

## ETHICS COUNCIL RULES OF PROCEDURE

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## I. PRINCIPLES

**I.1. Objective of rules of ethics procedure of MOL Group:** The primary objective of this Regulation is to define the roles and responsibilities of organisational units and persons involved in processes designed to ensure ethical conduct/behaviours prescribed in the MOL Group Code of Ethics and Business Conduct and MOL Group Business Partner Code of Ethics, as well as the rules applicable to investigating ethics concern reports and issues raising the suspicion of non-compliance, and procedures carried out by Ethics Council, Group Ethics Officer and Local Ethics Officers in accordance with Act CLXV of 2013 (of Hungary) on Complaints and Public Interest Disclosures chapter on whistleblowing systems maintained by employers.

**I.2. The competence of the Ethics Council:** the Ethics Council is the decision maker in answering the questions addressed to the Ethics Council related to the compliance with the behavioural rules and basic principles set out in the Group Code of Ethics and Business Conduct, and based on the outcome of the investigation of the notifications, evaluates the reports and propositions made by Ethics Officers.

It is not in the competence of the Ethics Council to conduct procedures related to enforcing legally secured rights, thus the Ethics Council especially does not decide in questions of law or financial claims.

The Ethics Council is not bounded in its decisions by any decision previously made by any MOL Group board or organisation, but it is not entitled to intervene in proceedings pending before any authority or court. Until official or judicial proceedings in the same or connected issues have not been completed, the Ethics Council shall not carry out an ethics procedure in a question, where an administrative or court proceeding is in progress in the same or related question until such proceeding is terminated, and any ongoing ethics procedure shall be suspended until the final closure of such administrative or court proceedings.

**I.3. Principle of procedural fairness:** All participants involved in ethics procedures shall act in compliance with the principles of objectivity and impartiality and according to the provisions of MOL Group Code of Ethics and Business Conduct and MOL Group Business Partner Code of Ethics.

**I.4. The Parties' behaviour:** During the course of ethics procedures, the participants shall apply in their communication a style reasonably expected in any formal business relationship and act according to the principles of good faith, fair dealing and cooperation.

The Reporting Person shall be informed about the consequences of malicious notifications, the rules applied during the investigation procedure, furthermore that the identity of the Reporting Person – if the data for identification is provided by the Reporting Person – is handled confidentially in every stage of the procedure.

**I.5. Deadlines:** The Participants involved in ethics procedures shall use all reasonable endeavours to meet the deadlines set forth in this Regulation in a way as to ensure that the procedures of the Ethics Council serve as an effective support to the decision-making by the managers authorised to determine and act on measures, and to manage legal relationships established under other a contract.

**I.6. Confidentiality:** Unless it is otherwise stipulated in this Regulation, all documents produced or made available in the course of ethics procedures are confidential, in order to protect the personal data of persons concerned by ethics procedures and to protect the reputation and business information of the MOL Group. In compliance with MOL Group's Data

Classification Regulation, documents related to ethics cases fall within "MOL secret" or "MOL confidential" data categories.

All participants involved in ethics cases (Ethics Council members, Group Ethics Officer, Local Ethics Officer, other investigator, Reporting Person, Reported Person, witness, expert, etc.) shall handle all information regarding the content of the notification and the identity of persons involved in the notification as confidential, and shall not share such information – with any other departments or employees of the employer, except for the person concerned in the notification.

The obligation of confidentiality does not restrict the right to legal defence and fair clarification secured for the person who is concerned by an investigation, however, he/she shall act lawfully, including to respect privacy, information self-determination and business secrets all times.

**1.7. Processing of personal data:** MOL Group companies as data controllers, shall - within the confines of the SpeakUp! notification system - process and forward to other organisations of MOL Group participating in the investigation of the notification, the personal data – including special categories of personal data and data relating to criminal convictions and offences - of the Reporting Person, and the person, whose behaviour or malpractice served as the basis of the notification, or those, who can possess substantive information regarding the notification [hereinafter: persons involved in the notification], which are essential to the evaluation of the case for the sole purpose of the evaluation of the notification and to remedy or stop the behaviour subject to the notification.

The legal basis of the data processing is the legitimate interest of the data controller: the prevention and investigation of misconducts that endanger the assets, trade secrets, intellectual property and business reputation of the data controller, or the proper, respect based, fear and retaliation free working environment and the impeachment of the responsible persons (based on GDPR<sup>1</sup> Article 6 (1) f) and Article 9. paragraph (2) point b) and g)).

All personal data processed within the notification system that are not necessary for the evaluation of the notification or for the remedy or stopping of the behaviour subject to the notification must be erased immediately.

The personal data of the Reporting Person may be shared only with such authorities that are entitled to conduct procedure initiated based on the notification, if such bodies are entitled by law to process the personal data, or if the Reporting Person explicitly consented to the transfer of his/her data.

The Reporting Person or the interviewed person may request in particularly justified cases that their personal data may be shared only with the Chairperson of the Ethics Council and with the Group Ethics Officer during the investigation of the notification.

If it became obvious that the reporting Person maliciously provided invalid information of critical importance and

- a) with this an indication of a criminal act or minor offence has arisen, his/her personal data shall be forwarded to the body or person entitled to conduct the legal proceeding,

<sup>1</sup> Regulation (EU) 2016/679 of the European Parliament and of the Council of 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, and repealing Directive 95/46/EC (General Data Protection Regulation)

- b) it can be predicted, that the Reporting person had unlawfully caused damages or other infringements, the personal data related to the notification must be transferred to the bodies or persons with the authority to initiate legal proceedings based on their request.

