APPSTERS MOBILTARTALOM-FEJLESZTŐ KFT.
POLICY ON THE OPERATION OF THE INTERNAL WHISTLEBLOWING SYSTEM

1. PREAMBLE

1.1. **Appsters Mobiltartalom-fejlesztő Korlátolt Felelősségű Társaság** (company registration no.: 01-09-947838; registered office: 1023 Budapest, Lukács utca 4, 3rd floor, door 8; hereinafter: **the Company or the Employer**), in accordance with Act XXV of 2023 on **Complaints, Notifications** of Public Interest and Rules Related to the Reporting of Abuses (hereinafter: **the Complaints Act**), hereby establishes the following rules for the internal handling of reports submitted through the internal whistleblowing system (hereinafter: report):

(i) The personal scope of this Policy extends to the employees of the Company and to persons performing activities for the Company under other legal relationships (e.g. agency or service agreements) (hereinafter: **employed persons**).

(ii) This Policy shall enter into force on the day following its publication.

(iii) The operator of the internal whistleblowing system (hereinafter: the Operator) shall review this Policy in the following cases and, where necessary, shall ensure that the measures required for its amendment are taken:

- from the year following its entry into force, by 31 January of each calendar year;
- following a change in legislation - unless the legislation provides otherwise - within thirty days of the entry into force of the legislative change;
- in the event of any internal organisational change, or if the whistleblowing system is operated by another person or company.

2. PURPOSE OF THE POLICY

The purpose of this Policy is to establish the rules governing the investigation, in accordance with the Complaints Act, of reports relating to the activities of the Company, so that the outcome of the investigation and any measures taken on the basis thereof are justified and well-founded.

3. SCOPE OF THE POLICY

3.1. The material scope of this Policy covers the investigation of reports submitted under the Complaints Act in connection with the activities of the Company and its employed persons. The provisions of this Policy shall apply to submissions received by the Company that qualify as reports under the Complaints Act.

3.2. This Policy does not apply to decisions or measures of the Company that may be reviewed in proceedings conducted by other bodies, including in particular judicial or administrative proceedings.

3.3. The provisions of this Policy need not be applied to procedures for investigating reports where sector-specific legislation or legal acts of the European Union applicable due to the Company's field of activity lay down rules governing such reports.

3.4. The personal scope of this Policy extends to employed persons.

4. INTERPRETATIVE PROVISIONS

4.1. For the purposes of this Policy, the following definitions shall apply:

a) **employment relationship**: any legal relationship in which the employed person performs activities for and under the direction of the employer for remuneration, or carries out self-employment,
b) **employer**: a person or entity that employs a natural person under an employment relationship,
c) **employed person**: a natural person who performs activities for and under the direction of the employer, for remuneration, under an employment relationship, or carries out self-employment.

5. HANDLING OF REPORTS

Information concerning an unlawful act or omission, an act or omission suspected to be unlawful, or any other abuse may be reported through the internal whistleblowing system.

The internal whistleblowing system may be operated by an impartial person or organisational unit designated for this purpose by the employer.
At our Company, the operator of the internal whistleblowing system is:

Bognár Botond
e-mail address: bejelentes@appsters.me

postal address: 1023 Budapest, Lukács utca 4, 3rd floor, door 8,

If a report concerns Bognár Botond, and only in this case, the operator of the internal whistleblowing system shall be the managing director of the Company, Bubla Áron.

Bognár Botond, as the operator of the internal whistleblowing system, shall immediately forward any report concerning himself to managing director Bubla Áron.

A report may be made through the internal whistleblowing system by

a) a person employed by our Company as employer,
b) an employed person whose employment relationship with our Company as employer has terminated, and
c) a person wishing to enter into an employment relationship with the Employer, where the procedure for establishing such relationship has commenced.

