

GENERAL INFORMATION ON THE REQUIREMENTS FOR REPORTING WHISTLEBLOWING UNDER THE WHISTLEBLOWING LAW

1. What is the Whistleblowing Act?

Act XXV of 2023 on Complaints, Whistleblowing and Reporting of Abuse, which sets out new requirements for reporting abuse and protecting whistleblowers.

2. When am I entitled to make a report?

According to the whistleblowing policy of Rheinmetall 4iG Digital Services Llc. ("our company" or "we"), you have the right to file a whistleblowing report if you ***are aware of a violation of our company's standards or of any of the requirements of our policies, regardless of whether you are or have been in a legal relationship with us.***

For example, you have a right to report if you have a legal relationship with us, if it has ended or if we have begun to enter into a legal relationship with you.

3. What matters am I entitled to report?

You can report to us any ***unlawful or suspected unlawful acts, omissions, breaches of fundamental ethical standards and expectations, or other information about abuse.***

Under our whistleblowing system, we will investigate **conduct alleged to be in violation of any law applicable to us, our Code of Ethics and Business Conduct, our Business Partner Code of Ethics, or our internal policies**, and other misconduct or abuse.

This includes, in particular, acts of discrimination, corruption, fraud, money laundering, unfair market practices and anti-competitive behaviour. Such conduct harms or may harm the legitimate interests or reputation of our company and the entire 4iG Group, as well as the 4iG Group's employees, and we therefore consider it of the utmost importance to take action against illegal, unfair or unethical conduct.

4. What channels are available for me to make a report?

You can report to us through the following channels:

- a) **In person** at our Compliance Officers;
- b) **In writing, on paper**, by sending a letter addressed to "R4 Compliance" to the following address: 1037 Budapest, Montevideo utca 2/c.
- c) **in writing**, by sending **an e-mail** to compliance@r4ds.hu ;
- d) **via the Ethics and Compliance Line** available at www.r4ds.hu (directly accessible here: <https://r4ds.hu/hu/compliance/report-compliance>).

You can also use the Ethics and Compliance Line to **make an anonymous report**. In this case you will not provide us with any personal information (e.g. name, contact details).

Please be informed that, in relation to any whistleblowing you wish to submit in connection with our Company as a member of the 4iG Group, you are entitled to contact 4iG Plc directly. Group Compliance function. In this case, 4iG Plc. Group Compliance function will investigate your report concerning us.

You can contact the 4iG Plc. Group Compliance function through the following channels:

- a) **in person at** the Group Compliance function, through a Compliance Officer;
- b) **In writing, on paper, by** sending a letter addressed to "Group Compliance" to the following address: 1013 Budapest, Krisztina krt. 39.
- c) **in writing** by sending an e-mail to compliance@4ig.hu ;
- d) **via the Ethics and Compliance Line** available at <https://compliance.4ig.hu/> (directly accessible here: <https://compliance.4ig.hu/etikai-es-compliance-bejelentes/>).

IMPORTANT! The Compliance Officer will also investigate anonymous complaints, but cannot inform you of the outcome of the investigation and can only act on the basis of the information you provide and cannot ask you for further information.

5. What is the investigation procedure in the event of a report?

After receiving your report, the Compliance Officer will start investigating it. If you have provided contact details, the Compliance Officer may contact you to ask you to complete or clarify your report or to clarify the facts and provide further information.

The Compliance Officer **will investigate your report within 30 days** of receiving it and take the necessary action, including request for hearings,, and request documents or other information.

If you have provided any contact details, the **Compliance Officer will inform you in writing of the outcome of the investigation of the report, the action taken and the action planned on the matter.**

We will endeavour to investigate your complaint as soon as possible. **However, in particularly justified cases, the Compliance Officer may need to extend the time limit for the procedure by up to 2 additional months.** In this case, you will receive a separate notification of the extension on the contact details you have provided.