If based on results of the investigation, the notification is not founded, or further actions are not necessary, all personal data in relation to the notification shall be deleted within 60 days after the closure of the procedure.

If based on the investigation an action is taken – including actions in relation with initiating any legal or disciplinary procedures against the Reporting Person – the data in relation with the notification can only be stored in the notification system, until the legally-binding closure of the procedures started based on the notification.

## II. ORGANISATIONS INVOLVED IN ETHICS PROCEDURES

### II.1. Ethics Council (EC)

#### II.1.1. Composition and responsibilities of Ethics Council

II. 1.1.1. Essential mission of Ethics Council is to ensure MOL Group's ethical conduct and coordinate ethics management systems of all MOL Group Companies.

It monitors and prepares MOL Group Code of Ethics and Business Conduct (CoEBC) and MOL Group Business Partner Code of Ethics review proposals and decides on their modifications.

It is responsible for monitoring compliance with MOL Group Code of Ethics and Business Conduct and MOL Group Business Partner Code of Ethics norms and in case of a breach for reparation of ethical operation. If necessary, it adopts decisions on ethics reports and clarifies ethics question received.

Ethics Council oversees MOL Group Code of Ethics and Business Conduct and MOL Group Business Partner Code of Ethics communication and training. It regularly reports to MOL Plc. Board of Directors and Supervisory Board on completed tasks, investigation findings and ethical issues raised.

II.1.1.2. In case of suspected breach of value and norms stipulated in MOL Group Code of Ethics and Business Conduct and MOL Group Business Partner Code of Ethics, if there is doubt or uncertainty, it is the Ethics Council's responsibility to establish whether ethical norms stipulated therein were breached, if personal liability can be established, and for the reparation of ethical operation give recommendations for the manager(s) authorised to take the necessary measures.

II.1.1.3. By publishing resolutions, Ethics Council guides the interpretation of MOL Group Code of Ethics and Business Conduct and MOL Group Business Partner Code of Ethics norms with a view to implement standard practices.

II.1.1.4. Operations of Ethics Council are managed and co-ordinated by its Chairperson. It is under the responsibility of Ethics Council Chairperson to prepare and convene Ethics Council meetings and supply sufficient information required by effective conduct and decision-making, in a timely manner.

II.1.1.5. EC Chairperson is the Group General Counsel and Chief Data Protection Officer who acts in this role independently and supervises unbiased conduct of ethics procedures. Responsibilities of Ethics Council Chairperson:

- a) Approve investigation reports and draft decisions prior to submission to Ethics Council, ensures management of Ethics Council meetings, voting keeping decision making deadlines;
- b) Represent MOL Group's ethical commitment and ethical business culture in external and internal communication;
- c) Supervise MOL Group Code of Ethics and Business Conduct and MOL Group Business Partner Code of Ethics awareness and training processes;
- d) Regularly report to Chairman-CEO and Board of Directors on Ethics Council activities and development trends of MOL Group's culture of ethics.

When duly justified, Ethics Council Chairperson takes part in investigating ethics concern reports.

II.1.1.6. Ethics Council may comprise 5-15 members, its members can be independent experts and appointed employees of MOL Group Companies.

Permanent employee members of Ethics Council:

- Group Chief Financial Officer (GCFO);
- Group Exploration & Production Executive Vice President;
- Group Downstream Executive Vice President;
- Group Consumer Services COO;
- Group HR Senior Vice President;
- MOL Plc. COO;
- Slovnaft a.s. CEO.
- the delegated member of the Works Council.

II.1.1.7. Ethics Council members and Chairperson are appointed by Chairman-CEO; employee members are appointed for an indefinite term, non-employee members for one year.

Non-permanent employee members can be appointed by Chairman-CEO.

II.1.1.8. Ethics Council membership is terminated in the following cases:

- By resignation;
- In case of Ethics Council employee members: automatically upon termination of employment, in case of permanent members: automatically upon change in position;
- In case of Ethics Council employee members: by removal and Chairman-CEO is not required to disclose the reasons thereof;
- In case of independent experts: upon expiration of the fixed term, or by removal within the fixed term and Chairman-CEO is required to disclose the reasons thereof.

By a written statement addressed to Chairman-CEO, members may withdraw from membership at any point in time.

II.1.1.9. Ethics Council operates a core team, hereinafter referred to as "Preparatory Committee" (PrepCom) – with participation of Ethics Council Chairperson, Group Chief Financial Officer (GCFO), Group Consumer Services COO and Group HR Senior Vice President, as members of the Council – to carry out specific tasks set out in Rules of Procedure.

II.1.1.10. Ethics Council Chairperson is assisted by Ethics Council Secretary, who is not an Ethics Council member. Ethics Council Secretary is appointed by Preparatory Committee.

### II.1.2. Functioning of Ethics Council

II.1.2.1. Ethics Council shall operate and adopt decisions as a board.

II.1.2.2. Ethics Council shall be convened when necessary but meet at least two times a year. Meetings shall be prepared by Ethics Council Secretary by the instructions of the Ethics Council Chairperson, who sends invitations to meetings pre-scheduled or convened for the date set by Chairperson, if members receive such invitations at least 5 days in advance.

