of a criminal offense or administrative offense, their personal data shall be transferred to the authority or person authorized to conduct the proceedings, and if there are reasonable grounds to believe that they have caused unlawful damage or other legal injury to another person, their personal data shall be transferred at the request of the authority or person authorized to initiate or conduct the proceedings.

5.6. If the Report concerns a natural person, the personal data of the Rpoerter may not be disclosed to the person requesting the information when exercising their right to information and access in accordance with the provisions on the protection of personal data applicable to that natural person.

5.7. Data processed within the framework of the internal whistleblowing system may only be transferred to a third country or international organization by the recipient of the

transfer, taking into account the provisions of this Policy and the regulations on the protection of personal data.

5.8. The internal whistleblowing system must be designed in such a way that the personal data of the Reporter, who reveals their identity, and the Person Concerned by the Report cannot be accessed by anyone other than those authorized to do so. Until the investigation is closed or formal disciplinary proceedings are initiated as a result of the investigation, the Responsible Person may share information about the content of the Report and the Person Concerned by the Report – in addition to informing the Person Concerned by the Report – may be shared with other organizational units or employees of the Employer to the extent necessary for the conduct of the investigation.

5.9. If, based on the investigation, the Report is found to be unfounded or no further action is necessary, the Company shall delete the personal data relating to the Report within 60 days of the completion of the investigation.

5.10. If, based on the investigation, measures are taken – including legal proceedings or disciplinary measures against the Reporter – the Company shall process the data relating to the Report until the final conclusion of the proceedings initiated on the basis of the Report. If a claim under labour or civil law is asserted in connection with the Report, the data may be retained until the end of the limitation period specified in Section 286 of the Labor Code (generally 3 years, or 5 years in the case of damage caused by a criminal offense or violation of personal rights).

5.11. Data processing related to this Policy, including in particular the rights of data subjects in relation to data processing and the enforcement of those rights, shall be governed by the provisions of the Privacy Policy.

5.12. If the Employer applies restrictions on the personal rights of its employees, which restrictions are absolutely necessary for reasons directly related to the purpose of the employment relationship and establish rules of conduct that protect the public interest or compelling private interests under conditions proportionate to the achievement of the objective, any violation of these rules may be reported through the internal abuse reporting system.

5.13. In the event of a breach of the obligations set out in these regulations, the provisions of Act CXXXV of 2020 on employment promotion services and subsidies and the supervision of employment shall apply.