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## WHISTLEBLOWING POLICY

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## 1. Introduction

**NAFTEMPORIKI TV** (hereinafter referred to as the "Company") seeks maximum business efficiency, always operating with transparency, integrity, in accordance with the highest standards of corporate governance and ethics and applying a zero-tolerance policy against corruption and any deviation from legality.

In order to safeguard these corporate values, the Company encourages its officers, employees and associates to promptly disclose any act or conduct that conflicts with the provisions of the law and business ethics. The Company's timely reporting of instances of mismanagement and violations of the law is an important tool for preventing improper conduct because it allows the Company to identify it in a timely manner and take any corrective action required.

## 2. Purpose

The purpose of this Reporting Policy (hereinafter "Policy") is to provide a framework for the timely detection of any irregularities and violations of the law in the Company's activities. This Policy sets out the principles and clarifies the manner in which the Company receives, manages and investigates reports of irregularities, omissions or other criminal acts brought to the attention of its officers, staff or third parties.

The Company wants its employees to know that they can make reports, provide information about any concerns or suspicions they have, understand where they can report those concerns or suspicions, know what happens after a report is made, and feel safe in making a report.

The Company, in full compliance with Law no. 4990/2022 ("Protection of persons reporting violations of EU law") receives named or anonymous reports / complaints from executives / partners / employees, ensures the confidentiality of each submitted report and conducts an investigation in order to verify the validity of each report. For each violation, the necessary corrective measures and the relevant sanctions are taken, which are determined in accordance with the nature of the violation, the applicable law and the employment/cooperation agreements.

The Company guarantees the confidentiality of the data of persons making reports, as well as of persons allegedly involved in criminal acts or omissions.

The Company wishes to inform those who intend to make a report that a) they have the right to remain anonymous and b) the Company will ensure that they will not suffer any kind of retaliation as a result of the report submitted. The Company is committed to protecting those who make a certain report in good faith (i.e. those who believe that the information they

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provide is true at the time of reporting). However, it reserves the right to take whatever action it deems appropriate against an officer, employee and/or associate if it is proven that he or she knowingly provided false information at the time of reporting.

In preparing this policy, the following have been taken into account:

- Law 4990/2022 Protection of persons reporting violations of EU law - Implementation of Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 (L 305) and other urgent regulations.
- Law No. 47312 /11.12.2023 Specification of the procedure for the submission, submission and (3) Specification of the procedure for the submission, receipt and monitoring of the report to public and private sector bodies pursuant to Article 10 of Law Law No. 4990/2022 (A' 210) pursuant to subparagraph a' of para. 4 of Article 24 of the same law (Government Gazette B' 6944/2023).
- Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons reporting violations of Union law.
- Protection of Whistleblowers in the Public Interest - OECD Guidelines
- A Best Practice Guide for Whistleblowing Legislation, Transparency International.
- The United Nations Convention against Corruption Resource Guide on Good Practices in the Protection of Reporting Persons.

### 3. Definitions

The following definitions apply to this policy:

**"Report"**: the verbal or written provision of information, or via an electronic platform, regarding violations of this policy.

**"Internal Reporting"**: the oral or written or via an electronic platform provision of information about violations to the Report Receiving and Monitoring Officer regarding violations involving the Company **NAFTEMPORIKI TV**.

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

**"Reported Party"**: a natural or legal person named in the internal or external report or public disclosure as the person to whom the violation is attributed or related to the person to whom the violation attributed falls within the scope of this document.

**"Reporting person"**: means a natural person who makes an internal or external report or public disclosure by providing information about violations obtained in the course of his or her employment.

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**'Retaliation'**: means any direct or indirect act or omission, occurring within the employment context, which causes or is likely to cause unjustified harm to, or disadvantage to, the reporting person and which is connected with an internal or external report or public disclosure.

**'Reasonable grounds'**: means a reasonable belief by a person with similar knowledge, training and experience to the reporting person that the information provided is true and constitutes a breach of Union law falling within the scope of this policy.

**"Public disclosure"**: means the direct release of information to the public about violations.

**"Facilitator"**: means a natural person who assists the reporting person in the reporting process within the working context, whose assistance must be confidential.

**'Follow-up action'**: means any action taken by the reporting party or any authority or body to which the report is referred by virtue of its competence, for the purpose of assessing the accuracy of the allegations contained in the report and addressing the reported breach, such as an internal investigation, inquiry, prosecution, action for recovery of funds or closure of the proceeding.