II.1.2.3. A quorum shall exist at an Ethics Council meeting, if attended by more than one half of its members. If there is no quorum of the majority of members at the first meeting, Ethics Council shall be reconvened within 48 hours. All members shall be informed of the date and time of repeated meeting at least 24 hours in advance, in writing (via mail or email) or via other logged IT or telecommunications transmission (e.g. application).

II.1.2.4. Members who are not present at Ethics Council meeting but attend the whole meeting via phone or video conference connection, shall be regarded as members present at the meeting. Participation via phone or video conference shall be recorded in the minutes.

II.1.2.5. Meetings shall be chaired by Ethics Council Chairperson, or when prevented from attending, by an Ethics Council member appointed by Ethics Council Chairperson to do so. Chairperson of the meeting shall establish the agenda and ensure that the meeting is conducted within an appropriate framework.

II.1.2.6 In the event that an Ethics Council meeting cannot be convened due to the urgency of the case or such meeting is not necessary based on the nature thereof, it is possible to collect written opinions from members by electronic means or in writing (mail or email), and vote by electronic means or in writing or via other logged IT or telecommunications transmission (e.g. application), with an appropriate deadline set. Request for voting shall be sent by the Ethics Council Secretary upon the instructions of the Ethics Council Chairperson or of an Ethics Council member substitution the Chairperson. Deadline for voting shall not be shorter than 5 days and longer deadline can be set only if justified e.g. by the complicity of the issue or the high number of decision points, but the deadline cannot be longer than 15 days.

Members who fail to meet the voting deadline and does not make any question or suggestion to the members, the Chairperson or other organization preparing the proposal shall be considered as members who intend not to vote.

II.1.2.7. Ethics Council Chairperson may convene extraordinary meetings. Ethics Council Chairperson is obliged to convene an extraordinary meeting, when requested by at least two Ethics Council members with reasons stated, in writing (e.g. mail, email). The invitation to extraordinary meeting shall be distributed with the proposal attached by Ethics Council Secretary to members at least 3 days before the meeting. When this is appropriate under the circumstances where urgent measures are required, extraordinary meetings may be convened within 24 hours.



II.1.2.8. The official language of Ethics Council shall be English. Upon request of Reporting and/or Reported Person subject to the procedure, Ethics Council shall make the necessary arrangements to use their native language primarily with the contribution of the concerned Local Ethics Officer and make documents prepared during the course of procedures available to them in the same language. Investigation interview minutes and memos drawn up in local languages are translated to English only upon special request of Ethics Council members with the contribution of the Group Ethics Officer.

II.1.2.9. Ethics Council shall adopt decisions upon agreement of more than half of the members present or participating in the circular voting among absent members.

II.1.2.10. Minutes shall be taken at Ethics Council meetings and circular voting. Minutes shall be drawn up and printed within 8 days after the meeting. Minutes are endorsed by Chairperson of the meeting, Ethics Council member appointed to do so at the meeting and Ethics Council Secretary. Minority or dissenting opinions shall be attached to minutes. Endorsed minutes shall be made available in electronic form via the Intranet site exclusively accessible by Ethics Council members and Group Ethics Officer.

## II.2. Group Ethics Officer

II.2.1. Operative work of Chairperson, Preparatory Committee and Ethics Council required to carry out tasks aimed at clarification of facts, carry out ethics investigations, draw up and supervise investigation reports and prepare draft decisions, coordination of Local Ethics Officer operations, lead ethics management monitoring and reporting processes, is assisted by the Group Ethics Officer. Responsibilities of Group Ethics Officer:

- a) In case of modification, prepare wording of MOL Group Code of Ethics and Business Conduct and MOL Group Business Partner Code of Ethics and Rules of Procedure;
- b) Operate Ethics & Compliance whistleblowing system (Ethics and Compliance 'SpeakUp!' Line), receive ethics questions and concern reports;
- c) Decide within own competence on, forwarding such reports without investigation, if clearly related to business-line specific special topics, and keep Preparatory Committee informed of such decisions;
- d) Conduct and coordinate the preliminary investigation of incoming reports, if needed forwards the not-ethical reports for investigation, or for respective measures;
- e) Monitor progress of investigations launched on the basis of concern report, but pursued in the competence of other organisational units;
- f) Clarify ethical issues, assist in resolving ethical dilemmas raised and may - based on inquiries received -, initiate issue of Ethics Council resolutions;
- g) Conduct the substantive ethics investigations, draw up investigation report and prepare proposals on decisions to be made by Preparatory Committee and Ethics Council;
- h) Arrange monitoring the preliminary investigation of reports and the ethics investigations and all measures taken based on investigation findings;
- i) Coordinate the conduct of ethics related trainings at Group level;
- j) Coordinate the ethics related communication campaigns at Group level;



- k) Coordinate the fulfilment of the reporting obligations related to Ethics at Group level (SD reports, Dow Jones index, Global Reporting Initiative).
- l) Coordinate the internal Ethics audits.
- m) Report to the Ethics Council and the Preparatory Committee on the activities carried out.

Each MOL Group company's every employee is obliged to co-operate with the Group Ethics Office in its tasks in order to obtain information and support procedures.

