




Name of document: Whistleblowing Procedure	Type of document Procedure	Version: 1.0	
Approved by: Board of Directors Polaris	Document owner: Operational Manager Polaris	Date of approval: 12.05.2025	

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## 1. PURPOSE, SCOPE AND PRINCIPLES

**POLARIS MEDICAL S.A.** with the registered office in Suceagu Village, Baciú No 323T, Cluj County, registered with the Trade Registry under number J2014001446129, sole registration number 33092124 (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 Law No. 361/2022 on the protection of whistleblowers, 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.

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, namely the possibility of both anonymous and non-anonymous reporting, 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.

**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.

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- 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 National Integrity Agency (“the **Agency**”) and **(iii)** any other public authorities and institutions to which the Agency sends the Reports for competent resolution;

**Committee** the Committee for review and investigation of Internal Reports, consisting of members of the HR, Legal, Compliance Departments and/or of external providers, as the case may be, designated according to a decision of the Company’s Board of Directors, 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;

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**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;

**Facilitator** means a natural person who assists a Reporting person in the reporting process in a professional context, and whose assistance should be confidential;

**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, as well as information on attempts to conceal such breaches as defined in Section 4.1 of this Procedure;

**Applicable Law** means the provisions of Law No. 361/2022 on the protection of whistleblowers ("**Law No 361/2022**"), 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.

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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, corruption, 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 Annex No 2 to Law No. 361/2022, concerning areas such as:
- Public procurement;
  - Financial services, products and markets, and prevention of money laundering and terrorist financing;
  - Product safety and compliance;
  - Transport safety;
  - Environmental protection;
  - Radiation protection and nuclear safety;
  - Food and feed safety, animal health and welfare;
  - Public health;
  - Consumer protection;
  - Protection of privacy and personal data and security of networks and computer systems;
- (ii) breaches affecting the financial interests of the European Union as referred to in Article 325 of the Treaty on the Functioning of the European Union and as further specified in relevant Union measures;
- (iii) breaches relating to the internal market, including breaches of Union competition and State aid rules, 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, which are misconduct, civil offences or criminal offences, or which are contrary to the object or purpose of the law.

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.

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#### 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. Workers - employees on the basis of an individual employment contract, regardless of the type of contract (fixed or indefinite term, full-time or part-time), temporary employees, etc.;
- b. Persons who carry out activities within the Company for a limited period of time, such as pupils and students or other persons during the internship or who perform professional training internships within the Company, apprentices, volunteers, etc.;
- c. The Company's shareholders and the persons who are part of the Company's administration, management or supervisory body;
- d. Any person who is self-employed or who works under the supervision and direction of the natural or legal person with whom the contract has been concluded, its subcontractors and suppliers;
- e. Persons who have not yet started an employment/contractual relationship and who report on Breaches of the law obtained during the recruitment process or during other pre-contractual negotiations or where the employment or service 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 of paragraph 4.1 - 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.

If the Internal Report shall be made in writing, regardless of the reporting method chosen by the Reporting Person (on paper or in electronic form), the Company shall provide to the Whistleblowers a dedicated form, which is an Annex to this Procedure, which can be used for drawing up Internal Reports.

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Internal Reports may be sent by the Reporting Person, even anonymously, through the reporting channels provided by the Company, in accordance with Section 4.5 of this Procedure.

Any Internal Reporting which does not include the Whistleblower's surname, first name, contact details or signature shall be examined and resolved to the extent that it contains indications of Breaches of the law.


#### 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, which is the Annex to this Procedure, existing in the platform provided by the Company and available at the following link – <https://report.whistleb.com/en/pelican-polaris>;
- 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, which is an Annex to this Procedure) to the following e-mail address – [avertizori.Polaris@medicover.ro](mailto:avertizori.Polaris@medicover.ro);
- c. in writing, on paper, by sending the Report by post/courier service to the following address - Suceagu Village, Baciú No 323T, Cluj County, for the attention of the Whistleblower Committee, including the information indicated in the dedicated form, which is an Annex to this Procedure;
- 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. by phone call, at the phone number 0800-895317, indicating the code mentioned in the platform provided by the Company and available at the following link – <https://report.whistleb.com/en/pelican-polaris>.

