



# **WHISTLEBLOWING POLICY**

## **"IRIDA S.A PRODUCTS AND SERVICES FOR ANIMAL PRODUCTION"**

**May 2024**

### **1. Objective**

The company with the name "IRIDA S.A. PRODUCTS AND SERVICES FOR ANIMAL PRODUCTION" and with the distinctive title "IRIDA S.A." (hereinafter referred to as the "Company"), in compliance with the provisions of Law 4990/2022 ("Protection of persons reporting violations of EU law"), wishes to achieve a business environment of transparency and responsibility and a high level of business ethics.

The purpose of this corporate policy (hereinafter "Policy") is to define the procedures through which the reporting of misconduct, either omissions or actions, which constitute or potentially constitute a violation or incitement to violate laws and regulations, values and principles provided for by the Company's Internal Operating Regulations, corporate control principles, corporate policies and rules, or may, in the context of the relationships entered into, cause damage of any type (for example, economic, financial, legal, financial or other).

## **2. Recipients and Responsible for Receiving and Monitoring Reports (RRMO)**

The recipients of this Policy (hereinafter the "Recipients" and/or "Petitioners") are the members of the corporate bodies, the Group's employees, customers, suppliers, partners, consultants, the local community and, in general, the interested parties related to the Company (hereinafter the "Third Parties").

A condition of inclusion in the scope of protection of this policy is that the report is made in good faith, i.e. those making the report have reasonable grounds for believing that the information they provide is true. In all cases, good faith shall be presumed unless it can be shown that the Reporting was made in bad faith. In the event of a malicious report, it goes without saying that the protection described in this policy is not provided.

The Company has appointed **the Financial Director of the company Mr. Apostolos Gogorosis as the Report Receiving and Monitoring Officer (RRMO)**.

The RRMO shall: a) exercise his duties with integrity, objectivity, impartiality, transparency and social responsibility; b) respect and observe the rules of confidentiality and secrecy on matters of which he has become aware in the course of his duties; c) refrain from managing specific cases, declaring a conflict of interest if there is one.

The RRMO has the following responsibilities:

- a) provide appropriate information on the possibility of reporting within the organisation and communicate this information in a prominent place within the organisation,
- b) receive reports of infringements falling within the scope of this Regulation,
- c) acknowledge receipt of the report to the recipient/proposer within seven (7) working days from the date of receipt,
- d) take the necessary steps to ensure that the report is dealt with by the competent bodies of the body or bodies concerned, or close the procedure by filing the report if it is incomprehensible or improperly submitted or does not contain facts constituting an infringement of Union law or if there are no serious indications of such an infringement, and notify the decision to the petitioner who, if he considers that it has not been dealt

with effectivity, may resubmit it to the national authority

The competent body of the organisation is the Whistleblowing Committee, which consists of the following:

- Report Receiving and Monitoring Officer (RRMO) & Financial Director of the Company
  - Business Development Manager
  - Quality Control Manager
  - Human Resources Manager
- e) ensure that the confidentiality of the identity of the recipient/reporter and any third party named in the report is protected by preventing access to it by unauthorised persons,
- f) monitor the reports and maintain contact with the recipient/reporter and, if necessary, request further information from him/her,
- g) inform the recipient/offeror of the action it is taking within a reasonable period of time, which shall not exceed three (3) months from the acknowledgement of receipt, or, if no acknowledgement has been sent to the recipient/offeror, three (3) months from the expiry of seven (7) working days from the submission of the report,
- h) provide clear and easily accessible information on the procedures under which reports may be submitted to the National Transparency authority (N.T.A) and, where appropriate, to public bodies or institutions and other bodies or agencies of the European Union,
- i) plans and coordinates training activities on ethics and integrity, participates in the development of internal policies to strengthen integrity and transparency in the Company.

In the event that the RRMO performs other tasks, it shall be ensured that the exercise of these tasks does not affect his/her independence and does not lead to a conflict of interest in relation to the tasks mentioned above.

### **3. The Reports**

Recipients who become aware or are in any way informed of possible misconduct or irregularities committed in the performance of their work activity or having an impact on it, by persons having relations with the Company, are obliged to apply this Policy by promptly reporting the facts, events and circumstances which, in good faith and based on reasonable facts, they consider to constitute a violation and/or conduct that is not in accordance with the Company's principles.