Group Ethics Officer may attend Ethics Council meetings in consultative capacity.

Group Ethics Officer is assisted by Ethics Council Secretary.

### II.3. Local Ethics Officers

II.3.1. In the course of carrying out their tasks, Ethics Council and Group Ethics Officer are assisted by Local Ethics Officers at MOL Group Companies (including the parent company). Local Ethics Officers are appointed from among employees by chief executive officers of individual MOL Group Companies with Preparatory Committee informed.

Local Ethics Officers shall

- a) Support the process by clarifying issues associated with rules of procedure and may receive ethics concern reports;
- b) Inform without any delay Group Ethics Officer of ethics concern reports and questions received;
- c) Support investigation of ethics concern reports;
- d) Coordinate local communication of ethical norms and ethics training;
- e) Support internal ethics audits;
- f) Supply data to ethics monitoring system, report on activities carried out to Ethics Council via Group Ethics Officer.

The employee acting as Local Ethics Officer cannot be instructed in this capacity by the manager of employer's rights or the leadership of the MOL Group entity.

## III. PROCEDURE TO BE FOLLOWED IN CASE OF ETHICAL QUERIES

III.1. Anyone can address questions to Ethics Council, if required to interpret the MOL Group Code of Ethics and Business Conduct and MOL Group Business Partner Code of Ethics or assess a situation from an ethics point of view. Questions can be submitted through the channels listed in MOL Group Code of Ethics and Business Conduct and MOL Group Business Partner Code of Ethics.

III.2. During consultation sessions held prior to processing questions and delivering responses, every participant is obliged to respect privacy and - in particular -, right to the protection of personal data of questioner and any other persons concerned. The personal data of the questioner or the persons concerned by the question, shall be the processed according to the

privacy rules detailed in section I.7 of the Rules of Procedure. The personal data may only be disclosed to persons other than the organisations and officers listed in Chapter II to the extent strictly necessary to reply on issues raised.

III.3. Recipient should handle ethical issues received as follows:

All questions raised via phone or in person shall be recorded in writing.

If an ethical issue is communicated to Ethics Council, directly to Ethics Council Chairperson, any Ethics Council member, or Local Ethics Officer, it shall be forwarded without delay to Group Ethics Officer.

Group Ethics Officer or the concerned Local Ethics Officer informs the inquirer of the Rules of Procedure.

III.4. Group Ethics Officer shall examine the issue, consult experts as necessary and respond thereto with Preparatory Committee's approval within 15 days of receipt.

III.5. Should it be appropriate based on the nature of the issue raised, Group Ethics Officer may propose at Preparatory Committee that first Ethics Council should form an opinion and issue a resolution thereon. Should Preparatory Committee agree with the proposal, Group Ethics Officer shall inform inquirer thereof and the expected lead time of the process within 15 days of question receipt.

III.6. Group Ethics Officer shall arrange for communicating the response.

## **IV. PROCEDURE TO BE FOLLOWED IN CASE OF ETHICS CONCERN REPORTED**

### **IV.1. General rules of ethics procedures**

#### IV.1.1. Confidentiality

IV.1.1.1. All persons concerned by investigation shall keep all data confidential, respect and protect privacy of persons concerned, act with integrity and impartially throughout the process. All related messages and documents shall be marked as "Confidential"/"Business Secret" or the applicable Data Class "MOL Secret" or "MOL Confidential".

IV.1.1.2. Only the following persons can be informed of the ethics concern reports and investigation:

- a) Ethics Council Chairperson;
- b) Ethics Council members;
- c) Ethics Council Secretary;
- d) Group Ethics Officer, and the employee substituting the Group Ethics Officer;
- e) Local Ethics Officer;
- f) Reporting Person ("whistle-blower");
- g) Person allegedly breached norms (Reported Person);
- h) Officers involved in investigation of the ethics case, contributing thereto by supplying information or technical assistance (to the extent strictly necessary by the level of involvement);

- i) Assistants directly supporting the members of the Ethics Council;
- j) Manager of employer's rights of the Group Ethics Officer (to the extent necessary to ensure the continuous performance of the task).

This does not restrict the right to defence of the person allegedly breached norms, namely contacting the manager exercising employer's rights, a legal counsel or other advocacy (e.g. trade union or works council) representative and disclosing the investigation to extent necessary for preparing defence or clarification of fact, as well informing the witnesses named in the investigation thereof.

IV.1.1.3. If there has no ethics investigation of merits carried out based on the ethics concern report, after the closing of the investigation of the notification, the Group Ethics Officer – in order to avoid the further risks and to improve the processes – informs the professional leader from the members of the Ethics Council about the content of the notification and the result of the preliminary investigation. The personal data of the effected employees can be shared only in the extent that is necessary.

#### IV.1.2. Exclusions

IV.1.2.1. Reporting and Reported Persons, persons interviewed during the procedure and persons who, for other reasons, cannot be expected to act impartially concerning the case cannot carry out investigation, be involved in decision-making or preparing Ethics Council resolution.

IV.1.2.2. Persons concerned are obliged to communicate reason for their exclusion to Ethics Council Chairperson and Group Ethics Officer when they become aware thereof without any delay. Group Ethics Officer is obliged to communicate reason for his/her exclusion to Preparatory Committee when s/he becomes aware thereof without any delay. Ethics Council Chairperson is obliged to communicate reason for his/her exclusion to Ethics Council when s/he becomes aware thereof without any delay.

