EYDAP

WHISTLEBLOWING POLICY

July 2026

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1. INTRODUCTION

EYDAP (the 'Company'), throughout the full spectrum of its activities, is committed to operating in accordance with the principles of integrity, honesty and regulatory compliance, whilst striving to uphold high standards of corporate governance, transparency, and professional and ethical conduct, thereby ensuring an environment of trust and security for its staff, customers, suppliers and stakeholders in general.

EYDAP's officers, including its Board members and its staff are committed to act with professionalism, legality and integrity in all their business dealings. The Company has a zero tolerance policy towards illegal or irregular acts or omissions that damage its prestige and reputation, or that could give rise to the mere suspicion of corruption and generally improper activity. Therefore, EYDAP encourages and supports the free expression of concerns by employees or third parties, in order to strengthen confidence in its proper functioning and effectiveness, and to minimise and/or eliminate instances of corruption as well as unlawful or irregular conduct.

This Policy forms part of the Internal Control System, which aims to safeguard the integrity, reliability and reputation of the Company. It helps to identify risks and take appropriate corrective measures (e.g. strengthening the Internal Control System, the timely detection of incidents of fraud or other serious breaches, the imposition of sanctions, and the notification of the competent authorities).

Individuals falling within the scope of this Policy are encouraged and urged to report, either by name or anonymously, any breaches that come to their attention, as well as to raise concerns, reservations or complaints regarding potential breaches of the Company's Policies, the legislative and regulatory framework governing its operations, and EU law, in accordance with the provisions of Article 4 of Law 4990/2022. In particular, the provisions of Law 4990/2022 aim to establish an internal system for the timely detection of harmful conduct (ranging from financial and environmental crimes to violations of individual freedoms and infringements of personal dignity), so as to give the company the opportunity, firstly to become aware in good time of the unlawful behaviour and the underlying risk, and then to take immediate and appropriate preventive or remedial measures to restore compliance with the law, protect employees and third parties, and, of course, safeguard its reputation.

This Policy and the procedure set out herein provide, in a confidential manner, for all employees and third parties who raise concerns about improper conduct and practices, the means by which the Company can investigate such matters and take corrective action in accordance with its policies and procedures.

The protection of individuals who report unlawful conduct that has come to their attention is vital for the effective implementation of this Policy and the achievement of the objectives of Law 4990/2022, in accordance with the principles of accountability, transparency, corporate responsibility and the protection of the public interest.

The following have been taken into account in the preparation of this Policy:

- Law No. 4990/2022 (Government Gazette A 210/11 November 2022), pursuant to which Directive (EU) 2019/1937 of the European Parliament and of the Council “on the protection of persons who report breaches of Union law”.
- Joint Ministerial Decision No. 47312/2023 (Government Gazette B’ 6944/11 December 2023) “Specification of the procedure for the submission, receipt and follow-up of reports to bodies in the public and private sectors pursuant to Article 10 of Law 4990/2022 (A’ 210) pursuant to sub-paragraph (a) of paragraph 4 of Article 24 of the same law”.
- A Best Practice Guide for Whistleblowing Legislation, Transparency International.

2. DEFINITIONS

Report a fault "Whistleblowing": A 'Report' is defined as the provision, in writing, of information concerning breaches, malfunctions or unethical conduct and practices in the context of the Company's operations. Specifically, it refers to the voluntary disclosure in good faith of information relating to irregular or unlawful acts or omissions, including breaches of EU law, as defined in Article 4 of Law 4990/2022, which have already taken place or where there are indications and an intention that they may be committed within the Company and which have come to the whistleblower's attention. Reports are categorized as follows:

'Internal Reports': The provision of information regarding breaches, either in writing (by post) or via an online platform, to the Officer Responsible for Receiving and Monitoring Reports (ORRMR).

'External Reports': The provision of information regarding breaches to the National Transparency Authority, either in writing (by post) or via an online platform.

'Reported person': A natural or legal person who is named in an internal or external report or in a public disclosure as the person to whom the breach is attributed, or who is associated with the person to whom the breach is attributed, where such breach falls within the scope of this Policy.

'Whistleblower': The person who makes a report or public disclosure, providing information regarding breaches of which they became aware in the course of their duties, as well as any third party who submits a report in good faith.

'Retaliation': Any direct or indirect act or omission to the detriment of the Whistleblower, which occurs within the workplace and causes or is likely to cause unjustified harm to the Whistleblower or place them at a disadvantage, and which is linked to the report.

'Anonymity': The situation in which the identity of the source of the information is not known to the recipient.