To the extent that the Whistleblower wishes to make an **anonymous reporting**, the Company recommends that internal reporting be made in writing, in electronic form, by using the dedicated platform provided by the Company.

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

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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 the Whistleblower wishes to Report by phone, they expressly consent to the recording of the conversation in a sustainable and accessible form. If the Whistleblower does not agree to the recording of the conversation, the Whistleblower must 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. If the Report is made anonymously, the Committee shall confirm to the Whistleblower the receipt of the

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Internal Report only if: (i) they made the internal reporting in writing using the dedicated platform provided by the Company and created an account through which the Whistleblower has access to the information submitted by the Committee; or (ii) they made the Internal Report in writing and provided contact details enabling communication between the Committee and the Whistleblower (e.g. a valid email address, mailing address).

### 5.3. Closing of Reports

A Reporting shall be closed if:


- a. it does not contain the elements set out in section 4.4 of this Procedure, other than the Whistleblower's identification data, 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 and does not contain sufficient information on Breaches of the law to allow the analysis and resolution of the Report, and the Committee has requested that such information be added within 15 calendar days and such obligation is not fulfilled;

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.

If a person makes several Reports having the same object, they shall be joined and the Whistleblower shall only receive one briefing. If a new Report with the same object is received after such briefing is sent, without providing additional information substantiating a different follow-up, it shall be 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.

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#### 5.4. Completion of the investigation – final report and Follow-up


Upon completion of the enquiry following the Internal Report by a Whistleblower, the Committee shall issue a **report**. This report shall include at least the following: (i) presentation of the situation subject to the Report, including a description of the information made known to the Committee in the registered Report, (ii) evidence considered by the Committee upon reviewing the Internal Report, (iii) a summary of the findings of the investigation, (iv) conclusions on the extent of the Breach of the law subject to the Internal Report, and (v) how the Internal Report and the Follow-up are proposed to be resolved.

Within no more than 3 calendar months after the date of confirmation of receipt of the Internal Report, the Committee shall have the obligation (i) to investigate the issues raised by the Whistleblower in the Internal Report and (ii) to inform the Whistleblower in writing of the status of the Follow-up decided and on how to resolve the Internal Report. To the extent that the Internal Report was made anonymously, this obligation of information shall not subsist, unless the Whistleblower has provided contact details which, although they do not allow for the identification of the Whistleblower, allow for communication between the Committee and the Whistleblower (e.g. a correspondence address, an email address, etc.) or if the Whistleblower submitted the Report through the platform made available by the Company and created an account whereby the Whistleblower has access to the briefings sent by the Committee.

According to the Applicable Law, the Committee also has the obligation to inform the Company's managers (e.g., the Company's administrators, the members of the Board of Directors, the General Manager, as the case may be) about how to resolve the Internal Report.

**The Follow-up** that may be ordered as a result of the investigation of an Internal report may also include **(i)** carrying out the disciplinary investigation procedure with regard to the Person Concerned, in accordance with the provisions of the Company's Internal Regulations and the specific legislation, **(ii)** notifying the competent bodies/authorities about the fact that the Person Concerned committed a Breach, **(iii)** entailing the material liability of the Person Concerned in accordance with the applicable legal provisions, **(iv)** carrying out dedicated/specific internal training, in order to remedy the Breach found as a result of the investigation of Internal Report, **(v)** the adoption and/or amendment of internal policies/procedures, as well as any other actions deemed appropriate by the Committee to resolve Internal Report and, where appropriate, to remedy the reported Breach, in compliance with the legal requirements and the Company's regulations, policies, principles and values.

The Follow-up required as a result of the investigation of an Internal Report is to be decided by the Committee (with the involvement of the relevant decision-makers in the Company, depending on the object of the Follow-up). The Committee has the obligation to coordinate the implementation of the Follow-up and to follow its diligent performance by the relevant departments in the Company, depending on the specific object of the Follow-up. The Committee is also required to inform the Whistleblower whenever any developments in the Follow-up are recorded, unless the information could endanger their conduct.

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## 6. EVIDENCE OF INTERNAL REPORTS

Internal reports shall be entered in a **register**, which shall include: **(i)** the date of receipt of the report, **(ii)** the Whistleblower's surname and first name, **(iii)** the Whistleblower's contact details, **(iv)** the object of the Report and **(v)** the resolution modality for the Internal Report.