IV.1.2.3. Ethics Council Chairperson shall decide on complaints of bias received from any person concerned by the procedure, while on complaints of bias concerning Ethics Council Chairperson, Ethics Council as a board shall decide.

#### IV.1.3. Tools of investigation

IV.1.3.1. During the investigation, particularly the following tools can be used:

- a) Face-to-face interview with persons concerned;
- b) Interview via phone or video conference;
- c) Requesting existing documents, information other data relating to the case;
- d) Visiting relevant locations.

IV.1.3.2. During the ethics investigation, no person shall be compelled, but entitled to provide self-incriminating information or information against his/her relative, but he/she has a possibility to do so. Providing misleading information in the investigation also breaches the rules of the Code of Ethics and Business Conduct.

#### IV.1.4. Interview (face-to-face and phone interview)

IV.1.4.1. Besides interviewee, the interview shall be attended by at least two other persons.

Other than interviewee, interviewer and keeper of the minutes, the interview may be attended by competent Local Ethics Officer, representative of Company concerned by misconduct reported, involved in investigation as expert of the area concerned.

IV.1.4.2. Upon Reported Person's request, the interview may be attended by his/her manager exercising employer's rights, representative of interest representation organisation or legal representative s/he invited. Invitee may not make statements on behalf of interviewee but may address questions to interviewee after the person who conducts the interview.

IV.1.4.3. At the interview, other persons interviewed (witness, expert) shall be informed of their rights relating to protection and processing of personal data (name, position, conclusions made based on interview findings of the case) and about his/her rights relating to the protection of the personal data. In particularly justified cases the Interviewee may request to have his/her personal data exclusively disclosed to Ethics Council Chairperson and Group Ethics Officer only.

IV.1.4.4. Minutes shall be kept, or records taken at the interview, provided that it can be accessed by interviewee. Upon Reported Person's request, minutes shall be taken. Based on interviewee's express and prior consent, if seems appropriate, minutes can be taken by audio recording – in this case it is sufficient to have only interviewer and interviewee present. Based on such recording, a transcript shall be made.

IV.1.4.5. Rules on face-to-face interviews shall apply by analogy to phone and video conference interviews.

#### IV.1.5. Data requests and other inquiries

IV.1.5.1. Persons contacted to supply documents and information required to conduct ethics procedures are obliged to send documents to inquiring Group Ethics Officer or Local Ethics Officer within 10 days of receipt thereof.

IV.1.5.2. By setting a reasonable deadline, Group Ethics Officer may invite competent Local Ethics Officer to carry out certain procedural steps (conduct interview; obtain data and documents, etc.), who shall complete such tasks and send relevant documents to Group Ethics Officer against deadline.

#### IV.1.6. Case deadlines

IV.1.6.1. Ethics concern reports shall be investigated within the shortest possible time (based on the circumstances) in less than 30 days as of the receipt of the notification. The deadline can be extended only in particularly justified cases with the parallel notification of the Reporting Person – except in case of anonymous ethics concern reports. The timescale of the investigation may not be longer than 3 months., which is not excursive

## **IV.2. Launching ethics procedures, preliminary investigation and decision-making procedure**

### IV.2.1. Ethics concern report

IV.2.1.1. Ethics procedure can be started upon ethics concern report (whistleblowing) or upon information known to the Group Ethics Officer.

IV.2.1.2. Any MOL Group company employee, or persons having a contractual relationship with any MOL Group company and any person having a legitimate interest in making a whistleblower report or in remedying the conduct concerned may make an ethics concern report, when observing conduct or behaviour at any MOL Group company, filling station, supplier, contractor, distributor, contracted, sponsored or supported partners or joint venture that constitutes a breach of MOL Group Code of Ethics and Business Conduct and MOL Group Business Partner Code of Ethics norms.

IV.2.1.3. Making an Ethics report and initiating an Ethics procedure can be done via the channels listed in the Code of Ethics and Business Conduct and in the Business Partner Code of Ethics.

IV.2.1.4. In order to initiate an Ethics procedure, the Reporting person must provide the following information and statements:

- a) Reporting person's name, workplace or home address, telephone number, e-mail address (optional for anonymous reporting);
- b) Reporting person's relationship with MOL Group or designation of his/her legitimate interest connected to the complaint of the Ethics report;
- c) if known by the Reporting Person, the name and position of the person(s) affected by the Report, their relationship to MOL Group;
- d) the description of the alleged ethical misconduct and all relevant information needed to judge the case;
- e) evidences relating to the case and confirm the fact of the misconduct;
- f) the Reporting person's statement proving that the report is made in good faith on such circumstances that he/she is aware of or reasonably believe that they are true.

The Reporting Person has to make a statement in the Report if he/she requests that his/her personal data shall be handled confidentially during the procedure, in a duly justified case the Reporting Person may request that his/her personal data can be disclosed only to the Ethics Council Chairperson and to the Group Ethics Officer.

#### IV.2.2. Handling of the Ethics concern reports

IV.2.2.1. All Reports received either via phone or made in person must be recorded in writing.

IV.2.2.2. If the Report is received by the Ethics Council, directly by its Chairperson or by any of its members, it shall promptly be forwarded to the Group Ethics Officer.

