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# FGSZ LTD.'S ETHICS COMMITTEE

## RULES OF PROCEDURE

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## I. Period of validity

The regulation enters into force on the approval date of the highest level in the decision hierarchy in the document approval application, which date is published on the Company's internal website. From this date, the provisions of the regulation are binding.

## II. Repeals

The regulation below shall be repealed at the same time as this regulation is issued:

Identifier	Title	Version nr.	Effective date
CoE	Code of Ethics	10.	2024.03.20

## III. Principles

### 1. Objective of rules of ethics procedure of FGSZ Ltd.

The primary purpose of the Code is to define the tasks and responsibilities of the organisational units and persons involved in the processes ensuring the conduct provided for in the Code of Conduct of FGSZ Zrt, including the definition of the tasks and competences of the departments and persons involved in whistleblowing and whistleblower protection as defined in the chapter on the internal whistleblowing system established by the employer under Act XXV of 2023 on Complaints, Whistleblowing in the Public Interest and Rules on Whistleblowing (hereinafter Complaints Act), as well as to lay down the rules for answering ethical questions and investigating cases of violation of legislation, in particular the EU legal acts listed in Annexes 1 and 2 to this procedure, the Complaints Act, and certain rules of conduct, and the procedures of the Ethics Committee and the Ethics Officer.

### 2. The competence of the Ethics Committee

The Ethics Committee decides on the answers to the questions received by the Ethics Committee regarding compliance with the law, in particular with the EU legal acts listed in Annexes 1 and 2 to the Complaints Act and with certain rules of conduct and principles contained in the Code of Conduct, and on the assessment of the report and the proposal of the Ethics Officer based on the outcome of the investigation of the complaints. It is not the competence of the Ethics Committee to conduct procedures related to enforcing legally secured rights, thus the Ethics Committee especially does not decide in questions of law or financial claims. The Ethics Committee is not bounded in its decisions by any decision previously made by any FGSZ Ltd. board or organisation, but it is not entitled to intervene in proceedings pending before any authority or court. Until official or judicial proceedings in the same or connected issues have not been completed, the Ethics Committee shall not carry out an ethics procedure in a question, where an administrative or court proceeding is in progress in the same or related question until such proceeding is terminated. Any ongoing ethics procedure shall be suspended until the final closure of such administrative or court proceedings.

### 3. Principle of procedural fairness

All participants involved in ethics procedures shall act in compliance with the principles of objectivity and impartiality, and according to the provisions of FGSZ Ltd.'s Code of Ethics.

### 4. The Parties' behaviour

During the course of ethics procedures, the participants shall apply in their communication a tone reasonably expected in any formal business relationship and act according to the principles of good faith, fair dealing, and cooperation. The Reporting Person shall be informed about the consequences of

malicious notifications, the rules applied during the investigation procedure, furthermore that the identity of the Reporting Person – if the data for identification is provided by the Reporting Person – is handled confidentially in every stage of the procedure.

## 5. Deadlines

The Participants involved in ethics procedures shall make all reasonable endeavours to meet the deadlines set forth in this Regulation in a way as to ensure that the procedures of the Ethics Council serve as an effective support to the decision-making by the managers authorised to determine and act on measures, and to manage legal relationships established under other contract.

## 6. Confidentiality

Unless it is otherwise stipulated in this Regulation, all documents produced or made available in the course of ethics procedures are confidential, in order to protect the personal data of persons concerned by ethics procedures and to protect the reputation and business information of FGSZ Ltd. FGSZ Ltd. handles all documents related to ethics cases according to its Privacy Notice and is compliant with its Privacy Policy, the relevant provisions of Act CXII of 2011. law (Data law.) and the EU Regulation 2016/679 (GDPR). All participants involved in ethics cases (Ethics Committee members, Ethics Officer, other investigator, Reporting Person, Reported Person, witness, expert, etc.) shall handle all information regarding the content of the notification and the identity of persons involved in the notification as confidential, and shall not share such information – with any other departments or employees of the employer, except for the person concerned in the notification.

The obligation of confidentiality does not restrict the right to legal defence and fair clarification secured for the person who is concerned by an investigation, however, they shall act lawfully, including respecting privacy, information self-determination, and business secrets at all times.

