COMPLAINT HANDLING AND WHISTLEBLOWING POLICY AND PROCEDURE MANUAL

Whistleblowing and Compliance System

RESPONSIBILITY • INTEGRITY •
TRUST • ACCOUNTABILITY



EFFECTIVE DATE:
2026.03.02.

DOCUMENT OWNER:
SEG Automotive Compliance Department

STARTERS E-COMPONENTS GENERATORS AUTOMOTIVE HUNGARY KFT.

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STARTERS
E-COMPONENTS
GENERATORS
AUTOMOTIVE

I. INTRODUCTORY PROVISIONS AND CORPORATE PHILOSOPHY

1. Company Commitment

Starters E-Components Generators Hungary Kft. (registered seat: H-3711 Szirmabesenyő, Farkashegyi út 3, Hungary; tax number: 25524468-2-05; company registration number: 05-09-028770; hereinafter referred to as the "Company" or "S.E.G.A. Hungary Kft.") is committed to maintaining lawful, transparent and ethical business operations as a fundamental corporate value in its day-to-day activities. We are committed, both globally and locally, to conducting business free from corruption, respecting fundamental human rights, maintaining a healthy and safe working environment (HSE), and promoting sustainable and environmentally responsible business practices (ESG).

We believe that long-term business success is built on trust, which we cultivate with our employees, business partners, suppliers and local communities. Preserving this trust requires a corporate culture in which all stakeholders feel safe and empowered to speak up whenever they become aware of misconduct, irregularities or other concerns.

2. Purpose and Scope of the Policy

The purpose of this Complaints Handling and Whistleblowing Policy (hereinafter referred to as the "Policy") is to establish a secure, transparent and effective reporting system that complies with applicable laws, European Union regulations and directives, as well as recognized best market practices. S.E.G.A. Hungary Kft. is the owner of this Policy and is responsible for its implementation and enforcement.
Our objective is to operate a comprehensive system that is easily and securely accessible to both internal and external stakeholders and that ensures the transparent, impartial and effective investigation of internal complaints and reports (including employment-related and ethical matters) as well as external complaints and reports (including those involving business partners, local communities and the supply chain), in alignment with the Group's Compliance Management System (CMS).

The procedure has been designed to address human rights, environmental (ESG) and occupational health and safety (HSE) risks, as well as any violation of applicable laws or internal regulations. It also supports compliance with the requirements of both domestic and international audits.

II. APPLICABLE LEGISLATION AND GUIDING PRINCIPLES

The Company operates its complaints handling and internal whistleblowing system in accordance with the highest legal standards and with due regard to the following legislation:

- **Act XXV of 2023** on Complaints, Public Interest Disclosures and Rules Related to Reporting Misconduct (the *Complaints Act*).
- **Act CVIII of 2023** on Corporate Social Responsibility Rules Incorporating Environmental, Social and Governance Considerations to Promote Sustainable Finance and Responsible Corporate Conduct (the *ESG Act*).

- **SZTFH Decree No. 13/2024 (VIII. 15.)** on the Detailed Rules Governing Companies' Sustainability Due Diligence Obligations**.**
- **Act I of 2012 on the Labour Code** (the *Labour Code*).
- **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** (*General Data Protection Regulation – GDPR*).

Guiding Principles of the Complaints Handling Process

1. Strict Prohibition of Retaliation (Zero Tolerance)

Individuals who make a report in good faith shall not be subjected to any form of discrimination, retaliation or penalty as a result of submitting a complaint or report. The Company maintains a zero-tolerance approach to retaliation and shall take all reasonable measures to ensure effective protection of reporting persons.

Unlawful retaliation may include, in particular:

- termination of employment;
- unjustified modification of job duties or position;
- denial of promotion or training opportunities;
- reduction of benefits or compensation;
- negative performance evaluations;
- intimidation, harassment or social exclusion;
- unjustified termination of supplier, contractor or service agreements.

2. Confidentiality and Anonymity

All persons involved in the investigation process shall treat the information and personal data of the complainant, reporting person, concerned persons and contributors as strictly confidential business information.