'Confidentiality / Confidentiality of identity': In cases where the report is made under the reporter's real name, the identity of the reporter is kept confidential by the recipient of the information from the person(s) who may be involved in the serious irregularity reported, and shall only be disclosed where absolutely necessary.

'Reasonable grounds': The justified belief of a person with knowledge, training and experience similar to that of the Whistleblower that the information in their possession is true and constitutes an unlawful or irregular act or omission falling within the scope of this policy.

'Public Disclosure': The direct disclosure of information to the public regarding breaches.

'Report Assessment Committee': The Committee comprising the Head of Regulatory Compliance, the Head of Internal Audit and a senior manager from the Company's Human Resources Directorate. The purpose of the Committee is to carry out an initial investigation into the issues raised and then, where appropriate, to refer the matter to the relevant organisational units of the Company for further investigation and action, as specifically set out in section 6.3 of this document.

'Reasonable belief': The person making the disclosure does not necessarily need to be certain of the facts at the time of disclosure; it is sufficient that they reasonably believe that the information in their possession points to one or more instances of misconduct relating to the Company's operations.

'Good faith': Belief in the truth and validity of the reported facts; that is, the fact that the Whistleblower reasonably and in good faith believes that the information provided is true. Good faith is presumed to exist unless (and until) the contrary is proven.

'Breach': An act or omission that is unlawful or irregular and relates to areas falling within the scope of this Policy.

'Information relating to breaches': Information, including reasonable suspicions, concerning breaches that have been committed or are highly likely to be committed in the course of the Company's operations, as well as information concerning attempts to conceal breaches

'RRMR': The person designated as the Responsible Person for Receiving and Monitoring Reports and who has the responsibilities described in section 6.2 hereof, in accordance with the provisions of the relevant legislative and regulatory framework.

3. OBJECTIVES – BASIC PRINCIPLES

The purpose of this Policy is to establish a framework for the timely identification and management of any breaches that are committed, or where an intention to commit such breaches is identified or established, in the course of the duties performed by the Company's staff and executives.

In this context, the purpose of this policy is to:

- encourage the reporting of any illegal, irregular or inappropriate conduct,
- establish a clear procedure for submitting reports,
- prevent and deterrence of unfair practices and behavior that could affect financial performance and damage the Company's reputation,
- reassure that all disclosures will be treated as confidential, with seriousness and diligence, without fear of retaliation of any kind,
- contribute, promote and develop of a culture of accountability, compliance and integrity,
- ensure the protection and support of employees who report instances where they observe or suspect improper, unethical or inappropriate behaviour within the Company.

4. FIELD OF APPLICATION

This Policy applies to, is addressed to and concerns any person who works for, provides services to or collaborates with EYDAP or its subsidiary, and any third party associated with the Company, and specifically:

- Members of the Board of Directors
- Employees under any form of employment relationship (permanent staff, those employed through a service provider or on a service contract, trainees)
- Contractors and subcontractors
- Suppliers
- Consultants, Specialist Partners and anyone providing services to the Company and its subsidiary
- Shareholders
- Customers /consumers
- Candidates for employment or other forms of cooperation

5. REPORTING SYSTEM

5.1. Categories of cases concerning the reporting system

The internal reporting mechanism concerns illegal, irregular, inappropriate, dangerous or unethical practices taking place in the context of the Company's activities. More specifically, the scope of this Policy covers:

1) Breaches of EU law, as defined in Law 4990/2022 (Article 4), specifically in the following areas:

A) a) Public procurement; b) Financial services, financial products and financial markets, as well as the prevention of money laundering and terrorist financing; c) Transport safety (e.g. the transportation of personnel, the road transport of goods, including dangerous goods and hazardous materials); d) Environmental protection (e.g. legislation and regulations concerning the environment, climate, nature and biodiversity, environmental permitting of industrial and production facilities, air pollution, and the management of non-hazardous and hazardous waste); e) Public health; f) Consumer protection; g) Protection of privacy and personal data, as well as the security of network and information systems (e.g. compliance with the General Data Protection Regulation (GDPR), the security of electronic communications, and the confidentiality and protection of personal data); h) Breaches relating to bribery offences.

B) Breaches affecting the financial interests of the European Union within the meaning of Article 325 of the Treaty on the Functioning of the European Union (TFEU), as further specified in the applicable Union legislation, including acts involving fraud or any other illegal activity affecting the financial interests of the European Union.

C) Breaches relating to the internal market, as referred to in the TFEU, including infringements of Union rules on competition and State aid, as well as breaches relating to the internal market concerning acts that infringe the rules on corporate taxation or arrangements the purpose of which is to obtain a tax advantage that defeats the object or purpose of the applicable corporate tax law.