## 7. Scope of whistleblowers, processing of personal data

Pursuant to Section 18 (1) of the Complaints Act, FGSZ Zrt, as an employing organisation, shall establish an abuse and non-compliance reporting system, managed and operated by the Ethics Officer, for the purpose of its lawful and prudent operation, for reporting violations of laws, in particular of the EU legal acts listed in Annexes 1 and 2 of the Complaints Act, as well as certain rules of conduct, illegal or alleged illegal acts or omissions. Within this framework, employees or workers employed by FGSZ Zrt., as an employer, persons whose employment relationship with FGSZ has ended, persons who wish to establish an employment relationship with FGSZ and the procedure for establishing such a relationship has begun, trainees and volunteers working for FGSZ, as well as self-employed persons, sole proprietorships, contractors, subcontractors, suppliers who have a contractual relationship with FGSZ, or persons whose contractual relationship with FGSZ has ceased, or a member of the FGSZ Board of Directors or Supervisory Board, may report through the whistleblowing system provided for in this Policy.

Pursuant to Section 6 (2) of the Complaints Act, the personal data of the complainant or the whistleblower may be disclosed to the body competent to conduct the proceedings initiated on the basis of the complaint or the whistleblowing only to the extent strictly necessary for the conduct of the proceedings, if this body is entitled to process the data by law or if the complainant or the whistleblower has given his or her unambiguous consent to the disclosure of the data. The personal data of the complainant and the whistleblower shall not be disclosed without their explicit consent.

FGSZ Ltd. as data controller, shall – within the confines of the notification system – process and forward the personal data – including special categories of personal data and data relating to criminal convictions and offences - of the Reporting Person to other organisations of FGSZ Ltd. participating in the investigation of the notification. The same applies to the data of the person, whose behaviour or malpractice served as the basis of the notification, or those, who can possess substantive information regarding the notification [hereinafter: persons involved in the notification]. Any personal data is

processed and forwarded only if it is essential to the evaluation of the case for the sole purpose of the evaluation of the notification and to remedy or stop the behaviour subject to the notification.

The legal basis of the data processing is that it is necessary for the fulfilment of legal obligation, the prevention and investigation of misconducts that endanger the assets, trade secrets, intellectual property and business reputation of the data controller, or the proper, respect based, fear and retaliation free working environment and the impeachment of the responsible persons (based on GDPR Article 6 (1) c) and Article 9. paragraph (2) point b) and g)).

All personal data processed within the notification system that are not necessary for the evaluation of the notification or for the remedy or stopping of the behaviour subject to the notification must be erased immediately.

The personal data of the Reporting Person may be shared only with such authorities that are entitled to conduct procedure initiated based on the notification, if such bodies are entitled by law to process the personal data, or if the Reporting Person explicitly consented to the transfer of their data.

The Reporting Person or the interviewed person may request in particularly justified cases that their personal data may be shared only with the Chairperson of the Ethics Council and with the Group Ethics Officer during the investigation of the notification.

If it became obvious that the reporting Person maliciously provided invalid information of critical importance and

- a) with this an indication of a criminal act or minor offence has arisen, their personal data shall be forwarded to the body or person entitled to conduct the legal proceeding,
- b) it can be predicted that the Reporting person had unlawfully caused damages or other infringements, the personal data related to the notification must be transferred to the bodies or persons with the authority to initiate legal proceedings based on their request.

If based on results of the investigation, the notification is not founded, or further actions are not necessary, all personal data in relation to the notification shall be deleted within 60 days after the closure of the procedure.

If based on the investigation action is taken – including actions in relation with initiating any legal or disciplinary procedures against the Reporting Person – the data in relation with the notification can only be stored in the notification system until the legally-binding closure of the procedures had started based on the notification.

## IV. ORGANISATIONS INVOLVED IN ETHICS PROCEDURES

### 1. Ethics Committee

#### 1) Composition and responsibilities of the Ethics Committee

- i. The essential mission of Ethics Committee is to ensure FGSZ Ltd.'s ethical conduct and coordinate ethics management systems. In cooperation with the Ethics Officer, the Ethics Committee monitors and prepares the Code of Ethics review proposals and decides on their modifications. It is responsible for monitoring compliance with the Code of Ethics norms and in case of a breach for reparation of ethical operation. If necessary, it adopts decisions on ethics reports and clarifies ethics question received. It oversees the Code of Ethics communication and training.
- ii. In case of suspected breach of value and norms stipulated in the Code of Ethics, if there is doubt or uncertainty, it is the Ethics Committee's responsibility to establish whether ethical norms stipulated therein were

breached, if personal liability can be established, and for the reparation of ethical operation give recommendations for the manager(s) authorised to take the necessary measures.

