GRAPHISOFTPARK

WHISTLEBLOWING POLICY

Graphisoft Park

2025.12.01.

Content

1. Purpose of this policy 3
2. Responsibility 3
3. Definition 3
4. Persons entitled to report 4
5. Whistleblowing procedure 4
6. Deadline for whistleblowing 6
7. Omission of substantive investigation of whistleblowing 6
8. Investigation 6
9. Closing the investigation 7
10. Actions 8
11. Data protection 8
12. Annex 1 10

1. Purpose of this policy

Graphisoft Park, (hereinafter the “Company”), is committed to the lawful, transparent and correct operation of its own organization, as well as to the optimal cooperation of its employees among themselves and with business partners. To this end, and in accordance with the provisions of Section 18 (1) of Act XXV of 2023 on Complaints, Public Interest Disclosure and the Rules for Whistleblowing (hereinafter “Complaints Act”), it establishes and continuously operates an Internal Whistleblowing System (hereinafter the “System”) as of the date of this Policy.

The System is an online system (www.graphisoftpark.com) based on a web form, through which reports can be made - even while ensuring the anonymity of the reporter - and in which system the reports are handled, and in which system communication between the reporter and the Company's case manager can take place. The System is also in line with the provisions of Act CVIII of 2023 (hereinafter: ESG Act), according to which anyone can file a report in the operated complaint management system regarding social responsibility and environmental risks, as well as violations of social responsibility or environmental protection obligations that have arisen as a result of the economic activities of the company itself or its subsidiaries or direct suppliers.

The purpose of this Policy is to summarize in a uniform structure all the provisions that apply to those entitled to report, the events to be reported, the submission, handling and investigation of reports. It also applies to the related special data processing, the protection of whistleblowers and all other requirements set out in the Complaints Act in relation to the operation of such an internal whistleblowing system.

2. Responsibility

The internal compliance officer of Graphisoft Park (hereinafter “Compliance Officer”) is responsible for compliance with, and enforcement of the provisions of this Policy. In order to create and maintain the necessary conditions for the impartial operation of the internal compliance system, the Company ensures organizational independence for the Compliance Officer in relation to the performance of this task.

3. Definition

"Whistleblower": means a person as defined in section 4 of this Policy who is entitled to make a Report.

“Employment relationship”: means any legal relationship in which the employee performs an activity for the employer and under its direction in return for payment or is self-employed.

“Employer”: means a person who employs a natural person in an employment relationship.

“Employee”: means a natural person who performs an activity for and under the direction of an employer in an employment relationship for consideration, or who is self-employed.

“Abuse”: means any illegal or suspected illegal act or omission, or information relating to other abuse. This includes in particular acts or omissions that violate the Company's internal regulations and its environmental, social or sustainability obligations - including similar risks in the supply chain.

“Compliance Officer”: means a person responsible for the Company's legal compliance, adherence to ethical standards and the operation of the whistleblowing system, who ensures the independent, impartial and confidential handling of reports and proposes the necessary measures.

4. Persons entitled to report

4.1. The following persons may primarily report in the System:

a) all employees of the Company (including, in all further references to "employee", all natural persons who perform activities for and under the direction of the Company, for consideration, but in the framework of a legal relationship other than employment),
b) former employees of the Company,
c) for whom the procedure for employment with the Company has already begun (e.g. participated in an application and/or job interview).

4.2. The following may also report in the System:

a) a sole trader/ sole company, if it is or was in a contractual relationship with the Company, or the procedure aimed at establishing such a contractual relationship has already begun,
b) a member, former member, executive officer, former executive officer of the Company, or the person for whom the procedure aimed at establishing such a legal relationship has already begun,
c) a person under the supervision of a contractor, subcontractor, supplier, or agent who is or was in a contractual relationship with the Company, or the procedure aimed at establishing such a contractual relationship has already begun,
d) a current or former intern and volunteer of the Company, or the person for whom the procedure aimed at establishing such a legal relationship has already begun.
e) a natural or legal person who becomes aware of social responsibility or environmental risks arising during the economic activities of the enterprise, its subsidiary or direct supplier, or of the violation of obligations related to these.

