

WHISTLEBLOWING POLICY

PLC-001

Review history

S/N	Date	Version	Description	Approval
1	02.02.2022	1.0	First Version	Board of Directors

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1. General

1.1 EKTER TECHNICAL - CONSTRUCTION - REAL ESTATE - HOTEL - COMMERCIAL - INDUSTRIAL SOCIETE ANONYME (hereinafter the "Company") draws up and adopts this Whistleblowing Policy (hereinafter the "Policy") in the framework of which it safeguards compliance with the requirements of the law, regulations, policies and procedures established by the Company and ensures appropriate channels of communication to report any incidents of unethical conduct, irregularities, omissions or criminal acts.

1.2 The Policy is developed in accordance with Directive (EU) 2019/1937 (the "Directive") and Law 4990/2022 (the "Law") and its purpose is to safeguard the reputation, operations, assets, officers and personnel of the Company and to ensure efficient management and response to any reports and complaints within the framework of the Directive and the Law.

1.3 The Policy has been drafted considering the size, internal organisation, risk tolerance, nature, scale and complexity of the Company's business and the specific legislative framework governing its operations.

2. Purpose and Scope

2.1 The purpose of this Policy is the internal management of reports and complaints in relation to the violation of the law, regulations, policies and procedures of the Company, through the engagement in any act or omission that could damage the reputation, operations and assets, officers and personnel of the Company. Communication channels and the mechanism for investigating reports and complaints provided for herein are intended to efficiently manage any reports and complaints, providing adequate and appropriate safeguards to ensure the protection of personal data and confidentiality. In the event of an anonymous complaint, the Company shall take all necessary measures to protect the reporting person and to ensure absence of retaliation. Retaliation means any direct or indirect act or omission occurring within the work context, which causes or is likely to cause undue harm to the reporting person, or puts the reporting person at a disadvantage, and is related to internal or external reporting or public disclosure. Adverse consequences in the form of retaliation means any positive or negative action and/or omission which is intended to professionally degrade and/or personally discredit the person who made the reporting or complaint.

2.2 The Policy applies to the Company, any of its subsidiaries, shareholders, all members of the Board of Directors, senior management, directors, officers, employees, associates, suppliers and generally any persons working under the supervision and direction of its contractors, subcontractors and suppliers, whether or not the above persons' relationship with the Company is active (the "**Reporting Persons**").

3. Whistleblowing Subject

3.1 Indicatively, the subject of reporting and complaints may concern:

- a. violations of EU law, in the areas of:
 - (aa) public procurement
 - (ab) financial services, products and markets, as well as the prevention of money laundering and the financing of terrorism
 - (ac) product safety and conformity
 - (ad) transport safety
 - (ae) environmental protection

- (af) protection against radiation and nuclear safety
- (ag) food and feed safety, including animal health and welfare
- (ah) public health
- (ai) consumer protection
- (ak) protection of privacy and personal data, as well as security of network and information systems

b. infringements affecting the economic interests of the Union as referred to in Article 325 of the Treaty on the Functioning of the European Union (TFEU) and as more specifically set out in the relevant Union measures,

c. infringements relating to the internal market, as referred to in par. 2 of Article 26 of the TFEU, including infringements of Union rules on competition and State aid, as well as infringements relating to the internal market concerning acts which violate the rules on company taxation or arrangements, the purpose of which is to secure a tax advantage which nullifies the object or purpose of the applicable legislation on company taxation.

3.2 In accordance with the Directive and the Law, the scope of reports and complaints does not affect the application of provisions on:

- a. the protection of classified information,
- b. the protection of legal and medical confidentiality,
- c. the confidentiality of judicial conferences or other proceedings defined as confidential by the applicable legislation,
- d. the rules of criminal procedure,
- e. the exercise of the rights of workers to be advised by their representatives or their trade unions and to be protected against any unjustified prejudicial measure resulting from such consultations, as well as the autonomy of the social partners and their right to conclude collective agreements, without prejudice to the level of protection afforded hereunder. It is also without prejudice to the specific rules on the reporting of breaches provided for in specific sectors (financial, money laundering, consumer complaints, complaints on personal data issues, etc.).

4. Internal Reporting Channels

4.1 The Reporting Persons may submit their reports in the following manners:

- a. in writing to whistleblowline@ekter.gr
- b. by telephone, by leaving a message at +30 210-3259705

To facilitate the investigation, reports/complaints may include the following:

- a. the facts (evidence, information) that gave rise to the suspicion/concern/knowledge of the conduct being reported/complained about, with as full as possible reference to names of people involved, dates, critical documents and locations,
- b. the reason for making the report/complaint.

4.2 In order to avoid malicious, false or abusive reports as far as possible, Reporting Persons are advised to ensure to the extent possible that the information provided at the time of the report/complaint is true.

5. Investigation and Monitoring of Reports

5.1 The receipt of the report, the evaluation, as well as the subsequent management of any reports, is carried out by the Regulatory Compliance Officer. The Regulatory Compliance Officer will acknowledge acceptance of the report within seven (7) days of its receipt. The report is evaluated and verified by investigating the issues involved and by investigating, depending on the nature and severity of the report. The jurisdiction of the people involved in the investigation will depend on the subject matter of the report. Therefore:

- If the report concerns a matter relating to the operation of the Company, the Audit Committee and, where applicable, the Heads of the Directorates to which the matter relates are responsible for investigating the matter
- If the report relates to employment matters, the Audit Committee and the Head of Human Resources Management are responsible for investigating the matter
- If the report concerns health and safety issues in the workplace, the Audit Committee and the Safety Technical Officer are responsible for investigating the matter
- If the report concerns IT security issues, the Audit Committee and the Head of IT are responsible for the investigation. Where the report involves a person designated as responsible under the above, that person shall not be involved in the investigation.

5.2 The Regulatory Compliance Officer shall keep a record for at least five (5) years of the report and the results of the investigation and shall report to the Company's Board of Directors on the results of their management either annually or on an ad hoc basis depending on their significance and the action that may be required. The Regulatory Compliance Officer may use the report data in an anonymized form exclusively for internal statistical analysis.

6. Ensuring anonymity and protection of personal data

6.1 The Company encourages anonymous reports as they enable more effective investigation and allow for communication with the Reporting Person to provide information on the progress and results of the investigation. At the same time, the Company guarantees the anonymity of the Reporting Person to unauthorized individuals, except if the Company or other competent authority chooses to pursue judicial or other legal proceedings, and therefore the Reporting Person may be required to disclose their identity.

6.2 The Company is fully compliant with the legislative provisions on the processing of personal data and in this regard takes all necessary technical and organisational measures to protect personal data, maintaining high standards in its systems and the procedures it follows in relation to the Policy. The processing of personal data of both the Reporting Persons (if the report is named) and any other persons involved is carried out in accordance with the provisions of EU and national legislation and best practices, and in particular in accordance with Regulation (EU) 2016/679 and Directive (EU) 2016/680.

6.3 The Company shall also ensure the full confidentiality of reports, and the information contained therein by designating specific competent people depending on the nature of the report and by maintaining a confidential but also efficient process.

7. Validity and Modification

7.1 This Policy and any amendment thereto shall become effective upon approval by the Board of Directors.

7.2 The Policy shall be amended by the Board, on the recommendation of the Regulatory Compliance Officer, whenever deemed necessary.