



Whistleblowing Policy

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1. PURPOSE

The Whistleblowing Policy (the "Policy") of Attica Holdings S.A. (the "Company") is aligned with the applicable legislative requirements (European Directive 1937/2019, Law 4990/2022, Joint Ministerial Decision 47312/11.12.2023, Law 4808/2021, Ministerial Decision 82063/01.11.2021) and establishes the general principles, protection measures, and operational framework under which the Company and its subsidiaries receive, process, and investigate named and anonymous Reports – complaints concerning acts or omissions related to violations of the legislative and regulatory framework. The Policy is issued by the Company and applies to all violations falling within its material scope across all Group companies (the "Group" or "Attica Group"), regardless of whether they are required to establish reporting channels according to applicable legislation.

More specifically, the Policy aims to:

- a. encourage the submission of whistleblowing reports in cases of acts or omissions related to violations falling within the scope of this Policy,
- b. provide guidance to stakeholders on the submission of whistleblowing reports,
- c. define the principles and framework for the submission, receipt, monitoring, and investigation of whistleblowing reports.

2. DEFINITIONS

Reported Party	A natural person or legal entity named in a Report as the person to whom the violation is attributed or who is associated with the person to whom the violation is attributed.
Whistleblower	A natural person who submits a Report through the available Reporting Channels or via public disclosure.
Whistleblowing Report	A verbal or written whistleblowing Report ("Report") submitted through established channels concerning violations falling within the scope of this Policy.
Reporting Channel(s)	The channels defined in this Policy for the submission of Reports.
N.T.A.	National Transparency Authority.
Labour Inspectorate	The Independent Department for Monitoring Workplace Violence and Harassment incidents within the Hellenic Labour Inspectorate Body.

Reports Assessment Team	The Corporate Governance & Compliance Director, the Board of Directors' Advisor, and the Human Resources and Culture Management Director, as applicable.
Violations	Acts or omissions falling within the material scope of this Policy.
Retaliatory Actions	Any direct or indirect act or omission, including threats or acts of reprisal, that causes or may cause harm to the Whistleblower or place him at a disadvantage, in connection with an internal or external Report or public disclosure.
Whistleblowing Officer (W.O.)	Responsible for receiving and monitoring Reports.

3. MATERIAL SCOPE

The Policy covers:

- a) violations falling within the scope of Law 4808/2021,
- b) violations of Union law falling within the scope of Law 4990/2022, and
- c) violations of Greek and Union legislation in general, as well as of the regulatory framework of the Group operations.

4. PERSONAL SCOPE

The Policy is implemented in accordance with the applicable legislation. Whistleblowers may include, indicatively:

A. In all cases of paragraph 3, individuals who have obtained information about violations in the course of their duties, and specifically:

- a) Employees, that is, those who provide services to the Company and the Group under their supervision for which they receive remuneration, regardless of whether their employment is full-time or part-time, permanent or seasonal, or whether they are seconded from another entity, as well as non-salaried, self-employed, consultants, or home-based workers, engaged under a service contract, of independent services, salaried mandates, as well as volunteers and paid or unpaid trainees;

- b) Individuals whose employment relationship has ended for any reason, including retirement, regarding information about violations that was obtained during the course of their employment relationship;
- c) Individuals whose employment relationship has not yet started, in cases where information about violations was obtained during the recruitment process or at any other stage of negotiation prior to the conclusion of an employment contract;
- d) Individuals working under the supervision and instructions of contractors, subcontractors, and suppliers.

B. In the cases of paragraph 3(b) and (c):

- a) Shareholders and individuals who belong to the administrative, management, or supervisory bodies of the Company and the Group, including non-executive members,
- b) Individuals working under the supervision and instructions of contractors, subcontractors, and suppliers,
- c) Customers and business partners of the Group.

Conditions for the protection of Whistleblowers

Whistleblowers who Report violations are entitled to protection when:

- At the time of the Report, the Whistleblowers had reasonable grounds, based on the circumstances and the information available to them, to believe that the information regarding the Reported violations was true and fell within the scope of the Policy. In any case, the Whistleblower is considered to have had reasonable grounds unless it is proven that the Report was made maliciously or was vague, incomprehensible, abusively repetitive, or did not contain incidents that constitute violations falling within the scope of this Policy. In such cases, the protection described in this Policy is not granted.
- They submit the Report either internally to the Whistleblowing Officer (W.O.) or externally, as appropriate, to the National Transparency Authority, the Labour Inspectorate, the Ombudsman, relevant public authorities, or judicial authorities in Greece, relevant institutional and other bodies and organizations of the European Union, or, where provided for, through public disclosure under the strict conditions set by the applicable legislation.
- They submitted a Report and were subsequently identified and subjected to retaliation.

