



SYNEVO BULGARIA



Whistleblowing Policy

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ICDL Synevo Bulgaria EOOD

Version 2.0

08/05/2025

1. SCOPE AND PURPOSE

ICDL SYNEVO BULGARIA LTD. with its registered office in Sofia, 34 Angel Kanchev, floor 1, registered at the Trade Registry under UIC 200788296, (hereinafter referred to as the “**Company**”) commits to foster a corporate culture, based on an ethical behaviour and good corporate governance, for which reason the Company acknowledges the importance of a procedural framework governing the reports on infringements of the law which occurred or are likely to occur within the Company, implementing the provisions of Protection of Individuals filing Reports or Publicly disclosing Information about Breaches Legal Act, which transposes Directive (EU) No. 1937/2019 of the European Parliament and of the Council of 23 October 2019 on the protection of individuals who report breaches of Union law into national legislation.

This Procedure defines the appropriate communication channels for receiving, analysing and resolving reports, the rights and obligations of reporting persons, and the measures to protect such persons. The purpose of this Procedure is to promote an organizational and corporate environment in which employees and other categories of persons can without hesitation report breaches of the law, as they are considered significant contributions to self-correction and business excellence.

This Procedure shall apply to certain categories of persons who have obtained information regarding breaches of the law in a Professional context, and who can make reports in the fields covered by the Applicable Law, under the conditions of and in compliance with the provisions of this Procedure and the Applicable Law.

NB! The complaints of clients and/or of the patients, related to the services provided by the Company, are not included in the scope of this Procedure and are to be managed and solved in accordance with the relevant procedures, the contractual provisions and the applicable law (e.g. via the complaints handling workflow).

Conflicts of the nature of employment relations shall be managed in accordance with the provisions of the Company’s Internal Regulation and the labour law.

The principles governing the protection of Reports are as follows:

- a. The principle of legality**, according to which the Company is required to respect fundamental rights and freedoms by ensuring full respect, *inter alia*, of freedom of

expression and information, the right to the protection of personal data, the freedom to conduct business, the right to a high level of consumer protection, the right to a high level of protection of human health, the right to a high level of environmental protection, the right to an effective remedy and the right to defence.

- b. The principle of responsibility**, according to which the Whistleblower is required to provide data or information on the reported facts.
- c. The principle of impartiality**, according to which the examination and settlement of reports shall be done without subjectivism, regardless of the beliefs and interests of the persons responsible for solving them.
- d. The principle of good administration**, according to which the Company is obliged to carry out its activity for the fulfilment the general interest, with a high degree of professionalism, under conditions of efficiency and effectiveness of the use of resources.
- e. The principle of balance**, according to which no person may rely on the provisions of this Procedure and the legislation under which it was adopted in order to mitigate the administrative or disciplinary penalty for a more serious offense not related to reporting.
- f. The principle of good faith**, according to which the person who had reasonable grounds to believe that the information relating to the infringements reported was true at the time of reporting is protected and that such information falls within the scope of this Procedure.

2. DEFINITIONS

The terms used in this Policy shall have the meaning below:

- **Follow-up** means any action taken by the Company as the recipient of an Internal Report, or by any Competent Authority to assess the accuracy of the allegations made in the report and, where relevant, to address the breach reported, including through actions such as an internal inquiry, an investigation, a disciplinary investigation, prosecution, an action for recovery of funds or the closure of the procedure, etc.;
- **Competent Authority** means **(i)** the designated national authorities, in accordance with special legal provisions, to receive and resolve reports in their scope, **(ii)** the Commission of Personal Data Protection (“the **Commission**”) and **(iii)** any other public authorities and institutions to which the Commission sends the Reports for competent resolution;
- **Committee** means the Committee for review and investigation of Internal Reports, consisting of members of the HR and Legal/Compliance Departments, having responsibilities regarding the receipt, registration, examination, follow-up and resolution of the Reports, in accordance with the provisions of the applicable law and of this Procedure,

acting impartially, and which is independent in the exercise of these responsibilities;