A report may also be made through the internal whistleblowing system by

a) a sole trader or sole proprietorship, if it has a contractual relationship with our Company as employer,
b) a person holding an ownership interest in our Company as employer, as well as a person belonging to the administrative, management or supervisory body of the Employer, including a non-executive member,
c) a person working under the supervision and direction of a contractor, subcontractor, supplier or agent who has initiated a procedure to establish, has, or had a contractual relationship with the Employer,

d) a trainee or volunteer performing activities for the Employer,

e) a person wishing to enter into a legal or contractual relationship with the Employer as referred to in points a), b) or d), where the procedure for establishing such legal or contractual relationship has commenced, and

f) a person whose legal or contractual relationship with the Employer as referred to in points a), b) or d) has terminated.

(hereinafter: **the reporting person**).

The reporting person may submit the report in writing. A written report may be submitted by post or to the e-mail address provided by the operator of the internal whistleblowing system.

Reports and documents generated in connection with their handling shall be managed, both in paper form and electronically, separately from other matters and in accordance with a procedure established specifically for this purpose.

Our Company does not investigate anonymous reports.

6. PROCEDURAL RULES FOR INVESTIGATIONS

Within seven days of receiving a written report submitted through the internal whistleblowing system that includes the reporting person's name and contact details, the operator of the internal whistleblowing system shall send the reporting person an acknowledgement of receipt. As part of the acknowledgement, the reporting person shall be provided with general information on the procedural and data-processing rules under the Complaints Act.

The operator of the internal whistleblowing system shall investigate the matters contained in the report as soon as the circumstances permit, but no later than thirty days from receipt of the report.

The above deadline may be extended in particularly justified cases, provided that the reporting person is informed at the same time. In such case, the reporting person shall be informed of the expected date of completion of the investigation and the reasons for the extension. Even in the event of an extension, the deadline for investigating the report and informing the reporting person of the outcome of the investigation shall not exceed three months.

During the investigation of the report, the operator of the internal whistleblowing system shall maintain contact with the reporting person orally or in writing and may request the reporting person to supplement or clarify the report, clarify the facts, or provide further information. Contact may take place in person, by telephone or by e-mail.

The investigation of a report may be omitted if

a) the report was made by an unidentifiable reporting person,

b) the report was made by a person not entitled to make it,

c) the report is a repeated report made by the same reporting person with the same content as an earlier report, or

d) the harm to the public interest or to a compelling private interest would not be proportionate to the restriction of the rights of the natural or legal person concerned by the report (hereinafter collectively: the person concerned by the report) resulting from the investigation of the report.

During the investigation of the report, the accuracy of the circumstances described in the report shall be assessed, and measures suitable for remedying genuinely unlawful acts or omissions shall be taken.

If the report provides grounds for initiating criminal proceedings, steps shall be taken to file a criminal complaint with the competent authority (police or public prosecutor's office).

The operator of the internal whistleblowing system shall inform the reporting person in writing of the investigation of the report or the decision not to investigate it and the reasons therefor, the outcome of the investigation, and the measures taken or planned. The information shall be sent by registered post with acknowledgement of receipt to the postal address provided by the reporting person, or, at the reporting person's express written request, to the e-mail address provided by the reporting person.

Written notification may be omitted if the operator of the internal whistleblowing system has informed the reporting person orally of the outcome of the investigation and, where applicable, of the decision not to investigate and the reasons therefor, and the reporting person has acknowledged the information. The operator of the internal whistleblowing system shall prepare a written record of the oral notification and have it signed by the reporting person. If signature is refused or impossible, the record of the oral notification may be signed by an employee of the operator of the internal whistleblowing system in order to authenticate it.

The operator of the internal whistleblowing system shall provide clear and easily accessible information on the operation of the internal whistleblowing system, the procedure relating to reports, and the whistleblowing systems and procedures under the Complaints Act.

The Company as employer shall make this information known to its employed persons and shall provide them with the following access point:

website

Within the framework of the internal whistleblowing system, in respect of the persons concerned by the report, namely
a) the reporting person,
b) the person whose conduct or omission gave rise to the report, and
c) the person who may possess material information concerning the matters contained in the report,
only personal data strictly necessary for the investigation of the report may be processed, solely for the purposes of investigating the report and remedying or terminating the conduct that is the subject of the report.
Any personal data processed within the internal whistleblowing system that is unrelated to the persons listed above shall be deleted without delay.