The identity of the reporting person shall not be disclosed to anyone other than those responsible for investigating the report without the reporting person's explicit consent, unless otherwise required by applicable law.

The Company shall implement appropriate technical and organisational measures to ensure the possibility of anonymous reporting and participation in the procedure.

3. Impartiality and Objectivity

The person or organisational unit responsible for operating the system shall act impartially and independently.

All complaints and reports shall be assessed objectively, with due regard to the presumption of innocence and solely on the basis of facts and evidence. Any person concerned by a report

shall be entitled to a fair procedure, the opportunity to present a defence, and the right to legal representation during the investigation.

4. Good Faith

Protection under this Policy shall apply only where the reporting person had reasonable grounds to believe, at the time of making the report, that the information reported was true.

Where a report is made in bad faith and contains information that is knowingly false, the Company may initiate disciplinary, civil or criminal proceedings, reject the report without conducting an investigation, or take any other action permitted by applicable law.

III. DEFINITIONS (GLOSSARY)

- **Internal Whistleblowing System:** The set of reporting channels established by the Company pursuant to the Complaints Act for the reporting of unlawful or suspected unlawful acts, as well as other forms of misconduct.
- **Public Interest Disclosure:** A report drawing attention to a circumstance whose remedy or elimination serves the interests of the community or society as a whole. (Public interest disclosures that are unrelated to the Company's operations or supply chain do not fall within the scope of this Policy. Such disclosures shall be dismissed without substantive investigation and, where appropriate, the reporting person may be informed of the possibility of contacting the competent authority.)
- **Complaint:** A request aimed at remedying an individual infringement of rights or legitimate interests, which is specifically related to the Company's operations and does not fall within the scope of another administrative or judicial proceeding.
- **Reporting Person (Whistleblower):** Any natural or legal person who submits a report falling within the scope of this Policy.
- **Concerned Person:** Any person whose conduct or omission is the subject of a report, or who may possess material information relevant to the matters described in the report.
- **ESG (Environmental, Social and Governance):** A framework of criteria forming the basis of sustainability due diligence obligations (including, for example, carbon footprint, waste management, human rights and working conditions).
- **Supply Chain:** The network of direct and indirect suppliers, contractors and subcontractors involved in the provision of products and services necessary for the Company's operations.

IV. PERSONAL AND TERRITORIAL SCOPE OF THE POLICY (TARGET GROUPS)

This Policy applies to all complaints and reports that may be associated with S.E.G.A. Hungary Kft., irrespective of where the relevant conduct occurred (including the Company's premises, business travel, or a supplier's location). The system is also designed to handle complaints and reports relating to the Company, its parent or subsidiary companies, as well as its supply chain.

The system is open to **all reporting persons**. The primary target groups of the system include, in particular, the following individuals and entities:

- **The Company's Employees:** Individuals employed under fixed-term or indefinite-term employment contracts, interns, executive officers and temporary agency workers. (This also includes former employees and persons whose employment relationship was not ultimately established.)
- **Supply Chain Employees:** Employees of contractors and subcontractors providing products or services to the Company.
- **Local Residents and Communities:** Residents living in the vicinity of the Company's sites, as well as civil society organisations that may be affected by the Company's environmental impacts (such as noise or traffic).
- **Suppliers and Business Partners:** Direct and indirect service providers and business partners.
- **Other Indirectly Affected Parties:** Any natural or legal person who has suffered a violation of rights or legitimate interests in connection with the Company's activities.

V. TYPES OF COMPLAINTS AND REPORTS

The complaints handling system of S.E.G.A. Hungary Kft. classifies complaints and reports into the following main categories:

1. Internal Complaints and Workplace Misconduct Reports (Whistleblowing)

Reports concerning the Company's internal operations and compliance with ethical standards, including, but not limited to, the following:

- ethical misconduct and violations of the Company's Code of Ethics;
- breaches of employment and labour laws;
- discrimination and violations of equal opportunity principles;
- harassment, sexual harassment and workplace bullying;
- corruption, bribery and conflicts of interest;
- financial misconduct, fraud, embezzlement and document forgery;
- misuse of Company assets and theft;

- unauthorised use or disclosure of confidential business information and intellectual property.

