Whistleblowing Policy

Reporting concerns about misconduct and protecting those who report

Company	ORBIT ΣΥΜΒΟΥΛΟΙ ΙΚΕ (Orbit Consultants P.C.)
Document	Whistleblowing Policy (WB-POL-01)
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Approved by	Managing Partner
Owner	Managing Partner (also Compliance contact)
Review cycle	Every two years, or earlier if the law or the business changes

1. Purpose

Orbit Consultants advises clients on governance, risk and compliance. We hold ourselves to the standards we recommend. This policy explains how anyone who works with or for Orbit can report a concern about misconduct, how we handle such reports and how we protect the person who makes them.

Greek Law 4990/2022, which transposes Directive (EU) 2019/1937 on the protection of persons who report breaches of Union law, makes internal reporting channels mandatory for companies with 50 or more employees. Orbit is below that threshold and adopts this policy voluntarily, following the principles of that law.

2. Who can report

This policy is open to: partners, employees and trainees of Orbit; associates, subcontractors and suppliers; former staff and associates; job candidates; and clients, training participants and other third parties who become aware of a concern in the course of their dealings with Orbit.

3. What can be reported

A report may concern any actual or suspected wrongdoing connected with Orbit's activities, including:

- bribery, corruption, fraud, theft or money laundering;
- breaches of capital market, anti-money laundering, data protection, competition or state aid rules in the course of an engagement;
- conflicts of interest that have not been disclosed;
- misrepresentation of consultants' qualifications, experience or references;
- breaches of client confidentiality;
- harassment, discrimination or unsafe working conditions;
- attempts to conceal any of the above.

Ordinary disagreements about the quality of advice, fees or personal grievances are not whistleblowing matters; they are raised directly with the Managing Partner or through the contract in place.

4. How to report

Reports may be made in writing or orally, openly or anonymously:

- **By email:** info@orbit-consultants.com, subject line "Whistleblowing report". Reports sent this way are read only by the Managing Partner.
- **By post:** marked "Confidential – Whistleblowing", to 14 Nireos Street, 17561 Palaio Faliro, Athens, Greece.
- **In person or by phone:** to the Managing Partner, who will record the report in writing and give the reporting person the opportunity to check the record.

A report should describe what happened, when, who was involved and any evidence available. Anonymous reports are accepted; they are easier to investigate when they contain enough detail and, where possible, a way to ask follow-up questions (for example a dedicated email address).

If the concern involves the Managing Partner, the report may instead be addressed to any other partner of Orbit, or made externally as described in section 8.

5. How reports are handled

The person receiving the report (the "Case Handler") will:

- acknowledge receipt within seven days, unless the reporting person asked otherwise or the report was anonymous with no means of contact;
- assess the report and, where it falls within this policy, investigate it proportionately and impartially, drawing on external legal advice where appropriate;
- keep the reporting person informed of progress and provide feedback within three months of acknowledgement;
- decide on corrective action, which may include disciplinary measures, termination of a cooperation, repayment or notification of the competent authorities;
- keep a confidential register of reports, the steps taken and the outcome, retained for five years after closure.

A Case Handler who has a conflict of interest in relation to a report must step aside and hand it to another partner.

6. Confidentiality and data protection

The identity of the reporting person, and any information from which it could be inferred, is disclosed only to those who need it to handle the report, and never to the person concerned, unless the reporting person consents or disclosure is required by law (for example in judicial proceedings). The person concerned has the right to be informed of the allegations and to respond, at a time that does not compromise the investigation.

Personal data is processed in line with the GDPR, Law 4624/2019 and Orbit's Privacy Policy. Data that is clearly irrelevant to a report is not collected or, if collected by accident, is deleted without delay.

7. Protection against retaliation

Orbit prohibits any form of retaliation against a person who reports in good faith, or against those who assist them: dismissal, demotion, loss of assignments, negative references, intimidation, harassment or discrimination. Retaliation is itself misconduct under this policy and will be treated as such.

Protection does not depend on the report proving correct; it depends on the reporting person having reasonable grounds to believe it was true at the time. Knowingly false reports are not protected and may lead to disciplinary or legal consequences.

8. External reporting

Reporting internally first helps Orbit act quickly, but it is not a condition for protection. A person may also report directly to the Hellenic Labour Inspectorate (Ανεξάρτητη Αρχή Επιθεώρησης Εργασίας), which is the external reporting authority under Law 4990/2022, to the Hellenic Capital Market Commission or the Bank of Greece for matters within their competence, to the Hellenic Data Protection Authority for data protection matters, or to the public prosecutor.

9. Responsibilities

The Managing Partner owns this policy, acts as Case Handler, and reports annually to the partners on the number and type of reports received and the actions taken, without identifying individuals. All partners, employees and associates receive this policy on joining Orbit and confirm that they have read it. The policy is published on www.orbit-consultants.com.