The **MASTERPLAST Complaints Handling Group**

Rules on the operation of the whistleblowing system

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1. Purpose of the Rules

This Abuse Reporting Policy (hereafter: "Policy") is intended to ensure that the MASTERPLAST Public Limited Company , MASTERPLAST Hungária Korlátolt Felelősségű Társaság , MASTERPLAST Medical Gyártó és Kereskedelmi Korlátolt Felelősségű Társaság , MASTERFOAM Manufacturing and Trading Limited Liability Company and MASTERPLAST International Limited Liability Company , as employers (hereinafter: "Masterplast Complaints Management Group") jointly establish the procedures for compliance with the legal requirements for the operation of the internal whistleblowing system, the principles and scope of whistleblowing, the procedures for the operation of the internal whistleblowing system and the making and investigation of whistleblower reports, and the detailed rules relating thereto.

After the entry into force of this Policy, the Masterplast Complaints Handling Team will make this Policy available on the web interface for the abuse reporting system (www.masterplastgroup.com) to ensure that it is available to you in order to inform you of the operation of the abuse reporting system.

2. Scope of the Rules

2.1. This Policy covers any information that constitutes information about an unlawful or suspected unlawful act or omission or other misuse, and any person who is a person entitled to report such information under this Policy and applicable law.

2.2. The scope of persons entitled to submit a complaint is set out in Act XXV of 2023 on the Protection of Persons Reporting Infringements of EU Law and on Complaints, Public Interest Reports and the Rules Relating to the Reporting of Abuses 2023 (hereinafter the Complaints Act) (hereinafter the Complaints Act), Directive 2019/1937 of the European Parliament and of the Council.

2.3. Under the Complaints Act [1] you can report abuse through an internal abuse reporting system

a) employed by the employer,
b) an employed person whose employment relationship with the employer has been terminated, and
c) a person who wishes to establish an employment relationship with an employer and for whom the procedure for the establishment of such a relationship has been started,
d) the self-employed person, the sole proprietor, the sole proprietorship, if it has a contractual relationship with the employer,
e) a person with an ownership interest in the employer and a member of the employer's administrative, management or supervisory body, including a non-executive member,
f) a contractor, subcontractor, supplier or person under the supervision and control of a trustee who has started the procedure for establishing a contractual relationship with the employer, or who is or has been in a contractual relationship with the employer,
g) trainees and volunteers working for the employer,
h) a person who wishes to establish a legal or contractual relationship with the employer within the meaning of points (d), (e) or (f) and for whom the procedure for the establishment of such a legal or contractual relationship has been started, and

[1] Act XXV of 2023, § 20 (1) - (2) paragraph

i) a person who has ceased to have a legal or contractual relationship with the employer within the meaning of points (d), (e) or (f).

3. Principles for the functioning of the abuse reporting system

The Masterplast Complaints Management Group is committed to conducting its business with a high level of ethical standards and in compliance with applicable laws. To this end, it aims to operate a whistleblowing system in which an eligible whistleblower can make a bona fide report with confidence and whose investigation ensures that the whistleblower is properly informed and the corporate environment is balanced. The principles must be respected at all stages of the operation of the whistleblowing system, both by the whistleblower and by the companies of the Masterplast Complaints Management Group involved, as well as by the persons involved in the investigation.

3.1. Good faith reporting requirement, consequences of bad faith reporting

The notifier is expected to make his/her notification in good faith and in accordance with the requirements of fairness and honesty. If, during the investigation of the notification, it becomes apparent that the notifier has provided false information or data in bad faith, further investigation of the notification may be waived or may lead to additional sanctions.

3.2. Trust and impartiality

The Masterplast Complaints Handling Group has implemented an abuse reporting system where the whistleblower can make a report in a secure environment, in a manner that ensures the confidentiality of the identity of the whistleblower and any third party referred to in the report. The whistleblowing system ensures that whistleblowing cannot be accessed by unauthorised persons and that the whistleblowing is confidential at all stages of the investigation.

