



COMPLAINTS REPORTING - WHISTLEBLOWING POLICY
Effective from: 1st of September, 2025.

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Chapter I
GENERAL PROVISIONS

- 1.1. The managing director of Euromedic International Hungária Kft and owner of Euromedic Group enacts this whistleblowing policy (hereinafter: **Policy**) to govern any matters concerning the reporting of potential wrongdoing or misconduct experienced in the course of Euromedic Group's operation.
- 1.2. The issuance of, and any amendment to, this Policy will be in the sole discretion of the company executive of Euromedic International Kft (hereinafter: **Executive**) and any deviation from this Policy will be allowed only with the Executive's approval.

Personal Scope of this Policy

- 1.3. This Policy is applicable to members of Euromedic Group (hereinafter: **Euromedic Group**), notably the following companies (hereinafter individually or jointly referred to as: **a Euromedic Company or Euromedic Companies**):
 - Euromedic International Hungária Befektetési Korlátolt Felelősségű Társaság (address of registered office: 1152 Budapest, Erdőmenti út 3.; corp. reg. No.: 01-09-264946),
 - EUROMEDIC-PHARMA Gyógyszernagykereskedelmi Zártkörűen Működő Részvénytársaság (address of registered office: 1152 Budapest, Erdőmenti út 3.; corp. reg. No.: 01-10-042887),
 - Atlas Pharma Gyógyszernagykereskedelmi Korlátolt Felelősségű Társaság (address of registered office: 1152 Budapest, Erdőmenti út 3.; corp. reg. No.: 01-09-282616),
 - EUROMEDIC TRADING Szolgáltató Korlátolt Felelősségű Társaság (address of registered office: 1152 Budapest, Erdőmenti út 3.; corp. reg. No.: 01-09-463541), and
 - Euromedic Preventative Solution Korlátolt Felelősségű Társaság (address of registered office: 1152 Budapest, Erdőmenti út 3.; corp. reg. No.: 01-09-397525).

Material Scope and Purpose of this Policy

- 1.4. Euromedic Group:
 - is determined to comply with all applicable legal regulations, as well as the relevant professional standards and industry requirements,
 - is committed to ensuring compliance with certification and quality assurance requirements,



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- is determined to protect and promote fair market conduct and unrestricted and undistorted competition,
- is determined to safeguard the interests of its Employees,
- is determined to conduct its business activities in a fair and transparent manner, and
- requires all its Employees and Business Partners to equally abide by the above provisions.

1.5. In order to ensure that the above objectives are achieved, Euromedic Group enables its Employees as well as third parties (i.e. persons contracted with a Euromedic Group Company or having a legitimate interest in filing a report (hereinafter: **Report**), or in remedying or terminating conduct or practices that form the subject matter of a Report) to provide feedback on its Compliance Programme, the area-specific Subprogrammes thereof and the relevant external and internal requirements (including the Compliance Policy, Code of Conduct, Competition Compliance Policy, Privacy Policy, etc.) and to report any actual or suspected violations, misconduct, irregularities, unfair market practices or other actions which infringe upon the requirement concerning fair market conduct and unrestricted and undistorted competition (hereinafter: **Infringement**).

1.6. Any Report hereunder should not be made with the purpose of communicating individual workplace grievances; the handling of such issues is the responsibility of line managers or the HR director.

1.7. The Material Scope of this Policy covers the way any Reports hereunder are to be made, the subsequent measures, and the rights and obligations of both the whistleblower and the addressee of any Report, including the Compliance Officer and any other person the Compliance Officer involves in the investigation of a reported issue (hereinafter: **Addressee**).

Principles of Making a Report

1.8. Protection against reprisal and retaliation

- 1.8.1. If any person (hereinafter: **Whistleblower**) should in good faith report an Infringement which is deemed to be genuine in accordance with the provisions of this Policy, they will be protected and must not be discriminated against in any way by Euromedic Group.
- 1.8.2. Euromedic Group will not tolerate any threat, retaliation, reprisal or impending disadvantage to any bona fide Whistleblower of an alleged Infringement, or to any person involved in an inquiry related to an Infringement.
- 1.8.3. Retaliation or attempted retaliation will constitute a serious violation of this Policy and appropriate disciplinary action will be taken against the violator, including possible termination. Any and all reports of a retaliatory action or attempted retaliation will be forwarded to the Compliance Officer for investigation.
- 1.8.4. Euromedic Group is committed to the creation of a safe working environment and stands up to any form of reprisal or retaliation. Accordingly, it urges and encourages all its employees, contributors and partners to report any Infringements, disclosing their names and contact details. By so doing, Whistleblowers can later contribute in person to the successful completion of the respective investigations.