IV.2.2.3. If the Report is received by the competent local Ethics Officer, it should promptly be forwarded to the Group Ethics Officer in an encrypted form.

#### IV.2.3. Request for supplementary information, ignorance of ethics concern reports

IV.2.3.1. After a period of three years after the breach of MOL Group Code of Ethics and Business Conduct and MOL Group Business Partner Code of Ethics or after 1 year after the Reporting Person learns about the possible breach, procedure may only be initiated if this is especially justified under the circumstances and proportionate to the alleged breach.

IV.2.3.2. Investigation of a concern may be omitted if

- a) its substance is the same as a previous one;
- b) repeatedly reported by the same Reporting Person of the same issue;

- c) it is made more than six months after becoming aware of the act or omission;
- d) the ethics concern report is made anonymously or by an unidentifiable Reporting Person is incomplete on such extent that no result can be expected from the investigation
- e) the ethics concern is manifestly unfounded;
- f) the prejudice to public interest or overriding private interest is not proportionate to the restriction of rights of the person concerned by the complaint.

If the notification is not in line with Point IV.2.1., the Group Ethics Officer or the local Ethics Officer shall return it to the Reporting Person with setting a short – a maximum 10 day long - deadline for the purposes of supplementing the missing information by indicating the insufficiencies.

Based on Group Ethics Officer proposal, Preparatory Committee shall decide on whether investigation of insufficient reports should be omitted.

IV.2.3.3. The Group Ethics Officer is required to inform the Ethics Council about all Reports including those that have been sent to another department for action or that have not been the subject of ethics procedure - on a quarterly basis. If the majority of the Ethics Council disagrees with the Preparatory Committee, the Group Ethics Officer shall initiate an investigation and the Ethics Council Chairperson shall submit the case to the Ethics Council.

#### IV.2.4. Proposal for immediate action

IV.2.4.1. If the Group Ethics Officer or the Local Ethics Officer notices from a received ethics concern report that

- a) the liability for the violation of the Code of Ethics and Business Conduct or the Business Partner Code of Ethics can clearly be stated, and
- b) the supporting evidence is available, and
- c) the necessary procedures do not require any further consideration,

immediately prepares a simplified report (e-mail summary) for the Preparatory Committee on the basis of which the Preparatory Committee can informally assess the breach of the Code of Ethics and Business Conduct and Business Partner Code of Ethics and can make direct recommendations to the responsible manager.

IV.2.4.2. The communication of the immediate resolutions and recommendations and their follow up is carried out by the Group Ethics Officer in accordance with section IV.4.2. Consequence Management.

#### IV.2.5. Preliminary investigation

IV.2.5.1. If based on the ethics concern report it cannot be properly decided whether starting a procedure or omitting an investigation is in order or the appropriate way of proceeding cannot be selected, preliminary information gathering can be carried out.

IV.2.5.2. During preliminary information gathering Group Ethics Officer may collect data, inquire at MOL Group staff, make questions and access documents or interview the Reporting Person.

IV.2.5.3. The Group Ethics Officer can forward the received ethics concern report to the competent local Ethics Officer for preliminary investigation.



IV.2.5.4. Following the closing of the preliminary investigation Group Ethics Officer shall prepare a proposal for Preparatory Committee describing

- whether the case falls into Ethics Council Competence or not, starting an ethics procedure of merits is justified,
- the investigation of the ethics concern report can be closed with the recommendation of the Preparatory Committee, or
- the omission of investigation is justified.

If the Preparatory Committee decides to open an ethics procedure of merits after preliminary information gathering, the time of preliminary information gathering shall be taken as part of the time-limit of the procedure.

#### IV.2.6. The referral of non-ethics related concern reports

IV.2.6.1. Without jeopardizing the protection ensured by law for whistle-blowers acting in good faith and the fair and unbiased investigation of raised concerns, if the reported misconduct(s) also constitute(s)

- a) failure to fulfil obligations arising from employment Group Ethics Officer shall – upon Preparatory Committee's decision – hand over the necessary information to manager exercising employer's rights for further measures and informs the superior of the manager of employer's rights; or
- b) any other breach associated with the specific contractual relationship, Group Ethics Officer shall – upon Preparatory Committee's decision – hand over the necessary information to the head of organisational unit responsible for managing the breached contract for further measures and informs the superior of the manager of employer's rights; or
- c) failure to fulfil obligations set out in special legislation or internal regulations (e.g. competition law, healthy, safety and environmental protection, security, retail customer complaint of not ethical nature), Group Ethics Officer shall – upon Preparatory Committee's decision – hand over the necessary information to professional organisation responsible for supervising the area concerned for investigation; or
- d) criminal offence and there is reason to suspect that it has been committed, Group Ethics Officer shall – upon Preparatory Committee's decision – hand over the necessary information to Security organisation to conduct investigation and launch law enforcement procedures.

IV.2.6.2. The investigating organization shall inform the Preparatory Committee of the outcome of its investigation within 30 days through the Group Ethics Officer. On this basis, the Preparatory Committee may decide to initiate an ethics investigation of merits or to close the proceeding.

IV.2.6.3. The Group Ethics Officer or the local Ethics Officer informs the Reporting Person about the referral of the report and monitor the progress of the investigation.

IV.2.6.4. The Group Ethics Officer Reports about the preliminary investigation of the non-ethics related concerns to the Ethics Council on a quarterly basis.

