

ASBIS ENTERPRISES PLC Whistleblowing Policy

PART I

Whistleblowing is the disclosure of information which relates to suspected wrongdoing (generally a breach of a legal, statutory, or regulatory requirement or unethical behavior). This may also include:

- General Malpractice – illegal or unethical conduct
- Misconduct
- Breach of a legal requirement
- Breach of any Company Policy
- Breach of codes of conduct
- Breach of Business Ethics Policy
- Criminal Offenses
- Any violations of internal and external policies and laws of ASBIS Group and/or its employees

ASBIS Enterprises Plc. is committed to conducting its business with honesty and integrity and we expect all staff to maintain high standards in accordance with our policies and procedures.

The aims of this policy are:

- To encourage staff to report suspected wrongdoing as soon as possible, ensuring their concerns will be taken seriously and investigated appropriately, with their confidentiality respected.
- To provide staff with guidance on how to raise those issues.
- To reassure staff that they can raise concerns without fear of reprisals, even if they turn out to be mistaken.

Whom does this policy apply to? This policy applies to everyone who carries out work for ASBIS Enterprises Plc and its entities internationally, including:

- All employees
- Partners
- Contractors
- Consultants
- Self-employed individuals
- Shareholders
- Volunteers
- Trainees
- Individuals involved in pre-contractual negotiations

Link to Code of Conduct The Code of Conduct includes guidelines generally describing and prescribing the conduct expected of employees. The Code of Conduct points out the existence of the whistleblowing policy to employees.

PART II – How does ASBIS deal with whistleblowing reports?

1. **Who do I contact?** Malpractices will be reported in writing to the Whistleblower Committee. The Whistleblowing Report is available in all entities and can be downloaded from the company's website. The report should be sent to the Whistleblower Committee at whistleblowercommittee@asbis.com. The whistleblower will receive confirmation (if it won't be anonymous) of receipt of the Whistleblower report from one of the members of the Committee.

The Whistleblower Committee consists of:

- Two Executive Directors
- Head of Legal
- HR Department of the HQ

The Whistleblower Committee will also appoint a secretary.

In case the Whistleblower Report concerns a member of the Whistleblower Committee, that member will temporarily withdraw and will not be involved when the Whistleblower Committee deals with the Whistleblower report.

2. **Confidentiality** All Whistleblower reports will be dealt with in strict confidentiality. Confidentiality will be maintained as far as possible in accordance with the need for an effective inquiry into the Whistleblower report. The Whistleblower report and the related information will only be disclosed or made available to the Whistleblowing Committee. Whistleblowers can also request full anonymity, and the whistleblower's name will not be written or reported anywhere.
3. **Protection of the Whistleblower** ASBIS guarantees that a Whistleblower report made in good faith about a possible infringement or malpractice will not have any negative consequences on the employee's position, remuneration, or performance reviews. This protection extends to facilitators and third parties connected to the whistleblower, in accordance with the Protection of Persons Reporting Breaches of Union and National Law of 2022 (the "Cyprus Whistleblowing Law").
4. **Misuse of Whistleblower Rights**
The Cyprus Whistleblowing Law also protects the rights of persons who may suffer harm due to malicious or non-existent reports, and therefore, provides

for severe penalties while at the same time guaranteeing the right of these persons to compensation, in case they have suffered damage from false or misleading reports or false or misleading public disclosures. Moreover, the Cyprus Whistleblowing Law provides that a person who knowingly makes false reports or false public disclosures is guilty of a criminal offense and, upon conviction, is liable to imprisonment for a term not exceeding three (3) years or to a fine not exceeding thirty thousand euros (€30,000) or both penalties.

5. **Informing Interested Parties about the Whistleblower Reports** The employee who is reported will be informed that someone has reported them. The employee shall be informed about the procedure, their rights, and the list of people who might receive the whistleblower report. The employee will be offered the opportunity to give their view on the Whistleblower report. The Company has the right to add employees' personal data as the employee has already signed the consent of GDPR.
6. **Process and Decision-Making** The Whistleblower Committee will process the Whistleblower report and decide whether or not to start an inquiry based on the information received. The whistleblower will be notified of this decision and the reasons behind it. Other persons or departments within ASBIS, or if desirable or necessary, external persons or parties, will be involved when processing the Whistleblower report and any inquiries. The inquiry shall fulfill the requirements of an investigation conducted with due care, including hearing both sides of the case. The Whistleblower Committee will present its findings to the Executive Directors of ASBIS, who can decide on further actions. Unless specific circumstances prevent this, the whistleblower will be informed in general terms about the progress and findings. The Whistleblower does not have the right to access or examine the full findings. If the alleged employee does not agree with the findings or the procedure followed by the Whistleblower Committee, they can object to one of the Executive Directors who is a member of the Whistleblower Committee.
7. **Abuse of Whistleblower Scheme** Making a malicious Whistleblower report or an incorrect report may, depending on the seriousness of the inaccuracy or the intentions of the whistleblower, be deemed abuse of this policy and result in termination of employment or other consequences for the whistleblower.
8. **Reporting** The Whistleblower Committee will issue an overview of the Whistleblower reports received at the beginning of each year for the previous year. The overviews will not contain any information on the reported issues nor the identity of the employees mentioned in the Whistleblower report, or the identity of the whistleblower.

9. **Data Handling** Personal data processed in a Whistleblower report shall be dealt with in accordance with the ASBIS Privacy Policy and kept for the period of the investigation. After closing the investigation, personal data shall be deleted promptly but in any event within two months after the finalization of the investigation. When legal or disciplinary measures are initiated, the data shall be kept until the conclusion of the finalization of the case.

PART III – Reporting Channels within the Organization

To facilitate the reporting of suspected wrongdoing, ASBIS Enterprises Plc. has established multiple reporting channels:

1. Internal Reporting Channels

- **Direct Supervisor:** Employees are encouraged to report concerns to their direct supervisor or manager in the first instance.
- **Whistleblower Committee:** Reports can be made directly to the Whistleblower Committee via email at whistleblowercommittee@asbis.com.
- **Anonymous Reporting:** Whistleblowers can submit reports anonymously through the company's whistleblowing portal available on the ASBIS website.

2. External Reporting Channels

- **Competent Authorities:** If internal reporting channels are not suitable or if the whistleblower feels that the issue has not been adequately addressed, reports can be made to relevant external authorities, in line with the Cyprus Whistleblowing Law.
- **Public Disclosure:** Under certain conditions, whistleblowers may make public disclosures if they believe there is an imminent or manifest danger to the public interest, or if there is a risk of retaliation, as provided by the Cyprus Whistleblowing Law.

3. Confidentiality and Anonymity

- All reports, whether made internally or externally, will be handled with strict confidentiality.
- Whistleblowers have the option to remain anonymous when making a report.

By providing multiple reporting channels, ASBIS ensures that employees and other stakeholders can report concerns in a manner that they are comfortable with, while maintaining the integrity and confidentiality of the process.