2) Breaches and unethical conduct include, indicatively, the following:

- Violations of the legal and regulatory framework governing the Company's operations.
- Actions that cause or may cause harm to the Company's interests.

- Acts of corruption, including fraud, bribery, theft and embezzlement.
- Abuse of authority or the exercise of undue influence.
- Misuse or waste of Company resources or misappropriation of Company assets.
- Breach of the Company's confidentiality obligations or professional secrecy.
- Related-party transactions that are not disclosed or declared in accordance with applicable laws and regulations.
- Falsification of financial statements or the provision of false or misleading financial or non-financial information.
- Circumvention of internal controls, the Internal Control System, accounting controls or other control mechanisms.
- Violations of the Company's policies and regulations.
- Violations of the Company's Code of Ethics and Code of Conduct.
- Tolerance of improper or unethical conduct or failure to address such conduct effectively.
- Concealment of, or attempts to conceal, any of the above breaches or misconduct.

5 .2. Cases not related to the reporting system within the scope of this Policy

In accordance with the provisions of Chapter 6 of this document, reports relating to the following are not investigated:

- information that has already been published (e.g. newspaper or website articles, publications, etc.),
- information relating to members of the Board of Directors or matters falling within its remit
- incidents of violence and harassment at work, as such incidents fall within the scope of the 'Policy on the Prevention and Combating of Violence and Harassment at Work' adopted by the Company,
- matters which do not pose a risk to the public interest (e.g. public health, society, the environment) or to the interests of the Company and/or its stakeholders,
- manifestly false, malicious and abusive reports (e.g. when repeated with the aim of disrupting the service or defaming the person concerned, etc.),
- incidents in respect of which a preliminary investigation, court proceedings or proceedings before the competent authorities have been initiated,
- cases of customer complaints that fall within the scope of the Company's normal operations (water supply, sewerage, issues relating to damage or arrears, unauthorised water abstraction, etc.), which are handled by the General Directorate of Customer

Services in collaboration with the relevant organisational units of the Company. Reports/complaints relating to customer complaints as described above are forwarded by the Customer Service Department directly to the relevant organisational units of the Company for handling, in accordance with the relevant policies and procedures. In such cases, the attention of those making reports is drawn to the fact that they should not submit reports via the procedure set out herein, but should instead contact the organisational units of the General Directorate of Customers for assistance (1022, Regional Centres).

- the fulfilment of requests or claims arising from the Staff Regulations, which are handled by the organisational units of the Directorate-General for Human Resources. In such cases, the established procedures adopted by the Company continue to apply,
- matters that have already been resolved or conduct that has been rectified.
- incidents for which insufficient or unspecific information is provided to substantiate the report

6. REPORTING MALFUNCTIONS, IRREGULARITIES, ILLEGAL OR CRIMINAL ACTS - PROCEDURE

6.1. How to report

The Company provides reporting channels through which Reporting Persons may submit reports concerning incidents that fall within the scope of this Policy.

Reports may be submitted either anonymously or with the Reporting Person's identity disclosed, within a reasonable period after the relevant facts become known to the Reporting Person, using any of the following reporting channels:

a) By email to whistleblowing@eydap.gr.

b) By post to the Company's registered office (**156 Oropou Street, Galatsi, GR-11146, Greece**), clearly marked:
"For the Attention of the Reports Receiving and Monitoring Officer (R.R.M.O.) – Confidential."

c) Through the dedicated electronic reporting platform available on the EYDAP website (**Home / Investor Relations / Corporate Governance / Submit a Report**), which provides clear instructions for submitting reports. The electronic reporting platform is accessible to persons with disabilities and is available in both Greek and English.

The above reporting channels are also set out in **Section 10** of this Policy and are published on the Company's website.

If a report is submitted to an unauthorized person or organizational unit of the Company, it shall be forwarded without undue delay to the **Reports Receiving and Monitoring Officer (R.R.M.O.)**, without any alteration to its content and without disclosing any information that could lead to the identification of the Reporting Person or any third party named in the report.

Reports must be submitted in good faith and should be accurate, clear and sufficiently specific. They must be based on reasonable grounds giving rise to a reasonable belief that the facts reported may constitute a breach within the scope of this Policy, as described in **Section 5.1** above.

The reporting system must not be misused, including by submitting reports for improper purposes or in bad faith while seeking protection against retaliation. The deliberate submission of false, misleading or malicious reports is strictly prohibited and may result in appropriate disciplinary or other legal measures against the individual concerned, including criminal sanctions, where applicable, in accordance with **Law 4990/2022**.

