



**WHISTLEBLOWING POLICY**  
**BoD Decision No. 9/21.03.2025**  
**BoD Decision No. 63/29.12.2025**

**INDEPENDENT POWER**  
**TRANSMISSION OPERATOR**

**12 / 2025**

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## **1. INTRODUCTION**

The Independent Power Transmission Operator, (hereinafter referred to as "IPTO" and/or the "Company") as well as its subsidiaries, share the principles of transparency, accountability, social responsibility and protection of the public interest. Therefore, they are committed to conducting their business activities with integrity, in accordance with the applicable laws and regulations, the Code of Conduct and the other Regulations and Policies they have adopted, thus demonstrating zero tolerance to illegal, improper and unethical acts. In this context, the present Whistleblowing Policy- hereinafter referred to as the "Policy"- has been drafted in accordance with L. 4990/2022 on the "Protection of persons who report violations of the EU law - Incorporation of Directive (EU) 2019/1937 of the European Parliament and of the Council as of October 23, 2019 (L 305) and other urgent regulations" and is a means of ensuring the integrity, prestige and reputation of IPTO and its subsidiaries, which fall within the scope of the above law and are subject, in accordance with the provisions of art. 9 of the same law, to the obligation of establishing internal reporting channels, contributing to the identification of risks and the taking of appropriate corrective measures.

### **1.1. Purpose – Object of the Policy**

This Policy sets out the general principles and the operating framework on the basis of which IPTO and its subsidiaries, which fall under this policy, receive, process and investigate reports of irregularities, omissions or other offences that come to the attention of its employees, customers and suppliers or other interested parties.

This Policy is implemented in conjunction with the Personnel Rulebook of IPTO, as incorporated in the IPTO PERSONNEL BCLA 2024-2027, which provides for the obligations of the personnel, the disciplinary control procedure and the procedures regarding the investigation and imposition of penalties, for the personnel and the executives whose employment contracts fall within its scope. For the cases of executives or employees whose employment contracts are not governed by the IPTO PERSONNEL BCLA 2024-2027, as in force, as well as for the other employees regardless

of their contractual relationship (whether under a salaried mandate, works or services contract or under a regime of training, internship and apprenticeship), the management of the offences is carried out in accordance with this Policy.

IPTO and its subsidiaries, which fall under this Policy, fully recognize and endorse the necessity for the formulation of a comprehensive framework regarding the protection of persons who report violations taking place in the workplace and wish to incorporate a stable culture of open communication with emphasis on the protection of the whistleblowers, through the prevention of retaliation and through their protection from ostensible/ abusive reports.

This Policy is supplemented by the Procedure for the Management and Investigation of Reports (see Annex I) and the Violations of the EU law that fall within the scope hereof in accordance with L. 4990/2022 (Annex II). The responsibility for the receipt, initial evaluation and monitoring of the entire procedure lies with the Legal Department of IPTO, a lawyer of which is appointed as a Reports Receiving and Monitoring Officer (hereinafter referred to as "RRMO"), and who is in charge of managing the reporting channel, by ensuring the proper handling of the reports and by maintaining communication with the complainant. All the information concerning the appointment and responsibilities of the "RRMO" is detailed in Annex I.

## **1.2. Definitions**

For the purposes of this Policy, the following definitions shall apply:

**"Report"**: the oral or written provision of information regarding violations hereof.

**"Internal Report"**: the oral or written provision of information regarding violations to the Reports Receiving and Monitoring Officer (RRMO).

**"External report"**: the oral, written or through an electronic platform provision of information regarding violations to the National Transparency Authority (NTA).

**"Person reported"**: a natural person, who is named in the internal or external report or public disclosure as a person to whom the violation is attributed or related to the person to whom the violation falling within the scope hereof is attributed.

**"Whistleblower"**: the natural person, who makes an internal or external report or a public disclosure, providing information acquired in the context of his/her work activities regarding violations.

**"Reports Receiving and Monitoring Officer (RRMO)":** The person responsible for receiving, managing and coordinating the investigation of reports.

**"Investigation Management Committee (IMC)":** The Committee that manages the reports, carries out the preliminary investigations and prepares the final report of the investigation for the competent bodies of the Company. The members of the RMC shall be determined on a case-by-case basis as provided for in Annex I.

