
REPORTING POLICY

WHISTLEBLOWING

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1. Introduction

GENOTYPOS SCIENCE LABS (hereinafter referred to as the "Company") strives for maximum business efficiency while always operating with transparency, integrity, in accordance with the highest standards of corporate governance and ethics, and implementing a zero-tolerance policy against corruption and any deviation from legality.

To ensure these corporate values, the Company encourages its executives, employees, and partners to promptly report any act or behavior that conflicts with the provisions of the law and business ethics. Timely notification to the Company of cases of mismanagement and violations of the law constitutes an important tool for preventing unethical behavior, as it allows the Company to detect it in a timely manner and take any necessary corrective actions.

2. Purpose

The purpose of this reporting policy (hereinafter referred to as the "Policy") is to create a framework for the timely detection of any irregularities and violations of the law in the Company's activities.

The Company wants its employees to know that they can submit reports, provide information regarding any concerns or suspicions they may have, and understand where to report such concerns or suspicions.

The Company, in full compliance with Law 4990/2022 ("Protection of persons who report breaches of Union law"), ensures that for any violation identified by the EAD, the required corrective measures and relevant sanctions are taken according to the nature of the violation, applicable law, and employment/cooperation agreements.

The Company wishes to inform those intending to make a report that a) they have the right to remain anonymous, and b) the Company will ensure that they will not suffer any form of retaliation as a result of the submitted report. The Company is committed to protecting those who make a report in good faith (i.e., those who believe that the information they provide is true at the time of submission). However, it reserves the right to take any appropriate measures against an executive, employee, or partner if it is proven that they knowingly provided false information when submitting a report.

The following considerations have been taken into account in the formulation of this Policy:

- Law 4990/2022 Protection of persons who report breaches of Union law - Incorporation of Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 (L 305) and other urgent regulations.
- Joint Ministerial Decision No. 47312 /11.12.2023 Specialization of the procedure for submission, receipt, and monitoring of reports in public and private sector entities pursuant to Article 10 of Law 4990/2022 (A' 210) based on subparagraph (a) of paragraph 4 of Article 24 of the same law (Official Journal of the Hellenic Republic Vol. B No. 6944/2023).
- 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.
- OECD Guidelines on the Protection of Whistleblowers.
- A Best Practice Guide for Whistleblowing Legislation, Transparency International.
- The United Nations Convention against Corruption Resource Guide on Good Practices in the Protection of Reporting Persons.

3. Definitions

The following definitions apply to this policy:

"Report": The oral, written, or electronic submission of information regarding violations of this policy.

"External Report": The oral, written, or electronic submission of information regarding violations to the National Transparency Authority (E.A.D.).

"Reported Person": A natural or legal person named in an internal or external report or public disclosure as the person to whom the violation is attributed or who is related to the person to whom the violation is attributed that falls within the scope of this policy.

"Reporter": The natural person who makes an internal or external report or public disclosure, providing information about violations acquired within the scope of their work activities.

"Retaliation": Any direct or indirect act or omission occurring within the work context that causes or may cause unjustified harm to the reporter or put them at a disadvantage, linked to an internal or external report or public disclosure.

"Reasonable Grounds": The justified belief of a person with similar knowledge, training, and experience as the reporter that the information they possess is true and constitutes a violation of Union law within the scope of this policy.

"Public Disclosure": The direct provision of information to the public regarding violations.

"Mediator": A natural person who assists the reporter in the reporting process within the work context, whose assistance must be confidential.

"Follow-Up Actions": Any act performed by the report recipient or any authority or entity to which the report is referred due to competence, aimed at assessing the accuracy of the claims contained in the report and addressing the reported violation, such as internal investigation, prosecution, recovery of funds, or termination of the process.

"Information": The provision of information to reporters about the measures expected to be taken or that have been taken as part of the follow-up and the reasons for them.

"Work Context": Current, former, or expected work activities, regardless of the nature of such activities, through which persons acquire information about violations and within which such persons may be subject to retaliation if they report them.

"Violations": Acts or omissions that are illegal under Union law or contrary to the object or purpose of Union law rules falling within the scope of this policy.

"Information on Violations": Information, including reasonable suspicions, regarding violations that have been committed or are very likely to be committed at **GENOTYPOS SCIENCE LABS** where the reporter works, has worked, or is expected to work or is in negotiations to work, or in other entities with which the reporter had contact through their work or on occasion of it, as well as information on attempts to conceal violations.

4. Who Can Submit a Report

This Policy applies to all those who have acquired information regarding violations in the course of their work, particularly:

- (a) All executives/associates and company personnel (including those with employment contracts/service provision contracts, trainees, seasonal staff, job applicants, consultants, self-employed individuals, etc.).
- (b) Persons working under the supervision and instructions of contractors, subcontractors, and suppliers.
- (c) All members of the board of directors/senior management/shareholders of the Company.
- (d) Persons who report or publicly disclose information regarding violations acquired within a work relationship that has ended for any reason, including retirement, as well as reporters whose work

relationship has not yet begun, in cases where information regarding violations was acquired during the hiring process or other negotiation stage before the contract was concluded.

