

Whistleblowing System and Policy

AUTOWALLIS NYRT.

Entry into force of the first version of the Policy: 20 July 2023.



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1. Introductory provisions

The purpose of this Policy is to establish regulations by AutoWallis Nyrt. and its member companies ("AW Group") concerning complaints, public interest disclosures, and the whistleblowing system related to the reporting of abuses.

The purpose of this Policy is to set out the framework for the AW Group's internal whistleblowing system, the investigating and sanctioning procedures, with the understanding that the reporting and investigation of abuses occur on a member company-by-member company basis.

2. Legal references

In particular, the following legislation governs the whistleblowing system operated by the AW Group:

- Directive 2019/1937 on the protection of persons who report breaches of Union law (the "Directive");
- Act XXV of 2023 on complaints, disclosures in public interest, and related rules on reporting abuses (the "Act").
- REGULATION (EU) 2016/679 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation) ("GDPR")
- the Austrian Federal Act on the Procedure and Protection of Information on Infringements in Certain Areas (HSchG) (Austria),
- the Protection of Persons Reporting or Publicly Disclosing Information on Infringements Act 2023 (Bulgaria),
- the Law on the Protection of Persons Reporting Irregularities of 2023 (Croatia),
- Law No 361/2022 on the protection of whistleblowers in the public interest (Romania),
- Act No 54 of 2019 on the protection of persons reporting antisocial activity in Slovakia and the amendment of certain acts (Slovakia),
- the Whistleblower Protection Act 2023 (ZZPri) (Slovenia).

3. Definitions

Unless otherwise provided in this Policy, terms used herein shall have the following meanings:

| | |
|-------------------|---|
| AutoWallis | AutoWallis Nyrt. (registered seat: 1055 Budapest, Honvéd utca 20., Cg. 01-10-047350, tax number: 23846085-2-41) |
| AW Group | AutoWallis and the companies under its control together |
| Report | a Report of Abuse or Alleged Abuse received either orally or in writing by any member of the AW Group |

| | |
|--|--|
| Third Party Concerned by the Report | any natural person who may have substantive information about the subject matter of the Report or who is in any way concerned by the Report; |
| Reported Person | the person(s) whose activity or conduct is the subject of a complaint in the Report; |
| Whistleblower | a person who submits a Report to any member of the AW Group, whether or not the Report originates from the person entitled to submit it; |
| Comfort Mind | Comfort Mind Kft. (registered seat: 1096 Budapest, Sobieski János utca 30. fszt. 1., Cg. 01-09-908604, tax number: 14541902-2-43), which is an independent, external organization entrusted with conducting procedures according to the Whistleblowing System; |
| Employment relationship | any legal relationship in which the employee performs activities for and under the direction of the employer in exchange for compensation or carries out their own employment; |
| Employer | any AW Group member employing a natural person under an employment relationship; |
| Employee | a natural person who performs an activity for and under the direction of an employer within the framework of an employment relationship for consideration or who is self-employed; |
| Policy Owner | the person responsible for the review of this Policy, who shall be the current employee of AutoWallis in the position of HR Director; |
| Directive | Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law; |
| Examiner | the person investigating the Reports, which is primarily Comfort Mind, in the case of Member Companies where this is necessary, a Whistleblowing Officer appointed from among the members of the Supervisory Board of AutoWallis Plc.; |
| Member Company | a company which is directly or indirectly controlled by AutoWallis or in which AutoWallis holds a stake of 50% or more and which accepts the application of the Policy; |
| Abuse | any conduct or omission, actual or alleged, by which the Reported Person violates any of the AW Group's rules of conduct, in particular, but not limited to, the rules provided in certain contracts and internal regulations, codes of conduct, or which constitutes corruption or a violation of EU and national laws; |



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- Whistleblowing Officer** in the organisation of AW Group Member Companies, where necessary, a member of the Supervisory Board appointed by the supreme body of the respective Member Company, who carries out the tasks related to the whistleblowing, in particular the whistleblowing procedure;
- Whistleblowing System** a confidential internal Whistleblowing System, operated by the AW Group, to manage and process Reports and the resulting proceedings, based on Whisly's software, which is used by the AW Group to manage the reporting, detection and remediation of misconducts, ethical violations and breaches of law;
- Whisly** Whisly Korlátolt Felelősségű Társaság (registered office: 7953 Királyegyháza, Rigó utca 13., company registration number: 02-09-086270, tax number: 27484540-2-02), which provides the software and IT technical conditions necessary for the operation of the Whistleblowing System on behalf of AW Group.

