

**WHISTLEBLOWING
POLICY
(version: November 2023)
ORFIUM GROUP**

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1. PURPOSE

- 1.1. *Vision.* The ORFIUM Group encourages and accommodates a speak – up culture, which will encourage the reporting of misconduct without the fear of retaliation or any form of retaliation towards Reporting Persons.
- 1.2. *Purpose.* This Policy establishes a framework of rules for the operation of a direct channel of communication between the Group and the persons falling within its scope, for the reporting of unlawful misconduct taking place in the context of their work.
- 1.3. *Linkage.* The Whistleblowing Policy is linked and part of the ORFIUM Group corporate codes, policies and procedures. This Policy is in line with the Directive (EU) 2019/1937.
- 1.4. *Enforceability.* The ORFIUM Group ensures that all its members of staff (either employees, or contractors as defined below) acknowledge and comply with the rules of the current Policy.

2. DEFINITIONS

- 2.1. “ORFIUM Group” or “ORFIUM” means the ORFIUM Group of companies.
- 2.2. “Competent Authority” means the public authority, which is competent for the receipt, handling and monitoring of external reports.
- 1.1. “Designated Person” means the Person designated as competent to receive and follow up on reports both internally and before competent authorities, wherever required under applicable law.
- 1.2. “Employees” means the persons providing services to ORFIUM under its instructions, for which they receive remuneration, regardless of whether their employment is full or part-time, permanent or seasonal, or if they are seconded at another employer.
- 1.3. “External Reporting” means the oral or written communication of information on Misconduct to the Competent Authority;
- 1.4. “Facilitator” means a natural person who assists the reporting person in the reporting process and whose assistance is confidential;
- 1.5. “Feedback” means the provision to the Reporting Person of information on the action envisaged or taken by ORFIUM as Follow-Up and on the grounds for such Follow-Up.
- 1.6. “Findings” means proof or indications about Misconduct.
- 1.7. “Follow-Up” means any action taken by ORFIUM to assess the accuracy of the allegations made in the Report and, where relevant, to address the Misconduct reported, including through actions such as an internal enquiry, an investigation, the imposition of sanctions or the closure of the Policy.
- 1.8. “Information on Misconduct” means information, including reasonable suspicions, about actual or potential Misconduct, which occurred or are very likely to occur in the organisation of ORFIUM and about attempts to conceal such Misconduct.

- 1.9. “Investigative Report” means the report laying down the outcome of the investigation.
- 1.10. “Involved Person” means a natural or legal person who is referred to in the Report and is neither a Reporting Person nor a Person Concerned.
- 1.11. “Misconduct” means acts or omissions that are unlawful under the legislation falling within the material scope of this Policy or defeating the object or the purpose of such legislation.
- 1.12. “National Law” means applicable legislation in the country in which the subsidiary of the Group receiving the Report has its registered seat.
- 1.13. “Personal Data” means any information relating to an identified or identifiable natural person, also referred to as data subject; an identifiable natural person is one who can be identified, directly or indirectly, in particular by reference to an identifier such as a name, an identification number, location data, an online identifier or to one or more factors specific to the physical, physiological, genetic, mental, economic, cultural or social identity of that natural person.
- 1.14. “Person Concerned” means a natural or legal person who is referred to in the Report as a person to whom the Misconduct is attributed or with whom that person is associated.
- 1.15. “Report” means the communication via the Whistleblowing Platform of information, including reasonable suspicions, about actual or potential misconduct, in the reasonable belief of the Reporting Person which occurred or is occurring or is very likely to occur in the future in the organization of ORFIUM or the Group and about attempts to conceal such misconduct.
- 1.16. “Reporting Person” means a natural person falling within the personal scope of this Policy, who submits a Report on Misconduct through the Whistleblowing Platform.
- 1.17. “Retaliation” means any direct or indirect act or omission which occurs in the work-related context of ORFIUM or the Group, is prompted by internal or external reporting or by public disclosure, and which causes or may cause unjustified detriment to the Reporting Person.
- 1.18. “Whistleblowing Committee” means the committee of corporate executives having the duties and powers stipulated in this Policy.
- 1.19. “Whistleblowing Directive” means the Directive (EU) 2019/1937 of the European Parliament and the Council of 23 October 2019 on the protection of persons who report breaches of Union law.
- 1.20. “Whistleblowing Platform” means the electronic platform of the Group, which is dedicated to the receipt of reports and the communication with reporting persons.
- 1.21. “Whistleblowing Policy” or “Policy” means the corporate rules and provisions included in the current Policy.