**"Retaliation":** any direct or indirect act or omission, which occurs within the work context, causes or is likely to cause unjustified damage to the whistleblower, or to place him/her at a disadvantage, and is linked to an internal or external report or public disclosure.

**"Reasonable grounds":** the legitimate belief of a person, with knowledge, training and experience similar to the whistleblower's, that the information available to him/her is true and constitutes a violation of the EU law, which falls within the scope hereof.

**"Public disclosure":** the direct provision of information to the public regarding violations.

**"Ombudsperson":** a natural person who assists the whistleblower in the reporting procedure within the work context, whose assistance must be confidential.

**"Follow-up actions":** any action taken by the report recipient or any authority or body to which the report is referred on grounds of competence, in order for the accuracy of the allegations contained in the report to be assessed and the violation reported to be addressed, such as an internal investigation, examination, prosecution, action for the recovery of funds or closure of the procedure.

**"Notification":** the provision of information to the whistleblowers on the measures planned or taken as part of the monitoring and the reasons therefor.

**"Violations":** acts or omissions that are unlawful under the EU law or contrary to the object or purpose of the rules of the EU law that fall within the material scope hereof.

**"Personal data":** The personal data, as defined in Regulation (EU) 2016/679 and L. 4624/2019, as in force.

### **1.3 Scope**

The provisions of this Policy apply to:

a) all the employees of IPTO and its subsidiaries that fall under the present policy, who, in the context of their work, have acquired information concerning violations of this Policy, regardless of their contractual status, including the members of the management bodies, the executives and those employed under an employment contract, a works contract, a contract for independent services, a salaried mandate contract, those employed through third party service providers, as well as persons attending a training program, including trainees and apprentices. It also applies to the members of the board of directors and committee members.

b) persons who report or disclose, in public, information regarding violations falling under this Policy and which they acquired in the context of an employment relationship, which has been terminated for any reason, including retirement, as well as to whistleblowers whose employment relationship has not yet begun, provided that the relevant information has been acquired during the recruitment procedure or at another stage of negotiation before the conclusion of a contract.

c) ombudspersons, within the meaning hereof, and third persons associated with the whistleblowers, who may suffer retaliation in a work-related context, such as colleagues or relatives of the whistleblowers, and to sole proprietorships or legal persons serving the whistleblowers' interests, or for whom they work, or with whom they are otherwise associated through an employment relationship.

The Policy applies in the case of detection of a misconduct, but also in the case of indications of misconduct, as well as in the case of a relevant administrative and/or judicial procedure against the above persons.

## **2. GENERAL PRINCIPLES**

This Policy is a means of ensuring integrity, internal governance and corporate reputation. It contributes to the identification of risks and the taking of appropriate corrective measures, including, inter alia, the strengthening of the Internal Audit System, the ex-ante detection of fraud or other serious infringements, the implementation of appropriate measures against those responsible and, when necessary, the notification of the competent Authorities, as the case may be.

IPTO examines all reports/information that come to its knowledge regarding potential reprehensible, irregular or illegal behavior against it and/or its subsidiaries, and acts in any case, based on the following principles:

- a) personal data confidentiality;
- b) respect for and maintenance of anonymity;
- c) maintenance of a register and keeping of the report/complaint for a reasonable period of time;
- d) collection and investigation of all the required evidence and information, in order for the report/complaint to be better managed;
- e) protection from malicious and retaliatory actions of those who proceed to reports in good faith, even anonymously, provided that at the time of the report they had reasonable grounds to believe that the information regarding the reported misconduct was true. However, it reserves the right to take any measure it deems appropriate against an executive, an employee or a partner, if it is proven that the latter intentionally/fraudulently provided false information when submitting a report.

### **3. SUBJECT-MATTER OF REPORTS/COMPLAINTS**

The reports/complaints of irregular, unethical, unlawful or criminal conduct in connection with the operations of the companies falling under this policy include – but are not limited to – the following:

- Violations of the applicable legislative and regulatory framework;
- Violations of the Regulation of Operation, the Code of Conduct, the Regulations, Corporate Policies and Procedures;
- Punishable criminal acts;
- Acts/Practices/Conduct that put public health at risk;
- Acts/Practices/Conduct that put the protection of the environment at risk including, but not limited to, the commitment of environmental crimes;
- Acts/Practices/Conduct that put the health and/or safety of the employees, shareholders, members of the Board of Directors, executive or non-executive, executives, members of the Committees, external partners, suppliers and any third party that deals with it at risk;
- Violations in the areas of public procurement and money laundering;

- Misappropriation of assets and corporate resources;
- Inappropriate/improper or immoral behavior (e.g., bullying, harassment, abuse of power, threat, insult, use of force, defamation).

