



## **WHISTLEBLOWING POLICY**

Athens

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## **1. INTRODUCTION**

The Company operates in the pharmaceutical industry, demonstrating a strong sense of social responsibility towards patients, supporting healthcare systems, and maintaining excellent relationships with its customers and business partners. Among its key objectives is the provision of high-quality generic pharmaceutical products to both domestic and international markets. In the course of its activities, the Company complies with all applicable legal and regulatory requirements and adopts and implements the necessary policies and procedures.

The Company has already adopted and implemented a Code of Conduct, through which it is fully committed to upholding the principles and values of ethics, integrity, and responsible business conduct. The Company ensures that its activities are conducted with transparency, accountability, and social responsibility, while safeguarding its proper operation in its interactions with both internal and external stakeholders and protecting its reputation. Furthermore, the Company has established internal reporting channels within the framework of its Policy for the Prevention and Combating of Violence and Harassment in the Workplace.

Consistent with the above commitments and with the objective of ensuring its smooth, uninterrupted, and effective operation, the Company adopts this **Whistleblowing Policy**, through which it seeks to comply with the requirements of the legal framework governing the protection of persons who report breaches of Union law, as introduced by **Law 4990/2022**.

This Policy establishes the appropriate mechanisms to ensure a comprehensive framework for the protection of such individuals. To this end, a reporting mechanism is established to support and protect people who report concerns in good faith, ensure the effective management and investigation of reports, and, in particular, prevent any form of retaliation against reporting persons.

## **2. LEGAL FRAMEWORK**

Law 4990/2022 (Government Gazette A' 210/11.11.2022) transposed into Greek law Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law.

The purpose of this legal framework is to ensure balanced and effective protection for such individuals acting as whistleblowers in the public interest.

## **3. DEFINITIONS**

**Reported Person:** Any natural or legal person who is identified in an internal report as a person to whom the breach is attributed or who is associated with the person to whom the breach is attributed and who falls within the scope of this Policy.

**Reporting Person:** Any natural person who submits an internal report by providing information concerning breaches acquired in a work-related context.



**Report:** The oral, written, or electronic submission of information relating to breaches covered by this Policy.

**Public Disclosure:** Making information concerning breaches directly available to the public.

**NTA:** The National Transparency Authority.

**External Report:** The oral, written, or electronic submission of information concerning breaches to the National Transparency Authority (NTA).

**Internal Report:** The oral, written, or electronic submission of information concerning breaches to the Reports Receiving and Follow-up Officer (RRFO).

**Breaches:** Acts or omissions that are unlawful under Union law or defeat the object or purpose of Union law provisions falling within the scope of this Policy and the applicable legal framework.

**Policy:** Whistleblowing Policy.

**RRFO:** Reports Receiving and Follow-up Officer.

#### **4. SCOPE OF THE POLICY**

This Policy applies where both the personal scope and the subject-matter scope described below are met.

##### **A. PERSONAL SCOPE**

This Policy applies to reports submitted by persons who:

1. Work for or are associated with the Company and have acquired information regarding breaches in a work-related context, including:

- Employees, regardless of whether their employment is full-time, part-time, permanent, temporary, or seasonal
- Self-employed persons, consultants, contractors, and home workers
- Shareholders and members of the Company's administrative, management, or supervisory bodies
- Volunteers, paid or unpaid trainees and interns
- Any persons working under the supervision and direction of contractors, subcontractors, and suppliers of the Company.

2. Report or publicly disclose information concerning breaches acquired in the context of a work relationship that has ended for any reason, including retirement. This Policy also applies to reporting persons whose employment relationship has not yet commenced, where information concerning breaches was obtained during the recruitment process or during other pre-contractual negotiations.

## **B. SUBJECT MATTER OF REPORTS**

This Policy covers reports concerning:

### **a. Breaches of Union law in the areas of:**

- Public procurement
- Financial services, financial products and markets, and the prevention of money laundering and terrorist financing
- Product safety and compliance
- Environmental protection
- Food and feed safety, animal health and animal welfare
- Public health
- Consumer protection
- Protection of privacy and personal data, and security of network and information systems.

