

1. Intro

The company A. KAOUSSIS S.A. (hereinafter "we" or the "Company"), as part of its regulatory compliance, adopts this Policy for Reporting Violations of Union Law, while ensuring the establishment and operation of secure complaint channels. The Policy for Reporting Violations of Union Law is adapted to the principles and provisions of the European Directive 2019/1937 for the protection of persons who report violations, which was incorporated into national legislation by Law 4990/2022 "Protection of persons who report violations of Union law - Incorporation of Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 (L 305) and other urgent regulations" (Official Gazette A' 210/11.11.2022). This policy sets out the general principles and operational framework within which the company receives, evaluates and investigates in good faith reports related to oversights, insults or malfunctions that have come to the attention of Employees, Customers, Suppliers or other stakeholders.

The Company is committed to maintaining ethics and professional conduct, as well as transparency and confidentiality, adopting a policy of zero tolerance regarding the approach of illegal activities or activities that endanger the Company's Management, which may have a negative impact to its reputation and credibility and significantly damage its image.

In the context of achieving our company's goals, which are none other than ensuring business ethics and the full transparency of the professional environment in which it operates and develops throughout all these years of its history, the Company has created a system for submitting a report of malfunctions, which guarantees full confidentiality and enables the same to be informed in a timely manner of any suspicions of mismanagement, oversights, insults and other malfunctions, in accordance with what is mentioned below (par. 2) and in compliance with Law. 4990/2022 ("Protection of persons who report violations of Union law"). It is thus a very important tool that significantly contributes to the reduction of risks, the prevention of unethical behavior and unfair actions and practices, as at the same time it contributes the most to the disclosure of weaknesses or faulty processes that make the Company vulnerable to criticism and other unpleasant consequences, providing it with the ability to assess and evaluate situations, assessing risk and preventing irregular behaviors.

The purpose of this Whistleblowing Policy, in addition to what is described above, is to encourage external stakeholders to express their serious concerns without hesitation, within the confidentiality and anonymity that the Company ensures. For this reason, the Company has appointed a Report Receipt and Follow-up Officer (R.F.O.) and ensures that the petitioner is informed of the receipt of the report within a period of seven (7) working days from the day of its receipt. Also, the Company undertakes the obligation

to inform the petitioner of the actions taken regarding his petition, within a reasonable period of time, which does not exceed three (3) months from the acknowledgment of receipt.

Definitions

In accordance with the provisions of article 3 of Law 4990/2022, in the context of the implementation of the Policy for Reporting Violations of Union Law and Law 4990/2022, the following definitions apply:

- Reporting: Verbally or in writing providing information about violations to the Company.
- Internal reporting: verbally or in writing or through an electronic platform providing information about violations to the Company's Reporting and Monitoring Officer (R.F.O.).
- External reporting: verbally or in writing or via an electronic platform providing information about violations to the National Transparency Authority (NTA).
- Reporter: The natural person who reports or discloses information about violations, which he obtained in the context of his work or cooperation with the Company.
- External partners: Third parties connected, contractually or not, with the Company, its staff, as well as consultants, subcontractors, contractors, suppliers, all kinds of partners, shareholders, etc.
- Report Receipt and Follow-up Officer (R.F.O): The Company Responsible for receiving, managing and coordinating the investigation of reports by the Report Evaluation Committee.
- Reasonable grounds: the justified belief of a person, with similar knowledge, training and experience to the petitioner, that the information held by the latter is true and constitutes a breach of Union law, falling within the scope of this.
- Personal data: Personal data, as defined in Regulation (EU) 2016/679 and Law 4624/2019.
- Retaliation: Any direct or indirect act or omission, which takes place in the work context, on the occasion of the report, and which causes or is likely to cause unjustified damage to the complainant, or puts him in a disadvantageous position and is connected with internal or external report or public disclosure. Retaliation may include, but is not limited to, harassment, discrimination of any kind, negative performance evaluation, freeze or reduction of salary, assignment of other or subordinate duties, and, in general, any form of adverse change in working conditions.

2. Circumstances in which a report must be made

The system that the Company has created for receiving malfunction reports can be used by interested parties to report serious irregularities, bad practices and suspicions of serious risks that can negatively affect the Company itself, people, the environment or society.

