

I. POLITICA SI PROCEDURA DE ALERTA/ WHISTLEBLOWING POLICY

1. INTRODUCERE

1.1. Scopul

Politica actuala stabileste principiile si cadrul prin care Profiton SRL primeste, evalueaza si investigheaza rapoarte anonime si non-anonime privind neregulile, omisiunile sau delictele care au atras atentia personalului sau, clientilor sau furnizorilor.

Profiton SRL se angajeaza sa mentina cel mai inalt nivel de etica si comportament profesional, avand toleranta zero fata de acte ilegale si delicta grave care i-ar putea afecta prestigiul si credibilitatea.

1.2. Scopul si obligatia alertelor

Procedura de alerta se adreseaza tuturor salariatilor tuturor clientilor precum si oricarei persoane care furnizeaza un serviciu si care are un contract incheiat cu Profiton SRL in acest sens. Procedura de alerta are rolul de a completa Regulamentul de Ordine Interioara si ghidurile aferente ale Profiton SRL cu privire la responsabilitatile generale ale salariatilor.

In particular, obligatia de alertare anonima sau neanonima se aplica urmatoarelor entitati in legatura cu Profiton SRL:

- ❖ Membrilor Consiliului de Administratie;
- ❖ Directorilor;
- ❖ Persoanelor desemnate ca si Consultanti;
- ❖ Salariatilor permanenti si temporari;
- ❖ Persoanele si companiile care colaboreaza cu Profiton SRL in baza contractelor de colaborare;
- ❖ Furnizorilor;
- ❖ Clientilor;

1. INTRODUCTION

1.1 Purpose

The present Policy sets the principles and the framework through which Profiton SRL (hereinafter “Profiton SRL”) receives, assesses and investigates anonymous and non-anonymous reports on serious irregularities, omissions or offences that came to the attention of its personnel, customers or suppliers.

A major commitment of Profiton SRL is to maintain the highest level of ethical and professional behaviour, having zero tolerance towards illegal and irregular acts affecting its prestige and credibility.

1.2. Whistleblowing scope and obligation

The Whistleblowing Policy is addressed to the entire personnel, all the customers as well as to anyone providing services to Profiton SRL and is designed to complement the Staff Handbook and other regulatory provisions of Profiton SRL with regard to the general duties of the Employees.

In particular, the anonymous or non-anonymous whistleblowing obligation applies to the following persons related to Profiton SRL:

- ❖ The Members of the Boards of Directors;
- ❖ The Managers;
- ❖ The persons appointed as Advisors;
- ❖ The permanent and temporary Employees;
- ❖ Persons and companies cooperating with Profiton SRL under contracts of work;

- ❖ Orice terta parte care posedea dovezi si/sau informatia despre nereguli/acte ilegale (care au fost sau pot fi comise) privind

Profiton SRL.

- ❖ The Suppliers;
- ❖ The Customers;
- ❖ Any third party possessing evidence and/or information on irregular/illegal acts (which have been or may be committed) pertaining to Profiton SRL.

2. PRINCIPII GENERALE

Politica reprezinta o modalitate de asigurare a integritatii, prestigiului si reputatiei Profiton SRL.

Aceasta contribuie la identificarea riscurilor si la adoptarea de masuri corective corespunzatoare (de ex. intarirea sistemului de control intern, detectarea incipienta a incidentelor de frauda sau a altor delict grave, aplicarea de sanctiuni partilor responsabile, notificarea autoritatii competente, dupa caz).

Prin asigurarea unui mediu de incredere si siguranta pentru salariatii sai, clienti si furnizori, Profiton SRL incurajeaza alertele legitime si de substanta cu privire la acte ilegale sau ofense serioase de care acestia iau cunostinta.

Un principiu major si intangibil al Politicii este protejarea anonimatului si confidentialitatii datelor personale ale persoanelor care prezinta astfel de rapoarte, in cazul in care sunt salariatii ai Profiton SRL, protejarea pozitiei lor actuale sau a dezvoltarii viitorului profesional.

Nu este nicio recompensa promisa persoanei care alerteaza si rapoartele relevante sunt prezentate in contextul conformarii cu cadrul institutional si de reglementare pe de-o parte si de aparare a intereselor Profiton SRL, Actionarilor si Clientilor, pe de alta parte.

Procedura de alerta are drept scop intarirea transparentei care incurajeaza divulgarea de incidente care dau nastere unor suspiciuni de incalcare grave ale procedurilor si Politicilor Profiton SRL

precum si a incidentelor de frauda, coruptie, coercitie sau alte nereguli.