5. Whistleblowing procedure

The whistleblowing procedure may be initiated (i) by the Compliance Officer based on what is observed within his/her competence; (ii) based on what is experienced during the internal control and monitoring processes (including internal audit) conducted at the Graphisoft Park group or (iii) upon notification/whistleblowing.

(i) Ethical misconduct detected by the Compliance Officer within his/her own competence

If the Compliance Officer, acting within his/her own competence, detects a violation of the internal regulations, he/she is entitled to initiate a whistleblowing procedure and initiate an investigation.

(ii) Ethical misconduct detected during internal audit or control processes conducted at the Graphisoft Park group

If an ethical abuse is suspected during an internal audit or control process conducted at the Graphisoft Park group, the person or organizational unit authorized to conduct the internal audit or control process is entitled to initiate a whistleblowing procedure. In this case, the person or organizational unit authorized to conduct the internal audit or control process shall record in a report the nature and background of the ethical abuse serving as the basis for initiating the whistleblowing procedure, other relevant information necessary for the assessment of the case and the evidence supporting the commission of the ethical abuse related to the case. The person or organizational unit authorized to conduct the internal audit or control process shall forward the report to the Compliance Officer.

(iii) Notification/whistleblowing

The person authorized to do so (hereinafter: Whistleblower) may make a report orally or in writing as follows:

a) A written report may be made by filling out the form in Annex 1 to this Policy and sending it by post to H-1031 Budapest, Záhony u. 7., or by filling out the form with the same content on the website www.graphisoftpark.com, and by sending it to the electronic address set up for receiving such reports: compliance@graphisoftpark.com.

b) A verbal report may be made in person at the registered office of the Company. The Compliance Officer shall record the oral report in writing on the form as set out in Annex 1 to this Policy and, after providing the opportunity to check, correct and accept it by signature, shall provide a copy to the Whistleblower.

The Company will evaluate the information provided by the Whistleblower, may conduct appropriate investigations and initiate corrective actions.
In accordance with applicable law, the persons named by the Whistleblower may be notified through the System that a report has been received about them. However, at the same time, the name or identity of the Whistleblower will not be disclosed.

The Company will do everything in its power to ensure legality:

• the Company guarantees the confidentiality of any information concerning employees and persons involved in the investigation and the facts revealed in the case.

• the Company undertakes to ensure that no employee is subject to discrimination, harassment or other retaliation as a result of exercising the right to whistleblowing. Compliance with this will be monitored by the Board of Directors.

• The Ethics Committee may involve another person in the investigation if the expertise of that person is required to investigate whistleblowing.

• The investigation must be carried out by a person who is not part of the role or function affected by the investigation.

• The whistleblowing may also be made anonymously.

• Once the investigation is completed, all information provided by the whistleblower will be deleted or archived.

• The Company will take appropriate technical, organizational and legal steps to protect the information provided by the whistleblower.

• The information provided by the whistleblower will not be used for unauthorized purposes.

Information for Whistleblowers:

• The whistleblowing must be made in good faith and in accordance with reality.

• The Company ensures the confidentiality of the Whistleblower, regardless of whether the whistleblowing is made with a name or anonymously.

• Anonymous whistleblowing is also permitted, but as much detail as possible must be provided so that the investigation can be carried out in a meaningful way.

• A whistleblowing made in good faith but proven to be unfounded will not result in any disadvantage for the Whistleblower.

• A whistleblowing that is intentionally false or made in bad faith may result in legal consequences.

• The Company will investigate all whistleblowing in accordance with legal and internal procedures.

6. Deadline for whistleblowing

The whistleblower may file a report within 6 months of becoming aware of the alleged incident. The Company may not always investigate reports filed after 6 months, unless the report indicates a serious violation of law or a violation of public interest.

