

Whistleblowing Regulation of the PannonDiák Iskolaszövetkezet

CHAPTER 1: INTRODUCTION

1. PannonDiák Iskolaszövetkezet (headquarters: 8000 Székesfehérvár, Berényi út 72-100., tax number: 24124962-2-07, internet contact: <https://www.pannondiak.hu/>, phone number: +36 22 533 333, +36 22 554 170, represented by: Chairperson of the Board of Directors: Touré Fatime, name of data protection officer, contact information: Dr. Krisztián Bölcskei, available by e-mail at info@adatvedelmiauditor.hu, hereinafter: Company) in accordance with the provisions of the Act No. XXV. of 2023 and other laws, in order to achieve legal compliance, proper operation and future vision, created this Whistleblowing Regulation (hereinafter: Regulation) in view of the fact that it is essential that all employees, partners and other persons understand, follow and comply with the Company's corporate values and legal requirements.

2. To our partner who has a contractual relationship with our Company, to the employee, past or future employee and everyone else who can make a report based on the Act No. XXV of 2023 Section 20, you must be given the opportunity to make comments, either by name or anonymously, about illegal or suspected illegal acts or omissions, or information about other abuse report to our Company.

3. All whistleblowers must be given the opportunity to report anonymously. We promise that the whistleblower's identity will remain confidential and that they will only reveal themselves if they decide to.

4. According to the Act No. XXV. of 2023 Section 19 paragraph (2), the Company can entrust an external organization with the operation of the abuse reporting (whistleblowing) system, therefore - using this right - the Company is entrusted Adatvédelmi Auditor Kft. (headquarters: 2120 Dunakeszi, Kacsóh Pongrác utca 9. fszt. 4., company registration number: 13-09-224835 , tax number: 32179015-2-13, e-mail: info@adatvedelmiauditor.hu) with the relevant tasks specified in the law, such as receiving and confirming reports and checking their correctness. The Company thereby ensures an impartial investigation of reports.

CHAPTER 2: PURPOSE OF THE REGULATIONS

1. The purpose of this Regulation is to provide clear and easily accessible rules on how the internal whistleblowing system works, what the procedure is like, as well as providing information on the Act No XXV of 2023 regarding statutory whistleblowing systems and procedures.

CHAPTER 3: SCOPE OF THE RULES

1. Temporal effect: the provisions are applicable from 24th of July, 2023.

2. Personal scope: The personal scope includes the whistleblower, the person affected by the report, those who may have substantial information about the contents of the report, persons who can be identified based on the data recorded in the report, the persons who receive the report, the persons conducting the investigation (so-called: case manager) , an organizational unit or employee absolutely necessary for the conduct of the investigation, as well as all persons who have bindingly accepted the provisions of this Regulation in a contract or declaration. Accordingly, the current operator of the whistleblowing system accepts this Regulation as binding for itself, its employees, and its accessory.

3. You can be a whistleblower, so you can make a report in the internal whistleblowing system
a. the employee by the employer,

- b. the employee whose employment relationship with the employer has been terminated, and
- c. a person wishing to establish a legal relationship for employment with an employer, in whose case the procedure for establishing this legal relationship has begun,
- d. the individual entrepreneur, the individual company, if it has a contractual relationship with the employer,
- e. a person with an ownership stake in the employer, as well as a person belonging to the employer's management, executive or supervisory board, including non-executive members,
- f. a contractor, subcontractor, or person under the supervision and control of a contractor, subcontractor, or supplier who has started the procedure for establishing a contractual relationship with the employer, is in a contractual relationship or was in a contractual relationship,
- g. interns and volunteers working for the employer,
- h. a person wishing to establish a legal relationship or contractual relationship with the employer in accordance with point d), e) or g) and for whom the procedure for establishing this legal relationship or contractual relationship has begun, and
- i. the person whose legal relationship or contractual relationship with the employer according to point d), e) or g) has been terminated.

4. "Person affected by the report": a natural or legal person to whom the report applies.

