

Whistleblowing Policy

Transcend Európa Kft.

Effective Date: 16 December 2023

I) INTRODUCTION

This policy establishes the guidelines for an internal corporate whistleblowing system in accordance with the provisions of Act XXV of public interest notifications and rules relating to the notification of abuse. Transcend Európa Kft., as the administrator of the internal whistleblowing system, ensures clarity by providing employees and relevant individuals with accessible information about the operational procedures.

II) OUR PRINCIPLES

Transcend Európa Kft. is dedicated to transparent and ethically responsible business practices. The purpose of this Policy is to offer employees and stakeholders a secure platform to report any wrongdoing, irregularities, illegality, or ethically objectionable events without fear of retaliation, in compliance with legal requirements. The company aims to foster confidence among employees and business partners, contributing not only to financial well-being but also to the social standing of the organization and its employees.

Privacy and Data Protection

Under the internal whistleblowing system, personal data may be processed solely for investigating the whistleblowing and rectifying or stopping the reported conduct. Data may be shared with relevant entities involved in the investigation. Personal data processed within the system will be promptly deleted if no longer necessary for the mentioned purposes.

Right to Information and Access

The right to information and access respects the anonymity of the whistleblower, except in cases where disclosure is legally required. Apart from this exception, any data subject may exercise his or her right of informational self-determination and access information relating to him or her on the basis of the Information Notice on whistleblowing.

Data Transfers to Third Countries

Data processed under the internal abuse reporting system may only be transferred to a third country if the recipient adheres to legal rules and personal data protection provisions. Data will not be shared with third parties unless required by law or in case of imminent threat to safety.

The Notifier and Adverse Legal Consequences

The personal data of the whistleblower may only be disclosed to the competent body handling the notification. In cases of false data or information communicated in bad faith, disclosures may occur if criminal offenses or legal harm are suspected.

Information and Data Security

Transcend Európa Kft. ensures the secure handling of reports and related data. IT security standards are implemented. Regular checks and updates are conducted on computer systems, and employees receive ongoing training on privacy and data security.

Anonymity

Every person has the right to remain anonymous throughout the entire notification process. Anonymity protects the identity and contact details of the notifier, fostering trust in the whistleblowing process.

Transparent Information

Clear and easily accessible information on the operation of the whistleblowing system is provided by the operator, promoting transparency in the process.

Confidentiality

Transcend Európa Kft. prioritizes the confidentiality of recorded data and information. Only staff directly involved in the process have access, adhering to internal privacy policies and legal compliance.

Impartiality

Whistleblowing reports are treated impartially, with fairness and objectivity. Discrimination or retaliation against employees making reports is strictly prohibited.

III) WHO CAN MAKE A NOTIFICATION (PERSONAL SCOPE)

This policy applies to all primary employees (staff, including employees and managers) of Transcend Európa Kft. and to a wide range of other employees and business partners. Partners include stakeholders such as the company's business partners, suppliers and subcontractors.

The following persons and legal entities listed in the precise list below may make a declaration under these rules:

- a) a person **wishing to establish an** employment relationship with Transcend Európa Kft. for whom the procedure for establishing such a relationship has started (e.g. a person participating in a recruitment process);
- b) persons employed by Transcend Európa Kft. including persons **employed on** an employment, study, traineeship or voluntary contract basis;
- c) a staff member (employee) whose employment **relationship has ended**;
- d) a person who holds an **ownership interest** in Transcend Európa Kft. and a person who is a member of the administrative, management or supervisory board of the employer, including a non-executive director;
- e) the individual entrepreneur, the individual company, if it has a **contractual relationship** (commission, service, contract, etc.) with Transcend Európa Kft.;
- f) a contractor, subcontractor, supplier or person under the supervision and control of a contractor, subcontractor, supplier or person under the supervision and control of a person who has **initiated**, is in the **process of entering into a contractual relationship** with Transcend Európa Kft.;

- g) a person who is **currently** employed by Transcend Európa Kft., or whose employment or contractual relationship with Transcend Európa Kft. has been **terminated**, or who wishes to enter into a contractual relationship with Transcend Európa Kft., and for whom the procedure for the establishment of such employment or contractual relationship has been initiated;
- h) a person **who is** currently employed by Transcend Európa Kft. or who has already ceased to be employed **by** Transcend Európa Kft. has ceased to have a legal or contractual relationship with the employer;
- i) **a trainee, volunteer** or contractual relationship with Transcend Európa Kft. has started or ended.