If the report concerns a natural person as a person concerned by the report, when that natural person exercises the rights to information and access granted under the rules on the protection of personal data, the personal data of the reporting person shall not be disclosed to the person requesting the information.

Employees and other contributors participating in the procedure are subject to an obligation of confidentiality. The person handling the report may disclose the reporting person's personal data to the Employer only if the reporting person has consented to such disclosure.

Data processed within the internal whistleblowing system may be transferred to a third country or an international organisation only if the recipient of the transfer has undertaken a legal obligation to comply with the rules laid down in this Act concerning reports, and

only with due regard to the rules on the protection of personal data.

The internal whistleblowing system shall be designed so that the personal data of a reporting person who reveals his or her identity and of the person concerned by the report cannot be accessed by anyone other than authorised persons. Until the investigation is closed or formal proceedings to establish liability are initiated as a result of the investigation, the persons investigating the report may share information concerning the content of the report and the person concerned by the report - beyond informing the person concerned by the report - with another organisational unit or employee of the Employer only to the extent strictly necessary for conducting the investigation.

At the commencement of the investigation, the person concerned by the report shall be informed in detail about the report, the rights available to him or her in connection with the protection of personal data, and the rules governing the processing of his or her data. In accordance with the requirement of fair procedure, it shall be ensured that the person concerned by the report may also present his or her position regarding the report through a legal representative and support it with evidence. Exceptionally, in justified cases, the person concerned by the report may be informed at a later stage if immediate notification would frustrate the investigation of the report.

These conditions shall also apply to any person who may possess material information concerning the matters contained in the report.

If our Company as employer establishes rules of conduct for its employees protecting the public interest or a compelling private interest under the conditions specified in Section 9(2) of Act I of 2012 on the Labour Code, breaches of such rules may be reported through the internal whistleblowing system.

7. PROTECTION OF REPORTING PERSONS

Any measure detrimental to the reporting person

a) that is taken because the report was lawfully made and

b) that is implemented in connection with the employment relationship or other relationship

shall be unlawful even if it would otherwise be lawful.

A detrimental measure means any act or omission detrimental to the reporting person, in particular

a) suspension, collective redundancy, dismissal or equivalent measures,

b) demotion or withholding of promotion,

c) transfer of duties, change of place of work, reduction in wages, or change in working hours,

d) withholding of training,

e) a negative performance assessment or employment reference,

f) the application of any adverse legal consequence under the law governing the relevant employment relationship, including in particular disciplinary measures, reprimands or financial sanctions,

g) coercion, intimidation, harassment or ostracism,

h) discrimination, disadvantageous or unfair treatment,

i) failure to convert a fixed-term employment relationship into one of indefinite duration where the employed person had a legitimate expectation that his or her employment relationship would be converted into one of indefinite duration,

j) failure to renew a fixed-term employment contract or its early termination,

k) causing damage, including damage to a person's reputation or financial loss, including loss of business opportunity and loss of income,

l) a measure as a result of which it may reasonably be concluded that the person concerned will in future be unable to enter into an employment relationship in the sector in which he or she was employed,

m) requiring a medical fitness examination,

n) early termination or cancellation of a contract for goods or services, and

o) withdrawal of a licence.

In administrative or judicial proceedings relating to a detrimental measure - provided that the reporting person proves that the report was lawfully made -

a) it shall be presumed that the detrimental measure was taken because the report was lawfully made, and

b) the person who took the detrimental measure shall bear the burden of proving that the measure was taken for duly justified reasons and not because the report was lawfully made.

Any detrimental measure taken against a legal entity owned by the reporting person, or against a legal entity that has an employment or other contractual relationship with the reporting person, because the report was lawfully made shall be unlawful even if it would otherwise be lawful.

Where a report is lawfully made, the reporting person shall not be considered to have breached any restriction relating to the disclosure of a secret protected by law or any other statutory restriction on the disclosure of information, and shall incur no liability in respect of such report if the reporting person had reasonable grounds to believe that the report was necessary to reveal the circumstances concerned by the report.