2. ESG Complaints (Sustainability and Supply Chain Risks)

Environmental (E) Risks: Risks arising from the impact of the Company and its supply chain on the environment, including, but not limited to:

- illegal or improper handling of hazardous substances and waste;
- unauthorised emissions or emissions exceeding applicable regulatory limits (to air, water or soil);
- wasteful or unsustainable use of natural resources (e.g. water, energy and raw materials);
- violations of environmental laws, regulations and regulatory requirements;
- adverse impacts on biodiversity and local ecosystems.

Social (S) Risks: Risks affecting employees, participants in the supply chain and local communities, including, but not limited to:

- violations of labour rights and human rights (e.g. forced labour or child labour);
- inadequate working conditions and violations of rules relating to working hours and remuneration;
- discrimination, harassment and unequal treatment;
- breaches of occupational health and safety (HSE) requirements;
- adverse impacts on local communities.

Governance (G) Risks: Risks relating to the lawful, ethical and transparent operation of the Company, including, but not limited to:

- violations of ESG reporting and disclosure obligations, as well as manipulation of ESG-related data;
- corruption, bribery and conflicts of interest;
- financial misconduct (e.g. fraud, embezzlement or document forgery);
- violations of internal policies, ethical standards and compliance requirements;
- non-transparent or inappropriate decision-making processes;
- unauthorised use or disclosure of trade secrets or confidential information.

3. HSE (Health, Safety and Environment) Complaints

- reports relating to violations of occupational safety, fire safety and environmental protection requirements;
- hazardous or accident-prone situations, insufficient occupational safety training, or the absence of required personal protective equipment;

- disregard of safety protocols and the deliberate misuse of plant machinery, equipment or technical systems;
- working under the influence of alcohol or mind-altering substances at the Company's registered office or other premises.

4. External Complaints (Business Partner and Community-Related Complaints)

- supplier complaints concerning breaches of fair business practices or systematic and unjustified abuse of payment terms;
- environmental concerns raised by local residents (e.g. excessive noise or dust emissions originating from the site, or disturbances caused by logistics traffic);
- reasonably substantiated product safety or product quality concerns raised by non-customers or other external stakeholders.

VI. COMPLIANCE ORGANISATION, SYSTEM OPERATION AND INVESTIGATIVE RESPONSIBILITIES

S.E.G.A. Hungary Kft. operates its complaints handling and whistleblowing system as an integral part of the global Compliance Management System (**CMS@SEG**) of the international Group. The receipt, assessment and investigation of complaints and reports are carried out within a two-tier structure consisting of central and local compliance functions, based on predefined responsibilities and decision-making authority.

To ensure the highest level of integrity in the handling of complaints and reports, all persons involved in the process shall meet strict requirements regarding independence, freedom from undue influence, organisational segregation, impartiality, confidentiality and adequate resources.

1. Roles and Responsibilities within the Compliance Organisation

- **Compliance Committee (CoCom):** The highest-level compliance body within the Group, responsible for overseeing the operation of CMS@SEG (Compliance Management System) and for reviewing and closing high-risk cases classified as **Major Compliance Cases**.
- **Compliance Officer (CO):** The Group-level compliance officer responsible for overseeing high-risk areas, conducting the central assessment of reports, and deciding whether investigations should be initiated or delegated.
- **Compliance Manager (COM):** The professional advisor to and operational support of the Compliance Officer, responsible for the execution of operational compliance activities and the functional supervision of Local Compliance Officers (LCOs).
- **Local Compliance Officer (LCO):** The local compliance representative of S.E.G.A. Hungary Kft., responsible for advising local personnel, receiving local complaints and reports, initiating and conducting internal investigations at local level in cooperation with local management, acting in accordance with the professional guidance of the

Compliance Officer and Compliance Manager (CO/COM), providing them with ongoing updates, and conducting investigations delegated back by the CO/COM.