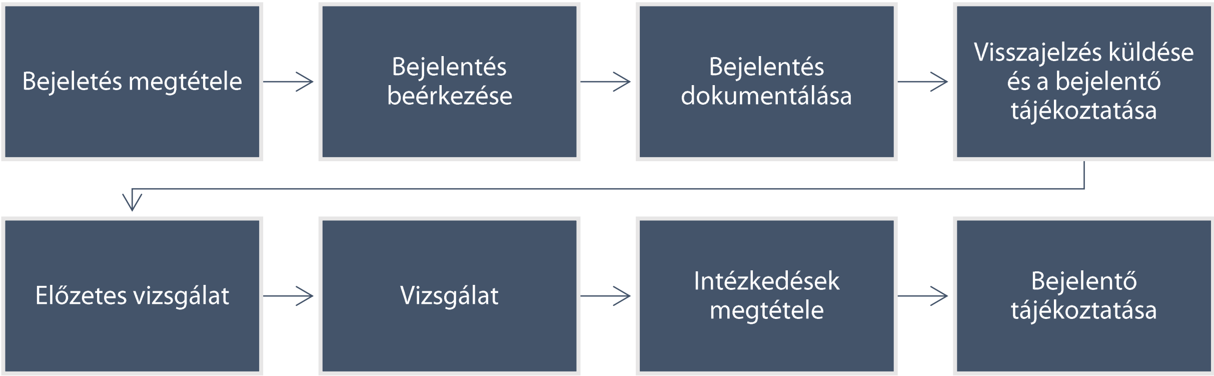
3.3. Prohibition of retaliation

A person who reports information about an infringement is entitled to the maximum protection and must not suffer any retaliation or undue prejudice as a result of reporting in good faith.

Any measure adversely affecting the notifier which is taken as a result of the lawful making of a notification and which is taken in the context of a legal relationship or connection with the employer is unlawful, even if it would otherwise be lawful. In addition, any adverse action taken against an entity owned by the notifier or an entity having an employment relationship or other contractual relationship with the notifier, which is taken as a result of the lawful making of a notification, shall be unlawful even if it would otherwise be lawful. Adverse action may in particular include termination of the contract of employment of the whistleblower, discrimination, any sanction under labour law, unfair treatment or other unlawful consequences listed in Article 41 of the Complaints Act.

Where a notification has been lawfully made, the notifier shall not be liable for obtaining or having access to the information contained in the notification, unless the notifier has committed a criminal offence by obtaining or having access to the information. A whistleblower shall not be held liable for lawfully making a notification if the whistleblower had reasonable grounds to believe that the notification was necessary to disclose the circumstances to which the notification relates. In this context, the notifier may rely in all administrative or judicial proceedings on proof that the notification was lawfully made.

4. How the abuse reporting system works and the process for investigating reports



4.1. Committee to investigate abuse reports

The Monitoring and Investigation Committee (hereinafter "the Committee") is responsible for following up and investigating allegations of abuse, determining the outcome of investigations and taking any further action on the basis of the allegation.

The Commission is an organisational unit within the Masterplast Complaints Handling Group that acts to ensure the fair investigation of whistleblowing, careful monitoring, protection of the whistleblower (and any third parties who may be affected by the whistleblowing) and fairness in the operation of the system. The Committee is composed of 3 members who elect a chairperson from among themselves.

4.2. Making a notification

The notification can be made orally or in writing via the dedicated Masterplast Complaints Management Group interfaces.

The notification may also be made anonymously, but in this case the notifier should note that, in the absence of contact details, if the information provided in the notification is insufficient or inadequate to investigate the notification or if the information essential to the initiation or effective conduct of the investigation cannot otherwise be obtained for any reason, the investigation may be closed without result. In addition, the system cannot send information to the whistleblower and, under the relevant provision of the Complaints Act, the investigation of an anonymous complaint may be waived.

4.2.1. Oral notification

The whistleblower can also choose to report orally to by calling the dedicated telephone number +36 21/333 2052, which can also be used for voice messaging and voice recording.