7. Omission of substantive investigation of whistleblowing

The investigation of the whistleblowing may be omitted if

a) it can be established from the available data that the whistleblowing was made by a person who is not entitled to do so,

b) the whistleblowing is a repeated report made by the same whistleblower, with the same content as a previous whistleblowing - which has already been assessed, is under assessment or has been disregarded with sufficient reason in terms of the merits, or

c) the restriction of the rights of the natural person or legal entity concerned by the whistleblowing resulting from the investigation would be disproportionate to the harm to the public interest or overriding private interest

d) the whistleblowing was made by an unidentified person. The fact that someone makes its whistleblowing anonymously does not in itself provide grounds for omitting the investigation.

If the Compliance Officer deems that the facts described in the whistleblowing do not constitute a violation of the rules, he/she shall terminate the procedure and, if necessary, may initiate other procedures based on the nature of the whistleblowing.

The Compliance Officer shall inform the Ethics Committee and the CEO of the termination of the whistleblowing procedure due to the absence of a case during the semi-annual Ethics Committee meeting. Based on the information, the Ethics Committee shall be entitled to instruct the Compliance Officer to conduct the investigation.

The whistleblower shall be informed of the omission and the reason for it via the System no later than 30 days after the whistleblowing was submitted.

8. Investigation

In the case of a written report, the Compliance Officer shall send confirmation of the report to the Whistleblower within seven days of its receipt. As part of the confirmation, the Whistleblower shall be provided with general information on the procedural and data management rules.

The report shall be investigated – unless the investigation is waived in accordance with point 8 – and the Whistleblower shall be informed of the result no later than 30 days after the report is made.

After assessing the report, and after informing the Ethics Committee and the CEO, the Compliance Officer shall examine the availability of the documents required for the procedure or indicated in the submission, as well as the availability of additional information required for the action taken on the report. If necessary, he/she shall take measures to obtain the documents (hereinafter collectively: data) or to contact the employee involved in the case or who has information about it. In order to provide the data related to the report, the employee who is contacted is obliged to provide them to the Compliance Officer within 3 working days of the request, in compliance with the rules on data management. The employee who is contacted is

obliged to indicate the reasons and the deadline for compliance, and to notify them in writing or electronically before the expiry of the specified deadline if he/she is unable to comply with the deadline for providing the data.

If the nature of the report and its effective handling make this justified, the Compliance Officer will interview the employee involved in the case or who has knowledge of it. The Compliance Officer will notify the employee of the initiation of a personal interview at least 2 working days before the date of the interview. The notification must include the subject of the report.

The 30-day investigation deadline may only be extended in particularly justified cases (e.g. a particularly complex case or particular difficulty in obtaining evidence), but in this case the deadline may not exceed 3 (three) months. In such a case, the whistleblower shall be informed of the extension of the deadline, the reasons for this, and the expected date of the investigation through the System.

During the investigation of the report, the Compliance Officer shall assess the appropriateness of the circumstances contained in the report and shall take the measures that are suitable to remedy the abuse according to the Policy.

9. Closing the investigation

After the investigation is closed, the Compliance Officer shall send the summary note to the Ethics Committee and the CEO for decision, together with the documents related to the case and those generated during the procedure, and the draft response letter prepared for the Whistleblower.

The summary note shall include:

a) a brief summary of the whistleblowing;

b) the measures already taken based on the whistleblowing and their results;

c) the reasons for not conducting an investigation in cases that can be closed without an investigation;

d) the data and evidence taken into account or ignored during the procedure;

e) the facts established during the procedure;

f) proposals for measures necessary to close the case, including a proposal for employer action in accordance with the rules governing employment relationships.

At the end of the whistleblowing procedure, the Ethics Committee is entitled to make one of the following decisions:

• To determine that the conduct under investigation violated one or more provisions of Graphisoft Park's ethical regulations;

• The conduct under investigation does not conflict with Graphisoft Park's ethical regulations;

• No conduct violating the ethical regulations can be determined, but the Ethics Committee detects misconduct that potentially violates Graphisoft Park's ethical values.

If, based on the investigation, the whistleblowing is not substantiated or no further action is necessary, the Compliance Officer closes the investigation and deletes the data related to the whistleblowing immediately after the investigation is completed.

