



WHISTLEBLOWING POLICY

GM70.22



Contents

1. INTRODUCTION	3
2. PURPOSE.....	3
3. DEFINITIONS	3
4. SCOPE	4
5. TYPES OF VIOLATION	5
6. REPORTING CHANNELS.....	6

1. INTRODUCTION

"LAVIPHARM SA" adopts this reporting policy which is adapted to new regulatory requirements and international best practices. This policy contributes to enhancing integrity, transparency and accountability, as well as to protecting employees and the interests of the Company. The Company encourages the submission of confidential or anonymous reports of illegal behavior, which may take place within the Company, through a designated reporting channel (i.e. the dedicated Lavipharm Whistleblowing Platform). Reports shall be handled and investigated independently, objectively and impartially. The Company assures that reporters will be protected from any retaliation and that the personal data of all involved is protected. Reporting persons should, on the basis of the circumstances and the information available to them, reasonably believe that what they say is valid and true. Manifestly unfounded and malicious reports are prohibited, in which case petitioners are not protected and may be subject to sanctions provided for by law on a case-by-case basis.

2. PURPOSE

The purpose of the reporting policy is:

- a. Define the principles and framework for handling and investigating complaints.
- b. Encourage those covered by the scope of this Directive to report if they become aware of unlawful conduct in accordance with Article 5 hereof.
- c. To achieve the prevention and timely suppression of violations within the Company.

3. DEFINITIONS

- Reporting: The internal provision of information about violations within the Company.
- Reporter: The person who reports or discloses information about violations obtained in the course of their work.
- Retaliation: Any direct or indirect act or omission, which occurs in an employment context as a result of a Reporting and which causes or is likely to cause unjustified damage to the Reporter.
- Report administrators: The members of the Petitions Management Committee (PMC).
- External partners: Third parties contractually linked to the Company, as well as their staff, namely consultants, subcontractors, contractors, suppliers, all kinds of partners and shareholders.

- Petitions Management Committee (PMC): The three-member committee, which is responsible for the management of petitions and consists of three regular members (Legal Advisor / Head of the Legal Service - Responsible for the Receipt and Follow-up of Petitions, Director of Human Resources & Technology, Head of Internal Audit) and one alternate member (Chief Financial Officer).
- Malicious reporting: A report made with the reporter's knowledge that it is not true.
- Good faith: The reporter's reasonable belief, based on the circumstances and the information available to him, that the information he provides is true. Recipients who discover or are in any way informed of possible misconduct or irregularities committed during the performance of the work activity or have an impact on it, by persons who maintain relationships with one or more companies of the Group, are obliged to apply this Policy by reporting without delay the facts, events and circumstances for which, in good faith and on the basis of reasonable facts, consider that they constitute a breach and/or conduct that is inconsistent with the Group's principles.

4. SCOPE

Petitioners may be:

- A. The members of the Board of Directors, shareholders, all employees (current and former), of fixed or indefinite duration or with another employment relationship or mandate, as well as trainees. The same applies to those who report violations based on information obtained during the recruitment process or at another stage of pre-contractual negotiation.
- B. Third parties contractually linked to the Company, as well as any persons working under their supervision and instructions (referred to in this policy as "external partners"), namely consultants, contractors, subcontractors, suppliers and all kinds of partners, as well as their shareholders.

A prerequisite for falling within the scope of protection of this policy is that the report is made in good faith. Reporting persons must have reasonable grounds and reasonable belief, based on the circumstances and the information available to them, that the information they provide is true. Good faith is taken for granted unless it is proven that the report was made maliciously. Malicious reporting does not provide the protection described in this policy and may be subject to statutory penalties.

5. TYPES OF VIOLATION

In the event that any of those referred to in Article 4 becomes aware that any of the following violations are being committed or are very likely to be committed within the Company, he/she should immediately report for:

- Deceit
- Corruption/Abuse of power
- Bribery/Bribery
- Violation of a code of conduct
- Conflict of interest
- Theft / Embezzlement
- Forgery/Falsification of a document
- Money laundering
- Infringement of competition law
- Accounting, tax and audit infringements
- Violation in safety and health issues
- Violation of sanitary provisions
- Violation of product safety legislation
- Violation of transport safety legislation
- Violation of public procurement legislation
- Violation of environmental legislation
- Breach of consumer protection legislation
- Breach of non-compete laws/contractual clauses
- Leak of business secrets and plans
- Breach of confidentiality
- Violation of legislation/privacy policy
- Violation of internal policies
- Online security breach
- Sabotage

The reporting policy does not cover:

- Disagreements on issues concerning management policies and decisions
- Personal issues and disagreements with colleagues or supervisors
- Rumours.

6. REPORTING CHANNELS

Reporting persons shall report and provide information on breaches brought to their attention, anonymously or surnamed, through:

- [Lavipharm's Whistleblowing Platform-EN](#). The platform is accessible via computers and mobile devices connected to the internet. This platform meets all technical security standards in order to safeguard the confidentiality and anonymity of all involved. It is designed to encourage and direct petitioners to fill in the online forms with sufficient information. This helps to collect further information or clarifications, as well as to keep the petitioner informed of the progress of his or her report, while protecting his or her anonymity.
- e-mail, to the email address: compliance@Lavipharm.com.
- written correspondence, to the postal address: Lavipharm. – 12 Agias Marina Street, P.O. Box 59, 19002 Peania, Attica, for the attention of the Person in Charge of Receipt and Follow-up of Reports (Y.P.P.A.).

Open communication of employees with their supervisors/managers is encouraged, to whom they can report their suspicions of violations that have come to their attention. Supervisors/managers, if there is a violation within the meaning of this policy, instruct employees to submit their report to the online reporting platform.

Lavipharm hereby declares that the personal data (including potentially sensitive data such as racial or ethnic origin, religious and philosophical beliefs, political opinions, membership of political parties, trade unions, as well as personal data from which health status and sexual orientation are derived) of the Petitioner and other persons potentially involved; which are collected in the course of handling the Reports, will be processed in strict compliance with the provisions of the applicable legal provisions on the protection of personal data, while only the data strictly necessary to investigate the validity of the Complaint and ensure its settlement will be processed. The processing of personal data will be carried out by the Compliance Division or the Internal Audit Division, in the capacity of Data Controller (subject to any specific laws governing the matter), for the sole purpose of performing the procedures set out in this Policy. Therefore, for the proper management of the submitted Reports, as well as for the full fulfillment of the obligations arising from the legislation and regulations, it will process personal data fully respecting the confidentiality, fundamental rights and freedoms and dignity of the persons involved.

The personal data contained in the Reports may be disclosed by the Compliance Division or the Internal Audit Division to the corporate bodies and internal services responsible, as appropriate, as well as to the judicial authorities, in order to initiate the necessary

procedures to take, on the basis of the Report, adequate judicial and/or disciplinary protection measures for the Reporter(s); in case the data collected and the investigation reveal the validity of the reported incidents. In such cases, the data may also be disclosed to external qualified persons as described in point 5.

When carrying out activities to check the validity of the Report, all necessary measures will be taken to protect the data from accidental or unlawful destruction, loss or unauthorized disclosure. Also, the documents related to the Report will be retained, both in paper and electronic form, for a period not exceeding the time required for the proper completion of the procedures provided for in this Policy.