The Company, through the designated Committee, has the obligation to keep records of all Internal Reports in a register, which shall be kept in electronic form, in compliance with confidentiality requirements. Also, the Company, through the designated Committee, shall have the obligation to maintain statistics on the Internal Reports received.

Internal Reports shall be kept for a period of 5 years from the date of recording the Report, and, after expiry of the retention period, they shall be destroyed, regardless of the medium on which they are kept.

## 7. 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 does not exist if the Whistleblower has intentionally disclosed their identity in the context of a public disclosure.

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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.

## **8. PERSONAL DATA PROTECTION (INFORMATION NOTE)**

All processing of personal data carried out under this Procedure shall be carried out in accordance with the provisions of Regulation (EU) 2016/679 and the Applicable Law.


For the purpose of this Procedure, the Company shall process the personal data of the Whistleblower, of the Person Concerned (in the case of natural persons, as defined in point 2 of this Procedure), of the Facilitators and/or of third persons referred to in the Report required for the purpose of this Procedure to the extent permitted by the applicable legal provisions on data protection and the Applicable Law.

This process shall include the collection, retention and transfer of data to third parties, such as law enforcement bodies and external auditors. This shall only be done if and to the extent necessary for the investigation of Internal Reports submitted in accordance with this Procedure (including but not limited to the technical administration of the internal reporting channel) and, in all cases, only to the extent permitted and necessary in accordance with Applicable Law.

The personal data processed shall include information obtained through the Internal Reporting formulated, including the surname, first name and contact details (phone, email, mailing address, as applicable) of the Whistleblower (unless the Internal Report is submitted anonymously), data belonging to the Person Concerned, where relevant for the purpose of the Report, as well as personal data related to criminal offenses.

It shall not be not allowed to include in the Report special categories data belonging to the persons mentioned in the Report, if they are not relevant for the purpose of Report.

The legal grounds for the processing shall be represented by the provisions of Law No. 361/2022, but also by the Company's legitimate interest to ensure the process of internal collection and management of Reports, also through the use of dedicated platforms.

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The processing carried out for the purpose of reporting Breaches of the law shall not be subject to automated decision-making.

The categories of recipients of personal data processed in the reporting process may be: the Committee, the directors of the Company, employees of the Company involved in the process, external collaborators, the Competent Authorities.

Personal data that is not necessary for the resolution of an Internal Report shall not be collected or, if accidentally collected, it shall be deleted, to the extent possible. The relevant personal data processed for the purpose provided for in this Procedure shall be kept for a period of 5 years from the date of recording the Report, and, after expiry of the retention period, it shall be destroyed, regardless of the medium on which they are kept.


In the context of the processing carried out for the purposes of this Procedure, you have the following rights: the right of access to personal data and to a copy of such data; the right of rectification of inaccurate or incorrect data; the right to erasure of certain information that belongs to you; the right to restriction of processing; the right to object; the right to portability of data that you have provided to us; the right not to be subject to automated decision-making process; the right to address the National Supervisory Authority for Personal Data or the competent courts.

Please note that your rights are not absolute; they do not always apply, in all cases and we will notify you in our mail on how we will be able to resolve your request. If you make a request, we will ask you to confirm your identity, if necessary, and provide information that helps us better understand your request.

Requests regarding the processing of personal data can be sent to the attention of the Data Protection Officer, through the following channels: by e-mail to: [dpo@medicover.ro](mailto:dpo@medicover.ro) or in writing to the address of the Company's registered office.

The Company applies both organizational and technical security measures to guarantee a legal and safe investigation and to ensure that personal data is processed in accordance with applicable data protection laws and the Applicable Law.

The Company shall treat all reports submitted under this Procedure as confidential to the maximum extent permitted by Applicable Law and in accordance with applicable data protection laws.

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## 9. OTHER REPORTING METHODS PROVIDED FOR BY THE APPLICABLE LAW

### 9.1. Reporting using external reporting channels

**Reports on Breaches of the law shall mainly be carried out through the internal reporting channels provided the Company, according to this Procedure.**

However, 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.

However, **potential Whistleblowers are encouraged to use the internal reporting channels as established by this Procedure before initiating an External Report directly.** Internal reporting is also the best way to provide information to people who can help address public interest risks early and effectively.