1.9. Confidentiality and data processing

- 1.9.1. The identity of a named Whistleblower must not be disclosed to any other than the investigators of the Whistleblower's Report. Until an investigation is closed or formal disciplinary action is initiated as a result of an investigation, investigators of a Report will be obliged to keep confidential any and all information about the contents of the Report, including any persons involved or implicated in the Infringement described in the Report (hereinafter: **Person or Persons Concerned**) and will not be allowed to share such information with either the employer Euromedic Company or any organisational unit or employee of Euromedic Group other than the Person or Persons Concerned.



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- 1.9.2. The personal data of a Whistleblower may only be disclosed to a body competent to conduct procedures initiated on the basis of the Whistleblower's Report (see section 4.6 for exceptions), provided that such a body is entitled to process data pursuant to the law or the Whistleblower has expressly consented to the transmission of Whistleblower's data. A Whistleblower's personal data must not be made public without the Whistleblower's express consent.
- 1.9.3. A Euromedic Company concerned by a Report, acting within the framework of the whistleblowing system, may only process personal data, including any special data and criminal personal data, of
- a) the Whistleblower and
 - b) the person
 - ba) whose conduct or omission gave rise to the Report, or
 - bb) who may possess relevant information about the contents of the Report,that is indispensable to an investigation of the Report, and solely for the purposes of investigating and remedying or terminating the behaviour described in the Report, and may only transmit such data to an attorney representing the Whistleblower or a third party involved in the investigation of the Report.
- 1.9.4. Any personal data not covered by section 1.9.3 above will be erased immediately from among the data processed within the whistleblowing system.
- 1.10. Full investigation
- Euromedic Group will accept and, unless clearly unfounded, investigate any and all Reports filed with it, in accordance with the provisions of this Policy, and it will inform the Whistleblower about the outcome of its investigation and any actions or measures taken.

Chapter II WHISTLEBLOWING PROCEDURE

- 2.1. A Report should be made, as far as possible, in a manner to identify the Whistleblower, either in person (at a prearranged appointment at the Euromedic Group Head Office or at the Logistics Centre) or in writing (by means of a letter or electronic mail) or using any of the complaint drop-boxes available at the Logistics Centre, in order to allow an efficient and effective investigation and the person(s) conducting an investigation to request additional information. Complaint drop-boxes (marked as a "Drop Box for Suggestions/Complaints") have been placed in the dining areas at the Logistics Centre and are checked at least once or twice a week.
- 2.2. With good reason, a Whistleblower may choose to make a Report orally or anonymously. However, Whistleblowers should be aware that reporting an Infringement orally or anonymously may significantly impede or complicate the ensuing investigation and possibly also prevent appropriate action. Should the Compliance Officer learn about an Infringement in any other way than from a Report, it will have the same effect and be judged in the same way as if the Infringement were disclosed in a Report.
- 2.3. Reports that allow identification of the Whistleblower and anonymous Reports will entail the same consequences, and no difference must be made on the basis of knowing or not knowing who the Whistleblower is. The opportunity to make a Report anonymously is made available in order to prevent any Infringement or relevant circumstance from going undetected for reasons attributable to would-be Whistleblowers' fear of potential reprisal or retaliation.
- 2.4. When making a Report, a Whistleblower must declare that they are making the Report in good faith, about circumstances that they are aware of or believe to be true on reasonable grounds. A Reporting template (Report Form) has been attached to this Policy as *Annex 1*. A legal entity making a Report is required to concurrently specify the address of its registered office and the name of its authorised representative.



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- 2.5. Whistleblowers' attention must be drawn to the consequences of a Report being made in bad faith; the rules of procedure governing the investigation of a Report; as well as the fact that the identity of a natural person Whistleblower will remain confidential in all phases of the investigation (provided they have supplied data as necessary for their identification); and, simultaneously, they must be informed about the provisions concerning data processing.
- 2.6. Employees of Euromedic Group and third parties should report any alleged Infringement to the Compliance Officer, using any of the contact details specified in section 6.2. Euromedic Group also publishes the Compliance Officer's name and contact details on the Group's website. In the event that any person (i.e. Whistleblower) should file a Report with someone other than the Compliance Officer (in spite of training being provided to them about the contents of this document), they must be immediately informed by the recipient of the Report that any Report hereunder must be made to the Compliance Officer, through one of the channels set forth in this Whistleblowing Policy; and the recipient must forthwith erase any and all data that may have been disclosed to them.
- 2.7. The Compliance Officer must be notified immediately in cases where an Infringement is alleged to have been committed by a senior officer or relates to any of the following:
- corrupt or dishonest behaviour,
 - a criminal offense (or the risk thereof) or the intentional violation of applicable laws or regulations,
 - a (potential) health, safety or security hazard threatening any person,
 - loss or damage caused to Euromedic Group (or the risk thereof),
 - intentional misrepresentation, communication or dissemination of untrue or misleading information or statements,
 - the thwarting or improper performance of an inspection, or refusal to cooperate in the course of inspections,
 - abuse of power,
 - a call for (instruction or request about) the omission of a Report in relation to an Infringement, and
 - any conduct that has the potential to damage or harm the reputation of Euromedic Group.

