

## WHISTLEBLOWING POLICY

### 1. Introduction

TOSOH HELLAS Single Member S.A. (hereafter “TOSOH” or the “company”) is committed to conduct business with honesty, integrity and zero tolerance towards illegal and unethical acts. Accordingly, we aim to create and maintain a culture of openness within the company so that individuals feel encouraged and confident to raise any concerns relating to wrongdoing without fear of retaliation.

Therefore, this Policy is adapted to the principles and provisions of the European Directive 2019/1937 for the protection of persons who report violations, which was incorporated into the national legal order by Law 4990/2022, as well as international best practices developed for internal reporting.

Since we are recognising the negative effect which wrongdoing can have on the company, we encourage the reporting of genuine concerns or any suspicions concerning misconduct.

### 2. Persons eligible to disclose/submit a report (whistleblowers, henceforth reporting persons)

This policy applies to:

- Company employees (full time or part-time, temporary or permanent, active or retired)
- Shareholders and members of the company Board of Directors
- Self-employed partners and consultants of the Company
- Individuals working under the supervision and instructions of the Company's contractors, subcontractors and suppliers
- Job applicants

### 3. Definition of Wrongdoing (violation)

For the purposes of this policy, the term “wrongdoing” (violation) refers to acts or omissions that are illegal under EU law or contrary to the object or purpose of the rules of EU law, referred to in article 4 of Law 4990/2022 and concerning in the following areas:

1. of public contracts,
2. financial services, products and markets, as well as the prevention of money laundering and terrorist financing,



3. product safety and compliance,
4. transport safety,
5. environmental protection,
6. radiation protection and nuclear safety,
7. food and feed safety, as well as animal health and welfare,
8. public health,
9. consumer protection,
10. the protection of privacy and personal data, as well as the security of network and information systems,
11. the financial interests of the Union of article 325 of the Treaty on the Functioning of the European Union (TFEU),
12. of the internal market, including infringements of the Union's competition and state aid rules, as well as infringements concerning the internal market regarding acts that violate the rules on corporate taxation or arrangements, the purpose of which is to secure a tax advantage which defeats the object or purpose of the applicable corporate tax law.

Specifically, for the purpose of this policy wrongdoing is defined broadly to include dangerous, unethical or illegal actions or omissions, in general practices, which take place under the responsibility of the company or in the context of the company's activities. Wrongdoings can be past, present or prospective and may have occurred inside or outside Greece.

These may include (but are not limited to):

- Actions that may result in danger to the health and/or safety of people o
- Actions that may result in damage to the environment
- Breach of a legal responsibilities on the aforementioned areas
- Criminal activity on the aforementioned areas
- Misuse of company assets
- Financial malpractice, impropriety or fraud
- Offering or accepting a bribe
- Conflicts of interest
- Breach of TOSOH Group Code of Conduct
- Breach of company policies
- Concealment of any of the above
- Incidents of violence and harassment, within the meaning of articles 3 and 4 of Law 4808/2021, in accordance with the provisions of the Company's Internal Labour Regulations and only with regard to the procedure for submitting an internal report, which is defined as common.

In case a person wishes to submit a report and is uncertain whether something falls within the scope of this policy, he/she should seek advice from the Receiving and Monitoring Report Officer (see below).



#### **4. Receiving and Monitoring Report Officer (ΥΠΠΑ) (henceforth Whistleblowing Officer)**

Mr. Georgios Hatzigiannakis, the Company's external legal advisor, has been appointed Whistleblowing Officer for reasons of impartiality and confidentiality, as he has a deep knowledge of the operation and activities of the Company and is able to recognize the importance of protecting reporting persons (whistleblowers), while assisting in the thorough investigation of each case.

#### **5. Submitting a report/disclosure**

Disclosures can be submitted via:

- a. e-mail at [Tosohreport@nomos.gr](mailto:Tosohreport@nomos.gr)
- b. phone at 6940914342 (the call is not recorded)
- c. mail to the following address: Georgios Chatzigiannakis, Whistleblowing Officer, 1 Valaoritou Street, 54626 Thessaloniki, Greece
- d. in-person meeting with the Whistleblowing Officer at a time and place agreed by both parties, within or beyond the working hours of the reporting person.