**"Information"**: means the provision of information to the reporting parties on the actions planned or taken in the follow-up and the reasons for such action.

**"Work context"**: means current, past or anticipated work activities, regardless of the nature of those activities, through which persons obtain information about violations and in the context of which those persons are likely to be retaliated against if they report them.

**'Infringements'**: means acts or omissions which are illegal under Union law or contrary to the object or purpose of the rules of Union law falling within the scope of this Regulation.

**"Information about violations"**: information, including reasonable suspicion, about violations that have been committed or are reasonably likely to be committed in the Company **NAFTEMPORIKI TV** in which the petitioner works, has worked or is about to work or is in negotiations to work, or in other entities with which the petitioner has had contact through or in connection with his or her work, as well as information about attempts to conceal violations.

## 4. Who can submit a Report

This Policy applies to all those who have obtained information in the course of their work about violations that they report, in particular:

- (a) all officers/associates and Company personnel (under employment/service contract, interns, seasonal staff, job applicants, consultants, self-employed, etc.),

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- (b) persons working under the supervision and instructions of contractors, subcontractors and suppliers,
- (c) all members of the Board of Directors/senior executives/shareholders of the Company,
- (d) to persons who report or publicly disclose information about violations obtained in the context of an employment relationship that has ended for any reason, including retirement, and to reporters whose employment relationship has not yet started, in cases where information about violations has been obtained during the recruitment process or at another stage of negotiation prior to the award of a contract.

A prerequisite for falling within the scope of protection of this policy, as already mentioned, is that the report/complaint must be made in good faith, i.e., at the time of making the report, the reporter believes that the information he/she is submitting about the reporter is true. In the event of a bad faith report, the reporter/complainant will not be afforded the protections outlined in this policy.

## 5. In which cases a report should be made

Reports of irregular, unethical, illegal, or criminal conduct in connection with the Company's operations include:

- (a) infringements of Union law in the areas of public procurement, financial services, products and markets, including the prevention of money laundering and the financing of terrorism, product safety and conformity, transport safety, environmental protection, radiation protection and nuclear safety, food and feed safety, as well as animal health and welfare, public health, consumer protection, privacy and data protection
- (b) infringements affecting the economic interests of the Union
- (c) violations relating to the internal market, including violations of Union competition and State aid rules, as well as violations relating to the internal market concerning acts in breach of corporate tax rules or arrangements the purpose of which is to secure a tax advantage that frustrates the object or purpose of the applicable corporate tax legislation.

In more details reports of irregular, unethical, illegal, or criminal conduct in connection with the Company's operations include - but are not limited to - the following:

- Fraud
- Corruption/abuse of authority
- Bribery, breach of gift and hospitality policy
- Conflict of interest
- Theft, embezzlement

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- Forgery
- Breach of confidentiality and personal data
- Money laundering
- Breach of competition law
- Irregularities in financial reporting
- Misuse of company resources
- Breaches of health and safety
- Infringement of environmental legislation
- Discriminatory treatment of employees
- Harassment
- Threats, Extortion, Use of force
- Abuse, slander, libel
- Violation of legislation, code of conduct & professional behaviour
- Unethical behaviour
- Covering up or concealing any of the above
- Product safety and conformity
- Safety of transport
- Radiation protection, nuclear safety
- Food and feed safety, health and animal welfare.

It is clarified that information already published, rumors, professional or personal disagreements that do not constitute a violation of the legal/regulatory framework and do not constitute ethical misconduct do not fall within the scope of this document. Personal data that are not related to the conduct described in the report should not be included in it and in any case will not be further processed, as they will be deleted without delay. Particular attention should be paid in relation to sensitive personal data that are not related to the conduct complained of (e.g. data concerning racial or ethnic origin, political opinions, religious or philosophical beliefs or trade union membership, health or concerning an individual's sex life or sexual orientation, etc.).

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## 6. Reporting procedure

### 6.1 Receipt of a report

The company shall establish easily accessible reporting channels and encourage reporting by ensuring that all reports received are treated confidentially. The Report Receiving and Monitoring Officer is responsible for receiving all reports and then informing the Reporting Management Committee of the reports to be considered. More specifically, a report may be submitted either in writing or orally. More specifically:

- (a) In writing, by e-mail to the following address: [hr@naftemporiki.gr](mailto:hr@naftemporiki.gr)
- (b) In writing, by name or anonymously by sending a letter by post to the attention of the company's Report Receiving and Monitoring Officer at the company's address.
- (c) In writing, by name or anonymously on the **electronic platform** operating on our website reports.com.gr.
- (d) Orally, either by telephone or by making a personal appointment with the Report Receiving and Monitoring Officer.