- iii. By publishing resolutions, the Ethics Committee guides the interpretation of the Code of Ethics norms with a view to implement standard practices.
- iv. Operations of the Ethics Committee are managed and co-ordinated by its Chairperson. It is under the responsibility of the Ethics Committee Chairperson to prepare and convene Ethics Committee meetings and supply sufficient and appropriate information required by effective conduct and decision-making, within a reasonable time.
- v. Responsibilities of the Ethics Committee Chairperson:
  - Approving investigation reports and draft decisions prior to submission to Ethics Committee, ensuring management of Ethics Committee meetings, voting keeping decision making deadlines;
  - Representing FGSZ Ltd's ethical commitment and ethical business culture in external and internal communication;
  - Supervising the Code of Ethics awareness and training processes;
  - When duly justified, they take part in investigating ethics concern reports.
- vi. The Ethics Committee may comprise 5-15 members, its members can be independent experts and appointed employees of FGSZ Ltd. and are not substitutable. Permanent employee members of the Ethics Committee:
  - Chief Executive Officer (CEO);
  - Director of HR and Corporate Services;
  - Director of Technical Management and Operation;
  - Chief Legal Officer;
  - Chairman of the Works Council.
- vii. Ethics Council members are appointed by Chairman-CEO for an indefinite term.
- viii. Ethics Committee membership is terminated in the following cases:
  - By resignation;
  - In case of Ethics Committee employee members: automatically upon termination of employment, in case of permanent members: automatically upon change in position;
  - In case of Ethics Committee employee members: by removal (Chairman-CEO is not required to disclose the reasons thereof);By a written statement addressed to the Chairman-CEO, members may withdraw from membership at any point in time, without being required to disclose the reasons thereof.

## 2) Functioning of the Ethics Committee

- i. The Ethics Committee shall operate and adopt decisions as a board.

- ii. The Ethics Committee shall be convened when necessary but meet at least two times a year. Meetings shall be prepared by Ethics Officer by the instructions of the Ethics Committee Chairperson, who sends invitations to meetings pre-scheduled or convened for the date set by Chairperson, if members receive such invitations at least 5 days in advance.
- iii. A quorum shall exist at an Ethics Committee meeting, if attended by more than one half of its members. If there is no quorum of the majority of members at the first meeting, the Ethics Committee shall be reconvened within 48 hours. All members shall be informed of the date and time of repeated meeting at least 24 hours in advance, in writing or via other logged IT or telecommunications transmission (e.g. application).
- iv. Members who are not present at the Ethics Committee meeting but attend the whole meeting via phone or video conference connection, shall be regarded as members present at the meeting. Participation via phone or video conference shall be recorded in the minutes.
- v. Meetings shall be chaired by the Ethics Committee Chairperson, or by an Ethics Committee member or Ethics Officer appointed by Ethics Committee Chairperson to do so. The Chairperson of the meeting shall establish the agenda and ensure that the meeting is conducted within an appropriate framework.
- vi. In case an Ethics Committee meeting cannot be convened due to the urgency of the case or such meeting is not necessary based on the nature thereof, it is possible to collect written opinions from members by electronic means or in writing (e-mail), and vote by electronic means or in writing, or via other logged IT or telecommunications transmission (e.g. application), with an appropriate deadline set. Request for voting shall be sent by the Ethics Officer upon the instructions of the Ethics Committee Chairperson or of an Ethics Committee member substituting the Chairperson. Deadline for voting shall not be shorter than 5 days and longer deadline can be set only if justified e.g. by the complicity of the issue or the high number of decision points, but the deadline cannot be longer than 15 days. Members who fail to meet the voting deadline and do not make any question or suggestion to the members, the Chairperson or other organization preparing the proposal shall be considered as members who intend not to vote.
- vii. The Ethics Committee Chairperson may convene extraordinary meetings. The Ethics Committee Chairperson is obliged to convene an extraordinary meeting, when requested by at least two Ethics Committee members with reasons stated, in writing (email). The invitation to extraordinary meeting shall be distributed with the proposal attached by Ethics Officer to members at least 3 days before the meeting. When this is appropriate under the circumstances where urgent measures are required, extraordinary meetings may be convened within 24 hours.



- viii. The official language of the Ethics Committee shall be Hungarian. Upon request of Reporting and/or Reported Person subject to the procedure, Ethics Committee shall make the necessary arrangements to use their native language primarily and make documents prepared during the course of procedures available to them in the same language. Investigation interview minutes and memos drawn up in local languages are translated to English only upon special request of Ethics Committee members with the contribution of the Ethics Officer.
- ix. Ethics Committee shall adopt decisions upon agreement of more than half of the members present or participating in the circular voting among absent members.
- x. Minutes shall be taken at Ethics Committee meetings and circular voting. Minutes shall be drawn up and printed within 8 days after the meeting. Minutes are endorsed by the Chairperson of the meeting, an Ethics Committee member appointed to do so at the meeting and the Ethics Officer. Minority or dissenting opinions shall be attached to minutes. Endorsed minutes shall be made available in electronic form via the Intranet site exclusively accessible to Ethics Committee members and Ethics Officer.