It is noted that for violations concerning issues of violence and harassment at work, issues of personal data and security, the existing specific policies and procedures implemented by the Company shall apply.

#### **4. DETECTION OF SUSPECTED MISCONDUCT - INVESTIGATION PROCEDURE**

##### **4.1 Ways to determine a potential misconduct**

The existence of a potential misconduct may be detected, indicatively, in the following ways:

- a) If it comes to the attention of a head – executive of any hierarchical level;
- b) Through a report submitted by one of the persons mentioned above under 1.3;
- c) Following an audit by the competent corporate bodies;
- d) Following a notification by the competent authorities of the State.

##### **4.2. Rights and obligations of the parties involved**

###### **4.2.1. General obligations and rights**

Any person involved in the investigation procedure of this policy (whistleblower, person reported, members of investigative bodies) has the right to protection from any act of retaliation.

He/she is obliged to fully cooperate and strictly maintain confidentiality, not to obstruct or interfere with the investigation, not to knowingly provide false or misleading information and not to destroy or alter evidence material on the issue under investigation. He/she is generally obliged to observe the principles and rules set out in this Policy.

###### **4.2.2. Rights and obligations of the person reported**

During the report investigation procedure, the investigative body must give the person concerned the opportunity to be heard. The person reported is entitled to request and take note of the data of the file formed by the investigation, to propose witnesses, to receive a written and signed statement, in his/her defense, as well as to provide, at any

time during the investigation, evidence that is relevant to the alleged misconduct under investigation.

In general, he/she has all the rights of defense, including the right to be heard and the right to access his/her file. The identity of the persons reported shall be protected throughout the investigations carried out. The relevant provisions on the protection of the identity of the whistleblowers also apply to the protection of the identity of the persons reported.

The above also apply to the aforementioned persons whose employment contract is governed by the IPTO PERSONNEL BCLA 2024-2027, in accordance with the relevant provisions and the applicable legislation.

#### **4.2.3 Obligations and rights of the Company**

In order to ensure the integrity of the investigation and the preservation of the evidence, as well as in order to prevent the repetition of a similar incident or conduct, the competent bodies may take the necessary appropriate and proportionate measures on a case-by-case basis to the detriment of the Person Reported, such as the change of position, hours, place or way of provision of work/services, the temporary suspension of his/her duties for remuneration (in proportion to the provisions of the IPTO PERSONNEL BCLA 2024-2027) or the exemption from certain duties or the suspension of his/her access to an IT or other facilities of IPTO or its subsidiaries.

IPTO and its subsidiaries, which fall under this policy, are obliged to ensure that the implementation of this Policy is consistent, direct, non-discriminatory, and without discrimination. They also have an obligation as employers to carry out an investigation concerning an alleged misconduct committed by a person falling within the scope of this Policy.

IPTO and its subsidiaries take all appropriate and suitable measures for the protection of the identity of the whistleblowers and the observance of confidentiality, in accordance with the applicable legislation.

Personal data and any kind of information that leads, directly or indirectly, to the identification of the whistleblowers shall not be disclosed to anyone other than the authorized staff members responsible for receiving or following up on reports, unless the whistleblower gives his/her consent. By way of exception, the identity of the

whistleblower and any relevant information may be disclosed only when required by law, in the context of investigations of the competent authorities or judicial proceedings, following the written notification of the whistleblower, unless such information undermines the investigations or judicial proceedings. The above obligations of the Company also apply to the person reported. The processing of personal data included in the reports is carried out in accordance with the national and European legislation on personal data, but also with the relevant policies of the Company and the applicable legislation on the Protection of Persons Reporting Violations of National and EU Law.

#### **4.3. Bodies for the investigation of a potential misconduct - responsibilities**

a) For the purposes of this Policy, a lawyer of the Legal Department of IPTO or another person appointed by the Chief Executive Officer of the Company or another body authorized by him/her shall be appointed as the Reports Receiving and Monitoring Officer ("RRMO").