5. AUTHORIZED PERSONS FOR THE PROVISION OF INFORMATION, RECEIPT, MONITORING, INVESTIGATION, AND ASSESSMENT OF REPORTS

a) The Company, as well as the subsidiaries of the Group that fall within the scope of Law 4990/2022, have appointed, by decision of their Board of Directors, a joint Whistleblowing Officer who is an employee of the Group and meets the criteria set out in Article 9 of Law 4990/2022. The Whistleblowing Officer is entrusted with the responsibility of notifying, receiving, and monitoring Reports for all violations falling within the material scope of this Policy. More specifically, the Whistleblowing Officer of the Group's parent company is assigned this responsibility regarding the companies that are not subject to the obligation of appointing a Whistleblowing Officer according to applicable legislation.

The Whistleblowing Officer carries out his duties with integrity, objectivity, impartiality, transparency, and social responsibility, respecting the rules of confidentiality and discretion regarding matters he becomes aware of in the course of his duties. Furthermore, he refrains from handling specific cases, disclosing any conflict of interest to the Company's management, should such a situation arise.

The Whistleblowing Officer has the following key responsibilities:

- a. Provides the necessary information regarding the process for submitting a Report and ensures that the respective information is readily available on the Company's website,
- b. Receives the Reports concerning violations falling within the scope of this Policy,
- c. Confirms the receipt of the Report to the Whistleblower within seven (7) working days from the day of receipt,
- d. Takes the necessary actions to ensure that the appropriate bodies of the Company or the Group, or the appropriate authorities as applicable, handle the Report, or concludes the process by archiving the Report if it is vague, incomprehensible, abusively repetitive, does not contain incidents that constitute violations falling within the scope of this Policy, or there is no strong evidence of such a violation, and notifies the Whistleblower of the respective decision. If the Whistleblower believes the issue was not effectively addressed, he may resubmit the Report to the National Transparency Authority, the Labour Inspectorate, or the Ombudsman, as appropriate.
- e. Ensures the protection of the confidentiality of the Whistleblower's identity and any third party named in the Report, preventing unauthorized persons from accessing this information,

- f. Monitors the Report and maintains communication with the Whistleblower and, if necessary, requests further information,
- g. Provides the Whistleblower with updates on the actions taken within a reasonable timeframe, which does not exceed three (3) months from the acknowledgment of receipt, or if no acknowledgment has been sent to the Whistleblower, three (3) months from the expiry of the seven (7) working days following the submission of the Report.
- h. Provides clear and easily accessible information about the procedures under which Reports can be submitted, as applicable, to the National Transparency Authority, the Labour Inspectorate, the Ombudsman, relevant public authorities or judicial bodies in Greece, and relevant institutional and other bodies and organizations of the European Union.

b) The Group has established a Reports Assessment Team, which consists of the Director of Corporate Governance and Compliance and the Board of Directors' Advisor, with the primary responsibility of reviewing the submitted Reports that fall under the cases mentioned in paragraph 3(b) and (c), and reports directly to the Board of Directors.

The submitted Reports which fall under case 3(a) are reviewed by the Director of Human Resources and Culture Management, who reports directly to the CEO.

On an annual basis, the Reports Assessment Team and the Director of Human Resources and Culture Management prepare an activity report to inform the Board of Directors of the parent company regarding the Reports submitted and handled during the period under review. In any case, the Board of Directors is promptly informed of any significant event.

6. REPORTING CHANNELS

The Whistleblower is encouraged to submit the Report regarding any Violations to the Whistleblowing Officer (internal Report) via the Reporting Channels listed below, with the option to directly report to a regulatory authority or any other competent bodies deemed appropriate, when he reasonably believes that the Report cannot be effectively addressed by the Whistleblowing Officer, or there is a risk of retaliation. In any case, the Whistleblowing Officer provides support and facilitates access to any relevant public, administrative, or judicial authority, during the investigation of such an incident or behavior, upon request and in accordance with applicable legislation.

