

Whistleblowing Policy

BP BSC Ltd.

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Policy name: Whistleblowing Policy Hungary

Purpose:

The purpose of this policy is to determine how employees, interns, contractors, and external stakeholders of BP Business Service Centre Korlátolt Felelősségű Társaság (1133 Budapest, Árbóc utca 1-3.) ("**BP Hungary**") can report concerns about suspected misconduct in confidence and without fear of retaliation; and to describe what employees, interns, contractors, and external stakeholders of BP Hungary can expect if they report such a concern.

Legal framework: This policy complies with the principles of the European Directive on Whistleblower's protection¹ and requirements set out by Hungarian law.

Related documents:

- Code of Conduct;
- BP Group Disciplinary Policy; (concerning bp internal matters only)
- Concerns Management and Business Integrity Investigations Policy; (concerning bp internal matters only)
- Concerns Management and Business Integrity Investigations Procedure; (concerning bp internal matters only)
- Data Privacy notice of the NAVEX reporting system operating OpenTalk: [NAVEX Privacy Statement | NAVEX](#);
- Data Privacy notice of BP Hungary concerning whistleblowing

Audience: All employees, interns, contractors, and external stakeholders of BP Hungary.

Content:

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¹ Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019.

1. Definitions

Hungarian Whistleblowing Act – Act XXV of 2023 on Complaints, Reports on Public Interests and Rules on Whistleblowing.

Reporter– Anyone who wishes to report a Whistleblowing Concern in good faith in the context of their employment or professional relationship as follows:

- a. Current employees of BP Hungary;
- b. Employees whose employment relationship was terminated with BP Hungary;
- c. Persons seeking to establish an employment relationship with BP Hungary, provided that the procedure for establishment has been started;
- d. Any self-employed person who has a contractual relationship with BP Hungary;
- e. Persons who have ownership in BP Hungary as a company and/or who are members of the administrative, executive or supervisory body of BP Hungary;
- f. Persons who have initiated the procedure for establishing a contractual relationship with BP Hungary, or who is or has been a contractor, subcontractor, supplier or person under the supervision and direction of such contractor;
- g. Trainees and volunteers working for BP Hungary;
- h. Persons who wish to enter into a legal or contractual relationship with BP Hungary within the meaning of points (d), (e) or (g) and for whom the procedure for the establishment of such a legal or contractual relationship has been initiated, and
- i. Persons who ceased to have a legal or contractual relationship with BP Hungary within the meaning of points (d), (e) or (g).

Subject – Person identified by a Reporter as having committed a potential Misconduct (as defined in the Concerns Management Procedure).

Whistleblowing Concern – Allegation made by a Reporter about an information concerning an unlawful or suspected unlawful act or omission or other abuse as provided for by the Hungarian Whistleblowing Act.

2. What is Whistleblowing?

Whistleblowing corresponds to **all methods of reporting** available to Reporters **to report on a voluntary basis Whistleblowing Concern**.

BP Hungary is committed to conduct business with integrity, by upholding strong ethical values. This Whistleblowing Policy aims to encourage employees and other stakeholders who have ethical concerns to come forward and voice those concerns. Indeed, employees, interns, contractors, and external stakeholders are often the first to realize when there might be something seriously wrong. Whistleblowing is viewed by BP Hungary as a positive act that can make a valuable contribution to BP Hungary's efficiency and long-term success.

The Hungarian Whistleblowing Act sets rules that Hungarian companies such as BP Hungary must follow regarding the reporting of potential Whistleblowing Concerns on a local level. This Policy sets the rules of such local internal reporting channel.