In general, the following persons may not perform the duties of the RRMO:

- a) persons against whom criminal proceedings are pending for any felony and for the crimes of theft, embezzlement, fraud, extortion, forgery, forgery of certificates, breach of trust by a lawyer, misappropriation, bribery, unlawful attestation or collection of public rights, breach of duty, defamation, slander, false official certification, fraudulent procurement of false official certification, false accusations, purloining of documents, for any crime related to the service, against sexual freedom and dignity or related to sexual exploitation, for violation of the laws on drugs, smuggling and gambling; or
- b) who have been sentenced to any penalty for a felony or for any of the offences of case a); or
- c) against whom a disciplinary action has been taken for a disciplinary offence that may lead to the disciplinary penalty of permanent cessation; or
- d) on whom any disciplinary penalty has been finally imposed that is higher than a four-(4) month salary deprivation for any disciplinary offence, until the cancellation of the penalty; or
- e) who are furloughed or placed on leave, or who have been suspended from duty.

In addition, the following persons may not participate in the procedure of investigating the report/complaint:

- a) The spouse and relatives of the Person Reported (blood, collateral relatives up to the fourth degree and relatives by marriage up to the second degree);
- b) The persons involved in the aforementioned case in any way;
- c) Persons with a conflict of interest;
- d) The heads who have exercised their disciplinary authority.

The investigative bodies shall collect evidence by any appropriate means having the right, indicatively, to:

- Invite any employee or third party to submit evidence (in paper, electronic form) that is deemed to have probative value.
- Receive written and signed witness statements from any employee or third party deemed to be aware of the facts contained in the report or who may provide evidence-based information to the investigation.
- Send questionnaires to employees and third parties for the submission of written and signed answers.
- Collaborate with special advisors (experts, psychologists etc.)
- Carry out inspections.
- Enter all departments of the corporate facilities to examine, copy and remove all or part of the content of the files (including electronic files), offices, cabinets and other storage areas, as well as to request the examination of any electronic or telephone equipment owned by the company.
- Invite the Person Reported to a hearing for a written/signed statement.
- Extend the investigation also to other offences of the same Person Reported or others, if evidence emerges in the course of the investigation.

#### **4.4. Penalties**

- a) In the event that the Investigative Bodies discover a case of misconduct by an employee, whose employment contract is governed by the Personnel Rulebook, the regulations of the Personnel Rulebook and the labor law, as in force, shall apply.
- b) For the employees and/or other partners, who are not governed by the IPTO PERSONNEL BCLA 2024-2027, as in force, the relevant terms of the contract linking them to IPTO or its subsidiary shall apply (e.g., termination of the contract for a significant reason).

c) For the employees through third party service providers, an order for the replacement of the Person Reported is given in the case of a contract with a legal person, while in the case of a natural person that is employed under a service or works contract, which may be terminated for a significant reason, the terms of the contract shall apply.

d) For the employees under apprenticeship or traineeship, their employment is interrupted, while the relevant Educational Institution is notified. The penalties of this paragraph are independent of any sanctions/penalties that may be imposed by the competent courts in accordance with the applicable legislation.

## **5. PROTECTION AGAINST RETALIATION**

5.1. IPTO Group is committed to protecting its staff, who have lodged a complaint in good faith, from the following:

a) any acts of retaliation with regard to their current position and future professional development. IPTO Group does not tolerate and prohibits any kind of retaliation or further victimization of the whistleblowers and will take any appropriate measures for their protection.

b) any other form of discrimination, unfavorable treatment, or victimization.

c) In the event that the investigation of the complaint does not lead to the verification of the reported conduct, there will be no consequences for the whistleblower.

5.2. In the event that the whistleblower participated in the reported event or act, he/ she is not relieved of his/ her responsibilities, but his/ her contribution to the detection and investigation of irregularities, omissions, or indictable offences, as well as his/her repentance shall be taken into account.

5.3. The Reports Receiving and Monitoring Officer (RRMO) shall inform the individuals included in the complaints of the completion of the investigation procedure. However, in case there is a suspicion or substantiated opinion that there is a serious risk that the above information disclosure may impede the investigation of the case and the collection of the necessary evidence, the updating of the persons the complaint concerns may be postponed until such risk ceases to exist.