4. Disclosure, reviews, record of changes

This Policy shall be reviewed at least once a year by the Policy Owner, who shall propose any necessary amendments. The Board of Directors of AutoWallis is authorized to adopt and amend this Policy.

Change history with version 1.0 being the initial version number:

| | Version number | Reason for change | Date of entry into force |
|----|----------------|-----------------------------|--------------------------|
| 1. | 1.0 | Entry into force of the Act | 20 July 2023 |

Place and manner of publication of the Policy:

- i. sending to Employees and persons within the organisation to internal e-mail addresses;
- ii. in the AUTOSPOILER system at: <https://autospoiler.hu/auth/login?redirect=/auth/after-login>;
- iii. publication on <https://autowallis.com/>;
- iv. publication on the Member Companies' own websites.

5. Scope and persons entitled to submit a Report

The personal scope of the Policy covers:

- i. all Employees of the AW Group, even if the Employee's employment with the AW Group has already ended;



- ii. a person who wishes to establish an employment relationship with any member of the AW Group and for whom the procedure for establishing such a relationship has been initiated;
- iii. any person who holds an ownership interest in the AW Group (AutoWallis shareholders) and any person who is a member of its management, executive or supervisory body (for Member Companies under Austrian law, termination of employment is not a barrier to eligibility);
- iv. contractors, subcontractors, suppliers, business partners or agents (including persons under their supervision or control) with whom AW Group has or has had a contractual relationship, and where AW Group has commenced the process of establishing such a contractual relationship;
- v. any trainees and volunteers working for the AW Group;

with the understanding that Reports submitted by the eligible persons named above must be investigated by the Examiner.

Anyone other than the persons specified in paragraphs i to v above may submit a Report to the AW Group Whistleblowing System, but the investigation of Reports that are anonymous or originate from a person who is not entitled to submit a Report may be ignored. The AW Group will endeavor to investigate all reports that are deemed to be relevant, and which disclose an actual abuse but are anonymous. If the reason for not investigating a Report is that the Whistleblower has submitted the Report anonymously, the Whistleblower shall be given the opportunity to resubmit the Report disclosing his/her identity.

If the law applicable to a Member Company provides that anonymous Reports may be investigated if certain conditions are met, then anonymous Reports may be made when those conditions are met. If the law governing a Member Company also requires the investigation of anonymous Reports, such investigation may not be ignored. Details of these specific rules and conditions will be published by each Member Company.

6. Principles

6.1. Good faith

The Whistleblower must declare that the Report is made in good faith about circumstances of which he/she has knowledge or reasonable grounds to believe that they are true. If, in the course of the procedure, it becomes apparent that the Whistleblower has communicated false information in bad faith, by deliberate misrepresentation, this may entail consequences and may even lead to the termination of the Employee's employment. In relation to AW Group's contractual partners, the conduct referred to herein may constitute a serious breach of contract and result in a loss of confidence in the contractual partner.

6.2. Ensuring fair dealing

The AW Group is committed to ensure a fair, independent and legally compliant process when investigating Reports. Comfort Mind, the operator of the Whistleblowing System as an independent organisation, is able to investigate abuses impartially as an independent service provider, separate from AW Group's operational organisation, and to provide protection to the Whistleblower. The same is expected of the designated Whistleblower Officers.



In all cases, the Examiner shall conduct the procedure in accordance with the provisions of this Policy, irrespective of the position or the identity of the Whistleblower and the Reported Person or the Third Person Concerned by the Report. The Examiner shall ensure that the Whistleblowers, the Reported Persons and the Third Persons Concerned by the Report are treated fairly, and that the presumption of innocence is applied against the Reported Person.

