

WHISTLEBLOWING POLICY

FREQUENTLY ASKED QUESTIONS

1. What is whistleblowing?

Whistleblowing is the act of exposing information by a person who has concerns, suspicions or is aware of activities within the company deemed illegal or unethical (wrongdoings).

2. What is wrongdoing?

Actions that may endanger the health and/or safety of people, the environment, violations of legal obligations and criminal activities in the above areas, misuse of company assets, financial irregularities, fraud, active or passive bribery, conflict interests, violation of the TOSOH Group Code of Conduct and other corporate policies, concealment of any of the above and of course, incidents of Violence and harassment. The aforementioned cases of violations are indicative and not restrictive.

3. Can I file a disclosure report?

You can file a report in case you have concerns, suspicions or you are aware of a wrongdoing within the company and you are an employee of the company (full time or part-time, temporary or permanent, active, ex or retired), shareholder, member of the Board of Directors, self-employed partner and consultant, person working under the supervision and instructions of the Company's contractors, subcontractors and suppliers, prospective employee/job applicant.

4. Is there any related document that I can use to report?

Yes. There is the document titled "WHISTLEBLOWER REPORT FORM" which you can fill out in order to be facilitated in filing a report.

5. To whom?

To the Disclosure manager Mr. Georgios Chatzigiannakis, an external legal advisor (lawyer).

6. How?

Reports should be conducted via e-mail at Tosohreport@nomos.gr or via phone at 6940914342. The possibility to lodge a written report by mail to the following address exists: Georgios Chatzigiannakis, Disclosure Manager, 1 Valaoritou Street, 54626 Thessaloniki, Greece. It is also possible to arrange an in-person reporting with the disclosure manager by arranging a personal meeting outside your working hours in a place agreed by the parties (please use the above contact details).

7. What shall be the content of my report?

In order to facilitate the investigation and proper assessment of the case disclosure may include the facts giving rise to suspicion/concern with reference to names, dates, documents and locations.

8. Will my identity be protected?

Yes. Your anonymity will be protected and no actions, which may reveal your identity, will be taken, unless your identity is required by a court or legal procedure



in the framework of the investigation of the case. The maintenance and processing of personal data is carried out in accordance with the applicable legislation on the protection of personal data and TOSOH GDPR policy.

9. Can I file an anonymous report?

Yes. Anonymous reports will be taken seriously and investigated as fully as possible, however, anonymous reports cannot be dealt with as effectively as open disclosures since they are often more difficult to investigate.

10. Am I safe from detrimental treatment by the company?

Yes. Should you feel that you have been subjected to any retaliation by the company, your supervisors or co-workers as a result of raising a concern under the whistleblowing policy you should notify the Disclosure manager immediately.

11. What will happen once I file my report (for named reports)?

The disclosure manager will acknowledge receipt of your report within seven (7) days. Once report has been filed, the Disclosure manager will check if the disclosure is substantiated and within the scope of the whistleblowing policy. If not, it will be filed. If the report passes the above test, the Disclosure manager will inform the Whistleblowing Committee. The committee will investigate, assess the report and take all necessary steps.

12. Will I be informed about the outcome of my report (for named reports)?

The disclosure manager will inform you within three (3) months from the receipt of your report as to the progress of the Investigation, as far as possible and appropriate bearing in mind, in particular, any confidentiality obligations that apply.

13. What can I do if I am not satisfied with the result of my report?

You may approach the Chairman of the Board of Directors for further investigation. If you are still dissatisfied, you can submit a report to the National Transparency Authority (www.aead.gr) or to the Competition Commission for violations of the rules of competition law of the EU (www.epant.gr).

14. What happens in case of violation of this policy?

The company may initiate disciplinary proceedings against an employee in case of violation of this policy and specifically: a) if (s)he has deliberately misled the committee on any matter, b) if (s)he has filed a false complaint and c) if (s)he has exposed the complainant to any form of adverse treatment.

15. What if I have any further questions?

Please do not hesitate to contact the Disclosure manager and ask for clarifications. Confidentiality applies.

TOSOH HELLAS Single Member S.A. encourages the reporting of genuine concerns or suspicions concerning wrongdoings!