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Whistleblowing Procedure

January 2022

TABLE OF APPROVALS FOR THE INITIAL VERSION OF THE PROCEDURE	
APPROVING PARTY	DATE
Corporate Governance Director	6 December 2020
Transparency Committee	7 December 2020
Chief Executive Officer	8 December 2020

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REVIEW	DATE	DESCRIPTION OF CHANGES	PAGES REVISED	APPROVAL
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1. PURPOSE

The Whistleblowing Procedure of Attica Holdings S.A. (hereinafter "Attica Group") has the purpose of determining the framework for reporting reprehensible and abusive behaviours with regard to:

- All Codes and Regulations in force at Attica Group (the Regulations), including, but not limited to:
 - o The Attica Group Regulation of Professional Conduct & Business Ethics.
 - o The Attica Group Anti-Corruption Regulation.
 - o The Suppliers' Code of Conduct.
- Greek and EU Law.

More specifically, the Whistleblowing Procedure aims to:

- provide ways in which employees, partners, and third parties can report reprehensible and abusive behaviours,
- determine the principles and method of handling such complaints,
- put into action the Values of the Group and support the Group's culture of transparency, responsibility, and integrity.

2. SCOPE

The Whistleblowing Procedure can be used via all available communication channels by:

- Attica Group employees
- Suppliers (current or potential),
- Other stakeholders (e.g. shareholders, partners, etc.).

All of the above will be referred to hereinafter as "Stakeholders".

3. TRANSPARENCY COMMITTEE

The owner of this procedure is the Transparency Committee (hereinafter "TC") of Attica Group. The TC consists of the following individuals:

- The Chairperson of the Attica Group Audit Committee,
- the Director of Legal, Insurance & Corporate Affairs,
- the Internal Audit Director.

4. CHANNELS OF COMMUNICATION

Attica Group has the following channels of communication, through which the Stakeholders may submit their complaints:

1. A specific e-mail address: conductline@attica-group.com
2. A specific postal address:

Attica Holdings SA
Transparency Committee
PO BOX 76090

3. An Electronic Communication Form available on the Company website <https://attica-group.com/en/responsibility/complaints-of-offensive-behaviors.html>
4. Personal contact with one of the members of the TC.

Complaints regarding an alleged violation of the law or Attica Group Regulations may be submitted through any of the aforementioned channels of communication. The exclusive recipient is the Transparency Committee.

5. COMPLAINT SUBMISSION

5.1. General Principles

The operation of the TC and the investigation of complaints is based on the principles of:

- confidentiality: ensuring, first of all, the non-disclosure of the identity of the whistleblower and those mentioned in the complaint,
- due diligence: the investigation shall be carried out with professionalism, documenting all findings to the degree possible,
- integrity: those carrying out the investigation shall execute their duties objectively, avoiding behaviours which may create suspicion of influence of their final Report.

5.2. Complaints outside appropriate channels of communication

Any complaint that falls within the competencies of the TC based on this procedure and which has been submitted to any Group executive or through any channel other than those mentioned above, shall be forwarded immediately to the TC by the recipient.

In support of the above and to assist in the assessment by Group executives of any complaints contained therein and which may fall within the competences of the Committee, the Members of the TC shall aim to have oral communication with the Group's managers

twice a year. Any complaints that arise during those discussions shall be investigated by the TC in accordance with this procedure.

5.3. Submission confidentiality

Complaints may be submitted anonymously or not.

If a complaint is not anonymous, the Stakeholder may ask the TC to protect his identity and to maintain his anonymity. In this case, the identity shall not be revealed without Stakeholder's consent.

However, if it becomes necessary to directly or indirectly reveal Stakeholder's identity, then the TC is obligated to discuss with them how they would like things to be handled moving forward.

5.4. Managing complaints

Upon receiving a complaint, the TC confirms its reception to the sender, if contact information is provided.

Subsequently the TC assesses the complaint. Based on this initial assessment it decides on the appropriate subsequent steps regarding the complaint, with the options of deciding:

- to assign resolving it to Management and the Group's services,
- to further investigate the complaint,
- to archive the complaint.

During complaint investigations the Committee shall have access to all necessary Group records and every Department shall be obligated to provide all necessary information.

Furthermore, the TC shall assess the necessity of informing the individual against whom the complaint has been made.

If resolving the complaint is assigned to Management and the Group's services, the TC must be informed of the actions implemented as well as of the final result. The written report containing all actions and the final result shall be archived by the TC together with all other supporting documents.

The TC may assign investigation to an external partner in cases where, indicatively:

- the TC cannot carry out the investigation,
- members of the Board of Directors are involved,
- the investigation leads outside the limits of the Group,
- there is a conflict of interest.

Those carrying out the investigation shall submit their findings to the TC upon its completion. They can also submit interim oral or written results to the TC regarding the progress of the investigation, if it is requested of them.

The TC reserves the right to reinvestigate complaints that they have archived, as well as complaints the investigation of which Management assigned to the services in accordance with the above.

6. ANNUAL REPORT

At the beginning of each year the TC shall submit to the BoD a report on the number of complaints it received in the previous calendar year, their nature, and how they were managed.

7. OWNERSHIP OF PROCEDURE & APPROVAL

The Transparency Committee is the owner of this document and is responsible for reviewing the Procedure in question.

A current version of this document is available to all members of staff at the company Portal and it is published at the following URL:

<https://superfast.sharepoint.com/Pages/Home.aspx>.

This Procedure was approved on 10 December 2020 and is issued in controlled versions.