Based on the summaries received on the investigation of the Reports, the principle of proportionality applies to any measures taken by the AW Group.

6.3. Protection of whistleblowers

The protection of Whistleblowers is of utmost importance to the AW Group, and it will ensure, through the impartial Examiner, that Whistleblowers are not subjected to any disadvantage, discrimination, retaliation or other unfair treatment. Nor shall a Whistleblower suffer disadvantage if a Report made in good faith by him/her is found to be unfounded during the investigation. Such disadvantage may include, in particular, termination of employment, termination with immediate effect during a probation period, damage to the reputation of the Whistleblower, termination of any contract with a contractor, or revocation of an approval.

The Examiner shall not disclose the identity of the Whistleblower to the person of the AW Group concerned by the Report, the Reported Person, and the Third Party Concerned by the Report, even if the Whistleblower's personal data are recorded in the Whistleblowing System. If, during the investigation or thereafter, it is absolutely necessary to disclose the Whistleblower's identity in order to manage the Abuse, it may only be disclosed with the consent of the Whistleblower. In the absence of the Whistleblower's consent, the identity of the bona fide Whistleblower shall not be disclosed by the Examiner and, in such case, the Examiner will draw the Whistleblower's attention to the fact that this may prevent the full investigation of the Abuse and the resolution of the reported Abuse.

No information relating to the identity of the Whistleblower or from which the identity of the Whistleblower can be inferred may be disclosed to the Reported Person or to Third Parties concerned by the Report.

In addition to the Whistleblower, the Whistleblower's close relatives and any other person identified by the Whistleblower in the Whistleblowing System who is at risk of discrimination, retaliation or other unfair treatment or, in the case of a legal entity Whistleblower, any other company or entity directly or indirectly owned by the Whistleblower, the person assisting the Whistleblower in the Whistleblowing and the operator of the Whistleblowing System, the Examiner and Whisly, are also protected.



7. Submitting and investigating a Report

7.1. Short flowchart of the Reporting process



7.2. Channels set up for reporting

The AW Group expects every one of its Employees and contractual partners to make a Report in every instance when they observe misconduct, breach of obligation, behavior contrary to the AW Group's internal rules or the law, or when they become aware of suspicions of such behavior.

Reports can be submitted orally or in writing:

- i. in person by telephone on Wednesdays that are working days between 8.00 and 16.00 CET on the following telephone number:
 - a. +36 70 771 7108
- ii. in writing using the software provided by Whisly, to which the Whistleblower will be redirected after accessing the following websites:
 - a. From the AutoWallis Nyrt. website, for all Whistleblowers - www.autowallis.com;
 - b. AutoSpoiler intranet interface - for designated AW Group Employees <https://autospoiler.hu/auth/login?redirect=/auth/after-login>;
 - c. From each Member Company's website.

When submitting a Report, the Whistleblower must provide his/her/its name or indicate the fact that he/she/it wishes to remain anonymous. In all cases, including in the case of an anonymous Report, the Whistleblower must declare that he/she/it is making the report in good faith of the circumstances of which he/she/it is aware or has reasonable grounds to believe that they are true, that he/she/it has read and understood this Policy, and that he/she/it has received and accepted the Data Protection Notice. A Whistleblower who discloses his/her/its identity is also entitled to request communication via the email channel in the event of a Report being recorded in the Whisly-operated Whistleblowing System. In such a case, the Examiner will continue to communicate with the Whistleblower at the email address provided by the Whistleblower.

If the Report is submitted in writing, a copy of the documents supporting the Report should be attached, if possible. Written Reports are received solely by the Examiner.

Within the framework of the Whistleblowing System, neither the AW Group, nor the Examiner, nor Whisly use a recorded phone line; the Examiner puts the verbal Report down in writing and – while ensuring the opportunity for review, correction, and acceptance by signature – hands it over to the Whistleblower.