2.1. Scope of application

The Policy applies to the following companies belonging as of the date hereof to the bp Group in Hungary:

- BP Hungary (BP BSC Ltd)

2.2. Entry into force

This Policy shall enter into force on 1 October 2024

2.3. Principles of the Whistleblowing Policy Hungary

In accordance with the provisions of the Hungarian Whistleblowing Act, the Opentalk system:

- Enables all persons referred to in Article 20 Section (2) and (3) of the Hungarian Whistleblowing Act to report information about offences under Article 20 Section (1) of the Hungarian Whistleblowing Act.
- It is designed, established and managed in a secure manner, so as to guarantee the confidentiality of the identity of the Reporter and of any third party mentioned in the communication, and of the actions carried out in the management and processing of the same, as well as data protection, preventing access by unauthorised personnel.
- It allows communications to be submitted in writing and verbally.
- It integrates the different information management channels, procedures and protocols that exist within the organisation.
- It guarantees that the communications submitted can be dealt with effectively within the organisation.
- It has this Policy, which sets out the general principles of the whistleblower protection and which is duly publicised within the bp Hungarian Companies.
- It establishes the guarantees for the protection of whistleblowers within the bp Hungarian Companies, respecting, in all cases, the provisions of Article 41 of the Hungarian Whistleblowing Act.

3. Who can report a Whistleblowing Concern?

The Reporter may be **any individual** who wishes to report a Whistleblowing Concern in **good faith**.

Good faith - Malicious allegations

Good faith is expected from the Reporter's end when reporting Whistleblowing Concerns, i.e. he/she must have the reasonable belief that the facts are true to the best of his/her knowledge at the time he/she reports them.

No sanction will be taken against any person who has reported a Whistleblowing Concern in good faith to the best of their knowledge at the time of reporting, regardless the investigation outcome.

4. What Whistleblowing Concerns can be reported?

The Reporter can report a Whistleblowing Concern about offences identified in the Hungarian

Whistleblowing Act, namely **any breach of law or regulation can be reported under the Hungarian Whistleblowing Act** including, but not limited to, acts or omissions in relation to the following areas of concern:

- (i) public procurement;
- (ii) financial services, products and markets, and prevention of money laundering and terrorist financing;
- (iii) product safety and compliance;
- (iv) transport safety;
- (v) protection of the environment;
- (vi) radiation protection and nuclear safety;
- (vii) food and feed safety, animal health and welfare;
- (viii) public health;
- (ix) consumer protection;
- (x) protection of privacy and personal data, and security of network and information systems;
- (xi) breaches affecting the financial interests of the EU;
- (xii) breaches relating to the internal market, EU competition and state aid rules, as well as corporate tax rules.

Such suspected violation may result from the activities of BP Hungary, as well as the activities of subcontractors and third parties with whom BP Hungary maintains a business relationship.

Under the Hungarian Whistleblowing Act a report is lawful, if

- (a) the Reporter has made the report through the internal reporting channel operated by BP group or by the external reporting channels provided by the Hungarian Whistleblowing Act (see Section 5 of this Whistleblowing Policy), in accordance with the rules set out in the Hungarian Whistleblowing Act;
- b) the Reporter obtained the reported information on the circumstances covered by the report in the context of his or her employment-related activities; and
- (c) the Reporter had reasonable grounds to believe that the notified information concerning the circumstances covered by the notification was true at the time of notification.

Further, specific cases, in which the report would qualify as being lawful are set forth in Sections 46-47 of the Hungarian Whistleblowing Act (e.g., if the Reporter discloses the report publicly in cases where neither the operator of the internal nor the external reporting channels took the required measures in time, or in cases where the report relates to a matter which clearly harms the public interest).

IMPORTANT: The Reporter cannot mention information in his/her report covered by (i) national defense secrecy, (ii) medical confidentiality, (iii) legal privilege, (iv) religious secrecy, (v) confidentiality linked to prosecutions, (v) secrecy of legal proceedings, (vi) judicial deliberations secrecy, (vii) rules regarding data processing of criminal procedures, and (viii) secrecy of law enforcement authorities, military national secrecy and tax secrecy.

5. How and when to report?

5.1. What are the reporting channels?

Reporters may report Whistleblowing Concerns through bp's speak-up channels as set out in BP's

Code of Conduct:

○ **BP speak-up channels:**

The Reporter may use OpenTalk to report Whistleblowing Concerns through the following website: www.opentalkweb.com. Internal bp Concerns can be reported through the line manager, another member of management, a relevant supporting function such as legal or HR, or any member of Ethics and Compliance.