A prerequisite for protection under this policy, as previously mentioned, is that the report/complaint must be made in good faith. At the time of the report, the reporter must believe that the information provided about the reported person is true. In cases of malicious reporting, the reporter/complainant is not granted the protection described in this policy.

5. When Reports Should Be Submitted

Reports of irregular, unethical, illegal, or criminal behavior related to the Company's activities should include:

(a) Violations of Union law in the areas of public procurement, financial services, products and markets, as well as the prevention of money laundering and terrorist financing, product safety and compliance, transport safety, environmental protection, radiation protection and nuclear safety, food and feed safety, and animal health and welfare, public health, consumer protection, privacy and personal data protection, and the security of network and information systems.

(b) Violations that harm the financial interests of the Union.

(c) Violations related to the internal market, including breaches of Union competition and state aid rules, as well as violations concerning the internal market regarding acts that infringe on corporate tax rules or arrangements aimed at securing tax advantages that defeat the object or purpose of the applicable corporate tax law.

More specifically, reports of irregular, unethical, illegal, or criminal behavior related to the Company's activities include, but are not limited to, the following:

- Fraud
- Corruption/Abuse of power
- Bribery, violation of gift and hospitality policy
- Conflict of interest
- Theft, embezzlement
- Forgery

- Breach of confidentiality and personal data protection
- Money laundering
- Violation of competition laws
- Irregularities in financial reporting and accounting
- Misuse of company resources
- Violation of health and safety regulations
- Violation of environmental laws
- Discriminatory treatment of employees
- Harassment
- Threats, extortion, use of violence
- Insults, defamation
- Violation of laws and corporate policies, including the current code of ethics and professional conduct
- Unethical behavior
- Covering up or concealing any of the above
- Product safety and compliance
- Transport safety
- Radiation protection and nuclear safety
- Food and feed safety

It is clarified that the following are not within the scope of this policy: already published information, rumors/gossip, professional or personal disagreements that do not constitute a violation of the legislative/regulatory framework and do not constitute ethically objectionable behavior.

Personal data that are not related to the behavior described in the report should not be included. Particular attention should be paid to sensitive personal data that are not related to the reported behavior (e.g., data concerning racial or ethnic origin, political opinions, religious or philosophical beliefs, trade union membership, health, or data concerning a natural person's sex life or sexual orientation, etc.).

5.1. Receipt of Reports by the National Transparency Authority (E.A.D.)

Reports to the National Transparency Authority (E.A.D.) can be submitted either in writing, orally, or via an electronic platform that is easily accessible, including to individuals with disabilities. Specifically:

Electronically: Through the specially designed electronic platform of the E.A.D., available on the E.A.D. website (<https://extwhistle.aead.gr>).

In Writing: In person or by mail to the E.A.D. headquarters, in an envelope marked "External Report of Law 4990/2022" or another indication that the report falls under the provisions of Law 4990/2022 concerning the E.A.D.'s external channel. By email to: external.whistle@aead.gr.

Orally: Through a personal meeting with an authorized Inspector following a request sent to external.whistle@aead.gr or by calling the hotline 2132129900 (Monday - Friday 09:00 to 14:00). In this case, the report will be recorded.

If your report does not fall within the scope of Law 4990/2022 (Official Journal of the Hellenic Republic Vol. A No 210) but there are indications of a criminal offense that is prosecuted ex officio, your report will be forwarded to the competent prosecuting authorities, with a parallel notification to you. If your report does not fall within the scope of Law 4990/2022 (Official Journal of the Hellenic Republic Vol. A No 210) but falls within the substantive competencies of the E.A.D., the E.A.D. reserves the right to conduct an ex officio investigation. It should be noted that in such cases, the protection conditions of Law 4990/2022 (Official Journal of the Hellenic Republic Vol. A No 210) do not apply.

For Competition Matters: For violations of Articles 101 and 102 of the Treaty on the Functioning of the European Union, the external reporting channel is the Competition Commission, which exclusively exercises the powers of Article 12, subject to the powers of the European Commission.

6. Approval and Updating of this Policy

This Policy was approved on **15/01/2024** by the Company's Board of Directors. The responsibility for communicating this Policy to the Company's personnel lies with all company staff. In any case, this Policy will be available on the Company's website, so that third parties (customers, suppliers, contractors, etc.) can be informed about the reporting system. Periodic reviews and updates will ensure the Policy remains effective and current, reflecting any changes in applicable laws, regulations, or organizational practices.

Revision Table

Version No	Effective Date	Reason / Description of Change
01	16/01/2024	Initial Version