In all cases, the Reporting Person is encouraged to provide the **Reports Receiving and Monitoring Officer (R.R.M.O.)** and/or the **Reports**

Assessment Committee with any information available to them that may assist in the assessment and investigation of the report.

A report should contain, at a minimum, the following information:

- A description of the alleged misconduct or omission.
- The date on which the matter became known to the Reporting Person.
- Contact details, at the Reporting Person's discretion, if they choose to disclose their identity.
- Any supporting documents or other relevant information that may assist in the identification, assessment or investigation of the alleged misconduct.

6.2. Responsibilities of the R.R.M.O. - Procedure for the receipt of reports

The **Reports Receiving and Monitoring Officer (R.R.M.O.)** shall perform the duties prescribed by the applicable legal and regulatory framework and, in particular, shall:

1. Provide appropriate information regarding the possibility of submitting a report within the Company and facilitate the Reporting Person in submitting their report by providing, upon request, any necessary information regarding their rights and the applicable report management process.
2. Receive reports concerning the breaches referred to in **Section 5.1** of this Policy and archive them in both hard-copy and electronic format, in a separate register (special record), which shall be maintained in a manner ensuring confidentiality and the protection of personal data.
3. Acknowledge receipt of the report to the Reporting Person—provided that the report has been submitted on a non-anonymous basis—within seven (7) working days from the date of receipt and inform them, by any appropriate means, of the relevant reference number assigned to the report.
4. Carry out an initial assessment of reports and, in this context:

a) Forward reports that do not fall within the scope of the reporting system, in accordance with **Section 5.2** of this Policy, to the competent organizational units for handling;

b) Forward reports to the **Reports Assessment Committee** for the initial review of their validity and, where appropriate, for referral to the competent bodies and organizational units for further assessment and management, in accordance with **Section 6.3** of this Policy;

c) Archive reports that do not relate to the scope and subject matter of this Policy.

5. Ensure the protection of the confidentiality of the identity of the Reporting Person and any third party named in the report, preventing access to such information by unauthorized persons.
6. Monitor the progress of reports and maintain communication with the Reporting Person and, where required, request additional information from them.
7. Inform the Reporting Person of the actions taken within a reasonable period, which shall not exceed three (3) months from the acknowledgement of receipt or, where no acknowledgement of receipt has been sent to the Reporting Person, within three (3) months from the expiry of the seven (7) working-day period following the submission of the report.
8. Provide the Reporting Person with information regarding the possibility of submitting reports to the **National Transparency Authority** and, where applicable, to public authorities or institutional and other bodies or organizations of the European Union.
9. Design and coordinate training activities relating to ethics and integrity and participate in the development of internal policies aimed at strengthening integrity and transparency within the Company.

The **R.R.M.O.** shall a) Perform their duties with integrity, objectivity, impartiality, transparency and corporate responsibility; b) Respect and comply with confidentiality and secrecy obligations regarding matters of which they become aware in the course of performing their duties; c) Refrain from handling specific cases by declaring a conflict of interest or inability to act, where a conflict of interest arises in relation to their role.

It shall be ensured that the performance of the R.R.M.O.'s other duties does not affect their independence and does not give rise to a conflict of interest in relation to their responsibilities as the R.R.M.O.

Notwithstanding the above responsibilities of the R.R.M.O., the Reporting Person may obtain information regarding the progress of their report electronically through the Company's website (**Home / Investor Relations / Corporate Governance / Submit a Report / Report Status**), provided that the report was submitted through the dedicated electronic reporting platform.

The R.R.M.O. is responsible for managing the Company's internal reporting system. Their role is to ensure the implementation of this Policy and the effective operation of the Company's reporting mechanism.

The position of **Reports Receiving and Monitoring Officer (R.R.M.O.)** is assigned to the **Director of Regulatory Compliance**.

6.3. Evaluation of reports - Committee for the Evaluation of Reports:

The Reporting Evaluation Committee consists of the Director of Regulatory Compliance, who is the head of the Committee, the Director of Internal Audit the Director of Human Resources Staffing and Development of the Human Resources General Division, as regular members. In the event of any impediment to the participation of a member of the Committee, in particular where a conflict of interest exists, the member shall refrain from participating in the Committee meeting and shall be replaced, as applicable, by an alternate member, following a unanimous decision of the remaining members.

The following persons are appointed as alternate members: the **Director of Legal Services**, the **General Director of Finance and Supply Chain**, and the **Data Protection Officer (DPO)**.

If the impediment to participation also applies to the alternate member, such alternate member shall be replaced by one of the remaining alternate members, following a unanimous decision of the remaining members of the Committee.