To make a report via OpenTalk on the phone, from an outside line, the Reporter may dial the International Toll-Free Service number for Hungary: 06-800-15-768. Further information regarding OpenTalk can be found in the Code of Conduct.

○ **External reporting channels:**

According to the Hungarian Whistleblowing Act, the Reporter may also use external reporting channels as follows:

1. Reports submitted to certain governmental organizations provided by Section 32 of the Hungarian Whistleblowing Act;
2. Reports submitted to the classified electronic system of reports of public interest operated by the Office of the Commissioner for Fundamental Rights of Hungary in accordance with Section 39 of the Hungarian Whistleblowing Act;
3. Reports made publicly available by the Reporter provided that the conditions set forth in Section 46 of the Hungarian Whistleblowing Act are fulfilled; and
4. Reports made to relevant institutions, bodies, offices or agencies of the European Union.

Further information on the external reporting channels and their procedures are in the Hungarian Whistleblowing Act.

5.2. What kind of information needs to be provided?

When a Reporter reports a Whistleblowing Concern, he/she should provide at least a **description of the situation at stake** (date, time, location, general nature of the Whistleblowing Concern, names of person(s) involved, etc.) and, if possible, **any additional relevant information** (names of possible witnesses, documents, etc.) to facilitate the assessment of his/her Whistleblowing Concern. A reported Whistleblowing Concern can be managed more efficiently if it contains sufficient factual information and clear access to further data for assessment and/or investigation purpose.

Is it possible to report a Whistleblowing Concern when all the facts are not known?

If someone is aware of a potential Whistleblowing Concern and acts in good faith (see section 3), he/she should report it with the facts that he/she is aware of. It is not expected from the Reporter to know all the information at stake, and he/she does not have to prove that the Whistleblowing Concern is substantiated, as it is up to BP Hungary to do so.

People should not investigate the matter themselves or seek evidence. BP Hungary guarantees that no disciplinary measures or other steps will be taken against a Reporter if his/her reporting Whistleblowing Concern later turns out to be mistaken or misguided.

6. What happens after a Whistleblowing Concern is reported?

BP Hungary takes every reported Whistleblowing Concern seriously.

In case the Reporter makes the report in person, BP Hungary will

- a. record the information in a durable and retrievable format; or
- b. record the report in writing and will provide the Reporter a copy thereof. In this case the Reporter may verify, rectify and sign such minutes of the report.

BP Hungary will keep a complete and accurate written record of the oral report.

In the case of an oral report, the Reporter will be made aware of the procedural rules governing the investigation of the report and that his/her identity, if he or she provides the information necessary to establish it, will be treated confidentially at all stages of the investigation.

Whether the Whistleblowing Concern is reported orally or in writing, the Reporter will receive a written acknowledgement of receipt within 7 days. The acknowledgement must include general information to the Reporter on the procedural and data management rules under the Hungarian Whistleblowing Act.

After the Concern being reported, it's been triaged by a Committee consists of the members of the Business Integrity, HR and Ethics & Compliance departments to determine whether the Whistleblowing Concern should be proceeded to a formal investigation or not. If the Whistleblowing Concern is qualified as potential Misconduct as defined in the BP Concerns Management and Business Integrity Investigations Policy and Procedure, it will be appropriately investigated in accordance with the rules of that Policy and Procedure. If the Whistleblowing Concern is not qualified as potential Misconduct, the Whistleblowing Concern will be waived or closed with or without Management Action in accordance with the rules of the BP Concerns Management and Business Integrity Investigations Policy and Procedure, and the Reporter will be informed in writing.

BP may waive the investigation of a report if:

- a) the report was not filed by or on behalf of a person entitled to submit a report (i.e., by a Reporter, see Section 1 above);
- b) the report is a repeat report by the same Reporter with the same content as the previous report; or
- c) the prejudice to the public interest or to an overriding private interest would not be proportionate to the restriction of the rights of the Subject resulting from the investigation of the report.