An oral report may be made after the consent of the whistleblower and the provision of information on the protection of personal data, which will be recorded in a permanent and retrievable form in the whistleblowing system.

In the case of an oral report, the whistleblower will be informed of the consequences of reporting in bad faith, the procedural rules governing the investigation of the report and that his or her identity, if he or she provides the information necessary to establish it, will be treated confidentially by the investigating Commission at all stages of the investigation.

4.2.2. Written notification

The whistleblower may submit his/her whistleblowing complaint in writing at via the dedicated web interface www.masterplastgroup.com of the Masterplast Complaints Management Group, which may be done either by providing his/her personal contact details or anonymously, or by sending the complaint by post to the address of 8143 Sárszentmihály, Árpád u. 1/A.

4.3. Feedback

Following the submission of the report, the whistleblowing system will, where possible given the way in which the contact is maintained, send feedback to the whistleblower within a reasonable time, but no later than 7 (seven) days after receipt of the written report, on the submission of the report, including information on the progress of the investigation and the related data management.

4.4. Investigation

4.4.1. Time available for investigation

A notification received and acknowledged through the abuse reporting system and the facts contained therein will be investigated by the Commission within a reasonable time, but no later than thirty (30) days after receipt of the notification. The time limit for the investigation may be extended only in particularly justified cases, in which case the whistleblower shall be informed of the expected date of the investigation and the reasons for the extension. The duration of the investigation shall not exceed 3 (three) months.

4.4.2. Contacting the notifier during the investigation

The Commission conducting the investigation shall, if the possibilities for doing so exist with regard to the way of contacting the whistleblower, contact the whistleblower via the abuse reporting system, and may invite the whistleblower to complete or clarify the report, to clarify the facts and to provide further information.

4.4.3. Cases of non-examination

The examination of the notification may be waived in the following cases, in accordance with the relevant provision of the legislation:

- the notification was made by an unidentified (anonymous) notifier;

- the notification was not made by an authorised person within the meaning of point 2.3 of these Rules;

- the application is a repeat application by the same applicant with the same content as the previous application, or

- the harm to the public interest or to an overriding private interest would not be proportionate to the restriction of the rights of the natural or legal person (hereinafter together referred to as the "person concerned") resulting from the investigation of the notification.

4.4.4. Establishing the outcome of an investigation

The Commission will assess the relevance of the information contained in the notification and, as a result of the investigation, determine whether an infringement or abuse has occurred. If the investigation establishes that an infringement or abuse has occurred, it will immediately take the necessary measures and make recommendations to the relevant department and/or manager to remedy the abuse. In this context, the Commission will, if the allegation justifies the initiation of criminal proceedings, take steps to bring charges.

4.4.5. Information on whether or not to investigate the notification

The Commission will inform the notifier in writing of the investigation or the decision not to investigate, the reasons for the decision not to investigate, the outcome of the investigation and any action taken or envisaged, where possible, in view of the manner in which the contact is made. The written information may be waived if the member of the Commission has orally informed the notifier of the above and the notifier has taken note of the information.

5. Data management

Personal data that are essential for the investigation of a notification may be processed only for the purpose of investigating the notification and remedying or stopping the conduct that is the subject of the notification.

Data that are not relevant for the purpose of the investigation of the notification must be deleted without delay. Within 30 days of the closure of the investigation, if no further action has been taken on the basis of the investigation, the Commission will delete the data.

The members of the Committee investigating the notification may, until the investigation is closed or until the investigation has resulted in the initiation of proceedings, share information on the content of the notification and on the person concerned, in addition to protecting and informing the data of the person concerned, with other departments or staff members of the employer to the extent strictly necessary for the conduct of the investigation.

The whistleblowing system ensures the processing of the personal data of the whistleblower (and of any third parties involved in the whistleblowing) with maximum protection in accordance with Regulation (EU) 2016/679 and Directive (EU) 2016/680.