In case the report has been submitted by telephone and cannot be recorded or in person through a personal appointment, then full minutes are kept by the Report Receiving and Monitoring Officer. In order to document this communication, while providing the petitioner with the opportunity to verify, correct, modify and agree with the minutes of the conversation. At this point it is emphasized that for the minutes to be valid they must be signed, in case the petitioner refuses to sign them, the author shall make a reference to the minutes.

### 6.2 Processing of personal data

The protection of all persons reporting serious irregularities is ensured by the fact that their identity remains confidential/confidential.

Therefore, in all the above-mentioned communication channels, petitioners are provided with a full information text on the processing of their data, which includes all the information required by Article 13 of the GDPR.

All persons referred to within the report are also informed about the processing of their data and their involvement in a whistleblowing report. This information shall take place at the latest within one month of receipt of the report, unless there are special reasons.

Management of the report All reports, irrespective of the means of receipt, shall be thoroughly examined in a spirit of absolute confidentiality and discretion.

In particular, once any report has been submitted, the following procedure is followed by the Report Receiving and Monitoring Officer:

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- (a) The reporting party is informed that his/her report has been received (provided that the reporting party's contact details are available). The minimum content of the message should be: "We confirm that we have received your report. We are processing your request."
- (b) The Report Receiving and Monitoring Officer shall forward the report to be investigated under a pseudonym, ensuring the confidentiality and protection of personal data and informing in advance the register of reports kept by the Report Receiving and Monitoring Officer.

The Reports' Evaluation Committee is composed of 3 members and 3 alternates:

- a. PAVLAKIS ANTONIOS (Report Receiving and Monitoring Officer)**
- b. LAZARIDI STELLA**
- c. KTENAS SPIROS**

In the event that the report concerns one or more members of the Petitions Evaluation Committee, the Report Receiving and Monitoring Officer shall limit itself to registering it in the relevant petition file and forwarding it to the National Transparency Authority as an external petition channel, informing the petitioner. To the competent bodies, as appropriate. Indicatively, such bodies are the Prosecutor of Economic Crime and, in general, the Prosecuting Authorities, the National Transparency Authority, the Antitrust Commission, the Bank of Greece, the Authority for the Protection of Personal Data, the Single Public Procurement Authority, the Hellenic Atomic Energy Commission, the Single Food Control Authority, the Consumer Advocate, the National Cyber Security Authority, the Authority for Combating Money Laundering and Terrorist Financing and Control of Asset Declarations, the Independent Public Revenue Authority and the General Directorate of Financial Crime Prosecution.

If the Report Receiving and Monitoring Officer finds indications of the commission of a criminal act prosecuted ex officio, it must immediately forward a copy of the report to the locally competent Public Prosecutor informing the petitioner.

The Report Receiving and Monitoring Officer files the report by a decision notified to the petitioner, if this is feasible, when:

- a) The report is obviously irrelevant, vague, unintelligible, or repeated in an abusive manner, such as in the case of resubmission of the same content without the submission of new information,
- b) The content of the report does not fall within the scope of Article 4 of Law No. 4990/2022. If the above-mentioned report nevertheless contains information on infringements for which jurisdiction is exercised another body of the institution and/or

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another public body, the Ministry of Public Prosecutions is obliged to forward it to the competent body. In this case, the obligation to follow up the report no longer exists.

c) There are no serious indications of violations falling within the scope of Article 4 of Law No. 4990/2022.

### 6.3 Processing and evaluation of the report

Upon receipt of any report, the Reports' Evaluation Committee is responsible for conducting thorough checks to be able to assess the accuracy of the allegations contained in the report and to record the results of these checks.

In particular, in the process of investigating the report, the Reports Evaluation Committee may:

- (a) interview and/or conduct an autopsy in order to gather the required information,
- (b) commission specialist consultants to investigate specific aspects of the report (e.g. legal, economists, psychologists, etc.).

In each of the above-mentioned cases, the Reports' Evaluation Committee must ensure the legality of the procedure. If there is any doubt as to the legality of the action the Commission intends to take in the context of its powers, it is appropriate to seek legal advice.

