

VITAE INVESTMENT - DEVELOPMENT S.A.

REPORTING POLICY

1. INTRODUCTION

This Policy concerns the company under the name of "VITAE INVESTMENT - DEVELOPMENT S.A." (hereinafter "the COMPANY") and is adopted in accordance with articles 9 and 10 of Law 4808/2021 and the applicable regulatory legislation.

2. PURPOSE

The purpose of the Reporting Policy is to define the principles and framework of reports - complaints within the COMPANY, to encourage all those affected by this (art. 4) to report and submit a complaint in case any illegal or unethical behavior within the COMPANY comes to their attention and to be assured that the management of complaints and the investigation of incidents are conducted with complete confidentiality, that the personal data of the parties involved is protected and that those who file a report will be protected from any retaliation.

3. SCOPE

The Reporting Policy covers but is not limited to the following:

- The Management and members of the COMPANY
- Workers with a dependent labor contract
- Employees regardless of their contractual status
- Service providers with project, independent services and salaried mandate contracts
- Those employed through third party service providers
- Interns and apprentices
- Employees whose employment relationship has ended
- People who apply for work and workers in the informal economy and
- in general, any person who trades or cooperates in any way with the COMPANY.

4. OFFENSES

I. In the event that any of those subject to this Policy realize that any of the following indicative offenses are being committed, they should immediately file a complaint in accordance with this Policy:

- Disclosure of confidential information, business secrets, plans related to the COMPANY's strategic or general financial interests

- Scam
- Corruption/abuse of power
- Bribery, gift policy violation
- Conflicts of interest
- Theft/embezzlement
- Forgery
- Violation of confidentiality and personal data
- Money laundering
- Violation of competition law
- Violations in matters of accounting and audit
- Violations of safety and health issues
- Violation of public procurement legislation
- Violations of environmental legislation
- Discrimination
- Harassment
- Violence and harassment within the meaning of articles 3 and 4 of Law 4808/2021
- Threat, violence, use of force
- Libel, defamation
- Abuse/misuse of company resources
- Unethical behavior
- Violation of the law and corporate policies

II. This Reporting Policy does not cover:

- Disagreements on issues related to policies and decisions by the Management
- Personal issues and disagreements with colleagues or superiors
- Rumors

5. COMPLAINT CHANNELS

The COMPANY has set up safe and accessible channels of communication for receiving complaints and has identified the competent persons within the Company to receive and review them in such a way as to ensure the immediate receipt and investigation of complaints without obstructing said receipt and investigation.

At the same time, the Company has appointed Ms. Rodoula Moraitis as the "person of reference" who will receive, review, manage and investigate the complaints of the affected persons for violent or harassing behavior and who will inform the complainants. The relevant communication will be conducted via the following e-mail address: r.moraiti@vital.gr.

Any employee or non-employee who suspects that any of the above offenses are being committed should first contact their immediate supervisor or manager in person or by phone or e-mail.

In case they have doubts, they can also contact directly the "reference person" defined above in the COMPANY's Policy to combat discrimination, violence and harassment at work.

Moreover, any person who falls within the scope of Law 4808/2021 and is affected by an incident of violence and harassment, in addition to reporting the incident to the COMPANY in accordance with this Policy, has the right to:

- Appeal to the Hellenic Labor Inspectorate (SEPE)
- Appeal to the Hellenic Ombudsman Organization
- Claim damages
- Leave their work for a reasonable period of time without loss of salary or other adverse effect if they deem that there is a serious risk to their life, health or safety.

The COMPANY shows zero tolerance for any illegal behavior and if it is necessary or deemed necessary, the COMPANY acts using every legal way and means, including the judicial assertion of any civil or criminal claims it may have.

6. SUBMISSION OF REPORTS

I. The reporting of misconduct should be done in good faith, i.e. it is required that the reporting party has a reasonable belief that the information provided is true and it is reported without delay, i.e. as soon as it becomes known.

II. The complaint must be filed as a name complaint. However, anonymous complaints will be treated with the same care and seriousness to the extent possible. In any case, the COMPANY ensures the anonymity of the complainant.

III. The complaint should be clear, specific and contain as much information and details as possible, and in particular the name of the complaine, a detailed description of the alleged misconduct, the time and place it happened and any information necessary to make it easier to investigate the complaint. It should also contain the contact details of the complainant (e.g. e-mail, mailing address, etc.) in a way that makes it possible and easy to inform them.

IV. The complainant should be available to provide further information if requested.

V. The complainant has the right to be informed both of the receipt of their report and of the outcome of the investigation. The method of informing and generally communicating with the complainant is always in writing , either by letter with proof of receipt or by e-mail.