- **Professional context** means current or past professional activities, regardless of the nature of such activities (whether or not remunerated) carried out within the Company, based on which the persons can acquire information on Breaches of the law and could suffer Retaliation if they reported such Breaches;
- **Public disclosure** means the making of information on Breaches of the law available in the public domain in accordance with the provisions of the applicable law;
- **Breaches** or **Breaches of the Law** means information, including reasonable suspicions, about actual or potential breaches of the law in force, which occurred or are likely to occur within the Company;
- **Applicable Law** means the provisions of Protection of **Individuals filing Reports or Publicly disclosing Information about Breaches Legal Act**, which transposes Directive (EU) No 1937/2019 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law into national legislation (“**Directive No 1937/2019**”), and any subsequent amendments and additions thereto, as well as any other national and/or European legislation applicable in this field;
- **Reporting Person** or **Whistleblower** means a natural person who reports or publicly discloses information relating to Breaches of law, acquired in a Professional context;
- **Person Concerned** means a natural or legal person who is referred to in the Report or Public Disclosure as a person to whom the breach is attributed or with whom that person is associated;
- **Report** means the oral or written communication of information relating to Breaches of the law, carried out in accordance with the provisions of the Applicable Law;
- **External Report** means the oral or written communication of information relating to breaches of law through external reporting channels represented by the Competent Authorities, in accordance with Applicable Law;
- **Internal Report** means the oral or written communication of information relating to Breaches of the law within the Company, carried out in accordance with the provisions of this Procedure and of the Applicable Law, using internal reporting channels provided by the Company;
- **Retaliation** means any direct or indirect act or omission which occurs in a Professional context, which is prompted by Internal or External Reporting or by Public Disclosure, and which causes or may cause unjustified detriment to the Reporting Person.

3. ASSOCIATED RISK

Risk of non-compliance or breach of Applicable Law. The risk of non-compliance or breach of the applicable law, of the internal regulations or procedures, of the internal rules of ethics and

business conduct, including general, operational or financial conduct, fraud, theft, embezzlement, money laundering, as well as danger to the health and safety of any person.

4. REPORTING

4.1. What are Breaches?

Breaches are:

- (i) deeds consisting of an action or inaction which constitute non-compliance with the legal provisions set out in Protection of Individuals filing Reports or Publicly disclosing Information about Breaches Legal Act, covering areas such as:
 - public procurement;
 - financial services, products, and markets, as well as the prevention of money laundering and terrorist financing;
 - product safety and compliance;
 - transport safety;
 - environmental protection;
 - radiation protection and nuclear security;
 - food and feed safety, animal health and welfare;
 - public health;
 - consumer protection;
 - privacy and personal data protection;
 - security of networks and information systems.
- (ii) Breaches affecting the financial interests of the European Union, as outlined in Article 325 of the Treaty on the Functioning of the European Union and further detailed in relevant EU measures;
- (iii) Breaches related to the internal market, including breaches of EU competition and state aid rules, as well as those concerning corporate taxation laws or mechanisms intended to obtain a tax advantage contrary to the purpose or objective of applicable taxation laws, which represent disciplinary offenses, administrative violations, or criminal offenses, or any actions contrary to the object or purpose of the law;
- (iv) Breaches in terms of the rules regarding the payment of public state and municipal receivables, labor legislation and regulations related to the performance of civil service.

The information relating to breaches shall include information, including reasonable suspicions, about potential or actual/effective breaches of the law that have occurred or are likely to occur within the Company, and information on attempts to conceal such breaches.

4.2. Who can be a Whistleblower?

The Whistleblower or the Reporting Person is the natural person who reports or publicly discloses information related to Breaches of the law, obtained in a work-related context; the Reporting Person may be one of the following categories of persons:

- a.** Employees – individuals employed under an individual employment contract, regardless of the type of contract, including temporary employees;
- b.** Individuals engaged in activities within the company for a limited period, such as students, interns, apprentices, volunteers, and those undergoing professional training within the company;
- c.** Shareholders and individuals who are part of the company's administrative, management, or supervisory bodies;
- d.** Any person carrying out an independent activity or working under the supervision and direction of a natural or legal person with whom the contract has been concluded, including subcontractors and suppliers;
- e.** Individuals who have not yet entered into an employment/contractual relationship but report breaches identified during the recruitment process or other pre-contractual negotiations, as well as individuals whose employment or contractual relationship has ceased.