Specifically, the reasons for which a report can be made, as defined by Law 4990/2022, are described in detail below:

a) violations of Union law, as specifically defined in Part I of the Annex, in the areas of:

ai) of public contracts,

a ii) financial services, products and markets, as well as the prevention of money laundering and terrorist financing,

a iii) the safety and conformity of the products,

a iv) transport safety,

a v) environmental protection,

a vi) radiation protection and nuclear safety,

a vii) food and feed safety, as well as animal health and welfare,

a viii) public health,

a ix) consumer protection,

a x) the protection of privacy and personal data, as well as the security of network and information systems,

b) violations that affect the financial interests of the Union of article 325 of the Treaty on the Functioning of the European Union (TFEU) and those specifically defined in the relevant Union measures,

c) violations related to the internal market, as referred to in paragraph 2 of article 26 of the S.L.E.E., including violations of the Union's rules on competition and state aid, as well as violations related to the internal market in relation to acts which contravene the rules on corporate taxation or arrangements, the purpose of which is to secure a tax advantage which frustrates the object or purpose of the applicable corporate taxation legislation.

The person wishing to make a report need not have a high degree of certainty or evidence. The existence of reasonable grounds for making the complaint is sufficient

for it to be investigated, as long as the individual himself believes that the report was necessary to disclose the violation.

However, the deliberate reporting of false or malicious information, which has nothing to do with reality and does not constitute the least reasonable suspicion of the complainant, but whose sole purpose is to harm or damage in any way the Company or the person concerned is expressly prohibited this report is false.

In case of abuse of the complaint system for reporting false or malicious information, the Company may take measures against the person who committed the abuse. There may also be criminal sanctions, based on Law 4990/2022.

The complainant can make a report anonymously or by name, submitting his message as described in the paragraph below, providing the necessary information and details, in order to facilitate the investigation of his report by the Company.

The Company is committed to the protection of external stakeholders who submitted a report in good faith, without violating the above.

3. Ways in which a report can be made

The petitioner may make any report, either by name or anonymously, in accordance with the terms herein, through the following communication channels:

- a) on the Company's website, specifically through the special contact form, without it being necessary for him to mention any personal information (e.g. e-mail address, full name) in case he does not wish to do so, as the form is configured in such a way that it is not deemed necessary for the user to use said data.
- b) via e-mail at whistleblowing@kaoussis.gr,
- c) by post to the address of the Company's headquarters, Iera Odos 162, P.O. 12242, Aigaleo, attention: YPPA.

In any case the Company encourages anyone who wants to share his/her suspicions about a particular matter and guarantees that all messages received will be treated with complete confidentiality. The Company guarantees that in case of a named report, it will keep the identity of the complainant confidential throughout the process. However, if during the investigation of the case it is deemed necessary to disclose the identity of the complainant, due to special circumstances that may arise during the process (e.g. judicial or legal proceedings that may arise), the Company will withdraw its above commitment to the person of the petitioner, as in such a case the effects of the violation or malicious act outweigh the protection of the identity of the petitioner and

now concern the moral and legal obligation of the Company towards the individual, organization or social group, which is harmed as the case may be.

4. Report Research Process

Access to e-mails, which are sent by the person concerned, has only the R.F.O. designated by the Company, who operates with absolute confidentiality and integrity. The Company ensures that the handling of the reports made by R.F.O. is completely confidential. In the event that the assistance of an external partner is deemed necessary for the handling of sensitive cases (e.g. a lawyer), which are impossible for the Company to manage, the partner undertakes in writing for his confidentiality. In addition, during the investigation process, it may be deemed necessary to assign the case to third parties within the Company for the purpose of its investigation. And in this case, the information and involvement of persons in the process is carried out with absolute confidentiality.

In the event that the report concerns the person managing the case (CPA), then in order to ensure the objectivity and transparency of the process, as it is a conflict of interest, the report is transferred to another trusted person of the Company, in order to be investigated, which is bound in writing for its confidentiality. The report of malfunctions can be accepted or rejected by the recipient of the message.

The R.F.O. may reject a report and archive it if one or more of the following apply:

1) the report concerns behavior which is not reportable behavior in accordance with the scope of Article 4 of Law 4990/2022. If the above report nevertheless includes information about violations for which another body of the organization has jurisdiction, the R.F.O. is obliged under article 4 of the CDD to forward it to the competent body. In this case, the obligation to monitor the report no longer exists.

2) the report contains incidents that are not serious indications of a violation, or are obviously minor, as a result of which no further follow-up is required, or it is a repeated report, which does not include significant new information about violations in relation to a previous report, except if the new legal or factual circumstances justify different monitoring, but in this case without affecting other obligations or other applicable procedures to deal with the mentioned violation, or the protection provided by Law 4990/2022.