5. Subject scope: The scope of this Regulation covers the reported illegal or presumed illegal act or omission, as well as information about other abuse. These events and circumstances are not limited to:

- fraud
- violation of law
- corruption
- refers to dishonest behavior,
- gives rise to suspicion of unethicity,
- that violates any law or regulation,
- creates an unsafe work environment,
- violates any policy of our company,
- uses discrimination,
- includes any harassment and/or intimidation,
- and any other behavior that is harmful to the Company and may cause financial or non-monetary losses, etc.

CHAPTER 4: THE PERSON WHO RECEIVING THE REPORT

1. The receiving person of a report can be

- employed by the Company,
- it can be an employee entrusted with this task (see chapter 5) of the company operating the whistleblowing system.

2. If the person receiving the report is not authorized and obliged to investigate the report, which received on paper or electronically, it must be forwarded to the authorized, external operator of the whistleblowing system immediately with respecting data security.

3. The person who receives the report, if the person communicated the report verbally by phone or in person despite the further direction to the authorized operator, shall record the report in writing and, after recording it in writing, must immediately forward it to the authorized operator of the whistleblowing system.

CHAPTER 5: OPERATOR OF THE INTERNAL RECOVERY REPORTING SYSTEM

1. The internal whistleblowing system is operated by the impartial external organization appointed for this purpose and entrusted with this task, Adatvédelmi Auditor Kft.

2. The executive director of the operator of the whistleblowing system appoints the person entrusted with case management tasks. A general case manager can be appointed and a case manager can be appointed for a specific notification.

3. The general case manager: Dr. Krisztián Bölcskei.

4. If the report is addressed to the general case manager or to the case manager appointed for the given report in view of the Company's activities or omissions, the report will be investigated by the Company's senior customer relations, marketing and adult training manager (and not by the operator of the whistleblowing system, that the impartial, independent investigation takes place).

5. Case manager can be only the employees:

- a) against whom the external organization did not previously apply legal consequences for its conduct or omission in the 3 years prior to the designation, and
- b) presumed or proven to have the professional ability to perform the duties (e.g. certified abuse reporting investigator, registered fraud investigator, etc.).

6. The case manager complies with the provisions of this Regulation, as well as on the provisions of Act No. XXV. of 2023.

- a) the appointment is considered an instruction of the external organization as an employer in the event that the designated employee performs his/her duties at the external organization in an employment relationship, so the appointment, and therefore the fulfillment of the instruction, is exclusively covered by Section 54 of the Labor Code can refuse in certain cases.
- b) the assignment lasts until the designation is revoked, or until the case manager's legal relationship with the external organization is terminated, or until the legal relationship between the Company and the external organization for the operation of the abuse reporting system is terminated.
- c) the case manager is obliged to act with the usual care, impartiality and professional competence.

7. In the event that the appointment of a case manager is terminated, but the legal relationship between the external organization and the Company regarding the operation of the abuse reporting system has not been terminated, the manager of the external organization entitled to represent the company is obliged to appoint a new case manager to perform the duties.

CHAPTER 6: REPORT AN ILLEGAL OR ALLEGEDLY ILLEGAL ACT/OMISSION - REPORTING CHANNELS

1. In the internal whistleblowing system, it is possible to report information about an illegal or presumed illegal act or omission, or other abuse.

2. Reporting/anonymous reporting of abuse can be done on a computer, tablet, mobile phone, or other device capable of accessing the Internet (together: information technology device), on the Company's website, by e-mail, by phone, and in person (hereafter, these are collectively: report channels).

Report on the website

1. The Company provides an interface suitable for reporting abuse on its website at <https://www.pannondiak.hu/viszjeles-bejelentesi-felulet>. The whistleblower can make its report by using the text boxes.
2. The whistleblower is entitled to make its report on this channel in such a way that whistleblower cannot be identified based on the data provided.
3. In order to do so, if you wish to make your report anonymously, the Company recommends the following:
 - creating a real e-mail account/e-mail address unrelated to the personal data of the informant in order to be able to contact the informant, keep in touch with him, and fulfill the obligation to provide information,
 - browser incognito mode / private use, especially if the announcement is made by the Company an employee of the Company wishes to do so on his/her information technology device, or the use of the whistleblower's own device (e.g. instead of the Company's device).
4. Reports made on the website are sent directly to the Company's senior customer relations, marketing and adult training manager, who will forward them to the case manager in compliance with data protection rules.

