

InterGest Hungaria Kft.

Information on the functioning of the internal abuse reporting system

What can be reported?

By filing a report, for example, you can comply with Annex 1 of Act XXV of 2023 (the "**Complaints Act**") and Annex 2 of Act XXV of 2023 (the "**Complaints Act**"). It can be lodged in the event of a breach of, or a reasonable suspicion of a breach of, the legal provisions of EU law listed in Annex XXVIII or Annex XXVIII, or of the legal provisions ensuring the implementation of, or compliance with, EU law, including the discovery of an unlawful or suspected unlawful act or omission or other abuse: for example, in the event of the detection or reasonable suspicion of a breach of the above-mentioned legal standards relating to financial services, products and markets, prevention of money laundering and terrorist financing, product safety and compliance, protection of privacy and personal data, and security of networks and information systems.

Who can report?

- a) An employee of InterGest,
- b) an employee whose employment with InterGest has been terminated,
- c) a person who wishes to establish an employment relationship with InterGest and for whom the procedure for establishing such a relationship has been initiated,
- d) a self-employed person, a sole proprietorship, a sole proprietorship if it has a contractual relationship with InterGest,
- e) a person who holds an ownership interest in InterGest and a member of the management, executive or supervisory body of InterGest, including a non-executive member,
- f) any contractor, subcontractor, supplier or person under the supervision and control of a trustee who has initiated a procedure for establishing a contractual relationship with InterGest, or who is or has been in a contractual relationship with InterGest,
- g) trainees and volunteers working for InterGest,
- h) any person seeking to enter into a legal or contractual relationship with InterGest as referred to in points (d), (e) or (f), where the procedure for entering into such a legal or contractual relationship has been initiated, and
- i) a person who has ceased to have a legal or contractual relationship with InterGest within the meaning of points (d), (e) or (f).

InterGest will take all reports seriously and will investigate them in all cases if they otherwise contain the relevant information necessary for the investigation. Complaints will be assessed on an individual basis and a decision will be taken to hear the person concerned depending on their alleged or actual seriousness.

How to make a complaint?

A report can be made by e-mail to panasz@intergest.hu or anonymously at the InterGest office (1024 Budapest, Lövőház utca 30), by letter in the box at the reception.

The notification can also be made by name or in a non-identifiable way, i.e. anonymously. It is important to note, however, that under the Complaints Act, if the report is made without revealing identity (without identification), the investigation of the report may be waived and, if necessary, the whistleblower must disclose his/her identity, subject to guarantees for the protection of the whistleblower, if labour law or official action is required.

In addition, the investigation of a notification may be disregarded if it was made by a person not entitled to do so or if it is a repeat notification by the same notifier with the same content as the previous notification, or if the harm to the public interest or to an overriding private interest would be disproportionate to the restriction of the rights of the natural or legal person concerned by the notification resulting from the investigation of the notification.

How is the notification investigated?

InterGest will send an acknowledgement of receipt of a written report made through the internal whistleblowing system to the whistleblower within seven days of receipt of the report.

InterGest will investigate the allegations in the report as soon as circumstances permit, but no later than thirty days after receipt of the report. InterGest may extend this time limit in particularly justified cases, after informing the notifier. In this case, InterGest shall inform the notifier of the expected date of the investigation and the reasons for the extension. The time limit for investigating the notification and informing the notifier in accordance with the following paragraph shall not exceed three months in the event of an extension.

InterGest shall inform the notifier in writing of the investigation or non-examination of the notification, the reasons for the non-examination, the outcome of the investigation of the notification and the measures taken or envisaged.

If the investigation of the conduct complained of justifies the initiation of criminal proceedings, InterGest will arrange for the charges to be brought. If it has become apparent that the whistleblower has communicated false data or information in bad faith and

- a) and there are indications that a criminal offence or irregularity has been committed, the personal data must be handed over to the body or person entitled to conduct the proceedings,
- b) there are reasonable grounds for believing that he or she has caused unlawful damage or other harm to another person, his or her personal data must be handed over to the body or person entitled to initiate or conduct the proceedings, at the latter's request.

Protection of whistleblowers

The protection of whistleblowers is a particular focus and priority for InterGest and it is therefore mandatory to ensure that whistleblowers are not subject to any form of retaliation, discrimination or other unfair treatment. Nor should a whistleblower be disadvantaged if a report made in good faith is found to be unfounded during the investigation.

Data protection

In processing abuse reports received by InterGest, InterGest processes information that is "personal data" within the meaning of Article 4(1) of the EU General Data Protection Regulation 2016/679 (hereinafter GDPR), including for the following purposes:

- Confirming receipt of the notification,
- investigating the notification,
- taking action on the notification, and
- communicating with the notifier and other persons concerned.

The legal basis for the processing of personal data is Article 6(1)(f) GDPR: legitimate interest of InterGest. Legitimate interest: to detect and address potential abuses in order to maintain ethical operations and prevent potential harm caused by abuses. Prompt and effective investigation of potential misconduct can minimize risks to the organization, such as financial, legal or reputational damage.

In doing so, InterGest processes the following personal data:

- **Data of the whistleblower (data subject):** name and contact details (e.g. phone number, email address, address), employment/contractual details (e.g. job title, department, employee ID), any other identifying information provided in the whistleblowing.
- **Subject of the notification (persons alleged to have committed abuse):** name, contact details, employment/contract details, details of the notification, including the alleged abuse.
- **Witnesses and other parties concerned:** name, contact details, employment/contract details, statements or testimonies.
- **Details of the alleged abuse:** description, date and time of the alleged abuse, location, and any documents or evidence (e.g. emails, recordings) that may be used as evidence.

- **Investigation details:** observations and findings in relation to the notification and investigation, e.g. acceptance, rejection, interview transcripts, measures taken to ensure the integrity of the investigation and to prevent destruction of evidence, and conclusions and findings of the investigation, e.g. internal reports, follow-up actions taken or planned, disciplinary or legal action
- **Other related data:** data relating to the legal protection of the whistleblower (e.g. to prevent discrimination and disadvantage to persons reporting suspected abuse), any communication related to the whistleblowing (e.g. emails, letters, notifications, objections, data releases), metadata (e.g. date, time of the whistleblowing, IP addresses - in case of electronic whistleblowing) and any other data processed to ensure the thoroughness, transparency and fairness of the whistleblowing process.

Data retention period:

If the investigation of a notification is rejected, or if the investigation determines that the notification is unfounded or that no further action is necessary, InterGest will delete the personal data within 30 days of the rejection of the investigation or the completion of the investigation.

In other cases, InterGest will process the data until the preparation of any action (e.g. disciplinary action, termination of contractual relationship) or legal action and until the actual enforcement of the claim. In the case of labour law claims related to the notification, this period is 3 years, subject to Section 286 (1) of Act I of 2012 on the Labour Code. If the personal data relate to civil law relationships, for example a contract with a client, the retention period is 5 years. This period is extended by InterGest in accordance with the Civil Code. 6:22 (1) of the Civil Code, which states that civil law claims (which may be related to a notification) expire after 5 years.

Interested parties' rights:

Data subjects' data protection rights and remedies are set out in the InterGest Privacy Notice, which is available on the InterGest website.