On the basis of the results of the investigation and the specificity of the case under consideration, the Reports' Evaluation Committee is in a position to consider that:

- (a) The petition is manifestly unfounded or vague, in which case no further investigation is required. In this case, the petitioner will be informed that the petition will be closed.
- (b) The report concerns conduct that falls within the scope of the Company's Whistleblowing Policy, appropriate measures are proposed, such as additional training and information of employees, creation of new internal control mechanisms, modifications to existing procedures, legal actions (prosecution, lawsuit for recovery of funds).
- (c) The results are not sufficient. In this case the Reports' Evaluation Committee recommends that the report be further investigated.

All relevant decisions of the Reports' Evaluation Committee on whether or not to investigate further the validity of a report are recorded in the minutes of its meetings.

### 6.4 Completion of the assessment Notification of decision

Following the conclusion of the investigation, the Reports' Evaluation Committee is required to follow the following procedure:

Write the conclusion of the decision which was taken after an investigation:

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- (a) To send the conclusion to the Administration.
- (b) To submit recommendations and corrective actions regarding the resolution of the problem, to the extent practicable.
- (c) To consider whether the National Transparency Authority or other relevant supervisory authority should be informed (if the relevant information has not already been provided by the Ministry of Justice).
- (d) To inform the Report Receiving and Monitoring Officer of the actions taken, in order for the latter to inform the petitioner about the outcome of the evaluation of his/her petition.

If the Company's Management decides to take further legal action, such action shall be assigned to a legal partner of the Company. In this case, the Reports' Evaluation Committee shall monitor the progress of the case and inform the petitioner accordingly.

In any case, the decision on the timing of informing the parties involved shall be taken by the Reports' Evaluation Committee within one month of receipt of the petition.

## 7. Anonymity and protection of the Reporting Party

The Company encourages the submission of anonymous reports. In any case, it is committed to taking all necessary measures to protect the identity of both the petitioners and the reporters. The HSE shall ensure the confidentiality and protection of personal data of the petitioner and any third party named in the report by preventing access to it by unauthorised persons, unless the petitioner has given his/her express consent to the disclosure of his/her identity or the report proves to be malicious. If the report is found to be malicious and, if requested by the reporter, the identity of the reporter may be disclosed in order for the reporter to exercise his/her legal rights. Both the petitioners and the reporters have the right of access, information, objection, rectification and deletion of their personal data, in accordance with the provisions of the General Data Protection Regulation (EU 679/2016) and Laws No. 4624/2019 and 4990/2022. Deviation from the above rule regarding the notification of the petitioners about the content of the report against them is allowed when the notification may lead to the identification of the petitioner/ impede the investigation and evaluation of the report/ lead to the disclosure of confidential information, which must remain confidential/ impede the exercise of the Company's legal claims.

## 8. Personal Data

Any processing of personal data under this policy is carried out in accordance with national and European legislation on personal data.

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The Company processes the personal data of the reporting party and the person who is referred to in the report for the sole purpose of preventing and investigating illegal and irregular behaviour.

The Company protects personal data from loss, misuse, unauthorized access or disclosure and takes all necessary technical and organizational measures to protect the data, in accordance with its privacy policy.

Access to personal data contained in reports is restricted to those involved in the management and investigation of the reports. The Reports' Evaluation Committee processes only the data that are necessary, in accordance with the principle of proportionality, which it keeps for 5 years from the submission of the report, unless there are serious reasons to keep them for a longer period (e.g. litigation).

With regard to offences/misconduct against the public interest or involving incidents of violence and harassment in the workplace, the legal basis for the processing of personal data included in reports is the Company's obligation to comply with a legal provision.

As for the other behaviours reported, the legal basis is the Company's legitimate interest in disclosing illegal/irregular behaviours that expose it to risks (e.g. reputational damage, involvement in litigation, etc.).

## 9. Approval and Update of the Current Policy

This Policy was approved on **18/12/2023** by the Company's Board of Directors. The person responsible for communicating this Policy to the Company's staff is the Report Receiving and Monitoring Officer. The HR is also responsible for updating the Policy. In any case, this policy will be available on the Company's website so that third parties (suppliers, contractors, etc.) can be informed about the reporting system.

*Table 1. Review table*

Issue number	Effective date	Reason / Description of change
01	17/12/2023	1 <sup>st</sup> Edition
02	18/12/2023	2 <sup>nd</sup> Edition – Updating of legislation
03	20/12/2023	3 <sup>rd</sup> Edition – Update of legislation

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