6.1. Internal Report

The Whistleblower may submit the Report to Attica Group, in writing, orally, via an online platform, either under his name or anonymously, through the following communication channels (internal reporting channels):

Written Report

- A letter submitted in person or by mail (either named or anonymously) to the Company's headquarters, in an envelope marked "For the attention of the Whistleblowing Officer" or another indication depicting that the Report falls under the scope of this Policy:

Attica S.A. Holdings or Attica Group

1-7, Lysikratous, Kallithea, PC 17674

Attention: Whistleblowing Officer

- An email sent to the dedicated email address: whistleblowing@attica-group.com

Oral Report

- A telephone line dedicated to the Whistleblowing Officer is available at: +30 210 8919180, internal line 1251.
- An in-person meeting with the Whistleblowing Officer can be arranged upon request of the Whistleblower. The request may be submitted in writing, orally, or via email.

On Line Report Submission Form

- A Report submitted online through the dedicated electronic platform available on the Company's website www.attica-group.com.

6.2. External Report

a) According to applicable legislation, in the case of paragraph 3(b), the National Transparency Authority (N.T.A) has been designated as the external reporting channel for violations falling within the scope of Law 4990/2022. The Whistleblower has the right to submit Reports directly to the N.T.A. through the following established communication channels (external reporting channels):

-Completion of a digital form on the website of the N.T.A.;

-Electronically, via email to the email address designated by the N.T.A.;

-A letter marked as "External Whistleblowing Channel" or "External Report under Law 4990/2022", which is submitted in person or by mail to the headquarters of the N.T.A.;

-An in-person meeting with an authorized Inspector of the N.T.A. upon request.

The Whistleblower, under certain conditions, has the option to directly address relevant institutional bodies and other organizations of the European Union .

b) According to applicable legislation, in the case of paragraph 3(a) for violations falling under the scope of Law 4808/2021, an independent department has been established within the Labour Inspectorate, responsible for monitoring the progress of complaints and requests related to the resolution of labour disputes concerning violence and harassment submitted to the Labour Inspectorate. The Whistleblower may also address the Greek Ombudsman.

c) In the case of paragraph 3(c), the Whistleblower has the option to directly address the competent public authorities or judicial authorities in Greece.

6.3. Public disclosure

In the case of paragraph 3(b), the Whistleblower has, under certain conditions, the option to make a public disclosure.

7. CONTENT OF REPORTS

Each Report, in order to facilitate its investigation and proper assessment, may include the following indicative details: (i) The primary cause that led to the submission of the Report (description of the incident or behavior reported); (ii) Information about the events that triggered the suspicion/concern, referencing names, dates, documents, and locations.

It is not necessary to include supporting evidence when submitting the Report, however, any relevant information that could facilitate its assessment shall be taken into consideration.

8. PROCEDURE FOR RECEIVING, MONITORING, INVESTIGATING, AND ASSESSING REPORTS

The Whistleblowing Officer undertakes the following key actions upon receipt, management, and monitoring of submitted internal Reports:

1. Facilitates the Whistleblower in submitting the Report by providing, upon request, any necessary information regarding his rights and the established procedure for the management of the Reports.

2. Receives the Report and confirms its receipt to the Whistleblower within seven (7) working days from the day of receipt, if the necessary contact details of the Whistleblower are available.
3. Records the Report in a dedicated register maintained, using pseudonymization techniques to protect the personal data of the Whistleblower. The register includes the main details of the Report, as well as information regarding its assessment and investigation.
4. Examines the Report and takes the necessary actions based on its assessment:

- a. Unsubstantiated/Unfounded Report

If the Report is vague, incomprehensible, abusively repetitive, or lacks substantial indications of violations, the Whistleblowing Officer may decide that no further investigation is necessary and proceed with its archiving, duly informing the Whistleblower of this decision..

- b. Report outside the material scope of the Policy

If the Report falls outside the material scope of the Policy, the Report is forwarded to the responsible Departments or the competent public authority, after informing the Whistleblower, with no further obligation for the Whistleblowing Officer to monitor the Report.

- c. Report within the material scope of the Policy

If the Report addresses violations falling within the scope of paragraph 3(b) and (c) on the one hand, and paragraph 3(a) on the other, the Assessment Team or the Human Resources and Culture Management Director, respectively, shall proceed with further investigation using the internal investigation methods they deem appropriate. They shall collaborate with the appropriate individuals/teams for the effective management of the Report. During the investigation of Reports, the Assessment Team or the Human Resources and Culture Management Director, respectively, shall have access to all records of the Group, and each Department or organizational unit of the Group shall be required to provide all necessary information.