2. GENERAL PRINCIPLES

The Policy represents a tool for ensuring the integrity, prestige and reputation of Profiton SRL.

It contributes to the identification of risks and to the adoption of appropriate corrective measures (i.e. strengthening of the Internal Control System, early detection of incidents of fraud or other serious offences, sanctions implemented against liable parties, notification of the competent Authorities, as applicable).

Ensuring an environment of trust and safety for their Personnel, Customers and Suppliers, Profiton SRL encourages the disclosure in "good faith" of illegal acts or serious offence, which come to their attention.

A major and inviolable principle of the Policy is the protection of anonymity and confidentiality of the personal data of persons submitting such reports and, in case they are Employees of Profiton SRL, the protection of their present position or their future professional development.

There is no promise of whistleblower award and the relevant reports are submitted in the context of complying with the institutional and regulatory framework on the one hand and of defending the interests of Profiton SRL, the Shareholders and the Customers on the other.

The whistleblowing procedure aims at strengthening transparency, which encourages the disclosure of incidents that give rise to suspicions of serious violations of the procedures and Policies

of Profiton SRL as well as the disclosure of incidents of fraud, corruption, coercion or other violations.

3. SCOPUL ALERTELOR

Alertele trebuie avute in vedere in masura in care sunt legitime si de substanta in legatura cu delicta sau abateri care au fost sau pot fi comise. Salariatii, clientii sau Furnizorii Profiton SRL sunt incurajati sa comunice asupra ingrijorarii privind delicta, cazuri de comportament ilegal, management defectuos, sau nereguli-omisiuni serioase cu privire la reglementari, politici si proceduri ale Profiton SRL,

precum si in ce priveste intocmirea si raportarea

3. WHISTLEBLOWING SCOPE

Disclosures shall be carried out on condition of faithful and reasonable belief that an offence or misdeed has been or may be committed. The Personnel, Customers or Suppliers of Profiton SRL are encouraged to make disclosures of offences, cases of suspected illegal behaviour, mismanagement incidents or serious irregularities-omissions in connection with the regulations, policy and

procedures as well as in relation with financial

rezultatelor financiare ale Profiton SRL. Spre exemplu ingrijorari cu privire la:

- Acte/fapte de neglijenta crasa, potentiala frauda sau coruptie;
- Acte/fapte care atenteaza la scopul si la reputatia Profiton SRL;
- Acte/fapte de conflict de interese cu Profiton SRL;
- Incalcarea flagranta a politicilor si procedurilor, care poate rezulta in pierdere financiara;
- Nereguli grave precum si incalcari grave referitoare la furnizarea de servicii de investitii sau angajarea in activitati de investitii;
- Acte care pot constitui incalcari ale codului de bune practici al Profiton SRL si in mod deosebit Codul de Etica al Profiton SRL;
- Acte/fapte ce pun in pericol siguranta unui salariat;
- Darea sau acceptarea de mita;
- Acte/fapte daunatoare mediului.

4. PASTRAREA ANONIMITATII

reporting and the preparation of the Financial Statements of Profiton SRL. Indicatively:

- Acts involving gross negligence, potential fraud or corruption.
- Acts afflicting the purpose and reputation of Profiton SRL.
- Acts conflicting with the interests of Profiton SRL.
- Serious violations of policies and procedures, which might result in financial loss.
- Serious irregularities as well as serious violations pertaining to the provision of investment services or the engagement in investment activities.
- Acts that arguably offend the code of ethical practice of Profiton SRL and especially the Code of Ethics of Profiton SRL.
- Acts that endanger the safety of an Employee.
- Offering or accepting a bribe.
- Acts harmful to the environment.

4. PROTECTION OF ANONYMITY

Alertele anonime pot fi transmise in scris, prin telefax sau prin e-mail.

Anonymous disclosures may be carried out in writing, via fax or via e-mail.

In orice situatie inasa, actionarea cu buna credinta, respectiv increderea in legitimitatea alertei, reprezinta o conditie precedenta. Aceste alerte sunt protejate impotriva actiunilor de reprimare sau pedepsire, respectiv

In any case, acting in good faith i.e. having strong belief regarding the legitimacy of a disclosure is a prerequisite. These disclosures are protected against any retaliation or reprisal actions, namely:

- Identitatea persoanei care atrage atentia – in cazul in care alerta nu este anonima – va fi protejata iar confidentialitatea urmarita;
- Alertele sunt comunicate numai unor anumite persoane considerate necesare pentru investigarea cazului si care, potrivit responsabilitatilor ce le revin, sunt indreptatite sa actioneze in limitele discretiei si ale confidentialitatii. In acest fel, persoanele care pot fi subiecte ale unei alerte sunt protejate pana la finalizarea investigatiei, iar incidentele sunt reale.