### 3) Ethics Officer

- 1) Operative work of the Chairperson and the Ethics Committee involving carrying out tasks aimed at clarification of facts, carrying out ethics investigations, drawing up and supervising investigation reports and preparing draft decisions, leading ethics management monitoring and reporting processes, is assisted by the Ethics Officer.

#### Responsibilities of Ethics Officer:

- a) In case of modification, preparing wording of the Code of Ethics and Rules of Procedure;
- b) Operating the whistleblowing system, receive ethics questions and concern reports;
- c) Deciding within their own competence whether to forward such reports without investigation, if clearly related to business-line specific special topics, and keep Ethics Committee informed of such decisions;
- d) Conducting and coordinate the preliminary investigation of incoming reports, if needed they forward the not-ethical reports for investigation, or for respective measures;
- e) Monitoring progress of investigations launched on the basis of concern report, but pursued in the competence of other organisational units;
- f) Clarifying ethical issues, assisting in resolving ethical dilemmas, and – based on inquiries received – initiating issue of Ethics Committee resolutions;
- g) Conducting the substantive ethics investigations, drawing up investigation report and preparing proposals on decisions to be made by the Ethics Committee;
- h) Arranging the monitoring of the preliminary investigation of reports and the ethics investigations and all measures taken based on investigation findings;
- i) Coordinating the conduct of ethics related trainings;
- j) Coordinating ethics-related communication campaigns;
- k) Reporting to the Ethics Committee on the activities carried out.

FGSZ Ltd.'s every employee is obliged to co-operate with the Ethics Officer in their tasks in order to obtain information and support procedures. The Ethics Officer attends Ethics Committee meetings in consultative capacity.

## V. PROCEDURE TO BE FOLLOWED IN CASE OF ETHICAL QUERIES

1. Anyone can address questions to the Ethics Committee, if the interpretation of the Code of Ethics is required or the assessment of a situation from an ethics point of view is needed. Questions can be submitted through the channels listed in the Code of Ethics.
2. During consultation sessions held prior to processing questions and delivering responses, every participant is obliged to respect privacy and – In particular – right to the protection of personal data of the questioner and any other person concerned. Personal data of the questioner or the persons concerned in the question, shall be processed according to the privacy rules detailed in section III.7 of the Rules of Procedure. Personal data may only be disclosed to persons other than the organisations and officers listed in Chapter IV to the extent strictly necessary to reply on issues raised.
3. Ethics Officer recipient should handle ethical issues received as follows:  
All questions raised via phone or in person shall be recorded in writing. The Ethics Officer informs the inquirer of the Rules of Procedure.
4. The Ethics Officer shall examine the issue, consult experts as necessary and respond thereto with the Preparatory Committee's approval within 30 days of receipt.
5. Should it be appropriate based on the nature of the issue raised, the Ethics Officer may propose to the Ethics Committee to form an opinion and issue a resolution thereon. Should the Ethics Committee agree with the proposal, the Ethics Officer shall inform the inquirer thereof and also about the expected lead time of the process within 30 days of question receipt.
6. The Ethics Officer shall arrange the communication of the response in writing.

## VI. PROCEDURE TO BE FOLLOWED IN CASE OF ETHICS CONCERN REPORTED

### 1. General rules of ethics procedures

#### 1) Confidentiality

- i. All persons involved in the investigation shall keep all data confidential, respect and protect privacy of persons concerned, act with integrity and impartiality throughout the process. All related messages and documents shall be marked as "Confidential"/"Business Secret".
- ii. Only the following persons can be informed of the ethics concern reports and investigation:
  - a) Ethics Committee Chairperson;

- b) Ethics Committee members;
- c) Ethics Officer,
- d) Reporting Person (“whistle-blower”);
- e) Person allegedly breaching norms (Reported Person);
- f) Assistants directly supporting the members of the Ethics Council, provided they declare in writing their obligation of confidentiality.

This does not restrict the right to defence of the person allegedly breaching norms, namely contacting the manager exercising employer’s rights, a legal counsel or other advocacy (e.g. trade union or works council) representative and disclosing the investigation to the extent necessary for preparing defence or clarification of fact, as well informing the witnesses named in the investigation thereof.

All notified persons shall keep the information relating to the reports and investigations confidential.