The Whistleblowing Concern that is qualified as a potential Misconduct is managed by the Business Integrity department of BP in accordance with the rules of this Policy and the BP Concerns Management and Business Integrity Investigations Policy and Procedure. The investigation must be completed within 30 days after receiving the report. Such deadline may be extended in a particularly

justified case, provided that the Reporter is informed at the same time. In this case, the Reporter must be informed of the expected date of completion of the investigation and the reasons for the extension. The deadline for the investigation of the report and the information of the Reporter must not exceed three months in the case of an extension.

BP Hungary will inform the Reporter in writing of the investigation or non-investigation of the report and the reasons for the non-investigation, the result of the investigation of the report, the measures taken or planned. The written information may be waived if the Reporter has been informed orally by BP Hungary of these matters and the Reporter acknowledged such information.

7. Rights and responsibilities of people involved

7.1. Rights & Responsibilities of the Reporter

Anonymity

When reporting a Whistleblowing Concern, the Reporter may choose to do so anonymously.

Confidentiality

The identity of the Reporter is kept confidential and may only be accessible to the restricted list of persons involved in the case management (subject to obligations arising from the law or the applicable legal proceedings), the appointed investigator(s), and any external or internal person mandated to support the investigation or next steps following the closing of the case. No one else must be informed.

The identity of the Reporter must be kept confidential at any circumstances (regardless of the job position or seniority in BP Hungary) and, if necessary for the investigation to inform another person, the case management should be consulted and approve. An unauthorized disclosure may lead to disciplinary actions.

In all cases, the identity of the Reporter will not be provided to the Subject, unless expressly agreed by the Reporter or required by law or in the framework of legal proceedings.

Good faith

Good faith is expected from Reporter's end when reporting Whistleblowing Concerns, i.e. he/she must have the reasonable belief that the facts are true to the best of his/her knowledge at the time he/she reports them. For more information, refer to section 3.

Non-retaliation

BP Hungary has a zero-tolerance policy against retaliation, therefore prohibits retaliation or other discrimination against anyone who reports in good faith. Protection applies even if the alleged violation is unfounded after the investigation is closed.

According to the Hungarian Whistleblowing Act any measure adversely affecting the Reporter that is

- (a) taken because of the lawful filing of the report; and
- (b) carried out in connection with a legal relationship or connection as defined in Section 1 above

(at the definition of the Reporter),

is unlawful even if it would otherwise be lawful.

Other protecting measures and the examples of measures adversely affecting the Reporter can be found under Subtitle 8 of the Hungarian Whistleblowing Act.

Right to information

The Reporter will be notified about the outcome of the investigation. However, for reasons of confidentiality, privacy and the legal rights of persons involved, full details of the investigation and outcome may not be shared with the Reporter.

Privacy

- a) BP is committed to protecting the privacy of the Reporter. It implements organizational and technical measures in order to protect personal information from unauthorized access and processing. Any personal information obtained in the framework of this Whistleblowing Policy will only be used for the purposes explained in this Policy or to comply with the law.
- b) Only those personal data of the Reporter may be processed that is essential to the investigation of the report and may only be processed for the of investigating the report and remedying or stopping the conduct that is subject of the report. All other personal data of the Reporter must be deleted from the file without undue delay.
- c) The personal data of the Reporter may, except as provided for in paragraph d) below, be disclosed only to the body competent to conduct the proceedings initiated on the basis of the report, if that body is entitled to process the data by law or if the Reporter has consented to the disclosure of the data. The personal data of the Reporter shall not be disclosed to the public without their consent.
- d) The Reporter's personal data may not be made available for the Subject when such Subject exercises their rights for information and access based on relevant data privacy rules.