3) the report cannot be evaluated as what is mentioned cannot be understood, as it is obviously illogical, vague, incomprehensible or repeated in an abusive manner, as in the case of resubmission of the same content without providing new information. In case

of presenting new information for a report that has already been filed, the R.F.O. retrieves the filed report and takes the required actions.

4) the subject of the message has already been resolved.

If a message includes issues that are not covered by the scope of this Policy, R.F.O. will, if deemed necessary, assign the case to the appropriate person or team. Any reports deemed unfounded or in bad faith will be archived without further action. In any case, the R.F.O. will inform the petitioner, if this becomes possible, of the reasons for rejecting and consequently archiving his petition. If the complainant considers that he was not dealt with effectively, he may submit a report to the National Transparency Authority (NTA). If the message is accepted, all appropriate steps will be taken to investigate the case.

The Company declares that all messages are treated seriously, objectively, confidentially and in accordance with the Report Management Policy. The investigation of the case begins as soon as possible, with objectivity and integrity, taking into account the interests of all involved. The R.F.O. will not attempt in any way to identify the complainant, in the event that the report has been made anonymously. The R.F.O. may ask additional questions to the complainant, for a better understanding of the report, if and when deemed necessary. Also, persons mentioned in the complainant's message or connected in any way with the irregular practice in question will not be involved in the investigation of the case. The R.F.O. is the one who decides whether and how a report should be referred. Complaints are handled with complete confidentiality on the part of R.F.O. and the identity of the complainant, as well as any other person named in the report, remains confidential.

In the event that the report is made by name, the complainant is protected from any retaliation for the sole reason for making the report, even if the report is ultimately untrue, provided of course that he is acting in good faith and has no intention of harming any third party, including of the Company itself, making a malicious and slanderous report. So long as the petitioner at the time of the report had reasonable grounds to believe that the information about the reported violations was true, he is entitled to protection. The identity of the whistleblower reporting serious violations or irregularities remains confidential and is not disclosed to any third party except in certain exceptional circumstances, such as if the whistleblower himself authorizes such disclosure or if the whistleblower acts in bad faith and makes malicious and false allegations/reports or unsubstantiated statements, with the intention of damaging the person or persons, as well as the Company or Organization itself, referred to in the complaint/report. Also, the disclosure of the identity of the petitioner is considered necessary if required by any subsequent legal process, in the context of the investigations of the competent

authorities or in the context of judicial proceedings, or even to ensure the defense rights of the victim, as well as to serve the purposes of this Policy. In cases where a civil or criminal offense may have been committed, the petitioner will be informed in advance in writing that his/her identity and other confidential information may be required to be disclosed to judicial authorities during legal proceedings, unless the notification undermines his investigations or legal proceedings. After being informed, the petitioner has the right to submit his comments in writing, which are not disclosed to anyone. The complainant will be informed of the outcome of the investigation, although and as long as this does not violate the privacy and any other confidentiality issue that may arise for the complained parties.

The Company also ensures that the identity of the person or persons against whom an accusation has been made is protected and remains confidential throughout its investigation, in order to avoid any risk of stigmatization and victimization. The protection of the identity of the persons reported is also provided in the case in which an external report has been submitted to the R.F.O. However, in the event that there are exceptional reasons or in certain exceptional cases in which the disclosure of the identity of the person reported is deemed necessary by the judicial or other competent authorities to investigate the case, or to serve the purposes of this Policy, or even to ensure the defense rights of the same, the Company may or has the obligation, as the case may be, to disclose it. The person complained of will be informed of the report made against him and will be given an opportunity to respond to it. However, his notification may be delayed in case there is a substantial risk that this notification will create a problem for the Company, in terms of the effective investigation of the report.

The Company undertakes that any information relating to other persons mentioned in the report will remain confidential, subject to any legal restrictions.

5. Submitting an External Report to the E.A.D.

The petition may be submitted directly to the National Transparency Authority (NTA) by the petitioner.

6. Privacy

During the process of communicating with the petitioner, Personal Data is obtained. Any information concerning an identified or identifiable natural person constitutes "Personal Data". An identifiable natural person is defined as one whose identity can be ascertained, directly or indirectly. This can happen by reference to a name, an identification number, location data, an online identifier or one or more special factors that can somehow identify that natural person.