- iii. If there is no ethics investigation of merits carried out based on the ethics concern report, after the closing of the investigation of the notification, the Ethics Officer, with the consent of the Ethics Committee, – in order to avoid the further risks and to improve the processes – informs the manager of the respective area concerned about the content of the notification and the result of the preliminary investigation. Personal data of the effected employees can only be shared to the necessary extent.

## 2) Exclusions

- i. Reporting and Reported Persons, persons interviewed during the procedure, and persons who, for other reasons, cannot be expected to act impartially concerning the case cannot carry out investigation, be involved in decision-making, or prepare an Ethics Council resolution.
- ii. Persons concerned are obliged to communicate the reason for their exclusion to Ethics Committee Chairperson and Ethics Officer when they become aware thereof without any delay. The Ethics Officer is obliged to communicate the reason for their exclusion to the Ethics Committee when they become aware thereof without any delay.
- iii. The Ethics Committee Chairperson shall decide on complaints of bias received from any person concerned by the procedure, while on complaints of bias concerning the Ethics Committee Chairperson, the Ethics Committee as a board shall decide.

## 3) Tools of investigation

- i. During the investigation, particularly the following tools can be used:
  - a) Face-to-face interview with persons concerned;
  - b) Interview via phone or video conference;
  - c) Requesting existing documents, information, or other data relating to the case;
  - d) Visiting relevant locations.
- ii. During the ethics investigation, no person shall be compelled, but they are entitled to provide self-incriminating information or information against

their relative. Providing misleading information in the investigation also breaches the rules of the Code of Ethics.

#### 4) Interview (face-to-face and phone interview)

- i. Besides the interviewee, the interview shall be attended by at least two other persons. Other than interviewee, interviewer and keeper of the minutes, the interview may be attended by the representative of the Company concerned by misconduct reported, involved in investigation as expert of the area concerned.
- ii. Upon the Reported Person's request, the interview may be attended by their manager exercising employer's rights, representative of interest representation organisation, or legal representative they invited. The invitee may not make statements on behalf of the interviewee but may address questions to interviewee after the person conducting the interview.
- iii. At the interview, other persons interviewed (witness, expert) shall be informed of their rights relating to protection and processing of personal data (name, position, conclusions made based on interview findings of the case) and about their rights relating to the protection of personal data. In particularly justified cases the Interviewee may request to have their personal data exclusively disclosed to the Ethics Committee Chairperson and the Ethics Officer.
- iv. Minutes shall be kept or records taken at the interview, which shall be accessed by the interviewee. Based on the interviewee's express and prior consent, if seems appropriate, minutes can be taken by audio recording – in this case it is sufficient to have only the interviewer and the interviewee present. Based on such recording, a transcript shall be made.
- v. Rules on face-to-face interviews shall apply by analogy to phone and video conference interviews.

#### 5) Data requests and other inquiries

- i. Persons contacted to supply documents and information required to conduct ethics procedures are obliged to send documents following the inquiry the Ethics Officer within 10 days of receipt thereof.

#### 6) Case deadlines

- i. Ethics concern reports shall be investigated within the shortest possible time (based on the circumstances) in less than 30 days as of the receipt of the notification. The deadline can be extended only in particularly justified cases with the parallel notification of the Reporting Person – except in case of anonymous ethics concern reports. The timescale of the investigation may not be longer than 3 months, which is not excursive.

## 2. Launching ethics procedures, preliminary investigation and decision-making procedure

### 1) Ethics concern report

- i. An Ethics procedure can be started upon receiving an ethics concern report (whistleblowing) or upon information known to the Group Ethics Officer.

- ii. Employees or workers employed by FGSZ are persons whose employment relationship with FGSZ has ended, persons who wish to establish an employment relationship with FGSZ and the procedure for establishing such a relationship has begun, trainees and volunteers working for FGSZ, as well as self-employed persons, sole proprietorships, contractors, subcontractors, suppliers who have a contractual relationship with FGSZ, or persons whose contractual relationship with FGSZ has ceased, or a member of the FGSZ Board of Directors or Supervisory Board may initiate the ethics procedure or submit a complaint, in case of any unlawful or alleged unlawful act or omission or other misconduct in connection with FGSZ, in particular in relation to the EU acts listed in Annexes 1 and 2 to the Complaints Act.
- iii. Making an Ethics report and initiating an Ethics procedure can be done via the channels listed in the Code of Ethics.
- iv. In order to initiate an Ethics procedure, the Reporting Person must provide the following information and statements:
  - a) Reporting person's name, workplace or home address, telephone number, e-mail address (optional for anonymous reporting);
  - b) Reporting person's relationship with FGSZ Ltd. or designation of their legitimate interest connected to the complaint of the Ethics report;
  - c) if known by the Reporting Person, the name and position of the person(s) affected by the Report, their relationship to FGSZ Ltd.;
  - d) the description of the alleged ethical misconduct and all relevant information needed to judge the case;
  - e) evidences relating to the case and confirming the fact of the alleged misconduct;
  - f) the Reporting person's statement proving that the report is made in good faith under such circumstances that they are aware of or reasonably believe that they are true.