The Commission, if necessary, is assisted by a lawyer from the Legal Services Division, who is appointed by the Director of Legal Services depending on the matter (e.g. labor, public works, financial, etc.), within the framework of the Legal Services Directorate's advisory role.

The Committee meets as and when necessary, keeping concise minutes in which it sets out, with reasons, its decision as to whether or not the report should be further investigated by the relevant organisational units. The task of keeping the minutes and providing general secretarial support to the Committee is assigned to a person appointed on a case-by-case basis by the Chair of the Committee.

The Committee shall validly convene when all its members (full or alternate) are present, and its decisions shall be taken by a majority vote; however, members shall make every possible effort to reach unanimous decisions. In the event that decisions are not taken unanimously, any dissenting views must be recorded in the minutes of the relevant meeting.

6.3.1. Role and Responsibilities of the Complaints Assessment Committee

The purpose of the Committee is to carry out an initial investigation of the issues involved and then, where appropriate, forward the case to the relevant Company Units for further action. The concept of an initial investigation does not include the substantive handling of the complaint.

Under no circumstances does the Complaints Assessment Committee supersede the powers and obligations of the persons, units or bodies arising from the Company's Rules of Procedure and Staff Regulations.

When processing reports, the Commission assesses the accuracy and significance of the information it receives, in order to determine whether there are grounds for an investigation by the relevant bodies in each case and/or for corrective action to be taken. The Committee does not decide on the adoption of corrective or preventive measures or on the imposition of sanctions. During the initial investigation, account is taken of the seriousness of the matter revealed and the possibility of substantiating the complaint.

As part of its investigation, the Complaints Assessment Committee may, where it deems it appropriate, request information and clarifications from the person who submitted the complaint, from the parties involved or from any other source it considers will effectively assist its members in forming a judgement as to whether there is any evidence to support the allegations or not. In this context, organizational units are required to provide, promptly and accurately, all information and every possible assistance required for the effective investigation and handling of reports. All units, bodies or individuals to whom reports are forwarded for further investigation and handling must, within a reasonable period not exceeding one (1) month, the Complaints Assessment Committee of the progress and results of the investigation and to send it the relevant information.

It is at the discretion of the Complaints Assessment Committee to decide whether to engage external auditors, consultants or experts. Where external partners are used, a confidentiality agreement and an agreement to comply with data protection principles shall be signed, and the Complaints Assessment Committee shall oversee the project.

Should the Complaints Assessment Committee find, on the basis of the evidence submitted, indications that a criminal offence subject to ex officio prosecution has been committed, it must, after informing the Chief Executive Officer and the Chair of the Board of Directors, forward a copy of the report without delay to the competent local Public Prosecutor, whilst informing the complainant. Where the breach falls within the scope of Law 4990/2022, the referral shall be made in accordance with the provisions of Law 4990/2022 concerning confidentiality and the protection of personal data, and there is also an obligation to follow up on the report. Where the breach does not fall within the scope of Law 4990/2022, a copy of the report is forwarded to the Public Prosecutor, and there is no longer any obligation to follow up on the report or to maintain contact with the reporter.

The Complaints Assessment Committee may, via the Ministry of Public Order and Protection of the Citizen, forward the complaint in anonymised form to the relevant authorities for investigation, whilst updating the special register it maintains. By way of example, such bodies include the Public Prosecutor for Economic Crime and, more generally, the Public Prosecution Service, the National Transparency Authority, the Competition Commission, the Hellenic Data Protection Authority, the Single Public Procurement Authority, the Greek Atomic Energy Commission, the Consumer Ombudsman, the National Cybersecurity Authority, etc.

If the Assessment Committee decides, in accordance with the above, that the report requires further investigation and action, it shall take one or more of the following actions, as appropriate:

- forwards the report to the relevant/concerned organizational unit or body of the Company
- forwards the report to the Audit Committee, which may a) give a written mandate to the Internal Audit Division, forwarding to it the relevant material with the report (except in cases of established fraud, which according to the Company's Internal Operating Regulations are carried out by an external, certified consultant), b) refer the report to the external auditor, c) refer the report to an external partner for the purpose of an independent investigation and (d) to decide to shelve it
- forwards the report to the DPO,
- forwards the report to the Legal Services Division for specific legal action
- forwards the report to the Regulatory Compliance Division to monitor compliance with the legislative and regulatory framework
- forwards the report to an external law enforcement authority
- refers the report to the competent bodies as part of the Company's disciplinary procedure, in accordance with the provisions of the Personnel Regulations.
- Forwards the report to the Chairman of the Board of Directors or the Chief Executive Officer when the reports concern members of the Board of Directors or General Managers.