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 National Integrity Agency.

**For complete information on the external reporting channels organized and managed by the National Integrity Agency, as well as the external reporting procedure, please take into account the information published by the Competent Authority on its website at the following link – <https://avertizori.integritate.eu>.**

### 9.2. Public Disclosures

The Whistleblower making a public disclosure shall benefit from protection under the Applicable Law if one of the following conditions is met:

- The Whistleblower first reported internally and externally or directly externally, but, in response to the Report, considers that no appropriate measures have been taken within the 3/6-month period provided by the Applicable Law;
- The Whistleblower has reasonable grounds to believe that the Breach may constitute an imminent or obvious danger to the public interest risk of damage that can no longer be remedied;
- The Whistleblower has good reason to believe that, in the case of external reporting, there is a risk of Retaliation or there is a low probability that the Breach will be effectively remedied, given the specific circumstances of the Report.

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The notification regarding the Breach of the law by public disclosure may be addressed to the media, to the professional organizations, trade union or employers' organizations, to non-governmental organizations, parliamentary commissions or by making available information regarding Breaches of the law in any way in the public space.

## 10. PROTECTIVE MEASURES, SUPPORT MEASURES AND REMEDIAL MEASURES

To benefit from the **protection measures** provided by the Applicable Law, the Whistleblower must meet all of the following conditions: **(i)** be one of the Reporting Persons who has obtained information on Breaches in a Professional context; **(ii)** have had reasonable grounds to believe that the information relating to the Breaches reported was true at the time of the reporting and **(iii)** they must have submitted an Internal Report, an External Report or a Public Disclosure.

In order to benefit from the **remedial measures**, the Whistleblower must cumulatively meet **(i)** the above-mentioned conditions and **(ii)** the condition that the Retaliation is the consequence of the report made.


In view of protection against Retaliation, Whistleblowers shall benefit from **the measures** provided by the Applicable Law.

**Any form of Retaliation against Whistleblowers, threatened Retaliation or attempted Retaliation**, such as: **(i)** suspension of the individual employment contract, **(ii)** dismissal, **(iii)** amendment of the individual employment contract; **(iv)** reduction of salary and change of working hours; **(v)** demotion or hindering promotion at work and professional development, including through negative assessments; **(vi)** application of any disciplinary sanction; **(vii)** coercion, intimidation, harassment, discrimination; **(viii)** unilateral out-of-court termination of a contract for goods or services, without meeting the requirements for such termination, etc., **is forbidden**.

There should be a close link between the Report and the ill treatment suffered, directly or indirectly, by the reporting Whistleblower, for the ill treatment to be considered as Retaliation and, consequently, for the person can benefit from legal protection in this regard. However, the Applicable Law shall not prevent the employer from making decisions related to the employment relationships of that Whistleblower which are not determined by the Report or by the Public Disclosure.

The Whistleblower may challenge the measures ordered by the Company which they consider to be a form of Retaliation as defined by this Procedure and the Applicable Law, by means a request to the competent court, depending on the nature of the dispute, having jurisdiction over their domicile. At the Whistleblower's request, the bar office from the jurisdiction of the business place shall provide free legal assistance.

If the Whistleblower is disciplinary investigated as a result of the Public Report or Disclosure, at their request: (i) the bar office from the jurisdiction of the Whistleblower's business place shall provide free legal assistance during the disciplinary procedure, if the Whistleblower is subject to a disciplinary investigation within a maximum of one year from the date of the Report

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and (ii) the disciplinary board shall invite the media and a representative of the trade union/professional association/employees, as the case may be, in compliance with the procedure regulated by the Applicable Law, and upon written notification of the Company provided at least 5 working day prior to the disciplinary hearing meeting established in the summons.