In order to facilitate the investigation and proper evaluation of each report, it must include the specific facts and evidence, which create in the reporting person the justified belief that the information in his possession is true and constitutes a violation, citing names, dates, documents and locations.

The Whistleblowing Officer shall document the oral submission of a report (by phone or face-to-face meeting) by keeping full and accurate minutes of the conversation, which he shall draft himself, giving the reporting party the opportunity to verify, correct and agree by signing them. In case of refusal to sign the minutes, a relevant reference will be made by the Whistleblowing Officer.

The Company does not encourage anonymous disclosures/reports and hopes that reporting persons will feel comfortable expressing their concerns openly, however this is not prohibited and anonymous reports will be considered and investigated, as fully as possible. Violations, reported anonymously, cannot be dealt with as effectively as named ones, as they are often more difficult to investigate. In addition, anonymous reporting persons do not benefit from the protection of Law 4990/2022 on the prohibition of retaliation, since they would have to be identifiable in order to activate that protection.

#### **6. Investigation**

Once a concern has been raised (report has been submitted), it will be investigated in the following way:

In the case of a named report submission, the Whistleblowing Officer will acknowledge receipt to the reporting person within seven (7) days from the date of submission. The drafting and signing of minutes - in case a disclosure is made by telephone or after a meeting with the reporting person - serves as confirmation of receipt.



The Whistleblowing Officer checks that the report is understandable and falls within the scope of this policy, maintains contact with the reporting person and, if necessary, requests more information from him/her.

The reporting person will be informed in writing (with the exception of anonymous reports) by the Whistleblowing Officer, in case a report is set aside/dropped, in case where:

- The alleged acts do not fall under the violations referred to in this Policy
- The report does not contain sufficient information and facts to substantiate a violation, or there are no serious indications of a violation
- The report is unintelligible
- The report is submitted improperly/ promiscuously

If the disclosure report passes the above control, the Whistleblowing Officer will inform the Whistleblowing Committee. The latter is comprised of the Whistleblowing Officer, the In-House legal advisor Ms. Maria Goussi, the Finance & Accounting Manager Ms. Eleni Zapounidou and the company's Internal Auditor Mr. Panagiotis Nestoras. If the disclosure refers to a member of the Whistleblowing Committee or a member has a conflict of interest, then that member shall abstain from the meeting and shall be substituted ad hoc by a person of the respective department. Decisions are taken unanimously.

Both the reporting person and the person concerned may be asked to attend a Committee meeting, as part of this investigation.

The reporting person will be informed within three months from the receipt of the report as to the progress of the investigation, as far as is possible and appropriate bearing in mind, in particular, any confidentiality obligations that apply.

Details of any disciplinary action taken against the person concerned in application of the Company's Internal Labour Regulations may not be given to the reporting person, unless it is considered appropriate.

## **7. Protection**

TOSOH appreciates that those reporting concerns may be apprehensive and accordingly wishes to reassure potential reporting persons explicitly and implicitly that they **will suffer no retaliation as a result of voicing their concerns.**

In particular, reporting persons will not face any direct or indirect act or omission within the work context, which causes or may cause them unjustified detriment, or put them at a disadvantage, following their submission of internal or external reporting or public disclosure. No action will be taken against the person who makes a report in good faith, even if it is not confirmed by the investigation that follows.

In general, victimization, harassment, intimidation, or any other adverse treatment of a person who has filed a report under this policy as retaliation will not be tolerated and all lawful measures will be taken to protect them.



Unacceptable retaliation may include, but is not limited to, the following:

- suspension, dismissal (employment termination) or other equivalent measures
- demotion, omission or deprivation of promotion
- removal of duties, change of place of work, reduction of salary, change of working hours
- lack of training
- negative performance evaluation or negative career recommendation
- reprimand, imposition of disciplinary or other measure, including a monetary penalty
- coercion, intimidation, harassment or marginalization
- discrimination or unfair treatment
- not converting a temporary employment contract into a permanent one
- non-renewal or early termination of a temporary employment contract
- intentional harm, including harm to reputation, especially on social media, or financial harm, including business harm and loss of income
- blacklisting, based on a sectoral or sectoral formal or informal agreement, which may mean that the person will not find a job in the sector or industry in the future;
- early termination or cancellation of a contract for goods or services
- referral for psychiatric or medical follow-up,
- refusing or withholding reasonable accommodations for persons with disabilities.