In the event that it is not deemed necessary for the documentation of the report to report special categories of Personal Data, either of the petitioner or of the person referred to, the Company urges the petitioner not to include them in his report. As special categories of Personal Data are considered those that may reveal personal data concerning the health, religious or political beliefs, racial or ethnic origin, membership in a trade union or other type of organization, sex life or sexual orientation of a natural person, as well as any kind of biometric data, the processing of which may contribute to its unmistakable identification.

In this way, the collection of unnecessary Personal Data, which has nothing to do with the handling of the submitted report, will be avoided. The company declares that the Personal Data that are not related to the specific report will not be taken into account, nor will they be further processed by the Data Protection Agency. On the contrary, those data that are judged as strictly necessary to investigate the report.

The processing of Personal Data, including its exchange or transmission, will be done in accordance with sub-No. 679/2016 European General Regulation for the Protection of Personal Data ("GDPR"), Law 4624/2019, as applicable or as it may be replaced and any other applicable Greek and European legislation for the protection of Personal Data ("Applicable Legislation"). The data controller within the meaning of the GDPR is ΒΙΟΜΗΧΑΝΙΑ ΕΙΔΙΚΩΝ ΚΑΤΑΣΚΕΥΩΝ Α.ΚΑΟΥΣΗΣ Α.Ε., however, the processing is carried out exclusively by the malfunction report management team (which includes the R.F.O.) or/ and any other person deemed necessary in accordance with the Policy.

A. Purpose of processing

The processing of Personal Data will be carried out exclusively and only for the purposes of the reporting system, in order to achieve the correct and efficient management and further investigation of the submitted reports.

B. Rights of data subjects and possible limitations

The Data Subjects will have all the rights provided by the Applicable Legislation and described in detail below:

- ✓ right of access to Personal Data relating to themselves,
- ✓ right to request the deletion of their Personal Data, in the cases provided for by the relevant Applicable Legislation and concerning the right to deletion,
- ✓ right to request modification of their Personal Data, in the event that inaccuracies are found or are considered incorrect or incomplete,

- ✓ right to request the restriction of their Personal Data, in the cases provided by the Applicable Legislation,
- ✓ right to request the prohibition of the processing of their Personal Data, in the cases provided for by the Applicable Legislation,
- ✓ right to report to the Personal Data Protection Authority (P.D.P.A.).

Despite the fact that Data Subjects have the above rights, it is noted that both the exercise and the level of satisfaction of these rights may be subject to restrictions, in cases where it is necessary to take imperative measures to ensure the preservation of evidence which are deemed necessary for the smooth and effective investigation of the case, as well as to ensure the protection of the freedoms and rights of others involved in the complaints system. These restrictions apply on a case-by-case basis. It is expressly stated that the person who is accused in a report, as well as any third party named in said report, may not request from the Company information related to the identity of the complainant or the source of the report, except in exceptional cases, such as when the report has been submitted maliciously and turns out to be false. In the event that it is deemed necessary to prevent and deal with attempts to prevent the investigation of the report or to obstruct, abort or delay the investigation, as well as to protect the complainant against reprisals, in the event of an attempt to identify him, the Company may not provide for as long as the update described above is required.

The Company takes all necessary measures, technical and organizational, to ensure the protection of the rights and freedoms of data subjects.

In the event of a breach of Personal Data, the Company informs the A.P.D.P.X. and does not make an announcement to the data subject, since this announcement may be detrimental to the intended purposes of this Policy, unless the A.P.D.P.X. request that the announcement be made, if it finds that the conditions necessary for its omission are not met.

C. Potential recipients of personal data

The information and Personal Data received by the Company, and in particular by the H.P.A., in the context of complaints, are not transferred or shared with other persons or groups of the company, unless this is considered absolutely necessary for the purposes of the further investigation of the report, and exclusively to the required persons, due to the existence of the necessary knowledge.

In the event that there is a legal obligation on the part of the Company or in the event of a judicial or other legal proceeding carried out in the context of the investigation of the case, the said information may be transmitted by the Company to the competent



supervisory and investigative authorities, as well as to any other competent Public authority. The transmission of said information is deemed necessary in order to investigate the report by the competent authorities and to be used as evidence in administrative, civil and criminal investigations and proceedings.

7. Amendments to the Policy

The Policy may be supplemented with additional notes or instructions. In addition, we may periodically amend the Policy to reflect changes in applicable law, regulatory requirements and/or our bug report management system.