

## **WHISTLEBLOWER RULES OF ASTARTA HOLDING PLC (the "Company")**

These whistleblower rules (these "Whistleblower Rules") shall ensure that Employees have the opportunity, without jeopardizing their employment position, to report alleged irregularities of a general, operational, and financial nature within the Company and/or to report alleged irregularities that relate to the performance of the members of the Management.

Following the Company's migration from the Netherlands to Cyprus, the present version of the Whistleblower Rules was adopted on 19 April 2023 with effect as of 19 April 2023.

### **Article 1 Definitions**

1.1 In these Whistleblower Rules the following terms shall have the following meanings:

- Employee(s): (a) person(s), working for the Company and its group companies;
- Manager: the person directly managing the employee(s);
- Responsible Manager: a manager designated by the Executive Director(s) to deal with Suspected Irregularity at the respective organizational unit(s) of the Company;
- Confidential Adviser: the person designated by the Board of Directors to act in that capacity for the Company and its group companies;
- Suspected Irregularity: a suspicion based on irregularities of general, operational and financial nature in connection with:
  - a. an (actual or imminent) intentional provision of incorrect information to public bodies;
  - b. violation of rules of conduct applicable within the Company;
  - c. an (actual or imminent) intentional suppression, destruction or manipulation of information regarding those facts.
  - d. breaches of EU law concerning the following areas:
    - public procurement;
    - financial services, products and markets, and prevention of money laundering and terrorist financing;
    - product safety and compliance;
    - transport safety;
    - protection of the environment;
    - radiation protection and nuclear safety;

- food and feed safety, animal health and welfare;
  - public health
  - consumer protection; and
  - protection of privacy and personal data, and security of network and information systems.
- e. breaches affecting the financial interests of the European Union;
- f. breaches relating to the internal market, including breaches of EU competition and State aid rules, as well as breaches relating to the internal market in relation to acts which breach the rules of corporate tax or to arrangements the purpose of which is to obtain a tax advantage that defeats the object or purpose of the applicable corporate tax law;
- g. breaches of Cyprus law concerning the following areas:
- acts or omissions relating to the commission or potential commission of a criminal offence, in particular, corruption offences;
  - acts or omissions relating to the failure of a person to comply with a legal obligation;
  - infringements which endanger or are likely to endanger the safety or health of any person; and
  - infringements which cause or are likely to cause damage to the environment.

1.2 These Whistleblower Rules shall be published on the Company's website: [www.astartaholding.com](http://www.astartaholding.com).

## **Article 2 General reporting procedure**

2.1 Employees shall report Suspected Irregularities internally to their Manager or, if they consider reporting to the Manager inappropriate, to the Responsible Manager or if they consider reporting to the Responsible Manager inappropriate, to the Confidential Adviser. They may also report to the chairman of the Board of Directors of the Company in addition to the Manager or to the Responsible Manager. Employees may in all cases report Suspected Irregularities directly to the chairman of the Board of Directors of the Company, without reporting these to their Manager, a Responsible Manager or the Confidential Adviser. If the Suspected Irregularity involves the chairman of the Board of Directors, the Employee may report this to any Non-Executive Director of the Company.

2.2 The Manager, the Responsible Manager or Confidential Adviser or chairman of the Board of Directors of the Company shall on request make a written record of the report and of the date of its receipt and shall have the Employee concerned sign the record for approval. The Employee shall receive a copy of the record. The Manager or the Responsible Manager receiving a report of a Suspected Irregularity, or the Confidential Adviser, shall procure that the chairman of the Board of Directors shall be informed immediately of the Suspected Irregularity and of the date

on which it was reported, and he/she shall procure that the chairman of the Board of Directors receives a copy of the record, unless the Suspected Irregularity concerns the chairman, in which case the other Non-Executive Director(s) of the Board of Directors shall be informed to process the record as described hereunder.

- 2.3 The chairman of the Board of Directors, or the other Non-Executive Director(s) of the Board of Directors, respectively, shall send a confirmation of receipt to the Employee who reported the Suspected Irregularity. The confirmation shall refer to the original report. This shall also apply where the Employee has reported his/her suspicions to the Confidential Adviser, or directly to the chairman of the Board of Directors or any other Non-Executive Director(s), rather than his/her Manager or Responsible Manager.
- 2.4 After the Employee's report, the chairman of the Board of Directors or the other Non-Executive Director(s) of the Board of Directors, as the case may be, shall report to the Board of Directors and the Board of Directors shall start an investigation into the Suspected Irregularity. If the Suspected Irregularity concerns one or more members of the Board of Directors, the chairman of the Board of Directors or other Non-Executive Director(s) of the Board of Directors, as the case may be, who are not themselves involved in the Suspected Irregularity shall start an investigation into this Suspected Irregularity. Where all directors are involved in a Suspected Irregularity, the Board of Directors may refer the investigation of the Suspected Irregularity to an independent law firm or other qualified external advisor. All of the expenses of such investigation by an external advisor shall be borne by the Company.
- 2.5 The Employee who has reported the Suspected Irregularity and the person to whom he/she has reported shall keep such report confidential. No information shall be provided to third parties in or outside the Company and its group companies without the consent of the chairman of the Board of Directors or the other Non-Executive Director(s) of the Board of Directors, who are in each case not involved in the Suspected Irregularity.

### **Article 3 Duration of general reporting procedure**

- 3.1 Within four weeks from his/her internal report, the Employee shall be informed in writing, by or on behalf of the chairman of the Board of Directors, of the position of the Board of Directors with regard to the Suspected Irregularity and the action taken as a consequence of the Employee's report.
- 3.2 If no position can be given within four weeks, the Employee shall be notified thereof by or on behalf of the chairman of the Board of Directors and be given an indication as to when he/she will be informed of the position of the Board of Directors.
- 3.3 If the situation requires an immediate reaction or the Employee finds the additional period referred to in article 3.2 too long, he/she may object against duration of periods referred to in article 3.1 or 3.2 to the chairman of the Board of Directors. The chairman of the Board of Directors may shorten the period or submit the Employee's request to the Board of Directors for its decision.
- 3.4 Where the chairman of the Board of Directors is involved in a Suspected Irregularity, the functions described in this Article 3 shall be fulfilled by the vice-chairman of the Board of Directors, or by other Non-Executive Directors, in each case not involved in the Suspected Irregularity.

#### **Article 4 Legal protection and counsel**

- 4.1 The position of the Employee who has reported a Suspected Irregularity in accordance with these Whistleblower Rules shall not be affected in any way as a result of the report.
- 4.2 The Employee involved can ask for advice in confidence with legal counsel, however, any costs in this respect, incurred by the Employee shall not be borne by the Company and shall be for the Employees own account.

#### **Article 5 External Reporting**

These Whistleblower Rules are without prejudice to the rights of their beneficiaries to external reporting, orally or in writing, to any relevant service, authority, organisation, minister, deputy minister, department, council, registrar or commissioner that is tasked by EU or Cyprus law to receive reports within the context of their competences or if they have the duty to monitor and/or investigate acts that fall within the context of the relevant Cyprus whistleblowing legislation, as well as any other authority, service or organisation assigned by the Council of Ministers of the Republic of Cyprus to this effect. In case that an external report is made, pending an investigation on the same matter within the internal reporting channel, the procedure before the internal reporting channel is terminated.