The Commission, through the Ministry of Public Order and Protection of the Citizen, provided the report has been submitted under the reporter's full name, shall inform the reporter in writing of the progress of the investigation and its outcome, within a reasonable period of time, not exceeding three (3) months from the date of the acknowledgement of receipt or, if no acknowledgement has been sent to the complainant, three (3) months from the end of the seven (7) working days following the submission of the complaint.

The Report Assessment Committee submits its annual activity report on the handling of submitted reports and complaints to the Regulatory Compliance Committee and the Board of Directors.

6.3.2. Archiving of reports.

Where the preliminary assessment of a report does not establish reasonable grounds to substantiate its merits, the report shall be recorded and duly archived by the Whistleblowing Receiving and Follow-up Officer (WRFO) for a period of five (5) years.

In particular, the Committee shall terminate the assessment process and close the case by archiving the report, through a reasoned decision, which shall be communicated to the Reporting Person, where practicable, in the following cases:

a) the report is manifestly unfounded, vague, incomprehensible, incapable of being assessed, or has been submitted in an abusive manner, including repeated submissions of reports concerning the same facts without the submission of any new evidence or information;

b) the subject matter of the report falls outside the scope of Article 4 of Greek Law 4990/2022 and, more generally, outside the scope of Section 5.1 of this Policy.

Where a report nevertheless contains information relating to breaches that fall within the competence of another department or body of the Company and/or another public authority, the Whistleblowing Receiving and Follow-up Officer (WRFO) shall promptly forward the report to the competent body or authority. In such cases, the WRFO shall no longer be responsible for the follow-up of the report.

c) there are no reasonable indications or sufficient information suggesting breaches falling within the scope of Article 4 of Greek Law 4990/2022 or, more generally, within the scope of Section 5.1 of this Policy.

Where new information or evidence is submitted in relation to a report that has already been archived, the WRFO shall reopen the archived report and take the necessary steps to ensure that it is investigated and assessed by the Report Assessment Committee, in accordance with the procedure set out in Section 6.3.1 of this Policy.

6.3.3. Management of Conflicts of Interest and the Handling of Reports Concerning Members of the Board of Directors and General Managers

Where the RRMO or any member of the Committee is prevented from performing their duties due to any conflict of interest or other impediment, including, in particular, where a Committee member has a conflict of interest in relation to a report under examination, such person shall abstain from participating in the relevant meeting and shall be replaced by one of the alternate members, in accordance with the provisions of Section 6.3 of this Policy.

Reports concerning members of the Board of Directors or General Managers shall be promptly notified by email to the Chair of the Audit Committee, the Chair of the Board of Directors, and the Chief Executive Officer (CEO).

In order to safeguard the principles of transparency and integrity that must govern the Company's senior leadership, such reports shall not be assessed by the Report Assessment Committee. Instead, they shall be referred, as appropriate, to the Audit Committee, the Chief Executive Officer, or the Board of Directors, which shall determine whether the report is substantiated and shall direct any further investigation and the implementation of any necessary actions, as appropriate.

Where requested, the Report Assessment Committee shall provide all necessary assistance in connection with the investigation of such reports.

7.PERSONAL DATA - CONFIDENTIALITY

Purpose and legal basis for the processing of personal data:

The personal data of the data subject (e.g. the individual against whom a report has been made) is processed solely for the purposes of the whistleblowing scheme, namely for the proper management and further investigation of complaints. The legal basis for the processing is: (a) compliance with a legal obligation arising from Law 4990/2022 regarding the obligation to establish a whistleblowing channel (reporting channels); and (b) the Company's legitimate interest in preventing and combating any unlawful practices or irregularities in the course of its business activities.

Reports/complaints should not contain information constituting sensitive personal data that is unrelated to the behaviour described in the report (in particular, for example, data relating to racial or ethnic origin, political opinions, religious or philosophical beliefs, trade union membership, genetic and biometric data, data concerning health, or data concerning sex life or sexual orientation) and, in any event, such data shall not be further processed and shall be deleted without delay. Reporters are required to comply with the law and the Company's Policies. Reports containing such data will not be investigated in accordance with Article 9(1) of the General Data Protection Regulation (EU 679/2016). Personal data which is clearly unrelated to the handling of a specific report is not collected or, if collected accidentally, is deleted without undue delay.

Those reporting incidents of misconduct, as well as any individuals named in the above reports, have the right to access, be informed, object to and rectify their personal data, as well as the right to request, at any time and free of charge, the erasure of the data they have provided, in accordance with Law 4624/2019 on the implementing measures for the General Data Protection Regulation (EU 679/2016) and the Company's relevant policies.