4.3. When is the reporting made?

If the Reporting Person considers that a breach has occurred or is likely to occur - that is, acts within the scope above - they must immediately report to the Committee such facts, events and circumstances which are considered, based on reasonable evidence, to cause such breaches of the law and/or conduct which does not comply with the law in force and with the Company's principles.

4.4. Content of Internal Reports

Internal Reports shall include at least the following: **(i)** the Whistleblower's surname and first name, **(ii)** the Whistleblower's contact details (e.g. email address, phone number, residence/domicile, as applicable), **(iii)** the Professional context in which the information was obtained, **(iv)** the Person Concerned, if known, **(v)** the description of the act likely to constitute a Breach of the law within the Company **(vi)** the evidence supporting the Report, as the case may be, **(vii)** the date and signature of the Whistleblower, as the case may be.

Any Internal Reporting which does not include the Whistleblower's surname, first name, contact details or signature would not be examined.

4.5. Internal reporting channels

Internal reporting on breaches of the law shall be carried out through the following internal reporting channels provided the Company:

a. in writing, by filling in the dedicated form, existing in the platform provided by the Company;

b. in writing, in electronic form by submitting the Report (either in the form of an email or in the form of a communication attached to the email, including the information indicated in the dedicated form) to the following e-mail address –whistleblowing@synevo.bg;

c. in writing, on paper, by sending the Report by post/courier service to the following address – Sofia, 34 Angel Kanchev, for the attention of the Whistleblower Committee, including the information indicated in the dedicated form;

d. in a face-to-face meeting with a member of the Committee, at the mutually agreed date and time, at the Whistleblower's request submitted in writing, in electronic form or on paper, in accordance with letters b) and c) above;

e. In the event an employee wishes to report a violation committed by the Company in its capacity of Employer, the employee shall use an external channel.

If the Whistleblower requests that the Internal Reporting take place in the presence of a member of the Committee, via the face-to-face meeting, the latter shall have the obligation to draw up a minutes in written form, subject to the Whistleblower's consent provided by the Whistleblower himself/herself signing the minutes prepared upon making the Report, in the face-to-face meeting. Before signing the minutes, both the Whistleblower and the Committee member shall be required to fully verify the content of the minutes and to remedy any issues inappropriately reported in the minutes. If the Whistleblower does not consent to the transcription of the conversation, the Committee shall advise them to make the internal reporting in writing in one of the other ways expressly regulated above.

If a person wishing to Report has doubts as to whether or not a behaviour or situation is a Breach of the law, they may discuss the matter informally with the direct manager and/or the members of the Committee, who shall treat the discussion confidentially. Once the Internal Reporting is made, the Committee shall review the Reporting in accordance with this Procedure, and the Whistleblower shall be granted the protection provided by Applicable Law and this Procedure.

5. INVESTIGATION OF INTERNAL REPORTS

5.1. The Committee's role and responsibilities

The Committee shall receive, register, examine and make the necessary efforts to resolve internal reports and to carry out Follow-up. The Committee shall, *inter alia*, carry out the following activities:

- take all reasonable steps to ensure that the enquiry is fair and impartial;
- may obtain expert advice (e.g. in-house legal advice from Company specialists) on matters outside its expertise;
- ensure that the investigation is conducted with due care and speed, respecting the confidentiality of the Whistleblower and the persons affected by the enquiry, including the Person Concerned or the Facilitators.

In the course of enquiries, subject to Breach of the law subject to Internal reporting, the Committee may request the assistance of the competent departments and, if it deems it necessary, of consultants specialised, in compliance with the confidentiality provisions and all other provisions of this Procedure and Applicable Law.