IV) WHAT CONSTITUTES A NOTIFIABLE EVENT (SCOPE)

The internal whistleblowing system allows reporting of illegal or suspected illegal acts, ethical improprieties, actions disrupting company operations, or violations of company policies.

V) AN INTRODUCTION TO THE ABUSE REPORTING PROCEDURE

The abuse reporting procedure involves several stages, including notification, investigation, conclusion, and, if necessary, referral to authorities or imposition of disciplinary measures.

VI) OPTIONS PRIOR TO THE NOTIFICATION PROCESS

Open communication and internal resolution of issues are encouraged before resorting to the whistleblowing platform.

VII) IN WHICH FORMAT IS IT APPROPRIATE TO MAKE A NOTIFICATION?

Notifications should be made using the online [Whistleblowing Form](#). Detailed information is required for effective investigation.

VIII) POSSIBLE WAYS OF NOTIFICATIONS

Reports can be made internally or externally, with confidentiality and anonymity as core principles.

Transcend Európa Kft. recognizes that it is of paramount importance to maintain the confidentiality of the whistleblower's name and identity in order to maintain the trust of its employees. Where individuals wish to make a report using their own name, Transcend Európa Kft. guarantees that it will treat such reports as confidential and will make all reasonable efforts to ensure that the identity of the whistleblower remains confidential.

We also receive and treat reports from an unidentified person (e.g. from an email address nevtelen@gmail.com) with the utmost care. Information received anonymously will be investigated in the same way as reports made by name. However, such whistleblowers should be aware that the possibility of receiving detailed feedback and requesting further information on the conduct of the procedure may be very limited, precisely because of the way in which

they have chosen to do so. Please note that Article 22(6)(a) of Act XXV of 2023 considers a notification from an unidentified notifier to be disregarded without a substantive examination.

Transcend Európa Kft. guarantees that it will use its best efforts to protect the personal data of the whistleblower in order to protect the whistleblower against any possible retaliation for his/her disclosure, as set out in this Policy.

IX) ASPECTS OF THE INVESTIGATION OF A REPORT OF ABUSE

Transcend Európa Kft. would like to draw your attention to the fact that if it is proven that your report was made in bad faith, you may be subject to employment, civil and/or criminal proceedings. For the purposes of this Code, a report made in bad faith is one where the person making the report knows, or with due diligence could have known, of facts other than those which appear to be true (e.g. reporting a theft while putting away a purse which he/she thought to be lost, or failing to satisfy himself/herself that the incident he/she has seen, heard or heard about actually occurred at the time and in the manner he/she described in the report).

Transcend Európa Kft. will conduct a personal internal investigation within 30 days of the day following receipt of the Verbal Abuse Report Log or within 30 days of the day following receipt of the electronic submission or mailing.

X) RULES FOR INTERNAL INVESTIGATION

1) People

a) The person conducting the investigation ("the Reporting Officer ")

For the purposes of this Policy, the person conducting the proceedings is the person appointed by Transcend Európa Kft., who may appoint additional persons (experts, lawyers) to establish and investigate the facts of the abuse in order to ensure the efficient conduct of the proceedings. On the basis of the above, the abuse notification procedure will be conducted:

- the person whose job title (job description) includes this entitlement. For the purposes of these rules, this person is referred to as the person responsible for the conduct of the whistleblowing procedure (in short, the "Reporting Officer").
- The Reporting Officer shall record all procedural acts
- The Reporting Officer shall keep the identity of the notifier confidential at all stages of the investigation, provided that the data necessary to establish it are provided.
- In particularly duly justified cases, the Reporting Officer may extend the time limit for the examination, after informing the notifier. In such a case, the Controller 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 shall not exceed three months in the event of an extension.
- the Reporting Officer will contact the whistleblower, who may be asked to complete or clarify the report, to clarify the facts and to provide additional information.

b) Person involved in the investigation ("**Sponsor**")

In certain procedural acts, e.g. hearing of parties, taking of minutes, the Reporting Officer may involve a person with external financial, legal (civil, criminal, infringement), environmental, occupational safety, occupational health, compliance, psychological, psychiatric, medical, mediation (professional) qualifications in order to ensure the effective conduct of the act or acts forming part of the investigation. These listed persons are collectively referred to in this Policy as the Investigator **Sponsor(s)**.

These Sponsors may participate in the procedure if the following conditions are met:

- are bound by professional or trade secrecy, or
- have given a confidentiality undertaking in relation to the specific procedure

XI) AN EXAMINATION OF THE FACTS AND CIRCUMSTANCES

The investigation includes a thorough examination of facts and circumstances related to the reported abuse.

During the investigation, the whistleblower may make an oral and written statement or provide the evidence recorded on another multimedia device to the person responsible for the investigation. In the case of an oral report, the content of the report shall always be recorded in a report and a copy shall be given to the reporter. The fact of the handover shall be recorded.

XII) INFORM THE NOTIFIER AND CLOSE THE PROCEDURE

The Reporting Officer shall close the procedure by sending a written information (hereinafter "Written Information") to the Notifier.

The Reporting Officer shall inform the whistleblower in writing of the investigation or non-investigation of the whistleblowing report and the reasons for the non-investigation, the outcome of the investigation of the report, and the action taken or planned.

The written information may be waived if the result of the investigation has been communicated orally to the whistleblower.

If the decision following the conclusion of the procedure indicates that criminal proceedings are justified, immediate action must be taken to bring a complaint.

If, based on the findings of the decision following the conclusion of the procedure, labour law or disciplinary sanctions are justified, the representative of Transcend Európa Kft. will immediately arrange for their imposition.

If justified by the decision following the conclusion of the procedure, the representative of Transcend Európa Kft. will issue an employer warning or other employer sanction related to labour law or arrange for the termination of the employment contract.

XIII) NOT TO INVESTIGATE THE NOTIFICATION

The investigation of the notification may be waived if

- (a) the notification was made by an unidentified notifier,
- b) the notification was not made by the person specified in these policy,
- (c) a repeated application by the same applicant with the same content as the previous application,
- (d) the harm to the public interest or to an overriding private interest would not be proportionate to the restriction of the rights of the natural or legal person (hereinafter together referred to as the "person concerned") resulting from the investigation of the notification.

XIV) DEADLINES

Event	Contents of the confirmation
Within 7 days of receipt of the written notification, an acknowledgement of the notification will be sent to the notifier	Information <ul style="list-style-type: none"> - on the procedural and - on data processing rules
In the case of a personal oral report, immediately after the adoption of the minutes	<ul style="list-style-type: none"> - Delivery of the Data Processing Notice
The operator of the internal whistleblowing system shall investigate the allegations in the report within the shortest time possible under the circumstances, but no later than thirty days from the receipt of the report, and inform the reporter of the outcome of the investigation in the form specified by the reporter.	Information 30 days after receipt of the notification: <ul style="list-style-type: none"> - the investigation of the notification and its outcome - the decision not to investigate and the reasons for not doing so - the result of the investigation
The 30-day deadline may be extended by a further 60 days in justified cases	Information: <ul style="list-style-type: none"> - the expected date of the outcome of the investigation - the reasons and grounds for extending the time limit for the investigation

XV) FINAL PROVISIONS

This policy is effective from 16 December 2023, subject to amendments. Employees and stakeholders are encouraged to familiarize themselves with the policy for proactive reporting.