

<p>TITLE:</p> <p style="text-align: center;">PROCEDURE FOR REPORTING AN INCIDENT OF VIOLATION OF LAW</p>	<p>A</p> <p>DATE OF ISSUE JANUARY 2024</p>
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OBJECTIVE:
Establishment of a procedure for internal reports and complaints and for monitoring them through three (3) different channels 24 hours a day, 7 days a week (a) online, (b) by phone and (c) by e – mail. These channels and process enable their recipients to report in a timely manner any confirmed or potential breach of law or regulation, any irregularity, inappropriate or illegal conduct, and any questionable practice or deviation from company policies and procedures.

- KEY POINTS:**
1. Objective
 2. Definitions
 3. Report submission process

RECIPIENTS:
Employees and workers regardless of their contractual status, including staff on a project basis, independent service providers, remunerated mandate, persons working under the supervision and direction of third-party service providers, trainees including interns, former employees, but also people seeking a position in the company, trading or collaborating with the company.

1. Objective

PharOS is committed to conducting its business activities with integrity and always in compliance with applicable national and European legislation, regulatory framework, company policies and procedures, the Code of Ethics and Professional Conduct, as well as any other code of conduct which the company implements and follows. Irregularities and deviations from corporate policies and procedures as well as misconduct that violates applicable national or European laws and regulations or the Code of Ethics and Professional Conduct may occur in the workplace and are not in line with company commitments. The company must provide its employees with the necessary means of defense and protection



against such incidents and behaviors, encouraging them to speak openly and make relevant reports and complaints.

The purpose of this procedure is to establish channels and a process for the submission and monitoring of internal reports and complaints based on an online process, a phone line and an e – mail that will be operating 24 hours a day, 7 days a week. In addition, the procedure reflects PharOS' commitment to an open reporting and complaint submission process, in the context of which employees are encouraged to raise issues of misdemeanors they may have identified. In today's environment, employees remain PharOS' first and best line of defense against misdemeanors. By detecting and reporting misconduct, employees can help PharOS maintain all its key principles by taking immediate remedial action to correct any misconduct, preventing future incidents, and ensuring a healthy and friendly work environment for all employees.

We acknowledge that early detection and reporting of offenses depends on maintaining a climate of trust, confidentiality and integrity, in which all employees:

- (a) Are encouraged to report possible misconduct as soon as possible, knowing that their concerns will be taken seriously, and that appropriate action will be taken;
- (b) Are familiar with and can effectively use available channels and procedures to report breach concerns while maintaining, if they so wish, anonymous; and
- (c) Have confidence that the reporting process remains confidential, with no tolerance for retaliation or ill-treatment of any kind.

The procedure is applied in all company's current facilities in Greece, Malta and Poland and in any future facility in Greece and abroad as well as in places where corporate meetings, conferences and all kinds of company events take place, either live or online including telephone interactions, and in places in which services are provided by PharOS employees in the context of their work.

PharOS complies with all measures and obligations relating to the implementation of the provisions of Directive (EU) 2019/1937 of the European Parliament and of the Council on the protection of persons reporting breaches of Union law adopted on October 23 2019 and entered into effect on December 16, 2019.

2. Definitions

Any behavior that violates applicable national and European law and regulations, company policies and procedures as well as the Code of Ethics and Professional Conduct are defined as **misconduct** or **law or regulation violation**. Both information and reasonable suspicion of actual or potential breaches that have or may be committed are protected in this regard.

Indicative misdemeanors or incidents of violation of law or regulation that may be the subject of a report include:

- fraud or theft

- bribery or corruption
- criminal activities
- human rights violations
- breaches of competition law
- discrimination / harassment
- acts, practices or threats thereof, which are intended to lead to, or may result in, physical, psychological, sexual or financial harm
- financial, accounting or control irregularities
- falsifications of documents or files
- conflicts of interest
- abuse of confidential information
- environmental issues, health and safety issues
- acts of retaliation
- breaches of public procurement
- public health violations
- consumer protection violations
- violations regarding privacy and personal data protection, network and information systems security, etc.
- infringement of PharOS' Code of Conduct and Employee Handbook
- 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.

The term **employee** refers to employees and workers regardless of their contractual status, including staff on a project basis, independent service providers, remunerated mandate, persons working under the supervision and direction of third-party service providers, trainees including interns, former employees, but also people seeking a position in the company, trading or collaborating with the company.

A **report** is a complete, objective and accurate description of law or regulation breach incidents that have already occurred or are likely to occur.

3. Report submission process

a) Process description

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.



The reporting process consists of the following steps:

(A) Online

1. Enter Company site (<https://www.pharosgr.gr/>)
2. Go to “SpeakUp” tab
3. Choose “Report a concern online”
4. Select your primary location from the drop-down list
5. Select the location to which your concern relates to from the drop-down list
6. Select the business fields to which your report relates to from the drop-down list
7. Select the issue type that best describes your concern from a proposed list
8. Fill the form with all the necessary requested data
9. Submit the form

(B) Phone Line

1. Call the dedicated 0030 210 4409080, the 24/7 telephone reporting line (SpeakUp)
2. Choose between Greek or English language to proceed to the following steps of the process
3. Dial, “1” if he/she is an employee, “2” if he/she is a customer or a former employee and “3” if he is an external partner
4. Make a brief and comprehensive report of the breach

(C) E – mail

1. Send an email to speakup.pharos@gr.gt.com
2. Provide the following details regarding your concern:
 - Date/Time of the situation
 - Names of the associates involved including those who may have knowledge or witnessed the situation you are describing
 - The location where the situation occurred
 - Have you reported your concern to anyone in the company? If so, to whom and when?
3. Receive a confirmation e – mail with a unique code number for future reference

b) 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.

c) 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 their contact details.

d) How PharOS ensures the confidentiality of reports

The SpeakUp service is provided by an independent external partner, which further ensures the confidentiality and anonymity of whistleblowers. **In any case, the persons managing the reports are bound by the obligation to keep the identity of whistleblowers and third parties mentioned in the report strictly confidential.** More specifically, the identity of the whistleblower is not disclosed to anyone other than the authorized staff who are responsible for receiving or monitoring the reports unless the whistleblower gives his/her explicit consent. The same applies to any other piece of information from which the whistleblower's identity could be deduced, directly or indirectly. Deviations from the above procedure apply only in accordance with the relevant provisions of the applicable legal framework.

Information leading to the identification of the user of the SpeakUp service is not disclosed without his / her consent, except to the people who have undertaken the investigation of the report. The only exception would be if such disclosure is required by law or if a significant public interest is at stake.

Personal data that may be disclosed are processed in accordance with current Personal Data Protection legislation (GDPR) with which both the company and the external partner providing the SpeakUp service are fully compliant. Personal data that are not explicitly related to the handling of a particular report are not collected or, if collected inadvertently, they are deleted without undue delay.

e) Post report submission process

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 and Group Heads of the following departments: Quality Assurance, Human Resources, 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.

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.

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.

f) Prohibition of retaliation

No employee may be retaliated against for making a signed report or for allegedly making an anonymous report or participating in its management.

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.

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



h) 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.