**The protective, support and remedial measures provided for in this section shall also apply to (i) Facilitators, (ii) third parties who have links to the Whistleblower and who may suffer Retaliation in a Professional context, such as their colleagues or relatives, (iii) legal persons held by the Whistleblower or for whom the Whistleblower works or has other links in a work-related context, (iv) the Whistleblower who reports or publicly discloses information anonymously but is subsequently identified and subject to Retaliation, and (v) the Whistleblower who reports to the competent institutions, bodies, offices or agencies of the European Union.**

## 11. UNTRUE REPORTING


No reports should be made in bad faith or knowing that they are false. **Any reports of Breaches of the law** (regardless of the channel used, i.e. internal, external, public disclosure), **with the knowledge that they are untrue, shall constitute, under the Applicable Law, a civil offence, and shall be sanctioned with a fine of RON 2,500 to RON 30,000, if the act was not committed in such conditions as to be considered a civil offence under the law.**

**The Company shall also consider such actions as serious disciplinary misconduct which may entail the disciplinary and/or material liability of the Whistleblower, in accordance with the provisions of the Company's Internal Regulations and the applicable legal provisions.**

## 12. EFFECTIVE DATE AND COMMUNICATION OF THE POLICY

This Procedure, the Committee and the Reporting means shall be brought to the attention of potential Whistleblowers falling within the categories referred to under letters a) and c) of Section 4.2, by:

- posting of this Procedure at the Company's headquarters and at the Company's business places, in a visible and accessible place;
- posting this procedure on the Company's intranet, at the addresses communicated by the Company through internal periodic communications, including on the upon making updates/changes to this Procedure, accompanied by the sending of an email (to the email address provided by the Company for the purpose of fulfilling the job duties or to the email address indicated by the employee upon employment in the specific forms (in the absence of an email address provided by the Company) whereby they are informed on the adoption/update of this Procedure;

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- posting this procedure on the Company's website;
- publishing the Procedure on the platform provided by the company for electronic reporting and available at the following link – <https://report.whistleb.com/en/pelican-polaris>.

This Procedure and the Reporting means shall be brought to the attention of potential Whistleblowers who fall under the categories provided in section 4.2 letters b), d) and e), by publishing this Procedure on the Company's website and on the platform provided by the Company for the electronic Reporting.


This Procedure shall enter into force at the time of its publication/posting/displaying it in the ways indicated above.

Information on the Committee, the means of reporting and this Procedure may also be requested from the Committee by sending a written request: **(i)** in electronic form, at the e-mail address [avertizori.Polaris@medicover.ro](mailto:avertizori.Polaris@medicover.ro) or **(ii)** in paper form at the address Suceagu Village, Baciú No 323T, Cluj County, for the attention of the Committee, by any person meeting the conditions for being a Whistleblower.

Any amendment to this procedure shall be subject to an addendum to this Procedure and shall be subject to the information proceedings referred to in the preceding paragraph and shall enter into force from the date of its communication in the manner referred to or from a later date expressly mentioned in the communication.

To the extent that, as a result of changes to the Applicable Law, the provisions of this Procedure are required to be amended, such provisions shall be deemed to be amended by law upon amendment of the aforementioned legal provisions. The Company shall ensure that it regularly updates the provisions of this Procedure to ensure that they comply with Applicable Law.

**Annex No 1** – The Internal Reporting form shall be an integral part of this Procedure. Whistleblowers are encouraged, regardless of the Internal Reporting modality, to use the Internal Reporting manner to ensure that they provide the Committee with all the information and documents necessary for the analysis and resolution of the Report.

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## Annex No. 1 – Internal Reporting Form

Please describe the breach in detail so as to allow for the investigation of the report.

1. Please provide a brief description of the breach to facilitate the investigation of your report. \*
2. What company is concerned by the breach?\*
3. The professional context (current or previous professional activities) in which you obtained information about the breach\*
4. When did it happen?\*
5. In which city did the breach occur?\*
6. Please indicate the name of the department concerned by the breach:
7. Who was involved? If you know who the Persons Concerned are, please indicate them\*
8. Details of the case\*

*Please describe what happened and why you are reporting. If you wish to remain anonymous, make sure you do not include information in the report that reveals your identity.*

*If there any supporting documents exist regarding the breach, please attach them.*

9. Information about you:

*To the extent that you wish to make an anonymous reporting, you do not need to complete this section.*

Last name and first name:

Email:

Phone number:

*Do not include personal data about the persons mentioned in the report which is not necessary for the description of the breach.*

\*Fill-in of this information is mandatory.

**By submitting this report, I declare that I have read and acknowledged the Whistleblowing Procedure, including the information note on the processing of personal data.**

Date\*:

Signature: