

Information about the internal whistleblowing system

According to section 25 of Act No XXV of 2023 on complaints, reports of public interest and rules relating to the reporting of abuse (hereinafter: "Complaints Act"), the employer shall provide the following information:

I. Data of the employer(s):

Visual Europe Group:

I.1. Visual Europe Zártkörűen Működő Részvénytársaság

Registered seat: 3000 Hatvan, Gábor Áron utca 22.

I.2. Visual Europe Production Korlátolt Felelősségű Társaság

Registered seat: 3000 Hatvan, Gábor Áron utca 22.

I.3. Visual Europe Project Korlátolt Felelősségű Társaság

Registered seat: 3000 Hatvan, Gábor Áron utca 22.

II. Operation of the internal whistleblowing system:

II.1. The Employer's internal whistleblowing system is operated by Visual Europe Group's HR department.

II.2. Reports would be received at the following contact details of the organizational unit named in section II.1. above:

Verbally:

- Personally: 1044 Budapest, Óradna utca 11. HR office, on working days from 09:00 a.m. to 4:00 p.m. whereas a written protocol is made about the report in accordance with the provisions of the Act on Complaints.
- By phone: calling +36 70 375 9768, which is a not recorded call, but a written protocol is made about the report in accordance with the provisions of the Complaints Act.

In writing:

- Electronically, on the platforms of the whistleblowing system created by the employer for this purpose, which is available at the link: <https://vegroup.hu/rolunk/>
- By e-mail: adatvedelem@vegroup.hu
- By mail addressed to the HR department of the Visual Europe Group, 3000 Hatvan, Gábor Áron utca 22.

III. Procedure related to the report:

III.1. Subject of the report

The following may be reported in the internal whistleblowing system:

- information regarding any unlawful act or omission,
- information regarding an act or omission presumed to be unlawful,

- other information about abuses.

III.2. Scope of persons entitled to report

The scope of persons entitled to report is set in paragraphs (2) and (3) of section 20 of the Complaints Act, according to which anyone who is/was/will be in any legal relationship/contractual relationship with the employer is entitled to report (in the case of a future relationship, he/she can be considered entitled to report if the relevant employment or contracting procedure has already started).

III.3. Making a report

The whistleblower can make a report in writing or orally. A verbal report can be made by phone or in person.

III.4. Main rules for investigating a report

The employer will investigate the contents of the report within the shortest time possible under the circumstances, and in any case no later than thirty days from the date of receipt of the report. This deadline can be extended in particularly justified cases, with simultaneous notification of the whistleblower.

III.5. Omission to investigate a report

- a) the report was made by an unidentified whistleblower,
- b) the report was not made by the authorized person,
- c) the report is a repeated report made by the same whistleblower, with the same content as the previous report, or
- d) the harm to the public interest or a compelling private interest would be disproportionate to the restriction of the rights of the person concerned by the report resulting from the investigation of the report.

III.6. Request for additional information

In the course of investigation of the report, the operator of the internal whistleblowing system may call the whistleblower to add details or clarify the report or the facts, and to provide additional information.

III.7. Actions

When investigating a report, the correctness of the circumstances contained in the report must be evaluated and the measures or actions suitable for remedying the abuse must be taken. If criminal proceedings should be initiated based on the report, measures must be taken to file a denunciation. It makes sense to file a denunciation against an unknown perpetrator, avoiding proceedings due to false accusations or misleading the authorities.

III.8. Informing the whistleblower

The whistleblower shall be informed in writing:

- on the investigation of the report or the omission to investigate it and the reason for the omission,
- on the result of the investigation of the report,
- on the measures or actions taken or planned.

Written information can be dispensed with if the operator of the internal whistleblowing system informed the whistleblower orally, and the whistleblower took note of the information.

III.9. Processing rules

The whistleblower's identity - if he provides the necessary data to establish it - must be treated confidentially at all stages of the investigation. Sections 26-27 of the Complaints Act apply to the processing of personal data processed in the whistleblowing system, for which information is provided in the document entitled "PROCESSING GUIDE FOR VISUAL EUROPE GROUP ON WHISTLEBLOWERS AND INDIVIDUALS CONCERNED BY WHISTLEBLOWING".