5.2. Investigation of Reports

The Committee shall carry out a preliminary assessment and cataloguing of Internal Reports and shall initiate the process of investigating and analysing such Reports in accordance with the provisions of this Procedure and the Applicable Law. Within no more than **7 calendar days** after receipt of the Internal Report, the Committee shall be required to confirm to the Whistleblower in writing the receipt of the Report. The Committee shall liaise with the whistleblower, requesting additional information from the whistleblower and third parties as necessary. Every report shall be checked as to its truthfulness. Whistleblowing reports that do not fall within the scope of the policy or the Act, and whose content does not warrant to consider them credible shall not be taken into consideration. Reports that contain obviously false or misleading statements of fact shall be returned with instructions to the sender to correct the statements and the sender shall be informed of the liability they shall be subject to for incrimination.

The form approved by the Commission of Personal Data Protection shall be used to register a report. The Company shall duly maintain a Whistleblower Register in accordance with the template approved by the Commission of Personal Data Protection. The information entered in the Register shall be kept so that to ensure its confidentiality and security.

The Committee shall regularly submit the required statistical information to the Commission of Personal Data Protection in accordance with the procedures established thereof, including, where technically feasible, by establishing a direct link between the register

of the whistleblowing officer and the register maintained by the Commission of Personal Data Protection.

5.3. Closing of Reports

A Reporting shall be closed if:

- a.** it does not contain the elements set out in this Procedure, and the Committee has requested that they be added within 15 calendar days, and such obligation is not fulfilled;
- b.** the report is sent anonymously.

In the situation referred to under letter a), the closing solution shall be communicated to the Whistleblower, indicating the basis on which the Report was closed.

The Committee may decide to close the proceedings if, after examining the Report, it is found to be a clearly minor Breach and does not require further Follow-up other than the closure of the proceedings. This provision shall be without prejudice to the obligation to maintain confidentiality and to inform the Whistleblower and it shall be without prejudice to any other obligations or other applicable procedures to remedy the reported breach. The closure solution decided in this case shall be communicated to the Whistleblower, indicating the grounds.

To the extent that Report: (i) is submitted by a person who does not meet the conditions laid down in this Procedure and in the Applicable Law to be a Whistleblower, (ii) concerns facts which do not constitute Breaches of the law as defined by this Procedure and the Applicable Law, and/or (iii) concerns information acquired by a person in a context other than the Professional context, as defined by this Procedure and Applicable Law, the Committee shall dismiss the Internal Report on the grounds of its inadmissibility. The solution decided in this case shall be communicated to the Whistleblower, indicating the grounds.

5.4. Completion of the investigation

Within a period not exceeding three months after acknowledging receipt of the report, the Committee shall provide feedback to the whistleblower on the follow-up action taken.

- If the facts set out in the report are confirmed, the whistleblowing officer shall:
 - ✓ arrange for follow-up action to be taken in relation to the report, and for this purpose may require the assistance of other persons or units within the Company;
 - ✓ propose to Company to take specific measures to stop or prevent the breach in cases where such a breach has been detected or there is a real risk of its

- imminent occurrence;
- ✓ refer the whistleblower to the competent authorities where their rights are affected;
- ✓ forward the report to the Commission if action by the latter is necessary, and shall inform the whistleblower in advance of the forwarding;
- ✓ in the case of a report against whistleblower's employer, the whistleblowing officer shall instruct the whistleblower to simultaneously file a report with the Commission.

On the basis of the results of the internal investigation above, the Committee:

- ✓ take, on the basis of the report received and the proposals of the whistleblowing officer, action within its competence to stop the violation or to prevent it if it has not started yet;
- ✓ prioritise, according to predefined criteria and rules, the handling of multiple reports regarding more serious violations.

6. OBLIGATION TO MAINTAIN CONFIDENTIALITY

The Company has designed, established and manages the modalities in which the Reports are received so as to maintain confidentiality of the identity of the Whistleblower and of any third party mentioned in the Internal Report and to prevent access of unauthorized personnel to the Report.

The Committee shall be required not to disclose the Whistleblower's identity or any information that would enable him or her to be identified directly or indirectly, unless it has obtained their express consent.