6. What could be the outcome of the investigation?

In order to remedy the alleged infringement that you have reported, the Compliance Officer **may decide on the matter on his/her own initiative or refer the matter to the Ethics Committee.**

Based on the investigation, the Compliance Officer may determine that

- **an infringement has occurred**, i.e., conduct that you have reported that violates the law, our Code of Ethics and Business Conduct, our Business Partner Code of Ethics or one of our internal policies;
- **there has been no infringement**, i.e. *the conduct you have reported does not contravene the law, our Code of Ethics and Business Conduct, our Business Partner Code of Ethics or any of our internal policies.*

If the Compliance Officer determines that a violation has occurred, he or she may initiate verbal or written warnings, disciplinary action or termination of employment for employees. In the case of other contractual relationships, the Compliance Officer may initiate the modification or termination of the contract.

The Compliance Officer may also initiate **proceedings before the Ethics Committee.** In this case, following the investigation, the Compliance Officer shall submit the evidence and

documents generated in the case to the Ethics Committee and request the Ethics Committee to take a position.

The Ethics Committee may find that

- **there has been an infringement**, i.e. the conduct you have reported is in breach of the law, our Code of Ethics and Business Conduct, our Code of Business Partner Ethics or one of our internal policies;
- **there has been no infringement**, i.e. *the conduct you have reported does not contravene* the law, our Code of Ethics and Business Conduct, our Business Partner Code of Ethics or any of our internal policies.

If the Ethics Committee finds a breach of the rules, it may initiate oral or written warnings, disciplinary proceedings or termination of employment in the case of employees. In the case of other contractual relationships may initiate the modification or termination of the contract.

The Compliance Officer may refrain from investigating a complaint if

- it is a repeated report and its content is identical to that of the previous report,
- the harm to the public interest or overriding private interest would not be proportionate to the restriction of the rights of the person concerned by the report resulting from the investigation.

The Compliance Officer will inform you in writing of the decision not to investigate the report and the reasons for this decision, if you have provided contact details.

7. How is your personal data processed?

We will at all times process your personal data in accordance with applicable data protection legislation. **Our Privacy Notice provides detailed information on the processing of your personal data.**

We will ensure **confidentiality** in our process. This means that if you do not make a report anonymously, your data will only be disclosed to persons other than the Compliance Officer and only to the extent strictly necessary to investigate the report.

If you have requested that your data (such as your name and contact details) be kept private, only the Compliance Officer and, in the event of an Ethics Committee procedure, the Ethics Committee will have access to this data. *In some cases, however, the circumstances of the report may still allow the person(s) involved in the report and the employees involved in the investigation to draw direct conclusions about your identity from the circumstances of the case.*

If the Compliance Officer determines that an infringement has occurred and initiates proceedings before the Ethics Committee, your personal data may be disclosed to the members of the Ethics Committee to the extent strictly necessary for them to reach a decision.

In other cases, we may only disclose your personal data to the body competent to handle the complaint (e.g. public authorities) if that body is entitled to process your personal data by law or if you have given your consent to the disclosure of your data.

If it is clear that you have provided us with false data or information in bad faith and this indicates that a criminal offence or irregularity has been committed, we must transfer your personal data to the body competent to handle the complaint.

If the provision of the false information in bad faith is likely to have caused unlawful damage or other harm to another person, we must also provide your personal data at the request of the body entitled to take action.

8. What protection do I have in relation to my complaint?

If you report to us in good faith and with reasonable grounds, you will be protected from retaliation. This means that you **will not be harmed** for making your report, for example, you will be protected from:

- the termination of a contract with you,
- the withdrawal of a licence,
- the termination of employment,
- any unfavorable changes to your employment conditions.