Report by phone

1. The Company provides a verbal channel for reporting abuse, so that the whistleblower, if he/she becomes aware of abuse, can report it to the case manager investigating the abuse by calling +36 30 155 7345 during working days between 9 and 16 o'clock.
2. The case manager must put the report made through this phone number in writing and - in addition to ensuring the possibility of checking, correcting and accepting it by signature - deliver a duplicate to the whistleblower.
3. In order to do so, if you want to report in an unidentifiable way, the Company recommends turning off the phone number display on your device.

Report by e-mail

1. The Company provides the opportunity to report abuse by e-mail sent to the e-mail address visselesbejelentes@pannondiak.hu.
2. The e-mail address mentioned in the previous point is managed exclusively by the recipient of the report who is entrusted with this task.
3. In order to do so, if you wish to make a report in a non-identifiable way, the Company recommends the following:
 - a. creation of an e-mail account/e-mail address unrelated to the personal data of the whistleblower,
 - b. when using a web-based e-mail client, incognito mode / private use, especially if the report is to be made on the Company's information technology device by the Company's employee, or the reporting party's own device is used (e.g. instead of the Company's device).

Report in person

1. The Company provides the opportunity for the whistleblower to make a report in person at a pre-arranged place and time in Székesfehérvár and Budapest, during working hours. In connection with the personal report's time, consultation is possible on the telephone number +36 30 155 7345 on working days between 9 and 16 o'clock.

2. The report made verbally in person is included in the case manager's report and - in addition to ensuring the possibility of checking, correcting, and accepting it by signature - it is handed over to the whistleblower in a duplicate, and a report is prepared on the protocol. If the whistleblower wish to do the report in an unidentifiable way, the protocol will not be signed by the whistleblower, however, for the administration, it is necessary to provide the contact information at a contact number that is not linked to the whistleblower, otherwise the case manager will not be able to inform the whistleblower of the process about other issues that arise during the process, and about its results further on.

3. It must be displayed on the website, and in the case of a verbal report, the case manager must draw attention to the following consequences of reporting in bad faith:

- a. if it has become apparent that the whistleblower has provided false data or information in bad faith and the circumstances indicating the commission of a crime or violation of the law arise, your personal data must be handed over to the authority or person authorized to conduct the procedure,
- b. it is reasonably probable that you have caused illegal damage or other rights violations to others, your personal data must be transferred upon request to the authority or person authorized to initiate or conduct the procedure.

More information about report channels

1. The Company and the operator of the whistleblowing system treats reports made on any channel as confidential, and does not disclose the whistleblower's data to unauthorized third parties or make it public.

2. The Company allows unidentifiable reports, but based on the Act No XXV. of 2023, the Company reserves the right to decide within its own authority whether to investigate them, fully ensuring the protection of the whistleblower.

3. The reporting channels - with the exception of personal and telephone reporting - are available 24 hours a day, seven days a week.

CHAPTER 7: THE PROCESS OF HANDLING A REPORT

1. The process of handling a report of abuse is as follows:

- report abuse through one of the internal reporting channels.
- delivery of a report to the case manager, if not the operator get it directly.
- within seven days of receiving a written report, sending a confirmation of the report to the whistleblower. As part of the confirmation, the whistleblower must be provided with general information about the procedural and data management rules according to the law.
- investigation within thirty days of receipt of the report.
- in particularly justified cases, with simultaneous report of the whistleblower, the extension of the investigation for a maximum of 3 months.
- investigation of the report
 - i. maintaining contact with the whistleblower, within the framework of which the case manager can ask the whistleblower to supplement and clarify the report, to clarify the facts, and to provide additional information.

ii. assessment of the correctness of the circumstances contained in the report, proposing case managers and taking executive measures that are suitable for remedying an illegal or suspected illegal act or omission, or other abuse.

iii. if the initiation of criminal proceedings is justified based on the report, measures must be taken to file the report.