2. Receipt of Reports and Preliminary Assessment (Triage)

- **Local Reports**

Where a reporting person submits a report to the Local Compliance Officer (LCO), any verbal report shall be documented in writing without delay.

The LCO shall notify the Compliance Officer / Compliance Manager (CO/COM) of the report and shall proceed with the initiation and conduct of the investigation in accordance with the principles set out in Section 3 below.

- **Central Reports**

Reports submitted through the **Whistleblowing Platform** or the central compliance e-mail address are received directly by the **Compliance Officer (CO)** and the **Compliance Manager (COM)**.

In each such case, the CO/COM shall conduct a preliminary assessment (**triage**) and, based on that assessment, shall decide whether:

- the investigation will be conducted under their direct responsibility; or
- the investigation, in whole or in part, will be delegated back to the local organisation and/or the LCO, subject to the conditions set out in Section 3 below.

3. Initiation and Conduct of Investigations

- All complaints and reports falling within the scope of this Policy shall be subject to a preliminary assessment.
- During the preliminary assessment of a complaint or report, the Compliance Officer / Compliance Manager or the Local Compliance Officer receiving the report shall, taking into account the applicable internal policies and relevant legal requirements, assess whether the matter indicates a violation of Compliance Expectations and shall determine the appropriate course of action accordingly.
- Where a complaint or report indicates misconduct, intentional non-compliance, a breach of the Company's Code of Ethics, or a violation of applicable laws or regulations, the matter shall be investigated within the framework of the compliance procedure set out in this Policy.
- Where a complaint or report does not qualify as a compliance-relevant matter but requires employment-related, HSE, asset protection or other operational measures, the case shall be referred to the organisational unit having the appropriate jurisdiction and handled in accordance with the relevant internal procedures.
- The Compliance Officer / Compliance Manager (CO/COM) shall retain responsibility for conducting investigations involving senior management, cases related to corruption or bribery, systemic misconduct, and all matters classified as a Major Compliance Case (involving an estimated loss exceeding EUR 50,000).

- The Local Compliance Officer (LCO) shall be responsible for investigating individual compliance matters of a local nature arising during day-to-day operations that do not fall within the exclusive investigative authority of the Compliance Officer / Compliance Manager or the Compliance Committee.
- Such matters include, in particular, issues relating to the local application of the Code of Ethics, employee misconduct and other disciplinary matters, isolated breaches of internal rules, asset protection incidents, as well as ESG-relevant events affecting social matters, working conditions or operational practices that are not of a systemic nature.
- The LCO shall inform the CO/COM of any investigation initiated in this manner no later than eight working days after its commencement. The CO/COM shall have the right to assume direct responsibility for the investigation at any stage or to provide guidance regarding the conduct of the investigation.
- During the investigation, the LCO shall involve the relevant local managers, organisational units or functional departments to the extent necessary to ensure that the investigation benefits from the professional expertise of the relevant areas and that all reporting and documentation requirements set out in this Policy are fully complied with.
- Where any organisational unit (in particular Corporate Security, HSE, HR or any other functional area) receives a report or initiates an investigation within its own area of responsibility, the Local Compliance Officer (LCO) shall be involved without delay. Based on the applicable internal policies and the nature of the matter, the LCO shall:
    - order and oversee a local-level investigation; or
    - refer the matter to the Compliance Officer / Compliance Manager (CO/COM) for further review and action. ``

4. Conflict of Interest

Any Complaint Handler who is involved in or connected to a matter under investigation shall be excluded from the investigation process. Where a conflict of interest arises with respect to any Complaint Handler under this Policy in relation to a matter subject to investigation, the Complaint Handler holding a higher position within the Compliance organisation shall be responsible for conducting the investigation in a manner that ensures that the affected Complaint Handler does not participate in any part of the investigation.

Where a complaint or report is submitted directly to a Complaint Handler who is affected by such a conflict of interest, that Complaint Handler shall immediately forward the complaint or report to their Compliance superior in order to ensure an impartial investigation.

