



WHISTLEBLOWING POLICY

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1. What does our policy cover?

1.1 The scope of this policy is to encourage all PharOS employees to report any form of inappropriate behavior described in article 5.

1.2 This whistleblowing policy also comprises a source of guidance for those working with PharOS on how to raise concerns.

1.3 Furthermore, this policy confirms that confidentiality will be maintained and that genuine concerns reported honestly can be raised without fear of retaliation, even if the disclosure turns out to be false or misleading.

2. Policy statement

2.1 PharOS is committed to conducting business in an ethical and honest manner and detecting corrupt, illegal or other desirable conduct. PharOS undertakes all its activities in a professional and equitable manner and with integrity in all business dealings and relationships, wherever it operates.

2.2 PharOS recognizes that weak processes make our company vulnerable to loss or legal actions. If PharOS is proven to have failed to comply with legal or compliance obligations imposed under the applicable laws and regulations, it may be exposed to unlimited liability, be excluded from commercial activities and transactions in sectors of its operation and face serious damage to its reputation.

3. Who is covered by the policy?

3.1 The present whistleblowing policy applies to all employees (whether of a temporary, fixed-term, or permanent status of employment, or former employees), all affiliated companies and their employees, regardless of location or place of incorporation and any associate or other party representing PharOS. The policy shall also apply to all directors and managers at any level.

4. Definition of Whistleblower

4.1 A Whistleblower is someone who discloses concerns about any form of malpractice as described in article 5 of this policy. A Whistleblower can be an employee, director, manager, consultant, intern or agent of the company who reports information on breaches set out in article 5 below, acquired in the context of his/her work related activities.

4.2 A Whistleblower may elect to remain anonymous, but PharOS encourages the Whistleblower to report on a named, confidential basis.

5. What to report

5.1 The following are concerned to be examples (not exhaustive) of concerns which can be raised:

- Violations of the EU laws and regulations, in the areas of public contracts, financial services, products and markets, prevention of money laundering, protection of the environment, as well as privacy and personal data, public health and consumer protection.
- Violations affecting the financial interests of the European Union according to art. 325 of the Treaty on the Functioning of the EU (concerning fraud or any other illegal activity against the financial interests of the Union).
- Violations related to the internal market, as referred to in paragraph 2 of article 26 of the Treaty on the Functioning of the EU, including violations of the European Union's rules on competition and state aid, as well as violations related to the internal market regarding acts that violate the rules on corporate taxation or arrangements, the purpose of which is to secure a tax advantage that defeats the object or the purpose of the applicable corporate taxation legislation.
- Infringement of PharOS' Code of Conduct.
- Infringement of PharOS' Anti-corruption and Anti-bribery policy and generally any act that may constitute corruption.
- Infringement of PharOS' Anti-violence and Anti-harassment policy and generally any serious form of discrimination or harassment.

6. Employee Responsibilities

6.1 All employees, agents and any person acting under PharOS' effective control and direction and/or on PharOS' behalf is encouraged to share any suspicion of malpractice and any information known to him/her, in order to facilitate the investigation.

6.2 If any employee or member of staff has uncertainty whether something is within the scope of this policy, he/she can seek advice from the Legal Department.

7. Reporting

7.1 Any employee who is aware of a law or regulation breach, either because he/she has been the victim of such an incident or because he/she has witnessed it or has reasonable suspicions that such an incident is about to occur, may submit an anonymous or signed report via online process, or the whistleblowing telephone line 0030 210 4409080, or send email to speakup.pharos@gr.gt.com, all channels operate 24 hours a day, 7 days a week. The process is operated by an independent external partner.

7.2 Information to be included in a report

The report should be complete, objective and contain at least a brief description of the incident, the place where it took place, the time of occurrence and the parties involved. The report should be made in good faith, based on true facts and unselfishly, without expectations for monetary satisfaction or profit. False and unfounded allegations will not be tolerated and may lead to disciplinary misconduct.

7.3 Report anonymity

Reports can be anonymous or signed. PharOS takes every reasonable measure to ensure the confidentiality of report management to minimize the risk of revealing the identity of

whistleblowers using the SpeakUp service.

If the caller chooses to submit an anonymous report, he / she should provide sufficient details to allow the proper investigation of the reported breach incident.

Anonymous voicemail messages cannot be supported by the follow up services as your identity remains confidential. In case the caller wishes to be updated on the status of his / her concern, he / she needs to provide at least some of their contact details.

8. Investigating

8.1 Once submitted by the user of the SpeakUp service, the report is forwarded to the designated PharOS staff, the report investigation committee, who produce a transcript of the report so it can be properly investigated. Members of the committee are the Directors/Heads of the following departments: Human Resources, Quality, Operations and Accounting & Finance.

