

## **MAGYAR PISZKE PAPÍR KFT.**

### **Information on Internal Whistleblowing System**

The employer fulfills its information obligation pursuant to Section 25 of Act XXV of 2023 on complaints, public interest disclosures, and the rules related to the reporting of abuses (hereinafter referred to as the "Complaint Act") as follows:

#### **I. NAME OF THE EMPLOYER:**

MAGYAR PISZKE PAPÍR Industrial and Commercial Limited Liability Company

Headquarters: 2541 Lábatlan, Rákóczi Ferenc út 105.

(hereinafter referred to as the "Employer")

#### **II. OPERATION OF THE INTERNAL WHISTLEBLOWING SYSTEM:**

1. The Employer's internal whistleblowing system is operated by Dr. Tibor Szabó, a whistleblower protection lawyer, on a contractual basis (Chamber ID: 36059329, Headquarters: 7400 Kaposvár, Ezredév utca 1. fsz. 1. – Phone: +36 30 650 5422, Email: [office@drszt.hu](mailto:office@drszt.hu), Internet: [www.drszabotibor.hu](http://www.drszabotibor.hu)).
2. Reports are received at the following contact details of Dr. Tibor Szabó, the whistleblower protection lawyer:
  - **In person:** 7400 Kaposvár, Ezredév utca 1. fsz. 1, on weekdays from 9:00 to 15:00 by appointment.
  - **By mail:** 7400 Kaposvár, P.O. Box 393.
  - **By phone:** +36 30 650 5422. (Phone conversations are not recorded.)
  - **By email:** [office@drszt.hu](mailto:office@drszt.hu)
  - **Online:** [www.drszabotibor.hu/bejelentes](http://www.drszabotibor.hu/bejelentes)

#### **3. Procedure for Handling Reports:**

3.1. Information about illegal or allegedly illegal actions, omissions, or other abuses can be reported in the internal whistleblowing system. If the employer has established behavioral rules to protect public interest or significant private interest as defined in Section 9 (2) of Act I of 2012 on the Labor Code, their violation can be reported in the internal whistleblowing system.

3.2. **Persons Entitled to Report:** The Complaint Act Section 20 (2)-(3) comprehensively defines the circle of persons entitled to report. This includes the employer's employees, former employees, members, shareholders, contractors, subcontractors, suppliers, persons under the control of the contractor, interns, and volunteers at the employer.

3.3. **Making a Report:** The whistleblower can make the report in writing or orally. Oral reports can be made by phone or in person.

3.4. **Main Rules for Investigating Reports:** The Employer investigates the content of the report as soon as possible, but no later than within thirty days from the receipt of the report. This deadline can be extended in particularly justified cases, with simultaneous notification of the whistleblower.

**3.5. Omission of Report Investigation:** The investigation of a report can be omitted if:

- The report was made by an unidentifiable whistleblower.
- The report was not made by an authorized person.
- The report is a repeated report by the same whistleblower with identical content to a previous report.
- The public interest or significant private interest violation does not justify the restriction of the rights of the natural or legal person concerned by the investigation of the report.

**3.6. Measures to Remedy Abuses:** During the investigation of the report, the Employer must assess the correctness of the circumstances mentioned in the report and take the necessary measures to remedy the reported abuses.

**3.7. Informing the Whistleblower:** The whistleblower protection lawyer informs the whistleblower in writing about the investigation or omission of the investigation of the report, the reasons for the omission, the results of the investigation, and the measures taken or planned. Written notification can be omitted if the whistleblower was informed orally and acknowledged the information.

**3.8. Data Management Rules:** The identity of the whistleblower must be kept confidential at all stages of the investigation if the necessary data for identification is provided. The personal data processed in the internal whistleblowing system are subject to Sections 26-27 of the Complaint Act.

**3.9. Protection of Whistleblowers:**

3.9.1. The protection of whistleblowers is governed by Sections 41-49 of the Complaint Act. Based on these, any adverse action against the whistleblower:

- Taken because of the lawful reporting.
- Carried out in connection with the whistleblower's legal relationship or connection. Is unlawful even if it would otherwise be lawful.

3.9.2. These whistleblower protection rights apply only to lawful reports.

3.9.3. The full range of whistleblower protection rights applies only to whistleblowers reporting violations under EU law, including cases where the whistleblower reasonably believes that their report concerns a violation of EU law, even if it does not.

3.9.4. Whistleblowers reporting acts violating domestic law, not covered by EU law, are entitled to legal assistance only.

3.9.5. Whistleblower protection does not fully apply to reports made by violating legally protected secrets (e.g., attorney-client privilege); the whistleblower is entitled to legal assistance only.

**3.10. Consequences of Malicious Reporting:**

3.10.1. Malicious whistleblowers are not entitled to the whistleblower protection rights provided by the Complaint Act.

3.10.2. If it becomes evident that the whistleblower maliciously provided false data or information and:

- Circumstances indicating the commission of a crime or misdemeanor arise, their personal data must be handed over to the authority or person authorized to conduct the procedure.
- It is reasonably likely that they caused illegal harm or other legal infringement to others, their personal data must be handed over to the authority or person authorized to initiate or conduct the procedure upon request.

3.10.3. The report must not constitute a crime or misdemeanor. According to the Penal Code, anyone who makes a defamatory statement about someone in front of others, spreads such a fact, or uses an expression directly implying such a fact commits the crime of defamation and can be punished with up to one year of imprisonment (see Sections 226 and 229 of the Penal Code). Similarly, according to the Penal Code, anyone who, in addition to the acts defined in Section 226, uses an expression capable of damaging someone's honor or commits such an act in connection with the performance of the victim's duties, public assignment, or public interest activities, or publicly, commits the crime of slander and can be punished with up to one year of imprisonment (see Sections 227 and 229 of the Penal Code).

### **III. INFORMATION ON WHISTLEBLOWING SYSTEMS AND PROCEDURES UNDER THE COMPLAINT ACT**

1. An internal whistleblowing system must be established at state bodies - as employers - regardless of the number of employees.
2. At local municipalities, as employers, budgetary bodies under the direction or supervision of state bodies or local municipalities, and organizations or business companies owned or controlled by the state or local municipalities, the establishment of an internal whistleblowing system is mandatory if their number of employees reaches 50.
3. Local municipalities with less than 10,000 residents are not required to establish an internal whistleblowing system.
4. Otherwise, the rules for internal whistleblowing systems at state and municipal bodies apply to internal whistleblowing systems of employers, with the deviations specified in the Complaint Act.
5. Separate whistleblowing systems must be established by the following state bodies:
  - Directorate-General for Auditing European Support
  - Hungarian Competition Authority
  - Integrity Authority
  - Public Procurement Authority
  - Hungarian Energy and Public Utility Regulatory Authority
  - Central Bank of Hungary
  - National Authority for Data Protection and Freedom of Information

- National Media and Infocommunications Authority
- Hungarian Atomic Energy Authority
- Supervisory Authority for Regulated Activities

The separate whistleblowing system can be operated by a designated person or organizational unit not subject to instructions in this function. These designated persons must receive training on the operation of the separate whistleblowing system and handling reports.

Reports about illegal or allegedly illegal actions, omissions, or other abuses can be made in the separate whistleblowing system. Anyone can make a report in the separate whistleblowing system. The handling and resolution of reports in the separate whistleblowing system are otherwise subject to the rules of the Complaint Act on public interest disclosures.

**Lábatlan, December 15, 2023**