"Report" means the disclosure of possible misconduct, either omissions or actions, which constitute or potentially constitute a violation or incitement to violate laws and/or regulations, values and/or principles provided for by the Company's Internal Operating Regulations, by the internal control authorities, as well as by the corporate policies and/or rules. Reports may relate to, but not limited to, corruption, bribery, conflict of interest, fraud, harassment, intimidation, discrimination and bias, occupational health and safety, environmental damage, unfair non-competitive conduct, breach of personal data, etc.

In particular, according to the provisions of article 4 of Law 4990/2022, the provisions of this law apply to the protection of persons who report or disclose:

- a) (a) infringements of Union law, in particular in the areas of: aa) public procurement; ab) financial services, products and markets, as well as the prevention of money laundering and the financing of terrorism; ag) product safety and conformity; ad) transport safety; e) environmental protection; ast) radiation protection and nuclear safety; az) food and feed safety, as well as health and welfare; f) the protection of the environment; g) food and feed safety; h) the protection of the environment.
- b) infringements affecting the Union's economic interests referred to in Article 325 of the Treaty on the Functioning of the European Union (TFEU) and more specifically set out in the relevant Union measures,
- c) infringements relating to the internal market, as referred to in par. 2 of Article 26 of the EUSD, including infringements of the Union rules on competition and State aid, as well as infringements relating to the internal market concerning acts in breach of the rules on corporate taxation or

arrangements the purpose of which is to secure a tax advantage that frustrates the object or purpose of the applicable corporate tax legislation.

Unfair acts in the above-mentioned light of the law may include, but are not limited to:

- Leakage of confidential information, business secrets, plans relating to the Company's strategic or general financial interests
- Criminal activity
- failure to comply with legal or professional obligations or regulatory requirements
- Causing damage to the environment
- Bribery
- Corruption
- Fraud, theft, embezzlement, forgery
- Participation in or facilitation of tax evasion
- Violation of the Company's policies and procedures
- Conduct that may damage the reputation or financial well-being of the Company (or its subsidiaries)
- Unauthorised disclosure of confidential information
- Modern slavery or human trafficking
- Exploitation of the labour of a minor child under 15 years of age
- Discriminatory treatment (e.g. because of race or gender)
- Abuse or excessive use of power
- Abuse of trust
- Cheap procurement procedure
- Undeclared conflict of interest
- Breach of confidentiality and personal data
- Money laundering
- Infringement of competition law
- Infringements in accounting and control matters

- Health and safety infringements
- Infringements of public procurement law
- Infringements of environmental legislation
- Violence and Harassment within the meaning of articles 3 and 4 of Law 4808/2021
- Sexual exploitation and abuse
- Threats, Extortion, Use of force
- Deliberate concealment of the above illegal acts.

The Petitions Policy does not cover:

- a) Disagreements on matters concerning policies and decisions of the administration
- b) Personal issues and disagreements with colleagues or supervisors
- c) Rumours

Reports can also be submitted anonymously. However, the Company recommends that they be anonymous in order to allow the competent bodies to investigate them more effectively, applying in any case all the precautionary measures foreseen. The Report, even if submitted anonymously, must be documented and thorough, so as to provide the necessary and appropriate information to carry out an effective verification of the validity of the facts reported, and should be made in good faith and without delay, as soon as these facts become known. It is particularly important that the report include whether such facts are known to the Petitioner:

- the detailed description of the events that occurred and how they came to the knowledge of the Petitioner;
- the date and place where the event occurred;
- the names and functions of the persons involved or information that may enable them to be identified;
- the names of any other persons who may be able to provide information about the events that are the subject of the Report;

- reference to any records that may confirm the validity of the reported facts.

**The body responsible for the receipt of the Report is the RRMO. The Report must be sent, in Greek or in English, in accordance with the following methods:**

- e-mail: to the e-mail address [whistleblowing@irida.com](mailto:whistleblowing@irida.com) whose access is restricted to the Report Receiving and Monitoring Officer (RRMO)

- in writing, to the postal address: IRIDA SA, Nea Artaki Evia - 60 Riga Fereou, P.O. Box 34600, to the attention of the Report Receiving and Monitoring Officer (RRMO)

- In a postbox at the premises of IRIDA SA, marked "Complaints".

Whichever of the above methods you choose, it is recommended that you complete the "Report Submission Form" enclosed in the Appendix to this document to ensure that the information in your Report is complete.

Finally, the Report may also be submitted by oral testimony through a personal meeting please contact 22210-40116 and ask for the Report Receiving and Monitoring Officer (RRMO) to arrange a personal meeting at a mutually agreed location.