7. RESPONSIBILITIES OF THE PERSON OF REFERENCE:

Complaints submitted through the Reporting channels are managed and investigated by the appointed person of reference who has the following responsibilities:

- They review the admissibility of the complaints brought to their attention through the COMPANY's established reporting channels.
- They evaluate the complaints.
- They communicate with the complainant.

- They adopt every possible means to protect the personal data of the subjects involved in the reports and ensure their deletion in accordance with the prescribed deadlines.

- They maintain a Complaints Register.

- They set up a panel to investigate the complaint at their discretion where necessary. This "investigation team" is staffed by COMPANY executives and/or external consultants.

- They investigate the incidents contained in the complaint as soon as possible.

- They handle issues that have arisen outside of this process, as long as these issues require independent management. Such issues may arise, inter alia, through complaints from the Supervisory Authorities or through the client, supplier and employee complaints procedure, originating from different communication channels.

8. COMPLAINANT PROTECTION

The COMPANY protects both the complainant and the complaine. Investigation is carried out with complete discretion and confidentiality is respected at every stage of the process, as far as possible.

The COMPANY protects every person who reports illegal or unethical behavior in good faith.

The COMPANY ensures that there is no retaliation, harassment or marginalization, intimidation or threats and unfair treatment as a consequence of filing a complaint. Any act of retaliation should be reported immediately, in which case the investigation procedure detailed herein will be followed.

Within the framework of the protection of the complainant and if they wish within the available possibilities, the COMPANY ensures they are protected from any retaliation, including even their transfer within the COMPANY. In this context, the termination of the legal relationship between the complainant and the COMPANY is prohibited, as well as any other adverse treatment against them, as long as this constitutes a retaliatory behavior or a countermeasure that is causally linked to the act of the complaint.

If it is proven that the complaint was made maliciously, the above protection shall not apply.

9. CONFIDENTIALITY - ANONYMITY

The COMPANY makes every effort and takes every appropriate measure to protect the identity of both the complainant and the complainee and to handle the case with complete discretion and confidentiality.

In any case, during the investigation of an incident, the identity of the complainant remains confidential. It is not disclosed to anyone other than the authorized persons responsible for receiving, monitoring and investigating the reports, i.e. beyond the Person of Reference, the Investigation Team if appointed, as well as any specialized external consultants specifically called for the investigation of the incident, unless the complainant has given their express consent or the complaint is found to be malicious.

Individuals who submit and/or are involved in a complaint have the right to be informed of the details included in it or of the report and the right to be called to an apology. If the above update creates a serious risk of hindering the investigation of the case and the collection of the necessary evidence, it may be postponed until this risk ceases to exist.

In particular, if the complaint proves to be malicious and if the complainee requests it, they can be informed about the identity of the complainant in order to exercise their legal rights. Malicious complaints will be further investigated by the COMPANY beyond this procedure both in terms of motives and those involved so that order can be restored using every legal manner and means.

10. RECORD KEEPING - PERSONAL DATA

A Complaints Register in electronic or paper form is maintained by the COMPANY under the responsibility of the Person of Reference.

Any processing of personal data under this Policy is carried out in accordance with the national and European legislation applicable to personal data as well as the personal data protection policy of the COMPANY. The data of all those involved is protected and

subject to processing exclusively in relation to each report and for the sole purpose of ascertaining the validity or otherwise of the complaint and investigating the specific incident.

The COMPANY takes all the necessary technical and organizational measures to protect personal data in accordance with the personal data protection policy.

Sensitive personal data and other data not directly related to the complaint is not taken into account and it is deleted.

Data included in complaints can only be accessed by those involved in the management and investigation of the incident, such as the Person of Reference and the Investigation Team, including any specialist external consultants.

Personal data is deleted within a reasonable period of time from the completion of the investigation initiated on the basis of the complaint.

11. REPORTING POLICY INFORMATION AND TRAINING

The Person of Reference is designated as responsible for providing the personnel with information and guidelines on issues related to the prevention and handling of violence and harassment in the workplace and they ensure that all COMPANY employees are informed and trained regarding the content of this Policy. The update is carried out by sending informative material and e-mails or in another convenient way. Information about this Policy is also posted in a prominent place on the COMPANY's website. Training, in person or online, is carried out at regular intervals in order to solidify within and beyond the COMPANY that the principles of integrity, honesty and transparency are supported.

12. COOPERATION WITH THE COMPETENT AUTHORITIES

To the extent that the report is related to violence and harassment within the meaning of articles 3 and 4 of Law 4808/2021, the COMPANY ensures the cooperation and provision of all relevant information to the competent authorities, if requested.