

PIONEER GROUP WHISTLEBLOWING POLICY

1 Introduction

- 1.1 This Policy applies to the Pioneer Group, including Pioneer Stilling Films Kft., PIONEER PICTURES Alkotói Kft. and all of their affiliates and subsidiaries in Hungary that are authorised to operate a common whistleblowing system (hereinafter collectively referred to as “**Pioneer**”).
- 1.2 Relevant subsidiaries of the Pioneer Group shall jointly operate their internal whistleblowing systems through the internal whistleblowing system set out in this Policy.
- 1.3 Pioneer reserves the right to revise this Policy and amend or withdraw it at any time without prior notice.

2 Subject matter of the report

- 2.1 The internal whistleblowing system enables the reporting of information about illegal, or suspected illegal, acts or omissions or other abuse. All reports must be made in good faith, and contain as much information as possible.

3 Who can make a report?

- 3.1 The following people may make reports through the internal whistleblowing system:
- (a) **employees** of Pioneer, including any current and former employees and current candidates for employment who are in the process of establishing such a relationship,
 - (b) **sole traders and one-person companies, interns or volunteers** who are in the process of establishing a contractual relationship, are or were in a contractual relationship with Pioneer.
 - (c) people who hold shares in Pioneer and members of Pioneer’s administrative, management or supervisory bodies, including non-executive members,
 - (d) **people under the supervision and control of contractors, subcontractors, suppliers or agents** who are in the process of establishing a contractual relationship, are or were in a contractual relationship with Pioneer,
- 3.2 Whistleblowers are strongly encouraged to disclose their identity in order to enable Pioneer to investigate their reports effectively. Pioneer is not required to investigate anonymous reports. However, if sufficient information and detail is included, Pioneer may decide to investigate anonymous reports.

4 How to make a report

- 4.1 Whistleblowers may make reports in writing or verbally.
- 4.2 Whistleblowers may make a **written** report via email to panaszkezeles@pioneer.hu.
- 4.3 **Verbal** reports may be made by telephone on 06 (1) 308 7706 or by using other voice messaging systems, if applicable (e.g. Skype, Teams, etc). In such cases, Pioneer shall put verbal reports in writing and provide whistleblowers with a copy thereof, offering them the possibility to verify, correct and accept the reports by signature.

- 4.4 Verbal reports may also be made **in person** in Pioneer's offices at 1056 Budapest, Molnár utca 53. Having provided information in accordance with the protection of personal data, Pioneer shall record verbal reports in a durable and retrievable form, or put them in writing, and provide whistleblowers with a copy thereof, offering them the possibility to verify, correct and accept the reports by signature.
- 4.5 Pioneer **shall send an acknowledgement of receipt** of the report to the whistleblower **within 7 (seven) days** of receipt of a written report made through the internal whistleblowing system.

5 Investigation of the report

- 5.1 Pioneer **shall investigate** the allegations in the report as soon as possible under the circumstances, but no later than **thirty (30) days** of receipt of the report.
- 5.2 The thirty- (30-) day time limit for the investigation **may be extended** in particularly justified cases, subject to giving simultaneous notification to the whistleblower. In such cases, Pioneer shall inform the whistleblower of the expected date of the investigation and the reasons for extending the time limit for the investigation. In case of an extension, the time limit for the investigation of the report **shall not exceed 3 (three) months**.
- 5.3 During the investigation of the report, Pioneer shall keep in contact with the whistleblower, including inviting the whistleblower to supplement or clarify the report, clarify the facts and provide additional information, by setting a time limit and pointing out that failure to observe that time limit shall result in the termination of the procedure. In the course of investigating a report, Pioneer may request the whistleblower to provide data and information necessary for the investigation of the report. The whistleblower shall provide Pioneer with the requested data and information within the time limit set in the request.
- 5.4 During the investigation, Pioneer may hear the whistleblower, the person concerned by the report and any other person who may have relevant information concerning the report.
- 5.5 A report **may be ignored** if:
- (a) it was made by an anonymous and/or unidentifiable whistleblower;
 - (b) it was not made by a person entitled to do so;
 - (c) it is a report resubmitted by the same applicant with the same content as a previous report;
 - (d) the infringement of a public interest or an overriding private interest would not be proportionate to the restriction on the rights of the natural or legal person concerned by the report as a result of the investigation of that report.
- 5.6 Pioneer shall inform the whistleblower in writing about investigating or ignoring a report and the reasons for ignoring it, the result of the investigation of the report, and the measures taken or planned.

6 Data protection

- 6.1 Pioneer shall keep reports and related documentation only for the time strictly necessary to process, investigate, and conclude the investigation of, the reports made by whistleblowers and, in any event, no later than:
- (a) the date of the decision to ignore the report if the report is ignored;
 - (b) 3 years from the conclusion of the investigation if the whistleblower is an employee,

former employee or a person seeking employment with Pioneer, or 5 years from the conclusion of the investigation in other cases, or

- (c) date of the final and binding conclusion of the formal procedure(s) initiated on the basis of the report.

6.2 Records to be treated confidential and kept include: the report; key documents/evidence; investigator's report; Pioneer's written response, including measures taken and the reasons for those measures; and reports of the investigation.

7 External whistleblowing systems

7.1 In addition to the internal whistleblowing system under this Policy, reports may also be made through the secure electronic system for whistleblowing operated by the Commissioner for Fundamental Rights of Hungary and through separate whistleblowing systems operated by the following authorities:

- (a) Directorate General for Audit of European Funds,
- (b) Hungarian Competition Authority,
- (c) Hungarian Integrity Authority,
- (d) Public Procurement Authority,
- (e) Hungarian Energy and Public Utility Regulatory Authority,
- (f) Magyar Nemzeti Bank (National Bank of Hungary),
- (g) National Authority for Data Protection and Freedom of Information,
- (h) National Media and Infocommunications Authority
- (i) Hungarian Atomic Energy Authority and
- (j) Supervisory Authority for Regulatory Affairs.

8 Miscellaneous

8.1 This Policy shall be considered an internal policy of Pioneer and, as such, governed by Hungarian law.

8.2 This Policy shall enter into force upon its publication. Publication shall take place in the usual local manner.

8.3 If any provision of this Policy is or becomes invalid, illegal or unenforceable, the validity, legality or enforceability of the remaining provisions shall not be affected. In such cases, Pioneer shall replace any invalid, unlawful and/or unenforceable provisions with valid and enforceable provisions that reflect Pioneer's relevant intentions.

Budapest, 14 March 2025

Pioneer Group