If a conflict of interest arises concerning any member of the Compliance Committee in relation to a matter under investigation, the investigation shall be conducted by:

- the Compliance Officer or the Compliance Manager; or
- where the Compliance Officer or the Compliance Manager is also a member of the Compliance Committee and is affected by the conflict of interest, by another Complaint Handler, including a Local Compliance Officer (LCO), who is not affected by the matter concerned.

5. Deadlines, Documentation and Reporting

For investigations delegated to the local organisation, the statutory deadlines prescribed by applicable Hungarian legislation (the **Complaints Act**) shall be strictly observed. Investigations must be completed within **30 days**, or, in duly justified cases, within a maximum period of **90 days**.

All investigative steps and actions taken during the procedure shall be properly documented. In addition, the local **Local Compliance Officer (LCO)** shall submit a quarterly report to the central Compliance function on the status and outcome of locally conducted investigations.

VII. REPORTING CHANNELS AND ACCESSIBILITY

The Company provides reporting persons with free-of-charge, parallel and easily accessible digital and non-digital reporting channels:

- **Whistleblowing Platform:** The official encrypted online reporting form is available at: **https://report.whistleb.com/en/seg-automotive** The platform allows anonymous reporting and secure follow-up communication through a unique access code.
- **Central E-mail:** Reports may be submitted to the encrypted e-mail address accessible exclusively to the designated Complaint Handlers (CO/COM): **compliance@seg-automotive.com**
- **Personal Hearing:** Reporting persons may request a personal hearing conducted by the Local Compliance Officer (LCO) under confidential and discreet circumstances. A written record of the meeting shall be prepared.
- **Local Compliance Officer (LCO) email:** Reports may be submitted directly to the Local Compliance Officer through the designated e-mail address. The confidentiality of all reports and related information will be ensured throughout the handling process.

VIII. INVESTIGATION PROCESS AND TIMELINES

1. Receipt and Acknowledgement of a Complaint or Report (Days 0-7)

Within **7 days** of receipt, the Company shall send an acknowledgement to the Reporting Person (except in the case of anonymous reports) and shall provide information regarding the next steps of the procedure, the expected timeline, and the Reporting Person's rights to protection under this Policy.

2. Preliminary Assessment (Triage) and Follow-up Contact

The Complaint Handler shall assess the relevance and admissibility of the complaint or report. Complaints or reports that are irrelevant, manifestly unfounded, repetitive, or concern disproportionately minor grievances may be excluded from further investigation.

Where a complaint or report is deemed admissible, the Complaint Handler may contact the Reporting Person, where necessary, to obtain clarification or additional information.

3. Amicable Dispute Resolution (Optional)

In cases involving interpersonal conflicts, the Company may, subject to the voluntary consent of all parties concerned, offer the possibility of an amicable dispute resolution procedure, including mediation.

4. Formal Investigation and Applicable Deadlines (Days 30-90)

The complaint or report shall be investigated within **30 days** of its receipt, or, in particularly complex cases, within a maximum period of **90 days**. Where an extension of the investigation period is necessary, the Reporting Person shall be informed of the extension together with the reasons justifying it. During the investigation, the Complaint Handler shall collect and review relevant evidence, interview witnesses, and provide the Concerned Person with an opportunity to be heard.

5. Documentation and Case Closure

A written investigation report (**Investigation Record**) shall be prepared for every investigation. The report shall document the factual findings of the investigation, the conclusions reached, and any corrective or remedial measures implemented or proposed.

IX. CIRCUMSTANCES UNDER WHICH A COMPLAINT OR REPORT IS DEEMED UNFOUNDED AND CLOSURE OF THE PROCEDURE

The Complaint Handler shall close the procedure without the application of further sanctions and classify the complaint or report as unsubstantiated in the following circumstances:

1. **Lack of Factual Evidence**: Where the alleged misconduct or violation cannot be substantiated by objective evidence. In such cases, the principle of the presumption of innocence shall prevail.
2. **Good-Faith Misunderstanding**: Where the Reporting Person submitted the complaint or report in good faith but based on a misunderstanding or misinterpretation of the relevant facts, circumstances or rules. In such cases, the Reporting Person shall not be subject to any form of retaliation.
3. **Bad-Faith Report (False Allegation)**: Where the Reporting Person knowingly submits false information or intentionally makes untrue allegations, the Reporting Person shall lose the protection provided under applicable legislation, and the Company may initiate legal, disciplinary or other appropriate proceedings.
4. **Personal Dispute or Interpersonal Conflict**: Where the matter does not constitute a compliance violation but relates solely to communication issues, interpersonal disagreements or personal conflicts, the case shall be referred to the Human Resources Department for further handling.
5. **Insufficient Information**: Where an anonymous complaint or report lacks sufficient detail to permit a meaningful investigation and the Reporting Person fails to provide further information upon request, the complaint or report may be closed without substantive investigation.

6. **Previously Investigated Repeated Report**: Where a complaint or report concerns a matter that has already been investigated and closed, and no new evidence or material information has been provided, the repeated submission may be rejected without further investigation.

Upon closure of the case, the reasons for rejecting or closing the complaint or report shall be documented in the **Investigation Record**. The Reporting Person shall be informed of the outcome and the reasons for the decision in writing.

X. DATA PROTECTION AND CONFIDENTIALITY

During the complaints handling and whistleblowing process, the Company shall comply strictly with the requirements of the GDPR and applicable national data protection legislation and shall ensure the confidential handling of all personal and case-related information.

- **Data Retention:** The Company shall retain personal data and related records for a maximum period of **five (5) years** following the closure of the investigation, or until the final conclusion of any related legal or administrative proceedings. Any data that is not relevant to the investigation or no longer required shall be deleted without undue delay.
- **Information Security:** Under no circumstances may private passwords, login credentials or other personal access information be requested from Reporting Persons or other individuals involved in the procedure. Access to case-related information shall be restricted exclusively to authorised Complaint Handlers and other persons with a legitimate need to know.
- **Restriction on Disclosure and Public Use:** Information relating to specific cases, including the identities of individuals involved and case-related data, shall not be used for public relations, promotional, marketing or reference purposes. ESG reports and other internal or external disclosures may contain only anonymised and aggregated statistical information derived from complaints and reports.

XI. SANCTIONS AND LEGAL CONSEQUENCES

The Company may implement proportionate measures and sanctions corresponding to the severity and nature of the violations identified during the investigation.

- **Employment-Related Consequences:** These may include disciplinary proceedings, a written warning, immediate termination of employment in accordance with applicable law, and, where there is a suspicion of criminal conduct, notification of or reporting to the competent authorities.
- **HSE-Related Sanctions:** In the case of violations committed by business partners, contractors or subcontractors, the Company may enforce contractual penalties and, in the most serious cases, prohibit access to the Company's premises.
- **Supplier-Related Measures:** In connection with ESG-related complaints and reports, the Company may require the implementation of a **Corrective Action Plan (CAP)**. In cases of serious violations, including but not limited to child labour, forced labour or

other significant human rights violations, the Company may terminate the supplier relationship or the relevant supplier agreement with immediate effect.

XII. SYSTEM EVALUATION AND PERIODIC REVIEW

The Company continuously monitors the operation of its complaint handling and whistleblowing system and regularly assesses its effectiveness and appropriateness. The system and this Policy shall be reviewed at least annually and whenever required by changes in applicable laws, Group requirements, or organizational circumstances.

During the review, the Company shall take into consideration, in particular:

- experience gained from the operation and accessibility of the reporting channels;
- practical experience arising from the handling and investigation of reports;
- opportunities identified for improving the effectiveness of the system;
- the need to update this Policy and related procedures.

Based on the outcome of the review, the Company shall, where necessary, ensure the amendment and further development of the system, the related processes, and the governing documents.

XIII. FINAL PROVISIONS AND ENTRY INTO FORCE

This Policy shall enter into force on the date of its publication following approval by the Company's Management.

The Policy shall be reviewed annually by the Compliance Department, taking into account changes in applicable legislation, regulatory requirements and practical experience gained from the operation of the system.

This document is consistent with the global Compliance Policy of SEG Automotive and reflects its principles, standards and requirements.

