VIDEOTON
Bulgaria

VT DZU AD
VIDEOTON Bulgarian Holdings
VEAS Bulgaria
VT Bulplast

INTERNAL WHISTLEBLOWING POLICY

TECHNOLOGY
STABILITY
SUSTAINABILITY
DYNAMISM

Issued by:

VIDEOTON Bulgaria

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Stara Zagora

1. GENERAL PROVISIONS

The purpose of this policy is to establish the procedure and communication channels for reporting and investigating unlawful or suspected unlawful acts and omissions, as well as other irregularities. It sets out the internal rules that ensure compliance with the applicable legislation, strengthen the ethical corporate culture and the control environment within VIDEOTON Bulgaria, and support the early detection of irregularities, as an expression of our commitment to ethical conduct.

This policy applies to all companies of VIDEOTON Bulgaria: VT DZU AD, VIDEOTON Bulgarian Holdings EOOD, VEAS Bulgaria EOOD and VT Bulplast EOOD.

The policy is communicated to all workers and employees, published on the VIDEOTON Bulgaria website, and available through the My VIDEOTON application, on the internal servers and in hard copy at the Human Resources department.

The scope of the policy covers, including but not limited to: fraud, corruption, improper conduct, failure to comply with legal obligations, creation of an unsafe working environment, breach of the companies' policies, discrimination, harassment, intimidation, as well as any other conduct that may harm the companies.

The policy applies to the reporting person, to the person whose act or omission gave rise to the report, to the person holding substantial information on its subject matter, and to the person who may be identified from the data contained in the report. It also applies to the employees who receive and investigate the report, as well as to all persons who have accepted its provisions as binding upon them under a contract or a declaration.

Within the internal system, a report may be filed by any employee of VIDEOTON Bulgaria, including a person whose employment relationship has been terminated, as well as a job applicant whose recruitment procedure is pending. A report may also be filed by persons connected with VIDEOTON Bulgaria:

- ✓ a company or a sole trader engaged under a contract;
- ✓ any person holding an ownership interest, as well as persons belonging to the administrative, management or supervisory body, including non-executive members;
- ✓ persons working under the supervision and direction of contractors, subcontractors and suppliers, provided that the procedure for concluding a contract is pending or that they have been engaged under a contract previously;
- ✓ trainees and volunteers;
- ✓ any person wishing to establish a contractual relationship, provided that the procedure is pending;
- ✓ any person whose employment or contractual relationship has ended.

2. FILING A REPORT

Reporting channels

A report may be filed in written or oral form through the following channels:

✓ **By post**
The written report is sent by post to the Ethics Committee of VIDEOTON Bulgaria at: 10 Nikola Petkov Blvd, 6009 Stara Zagora, Bulgaria. It is recommended that the envelope be marked "CONFIDENTIAL" or "WHISTLEBLOWING REPORT".

✓ **By electronic means**
The written report is sent to: law@dzu.bg. It is recommended that the subject line be marked "CONFIDENTIAL" or "WHISTLEBLOWING REPORT". A written report may also be submitted through the My VIDEOTON application.

✓ **In person**
An oral report is filed with the head of human resources or another employee designated by the Ethics Committee at: 10 Nikola Petkov Blvd, 6009 Stara Zagora, Bulgaria, by prior appointment on +359 42 697 105. The designated employee records the report in writing, fully and accurately, provides it to the reporting person for review, correction and signature, and hands over a copy. Upon filing, the reporting person is informed of the consequences of reporting in bad faith, of the procedural rules, and of the fact that their identity is treated as confidential at all stages of the investigation.

The reporting person states their name, address and contact details; a legal entity states its registered seat and the details of the representative filing the report. The reporting person declares that the report is made in good faith regarding circumstances known to them or which they have reasonable grounds to believe are true.

Filing a report through the internal channel does not limit the reporting person's right to also approach the external reporting channel operated by the Commission for Personal Data Protection as the central authority under the Whistleblower Protection Act. The reporting person may also approach another competent national or European authority.

Acknowledgement of receipt

Within seven days of receipt of the report, the reporting person receives an acknowledgement of its receipt, together with general information on the applicable procedural rules and on the rules for processing personal data.

Consequences of reporting in bad faith

If it is established beyond doubt that the reporting person has provided false information in bad faith, their personal data is transferred to the competent authority:

a) where there are grounds to assume that a criminal offence or an infringement has been committed;
b) where it is likely that they have caused damage or harm to the rights of others – upon request by the authority entitled to initiate proceedings.

3. INVESTIGATION OF REPORTS

Refusal to investigate

A report may not be investigated if:

a) it is filed anonymously or under a pseudonym and does not contain sufficiently specific information to allow verification;
b) it is filed by a person other than those listed in Section 1;
c) it is identical to a previous report filed by the same person; and/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 person concerned by the report.