**b. Breaches affecting the financial interests of the European Union** Including fraud and any other related unlawful activity.

**c. Breaches relating to the internal market**, including breaches of EU competition and State aid rules, corporate taxation rules, and arrangements intended to obtain a tax advantage contrary to the object or purpose of applicable tax law.

More specifically, reports concerning improper, unethical, unlawful, or criminal conduct in connection with the Company's operations may include, but are not limited to:

- Fraud
- Corruption and abuse of authority
- Bribery and violations of the Gifts and Hospitality Policy
- Conflicts of interest
- Theft and embezzlement
- Forgery
- Breaches of confidentiality and personal data protection requirements
- Money laundering
- Violations of competition law
- Accounting and financial reporting irregularities
- Misuse of Company assets and resources
- Health and safety violations
- Environmental law violations
- Discriminatory treatment of employees
- Harassment
- Threats, extortion, and acts of violence
- Defamation and abusive conduct
- Violations of laws and Company policies, including the applicable Code of Conduct and Professional Ethics
- Unethical conduct

- Concealment or cover-up of any of the above
- Product safety and compliance issues
- Transport safety issues
- Radiation protection and nuclear safety matters
- Food and feed safety issues

Reports must be submitted based on an honest and reasonable belief that a breach has occurred, is occurring, or is likely to occur through an act or omission relating to the above-mentioned areas.

The following shall not constitute reportable matters under this Policy:

- a) Disagreements regarding Company management policies or business decisions;
- b) Personal disputes or disagreements between the reporting person and other employees;
- c) Manifestly unfounded, false, or malicious allegations.

#### **5. APPOINTMENT OF THE REPORTS RECEIVING AND FOLLOW-UP OFFICER (RRFO) AS THE INTERNAL REPORTING CHANNEL AND RESPONSIBILITIES**

The Company appoints Dora Katarahia as the Reports Receiving and Follow-up Officer (RRFO) for reports falling within the scope of this Policy.

The RRFO reports directly to the Company's highest governing body, namely the Board of Directors.

The RRFO shall:

- Receive reports, investigate the allegations contained therein, monitor their progress, and maintain communication with the reporting person
- Keep records of any personal meetings conducted in connection with the submission of a report
- Maintain a file for each report, including at a minimum the reference number, date and source of the report, any relevant information, the outcome of the investigation, and any actions taken
- Perform their duties with integrity, objectivity, impartiality, transparency, and social responsibility
- Observe confidentiality obligations concerning any information obtained in the course of their duties
- Refrain from handling cases where a conflict of interest exists and formally declare such conflict
- Provide information regarding the available internal reporting channels and ensure that such information is communicated and displayed in a visible and accessible manner within the Company

- Design and coordinate awareness and training initiatives relating to ethics and integrity and contribute to the development of internal policies that promote transparency and ethical conduct within the Company.

Where the RRFO performs additional duties within the Company, they must ensure that such duties do not compromise their independence or create conflicts of interest in relation to their responsibilities as RRFO.

## **6. INTERNAL REPORTING, RECEIPT AND FOLLOW-UP PROCEDURES**

Through this Policy, the Company establishes a system for the submission, receipt, assessment, and management of reports, ensuring the protection of both reporting persons and reported persons.

### **6.1 Report content**

To facilitate effective investigation and proper assessment, reports should include, where available:

- a) A description of the facts giving rise to the concern or suspicion of a breach, including details of the persons involved, dates, locations, relevant documents, and any other information that may assist in the investigation; and
- b) The specific reason for submitting the report.

### **6.2 Submission of a Report**

An internal report may be submitted through any of the following channels:

#### **a) In Writing**

By email to: [hr@pharmapath.eu](mailto:hr@pharmapath.eu) or by post to: **PharmaPath S.A.**  
28is Oktovriou 1, Agia Varvara, Attica 12351, Greece

The envelope should be clearly marked:

**"CONFIDENTIAL – Attention of the RRFO"**

#### **b) Verbally**

- By telephone at **+30 210 5401500**, or
- Through a personal meeting with the RRFO within a reasonable timeframe following a request by the reporting person.