The Reporting Person has to make a statement in the Report if they request that their personal data shall be handled confidentially during the procedure. In a duly justified case the Reporting Person may request that their personal data can be disclosed only to the Ethics Committee Chairperson and to the Ethics Officer.

## 2) Handling of the Ethics concern reports

- i. All Reports received either via phone or made in person must be recorded in writing.
- ii. If the Report is received by the Ethics Committee, directly by its Chairperson or by any of its members, it shall promptly be forwarded to the Ethics Officer.

## 3) Request for supplementary information, ignorance of ethics concern reports

- i. After a period of three years after the breach of the Code of Ethics or 1 year after the Reporting Person learns about the possible breach, procedure

may only be initiated if this is especially justified under the circumstances and proportionate to the alleged breach.

- ii. Investigation of a concern may be omitted if
  - a) its substance is the same as a previous one;
  - b) it is repeatedly reported by the same Reporting Person of the same issue;
  - c) it is made more than six months after becoming aware of the act or omission;
  - d) the ethics concern report made anonymously or by an unidentifiable Reporting Person is incomplete to such extent that no result can be expected from the investigation;
  - e) the ethics concern is manifestly unfounded;
  - f) the prejudice to public interest or overriding private interest is not proportionate to the restriction of rights of the person concerned by the complaint.

If the notification is not in line with Point VI.2.1), the Ethics Officer or the local Ethics Officer shall return it to the Reporting Person with setting a short – a maximum 10 day long – deadline for the purpose supplementing the missing information by indicating the insufficiencies. Based on the Group Ethics Officer's proposal, the Preparatory Committee shall decide on whether the investigation of the insufficient reports should be omitted.

- iii. The Ethics Officer is required to inform the Ethics Committee about all Reports including those that have been sent to another department for action or that have not been the subject of ethics procedure – on a monthly basis.

#### 4) Proposal for immediate action

- i. If the Ethics Officer notices from a received ethics concern report that
  - a) the liability for the alleged violation of the Code of Ethics can clearly be stated, and
  - b) the supporting evidence is available, and
  - c) the necessary procedures do not require any further consideration,they immediately prepare a simplified report (e-mail summary) for the Ethics Committee on the basis of which the Ethics Committee can informally assess the breach of the Code of Ethics and can make direct recommendations to the responsible manager.
- ii. The communication of the immediate resolutions and recommendations and their follow up is carried out by the Ethics Officer in accordance with section VI.4.2. of Consequence Management.

#### 5) Preliminary investigation

- i. If based on the ethics concern report it cannot be properly decided whether starting a procedure or omitting an investigation is in order or the appropriate way of proceeding cannot be selected, preliminary information gathering can be carried out.

- ii. During preliminary information gathering, the Ethics Officer may collect data, query FGSZ Ltd. staff, make questions and access documents or interview the Reporting Person.
- iii. Following the closing of the preliminary investigation, the Ethics Officer shall prepare a proposal for the Ethics Committee describing
  - whether the case falls into Ethics Committee Competence or not, and whether starting an ethics procedure of merits is justified,
  - whether the investigation of the ethics concern report can be closed with the recommendation of the Preparatory Committee, or
  - the omission of investigation is justified.

If the Ethics Committee decides to open an ethics procedure of merits after preliminary information gathering, the time of preliminary information gathering shall be taken as part of the time-limit of the procedure.

