

EPTA GROUP WHISTLEBLOWING PROCEDURE

COUNTRY SPECIFIC POLICY – ROMANIA

By way of derogation to the Epta Group Whistleblowing Procedure, the following shall apply to Whistleblowing Reports affecting, regarding or linked to DAAS Impex SRL (Romania) ("**Epta RO**"):

1. This Country Specific Policy applies only and exclusively for Whistleblowing Reports affecting, regarding or linked to violations of the laws and regulations covered by the EU WB Directive and Romanian implementing law No. 361/2022 on the protection of whistleblowers in the public interest (any and all of the foregoing, the "**Epta RO WB Reports**").
2. Any other Whistleblowing Report not falling into the Epta RO WB Reports, including those related to violations of the Epta Group Code of Ethics and/or Epta Group policies, directives, procedures not related with infractions covered by Epta RO WB Reports, will be exclusively handled pursuant to the Epta Group Whistleblowing Procedure and, therefore, this Country Specific Policy will not apply.
3. In case of Anonymous Whistleblowing Report, the Head of Internal Audit may request Anonymous Whistleblower to integrate, complement and/or provide additional information to such report within fifteen (15) calendar days from report receipt. If the Anonymous Whistleblower fails to provide the requested information within the foregoing timeframe, the Anonymous Whistleblowing Report may be dismissed without further actions taken in relation to such Anonymous Whistleblowing Report.
4. If the Whistleblower is subject of a disciplinary proceeding due to its fake, misleading or defamatory Whistleblowing Report (either internal or to external reporting channels), the Head of Internal Audit or the local functions involved in the Whistleblowing case management shall invite the press, a representative of the union or professional association, or a representative of the employees, as may be the case, based on the prior request of the Whistleblower. The announcement of the disciplinary proceeding meeting shall be made on the local Epta Company's website at least three (3) business days before the said meeting.

Any capitalized terms used herein shall have the meaning ascribed to such terms in the Epta Group Whistleblowing Procedure, unless otherwise expressly provided.

This Country Specific Policy shall prevail and supersede in case of any conflict and inconsistency with the relevant provisions set forth in the Procedure.