By way of exception, the identity of the Whistleblower and any other information that would allow their direct or indirect identification may be disclosed only if this is an obligation under the law, in compliance with the conditions and limits provided therein. In this case, the Whistleblower shall be previously informed in writing of the disclosure of the identity and of the reasons for the disclosure of the confidential data in question. The obligation shall not subsist if the information of the Whistleblower would endanger the enquiries or legal proceedings.

The information contained in the Reports which constitute trade secrets may not be used or disclosed for purposes other than those necessary to resolve the Report.

The obligation to maintain confidentiality shall also be maintained if the Report mistakenly reaches a person within the Company other than the Committee; in this case, the Report shall be immediately submitted to the Committee.

The provisions on the protection of identity applicable to Whistleblowers shall also apply to the Person Concerned and to third persons referred to in the Report.

The identity of the Person Concerned shall be protected as long as Follow-up to Public Report or Disclosure is in progress, unless, as a result of the resolution of the public reporting or disclosure, it is established that the Person Concerned is not guilty of Breaches of the law which have been subject to the disclosure or reporting. The Persons Concerned shall have the right to defence, including the right to be heard and the right to access their file.

7. OTHER REPORTING METHODS

7.1. Reporting using external reporting channels

The Whistleblower submitting the Report may choose between the internal channel and the external reporting channel, taking into account aspects such as: (i) the existence of the risk of retaliation, in case of reports through internal channels, (ii) the impossibility to remedy the Breach effectively through internal channels.

The external reporting channels shall be represented by the Competent Authorities, as defined in the Applicable Law. The main authority competent to resolve external reports is the Commission.

7.2. Public Disclosures

The central authority for external reporting and for the protection of persons to whom such protection is granted within the meaning of this Act is the the Commission of Personal Data Protection. It shall act in accordance with the powers granted to it by the Act.

8. PROTECTIVE MEASURES, SUPPORT MEASURES AND REMEDIAL MEASURES

The Company undertakes not to take any form of retaliatory action against whistleblowers, which has the nature of reprisals and puts them at a disadvantage situation, as well as threats or attempts to do so, including in the form of:

- suspension, dismissal, or application of any other ground for termination of the employment relationship under which a person is employed;

- demotion or delay in promotion;
- a change in the location or nature of the work, the duration of working hours or a reduction in salary;
- refusal to provide training to maintain and improve the professional qualifications of the employee;
- a negative performance evaluation, including in a job recommendation;
- application of financial and/or disciplinary measures, including the imposition of disciplinary penalties;
- coercion, rejection, threats of retaliation or actions, whether expressed physically, verbally or otherwise, which are intended to undermine the dignity of the individual and create a hostile work environment;
- direct or indirect discrimination, unequal or unfavourable treatment;
- denial of the opportunity to transfer from a fixed-term contract to a contract of indefinite duration where the employee was legally entitled to be offered permanent employment;
- early termination of a fixed-term employment contract or refusal to re-enter into a fixed-term employment contract where such contract is permissible by law;
- damage, including to the person's reputation, in particular on social networks, or financial loss, including loss of business and loss of income;
- inclusion on a list drawn up on the basis of a formal or informal agreement in a sector or industry which may result in the person being unable to take up employment or being unable to supply a good or service in that sector or industry (blacklisting);
- early termination or cancellation of a contract for the supply of goods or services where the person is a supplier;
- termination of a licence or permit;
- referring the person for a medical examination.

9. FINAL PROVISIONS

- 9.1.** In case of any incompleteness or conflict of the provisions of this Policy with those of the Act, the provisions of the Act shall prevail.
- 9.2.** The text of this Policy shall be updated every three years or upon the enactment of changes in the Act.

Date: 08/05/2025

ANNEXES

| Number: | Description: |
|---------|--|
| 1. | REPORT REGISTRATION FORM FOR SUBMITTING INFORMATION ON BREACHES IN ACCORDANCE WITH THE ACT FOR THE PROTECTION OF PERSONS FILING REPORTS OR PUBLICLY DISCLOSING INFORMATION ON BREACHES |
| 2. | WHISTLEBLOWING REGISTER |