#### 6) The referral of non-ethics related concern reports

- i. Without jeopardizing the protection ensured by law for whistleblowers acting in good faith and the fair and unbiased investigation of raised concerns, if the reported misconduct(s) also constitute(s)
  - a) failure to fulfil obligations arising from employment, the Ethics Officer shall – upon the Ethics Committee's decision – hand over the necessary information to manager exercising employer's rights for further measures and inform the superior of the manager of employer's rights; or
  - b) any other breach associated with the specific contractual relationship, the Ethics Officer shall – upon the Ethics Committee's decision – hand over the necessary information to the head of organisational unit responsible for managing the breached contract for further measures and inform the superior of the manager of employer's rights; or
  - c) failure to fulfil obligations set out in special legislation or internal regulations (e.g. competition law, healthy, safety and environmental protection, security, retail customer complaint of not ethical nature), Ethics Officer shall – upon Ethics Committee's decision – hand over the necessary information to professional organisation responsible for supervising the area concerned for investigation; or
  - d) criminal offence and there is reason to suspect that it has been committed, the Ethics Officer shall – upon the Ethics Committee's decision – hand over the necessary information to Corporate Security, Health and Safety Protection organisation to conduct investigation and launch law enforcement procedures.
- ii. The investigating organisation shall inform the Ethics Committee of the outcome of its investigation within 30 days through the Ethics Officer. On this basis, the Ethics Committee may decide to initiate an ethics investigation of merits or to close the proceeding.
- iii. The Ethics Officer informs the Reporting Person about the referral of the report and monitor the progress of the investigation.

## 7) Preliminary decision of the Ethics Committee

- i. Within a maximum of 5 days after the Ethics Officer's proposal, the Ethics Committee shall make one of the following decisions:
  - a) establish that the Ethics Committee or other organisational unit of FGSZ Ltd. has no competence to investigate or remedy the reported acts or omissions;
  - b) establish that based on the results of the preliminary investigation the act or omission reported does not violate the Code of Ethics and no other result is expected by initiating an investigation;
  - c) not to conduct investigation in conformity with section VI.2.3);
  - d) decide that based on information and evidence given in the request there is no need for ethics procedure and referrals the concern report to the responsible unit for procedure in line with section VI.2.6);
  - e) information and evidence described in the request justify ethics investigation and initiates the procedure.

## 3. Ethics investigation of merits

### 1) Initiation of investigation of merits, information on the initiation of the proceeding

- i. The initiation of the ethical procedure shall be ordered by the Ethics Committee on the proposal of the Ethics Officer.
- ii. If an ethics investigation of merits is initiated, the Ethics Officer or the Local Ethics Officer shall notify the Reporting Person about the initiation of the ethics procedure.
- iii. Should the Ethics Committee decide to investigate the ethics concern reported, the Ethics Officer shall within 5 days inform the Reported Person of the fact that the Ethics Committee launches an ethics procedure against them based on the ethics concern report received in written form.
- iv. The information letter shall describe in detail allegations stated in the received ethics concern report, inform the Reported Person about the rights relating to the protection of personal data and the rules applicable to processing of personal data. The notification shall address all possible ethics violations alleged in the ethics report. If the investigation identifies any other potential misconduct, the person concerned shall be notified thereof within 5 days. The identity of the Reporting Person may only be disclosed to the Reported Person, when this is appropriate based on the nature of misconduct reported or it is necessary to effectively conduct the procedure.
- v. On an exceptional basis and when appropriate under the circumstances, the Reported Person may be informed later, if immediate briefing would frustrate or jeopardise investigation.



- vi. As part of the procedure of merits starting notice, both the Reporting Person and the Reported Person as well as all concerned persons shall receive a copy of this Rules of Procedure.
- vii. A copy of this Rules of Procedure shall also be sent to witnesses of the ethics case investigated. If during the course of procedure it is suspected that they have breached the norms of ethics, the Ethics Officer shall inform them thereof within 5 days.

## 2) Conducting the investigation of merits

- i. The Ethics Officer shall carry out an evidentiary procedure to obtain the data and evidence justifying the Ethics Committee's decision.
- ii. Any evidence capable of clarifying the facts may be used in the ethics procedure. Evidence obtained by the Ethics Officer (or any other person) in violation of law may not be used as evidence.
- iii. The Ethics Officer is free to choose the means of proof and assess the available evidence at their own discretion.

## 3) Suspension of the ethics investigation of merits

- i. The Ethics Officer suspends the ethics procedure if
  - a) a preliminary question subject to the investigation belongs to the competence of another external or FGSZ Ltd. organisation until it is clarified or is done; or
  - b) in the same or related issue an official or judicial proceeding has been initiated, until its final completion.

## 4) Termination of the ethics investigation of merits

- i. The Ethics Officer with the consent of the Ethics Committee terminates the ethics procedure if
  - a) it becomes obvious that the investigated conduct clearly does not violate the Code of Ethics;
  - b) the investigation cannot establish any Code of Ethics violation and no other result is expected by continuing the procedure;
  - c) the investigated conduct has been judged by the authority or court of justice, or the Ethics Committee has previously adopted a resolution in the same issue.
- ii. The termination of the ethics procedure must be communicated to the Reporting Persona, the Reported Person, or to the manager whose area of responsibility was affected by the procedure.

