

INFORMATION NOTICE
ON THE OPERATION OF THE WHISTLEBLOWING SYSTEM

Budapest, 3 July 2026

Preamble

INRIMAS Kft. considers reports to be important feedback for improving its organization and processes and reducing its risks. INRIMAS Kft. is committed to quality, ethical business conduct, and integrity, which form the foundation of all its activities. Therefore, it is important to become aware of operational risks and to protect and support good-faith whistleblowers. In accordance with Act XXV of 2023 on complaints, public interest disclosures, and the rules on reporting abuses (hereinafter: the Complaints Act), INRIMAS Kft. supports the making of reports and protects the whistleblower. No one shall suffer any disadvantage as a result of a good-faith report.

The whistleblowing system

INRIMAS Kft. operates a whistleblowing system whose purpose is to ensure that information and data concerning risks (including legal violations) or deficiencies affecting the operation of INRIMAS Kft., as experienced by the reporting person, reach the decision-makers, and that, if necessary, procedures can be initiated to address the identified risks.

Who can be a whistleblower?

A whistleblower may be anyone who has knowledge of any violation of law, suspected violation of law, or breach of requirements set out in our internal regulations relating to INRIMAS Kft., regardless of whether they are or were in a legal relationship with INRIMAS Kft. For example, a person currently in a legal relationship with INRIMAS Kft. is entitled to make a report, as is someone whose legal relationship has already ended or is in the process of being established. A whistleblower may also be a sole proprietorship or individual entrepreneur. Furthermore, this includes contractors, subcontractors, suppliers, or agents who are in or have been in a contractual relationship with INRIMAS Kft., or who have already initiated procedures for establishing such a relationship, as well as persons under their supervision and direction.

What can be reported?

Any unlawful or presumed unlawful act or omission, or any other information relating to misconduct.

Making a report

For submitting a report, we primarily recommend the email address: iroda@inrimas.hu, but the option is also available via a letter addressed to the Compliance Director or in person. Oral reports will be recorded in writing by the Compliance Director and, after providing the opportunity for verification, correction, and approval by signature, a copy will be handed over to the reporting person.

For in-person reporters, we ensure that their data is handled separately and in a sealed envelope.

Anonymous reports

Reports submitted without a name or by an unidentifiable whistleblower will also be investigated if, based on their content, they are likely to reveal a relevant risk to the operation of INRIMAS Kft. However, to ensure feedback, we recommend that whistleblowers provide their contact details.

In the case of anonymous reports, the whistleblower should note that without providing contact details:

- if the information provided in the report is insufficient or inadequate for investigating the report, or if essential information required for initiating or successfully conducting the investigation cannot be obtained for any reason, the investigation may be closed without result;
- the whistleblower cannot be informed by INRIMAS Kft. about the procedure;
- under the Complaints Act, the investigation of anonymous reports may be omitted.

The receipt, processing, and investigation of reports are carried out by our designated, specially trained, impartial staff members.

Content of the report

In order to ensure the swift and effective investigation of the report, it is recommended to provide as detailed a description as possible of the subject of the report, in particular:

- the background, circumstances, prior events, and reasons for suspicion regarding the incident giving rise to the report;
- the persons involved in the incident, as well as the date and location of the event.

It is also recommended to attach any documents that may support the suspicion of unlawful or presumed unlawful conduct or omission, or any other misconduct.

Investigation, outcome, and consequences of the report

The report is received and investigated as soon as possible by the Compliance Director of INRIMAS Kft. Within a maximum of 7 days following receipt of a written report submitted through the internal whistleblowing system, the whistleblower—except in the case of anonymous reports—will receive confirmation of receipt via the same channel through which the report was submitted.

Based on the potential impact, reports are classified into risk categories (low, medium, or high). If insufficient information is available to investigate the report, the Compliance Director will contact the whistleblower using the available contact details.

The Compliance Director shall investigate the report within a maximum of thirty days from receipt. In particularly justified cases, this deadline may be extended, provided that the whistleblower is simultaneously informed. In such cases, the whistleblower must be informed of the expected duration of the investigation and the reasons for the extension. Even in the case of an extension, the total duration of the investigation and information provided to the whistleblower may not exceed three months.