The personal data of the Reporter who discloses his/her identity cannot be disclosed to persons other than those entitled to do so. Pending the conclusion of the investigation or the initiation of formal prosecution as a result of the investigation, the persons investigating the report may, in addition to informing the Subject, share information on the content of the report and the Subject with other departments or staff of BP Hungary to the extent strictly necessary for the conduct of the investigation.

7.2. Rights & Responsibilities of the Subject, witnesses and all third parties mentioned in the report

Confidentiality

All persons involved are entitled to confidentiality in order to avoid unnecessary damage to their reputation. Therefore, the identity of the Subject, the facts reported, and the subsequent investigation and findings are kept confidential and limited to the strict necessity of the management of the Whistleblowing Concern (subject to obligations arising from the law or the applicable legal proceedings).

Information shared must be kept confidential at any circumstances (regardless of the job position or

seniority in BP Hungary) and, if necessary for the investigation to inform another person, the case management should be consulted and approve. An unauthorized disclosure may lead to disciplinary actions.

Cooperation

If a BP Hungary employee becomes involved in an investigation, he/she must cooperate in good faith and answer all questions completely and honestly. Lying to the people performing the investigation as well as delaying, interfering with or refusing to cooperate with an investigation may lead to disciplinary measures. In addition, it is strictly forbidden to willfully destroy documents, tamper with information, interfere with or threaten witnesses, intentionally mislead investigators, or block an investigation in any way.

WARNING! People external to BP Hungary involved in the investigation (including, but not limited to former BP Hungary employees) are not obliged to cooperate with an internal investigation. It is voluntary and entirely at their discretion.

Non-retaliation

The non-retaliation protection mentioned in section 7.1. about the rights of the Reporter is also extended to the following persons:

- "Facilitators", i.e. anyone who helped the Reporter in the reporting process (e.g. obtaining the information, evidence, etc.);
- Investigation cooperators (e.g. witnesses);
- People connected with the Reporter and who could suffer retaliation in a work-related context (in particular co-workers);
- Legal entities that the Reporter owns, works for or is otherwise connected in a work-related context. Protection applies even if the alleged violation is unfounded after investigation is closed.

Right to information

All persons involved in an investigation have the right to know the reasons for their involvement in the investigation and the investigation process.

Privacy

BP Hungary is committed to protecting the privacy of everyone involved. It implements organizational and technical measures in order to protect personal information from unauthorized access and processing. Any personal information obtained in the framework of this Policy will only be used for the purposes explained in this Policy or to comply with the law.

Only those personal data of the involved persons may be processed that is essential to the investigation of the report and may only be processed for the of investigating the report and remedying or stopping the conduct that is subject of the report. All other personal data of the involved persons must be deleted from the file without undue delay.

The personal data of the involved persons may be disclosed only to the body competent to conduct the proceedings initiated on the basis of the report, if that body is entitled to process the data by law or if the involved person has consented to the disclosure of the data. The personal data of the

involved person shall not be disclosed to the public without their consent.

The personal data of the Subject and other persons involved cannot be disclosed to persons other than those entitled to do so. Pending the conclusion of the investigation or the initiation of formal prosecution as a result of the investigation, the persons investigating the report may, in addition to informing the Subject, share information on the content of the report and the Subject with other departments or staff of BP Hungary to the extent strictly necessary for the conduct of the investigation.

The Subject must be informed in detail of the report, of his or her rights with regard to the protection of his or her personal data and of the rules governing the processing of his or her data when the investigation is opened. In accordance with the requirement of a fair hearing, it shall be ensured that the Subject can express his/her views on the report also through his/her legal representative and that he/she can provide evidence in support of his/her views. Exceptionally, and in duly justified cases, the Subject may be informed at a later stage if immediate information would prevent the investigation of the report.

8. General information on privacy

Personal data processed under this Whistleblowing Policy may be transferred to a third country or an international organization only if the recipient of the transfer has given a legal commitment to comply with the rules on reporting set out in the Hungarian Whistleblowing Act and subject to the provisions on the protection of personal data.

Please find more details on the protection of personal information in in the Whistleblowing Privacy Notice.