## 5) Investigation report

- i. In their investigation report, the Ethics Officer shall describe tools of investigation used, established facts, proposed Ethics Committee resolution, as well as decision and proposed actions, including context and grounds of proposal – with processed documents, relevant messages exchanged, and all other acquired evidence attached.

## 6) Decision of the Ethics Council

- i. Ethics Committee may adopt one of the following resolutions on specific cases:

- a) state that the conduct under investigation, violated one or more norms set forth in the Code of Ethics;
  - b) state that the conduct under investigation did not violate the Code of Ethics;
  - c) due to lack of evidence the violation of the Code of cannot be established;
  - d) violation of the Code of Ethics cannot be established, however, the Ethics Committee identified an anomaly that carries the potential of harm to FGSZ Ltd.'s ethical values.
- ii. The Ethics Committee resolution may propose measures to the employee practising the employer's rights, to the business line manager, and to the supporting departments to remedy the ethical violation, to take appropriate corrective measures, and to take other appropriate measures to avoid, prevent, and reduce the risks of violation of the Code of Ethics. In case a decision proposal with legal consequences for the employment arises, the Ethics Committee shall consult beforehand with the manager of the employer's rights and the superior in the affected business unit.
- iii. If required by law, subject to the terms and conditions set forth therein, the Ethics Committee shall initiate proceedings by the competent authority, rather than finding an ethical misconduct. Where it appears justified to prosecute, this should be done in consultation with the responsible Security investigators being responsible for authority connections in criminal matters.
- iv. The Ethics Council Committee concludes resolutions in writing, with reasons stated.

#### 4. Communication of resolutions, consequence management, the repeated and supplementary procedures

##### 1) Communication of resolutions

- i. The Ethics Committee closes procedures by adopting resolutions that are communicated to parties concerned by the Ethics Officer within 8 days in writing.
- ii. Ethics Committee resolutions shall be communicated in writing to the Reporting Person and the Reported Person subject to procedure, to the manager of the area concerned or exercising employer's rights over the Reported Person.

##### 2) Consequence management

- i. If the Ethics Committee formulates further proposals for measures to promote conduct in accordance with the Code of Ethics, improve processes, and reduce the risk of non-compliant conducts, it shall inform the responsible manager of the affected business unit and set an appropriate timeframe.

- ii. Based on Ethics Committee resolution, the manager of the area concerned/exercising employer's rights over the Reported Person shall immediately, or within 30 days the latest, decide on required additional measures, applicable penalties (possibly labour law), and take ethical misconduct into account as part of performance evaluation, and immediately notify the Ethics Officer thereof.
- iii. Should the manager concerned fail to take measures required based on Ethics Committee recommendations, the Ethics Officer shall notify their manager exercising employer's rights, who shall decide on required additional measures, applicable penalties (possibly labour law), and take ethical misconduct into account as part of performance evaluation, and immediately notify the Ethics Officer thereof.

### 3) Request for review (repeated or supplementary investigation)

- i. In view of the Ethics Committee's decision, persons concerned may, within 15 days of receipt of decision notification, request continuation of procedure or supplementary decision, if they become aware of essential information not yet taken into account during the procedure.
- ii. The Ethics Committee shall decide on launching repeated or supplementary investigations. Repeated or supplementary investigation shall primarily mean a review of existing documents; face-to-face interviews may only be involved when appropriate under the circumstances.

### 4) Archiving data

- i. Ethics Committee meeting and circular vote minutes not containing personal data, must be kept for 3 years.

### 5) Ethics case records

- i. All executives employed by FGSZ Ltd. are required to report to the Ethics Officer if any behaviour that they observe is contrary to the requirements of the Code of Ethics, even if the facts and their judgment of the case are clear, and they do not require investigation or an Ethics Committee resolution and therefore the management applies measures. In particular, cases requiring immediate action, adverse legal action, termination of employment by mutual consent or written warning are required to be reported.
- ii. The Ethics Officer maintains – anonymised – records and statistics on ethics concern reports and on misconducts that breach the Code of Ethics.

## VII. CLOSING PROVISIONS

### 1. Amendment of Rules of Procedure

The Ethics Committee member and the Ethics Officer are authorised to initiate amendment or completion of these Rules of Procedure.

## 2. Transitional rules

The modified version of Rules of Procedure shall apply to investigations and measures based on ethics concern reports received after its date of effect.

## 3. Annexes

Complaints Act no. 1 and 2 annex: a list of the legal provisions of the European Union that may provide a basis for reporting abuse.