Recipients who, for whatever reason, receive information relating to an alleged infringement must:

- i. guarantee the confidentiality of the information they receive,
- ii. to guide the Petitioner in complying with the Reporting Methods; and
- iii. in case of an electronic Report, to forward it without delay and exclusively to the e-mail address: [whistleblowing@irida.com](mailto:whistleblowing@irida.com) or, in case of a written submission, to the address IRIDA AE, Nea Artaki Evia - 60 Riga Fereou, GR 34600, to the attention of the **Report Receiving and Monitoring Officer (RRMO)** and in any case not to undertake any independent initiative of examination and/or investigation.

#### **4. Confidentiality and Prohibition of Retaliation**

The Company, in order to encourage the Recipients to report in a timely manner possible misconduct or irregularities, guarantees the confidentiality of the Report and the data it contains, as well as the anonymity of the Recipient/Interested Party or the sender, even if the Report is subsequently proven to be incorrect or unfounded, except in the case of a malicious Report where the above protection does not exist.

The Company will not tolerate any kind of threat, retaliation, sanction or discriminatory treatment against the Recipient/Inquirer or the Reporting Party or those involved in the investigation of the validity of the Report. The Company has the right to take appropriate action against those who commit or threaten to commit acts of retaliation against those who submit Reports under this Policy, without prejudice to the right of those with a legitimate interest to be protected in accordance with the law in case criminal or civil liability of the Reporting Party arising from false statements or reports is established.

Furthermore, in accordance with the provisions of article 17 of Law 4990/2022, any form of retaliation against the persons mentioned above is prohibited, including threats and reprisals. In particular, the following forms of retaliation are prohibited:

- a) suspension, dismissal or other equivalent measures,
- b) demotion, failure to promote, or loss of promotion,
- c) removal of duties, change of place of work, reduction of salary, change of working hours,
- d) training deprivation,
- e) a negative performance appraisal or negative job recommendation,
- f) a reprimand, disciplinary or other measure, including a fine,
- g) coercion, intimidation, harassment or marginalisation,
- h) discrimination or unfair treatment,
- i) failure to convert a temporary employment contract into a permanent contract,
- j) non-renewal or early termination of a temporary employment contract,



- k) intentional harm, including damage to reputation, in particular on social media, or economic loss, including business loss and loss of income,
- l) being placed on a blacklist, 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,
- m) early termination or cancellation of a contract for goods or services,
- n) revocation or cancellation of a licence or authorisation,
- o) referral for psychiatric or medical follow-up,
- p) refusal or denial of reasonable accommodation to persons with disabilities.

It is also noted that, pursuant to the provisions of article 18 of Law 4990/2022, the Recipients/Applicants are not liable in relation to the acquisition of information or access to the information referred to or disclosed publicly, provided that such acquisition or access does not constitute a criminal offence in itself. In legal proceedings, including for defamation, infringement of intellectual property rights, breach of duty of confidentiality, breach of data protection rules, disclosure of trade secrets, or in cases of claims for damages under private, public or collective labour law, the Recipients shall have no liability whatsoever arising from reports or public disclosures made pursuant to this Agreement, provided that they had reasonable grounds to believe that the report or public disclosure or

It is understood that the Company may take appropriate disciplinary and/or legal action to protect its rights, assets and reputation against anyone who in bad faith makes false, unfounded or intentional Reports and/or submits Reports with the sole purpose of defaming or causing damage to the Reporting Party or other persons mentioned in the Report. Note that the disclosure of an event in which the Complainant participated does not relieve the Complainant of any liability, but will be counted in the assessment of the Report.

## **5. Investigating the validity of the Report**

The investigation of the validity of the incidents described in the Report, on behalf of the Company and without prejudice to any special laws on the matter, are the

responsibility of the Report Receiving and Monitoring Officer and the Whistleblowing Committee, which, depending on the subject of the report, is entrusted with conducting a timely and thorough investigation, in accordance with the principles of impartiality, fairness and respect for privacy, towards all persons involved.

In the context of the investigation, the Committee may address the relevant competent departments of the Company and, if it deems necessary, external consultants with expertise in the subject of the submitted Report, while ensuring confidentiality. Once the investigation process has been completed, the Committee shall prepare a summary report on the investigations carried out and the information obtained, which, depending on the results, shall be communicated to the competent Company departments, in order to determine the possible intervention plans to be implemented and the actions to be taken to protect the Company, also communicating the results of the investigations and audits carried out for each Report to the managers of the corporate sectors affected. Otherwise, if the completion of the investigations reveals the absence of sufficiently substantiated information or, at the very least, the unsubstantiated nature of the information relied on in the Report, the Report shall be filed, together with the relevant justification, by the Ministry of Public Security.