- d. If, based on the submitted evidence, the Assessment Team or the Human Resources and Culture Management Director, respectively, detect indications of the

commission of a criminal act that is prosecuted ex officio, they shall forward a copy of the Report to the locally competent Public Prosecutor, informing the Whistleblower accordingly.

e. Conflict of Interest

In the event that the Report contains allegations against the Whistleblowing Officer, or the Assessment Team and the Human Resources and Culture Management Director, the Report is recorded in the dedicated register and forwarded to the National Transparency Authority, the Labour Inspectorate or the Ombudsman as an external reporting channel for violations falling under the scope of Law 4990/2022 or Law 4808/2021, respectively, with the Whistleblower being duly informed.

5. The Whistleblowing Officer oversees the progress of the investigation of the Report and maintains communication with the Whistleblower, retaining the option to request further information/evidence. If the handling of the Report involves collaboration with other Departments of the Group, the Whistleblowing Officer is kept informed of the actions taken as well as the final outcome. The written report, outlining all actions and the final outcome, is archived along with the relevant supporting documents.
6. The Whistleblowing Officer informs the Whistleblower about the actions taken within a reasonable timeframe, which shall not exceed three (3) months from the confirmation of receipt of the Report or, if no confirmation has been sent, three (3) months from the expiration of the seven (7) working days following the submission of the Report.
7. The Assessment Team and the Director of Human Resources and Culture Management, through their annual activity report, as well as whenever deemed necessary, inform the Board of Directors about the results of the investigation of the Reports they have received and handled.

The Assessment Team and the Director of Human Resources and Culture Management have the option to assign the investigation to an external partner in cases where, indicatively:

- The investigation extends beyond the Group's boundaries;
- Members of the Group's supervisory/administrative bodies are involved in the Report;
- The investigation requires specialized knowledge.

9. REPORTS REGISTER

The Whistleblowing Officer maintains a register of all submitted Reports, in accordance with confidentiality requirements and the provisions of General Data Protection Regulation (GDPR), which includes the key details of the Report, as well as information regarding its assessment and the outcome of the investigation.

Reports are retained for a reasonable and necessary period of time, to ensure their retrievability and compliance with the requirements of applicable legislation, and in any case, until the completion of any investigation or potential judicial proceedings initiated as a result of the Report.

In the case of an oral submission, whether via a telephone line or an in-person meeting, the Whistleblowing Officer has the right to document the oral submission of the Report either by recording the conversation in a fixed and retrievable format, provided that the Whistleblower has lawfully consented, or in the form of accurate minutes of the conversation, providing to the Whistleblower the opportunity to verify, amend, and agree to the transcription of the conversation by signing it.

In case the Whistleblower refuses to sign the minutes, a relevant note is included in the record.

The Whistleblowing Officer may, upon special authorization, appoint a person to support the maintenance of the Reports register.

10. PROTECTION OF PERSONAL DATA

The Group, through the communication channels it establishes, provides the opportunity for Whistleblowers to submit their Reports either with their identity or anonymously. However, the Group encourages named Reports, as this allows for a better assessment of the credibility of the Report and the intentions of the Whistleblower, and facilitates communication for further clarifications and for the provision of updates to the Whistleblower on the progress of the Report. Nevertheless, it is clarified that anonymous Reports are treated with the same attention and consideration.

In the case of named Reports falling within the scope of this Policy, the parent company and its subsidiaries subject to the scope of the Policy are committed to maintaining the confidentiality of the Whistleblower and refraining from any actions that may result in the disclosure of his identity.

In any case, the processing of personal data included in the Reports is carried out in accordance with the General Data Protection Regulation (EU) 2016/679 (GDPR) and the applicable legislation.

11. PROTECTION OF WHISTLEBLOWERS FROM RETALIATION ACTS

The Group protects any Whistleblower from acts of retaliation, provided that the Whistleblower has reasonable grounds to believe that the information regarding the reported violations was truthful and falls within the scope of this Policy.

Protection is provided even to individuals who assisted in the investigation of the disclosure, because they were required to do so by virtue of their responsibilities and position, or within the scope of their duties.

Protection is also provided to individuals whose employment relationship has ended, as well as to candidates for employment or other forms of cooperation, who have obtained information regarding violations during their employment or during the recruitment process and could be subject to retaliation, such as in the form of negative professional recommendations, inclusion on blacklists, or business boycotts.

The protection also extends to the Whistleblowers' family members or third parties (either individuals or legal entities) who are associated with the Whistleblowers or their Report.

12. OWNERSHIP / REVIEW / APPROVAL

The Policy and any modifications to it are proposed by the Reports Assessment Team and approved by the Company's Board of Directors.

The Policy is adopted by the subsidiaries of the Group, regardless of whether they fall within the scope of Law 4990/2022.

A current version of this document is available to all employees on the corporate Portal and is published on the Company's website at www.attica-group.com.