

Policy

On Whistleblowing Reporting System

I. Target

The purpose of this policy ("**Policy**") is to define and regulate the internal whistleblowing system established at DIGIC PICTURES Kft., (registered office: H-1031, Záhony utca 7. Hz. ép. Budapest Hungary; company registration number: 01-09-693165), ("**DIGIC PICTURES**").

Pursuant to Act XXV of 2023 on Complaints, Public Interest Reports and Rules for Reporting Abuse (the "**Complaints Act**"), DIGIC PICTURES establishes with this Policy an internal abuse reporting system where **information on illegal or suspected illegal acts or omissions or other abuse can be reported**.

II. Persons entitled to make a declaration

All Employees of DIGIC PICTURES and the persons listed in paragraphs 20 (2) and (3) of the Complaints Act¹.

III. How to report

The whistleblower can make the report in **writing by** e-mail to visszaeles@digicpictures.com or **orally** directly to Linda Márk, Senior L&D Expert.

In the case of an oral report, it will be recorded in writing in a complete and accurate record. The report is drawn up on the spot, the whistleblower can check the printed version, correct it if necessary and sign the final version to accept it. A copy of the report shall be given to the notifier. When making a whistleblowing report, the whistleblower shall be informed of the consequences of reporting in bad faith, the procedural process of the internal whistleblowing system, the rules on the confidentiality of personal data.

In the case of a written notification sent to the e-mail address visszaeles@digicpictures.com, an automatic notification will be sent back to the notifier informing him/her of the receipt of the notification, the procedural and data management rules and the consequences of a bad faith notification.

In order for the notification to be investigated effectively, the notifier must provide the following information:

- (i) name and address (and company name and registered office in the case of legal persons);
- (ii) the definition of the relationship with the DIGIC PICTURES (selecting and indicating the appropriate point from those listed in paragraph 20 (2) or (3)),

¹ 20. §

(2) You can report to the internal abuse reporting system

a) employed by the employer,

(b) an employed person whose employment relationship with the employer has been terminated, and

(c) a person who wishes to establish an employment relationship with an employer and for whom the procedure for the establishment of such a relationship has been started.

(3) You may report to the internal abuse reporting system

a) the self-employed person, the sole proprietor, the sole proprietorship, if it has a contractual relationship with the employer,

(b) a person who holds an ownership interest in the employer and a member of the administrative, management or supervisory body of the employer, including a non-executive member,

(c) 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 delegate who has started the procedure for establishing a contractual relationship with the employer, or who is or has been in a contractual relationship with the employer,

d) trainees and volunteers working for the employer,

(e) a person who wishes to establish a legal or contractual relationship with the employer within the meaning of points (a), (b) or (d) and for whom the procedure for the establishment of such a legal or contractual relationship has been initiated, and

(f) a person whose legal or contractual relationship with the employer as referred to in (a), (b) or (d) has ceased.

(iii) a description of the alleged abuse and any other relevant information.

The notification is lawful if the notifier has obtained the notified information concerning the circumstances covered by the notification in the **context of his/her work-related activities**, including the procedure under Section 20 (2) (c) and Section 20 (3) (e), and the notifier has reasonable grounds to believe that the notified information concerning the circumstances covered by the notification was **true** at the time of notification.

The notifier must make the notification in **good faith** of circumstances of which he has factual knowledge or reasonable grounds to believe that they are true. A report made in bad faith may be passed on to the person concerned and to the competent authorities (third parties), which may entail civil or criminal penalties.

IV. Procedure for the examination of the notification

The person conducting the investigation will liaise with the whistleblower to ensure that the facts and circumstances are properly established and investigated. In this context, he/she may invite the notifier to complete or clarify the notification, to clarify the facts and to provide further information.

The investigation of the notification may be waived in the cases listed in Article 22 (6) of the Complaints Act². DIGIC PICTURES will inform the notifier of the possible omission.

DIGIC PICTURES will inform the **person concerned** of the following within 3 (three) working days of the notification (or, in exceptional and justified cases, after the notification, if immediate information would prevent the investigation of the notification):

- (i) about the notification,
- (ii) your rights regarding the protection of your personal data,
- (iii) the rules on the processing of your data;
- (iv) that he/she may express his/her views on the notification through his/her legal representative and that he/she may provide evidence in support of those views;.

If another person may have substantial information about the facts in the report, the person conducting the investigation will also inform him or her of the above.

Upon receipt of a notification, DIGIC PICTURES will examine whether the notification was made by the person entitled to make it or whether there are other reasons why the examination should not be carried out.

If a notification is not made for a particular reason, the notifier will be informed accordingly.

DIGIC PICTURES is obliged to investigate notifications as soon as possible and within the time limits set. If it is foreseeable that the investigation cannot be completed within 30 days, it shall inform the notifier of the extension of the deadline and the reasons for it.

² § 22 (6) The examination of the application may be waived if.

(a) the notification was made by an unidentified notifier,

(b) the notification was not made by a person entitled to do so pursuant to paragraphs (2) and (3) of Article 20,

(c) a repeated application by the same applicant with the same content as the previous application; or

(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.

As a result of the investigation, DIGIC PICTURES will ensure that the proper condition is restored or otherwise necessary measures are taken, the causes of any defects found are remedied, the damage caused is remedied and, where appropriate, the necessary liability is taken. If the investigation is inconclusive or the complaint is unfounded, the procedure shall be closed. At the end of the procedure, a summary report shall be drawn up and the results of the investigation shall be communicated to the whistleblower.

V. V. Information on data management

Information on the processing of the data of the person concerned by the notification is available here: https://digicgroup.com/documents/notice_whistleblowing.pdf