All AW Group Employees have a duty to direct any Whistleblower who reports a complaint to them to the appropriate place and to indicate the contact details of the relevant channels for the Whistleblower.

The languages of administration are Hungarian and English; where possible, administration should be provided in a local language spoken and understood by the Whistleblower.

7.3. Investigation of Reports

Reports made in the Whistleblowing System are investigated on a Member Company-by-Member Company basis. While this Policy establishes a single set of rules, there are separate whistleblowing systems at each Member Company.

Investigations of Reports made in the Whistleblowing System must always be conducted in a courteous and prompt manner, seeking to identify the cause and reason for the reported Abuse and subsequently to remedy any harm caused or resulting from the Abuse as soon as possible. Investigations of Abuse based on Reports will always be conducted taking into account all relevant circumstances.

As a rule, Reports are investigated by Comfort Mind.

During the investigation of the Report, the Examiner, as the operator of the Whistleblowing System, will keep contact with the Whistleblower, and may invite the Whistleblower to supplement or clarify the Report, clarify the facts and provide additional information.

The Examiner will first determine whether the Report requires an investigation procedure or whether the investigation may be ignored. The investigation of the Report may be ignored if:

1. the Report was made by an unidentified Whistleblower,



2. the Report is not made by a person entitled to submit a Report under paragraphs i-v of section 5 of the Policy (e.g., an employee, former employee) or, in the case of an anonymous Whistleblower, eligibility cannot be verified,
3. the Report is a repeated submission by the same Whistleblower, with content identical to a previous report, excluding cases where an unidentifiable Whistleblower, after opting not to proceed with their Report, decides to reveal his/her/its identity and maintains the Report,
4. the harm to public interest or to an overriding private interest would not be proportionate to the restriction of the rights of the person complained about resulting from the investigation of the complaint.

In the above cases, the Examiner or the AW Group member concerned may decide to conduct an investigation on the basis of Reports received from the Examiner. Beyond the aforementioned, a substantive investigation can be omitted if, without an investigation, it can be determined that the behavior or omission specified in the Report did not constitute Abuse. If the investigation concludes that the allegation is unfounded or does not require further action, the Examiner will close the investigation and inform the Whistleblower accordingly.

The investigation will be carried out by Comfort Mind in all cases where national legislation permits. The AW Group will provide the necessary conditions for the investigation. The Examiner may enter the registered seat (premises) of the company concerned by the Report and interview anyone in order to clarify the facts. Persons other than the Examiner may participate in the investigation only if absolutely necessary. In no case may the Whistleblower, the Reported Person or any Third Person Concerned by the Report, or any person who for any other reason cannot be expected to give an impartial opinion on the matter, take part in the investigation of the Report and in the decision making.

The personal data of the Whistleblower who discloses his/her/its identity, the Reported Person and the Third Party Concerned by the Report shall not be disclosed to anyone other than the Examiner including, but not limited to, any member, owner, employee or contractor of the AW Group. The Examiner shall at all times ensure the proper protection of the Whistleblowing System and maintain confidentiality. Until the conclusion of the investigation or the initiation of a formal accountability action as a result of the investigation, the Examiner may share information related to the content of the Report, the Reported Person, and the Third Party Concerned by the Report – beyond informing the reported individual – only to the extent absolutely necessary for conducting the investigation. In the case specified in Chapter 8, the information of the Reported Person may be ignored.

In the case of Member Companies subject to the laws of the following countries, the investigation of Reports is not carried out by Comfort Mind, but by the Whistleblowing Officer appointed from among the members of the Supervisory Board of AutoWallis Nyrt.:

- i. Bulgaria,
- ii. Croatia,
- iii. Slovakia (if the number of employees in the Member Company exceeds 250; at the time of adoption of this Policy, the number of employees is below 250 and the investigation is therefore carried out by Comfort Mind),
- iv. Slovenia.