#### IV.2.7. Decision of the Preparatory Committee

IV.2.7.1. Within a maximum of 5 days after the Group Ethics Officer's proposal, Preparatory Committee shall make one of the following decisions:

- a) establish that the Ethics Council or other organizational unit of MOL Group has no competence to investigate or remedy the reported acts or omissions;
- b) establish that based on the results of the preliminary investigation the act or omission reported does not violate the MOL Group Code of Ethics and Business Conduct or the MOL Group Business Partner Code of Ethics and no other result is expected by initiating an investigation;
- c) not to conduct investigation in conformity with section IV.2.3.;
- d) decide that based on information and evidence given in the request there is no need for ethics procedure and referrals the concern report to the responsible unit for procedure in line with section IV.2.6.;
- e) information and evidence described in the request justify ethics investigation and initiates the procedure.

### **IV.3. Ethics investigation of merits**

#### IV.3.1. Initiation of investigation of merits, information on the initiation of the proceeding

IV.3.1.1. The initiation of the ethical procedure shall be ordered by the Preparatory Committee on the proposal of the Group Ethics Officer.

IV.3.1.2. If an ethics investigation of merits is initiated, the Group Ethics Officer or the Local Ethics Officer shall notify the Reporting Person about the initiation of the ethics procedure and, if necessary, forward the ethics concern report to the respective Local Officer.

IV.3.1.3. Should Preparatory Committee decide to investigate the ethics concern reported, Group Ethics Officer (or Local Ethics Officer appointed by him/her) shall, within 5 days inform the Reported Person of the fact the Ethics Council launches ethics procedure against him/her based on the ethics concern report received in written form.

IV.3.1.4. The information letter shall describe in detail allegations stated in the received ethics concern report, inform the Reported Person about the rights relating to protection of personal data and the rules applicable to processing of person data. Notification shall address all possible ethics violations alleged in the ethics report. If the investigation identifies any other potential misconduct, the person concerned shall be notified thereof within 5 days. Identity of Reporting Person may only be disclosed to Reported Person, when this is appropriate based on the nature of misconduct reported or it is necessary to effectively conduct the procedure.

IV.3.1.5. On an exceptional basis and when this is appropriate under the circumstances, Reported Person may be informed later, if immediate briefing would frustrate or jeopardise investigation.

IV.3.1.6. As part of the procedure of merits starting notice, both Reporting Person and Reported Person and all concerned persons shall receive a copy of this Rules of Procedure.

IV.3.1.7. A copy of this Rules of Procedure shall also be sent to witnesses of the ethics case investigated. If during the course of procedure, it is suspected that they have breached norms

of ethics, Group Ethics Officer (or Local Ethics Officer appointed by him/her) shall inform them thereof within 5 days.

IV.3.2.1. The Group Ethics Officer (or the local Ethics Officer appointed by him/her for the purpose of the investigation) shall carry out an evidentiary procedure to obtain the data and evidence justifying the Ethics Council's decision.

IV.3.2.2. Any evidence that is capable of clarifying the facts may be used in the ethics procedure. Evidence obtained by the Ethics Officer in violation of law may not be used as evidence.

IV.3.2.3. The Group Ethics Officer (or the appointed local Ethics Officer) is free to choose the means of proof and assess the available evidence at his/her own discretion.

#### IV.3.3. Suspension of the ethics investigation of merits

IV.3.3.1. Group Ethics Officer suspends the ethics procedure if

- a) a preliminary question subject to the investigation falling in the competence of another external or MOL Group organization until needs to be clarified, until it is done; or
- b) in the same or related issue an official or judicial proceeding has been initiated, until its final completion.

#### IV.3.4. Termination of the ethics investigation of merits

IV.3.4.1. Group Ethics Officer with the consent of the Preparatory Committee terminates the ethics procedure if

- a) it becomes obvious that the investigated conduct clearly does not violate the Code of Ethics and Business Conduct or the Business Code of Ethics;
- b) the investigation cannot establish any Code of Ethics and Business Conduct or Business Partners Code of Ethics violation, and no other result is expected by continuing the procedure;
- c) the investigated conduct has been judged by the authority or court of justice, or the Ethics Council has previously adopted a resolution in the same issue.

IV.3.4.2. The termination of the ethics procedure must be communicated with the Reporting Persona, the Reported Person, or with the manager whose area of responsibility was affected by the procedure and with the competent local Ethics Officer.

#### IV.3.5. Investigation report

IV.3.5.1. In his/her investigation report, Group Ethics Officer shall describe tools of investigation used, established facts, proposed Ethics Council resolution and decision and proposed actions, including context and grounds of proposal - with processed documents, relevant messages exchanged, and all other acquired evidence attached.

IV.3.5.2. Should the investigation be carried out by Local Ethics Officer or any other person, findings shall be forwarded by Group Ethics Officer to Ethics Council to decide on ethical misconduct. Local Ethics Officer prepares his/her report according to rules applicable to Group Ethics Officer reporting.

IV.3.5.3. Reports prepared by Group Ethics Officer and Local Ethics Officer shall be, with the opinion of Preparatory Committee, approved and presented for Ethics Council by Ethics Council Chairperson.