- informing the whistleblower in writing about the investigation of the report or its omission and the reason for the omission, the result of the investigation of the report, the measures taken or planned.

2. The Company may refrain from investigating the report if

- the report was made by an unidentified whistleblower,

- report was not done by a person authorized to do so according to Act No. XXV. of 2023 Section 20 paragraph (2) and (3),

- the report is a repeated report made by the same whistleblower, with the same content as the previous report, or

- the harm to the public interest or compelling private interest would be disproportionate to the restriction of the rights of the natural person or legal entity involved in the report resulting from the investigation of the report.

3. If the investigation of the report can be omitted or, based on the investigation of the report, the report is unfounded or no further action is necessary, the data related to the report must be deleted within the time specified in the data processing information published on the website after the investigation is omitted or after the investigation is completed.

CHAPTER 8: DETAILED PROCESS OF HANDLING A REPORT

1. To send the confirmation, annex 1. shall be applied.

2. The investigation of the report of abuse must be carried out based on the provisions of this chapter.

3. If the report is not receipt by the case manager (operator), the recipient shall forward the report to the case manager in such a way that the security of the data is realized during transmission.

4. The case manager must immediately confirm the receipt of the report.

5. The case manager carries out a preliminary assessment to decide whether the report can be omitted or not. The case manager is obliged to inform the Company (it's managing director) in writing about the result of the evaluation.

6. The case manager will carry out the investigation. This includes

- in certain cases, the case manager may invite the whistleblower to supplement and clarify the report, to clarify the facts, and to provide additional information,

- that the case manager initiates an internal investigation. The examination can be carried out, among other things, by checking via interview, test purchase, e-mail account, telephone use, internet use, etc. The case manager checks the employment of the employee involved in the report in compliance with the data protection aspects specified below.

- preparing an inspection report and proposal,

- sending an inspection report and proposal to the management,

- the wording of the information to be sent to the whistleblower.

7. The case manager must investigate the report within 21 days of receiving it so that the Company can fulfill its legal obligations within 30 days. If 21 days proves to be insufficient, the case manager is

obliged to inform the management that the deadline for the investigation must be extended within the legal framework.

8. The case manager must create an investigation report and proposal as a result of the conducted investigation.

9. On the basis of the report and proposal on the investigation, it is the independent decision of the management - unless the law provides otherwise - what kind of management response it gives to the investigated abuse, for example

- initiation of criminal, civil, labor and/or other official proceedings
- initiation of an integrity and compliance process
- modification of existing procedures and processes
- physical and logical protection measures
- compensation measures, etc.

10. The management incorporates its responses to discovered abuses into its internal (control) processes, into the relevant regulation, which it intends to use for the future education of employees as a component of the organizational learning process.

11. During the process, the following must be observed from the point of view of data protection and data management:

- The specific purpose of case management must be stated in writing (an interest assessment test is also required if legitimate interest is the legal basis).
- a data processing information letter must be created, which must be explained to the data subject.
- the principle of personal presence must be observed in relation to the person involved in the report.
- the case management must be carried out legally, if it is about an employee, in compliance with the Mt. Section 9. paragraph (2) (restriction of the right to personality).
- the employee's attention must be drawn to the fact that
 - i. there will be an inspection;
 - ii. specifically, for what purpose the case management will take place
 - iii. how the case management will take place technically
 - iv. the employee subject to case management is obliged to cooperate with the person executing it,
 - v. acknowledgment of the above shall be confirmed by the employee's signature in the protocol.
- case management must be carried out legally, fairly and transparently. Therefore, the human dignity subject to case management cannot be impaired.
- must be carried out in a targeted manner.
- the basic principles of data protection, the provisions of EU and domestic legislation on the handling of personal data must be observed.

12. The Company provides information on the following:

- for the person involved in the report, about the initiation of the investigation and other requirements in the law, Annex I of this Regulation shall be used for this
- on the extension of the examination time, the expected date and the reason for the extension, Annex II. of this Regulation shall be used for this
- on the initiation of an investigation, Annex III of this Regulation shall be used for this
- on the omission to investigate the report and the reason for the omission, Annex IV of this Regulation shall be used for this
- on the result of the investigation of the report, on the measures taken or planned, for this purpose, Annex V of this Regulation shall be used for this
- on the information to be given to the person concerned in the report, Annex VI of this Regulation shall be used for this.

