



**DHG Law Office and Partner Whistleblower Protection  
Law Offices – Report Handling Policy**

**[www.panaszdohoz.hu](http://www.panaszdohoz.hu)**

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## 1. Purpose and scope of the document

The purpose of this Report Handling Policy is to regulate the procedure for the handling of reports of abuse against the Principals (hereinafter referred to as: the “Company”), with regard to DHG Law Office (hereinafter referred to as “DHG”) and its cooperating partners as whistleblower protection lawyers, taking into account the provisions of the Complaints Act, and to provide the reporting party with transparent information on the procedural rules in accordance with Section 22 Paragraph (1) of the Complaints Act.

## 2. Legal basis for the regulation and related documents

The following legislation has been taken into account when drafting this document:

- ✓ The Complaints Act – Act XXV of 2023 on Complaints, Notifications of Public Interest and Rules on Reporting Abuses;
- ✓ The Data Protection Act – Act CXII of 2011 on informational self-determination and freedom of information;
- ✓ GDPR (General Data Protection Regulation) – Regulation 2016/679 of the European Parliament and of the Council (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, repealing Directive 95/46/EC;
- ✓ Act V of 2013 on the Civil Code of the Republic of Hungary;
- ✓ Act I of 2012 on the Labour Code;

## 3. Definitions

**“Reporting party”** means a natural person who has a relationship with the affected organisation within the meaning of Article 5 of this Policy and who has made the report;

**“Person affected by the report”** means the natural person in respect of whose alleged or actual conduct the reporting party has made a report;

**“Reporting system”** means the set of reporting channels as set out in Article 6 of this Policy.

**“Attorney-at-law in charge of whistleblower protection” or “WP Attorney-at-Law”**: a lawyer who is a member of DHG Law Office or a cooperating partner of DHG Law Office, who is in charge of receiving whistleblower reports, providing information to the reporting party and maintaining contact with the reporting party.

**“Employment relationship”** means any legal relationship in which an employed person performs an activity for and under the direction of an employer for consideration or for self-employment.

**“Employer”** means any entity who employs a natural person under an employment relationship.

**“Employee”** means a natural person who, for remuneration, performs an activity for and under the direction of an employer within the framework of an employment relationship or for his or her own account.

## 4. Parties authorized to make a report

The following are authorized to make a report: the Company's:

- ✓ employees (e.g. employee, agency worker, etc.);
- ✓ former employees;
- ✓ prospective employees who have already started the process of becoming an employee;
- ✓ self-employed sole traders and sole proprietorships currently under contract;
- ✓ current and former subcontractors and suppliers, furthermore, persons working under their supervision and direction;
- ✓ owners and members of its administrative, management and supervisory bodies;
- ✓ trainees and volunteers.

## 5. Subject matter of the report

The subject matter of the report may be:

- ✓ Information about an unlawful or suspected unlawful act, omission or other abuse;
- ✓ Information concerning violations of the Company's rules of conduct, whether in the public interest or in the protection of overriding private interests;
- ✓ Any information which draws attention to a circumstance the remedying or removal of which is in the legitimate interest of the Company or in the interest of the Company's business, or in order to eliminate a breach of law, a threat to public safety, public health or the environment relating to the Company's activities.

## 6. How to make a report

6.1 Reports are made through the reporting system:

- a) on a platform advertised and published by the Company: ([www.panaszdoz.hu](http://www.panaszdoz.hu), or its sub-pages);
- c) on the landline phone number +36 1 301 04 06;
- d) in person at H-1024 Budapest, Ady Endre u. 24., 1<sup>st</sup> floor, at a pre-arranged time.

6.2 The notification system uses a fixed telephone line for the communication of the verbal notification by telephone.

6.3 If the reporting party makes the report in person, the verbal report

- a) must be recorded in a durable and retrievable form, after having been informed in accordance with the provisions on the protection of personal data, or
- b) shall be recorded in writing and, subject to the possibility of verification, correction and acceptance by signature, shall be given to the reporting party in duplicate.

6.4. The attorney-at-law in charge of whistleblower protection shall make a full and accurate record of the verbal report in writing.