The RRMO and the Report Assessment Committee process only the data that is necessary in accordance with the principle of proportionality, which they retain for a period of five (5) years, unless there are serious grounds requiring it to be retained for a longer period (e.g. an ongoing investigation, pending legal proceedings), in which case the retention period will be extended to twenty (20) years. In any event, these periods may be extended in order to comply with the requirements imposed by Law 4990/2022, as applicable at the time, EU or national law, as applicable in each case, and in any event until the completion of any investigation or legal proceedings initiated as a result of the report against the person reported, the complainant or third parties.

The RRMO and the Report Assessment Committee protect personal data from loss, misuse, unauthorised access or disclosure, and generally ensure that appropriate technical and organisational measures are in place to safeguard such data.

All reports are treated equally, with absolute discretion and confidentiality.

7.1. Confidentiality

The Company enables reports to be submitted through its designated reporting channels either anonymously or by identified Reporting Persons. However, the Company encourages identified reports, as they facilitate a more effective assessment of the credibility of the report and the Reporting Person's concerns, while also enabling communication for the purpose of requesting additional information or clarification and providing updates on the progress and outcome of the report.

The identity of the Reported Person shall also be protected and treated as confidential throughout the investigation process in order to prevent any risk of undue stigma or victimisation. Where this does not prejudice the investigation, the Reported Person shall be informed of the report and shall be given an opportunity to respond. The identity of the Reported Person may be disclosed only in exceptional circumstances, including where disclosure is required in the context of investigations conducted by competent authorities or judicial proceedings, and where such disclosure is necessary for the purposes of this Policy or to safeguard the Reported Person's rights of defence. In such cases, the anonymity of any other individuals involved in the report shall be preserved, subject to the limitations set out above.

With respect to identified reports falling within the scope of this Policy, the Company is committed to protecting the identity of the Reporting Person and shall not take any action that could result in the disclosure of their identity. However, where identified reports fall within the scope of Section 5.2 of this Policy and are referred to the competent organisational units for handling, the identity of the Reporting Person cannot be preserved, as disclosure of their identity is necessary for the proper examination and handling of the report.

8. RETALIATION – MEASURES TO PROTECT AGAINST ACTS OF RETALIATION

8.1. Definition and forms of retaliation

Any form of retaliation against whistleblowers is prohibited, including threats and acts of retaliation. Retaliation is defined as any action, regardless of its source (members of the Board, the supervisor of the person raising concerns, colleagues, associates, external advisers, suppliers, customers), which are linked to the report and which cause or may cause, directly or indirectly, during or after the report, adverse consequences or significant professional changes that place them at a disadvantage or subject them to unfavourable treatment for the person covered by this Policy.

In particular, the following forms of reprisals are prohibited:

- Unlawful or unfair suspension or dismissal, or other equivalent measures
- Early termination of a temporary employment contract
- Preventing the reporting person or his/her colleagues from investigating or discussing the matter
- Discontinuation of services
- Unjustified exclusion from tenders and procurement procedures
- Early termination or cancellation of a contract for goods or services
- Not providing a letter of recommendation or negative professional reference
- Unjustified negative performance appraisal
- Excessive restriction or extension of the obligations and duties of the person in question (except where they have made a request to that effect) or of the terms of the employment contract
- Workplace harassment or bullying (mobbing)
- Unfavorable treatment - Unilateral detrimental changes to the terms of the employment contract (e.g. compulsory placement of the reporting person in another position, excessive limitation or extension of the reporting person's duties (except at the reporting person's own request) or working conditions, change of working hours, exclusion from training, promotion opportunities, corporate social opportunities, hindrance to career development, demotion to a lower position, withholding of salary increase, salary reduction, withholding of bonuses or allowances, etc.).
- Obstruction of the exercise of employment rights (denial of leave, training, etc.)
- refusal or failure to provide reasonable accommodation to persons with disabilities
- deliberate harm, including damage to reputation, particularly on social media, or financial loss, including business loss and loss of income

In case of retaliation or breach of confidentiality, persons subject to retaliation have the option of filing a formal report to the Reporting Evaluation Committee - which must inform the Regulation Compliance Committee and the CEO - in order to request the Company's protection in any way in order to protect themselves from possible adverse reactions in their work environment.

Any act of discrimination that takes place against an employee who raises concerns or against an employee who assists in an investigation, or any act that may discourage other employees from raising concerns, will not be tolerated and will result in disciplinary action in accordance with the provisions of the Company's Personnel Rules.

8.2. Protection of the complainant from acts of negative consequences (retaliation) and persons who assist in any way in the investigation

Those who selflessly and "in good faith" made a report - complaint, are entitled to protection if at the time of reporting they had reasonable grounds to believe that the information regarding the reported violations is true and falls within the scope of this Policy. Therefore, they are not protected in the case of a malicious complaint, i.e. where it is proven that the employee knowingly made a false allegation, or provided false or misleading information, obstructed work during an investigation, or acted in bad faith in any way.