7.4. Legal consequences

In operating the Whistleblowing System and during the investigation of Abuses, the Examiner cannot be instructed by the AW Group and shall independently handle the matters within its remit, with the understanding that if it is determined that an Abuse has in fact occurred, the AW Group member concerned shall choose the legal consequences, measures or sanctions to be taken to remedy the Abuse.

In any case, the Examiner will propose to the AW Group any measures that may be appropriate to remedy the particular Abuse. The Examiner may propose to the AW Group any measures to remedy the Abuse, taking into account the laws applicable to the AW Group member concerned.

7.5. Criminal reporting

If the initiation of criminal proceedings is justified on the basis of the Report, the Examiner will take the initiative to file a complaint with the competent body to conduct such proceedings (e.g., investigation authority). In such a case, the Examiner may transfer the personal data provided in the Report of the Whistleblower and of the Reported Person and the Third Party(ies) concerned by the Report. In such cases, the Examiner will promptly report such cases to the Chairman of the Supervisory Board of AutoWallis and to the executive of the Member Company involved in the criminal complaint.

7.6. Time limits and confirmation

Within 7 (seven) calendar days from the receipt of the written Report, the Examiner will send a confirmation of the Report to the Whistleblower; in case of an anonymous Report, the Whistleblower can track the status of the procedure by entering an identifier randomly generated by the Whistleblowing System and available on the Internet.

In the case of a Report submitted by telephone, the Report will not be confirmed to the Whistleblower, but the minutes of the Report will be provided by the Examiner designated by the AW Group (via the Whisly application, if applicable) to the Whistleblower disclosing his/her/its identity via his/her/its preferred channel, and to the anonymous Whistleblower via the Internet channel using the randomly generated identifier recorded in the telephone call. If a call is received on the telephone channel on the line provided by AutoWallis, the responsible person will immediately transfer the call to the Examiner who will pick up the report.

If the anonymous Whistleblower loses or forgets the identifier, he/she/it cannot request a new identifier from the Whistleblowing System, and no further communication or confirmation of the Reporting will be provided. Therefore, anonymous Whistleblowers are advised to store and save the identifier generated exclusively for the Whistleblower.

On the basis of the Report, the Examiner shall start the investigation of the Abuse as soon as possible and send the result of the investigation to the Whistleblower, in consultation with the Member Company concerned by the Report, if necessary, within the shortest time possible under the circumstances, but no later than 30 (thirty) calendar days after receipt of the Report, through the channel of the Whistleblower's choice, even if the Examiner has not carried out the investigation. The reasons for not investigating the Report shall be provided to the Whistleblower. The 30-day time limit may be extended by the Examiner in particularly justified cases, after



informing the Whistleblower. In the notice, the Examiner shall inform the Whistleblower of the expected closing date of the investigation and the reasons for the extension. The time limit for investigating the Report and informing the Whistleblower of the outcome of the investigation shall not exceed 3 (three) months in the case of an extension.

8. Rights of the Reported Person and Third Party Concerned by the Report

The Examiner shall ensure that the Reported Person and the Third Party Concerned by the Report are treated fairly, are presumed innocent and are subject to the principle of proportionality of any sanctions imposed.

Reported Persons should be given the opportunity to express their views, including through their legal representative, and to provide evidence in support of those views.

The Reported Person and the Third Party Concerned by the Report shall be informed in detail by the Examiner, at the start of the investigation, of the content of the Report concerning them, their rights under data protection legislation and the rules for the processing of their data. The Reported Person and the Third Party concerned by the Report may exceptionally, and in justified cases, be informed at a later stage, if immediate information would thwart the investigation of the Report. In such a case, the Examiner shall be entitled, in the course of the investigation, to hear the complainant and all persons concerned in order to clarify the facts of the case, without disclosing the details of the complaint and the fact that the person is under investigation.

The Examiner shall also inform the witnesses named in the Report of the Report for the purpose of taking evidence but shall not provide them with the Report in its entirety, but only to the extent necessary and justified by the investigation. The provisions governing data protection, data processing and the provision of information at a later stage shall be governed by the provisions in the paragraph above.