- 1.22. Apart from the foregoing definitions, the definitions of Directive (EU) 2019/1937 of the European Parliament and the Council of 23 October 2019 on the protection of persons who report breaches of Union law, shall also apply in the interpretation and implementation of this Policy.

2. SCOPE

2.1. *Personal Scope*

The provisions of this Policy are applicable to employees, agents, trainees, volunteers, contractors, subcontractors, suppliers, persons working for ORFIUM through third-party suppliers and persons belonging to the administrative, management or supervisory body of ORFIUM or the Group and to any persons who acquire information through their work-related activities with ORFIUM or the Group. The provisions of this Policy are also applicable to persons who submit Reports on misconduct in a work-based relationship with ORFIUM or the Group which has since ended or whose work-based relationship is yet to begin in cases where information on misconduct has been acquired during the recruitment process or other pre-contractual negotiations.

2.2. *Material Scope*

The provisions of this Policy are applicable to Reports on unlawful Misconduct in violation of the following sectors of European Union legislation: (i) public procurement; (ii) financial services, products and markets, and prevention of money laundering and terrorist financing; (iii) product safety and compliance; (iv) transport safety; (v) protection of the environment; (vi) radiation protection and nuclear safety; (vii) food and feed safety, animal health and welfare; (viii) public health; (ix) consumer protection; (x) protection of privacy and personal data, and security of network and information systems; (xi) competition and state aid rules; and (xii) other sectors of law falling within the material scope of the Whistleblowing Directive, as transposed in national law.

3. REPORTING

- 3.1. ORFIUM accepts the submission of Reports through a dedicated electronic platform, accessible through its corporate website at the following link: <https://www.orfium.com/whistleblowing/> .
- 3.2. The Designated Person ensures that adequate information about the right to report, including reference to the Hotline, is communicated to the persons falling within the scope of this Policy, through both the ORFIUM intranet and corporate website.
- 3.3. In light of the circumstances and the information available to them at the time of reporting, Reporting Persons are required to report only information on Misconduct, which they have reasonable grounds to believe is true. In this respect, Reporting Persons are required to refrain from malicious and frivolous or abusive or deliberately and knowingly wrong or misleading Reports.
- 3.4. Any Reports, which are not submitted through the foregoing dedicated channel of communication, will not be taken into account by ORFIUM.
- 3.5. Upon request by the Reporting Person through the reporting channel, reporting may also take place by means of physical meetings with the Designated Person, within a reasonable timeframe.
- 3.6. The Reporting Channel enables the durable storage of information to allow for proof of receipt and the further investigation of Reports.
- 3.7. The Reporting Channel is designed to be user-friendly, secure and ensures confidentiality for receiving and handling information provided by Reporting Persons.
- 3.8. The Reporting channel is designed, established and operated in a secure manner that ensures that the confidentiality of the identity of the Reporting Person and any third party mentioned in the Report is protected, and prevents access thereto to company employees, other than the Designated person.

4. FEEDBACK

- 4.1. The Designated Person communicates with the Reporting Person and provides its Feedback to the Report, in principle via the same channel used for the submission of the Report.
- 4.2. Reporting Persons shall be diligently informed by the Designated person within a reasonable timeframe about any information requested on the Whistleblowing Policy, the actions envisaged or taken as Follow-Up to the Report and the grounds for the choice of that Follow-Up. Where the appropriate Follow-Up is still being determined, the Reporting Person should be informed about this and about any further Feedback to expect.

- 4.3. The Designated person shall provide information to the Reporting Person on the Decision of the Whistleblowing Committee, without undue delay and in any event within three (3) months from the acknowledgement of receipt of the Report.

5. EXTERNAL REPORTING

5.1. *Right to External Reporting*

Nothing in this Policy shall prejudice the rights of Reporting Persons to communicate information about Misconduct to competent authorities under the law.

Each Reporting Person has the right to report to the external channel if s/he feels that the internal report did not lead to a satisfying solution.

Reporting Persons have the right to directly submit External Reports to the Competent Authority.

The Final Feedback will include clear and easily accessible information regarding the procedures for reporting externally to Competent Authorities and, where relevant, to institutions, bodies, offices or agencies of the Union.

5.2. *Submission of External Report to Competent Public Bodies*

An external report for breaches of the EU legislation falling within the framework of the Whistleblowing legislation may be submitted directly to the public body competent for the receipt and follow up of external reports in accordance with applicable national legislation.

6. PROTECTION OF REPORTING PERSONS

6.1. *Right to Report.*

The right of Reporting Persons to submit Reports shall be respected and protected as part of their fundamental right to freedom of expression, in particular their rights to hold opinions and to impart information without interference of an arbitrary nature.

The reporting persons will have the right to free provision of legal advice, regarding the procedures and means of legal protection against reprisals, as well as free legal assistance and psychological support.

6.2. *Access Right.*

Reporting Persons have the right to access the file of their Report in its entirety, provided that the rights and freedoms of Persons Concerned and Involved Persons are not adversely affected.

6.3. *Confidentiality.*

Personal data and any information that leads, directly or indirectly, to the identification of Reporting Persons shall not be disclosed to any party other than the Designated Person and the staff authorized by the latter to receive or monitor Reports.

The identity of Reporting Persons and any other information about the handling of Reports may be disclosed only in the cases required by Union or Greek law, in the context of investigations by competent authorities or in the context of judicial proceedings, and if this is necessary for serving the purpose of protecting or ensuring the defense of Reporting Persons.

Disclosures about the identity of Reporting Persons and any other information about the handling of Reports are made after the Reporting Person has been informed in writing about the reasons for the disclosure, unless such notice undermines Investigations or judicial proceedings. After being informed, Reporting Persons shall be entitled to submit written observations to the Designated Person. Only in the event that such observations are not adequately justified, the disclosure of the identity and other confidential information of the Reporting Person will take place.

6.4. *Measures against Hindering of Reporting.*

ORFIUM will impose effective, proportionate and dissuasive measures of disciplinary nature against members of staff that have been found to hinder or attempt to hinder reporting.

6.5. *Non-Retaliation.*

Retaliation against Reporting Persons by ORFIUM or any member of its staff is strictly prohibited.

Indicative forms of prohibited Retaliation may include the following: (a) suspension, lay-off, dismissal or equivalent measures; (b) demotion or withholding of promotion; (c) transfer of duties, change of location of place of work, reduction in wages, change in working hours; (d) withholding of training; (e) a negative performance assessment or employment reference; (f) imposition or administering of any disciplinary measure, reprimand or other penalty; (g) coercion, intimidation, harassment or ostracism; (h) discrimination, disadvantageous or unfair treatment; (i) failure to convert a temporary employment contract into a permanent one, where the worker had legitimate expectations that he or she would be offered permanent employment; (j) failure to renew, or early termination of, a temporary employment contract; (k) harm, including to the person's reputation, particularly in social media, or financial loss, including loss of business and loss of income; and (l) early termination or cancellation of a contract for goods or services.

6.6. *Right to Seek Effective Remedy.*

Reporting Persons have the right to submit requests before the Whistleblowing Committee for an effective remedy against acts or omissions, which may constitute Retaliation. Following the examination of the relevant request and to the extent necessary, the Whistleblowing Committee may take measures for the effective prevention and deterrence of such acts or omissions and for the relief from any detriment thereof.

6.7. *Access to Justice.*

Nothing herein shall prejudice the right of Reporting Persons to seek access to justice in relation to the subject matter of Reports.

In particular, Reporting Persons may seek recourse before competent authorities, especially the Labour Inspectorate and law enforcement authorities.

Any term or agreement that waives or limits rights and remedies protection provided by Law, including an arbitration clause or agreement is void as to this limit effect.

6.8. *Extension of Protection.*

The measures for the protection of Reporting Persons set out in this article shall also apply, where relevant, to: (a) facilitators; (b) third persons who are connected with the Reporting Persons and who could suffer retaliation in a work-related context, such as colleagues or relatives of the Reporting Persons; and (c) legal entities that the Reporting Persons own, work for or are otherwise connected with in a work-related context with ORFIUM or the Group.

7. *RIGHTS OF PERSONS CONCERNED*

7.1. *Protection of Fundamental Rights.*

Persons Concerned have the right to redress and enjoy the rights of fair trial and in particular the right of effective recourse before judicial authorities, as well as the presumption of innocence and the rights of defence, including the right to be heard.

ORFIUM shall take proportionate measures to protect the rights of Persons Concerned from reputational damage or from negative consequences, which fall outside the scope of sanctions imposed by virtue of the law or of disciplinary measures provided for by corporate rules.

7.2. *Confidentiality.*

ORFIUM shall take proportionate measures to protect the confidentiality of the identity of Persons Concerned.

7.3. *Proof of Misconduct.*

The Person Concerned shall be presumed not to be related to a reported Misconduct, unless sufficient indication is provided thereto.

7.4. *Right to be Heard.*

Prior to the issuance of the Investigative Report, the Person Concerned is entitled to be heard, either orally or in writing, before the Designated person handling the Report.

7.5. *Right to Seek Effective Remedy.*

Prior to the issuance of the Investigative Report, the Person Concerned is entitled to raise his / her objections, either orally or in writing, before the Whistleblowing

Committee. Following the examination of objections, the Whistleblowing Committee shall either approve or amend or annul the relevant Investigative Report.

8. DATA PROTECTION

8.1. *Anonymous Reporting / Reporting By Name.*

Reporting Persons have the right to submit Reports at their discretion either anonymously / pseudonymously or by their name. Anonymous reporting may render impossible the feedback and any communication with the Reporting Person.

In the case of Reports, in which Reporting Persons submit by their name, ORFIUM will take additional measures to pseudonymize the processing of personal data throughout the follow-up procedure.

8.2. *Protection of Personal Data.*

The identity and personal data of every Reporting Person, Person Concerned, Involved Persons and, generally, third persons referred to in the Report, such as witnesses or colleagues, are protected at all stages of the whistleblowing procedure.

The Designated Person shall refrain from collecting or processing personal data not directly related with or not necessary for the handling of Reports and, if collected, will immediately erase them.

8.3. *Transparency of Processing.*

Notwithstanding any other provisions of this Policy, ORFIUM takes appropriate measures to timely provide by electronic means to data subjects any information relating to the processing in a concise, transparent, and easily accessible form, using clear and plain language.

8.4. *Data Collected during Physical Meetings.*

Where the Reporting Person requests a physical meeting with the Designated Person, the latter shall write down accurate minutes of the relevant conversation in a durable and retrievable form, subject to the consent of the Reporting Person. The Designated person shall offer the Reporting Person the opportunity to check, rectify and agree by signing them.

8.5. *Irrelevant or Accidentally Collected Data.*

Personal data which are manifestly not relevant for the handling of a specific Report shall not be collected or, if accidentally collected, shall be deleted without undue delay.

8.6. *Data Subject Rights.*

Notwithstanding the limitations of national law, data subjects have the rights of access, rectification, erasure, restriction of processing, portability, objection to the processing of personal data or objection to automated decision-making, including profiling and complaint before the data protection authority.

8.7. *Security of Data.*

ORFIUM implements appropriate technical and organisational measures to ensure a level of security for personal data, which is appropriate to the risk vis-à-vis data subjects' rights

8.8. *Data Subjects' Rights.*

The exercise of data subjects' rights shall be restricted to the extent and as long as necessary to prevent and address attempts to hinder reporting or to impede, frustrate or slow down Follow-Up, in particular investigations, or attempts to find out the identity of Reporting Persons.

9. **GENERAL TERMS**

9.1. *Training.*

The Designated Person has in place a corporate training program for its members of staff on the implementation of the Whistleblowing Policy, including its following aspects: (i) what the protected internal reporting mechanism offers; (ii) what is Misconduct and how to identify it; (iii) the existence of internal and external reporting channels; (iv) how to file a Report; (v) how Reports are dealt with; (vi) which conduct is considered to be retaliatory and what are the remedies; (vii) which are the rights of Reporting Persons and Persons Concerned.

9.2. *Interpretation.*

Whenever issues of interpretation arise in relation to the implementation of the Whistleblowing Policy, the following bodies are responsible to interpret the provisions of the Policy as follows: (a) the Data Protection Officer for issues related to personal data; and (b) the Whistleblowing Committee, with the assistance of the Legal Department, for issues related to any other matter thereof.

9.3. *Modifications.*

Any modifications to the present Policy by ORFIUM shall come into force upon notification to the employees of ORFIUM and any third persons falling within its personal scope.

9.4. *Subsidiarity.*

Nothing in this Policy shall prejudice the rights and obligations of ORFIUM and / or any members of its staff arising from applicable laws and regulations.

9.5. *Relationship with Labor Law.*

This Policy shall not affect statutory rules on the exercise by employees of their rights, in particular their right to consult their representatives or trade unions, and on protection against any unjustified detrimental measure prompted by such consultations as well as on the autonomy of the social partners and their right to enter into collective agreements.

9.6. *Non-Waiver.*

Rights and remedies provided for under this Policy cannot be waived or limited by any agreement, policy, form or condition of employment.

9.7. *Prevalence.*

In case of conflict between statutory and corporate rules and provisions and the provisions of this Policy, prevalence shall take place according to the following order:

9.7.1. Applicable laws and regulations.

9.7.2. Rules of market self-regulation or rules of co-regulation of which ORFIUM or the Group are part, such as codes of conduct and memorandums of understanding.

9.7.3. Provisions of this Policy.

9.8. *Entry into Force.*

The current Policy and any of its updates shall enter into force upon notification to the employees of ORFIUM and any third persons falling within its personal scope.