If you are demonstrably disadvantaged as a result of a good faith and substantiated report, this will result in consequences under labor law for the person responsible for causing the disadvantage. **If you experience such or similar disadvantage, please contact the Compliance Officer in confidence.**

9. When is it lawful to make a report?

It is important to point out that the Whistleblowing Act defines the legality of whistleblowing in several steps:

A) Under the Whistleblowing Act, your report is considered lawful if:

- you have reported it through one of the whistleblowing reporting channels we operate (see point 3), or
- it was made under a whistleblowing reporting system operated by a public or local authority; or
- the report is made through the reporting system of a public body operating a separate whistleblowing system (e.g. the Economic Competition Authority, the Integrity Authority, the Public Procurement Authority, the Hungarian National Bank, the Hungarian National Authority for Data Protection and Freedom of Information, the National Media and Infocommunications Authority)

and

- the information concerning the circumstances to which the report relates was obtained in the context of his or her employment-related activities; and
- you had reasonable grounds to believe that the information concerning the circumstances covered by the report was true at the time of making the report.

B) you are deemed to have lawfully disclosed your report, you obtained the notified information about the circumstances covered by the report in the course of your employment-related activities and you had reasonable grounds to believe that the information about the circumstances covered by the report was true at the time of making the report, if:

- You made the report directly to us or to a public or local authority; or
- directly to a public body operating a separate whistleblowing system and the body concerned failed to take the necessary action within the time limits required by law; or

- you have reasonable grounds to believe that the circumstances of which you have made a report manifestly endanger the public interest; or
 - you have reasonable grounds to believe that there is a clear possibility that the public body operating the separate whistleblowing system may be involved in a public interest risk because of the specific nature of the circumstances of which the report relates:
 - will take adverse action against you;
 - or that the substance of your report will not be dealt with.
- C) If you obtained the reported information about the circumstances covered by the report in the context of your employment-related activities and you had reasonable grounds to believe that the reported information about the circumstances covered by the report was true at the time of making the report, if:
- you make your notification to the European Union institutions, offices or agencies responsible for the exercise of your functions and powers.

10. What are the limits of protection?

However, there are limits to the protection in cases covered by the Whistleblowing Act.

We will provide you with the protection described in point 8 even if your complaint is not covered by the Whistleblowing Act.

Otherwise, you will only be protected under the Whistleblowing Act if

- the information notified falls within the scope of the European Union acts listed in Annex 1 or Annex 2 to the Whistleblowing Act or the legal provisions implementing or ensuring compliance with them,
- and you have reasonable grounds to believe that this is the case.

You are not entitled to protection if

- your notification is in breach of the rules on the protection of classified information,
- you do not comply with your legal obligations of confidentiality in relation to medical confidentiality and legal professional privilege when making the report,
- as a member of a church or religious association performing religious services by virtue of his or her profession, you do not comply with the confidentiality obligations imposed on you by that profession,
- in the course of making the declaration, infringes the rules relating to the protection of secrets protected by law in connection with the judiciary,
- you infringes the rules on data processing under the rules of criminal procedure,
- as a member of the law enforcement agencies, the Military National Security Service or the National Tax and Customs Administration, by making a report, he or she infringes the rules laid down by law governing the activities of those agencies.

In addition, in the case of a lawful report as defined in point 8, you are exempt from the obligation of confidentiality provided by law if you breach it in order to make a lawful report, i.e. you disclose a secret protected by law in order to make a lawful report. In this case, you will not be liable if you had reasonable grounds to believe that the disclosure was necessary to disclose the circumstances of the matter to which the disclosure relates.

Furthermore, you will not be liable for obtaining the information contained in the notification unless you have committed a criminal offence by obtaining or accessing the information.

11. What other ways can I make a complaint or report, what other options do I have?

In addition to the above, the State will provide you with the assistance provided for in Act LXXX of 2003 on legal aid. You can find detailed information on legal aid here: <https://igazsagugyiinformaciok.kormany.hu/jogi-segitsegnyujtas>.

In addition to the above, you are entitled to lodge a complaint or a complaint of public interest with any public body or local authority, which is obliged to deal with it under the Whistleblowing Act.

Anyone may lodge a complaint or a public interest report with the competent body. You can also submit a public interest report via a secure electronic system operated by the Commissioner for Fundamental Rights.