10. Actions

If, based on the results of the whistleblowing procedure, the conduct contained in the report violates the internal regulations or the ethical values of Graphisoft Park, the Chairman of the Ethics Committee is obliged, with the information and permission of the Board of Directors:

• In the case of an employee, to initiate a warning (written or oral) or termination of the employment relationship of the reported employee from the person exercising employer authority over the employee concerned, simultaneously with sending a draft document setting out the given measure and the justification serving as its basis.

• In the case of contractual partners, to initiate the termination or modification of the contract from the contract owner or his superior, simultaneously with sending a draft document setting out the given measure and the justification serving as its basis.

If the investigation indicates that legal or regulatory proceedings are warranted, the Chairman of the Ethics Committee, with the information and permission of the Board of Directors and after consulting the Company's legal counsel, shall immediately take action to initiate these proceedings. If a criminal complaint appears warranted, the complaint shall be made in consultation with the Company's legal counsel, as the person in charge of the authority's relations in criminal matters.

The Ethics Committee shall inform the whistleblower and the persons affected by the report of the decision made in the case and of the further measures and procedures initiated on the basis thereof. Written information may be omitted if the compliance officer verbally informed the whistleblower about the investigation or non-investigation of the report and the reason for the non-investigation, as well as the results of the investigation of the report and the measures taken or planned, and the whistleblower acknowledged the information.

If action is taken based on the investigation - including legal proceedings or disciplinary action against the whistleblower - the data relating to the report may be processed in the system until the conclusion of the proceedings initiated based on the report.

11. Data protection

Within the framework of the whistleblowing system, the Company processes the personal data of the

a) Whistleblower,

b) person whose conduct or omission gave rise to the whistleblowing/report, and

c) person who may have substantive information about the contents of the whistleblowing/report,

that is essential for investigating the whistleblowing/report solely for the purpose of investigating the whistleblowing/report and remedying or terminating the conduct that is the subject of the whistleblowing/report; and may also forward it to an external person involved in the investigation of the whistleblowing/report.

The Company immediately deletes personal data that is not covered by the above list from the data processed within the framework of the whistleblowing system.

If the whistleblowing/report concerns a natural person, the personal data of the whistleblower may not be made available to the person requesting the information in the exercise of the right to information and access to this natural person in accordance with the provisions on the protection of personal data.

The transfer of data processed within the framework of the whistleblowing system to a third country or international organization will only take place if the recipient of the transfer has made a legal commitment to comply with the reporting rules and in compliance with the provisions on the protection of personal data.

12. Annex 1

Whistleblowing form

Subject of the complaint:

_____

Detailed description of complaint:

When reporting, please describe: what, when, where and under what circumstances you experienced it, who was involved, whether it caused harm, whether the incident was repeated, and if you have evidence, please attach it. Reporter's claim, list of attached documents.

_____
_____
_____
_____
_____
_____
_____
_____
_____
_____
_____
_____
_____

Please keep my data private (underline the appropriate option)

You may request that your name and contact information be disclosed only to the Compliance Officer or, in the case of an ethics committee proceeding, to the Ethics Committee. However, it is possible that others may be able to infer your identity from the circumstances of your report/whistleblowing.

Yes / No

Whistleblower's contact information

Providing your contact information is not mandatory. If you do not provide your contact information, your report will be treated anonymously. Even if you provide your name and contact information, we will ensure their confidentiality.

Name:
Telephone number:
Email address:
Notification address (city, zip code, street, house number):

☐ **I declare that I am making this report in good faith.**

We draw the whistleblower's attention to the consequences of a bad faith report: a bad faith report made by Graphisoft Park employees may have employment law consequences. If it becomes apparent that the whistleblower has provided materially false information in bad faith and thereby constitutes a crime or violation, his/her personal data must be transferred to the body or person authorized to conduct the procedure, or if there is reasonable grounds to believe that he/she has unlawfully caused damage or other legal infringement to another person, his/her personal data must be transferred upon request to the body or person authorized to initiate or conduct the procedure.

☐ **I have read and acknowledge the contents of the data processing information.**