

INFORMATION ON THE COOPERATIVE'S INTERNAL WHISTLEBLOWING REPORTING SYSTEM

- Extract from the Procedure of the Internal Whistleblowing Reporting System -

1. Details of the Cooperative

Name	Y Diák Iskolaszövetkezet
Registered seat	1137 Budapest, Radnóti Miklós u. 2.
Company registration number	01-02-054614
Tax number	24146443241
E-mail address	dmp@dmp.hu

2. Operation of the Internal Whistleblowing Reporting System

Pursuant to 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, Act XXV of 2023 on Complaints, Public Interest Disclosures and the Rules Relating to the Reporting of Abuses was transposed into Hungarian law and entered into force on 24 July 2023. In compliance with the obligations set out in this Act, the Cooperative operates an Internal Whistleblowing Reporting System.

The primary purpose of the Internal Whistleblowing Reporting System is to enhance the transparency of the Cooperative's operations and strengthen the accountability of the organisation by ensuring protection against retaliation for persons who report actual or suspected breaches of law, while also ensuring that such Reports are properly examined and investigated.

This Notice is intended to inform you that the following persons are eligible to use the Cooperative's **Internal Whistleblowing Reporting System**:

- all employees of the Cooperative,
- former employees of the Cooperative,
- persons performing work or providing services for the Cooperative under any legal relationship other than employment, including, in particular, trainees and persons engaged in voluntary activities,
- persons who have previously maintained such a legal relationship with the Cooperative,
- persons seeking to establish an employment relationship or any other legal relationship for the performance of work or the provision of services with the Cooperative, provided that the procedure for establishing such relationship has already commenced, including applicants participating in recruitment procedures,
- sole entrepreneurs maintaining a contractual relationship with the Cooperative,
- sole proprietorships maintaining a contractual relationship with the Cooperative; and
- any person working under the supervision and direction of a contractor, subcontractor, supplier or agent that has initiated the procedure for entering into, maintains, or has maintained a contractual relationship with the Cooperative

who becomes aware, in connection with the Cooperative's activities, of an actual or suspected unlawful act or omission.

3. Procedure of the Internal Whistleblowing Reporting System

The fundamental provisions governing the Cooperative's Internal Whistleblowing Reporting System, together with the procedural safeguards applicable to the Internal Reporting Channel designed to ensure the effective assessment and investigation of Reports, are set out in the **Procedure of the Internal Whistleblowing Reporting System**, effective as of **26 May 2026**.

The Cooperative operates its Internal Whistleblowing Reporting System through a Whistleblowing Officer designated by the Cooperative or, where appointed, through a Whistleblowing Attorney engaged by the Cooperative (hereinafter collectively referred to as the **Operator of the Internal Whistleblowing Reporting System**).

The Whistleblowing Officer or the Whistleblowing Attorney assists in the receipt, assessment and effective investigation of Reports concerning breaches of law or conduct giving rise to ethical concerns. Where appropriate, they also prepare an investigation plan and a summary report based on the content of the Report, and ensure that any necessary measures identified during the investigation are properly implemented. The receipt and investigation of Reports, as mandatory tasks relating to the operation of the Internal Whistleblowing Reporting System, shall be carried out by the Cooperative's Whistleblowing Officer or Whistleblowing Attorney.

Contact details of the Cooperative's Whistleblowing Officer:

Name: Dr. Péter Miklós

E-mail: dmp@dmp.hu

Telephone: +36306485521

4. How to Submit a Report

A Report may be submitted in writing or orally. An oral report may be made by telephone or through another voice messaging system, or in person, using the contact details of the Operator of the Internal Whistleblowing Reporting System set out in Section 3 of this Notice

Where the Internal Whistleblowing Reporting System uses a recorded telephone line or another recorded voice messaging system requiring the Reporting Person's consent, the Operator of the Internal Whistleblowing Reporting System shall, after providing the information required under the applicable rules on the protection of personal data, record the oral Report in a durable and retrievable form or prepare a written transcript thereof. The Reporting Person shall be given the opportunity to verify, correct and confirm the transcript by signature, and shall receive a copy thereof.

Where the Internal Whistleblowing Reporting System does not use a recording system, the Operator of the Internal Whistleblowing Reporting System shall prepare a written record of the oral Report and shall provide the Reporting Person with the opportunity to verify, correct and confirm the record by signature, after which a copy shall be provided to the Reporting Person. When preparing the written record of an oral Report, the Operator of the Internal Whistleblowing Reporting System shall draw up a complete and accurate record of the Report.

Where a Report is submitted in person, the Operator of the Internal Whistleblowing Reporting System shall, after providing the information required under the applicable rules on the protection of personal data, record the oral Report in a durable and retrievable form or prepare a written record thereof. The Reporting Person shall be given the opportunity to verify, correct and confirm the record by signature, and shall receive a copy thereof.

5. Processing of Personal Data in Connection with Reports

Within the framework of the Internal Whistleblowing Reporting System, the personal data of the Reporting Person, the Person Concerned whose act or omission gave rise to the Report, and any person who may possess material information relating to the matters set out in the Report may be processed only to the extent strictly necessary for the assessment and investigation of the Report and for remedying or terminating the conduct forming the subject matter of the Report. Such personal data may be disclosed only to the Whistleblowing Attorney or other external organisation involved in the assessment and investigation of the Report.

The Internal Whistleblowing Reporting System shall be designed and operated in such a manner that the personal data of a Reporting Person whose identity has been disclosed, as well as the personal data of the Person Concerned, are accessible only to persons authorised to process such data. Until the investigation has been concluded or formal proceedings are initiated as a result of the investigation, the persons responsible for investigating the Report may disclose information relating to the content of the Report and the identity of the Person Concerned only to the extent strictly necessary for the conduct of the investigation and, apart from informing the Person Concerned as required, only to the relevant organisational units or employees of the Cooperative.

Where a Report relates to a natural person, the Reporting Person's personal data shall not be disclosed to the person requesting information in the course of exercising that natural person's rights of access to information and personal data under the applicable data protection legislation.

Budapest, 26 May 2026

Y Diák Iskolaszövetkezet