Validity of the Policy: Effective from **2 March 2026** until revoked or amended.

ANNEX NO. 1: SAMPLE REPORTING FORM

(This form is available at the HR/Compliance Department, on the internal network, and in the Whistleblowing online system.)

I. Details of the Reporter *(Completion is not mandatory; anonymous reports may also be submitted!)*
Name: .....
Phone number: .....
Email address: .....
Relationship with the Company: .....

II. Subject of the Report *(Please mark with an X)*

[...] Breach of the Code of Ethics / Employment-related misconduct

[...] Financial irregularity / Corruption

[...] Workplace harassment / Discrimination

[...] Environmental issue (ESG)

[...] Human rights violation / Working conditions at a supplier (ESG)

[...] Occupational safety, fire safety, hazardous situation (HSE)

[...] Other: .....

III. Detailed description of the reported incident *(What happened, when, where, persons involved)*
.....
.....
.....
.....

IV. Available evidence, witnesses
.....
.....
.....

V. Declaration
I declare that I am submitting this report in good faith. I acknowledge that I have read the Company's Policies and Privacy Notice. I understand that making a deliberately false report may result in legal consequences.

Date: .....

Signature *(if not anonymous)*: .....

ANNEX NO. 2: INVESTIGATION REPORT (FOR INTERNAL USE)

Case number: .....
Date of receipt: .....
Name of the person conducting the investigation (Complaint Handler): .....

1. Brief summary of the report:
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2. Investigative actions carried out:
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3. Findings of fact:
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4. Conclusion of the investigation:

[...] The complaint is substantiated. The violation has been proven.

[...] The complaint is partially substantiated.

[...] The complaint is unsubstantiated. The violation has not been proven.

[...] The investigation was omitted. Reason: .....

5. Proposed measures / Corrective Action Plan (CAP): .....

6. Date and method of informing the reporter: .....

Date: .....

Signature of the investigator: .....

ANNEX NO. 3: EXTRACT FROM THE PRIVACY NOTICE (GDPR)

1. Data Controller

The Data Controller is S.E.G.A. Hungary Kft. (registered office: Farkashegyi út 3., 3711 Szirmabesenyő, Hungary; hereinafter referred to as the “Company”).

2. Purpose of Data Processing

The purpose of data processing is to receive, register, investigate and document complaints and whistleblowing reports in a lawful and impartial manner, and to implement any necessary measures in accordance with Act XXV of 2023 on Complaints, Public Interest Disclosures and Rules Related to the Reporting of Abuses.

3. Legal Basis for Data Processing

The processing of personal data is based on the fulfilment of a legal obligation pursuant to Article 6(1)(c) of the General Data Protection Regulation (GDPR), as well as the legitimate interests of the Company pursuant to Article 6(1)(f) GDPR.

4. Categories of Personal Data Processed

The Company shall process only such personal data as is necessary for the receipt, investigation, documentation and closure of a complaint or report. The categories of personal data processed may include, in particular, data required to identify and contact the Reporting Person, as well as any other personal data strictly necessary for the investigation of the case.

5. Data Retention Period

The Company shall retain personal data and records relating to a complaint, investigation and any resulting proceedings for a maximum period of five (5) years following the final conclusion of the investigation or any related administrative, judicial or other official proceeding. Upon expiry of the retention period, the data shall be deleted or irreversibly anonymised.

6. Data Security and Confidentiality

The Company shall implement appropriate technical and organisational measures to ensure the confidentiality, integrity and protection of personal data. The identity of the Reporting Person and information related to the report shall be accessible only to authorised persons involved in the handling and investigation of the case, unless disclosure is required by law or pursuant to a binding request from a competent authority.

7. Rights of Data Subjects

Data subjects are entitled to request information regarding the processing of their personal data, access to the personal data processed, rectification of inaccurate data, and, where applicable under the relevant data protection legislation, the erasure or restriction of processing of their personal data. In the event of a violation of their rights, data subjects may lodge a complaint with the Hungarian National Authority for Data Protection and Freedom of Information (NAIH) or seek judicial remedy.