## **6. AWARENESS AND EDUCATION**

This Policy is posted on the website of IPTO and of each of its subsidiaries, in a way that ensures its integrity, availability and accessibility to the public.

## **7. POLICY MONITORING AND REVIEW**

The Policy is approved by the Board of Directors of IPTO and is revised by its decision, if deemed appropriate, following a relevant proposal by the Legal Department and the Environmental, Social and Corporate Governance Branch. Accordingly, the Policy shall be notified to the subsidiaries of IPTO and may be approved by the Board of Directors of each of them.

## **ANNEX I - PROCEDURE FOR THE MANAGEMENT AND INVESTIGATION OF REPORTS**

### **1. Appointment of a Reports Receiving & Monitoring Officer (RRMO) in accordance with article 9 of L. 4990/2022**

A lawyer of the Legal Department of IPTO is appointed as the Reports Receiving & Monitoring Officer, by decision of the CEO or a body authorised by him/her with a term of office of one year, which may be terminated earlier only for a significant reason.

### **2. Procedure for the submission of reports**

The report may be submitted by name or anonymously in the following ways:

- i. directly or by post, in printed form, in a sealed envelope, marked as "confidential", at the IPTO headquarters, for the attention of the Reports Receiving and Monitoring Officer (Whistleblowing), 89 Dyrachiou Str., Athens 104 43.
- ii. electronically at [whistleblowing\_complaints@admie.gr], to which the Reports Receiving and Monitoring Officer has exclusive access.

### **3. RRMO Responsibilities:**

- a. He/she provides information on the possibility of submitting reports, and ensures the posting of the relevant information on the website, the intranet and/or at any other prominent point of IPTO and its subsidiaries,
- b. He/she receives the Internal Reports, acknowledges the receipt of the report to the whistleblower within seven (7) working days from the day of receipt,

c. He/she takes the necessary steps, in order for the competent bodies or any competent bodies, as the case may be, to deal with the report,

d. He/she closes the procedure, by archiving the report, if it is incomprehensible or is submitted abusively or does not contain incidents that constitute misconduct or there are no serious indications of such a violation, by notifying the relevant decision to the whistleblower. The latter, if the report concerns a violation of the EU law of Annex II and deems that it was not effectively addressed, may resubmit it to the RMC as an External Report.

e. He/she ensures the protection of the confidentiality of the identity of the whistleblower and any third person named in the report.

f. He/she monitors the reports and maintains communication with the whistleblower and, if necessary, requests further information from the whistleblower.

g. He/she provides information to the whistleblower on the progress of the report and on the actions taken within a reasonable period of time, which shall not exceed three (3) months from the acknowledgement of its receipt.

h. He/she coordinates the provision of assistance and access to any competent public, administrative or judicial authority, during the investigation of such an incident or conduct, if requested by the authorities.

i. He/she participates in the planning of training activities on ethics and integrity, as well as on the development of internal policies to enhance integrity and transparency.

#### **4. General Principles**

During the process of receiving, evaluating, classifying and investigating reports, the following must be observed:

The RRMO performs his/her duties with integrity, objectivity, impartiality, transparency and social responsibility, respects and observes the rules of discretion and confidentiality for matters of which he/she became aware in the performance of his/her duties, and abstains from the management of specific cases, if there is a conflict of interest.

The bodies investigating the report are obliged to conduct the whole procedure with due confidentiality and discretion, avoiding unreasonable intrusions into the privacy of

employees/workers/associates, including both the whistleblower and the person reported, as well as to protect the reputation of the parties involved.

## **5. Evaluation – Classification – Investigation of reports/complaints**

### **5.1. Initial evaluation by the RRMO**

The RRMO checks and evaluates the cases of reports on a reasoned basis and classifies them based on the criteria/parameters set out in par. 5.2 hereof. Depending on the classification of the reports, the Officer transmits them to the Investigation Committee.

### **5.2. Classification of Reports/Complaints – Investigative Bodies**

#### **Category A. Inadmissible, unfounded, vague report**

The reports are not forwarded for investigation by the RRMO, but are archived, while he/she informs the Chief Officer of Human Resources and the whistleblower, when:

They do not concern works, employees, associates of the companies falling under this policy or have been submitted with the same content and have been answered (as to their point) or are unclear or unfounded or vague, if they do not include complete and documented information on the reported behavior, act or omission.