III.10. Protection of whistleblowers

Sections 41 - 49 of the Complaints Act apply to the protection of whistleblowers. Based on these, any measures that are detrimental to the whistleblower,

- a) which takes place due to legal whistleblowing and
 - b) which is made in connection with the whistleblower's legal relationship,
- shall be considered illegal even if they would otherwise be legal.

These whistleblower protection rights only apply to legally filed reports.

Whistleblowing is legal if

- a) the whistleblower made the report within the abuse reporting (whistleblowing) system, in accordance with the rules set out in the Complaints Act,
- b) the whistleblower obtained the reported information in connection with his work-related activities, and
- c) the whistleblower assumed with good reason that the reported information was true at the time of the report.

III.11. Consequences of reporting in bad faith

A whistleblower in bad faith is not entitled to the whistleblower protection rights provided for in the Complaints Act.

If it becomes apparent that the whistleblower has provided false data or information in bad faith and

- a) with this a suspicion of the commission of a crime or violation of regulations arises, his personal data must be transferred to the body or person authorized to conduct the procedure,
- b) there are reasonable grounds to think that he has caused unlawful damage or other rights violations to others, his personal data must be transferred upon request to a body or person authorized to initiate or conduct the procedure.

IV. Information on whistleblowing systems and procedures referred to in the Complaints Act

IV.1. The internal whistleblowing system must also be established at state bodies, regardless of the number of employees.

IV.2. Municipalities or bodies under the control or supervision of a state body or municipal authority, and entities or enterprises owned or run by the state or a municipal authority must establish an internal whistleblowing channel if their number of employees reaches 50 or, regardless of the number of employees,

- a) for employers falling under the scope of paragraphs 1 (1) and (1a) of the Act on Prevention and Combating of Money Laundering and Terrorist Financing,
- b) for employers engaged in oil and gas industry activities on marine environments as licensees or operators,
- c) for employers falling under the scope of Regulation (EU) No 376/2014 of the European Parliament and of the Council of 3 April 2014 on the reporting, analysis and follow-up of occurrences in civil aviation,

amending Regulation (EU) No 996/2010 of the European Parliament and of the Council and repealing Directive 2003/42/EC of the European Parliament and of the Council and Commission Regulations (EC) No 1321/2007 and (EC) No 1330/2007, and

- d) the operators of navigating facilities under Hungarian or non-Hungarian flag in operation in the territory of Hungary.

Employers that employ at least 50 but not more than 249 persons in the framework of an employment relationship may jointly establish the internal whistleblowing system.

The employer may establish an internal whistleblowing system even if he is not required to do so under this law.

IV.3. A municipality with fewer than 10,000 inhabitants is not obliged to establish an internal whistleblowing system.

IV.4. In other respects, the rules of the employer's internal whistleblowing system must be applied to the internal whistleblowing system operating at state and municipal bodies, with the exceptions written in the Complaints Act.

5. The following state bodies must establish a separate whistleblowing system:

- a) the Directorate General for Auditing European Grants,
- b) the Economic Competition Office,
- c) the Integrity Authority,
- d) the Public Procurement Authority,
- e) the Hungarian Energy and Utilities Regulatory Office,
- f) the Hungarian National Bank,
- g) the National Data Protection and Freedom of Information Authority,
- h) the National Media and Communications Authority,
- i) the National Atomic Energy Office and
- j) the Supervisory Authority of Regulated Activities.

The separate whistleblowing system of the entity can be run by a person or organizational unit designated for this purpose, who does not report to anybody in this function. Persons appointed in this way must receive training on the operation of the separate whistleblowing system and the handling of reports.

In the separate whistleblowing system, information about unlawful or presumably unlawful acts or omissions, as well as other abuses may be reported. Anyone can file a report to the separate whistleblowing system. In other respects, the rules of the Complaints Act on public interest reports shall be applied to the handling and processing of reports made in the separate whistleblowing system.

Budapest, 11 December 2023

Visual Europe Group