CHAPTER 9: PROCESSING OF PERSONAL DATA

1. The external organization operating the internal whistleblowing system operates the internal abuse reporting system as an independent data controller, may use a data processor according to the general rules, and is independently responsible for complying with the rules on data management according to this Regulation, as well as the obligations arising from legislation.
2. If the investigation of the report can be avoided or, based on the investigation of the report, the report is unfounded or no further action is necessary, the data related to the report must be deleted within the time specified in the data process information letter published on the website after the investigation is omitted or after the investigation is completed.
3. If action is taken based on the investigation of the report - including legal proceedings or disciplinary action against the whistleblower - personal data from the data relating to the report may be retained within the framework of the internal whistleblowing system until the conclusion of the proceedings finally initiated on the basis of the report handle. The operator of the internal whistleblowing system, reviews the necessity of processing the personal data managed in this way at least annually from the start of data processing.
4. The internal abuse whistleblowing system must be designed in such a way that the personal data of the whistleblower who reveals his/her identity, as well as of the person affected by the report, cannot be known by anyone other than those authorized to do so.
5. The employee entrusted with the task of receiving the report, the case manager, the organizational unit involved in the investigation or employee of the Company may be authorized to conduct the investigation to the extent absolutely necessary.
6. Until the conclusion of the investigation or the initiation of formal prosecution as a result of the investigation, the persons investigating the report may share the information regarding the content of the report and the person affected by the report - in addition to informing the person affected by the report - with other organizational units or employees of the employer to the extent absolutely necessary for the conduct of the investigation. In this case, the Company becomes an independent data controller and data is transferred between the external organization and the Company.

Non-identification and the whistleblowing system

1. Non-identifiable reporting can be ensured by following steps:
 - with the help of an external organization operating an internal whistleblowing system. In addition, the following conditions and methods are recommended:
 - in person or verbally over the phone made reports: with the assistance of the employee receiving the report, who does not know the whistleblower, without introducing him or herself. In case of notification by phone, it is recommended to use a private device instead of a company device.
 - via website: by turning on the private/incognito mode, it is recommended that the reporting employee use their own device for reporting.
 - by e-mail: creation of an e-mail address account/address created by the whistleblower, which cannot be linked to his/her person, and entering it on the web interface.

What should be done in the event that the initiation of criminal proceedings is justified based on the report?

1. If the initiation of criminal proceedings is justified based on the report, the Company will take measures to file the report on the recommendation of the operator (case manager) of the system.

What should be done if a violation of the rules of conduct is established during the investigation of the behavior contained in the report?

2. If the conduct contained in the report is not a crime on the investigation, but violates the rules of conduct described in the Company's internal Code of Ethics, the Company in accordance with the rules on the legal relationship aimed at employment, may apply an employer measure against the reported employee. The whistleblower according to the Act No. XXV. of 2023. Section 41-49 is entitled to protection in connection with its report.

CHAPTER 10: AMENDMENTS TO THE COMPANY'S WHISTLEBLOWING REGULATION

1. This Regulation must be reviewed annually in order to keep up with the Company's values, best practices, developments, and changing legislation and other regulations. Any changes to the Regulation will be communicated to all employees and interested parties through the website at all times.

2. Amendments to the Company's whistleblowing regulation must be approved by the following:
- Managing director

3. All changes are reviewed by the managing director, who can make comments and give feedback if necessary. All changes must be documented in this Whistleblowing Regulation, which is in force at all times, must be made available to all employees.

4. The Company makes this Regulation available to everyone in the following way:
- <https://www.pannonjob.hu/visszeeles-bejelentesi-felulet>.

The Regulation is also published in Ilias, in the whistleblowing folder, for employees belonging to the center.

5. If, after the entry into force of this Regulation, due to a change in the law, a provision of these regulations is no longer consistent with the provisions of the current legislation, then the affected provision will be replaced by the current legal provision without any special provisions.