The reporting person is notified in writing of the refusal to investigate the report and of the reasons for it.

Ethics Committee

In order to ensure impartiality and independence, reports are handled and investigated by a standing Ethics Committee composed of: the head of human resources, the legal counsel and the data protection officer of VT DZU AD, performing these functions for the companies of VIDEOTON Bulgaria. The report is received simultaneously by all three members of the Committee.

A member of the Ethics Committee who is concerned by the report or has a conflict of interest in relation to it does not take part in its handling and is replaced by a person designated by the managing directors.

The members of the Ethics Committee are obliged to keep confidential the information concerning the content of the report and the persons involved in it, until the conclusion of the investigation or until accountability proceedings are initiated. They may not share it with any other organisational unit or employee of VIDEOTON Bulgaria, except in the cases provided for by law and when informing the person concerned by the report.

Investigation procedure and time limits

No one other than the authorised persons may access the personal data of the reporting person and of the person concerned.

At the start of the investigation, the person concerned is informed in detail of the report, of their rights regarding the protection of their personal data, and of the applicable rules for processing their data. In exceptional and justified cases they may be informed at a later date, if immediate information would frustrate the investigation.

During the investigation, the Ethics Committee may hear witnesses and require evidence (for example correspondence, contracts, other documents) from any employee of the companies of VIDEOTON Bulgaria.

The Ethics Committee examines the content of the report within the shortest possible time, but no later than thirty (30) days from the date of its receipt. This time limit may be extended on duly justified grounds, of which the reporting person is notified, together with the expected duration of

the investigation and the reasons for the extension. In all cases, the time limit for investigating the report and informing the reporting person may not exceed three months.

During the investigation, the Ethics Committee maintains contact with the reporting person and may request further details, clarifications and information in order to establish the facts of the case.

The Ethics Committee assesses the relevance of the circumstances contained in the report and takes measures to remedy the breach. If it finds grounds for initiating criminal proceedings, it files a report with the Prosecutor's Office of the Republic of Bulgaria. If, based on the content of the report, administrative penal proceedings are required, the Committee notifies the competent state authority.

Upon conclusion of the investigation, the Ethics Committee prepares a report summarising its findings. If it considers the report to be substantiated, it determines an action plan to prevent similar breaches in the future and, where necessary, formulates a proposal for a disciplinary sanction under the Labour Code, including termination of the employment relationship, depending on the severity of the breach.

The Ethics Committee informs the reporting person in writing of the results of the investigation and of the measures taken or planned. The notification is sent by post if the reporting person has provided a postal address, or by e-mail if they have requested feedback in that manner.

During the investigation of the report, the companies of VIDEOTON Bulgaria provide information:

a) on the refusal to investigate the report and the reason for it;
b) on the initiation of the investigation – to the reporting person and to the person concerned;
c) on the extension of the time limit, the expected date and the reason for it;
d) on the outcome of the investigation and the measures taken or planned.

4. PROTECTION OF PERSONS REPORTING IRREGULARITIES

VIDEOTON Bulgaria protects the reporting person where the report is filed lawfully, and ensures that they will not suffer retaliation or other adverse consequences in connection with the filing. A person who has reported anonymously and is subsequently identified enjoys the same protection. This does not apply where the reporting person has knowingly and intentionally provided false information or misrepresented true facts.

A report is considered to have been filed lawfully if the reporting person:

a) filed the report through the internal reporting system, in accordance with the provisions of this policy;
b) obtained the information in connection with their work-related activities;
c) had reasonable grounds to believe that the information was true at the time of filing.

Protection is also ensured where, following the investigation of a report filed in good faith, the Ethics Committee concludes that the report is unfounded.

After filing the report, the reporting person is entitled to notify VIDEOTON Bulgaria if they believe they have suffered adverse consequences in connection with the report. The Ethics Committee investigates the notification in accordance with the procedure for investigating a report and prepares a reasoned report on the outcome. On the basis of that report, measures are taken where necessary to withdraw the actions against the reporting person, to end the harmful situation and, where justified, to determine employment-law consequences for those responsible.

The Act on the Protection of Persons Reporting or Publicly Disclosing Information on Breaches further governs the protection of such persons, the conditions for lawful reporting, legal aid, measures with adverse effects, and the related administrative and judicial proceedings.

5. APPLICABLE LEGISLATION

This policy is in compliance with:

- ✓ the Bulgarian Labour Code;
- ✓ the Act on the Protection of Persons Reporting or Publicly Disclosing Information on Breaches;
- ✓ Regulation (EU) 2016/679 – General Data Protection Regulation.

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