Chapter III

INVESTIGATING A REPORT

- 3.1. The Addressee of a Report will be obliged to keep the contents of the Report confidential.
- 3.2. Where a Report is not anonymous, the Compliance Officer will send an acknowledgment of receipt to the Whistleblower within eight (8) working days of the date of receipt of the Report. The Compliance Officer will also inform the partner whose product or service is concerned within the same eight (8) working days.
- 3.3. The Compliance Officer will immediately begin an investigation of the reported Infringement (hereinafter: **Investigation**). Except where a Report is made by an anonymous or unidentifiable Whistleblower, the Investigation must be completed within thirty (30) days from the receipt of the Report, which period may be extended only in particularly justified cases, with simultaneous notification of the Whistleblower. The duration of the Investigation may not exceed three (3) months in any case.
- 3.4. At the beginning of an Investigation, the Compliance Officer informs the Concerned Person(s) in detail about the Report (excepting the Whistleblower's identity, which must not be disclosed), their rights regarding protection of their personal data, and the applicable data processing rules. Exceptionally, in justified cases, the Concerned Person(s) may be informed later if their immediate information is believed to impede the investigation of the Report. Any decision to inform the Concerned Person(s) only at a later stage must be preceded by the Compliance Officer's evaluation of all circumstances of the case, including a balancing of interests, which concludes that a delayed information supply is both justified and proportionate.



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- 3.5. The Concerned Person(s) will have an opportunity to defend themselves, explain their position(s) and substantiate it (them) with evidence, with the involvement of a legal representative if necessary.
- 3.6. Unless precluded by a conflict of interests as set out below in this paragraph, the Compliance Officer will involve senior officers as well as the company executive of the relevant Euromedic Company, and, if necessary, the person responsible for the functional area concerned. The Compliance Officer may deem it appropriate to propose the involvement of a third-party organisation, indicating the (known or expected) cost thereof, without disclosing information about the contents of the Report to either the Euromedic Company concerned or to Euromedic Group. Senior officers, company executives or other employees of Euromedic Group are not allowed to be involved in the Investigation if this would jeopardize or thwart the investigation of the Report (i.e. in the event that the relevant senior officer, company executive or person responsible for the functional area concerned by the Report is or may be implicated in or by the Report).

The Euromedic Company concerned will notify the Compliance Officer as soon as possible, but no later than within five (5) working days, whether they approve of the involvement of a third-party organisation in the Investigation. If they do, the Euromedic Company concerned concludes the service contract as soon as possible, taking care to ensure that the content of the Report is kept confidential throughout the conclusion of the contract and only revealed to the third-party organisation.

- 3.7. In the course of the Investigation, the Compliance Officer reviews the information and documents received, conducts interviews taking the minutes thereof and, if necessary and justified, inspects the relevant employee's electronic devices used for work purposes in accordance with the relevant data protection rules. A separate policy is in place regarding the inspection of electronic devices by or on behalf of the employer.
- 3.8. The Compliance Officer then proceeds to record the result of the Investigation in a final report about the Investigation (hereinafter: **Investigation Summary**) and submits the Investigation Summary to the senior officer of the Euromedic Company concerned, provided that such senior officer is not affected by the Report, and to the owner of the Euromedic Company concerned. Should the senior officer him/herself be a Concerned Person, in the absence of another senior officer who is not a Concerned Person the Compliance Officer will submit the Investigation Summary only to the owner of the Euromedic Company concerned.
- 3.9. The Investigation Summary will consist of the following parts:
- (i) the information and documents supplied in the Report,
 - (ii) minutes of the interviews conducted,
 - (iii) information revealed during the inspection of the employee's electronic devices (where such an inspection has taken place),
 - (iv) conclusions based on the information received and discovered, and
 - (v) proposed action based on the conclusions (i.e. actions to be taken, proposed measures).
- 3.10. Upon receipt of the Investigation Summary, the Euromedic Company immediately informs the Whistleblower about the outcome of the Investigation and the actions taken as a consequence within the timeframe set out in section 3.3 above. In the absence of a relevant legal requirement or official order from the authorities to that effect, the Infringement is not allowed to be made public, and the Whistleblower too must be warned about this fact.