Following the conclusion of the investigation, the Compliance Director prepares a report on its outcome, including a proposal for further measures. This report is submitted to the relevant executive of INRIMAS Kft., who decides on the necessary further actions and informs the Compliance Director. The Compliance Director then notifies the whistleblower—except in the case of anonymous reports.

Protection of whistleblowers

During the investigation, INRIMAS Kft. is obliged to ensure that the whistleblower does not suffer any adverse consequences as a result of making the report.

Any measure detrimental to the whistleblower taken due to the lawful submission of a report, and implemented in connection with a legal relationship with INRIMAS Kft., shall be considered unlawful. Furthermore, any adverse measure taken against an entity owned by the whistleblower, or against an entity in an employment or other contractual relationship with the whistleblower, shall also be considered unlawful if it is taken due to the lawful submission of the report.

The whistleblower may not be held liable for making a lawful report

The whistleblower may not be held liable for the lawful submission of a report if they had reasonable grounds to believe that the report was necessary to uncover the circumstances concerned by the report. The whistleblower may rely on this in any administrative or judicial proceedings, provided that they also prove the lawfulness of the submission of the report.

Whistleblower protection also applies to a whistleblower who makes a lawful report anonymously and, after being subsequently identified, becomes subject to adverse measures under Section 41(1) of the Complaints Act or to the application of Section 42.

Whistleblower protection also extends to:

- persons who assist the whistleblower in making a lawful report;
- persons related to the whistleblower—such as colleagues or family members—who may be subject to adverse measures under Section 41(2).

However, please note that knowingly false or bad-faith reports are not permitted.

Consequences of bad-faith reporting

Attention is drawn to the consequences of submitting a bad-faith report. In such cases, sanctions will only be applied where strictly necessary, and they may include



employment-related or contractual measures proportionate to the seriousness of the conduct and taking into account the circumstances of the report.

Any potential sanction may be proposed by the Compliance Director.

A report is considered lawful if:

- the whistleblower submitted the report through one of the whistleblowing systems defined in the Complaints Act and in accordance with the rules set out therein;
- the whistleblower obtained the information related to the reported circumstances in connection with their work-related activities; and
- the whistleblower had reasonable grounds to believe that the information reported was true at the time of submission.

Data processing

INRIMAS Kft. places particular importance on protecting the personal data of whistleblowers and persons concerned by the report.

During the investigation of the report, INRIMAS Kft. processes the personal data of the whistleblower and of the person whose conduct or omission gave rise to the report, or who may have relevant information regarding the report.

Personal data necessary for the investigation are processed exclusively for the purpose of investigating the report and remedying or terminating the conduct that is the subject of the report. Such data are disclosed only to persons authorized to participate in the investigation. INRIMAS Kft. ensures that personal data of the person concerned by the report are not disclosed to unauthorized persons.

Persons conducting the investigation may share information relating to the content of the report and the person concerned—beyond informing the person concerned—only to the extent strictly necessary for conducting the investigation, and only with relevant organizational units or employees, until the conclusion of the investigation or the initiation of formal accountability proceedings.

The person concerned must be informed in detail at the start of the investigation about the report, their rights regarding data protection, and the rules governing data processing.

Within 30 days after the conclusion of the investigation—and if no further proceedings are initiated based on its outcome—the data shall be anonymized by INRIMAS Kft.

If the rights related to data processing are allegedly violated, the data subject may file a complaint with the National Authority for Data Protection and Freedom of Information

(Hungary) (address: 1055 Budapest, Falk Miksa utca 9–11, +36-1-391-1400, ugyfelszolgalat@naih.hu) or initiate court proceedings. Jurisdiction lies with the regional court. The case may also be brought before the regional court competent for the claimant's place of residence (a list of courts and contact details is available at: <http://birosag.hu/torvenyszekek>).

Detailed rules on data processing—particularly its purpose, legal basis, authorized persons, duration of processing, and data subject rights—are available in the Data Protection Notice of INRIMAS Kft. at: www.inrimas.hu

Closing provision

This information notice has been prepared for the purpose of fulfilling the obligation set out in Section 25 of the Complaints Act and does not replace knowledge of the relevant legal provisions. Please ensure that you familiarize yourself with the detailed rules before submitting a report. The legislation is freely available in the National Legislation Database (<https://njt.hu/>).