Where a report is submitted through a telephone line or another voice messaging system, the conversation may be recorded provided that the reporting person has lawfully given their consent.

### c) Through the Company's Electronic Whistleblowing Platform

Reports may be submitted, either identified or anonymously, through the Company's whistleblowing platform: <http://whistleblowing-pharmapath.eu/>

To facilitate reporting, individuals may use the **Incident Reporting Form** attached to this Policy as an Appendix.

### 6.3 Receipt of Reports by the RRFO

The RRFO is responsible for receiving reports concerning breaches falling within the scope of this Policy.

Upon receipt of a report, the RRFO shall:

1. Acknowledge receipt of the report to the reporting person within **seven (7) working days** from receipt;
2. Take the necessary actions to ensure that the report is referred to the competent Company bodies or, where appropriate, to the relevant external authorities;
3. Safeguard the confidentiality of the identity of the reporting person and any third party named in the report, preventing access by unauthorized persons;
4. Follow up on reports, maintain communication with the reporting person, and request additional information where necessary;
5. Provide feedback on actions taken within a reasonable period not exceeding **three (3) months** from the acknowledgment of receipt, or, where no acknowledgment has been sent, within three (3) months from the expiry of seven (7) working days following submission of the report.

### 6.4 Assessment of Reports by the Report Assessment Committee

The Company establishes a Report Assessment Committee, which is the competent body responsible for evaluating reports submitted to the RRFO.

The Committee consists of:

- The RRFO
- The Head of the Company's Legal Department or the Company's External Legal Counsel
- The Chief Executive Officer (CEO) or, alternatively, the Chairperson of the Board of Directors.

Following receipt of a report, the RRFO shall submit the report file together with all relevant documentation and information collected to the Committee.

The Committee shall:

- Thoroughly examine the report and all available evidence;
- Assess the validity and accuracy of the allegations;
- Conduct or initiate any investigation deemed necessary;
- Take appropriate measures to protect both the reporting person and the reported person.

The Committee may decide either:

- To accept and further investigate the report; or
- To close and archive the report where it is manifestly unfounded, incomprehensible, abusive, does not concern a breach of Union law, or lacks sufficient indications of such a breach.

Where a report concerns a person involved in the assessment process, that individual must abstain from the review and be replaced by another suitable person.

## **6.5 Communication of the Outcome**

The RRFO shall communicate the outcome of the assessment process to the reporting person.

If the reporting person believes that the report has not been handled effectively, they may submit the report to the National Transparency Authority (NTA), which serves as the external reporting channel, as described in Section 12 of this Policy.

The RRFO should also provide clear and easily accessible information regarding the procedures for submitting reports to the NTA and, where applicable, to public authorities, institutions, bodies, offices, or agencies of the European Union.

## **7. ANONYMOUS REPORTING**

The Company encourages the submission of identified reports, as this facilitates internal investigations and enables a more effective assessment of the seriousness and credibility of reported concerns.

In all cases, the Company treats the identity of both the reporting person and the reported person with the utmost confidentiality, as further described in Section 8 of this Policy.

Nevertheless, anonymous reports may also be submitted, and the Company undertakes to handle such reports with the same level of seriousness and diligence as identified reports, making every reasonable effort to investigate and substantiate the reported allegations.

## **8. CONFIDENTIALITY & PROTECTION OF REPORTING AND REPORTED PERSONS**

The Company provides full protection to individuals who report breaches through internal or external reporting channels or through public disclosure, as well as to those who submit reports to competent national or European Union authorities, provided that, at the time of reporting, they had reasonable grounds to believe that the information reported was true and fell within the scope of this Policy.