Chapter IV ACTIONS TAKEN BASED ON AND AFTER THE INVESTIGATION

- 4.1. Should the Investigation conclude that the behaviour described in the Report warrants criminal proceedings, the Euromedic Company concerned must file a report with the police. If the behaviour described in the Report does not amount to a criminal offense according to the Investigation but is nonetheless found to be in violation



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of Euromedic Group's rules of conduct, the Euromedic Company involved may take action against the employee concerned according to the rules governing employment (this may range from a written warning to the termination of the person's employment with immediate effect), or in case of a contract partner, terminate their contract.

- 4.2. If the Investigation concludes that the Report is not substantiated or no action is required, the data related to the Report will be erased within sixty (60) days of the completion of the Investigation.
- 4.3. If any action is taken pursuant to the Investigation, including the launching of legal or disciplinary action against the Whistleblower, the Euromedic Company concerned will continue to process within the Reporting system any data related to the Report until the final and legally binding conclusion of the proceedings started pursuant to the Report, and will erase them afterwards.
- 4.4. If the Compliance Officer deems it necessary, they may report to the owner of Euromedic Group about the Whistleblower Report at any time. If a senior officer is involved in the reported Infringement, the Compliance Officer will ensure that the owner is notified immediately; in such cases, the owner will be considered to be a person participating in the investigation of the Report.
- 4.5. If it is clearly established that the Report was not made in good faith (for example, it was made in bad faith or in personal revenge against anybody) or does not comply with the provisions of this Policy, it will amount to misconduct. Euromedic Group will not tolerate a situation where anyone purposefully makes a Report that he or she knows, or should reasonably suppose, to be untrue. A false Report is likely to have consequences for the Whistleblower; as the case may be, it may lead to consequences under labour law (e.g. written warning, termination of employment), civil law (payment of compensation or damages) or criminal law (e.g. fine, imprisonment).
- 4.6. If it has become clear that a Whistleblower provided material untrue information in bad faith,
 - a) giving rise to a circumstance suggestive of a criminal offense or misdemeanour, the Euromedic Company concerned will disclose the Whistleblower's personal data to the body or person authorized to conduct the relevant proceedings;
 - b) and it is reasonable to suspect that by doing so he or she has caused unlawful damage or other legal injury to another person, the Euromedic Company concerned will disclose the Whistleblower's personal data to the body or person authorized to conduct the relevant proceedings upon the latter's request.

Chapter V

SPECIAL PROVISIONS CONCERNING PUBLIC PROCUREMENT PROCEDURES

- 5.1. In public procurement procedures, full compliance with the applicable competition regulations, no restriction of competition and preservation of the integrity of competition, as well as guarantees for integrity and transparency in matters concerning public procurement law are of paramount importance, while forming a cartel for a public procurement procedure amounts to a criminal offense. Therefore, any Report related to bidding for a public procurement tender or to the evaluation of price bids for the purposes of such tenders will be closely monitored.
- 5.2. A Report on any situation where signs of restriction of competition are perceived or picked up, i.e. a situation where someone might be seeking to put pressure on another concerning a matter related to competition regulations or to influence them in any other way in their decision making, must be made immediately; in particular, about situations where a person whose decision-making power has been restricted or revoked is trying to put pressure on or influence another.
- 5.3. Should anyone involved in the proceedings suspect that a senior officer or employee of the Euromedic Company concerned, or a contributor authorized by such, is submitting a bid or consulting partners or



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competitors without following the formal procedure described in the rules of procedures, or that such person proposes to submit, or omit, a bid that materially differs from previously submitted offers, or does not conform to the usual business practices without such non-conformity being justified by economic reason, the Compliance Officer must be notified immediately. The Compliance Officer will investigate the case without delay, in accordance with this Policy, and with the differences set out in this Chapter.

- 5.4. The Report must make an attempt to describe as accurately as possible the objectionable actions or conduct and the person or persons engaged in such actions or conduct. The Whistleblower may attach any documents or explanations they consider important.
- 5.5. The Compliance Officer is obliged to immediately involve experts specializing in competition law in the investigation of the case with a view to considering the necessary steps and possible procedures. Joint Communication No. 14/2017 of the President of the Competition Authority and of the President of the Competition Authority's Competition Council on the application of the rules on leniency as per Article 78/A of the Tpv (i.e. the Act on the prohibition of unfair market practices and restrictions of competition) will be taken into account with respect to conducting the examination and taking the necessary measures.

