

WHISTLEBLOWING POLICY (LAW 4990/2022)

Introduction

The company "Quality Assurance and Control Systems Ltd" (hereinafter "the Company") implements this Whistleblowing Policy (hereinafter "the Policy") in compliance with the principles and requirements provided for by Directive (EU) 2019/1937 of the EU regarding the protection of persons reporting breaches of Union law, as incorporated in Greece by Law 4990/2022.

Policy Purposes

This Policy aims to:

- Establish an internal reporting channel, so that individuals can submit their reports named or anonymously regarding breaches of Union law.
- Protect individuals reporting such breaches against retaliation.
- Organize the process for submitting, receiving, managing, and monitoring reports.

Key Principles

- Ensure confidentiality and protection of personal data for reporting persons (named or anonymous).
- Build trust and encourage individuals to submit reports, provided that he or she had reasonable grounds to believe that the information reported was true at the time of reporting.

Definitions

For the purposes of this Policy the definitions in Article 3 of Law 4990/2022 will apply.

Material Scope

This Policy protects individuals reporting breaches of Union law in various areas as defined in Article 4 of Law 4990/2022, and other breaches specified in the same article. It does not affect the application of provisions in Article 5 of Law 4990/2022 (e.g., protection of legal and medical professional privilege).

Personal Scope

This Policy applies to all Company's personnel and associates, including employees (former, current, and candidates), independent contractors, shareholders, management, volunteers, trainees, suppliers, external partners, clients, and their personnel. The Company commits to protect the persons who submit a report in good faith regarding a breach that falls within the Policy's scope. However, deliberately false or malicious reports may result in fines and legal actions under the Law 4990/2022.

Internal Reporting Channel – Report Receiving and Monitoring Officer (RRMO)

The Company appoints the Human Resources Manager as the Report Receiving and Monitoring Officer ("RRMO", in greek "Υ.Π.Π.Α."), whose responsibilities are defined in Article 10§2 of Law 4990/2022.

Reporting Procedure

Reports can be submitted anonymously or named, in writing or orally as follows:

1. Written reports can be submitted: (a) via email to the dedicated email address yppa@qacslab.com, (b) by mail to the Company's address (Aristotelous 27, Metamorfossi, Attica, PC 14451), with the indication CONFIDENTIAL for the Human Resources Manager (RRMO), (c) in person directly to the RRMO.
2. Oral reports can be submitted: (a) through a personal meeting with the RRMO, (b) via the phone line +30210-2934745 belonging to the RRMO.

The Company encourages reporting persons to provide detailed reports with supporting evidence to facilitate the investigation, knowing at the same time, however, that the reporting persons are not responsible for the investigation of the report.

Any report not submitted through the above-mentioned methods is not accepted as a violation within this Policy's scope.

The RRMO:

- Confirms receipt of the named report to the reporting person within seven (7) working days of the receipt.
- Keeps a record of each report in a special file, accessible only to the RRMO, stored for a reasonable and necessary period.
- Investigates and monitors the report acting in full confidentiality and ensuring data protection or closes the case by filing the report, if: 1) The report is unreasonable, vague, incomprehensible, or is submitted abusively. 2) The report is outside the Policy's scope. 3) There are no serious indications of the alleged violations.
- Communicate with the reporting person for the provision of further information if needed.
- Informs the reporting person (unless anonymous) on the action taken or the archive of the report within three (3) months from the acknowledgement of the receipt.

Confidentiality

All reports, either named or anonymous, are treated equally, ensuring confidentiality throughout the whole process by taking all appropriate measures. Personal data and any information that may lead to the identification of the reporting person, the concerned individuals and any third party mentioned in the report are protected and only disclosed to the RRMO. More specifically, the reporting person's identity remains confidential throughout the whole process, unless its disclosure is deemed required by law (within the context of investigations by national authorities or legal proceedings) or the reporting person provides consent.

Personal Data Protection

Any personal data processing within the context of this Policy complies with no. 679/2016 European General Data Protection Regulation ("GDPR"), Law 4624/2019, as in force or as may be replaced and any other applicable Greek and European legislation for the protection of personal data. The Company guarantees that it takes all appropriate technical and organizational measures so that, throughout the whole process, the absolutely necessary and appropriate for the purposes of this Policy personal data are processed. Access is granted exclusively to those who are authorized to receive and manage the reports. Special categories of personal data or any personal data not relevant to the investigation of the report will not be collected, and if collected, must be promptly deleted without undue delay.. Personal data are deleted after the investigation or the legal process initiated as a result of the report against any person is completed.

External reports

If the reporting person (a) reasonably believes that their report cannot be effectively managed by the RRMO or that there is a risk of retaliation, or (b) despite the submission of their report to the RRMO, the report has been filed or it has not been effectively managed according to the reporting person, then he or she may report their concerns to the National Transparency Authority (NTA), which is an external entity. The report can be submitted:

- Through the electronic platform of the external channel of the National Transparency Authority:
<https://extwhistle.aead.gr/#/>,
- Via email at: external.whistle@aead.gr,
- In a sealed envelope with the indication "Law 4990/2022" or "Whistleblowing," either in person or by mail to the central offices of the NTA (195 Lenorman Av. and Amphiaraou str., Athens, PC 10442),
- In person upon request of the reporting person at the phone line +302132129900 or the email address external.whistle@aead.gr.

Prohibition of Retaliation

The Company prohibits retaliation against reporting persons for submitting a report falling within the Policy's scope, including but not limited threats of retaliation and attempts of retaliation, as described in Article 17 of Law 4990/2022.

Contact us

If you need any clarification with respect to the Policy or any further request, you may contact the RRMO at the following dedicated e-mail address: yppa@qacslab.com.