Should a reporting person feel that it has been subjected to any retaliation as a result of raising a concern under this policy he/she should notify the Whistleblowing Officer immediately.

## **8. Confidentiality**

TOSOH undertakes to make every effort, and take all appropriate measures, to protect the identity of both the reporting person and the persons concerned that are included in the reports and to handle the case with complete confidentiality, sobriety and discretion.

In any case, during the investigation of any report, the identity of the reporting person shall not be disclosed to anyone other than the authorized persons competent to receive, monitor and investigate the report, i.e. the Whistleblowing Officer and the Commission, unless the reporting person has given express consent for the disclosure of his details.

It is noted that disclosure of the reporting person's identity may be required:

- a) by a court or other legal process in the context of the judicial investigation of the case and/or



b) to ensure the defence rights of the person concerned to in the event of a malicious report, as long as the petitioner is informed in writing about the reasons for disclosing his/her identity and other confidential information, unless such information undermines investigations or legal proceedings.

## **9. Personal Data**

The retention and processing of personal data are carried out in accordance with the applicable legislation on the protection of personal data and the Company's personal data protection policy.

The data of all persons involved is protected and subject to processing solely in relation to the respective report and for the sole purpose of ascertaining the validity or otherwise of the said report and investigating the reported violation. Personal data, which are not related to the handling of a specific report, are not collected and if they have been collected accidentally, they are deleted.

It is permitted to transmit personal data to the competent supervisory and investigative authorities of the information contained in the reports, which can be used as evidence in administrative, civil or criminal investigations and proceedings.

The Company takes all the necessary technical and organizational measures to protect personal data, in accordance with the relevant policy.

Personal data is deleted within a reasonable period of time from the completion of the investigation initiated on the basis of the report.

Specifically:

**a)** In the event of an unfounded report, the personal data will be deleted from the report within two (2) months of it is set aside/dropped.

**b)** If the case follows the legal path, the personal data will be deleted with the issuance of an irrevocable court decision on it.

**c)** If, after the end of the investigation, there are documented findings against an executive/employee of the Company, the personal data is kept throughout his/her employment/relationship with the Company and deleted twenty (20) years after the termination.

**d)** In the event that the report results in documented findings to the detriment of an external partner or supplier of the Company, the personal data is kept for the entire duration of their collaboration and is deleted five (5) years after the termination/termination of the Company in any way cooperation.



## **10. Dissatisfaction with the outcome of the process**

If the reporting person is dissatisfied with the outcome of the investigation, he/she should raise this with the Chairman of the Board, giving the reasons for his/her dissatisfaction. The Chairman will respond in writing notifying of his/her acceptance or rejection of the need for further investigation and the reasons for this.

In the event that the reporting person still considers that his internal report was not dealt with effectively, he may submit a report to the National Transparency Authority (N.A.T.). Instructions regarding the process of submitting a report to the N.A.T. are posted on its website [www.aead.gr](http://www.aead.gr).

In particular, for violations of the rules of free competition law of the EU, the external channel of reference to which the person referred to can turn is the Competition Commission.

Instructions regarding the process of submitting a report to the Competition Commission are posted on its website [www.epant.gr](http://www.epant.gr).

## **11. Training**

All of our employees will receive an appropriate training to ensure that they are fully aware of their rights and responsibilities under this policy. This policy will be made available to all employees.

## **12. Breach of this policy**

The Company may invoke a disciplinary procedure against an employee if he/she is found to have subjected a reporting person to any form of detrimental treatment. It may also be invoked if an employee has intentionally misled us in respect of any matter, breached this policy in any other way and/or if we believe that he/she have made a false allegation maliciously.

## **13. Relevant Documents**

[Whistleblowing Report Form](#)

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