Chapter VI

WHISTLEBLOWING SYSTEM IN ACCORDANCE WITH THE COMPLAINTS ACT

- 6.1. Pursuant to Act XXV of 2023 on complaints, whistleblowing and the rules of reporting wrongdoing (hereinafter: Complaints Act), with effect from 17/12/2023 an employer that employs at least fifty (50) people **is required to implement an in-house whistleblowing system** (hereinafter: **Whistleblowing System**). Of the members of Euromedic Group, this provision applies to Euromedic International Hungária Kft, which has established a Whistleblowing System accordingly and thereby discharged the relevant obligation.
- 6.2. In accordance with the above-mentioned legal regulation, there is also a dedicated **online platform for reporting information about actual or suspected unlawful actions or omissions and any other wrongdoing**. This Whistleblowing System can be accessed through a **web application operated by** Magyar Könyvvizsgálói Kamara Oktatási Központ Kft (Training Centre of the Hungarian Auditors' Chamber, hereinafter: **Service Provider**). Any Reports filed there will be forwarded to Euromedic International Hungária Kft. Unless this present Chapter provides otherwise, the ensuing procedure will in other respects be governed by the previous Chapters of this Policy.
- 6.3. Reports according to this Chapter can also be made using the Service Provider's online inquiries platform, available at <https://mkvkok.hu/panaszrendszer>. For quick access, please use the following QR code:



- 6.4. In accordance with the Complaints Act, the following Reports will not be investigated:
 - anonymous Reports,
 - Reports that were not made by whistleblowers as defined by the Complaints Act,
 - Reports with a content identical to that of an earlier Report by the same person.
- 6.5. Additionally, investigation of a Report may also be dispensed with in cases where the injury to public interest, or to material private interest, on one hand and the limitation of the rights of the natural or legal person(s) concerned as a result of an investigation on the other hand would not be proportionate.



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- 6.6. Except when information is provided orally to, and accepted by, the whistleblower, the whistleblower will be informed in writing about the omission of an investigation and the justification thereof or the outcome of the investigation and the measures taken or to be taken (including any report for a criminal investigation).
- 6.7. The provisions of the Complaints Act on whistleblower protection ensure special protection for bona fide whistleblowers making lawful Reports, and declare unlawful any action of negative consequence against a whistleblower that is in retaliation for a Report lawfully made within the context of the legal relationship or connection with the employer.
- 6.8. Upon making a Report, or within seven (7) days of the receipt of the Report where a Report has been made in writing, the whistleblower will be supplied detailed information about the rules of procedure and the rules governing data processing.

Chapter VII CLOSING PROVISIONS

- 7.1. This Policy will be effective and applicable from the date specified in the title section.
- 7.2. Any issues not provided for herein will be governed by the relevant Hungarian legal regulations in force. The Company publishes this Policy in the usual manner that is locally customary, after which it will be deemed to have been publicly communicated pursuant to Article 17 (2) of the Labour Code.
- 7.3. Those covered by the personal scope of this Policy and external partners will be supplied information about the provisions of this Policy as appropriate, and further information will be shared with them, by their line managers and their relationship managers, respectively. Euromedic Group is entitled to amend or revoke this Policy at any time.
- 7.4. The contact details of the Compliance Officer are as follows:
- Name: dr. Németh Vida, Marianna
Email address: compliance@euromedic-hungary.com
Mailing address: 1152 Budapest, Erdőmenti út 3.
Telephone No.: +36 1 815 3100

Done at: Budapest, 1st of September 2025

On behest of Edna Priel Fromowitz, managing director and owner,
Euromedic Group:

Tóth, Zsuzsanna, Executive
Euromedic International Hungária Kft.
on behalf of Euromedic Group



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Annex 1
Whistleblower Report Form
WHISTLEBLOWER REPORT

To be addressed to the Compliance Officer

Whistleblower's data:

Name/Legal name: _____

Address/Registered office: _____

Legal entity's authorised representative: _____

Legal entity's contact person: _____

Contact details (phone number, email address): _____

I hereby declare that in making my Report, sent separately or included in this present Statement, I am acting in good faith and report circumstances of which I am aware or believe to be true on reasonable grounds.

Content of the Report:

Place and date: _____

Signatory's name: _____

Signature: _____