## **6. Processing of Personal Data**

The Company hereby declares that the personal data (including any 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 revealing health status and sexual orientation) of the Petitioners and other persons involved, which are collected during the management of the Petitions, will be processed in strict compliance with the law. The processing of personal data will initially be carried out by the RRMO, in the capacity of Data Controller (subject to any specific laws governing the matter), for the sole purpose of carrying out the procedures set out in this Policy. Therefore, for the proper management of the submitted Reports, as well as for the full compliance with the

obligations arising from the legislation and regulations, it will process personal data in full respect of the privacy, fundamental rights and freedoms and dignity of the persons involved. The personal data contained in the Reports may be disclosed by the RRMO to the corporate bodies and internal departments that are competent in each case, 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 against the Reporting Party(ies), should the information collected and the investigation reveal the validity of the reported facts. In conducting activities to verify the validity of the Report, all necessary measures will be taken to protect the data from accidental or unlawful destruction, loss or unauthorized disclosure. In addition, documents relating to the Report shall be kept, both in paper and electronic form, for a period of ;equal to three years from the submission of the Report.

## **7. Measures to protect recipients**

Recipients/Referred Parties shall have access to all legal remedies and remedies and shall enjoy the rights to a fair trial and, in particular, the right to an effective remedy before an impartial tribunal, as well as the presumption of innocence and the rights of defense, including the right to be heard and the right of access to their file.

The identity of the Petitioner shall remain confidential. Exceptionally, if the Report is found to be malicious, and if the complainant so requests, he/she may be informed of the identity of the Petitioner in order to exercise his/her legal rights. It is clarified that Reports which are proven to be patently malicious will be further investigated at the Company's discretion both as to the motives and the parties involved in order to restore order by all lawful means and methods.

Also in cases of alleged civil or criminal offences, the complainant will be informed in writing in advance that his/her identity and other confidential information may have to be disclosed to the judicial authorities during the judicial proceedings.

## **8. Submission of an External Report to the NTA**

The Recipient/Complainant has the possibility to submit an external report/complaint directly to the National Transparency Authority (NTA).

This complaint is submitted in writing or via an online platform, accessible to persons with disabilities in particular:

1. Electronically: by sending an email to [kataggelies@aead.gr](mailto:kataggelies@aead.gr) or by filling in the corresponding complaint form: <https://aead.gr/submit-complaint/>.
2. By post: by sending it to the postal address of the EDPS: 195 Lenormann , Amfiaraou, GR 104 42, Athens,Greece
3. In person (or by a duly authorised representative) by lodging the complaint at the premises of the NTA.: 195 Lenormann, Amfiaraou, GR 104 42, Athens, Greece.

## ANNEX

Report Submission Form	
<b>Name (optional)</b>	
<b>Last name (Optional)</b>	
<input type="checkbox"/> <b>Not to disclose my identity to third parties without my permission</b>	
<input type="checkbox"/> <b>I wish to submit my complaint anonymously</b>	
<b>Contact details</b> (Please enclose contact details if you wish)	<input type="checkbox"/> Postal address:
	<input type="checkbox"/> Email address:
	<input type="checkbox"/> Phone number:
	<input type="checkbox"/> Social Media:
	<input type="checkbox"/> I do not wish to communicate
<b>Description of the Report (Complaint / Incident)</b>	
<b>What happened?</b>	
<b>Where did it happen?</b>	
<b>Who did it happen to?</b>	
<b>What was the result?</b>	
<b>Date of Incident / Complaint</b>	<input type="checkbox"/> One-off case (Date: )
	<input type="checkbox"/> Recurrent Incident (How many times: )
	<input type="checkbox"/> In Progress (Please provide information)
<b>What is the optimal way to solve the problem in your opinion?</b>	

\*This applies in the context of the Whistleblowing Policy of the Company Irida SA and its republication is expressly prohibited.

Please return this form in the following ways:

- **e-mail:** to the e-mail address [whistleblowing@irida.com](mailto:whistleblowing@irida.com) whose access is restricted to the RRMO.
- **in writing**, to the postal address: IRIDA SA, Nea Artaki Evia - 60 Riga Fereou, GR 34600, to the attention of the Report Receiving and Monitoring Officer (RRMO)
- in a **postbox** situated at the premises of IRIDA SA, marked "Complaints"(only for IRIDA personnel).