Where a report is lawfully made, the reporting person shall incur no liability in respect of obtaining or accessing the information contained in the report, unless the reporting person committed a criminal offence by obtaining or accessing that information.

The reporting person shall not be held liable for lawfully making the report if he or she had reasonable grounds to believe that the report was necessary to reveal the circumstances concerned by the report.

The reporting person may rely on the above rules in any administrative or judicial proceedings, provided that he or she proves that the report was lawfully made.

In order to ensure the legal protection of the reporting person, the State shall provide the reporting person with the forms of assistance specified in Act LXXX of 2003 on Legal Aid, subject to the conditions laid down therein.

8. LAWFULNESS OF THE REPORT

A report shall be considered lawfully made if

a) the reporting person made the report through the whistleblowing system specified in this Policy and in accordance with the rules set out in this Policy,

b) the reporting person obtained the reported information concerning the circumstances to which the report relates in connection with his or her work or employment-related activities, and

c) the reporting person had reasonable grounds to believe that the reported information concerning the circumstances to which the report relates was true at the time of the report.

A report shall also be regarded as lawfully made where the reporting person makes the report public and, in addition to the conditions set out in points a)-c) above being met,

- the operator of the whistleblowing system or the body entitled to conduct the procedure failed to take the measures specified in this Policy within the applicable deadline, or
- - where the reporting person had reasonable grounds to believe that the circumstances concerned by the report manifestly endangered the public interest - in particular where there is a risk of irreversible damage,
- a detrimental measure is taken against the reporting person, or
- the substance of the report is not duly addressed.

These provisions shall also apply to a reporting person who makes a lawful report without revealing his or her identity - in particular without providing his or her name or the personal data necessary for identification - and who, following subsequent identification, is subjected to a detrimental measure.

The same protection as that afforded to the reporting person shall be granted to a person who

a) assists a reporting person who makes a lawful report in making the report,

b) is connected with a reporting person who makes a lawful report - in particular a colleague or family member of the reporting person - and may be subjected to a detrimental measure as detailed above.

If the report is lawful, the Company as employer shall ensure

(i) the restoration of a lawful state of affairs or a state of affairs consistent with the public interest, and the taking of any other

necessary measures, which may also include the payment of damages or compensation,

(ii) (ii) the elimination of the causes of the identified deficiencies,

(iii) (iii) the remedying of the harm caused, and

(iv) (iv) where justified, the initiation of proceedings to establish liability.

9. PROCESSING OF PERSONAL DATA

The operator of the internal whistleblowing system shall process the personal data of the reporting person, the person whose conduct or omission gave rise to the report, and any person who may possess material information concerning the matters contained in the report only to the extent strictly necessary for investigating the report, and solely for the purposes of investigating the report and remedying or terminating the conduct that is the subject of the report.

Until the investigation is closed or formal proceedings to establish liability are initiated as a result of the investigation, the persons investigating the report may share information concerning the content of the report and the person concerned by the report - beyond informing the person concerned by the report - with another organisational unit or employee of the Employer only to the extent strictly necessary for conducting the investigation and subject to a full obligation of confidentiality.

If the report concerns a natural person, when that natural person exercises the rights to information and access granted under the rules on the protection of personal data, the personal data of the reporting person shall not be disclosed to the person requesting the information.

The operator of the internal whistleblowing system shall delete personal data that is not necessary for conducting the investigation. Within 30 days following the investigation of the report, the operator of the internal whistleblowing system shall anonymise the personal data relating to the report, except for the name of the reporting person.

10. TRAINING

Twice a year, at times agreed in advance with the Employer, the operator of the internal whistleblowing system shall provide training to the Employer's employed persons on the operation of the whistleblowing system.

Budapest, 14 December 2023.

Appsters Kft

Bubla Áron ügyvezető

appsters #1
Appsters
Mobiltartalom-fejlesztő Kft.
1023 Budapest, Lukács u. 4. III./8.
Adószám: 22988197-2-41
Bsz.:10400951-50526771-82481046