



WHISTLEBLOWING POLICY

In compliance with the requirements of the Greek National Law 4990/2022, YOSHINO LTD has established an internal reporting channel and appointed a Reports Receiving and Follow-up Officer (R.R.F.O.). The R.R.F.O. reports directly to the Company's highest governing body and performs their duties independently, impartially, confidentially, and with due regard to professional secrecy.

The R.R.F.O. is responsible for receiving, recording, assessing, monitoring, and handling reports falling within the scope of Law 4990/2022. The R.R.F.O. is also responsible for communicating with the reporting person, monitoring the progress of each report, and providing feedback regarding the actions taken or envisaged, while ensuring the protection of reporting persons and all other persons involved, in accordance with applicable legislation.

The right to submit a report is granted to employees, former employees, job applicants, suppliers, external associates, contractors, shareholders, members of the management bodies, trainees, volunteers, as well as any other person who has obtained information concerning breaches in the context of a work-related or professional relationship with the Company, in accordance with the scope of Law 4990/2022.

Reports may be submitted:

- electronically, via the dedicated e-mail addresses support@yoshino.gr;
- in writing, clearly marked "Confidential – For the Attention of the Reports Receiving and Follow-up Officer (R.R.F.O.)";
- orally; or
- through a personal meeting with the R.R.F.O., upon the reporting person's request.

The Company ensures the confidentiality of the identity of the reporting person and all persons involved, the protection of personal data in accordance with applicable data protection legislation, and the prohibition of any form of retaliation or adverse treatment against any person who submits a report in good faith.



Receipt of the report shall be acknowledged to the reporting person within seven (7) calendar days from its submission. The R.R.F.O. shall monitor the progress of the report and provide feedback on the actions taken or envisaged within three (3) months from the acknowledgement of receipt or, where no acknowledgement has been sent, within three (3) months from the expiry of seven (7) days following the submission of the report.

All reports shall be recorded and maintained in a secure filing system with access restricted exclusively to the R.R.F.O. and the duly authorised persons involved in the investigation of the case, for the period required under applicable legislation. Reports shall be assessed and investigated objectively, impartially, and confidentially, and, where appropriate, the necessary corrective or preventive measures shall be implemented until the case has been concluded.

Palaio Faliro, 29/06/2026

E. TZIKA

LEGAL REPRESENTATIVE

A handwritten signature in blue ink, consisting of a large loop and a trailing line.