Furthermore, throughout the process of receiving and handling reports, the Company shall not disclose personal data or any information that could directly or indirectly lead to the identification of either the reporting person or the reported person. The identity of such individuals shall be treated as strictly confidential in accordance with Articles 14 and 21 of Law 4990/2022.

The Company shall implement appropriate technical and organizational measures, including pseudonymization techniques where applicable, to ensure the confidentiality and security of information received and processed under this Policy.

The identity of the reporting person, the reported person, or any third party referred to in a report may only be disclosed where required by national or European Union law in the context of investigations conducted by competent authorities or judicial proceedings, or where necessary to safeguard the rights of defense of the individuals concerned.

Any such disclosure shall be preceded by written notification to the affected individual unless such notification jeopardizes ongoing investigations or judicial proceedings.

Reported persons shall have access to all legal remedies and procedural safeguards provided by applicable law and shall enjoy the right to a fair trial, including:

- The right to an effective remedy before an impartial tribunal
- The presumption of innocence
- The right of defense
- The right to be heard
- The right to access their case file,

as provided under Article 21(2) of Law 4990/2022.

Accordingly, the Company fully recognizes the right of reported persons to be informed of reports submitted against them and to present their views before the competent Company bodies during the internal investigation process, provided that such notification does not jeopardize the effective investigation of the matter.

## **9. PROTECTION AGAINST RETALIATION**

The Company is committed to providing full protection against retaliation to individuals who submit internal or external reports or make public disclosures, whether identified or anonymous and subsequently identified.

For the purposes of this Policy, retaliation means any direct or indirect act or omission occurring in a work-related context that causes or may cause unjustified harm to the reporting person or places them at a disadvantage because of having submitted a report or made a public disclosure.

Examples of retaliation include, but are not limited to:

- Dismissal, termination of employment, or equivalent measures
- Demotion, denial of promotion, or withholding career advancement opportunities
- Removal of responsibilities, relocation, salary reduction, or modification of working hours
- Denial of training opportunities
- Negative performance evaluations or negative employment references
- Reprimands, disciplinary actions, financial penalties, coercion, intimidation, harassment, or exclusion
- Discrimination or unfair treatment
- Failure to convert a temporary employment contract into a permanent one where the employee had a legitimate expectation of such conversion
- Non-renewal or early termination of a temporary employment contract
- Damage to reputation, including through social media, or financial loss, including loss of business opportunities or income
- Inclusion on a formal or informal blacklist that may hinder future employment opportunities within a sector or industry
- Early termination or cancellation of contracts for goods or services
- Revocation or cancellation of licenses, permits, or certifications
- Referral for psychiatric or medical assessments without justification
- Refusal to provide or denial of reasonable accommodation for people with disabilities.

Where a reporting person believes that retaliation is threatened or has occurred, they may submit a report to the RRFO and/or to the Head of Human Resources.

Any retaliatory measure imposed against a reporting person shall be considered null and void.

Furthermore, a reporting person who has suffered retaliation shall be entitled to:

- Full compensation for any damages suffered
- Restoration of their position and rights to the status that existed prior to the retaliatory action.

Protection against retaliation shall not apply where a person knowingly submits a false, misleading, or malicious report.

In such cases, the individual may be subject to disciplinary measures relating to their employment relationship, including termination of employment, without prejudice to any civil, administrative, or criminal liabilities that may arise under applicable law.

## 10. RECORD KEEPING

The Company shall maintain a secure record of all reports submitted under this Policy, subject at all times to applicable confidentiality requirements.

Reports and related documentation shall be retained for a minimum period of five (5) years from the date on which the relevant information was communicated to the RRFO, or for such longer period as may reasonably be required to ensure availability and retrievability of information.

In any event, records shall be retained until the completion of any investigation, administrative procedure, judicial proceeding, or other process arising from the report.

## 11. PERSONAL DATA

The Company acts as the **Data Controller** for the processing of personal data carried out in connection with the receipt, assessment, investigation, and follow-up of internal reports, in accordance with Article 15 of Law 4990/2022.

Any processing of personal data under this Policy shall be conducted in accordance with:

- **Regulation (EU) 2016/679 (General Data Protection Regulation – GDPR)**
- **Law 4624/2019**
- Any other applicable legislation relating to the protection of personal data without prejudice to the specific provisions of Law 4990/2022.

Personal data shall be processed solely for the purposes of establishing and operating an effective internal reporting and follow-up system and fulfilling the Company's legal obligations under the applicable whistleblowing framework.

Such processing may include:

- The collection of personal data contained in reports;
- The assessment and investigation of reports;
- The exchange and transmission of information to competent Company bodies;
- The communication of information to competent public authorities where required by law;
- The implementation of corrective, disciplinary, or legal actions arising from investigations.

The Company shall ensure that only data strictly necessary for the purposes of handling and investigating a report are collected and processed.

Personal data that are manifestly irrelevant to the handling of a specific report shall not be collected or, if inadvertently collected, shall be deleted without undue delay.

## 12. EXTERNAL REPORTING TO THE NATIONAL TRANSPARENCY AUTHORITY (NTA)

The Company encourages individuals to use the internal reporting channels established under this Policy as the primary means of reporting concerns.

However, a reporting person may submit an external report directly to the **National Transparency Authority (NTA)** where:

- The reporting person considers that the breach cannot be effectively addressed through the internal reporting channel
- There is a risk of retaliation
- There are reasonable grounds to believe that evidence may be concealed or destroyed;
- The matter requires immediate intervention by a competent public authority.

The National Transparency Authority serves as the external reporting channel under Law 4990/2022.

Reports may be submitted to the NTA through the following channels:

- Through the NTA electronic whistleblowing platform (External Whistleblowing Platform);
- By email at: **external.whistle@aead.gr**
- By post or hand delivery in a sealed envelope marked "**Law 4990/2022**" or "**Whistleblowing**" to: **National Transparency Authority (NTA)**  
195 Lenorman & Amfiaraou Street 10442 Athens, Greece
- Through a personal meeting arranged upon request by contacting:
  - Tel: **+30 213 2129900**
  - Email: **external.whistle@aead.gr**

The submission of an external report shall not affect the protection granted to reporting persons under applicable legislation, provided that the conditions set out in Law 4990/2022 are met.

## 13. APPROVAL AND AMENDMENT OF THE POLICY

This Policy has been approved by the Board of Directors of PharmaPath S.A. Any amendment, revision, or update to this Policy shall be subject to approval by the Board of Directors.

For matters not expressly regulated by this Policy, the provisions of Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019, and Law 4990/2022 on the protection of people who report breaches of Union law shall apply.

The RRFO shall be responsible for monitoring developments in the applicable legal and regulatory framework and for proposing any amendments required to ensure ongoing compliance.

This Policy shall be reviewed at least annually and may be revised whenever deemed necessary to reflect legal, regulatory, operational, or organizational developments.

The RRFO is responsible for ensuring that this Policy is:

- Communicated to all employees
- Made available to relevant stakeholders
- Published on the Company's website.

#### 14. DOCUMENT CONTROL

Version	Date	Description of Changes
1.0	December 2023	Initial issue of the Policy
2.0	June 2026	Review and update of the Policy

Version	Effective Date	Approved By
2.0	26/06/2026	Board of directors of PharmaPath S.A.

**APPENDIX**

<b>INCIDENT REPORTING FORM</b>			
<b>GENERAL INFORMATION</b>			
Reporting Person		Date of Report	
Recipient of Report / RRFO		Date of Reported Breach	
<b>PARTIES INVOLVED</b>			
Name of Reported Person			
Position of Reported Person			
Other Persons Involved in the Reported Incident			
<b>INCIDENT INFORMATION</b>			
Brief Description and Facts of the Reported Breach, Method of Detection of the Incident (e.g. through other reports or complaints, during an internal audit or review conducted by authorized management personnel), and any other relevant information			
Category of Reported Breach		Subcategory of Reported Breach (e.g. bribery, fraud, embezzlement, etc.)	
Related Project or Business Activity			