6.5. In the case of a verbal report, the reporting party must be made aware of the consequences of reporting in bad faith, the procedural rules governing the investigation of the report and that his/her identity, if he/she provides the information necessary to establish it, will be treated confidentially at all stages of the investigation.

6.6. The report or notification shall contain:

- a) the name and e-mail address of the reporting party in the case of a natural person;
- b) in the case of a legal person, the name of the legal entity, the registered office of the legal entity notifier and the name of its legal representative;
- c) a detailed description of the abuse.

## **7. Rules for investigating reports**

### **7.1. Confirmation of the report**

Within 7 (seven) days of the receipt of a written report in the reporting system, the WP attorney-at-law will send a confirmation of the filing to the reporting party, providing the reporting party with general information on the procedural and data management rules under the Act.

### **7.2. The investigator of the report**

Reports are investigated by an impartial person appointed by the Company. The Company is authorized to instruct the attorney-at-law in charge of whistleblower protection to advise on the investigation of the report.

### **7.3. Time limit for the examination of the report**

7.3.1. The maximum time limit for the examination of the report is 30 (thirty) days from the date of receipt of the report.

7.3.2. The deadline may be extended in particularly justified cases, provided that the reporting party is informed at the same time. In this case, the reporting party shall be informed of the expected date of the investigation and the reasons for prolonging the investigation. The time limit for the examination of the report shall not be longer than 3 (three) months.

### **7.4. Supplementary submission of missing documents**

During the investigation of the report, the WP attorney-at-law or the investigator, with the assistance of the WP attorney-at-law, may invite the reporting party to supplement or clarify the report, to clarify the facts and to provide further information.

### **7.5. Failure to investigate the report**

The investigation of the report may be waived in the following cases:

- a) the report was made by an unidentified reporting party;
- b) the report was not made by the person authorised to do so;
- c) a repeated report made by the same reporting party with the same content as the previous report; or
- d) the prejudice to the public interest or to an overriding private interest would not be proportionate to the restriction of the rights of the natural person or legal entity affected by the report resulting from the investigation of the report.

### **7.6. Investigation of the report**

7.6.1. The investigation of the report shall include an assessment of the relevance of the circumstances set out in the report and the taking of appropriate measures to remedy the abuse.

7.6.2. If the notification justifies the initiation of criminal proceedings, arrangements must be made to report the matter to the Police.

7.6.3. Measures to be taken during the investigation:

- obtaining the documents and information necessary to examine the report;
- holding personal interviews with the data subjects;
- conducting an on-site inspection;
- obtaining any expert opinion necessary to clarify the facts and provide evidence.

7.7. Information on the investigation of the report

7.1. The investigator shall inform the reporting party in writing of the investigation of the report or of the decision not to investigate the report, the reasons for the decision not to investigate, the outcome of the investigation of the report and the action taken or planned.

7.2. Written information is not required if the reporting party has been informed verbally by the operator of the internal reporting system and the reporting party has acknowledged the information.

## **8. Protection of the reporting party and the person affected by the report**

8.1. The internal abuse reporting system is designed to ensure that the personal data of the reporting party who discloses his or her identity and of the person concerned cannot be disclosed to anyone other than the authorised persons.

8.2. Pending the conclusion of the investigation or the initiation of formal prosecution as a result of the investigation, the persons investigating the report may share information about the content of the report and the person affected, in addition to informing the person affected, with other departments or employees of the Company to the extent strictly necessary for the conduct of the investigation.

8.3. At the start of the investigation, the person affected shall be informed in detail about the report, his or her rights regarding the protection of personal data and the rules on the processing of personal data. In accordance with the requirement of a fair hearing, it should be ensured that the person affected by the report can express his or her views on the report through his or her legal representative and that he or she can provide evidence in support of those views. The person affected by the report may exceptionally be informed at a later stage in duly justified cases, if immediate information would prevent the investigation of the report.

8.4. The provisions of articles 8.1 to 8.3 shall also apply to any person who may have knowledge of the substance of the information contained in the report.

8.5. No adverse action may be taken against a reporting party for reporting in good faith.