#### IV.3.6. Decision of the Ethics Council

IV.3.6.1. Ethics Council may adopt basically one of the following resolutions on specific cases:

- a) State that the conduct under investigation, violated one or more norms set forth in MOL Group Code of Ethics and Business Conduct or MOL Group Business Partner Code of Ethics;
- b) state that the conduct under investigation did not violate the MOL Group Code of Ethics and Business Conduct or MOL Group Business Partner Code of Ethics;
- c) due to lack of evidence the violation of MOL Group Code of Ethics and Business Conduct or MOL Group Business Partner Code of Ethics cannot be established;
- d) violation of the MOL Group Code of Ethics and Business Conduct or MOL Group Business Partner Code of Ethics cannot be established, however, the Ethics Council identified an anomaly that carries the potential of harm to MOL Group ethical values.

IV.3.6.2. The Ethics Council resolution may propose measures to the employee practising the employer's rights, business line manager and to the supporting departments to remedy the ethical violation, to take appropriate corrective measures, and to take other appropriate measures to avoid, prevent and reduce the risks of violation of the Code of Ethics and Business Conduct.

In the case of a decision proposal with legal consequences for the employment, the Ethics Council shall consult beforehand with the manager of employer's rights and the superior in the affected business unit.

IV.3.6.3. If required by law, subject to the terms and conditions set forth therein, the Ethics Council shall initiate proceedings by the competent authority, rather than finding an ethical misconduct. Where it appears justified to prosecute, this should be done in consultation with the responsible Security investigators being responsible for authority connections in criminal matters.

IV.3.6.4. Ethics Council shall conclude resolutions in writing, with reasons stated.

### **IV.4. Communication of resolutions, consequence management, the repeated and supplementary procedures**

#### IV.4.1. Communication of resolutions

IV.4.1.1. Ethics Council closes procedures by adopting resolutions that are communicated to parties concerned by Group Ethics Officer within 8 days.

IV.4.1.2. Ethics Council resolutions shall be communicated to Reporting Person and Reported Person subject to procedure, to the manager of the area concerned or exercising employer's rights over Reported Person.

IV.4.1.3. A copy of Ethics Council resolutions shall be sent to competent Local Ethics Officer.

#### IV.4.2. Consequence management

IV.4.2.1. If the Ethics Council formulates further proposals for measures to promote conduct in accordance with the Code of Ethics and Business Conduct, improve processes, and reduce the risk of non-compliant conducts, it shall inform the responsible manager of the affected business unit and set an appropriate timeframe.

IV.4.2.2 Based on Ethics Council resolution, the manager of the area concerned/exercising employer's rights over Reported Person shall immediately, or latest within 30 days, decide on required additional measures, applicable penalties and taking ethical misconduct into account as part of performance evaluation, and immediately notify Group Ethics Officer thereof.

IV.4.2.3. Should the manager concerned fail to take measures required based on Ethics Council recommendations, Group Ethics Officer shall notify his/her manager exercising employer's rights, who shall decide on required additional measures, applicable penalties and taking ethical misconduct into account as part of performance evaluation, and immediately notify Group Ethics Officer thereof.

#### IV.4.3. Request for review (repeated or supplementary investigation)

IV.4.3.1. In view of Ethics Council's decision, persons concerned may, within 15 days of receipt of decision notification, request continuation of procedure or supplementary decision, if they become aware of essential information not yet taken into account during the procedure.

IV.4.3.2. Preparatory Committee shall decide on launching repeated or supplementary investigations. Repeated or supplementary investigation shall primarily mean a review of existing documents and face-to-face interviews may only be involved when this is appropriate under the circumstances.

#### IV.4.4. Publicity of resolutions

IV.4.4.1. The Ethics Council's findings and resolutions are public. Personal data shall be deleted from the text of the Ethics Council's statements and resolutions, in accordance with the section I.7 of the Rules of Procedure.

IV.4.4.2. Decision communicated to Reporting Person and/or published shall not contain any information that could violate privacy of any MOL Group Member or any other legal or private entity subject to ethics procedure, in particular, information that would infringe or jeopardise business secrets, privacy, or data protection rules.

IV.4.4.3. Should any given case involve administrative/court procedure, Ethics Council Chairperson may authorise use of Ethics Council resolutions in the course thereof. In case of administrative/court requests, Group Ethics Officer is obliged to make requested case documents available to the relevant authority/court.

#### IV.4.5. Archiving data

IV.4.5.1. Ethics Council meeting and circular vote minutes not containing personal data, must be kept for 3 years.

#### IV.4.6. Ethics case records

IV.4.6.1. All executives employed by MOL Group companies are required to report to the Group Ethics Officer if any behaviour that they observe is contrary to the requirements of the Code of Ethics and Business Conduct and Business Partner Code of Conduct, even if the facts and

their judgment of the case are clear, and they do not require investigation or an Ethics Board resolution and therefore the management applies measures.

IV.4.6.2. The Group Ethics Officer maintains - anonymized - records and statistics on ethics concern reports and on misconducts that breach the Code of Ethics and Business Conduct and the Business Partner Code of Conduct.

## **V. CLOSING PROVISIONS**

### **V.1. Amendment of Rules of Procedure**

Ethics Council member is authorised to initiate amendment or completion of these Rules of Procedure.

### **V.2. Transitional rules**

The modified version of Rules of Procedure shall apply to investigations and measures based on ethics concern reports received after its date of effect.