



WHISTLEBLOWING POLICY

1. Introduction

TOSOH HELLAS AIC (hereafter “TOSOH”, the “company” or “we”) 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.

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. Reporting persons

This policy applies to everyone who carries out work for the company, including:

- All employees (full time or part-time, temporary or permanent, active or retired)
- Contractors and sub-contractors
- External suppliers
- Consultants
- Job applicants

3. Wrongdoing

For the purpose of this policy wrongdoing is defined broadly to include dangerous, unethical or illegal practices which take place under the responsibility of the company or in the context of the company’s activities that create risk. 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 or damage to the environment
- Breach of a legal requirement

- Criminal activity
- Misuse of company assets
- Financial malpractice, impropriety or fraud
- Offering or accepting a bribe
- Conflicts of interest
- Breach of TOSOH Group Code of Conduct
- Inappropriate behaviour (e.g. intimidation, harassment, abuse of power etc.)
- Concealment of any of the above

In case a reporting person is uncertain whether something is within the scope of this policy he/she should seek advice from the disclosure manager (see below points 7 & 8).

4. Protection

TOSOH appreciates that those reporting concerns may be apprehensive and accordingly wishes to reassure potential reporting persons that they will suffer no detrimental treatment as a result of voicing their concerns. No action will be taken against a reporting person when raising genuine concerns even if the concern raised is not confirmed by any subsequent investigation

Victimisation, harassment, bullying or any other detrimental treatment, as retaliating actions, that made a disclosure under this policy will not be tolerated.

Retaliations may include the following, indicatively and not in a limiting way:

- Suspension or dismissal
- Not renewing a temporarily employment contract
- Obligatory appointment of the reporting person to another position
- Disproportionally limiting or expanding the reporting person's duties
- Denial of opportunity and training
- Exclusion from corporate social opportunities
- Verbal or written harassment or intimidation

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 disclosure manager immediately.

5. Confidentiality

TOSOH is committed to protecting the anonymity of the disclosing person and not proceeding with actions which may reveal his/her identity. It is noted that the revelation of the whistleblower's identity may be required by a court or legal procedure in the framework of the investigation of the case.

The maintenance and processing of personal data is carried out in accordance with the applicable legislation on the protection of personal data.

6. Anonymous disclosures

TOSOH does not encourage concerns to be raised anonymously and hopes that potential reporting persons will feel comfortable to voice any concerns openly, however, it is possible to make a disclosure anonymously. Concerns expressed anonymously cannot be dealt with as effectively as open disclosures as they are often more difficult to investigate. Anonymous concerns will nevertheless be taken seriously and investigated as fully as possible.

7. Disclosure manager

Disclosures should be lodged for independence and confidentiality reasons with the Disclosure Manager, an external legal advisor chosen by the company for his personal and academic credentials. Our trusted manager is Mr. Georgios Chatzigiannakis, an experienced lawyer with a deep knowledge of our company, capable of acknowledging the importance of protecting the disclosing persons whilst assisting in conducting thorough investigations.

8. Raising a concern

In order to facilitate the investigation and proper assessment of the case disclosure may include the facts giving rise to suspicion/concern with reference to names, dates documents and locations.

Disclosures should be conducted via e-mail at Tosohreport@nomos.gr or via phone at 6940914342. The possibility to lodge a written disclosure by mail to the following address exists: Georgios Chatzigiannakis, Disclosure Manager, 1 Valaoritou Street, 54626 Thessaloniki, Greece. It is also possible to arrange an in-person reporting with the disclosure manager by arranging a personal meeting outside the working hours in a place agreed by the parties (please use the above contact details).

9. Investigation

Once a concern has been raised, we will investigate it the following way.

The disclosure manager will acknowledge receipt of the report to the reporting person within seven days. The disclosure manager will check if the disclosure is substantiated and within the scope of this policy. The reasons for declining the investigation of the report shall be stated in writing and the reasons could include:

- Alleged acts fall outside the definition of wrongdoing
- The report has insufficient information to substantiate the allegation
- The matter has already be resolved

If the disclosure passes the above test, the disclosure manager will inform the Whistleblowing Committee. Latter is comprised of the disclosure manager, the In-House legal advisor Mrs. Maria Goussi, the Finance & Accounting Manager Mrs. 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 his department. Decisions are taken unanimously. The disclosing person may be asked to attend a committee meeting as part of this investigation.

We will inform the disclosing person 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. Please note that details of any disciplinary action taken may not be given to the disclosing person unless we consider this appropriate.

10. Dissatisfaction with the outcome of the process

If the disclosing 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.

11. Training

All of our employees will receive an appropriate briefing 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

We may invoke a disciplinary procedure against an employee if he/she is found to have subjected a whistleblower 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](#)

TOSOH HELLAS AIC encourages the reporting of genuine concerns or suspicions concerning wrongdoings!

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