#### **Category B. Report that is probably well-founded**

Such reports include reports concerning incidents or behaviors that are deemed by the RRMO to be of high interest and potential risk either because they are directed against corporate property and/or may cause serious harm and damage to the Companies or the wider community or because they are generally related to any of the violations that fall within the scope of this Policy.

In such cases, and if the RRMO considers that the above offences have been committed, the report shall be transmitted by the RRMO for further investigation to the Investigation Committee, which shall be established by decision of the CEO or a body authorised by him/her and consists of the RRMO, the Director of Internal Audit and the Director of the Department of Human Resources and Support. An alternate member shall be appointed for each of the members of the Committee. The Investigation Committee also has the possibility to recommend to the Chief Executive Officer or the body authorised by him/her to delegate the investigation to an external partner, by unanimous decision of its

members (e.g. in cases where it is impossible for the Committee to carry out the investigation or where expertise and resources are required that are not available within the Company).

In any case, both the RRMO and the Investigation Committee may be assisted in their work by third parties, e.g. by employees who are called upon to contribute due to their position, duties and knowledge. These persons must cooperate harmoniously and effectively with a view to resolving the alleged incident.

The Investigation Committee shall consider the alleged incidents with discretion and confidentiality.

Furthermore, the immediate hierarchical superiors of the persons reported as well as the persons mentioned in paragraph 4.3 of this Policy, cannot participate in the Investigation Committee.

The modus operandi and details concerning the Investigation Committee procedure shall be determined by a decision of the Chief Executive Officer or a body authorised by him/her.

#### **5.4. Completion of Report Investigation – Submission of Findings**

After the completion of the investigation and if the investigation reveals the existence of a misconduct, the Investigation Committee prepares a full and complete report on the Finding, which includes:

- a. The misconduct investigated;
- b. A description of the evidence available concerning the misconduct investigated;
- c. Conclusions on whether the evidence substantiates the commitment of the misconduct or not;
- d. The person or persons involved;

The file of the Finding of the Investigation Committee is submitted to the Chief Officer of Human Resources or to a body authorized by him/her in order to either close the case (if the report is deemed to be essentially unfounded) or to initiate any sanctions procedure, to take appropriate internal corrective measures or to take legal action against the competent authorities.

## **6. Record-keeping of reports**

The "RRMO" keeps a record of all the reports he/she receives:

If the report was deemed unfounded, the personal data are deleted from the report within 6 months from its location in the file.

If the reported situation follows the due process of law, the personal data are deleted upon the issuance of an irrevocable court decision.

In the event that the report reveals documented findings against an executive of the Company, the personal data are kept throughout their employment/relationship with the Company and are deleted twenty (20) years after the expiry/termination of the cooperation in any way.

## **ANNEX II - VIOLATIONS OF THE EU LAW FALLING WITHIN THE SCOPE OF THIS POLICY IN ACCORDANCE WITH L. 4990/2022.**

In accordance with the provisions of art. 4 of L. 4990/2022, this Policy is implemented for the protection of persons who report or disclose the following:

- a) violations of the EU law, as specified in Part I of the Annex, in the areas of:
  - aa) public procurement;
  - ab) financial services, products and markets, as well as the prevention of money laundering and terrorism financing;
  - ac) product safety and compliance;
  - ad) transport safety;
  - ae) environmental protection;
  - af) radiation protection and nuclear safety;
  - ag) food and feed safety, as well as animal health and welfare;
  - ah) public health;
  - ai) consumer protection;
  - aj) the protection of privacy and personal data, as well as the security of network and information systems;

b) violations affecting the financial interests of the European Union under Article 325 of the Treaty on the Functioning of the European Union (TFEU) and the specific provisions of the relevant Union measures;

c) violations related to the internal market, as referred to in par. 2 of article 26 of the TFEU, including violations of the European Union competition and State aid rules, as well as violations concerning the internal market related to acts in breach of corporate tax rules or arrangements, the purpose of which is to secure a tax advantage that defeats the object or purpose of the applicable corporate tax law.

d) violations of domestic law regarding bribery and influence-peddling offences as standardized in articles 159, 159A, 235, 236, 237, 237A and 396 of the Penal Code (L. 4619/2019, A' 95) and article 134 of L. 5090/2024 (A' 30).