The committee will notify the interested party of the receipt of the report within ten (10) working days from the day of receipt, unless explicitly requested otherwise by the whistleblower or if the competent authority reasonably believes that the acknowledgement of receipt could jeopardize the protection of the identity of the whistleblower.

The committee will interview the Whistleblower, any person involved in the incident and any identified witnesses or any other person who may have knowledge related to the incident.

During the investigation and evaluation of the report and for the collection of information and detailed data, the members of the investigation committee may have access to the records of the company, to audiovisual material and to other appropriate means for the verification of the report.

The members of the investigation committee must investigate the reports without any delay and examine the information contained in the reports demonstrating objectivity and impartiality, without prejudice against involved parties and taking all measures necessary for the protection of confidentiality and personal data of those involved unless otherwise provided by applicable law. The members of the investigation committee need to conclude whether the reported case constitutes a law or regulation violation and then to judge the reliability of the information provided. The people involved in the report are informed by the investigation committee on the nature of the whistleblower's allegations, when deemed necessary, for them to be able to respond to those allegations accordingly.

The members of the investigation committee treat any person involved in reports with professionalism, dignity and respect. No one is presumed to have been involved in a breach of law or regulation before the relevant report investigation has been completed.

The company will make every effort to inform each employee, who has made a signed report, about the progress of the report's status, the progress of the investigation and the expected time of completion in accordance with law provisions regarding time deadlines. Sometimes, however, to ensure the adherence to the principle of confidentiality, may prevent the disclosure of information related to the investigation until the latter has been concluded.

Following the completion of the investigation, the committee will present an investigation report to the Management of the Company for approval. The report will include the Committee's

proposal for the application of measures aimed at the protection of those affected as well as for disciplinary penalties, if appropriate. False reports or reports that turn out to be malicious may constitute a serious disciplinary offense. Where it is determined that malpractice has occurred, a written report of the remedial action will be given to the employees concerned, including the non-anonymous Whistleblower.

A report will not be investigated by anyone who may be involved with or connected to the malpractice.

The company keeps a record of every report it receives, in accordance with the confidentiality requirements set out in the relevant legal framework. Reports shall be kept for a period not exceeding that which is necessary and proportionate to comply with the provision of EU or national law.

8.2 Cooperation with competent authorities and provision of information as needed

All employees must cooperate fully with the company-appointed investigation committee, providing complete and true information but also with any competent public, administrative or judicial authority which, either ex officio or at the request of the person concerned, within its competence, requests the provision of data or information, providing necessary assistance and facilitating access to data. Making false or malicious allegations during the investigation may constitute disciplinary misconduct. The reporting process should not be misused for reckless accusations or personal complaints.

9. Protection

9.1 PharOS understands that any employee or member of staff may feel worried about retaliation from taking a firm stance against inappropriate behaviors by means of reporting any such instances that come to their attention. No employee may be retaliated against for making a signed report or for allegedly making an anonymous report or participating in its management. PharOS will support anyone who raises concerns under this policy, even if upon investigation it is proven that they were mistaken, provided they acted in good faith.

9.2 PharOS will ensure that no one suffers any detrimental treatment as a result due to reporting a concern relating to potential malpractices. Anyone found retaliating against an employee who has submitted, may submit, intends to submit, or has assisted, may assist, intends to assist or could assist in an investigation of a submitted report, may be considered to commit a disciplinary offense

9.3 Detrimental treatment refers to dismissal, disciplinary action, threats, exclusion from opportunities, unfair or unfavorable treatment resulting from the concern the individual raised.

9.4 If any employee or member of staff has any reason to believe they are being or have been subjected to unjust treatment as a result of raising a concern, they are encouraged and required to inform their line manager or the Partners immediately.

9.5. The members of the committee are ambassadors against violence and harassment and must ensure that retaliation against victims is prohibited, directly or indirectly.

10. Confidentiality

10.1 PharOS will do everything it can to protect the privacy of the individuals involved and to ensure that Whistleblowers and respondents are treated fairly and respectfully. PharOS will protect this privacy so long as doing so remains consistent with the enforcement of this policy and adherence to the law. Neither the name of the person reporting the facts nor the circumstances surrounding them will be disclosed to anyone whatsoever, unless such disclosure is necessary for an investigation or disciplinary action. Any disciplinary action will be determined by the company and will be proportional to the seriousness of the behavior concerned.

10.2 PharOS will ensure that all personal data is handled in accordance with the applicable data protection laws and PharOS' relevant policies and procedures, as well as that anyone who is involved in the investigation is aware of the data protection requirement.

11. Training and communication

11.1 PharOS will provide every year training sessions on this policy. It is imperative that all PharOS employees have attended these training programs and will do so whenever required.

11.2 PharOS will review this policy annually and reserves the right to amend it at any time due to amendments in the whistleblowing scheme and/or a change in the legislation which requires this policy to be amended.