The Company also protects individuals who, through error or ignorance, are believed to have made a report and are subject to retaliation as a result. Protection is even afforded to persons who assisted in the investigation of the disclosure because they were required to do so by virtue of their authority and position or in the performance of their duties. Protection applies to individuals of any status who are covered by the scope of this Policy and who may make reports as defined herein.

Protection is also afforded to persons whose employment relationship has been terminated and to candidates for employment or other forms of cooperation who have obtained information about violations during their employment or during the recruitment process, and who could be subject to retaliation, for example in the form of negative professional references, blacklisting or boycotting of businesses. Protection is also extended to family members of the petitioners who may have an employment or professional relationship with the company.

8.3. Duration of protection

Protection against retaliation is not limited to a specific period of time, because retaliation may be imposed at a much later stage after the report has been made (e.g. during the investigation of the report or the public announcement of the imposition of sanctions) or even before the report has been made, for example when it becomes known that the employee discovers or establishes an incident and suffers negative consequences as a result (retaliation).

8.4. Protective measures for the person reported

To avoid the risk of stigmatisation and victimisation of the person reported or accused, their identity is protected and kept confidential throughout the process of investigating and examining the report or complaint. The person reported or accused is informed of the report or complaint so that they have the opportunity to put forward their views.

At the same time, the person reported has the rights set out in the provisions of Law 4990/2022, provided that they are accused of breaching the acts specified in Article 4 of the Law and in Chapter 5.1 of this document.

9. PROMOTING A CULTURE OF FREE EXPRESSION AND ETHICAL BEHAVIOR, REGULAR TRAINING AND AWARENESS RAISING OF STAFF ON THE INTERNAL MECHANISM FOR RAISING CONCERNS

The Company takes all necessary measures to encourage employees to express themselves freely, to react to objectionable conduct, to report without fear of retaliation and to comply with Company Policies. To this end, newsletters, e-mail, intranet, training, website posting, meetings of the Regulatory Compliance Division with the employees. The Human Resources Training Division, in cooperation with the Regulatory Compliance Division and the Internal Audit Division will organize systematic training of staff and the Company's managers on the internal mechanism for raising concerns, while making it clear that no employee is subject to retaliation, discrimination or disciplinary action for reporting reprehensible conduct.

The Regulatory Compliance Division in cooperation with the Internal Audit Division conduct periodic surveys to assess employees' perceptions of the principles of integrity and regulatory compliance, as well as their understanding of how the whistleblowing mechanism operates.

10. COMMUNICATION CHANNELS FOR REPORTING INCIDENTS OF MISCONDUCT

This Policy is posted on the Company's official website www.eydap.gr as well as the internal website. The channels for submitting reports are available on the Company's website (Home Page/ Investor Relations/ Corporate Governance/ Submit a Report).

You can report incidents that constitute, or may constitute, a breach, as defined in section 5.1, using one of the following methods and channels of communication:

• by email to whistleblowing@eydap.gr. Reports may be submitted using either a company or personal email address.

• by post to the Company's registered office (156 Oropos Street, Galatsi, postcode 11146), marked 'For the attention of the Head of Report Receipt and Monitoring (Y.P.P.A.) – Confidential'

• via the specially designed online platform, which is prominently displayed on the EYDAP website, is accessible to people with disabilities, and is available in Greek and English (https://www.eydap.gr/Investors/CorporateGovernance/WhistleblowingApp)

The whistleblowing system is also accessible to individuals outside the Company (suppliers, customers) and any third party associated with it.

11. EVALUATION OF THE EFFICIENCY OF THE POLICY - UPDATE

The continuous monitoring and evaluation of the internal reporting framework constitute a fundamental safeguard for its effective operation. As part of the Company's Internal Control System, this Policy shall be periodically reviewed by the Compliance Department and the Internal Audit Department to assess its adequacy and effectiveness. The Board of Directors shall be informed of the results of such reviews and of the overall assessment of the internal reporting framework.

The monitoring and evaluation of the reporting management process may also be carried out by reference to specific key performance indicators (KPIs), including, without limitation, the timeliness of investigations, the cessation of misconduct, and the implementation of corrective measures, including amendments to the Company's policies and procedures.

This Policy shall be updated by resolution of the Board of Directors following a recommendation from the Compliance Department. The Internal Audit Department shall provide advisory support during the drafting and revision of the Policy prior to its submission to the Board of Directors for approval.