9. Summarizing the Reports on Abuses

9.1. Periodic reporting obligation

The Examiner will report monthly to the AutoWallis Supervisory Board on the Reports received and the results of the investigations.

The monthly summaries sent to the AutoWallis Supervisory Board should also include the proportion of Reports by types of case (e.g., bribery, sexual harassment, etc.), the outcome of the investigation into the merits of the Reports (whether the underlying misconduct is real), the findings regarding the position/job title of the Reported Persons and their positions in the organisation, the actions taken and (if already reported) their results. The summaries should be suitable to enable the AutoWallis Supervisory Board to gain an understanding of the statistics of the Abuse and, in the case of systemic Abuse, to develop an appropriate management strategy.

The Examiner sends the summaries prepared to the Chairman of the Supervisory Board by electronic mail by the tenth day of the month following the month in question. If this day falls on a public holiday, the deadline shall



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be the next working day. The Chairman of the Supervisory Committee shall, if necessary, submit the summary to the Supervisory Board and make a proposal for the handling of the Abuse at AW Group level.

9.2. Exposure of managers

In the case of the involvement of a member of the Board of Directors or the CEO of AutoWallis, the Examiner shall report to the Chairman of the Supervisory Board of AutoWallis **without delay** and, if possible, without disclosing the identity of the Whistleblower and, in the case of the involvement of other executives of the AW Group, both in the case of a mandate and in the case of employment, the CEO of AutoWallis. If the Report concerns a person who holds more than one position within the AW Group or has more than one legal relationship with companies of the AW Group, the Examiner shall send the Chairman of the Supervisory Board of AutoWallis immediate notification of the results of the investigation as described in this point, provided, that if the Chairman of the Supervisory Board is (also) involved, the report shall be sent to the members of the Supervisory Board of AutoWallis, with the exception of the Chairman and the members of the Supervisory Board other than the members involved in such Report.

10. Conditions for dat processing by the Company, ensuring the lawfulness of processing

The identity and personal data of the Whistleblower and the data subject shall be treated confidentially at all times and in all stages of the investigation, in accordance with the applicable data protection legislation.

Under the Whistleblowing System, the personal data of a) the Whistleblower, b) the Reported Person, and c) Third Parties Concerned in the Report, which are indispensable for the investigation of the Report, may be processed solely for the purpose of investigating the Report and remedying or stopping the conduct that is the subject of the Report, and may be transferred to the Investigator involved in the investigation of the Report.

The data protection requirements for reporting to the Whistleblowing System are set out in **Annex 1** to this Policy.

11. Responsibility

11.1. Individual responsibility

All persons to whom the Policy applies are responsible for the proper implementation of the Policy and must promptly report any violation (or suspected violation) of the Whistleblowing System rules using the Whistleblowing System.

The persons authorized to submit Reports are expected to use the Whistleblowing System to report any Abuse they discover - even if the Abuse was committed by an executive or owner of the AW Group.

Violations of these Rules by Employees may be sanctioned by the AW Group.

11.2. Information



All Employees have the right to request information on the operation of the Whistleblowing System at any contact point of the AW Group in order to have any Abuse affecting the AW Group investigated.

If the data subject's question (request) about the processing (also) concerns information which is not covered by Chapter 8 (e.g., a request for information as to whether a complaint has been lodged against the person asking the question), the Examiner shall, before responding, verify whether the information requested can be disclosed to the data subject.

11.3. Training

Every Employee of the AW Group shall be trained by his/her Employer on the use of the Whistleblowing System and the procedure to be followed in the event of a Report. The training material shall include in sufficient detail the basic concepts related to Abuse, the legal provisions at the national and European levels relevant to the scope of activities of the AW Group member concerned and the practical rules for their implementation as reflected in this Policy.

Training for the Employees should be provided during the onboarding training for new entrants, and thereafter in the Whistleblowing System and in the event of a change in the procedure. In all cases, the training must be documented on an attendance sheet and the persons concerned must declare that they have received the training.

ANNEXES

Annex No 1: Data Protection Notice