- The identity of a whistleblower, in case the whistleblower has chosen not to be anonymous, will be protected and confidentiality will be observed.
- Disclosures are communicated only to predefined persons, deemed as necessary for the investigation of the case and who, in accordance with their duties, are entitled to act within the bounds of discretion and confidentiality. In this way, the persons that may be the items of the disclosure are protected until the investigation of the real incidents is completed.

Profiton SRL se asigura ca persoana care raporteaza orice incalcare este protejata corespunzator impotriva unui posibil impact negativ, ca de exemplu

Profiton SRL ensures that the person reporting any violation is properly protected against possible negative impact, e.g. retaliation, discrimination or

represalii, discriminare sau orice forma de

any other form of unfair treatment and that no

tratament nedrept și ca niciun Membru al Comitetului de gestionare a alertelor nu vizează persoana care atrage atenția.

Mai mult, Profiton SRL se asigură ca persoanele pentru care a fost raportată o alertă sunt protejate împotriva unui posibil impact negativ, în cazul în care ancheta nu dovedește vreo încălcare și nu se impun măsuri împotriva lor.

În același timp, chiar dacă ancheta conduce la o încălcare dovedită și sunt luate măsuri împotriva persoanelor pentru care a fost transmisă o alertă, protecția persoanelor este asigurată împotriva efectelor negative involuntare care depășesc măsurile care au fost luate de către Comitetele competente.

Este de remarcat faptul că identitatea persoanei care transmite alertă poate fi cerută de către o procedură judiciară sau legală, în contextul investigației ulterioare a cazului.

Alertele trebuie transmise prin intermediul canalelor de comunicație puse la dispoziție la nivelul Direcției Conformitate, prin e-mail office@szekelyhirmondo.ro sau la adresa postală adresa Str. Ciucului nr.7, Sfântu Gheorghe, Jud. Covansa, Cod Postal 520019, România, în atenția Ofiterului de Conformitate al Profiton SRL. Toate canalele menționate mai sus funcționează exclusiv pentru alerte și sunt disponibile 24 de ore pe zi/sapte zile pe săptămână.

Comitetul de gestionare a alertelor este informat de toate alertele de către Ofiterul de Conformitate al Profiton SRL, care informează și Ofiterul de Conformitate al Grupului. Ofiterul de Conformitate al Grupului informează corespunzător Comitetul de gestionare a alertelor din ABG.

Comitetul de gestionare a alertelor va hotărâi în ce măsură alertele vizează nereguli de substanță, omisiuni sau delict și va referi cazul Unităților competente ale Profiton SRL pentru efectuarea investigațiilor suplimentare și a acțiunilor necesare

Member of the Whistleblowing Committee targets the Whistleblower.

Moreover, Profiton SRL ensures that the persons for whom a disclosure has been made are protected against potential negative impact, in the case where a violation is not proved from the investigation and no measures are taken against them.

At the same time, even if the investigation leads to a proven violation and measures are taken against the persons for whom a disclosure has been made, the persons' protection is ensured against involuntary negative effects that go beyond the measures that have been taken by the competent Bodies.

It is noted that the disclosure of the whistleblower's identity may be required by a judicial or other legal procedure, in the context of the further investigation of the case.

Disclosures should be conducted via dedicated communication channels by the Compliance Division via e-mail at office@szekelyhirmondo.ro or postal address Str. Ciucului nr.7, Sfântu Gheorghe, Covansa County, 520019 - Romania, in the attention of the Compliance Officer of Profiton SRL. All the above-mentioned channels operate exclusively as a dedicated line for disclosures and are available 24 hours a day/seven days a week.

The Whistleblowing Committee is informed of all submitted disclosures by the Compliance Officer of Profiton SRL who informs accordingly also the Group Compliance Officer. The Group Compliance Officer informs the Group Whistleblowing Committee accordingly.

The Whistleblowing Committee shall resolve on whether the disclosures involve serious irregularities, omissions or offences and shall refer such cases to the competent Units of Profiton SRL in order to proceed with any further necessary

sau catre Directia de Audit Intern pentru a continua investigatia, dupa caz.

actions or to the Internal Audit Division in order to proceed with investigation, as applicable.