



SUBMISSION POLICY & MANAGEMENT OF REPORTS & COMPLAINTS (WHISTLEBLOWING)

Scope Kalteq S.A.

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1. Introduction

KALTEQ operates in accordance with ethical rules and the applicable legal and regulatory framework in order to create sustainable value, committed to the highest standards of professional ethics, integrity, transparency and accountability. For this reason, it demonstrates zero tolerance for actions that may disrupt its healthy working environment, harm it and compromise its reputation and credibility.

The purpose of the Company's Policy for the Management of Anonymous Reports and Complaints is to create the framework for the timely detection of irregularities, omissions or criminal acts in the Company's operations and the protection of persons who report relevant violations, in accordance with the provisions of Law 4990/2022. Accordingly, the basic and inviolable principle of the Whistleblowing Policy is to protect the anonymity and confidentiality principle of the data of the persons making such reports. The reports are made without the promise of payment or existence of any consideration, with a view to instilling the need to protect the image and property of the Company, its shareholders and customers, from improper actions by its personnel and executives that damage the Company's prestige and reputation. Such reports are instrumental in avoiding or mitigating potential negative impact on the Company, while supporting a culture of transparency, accountability and integrity.

2. Definitions

2.1 Whistleblowing: means the voluntary report - complaint by anyone about significant irregularities and omissions or other criminal acts that is disclosed, anonymously or anonymously, to the company in order to take the necessary measures.

2.2 Reporting party: means the person who reports or denounces, by name or anonymously, any incident or conduct that is contrary to the Law and/or the Code of Conduct and the company's policies.

2.3 Reported party: means the person who is alleged, in the report/complaint, to have violated the Law and/or the Code of Conduct and the policies of the company.

2.4 Personal Data: Any information relating to an identified or identifiable living person, i.e. a person whose identity can be verified directly or indirectly, in particular by reference to an identifier, location or movement data, an online identifier (ip address), or one or more factors that are relevant to the physical, physiological, genetic, psychological, economic, cultural or social identity of that natural person. Indicative personal data according to the foregoing include, but are not limited to, full name, occupational status, marital status, age, nationality, gender, beliefs, religion, sexual orientation, any criminal convictions and convictions and any other personal characteristic protected by law.

3. Roles and responsibilities of persons and departments

3.1 Reporting and Monitoring Officer (RMO)

The company's Compliance Officer is appointed, who must perform his/her duties with integrity, impartiality, transparency, respecting the rules of confidentiality and secrecy on matters of which he/she has become aware. His/her main responsibilities are to :

- provide appropriate information on the possibility of reporting within the company and communicate this information in a prominent place in the company's premises.
- receive reports and acknowledge receipt of the report to the complainant within seven (7) working days from the day of receipt.
- take the necessary steps for the Internal Complaints Management Body (ICB) to deal with the report.
- ensure the protection of confidentiality, the identity of the reporter and any third party named in the report.
- monitor the reports and maintain communication with the complainant.
- inform the complainant of the actions taken within a reasonable period of time, which shall not exceed three (3) months from the acknowledgement of receipt.
- provide clear and easily accessible information on the procedures under which reports can be submitted to the Hellenic Transparency Authority and, where appropriate, to public bodies or institutions and other bodies or agencies of the European Union.
- design and coordinate training activities on ethics and integrity, participate in the development of internal policies to strengthen the integrity and transparency of the company. The term of office of the RMO shall last for at least one (1) year, but may be terminated earlier for good cause. He/she reports directly to the highest governing body of the company.

The Company's or the Group company's RMO maintains a file, either in electronic or paper format, which contains for each report/complaint at least the following information: number, subject, category and origin, information on the investigation of each report/complaint and the documents related to it, the final result of the investigation and the actions taken.

3.2 Internal Complaints Management Body (ICB)

This policy defines the Internal Complaints Management Body (ICB), which operates impartially, ethically and autonomously and consists of the following executives of the company:

Main Members

- The President of the company
- The Reporting and Monitoring Officer (RMO)

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- The HR Director (when the complaint concerns an employee)
- The Legal Advisor
- The secretary to the President

Substitute members

The Director of Financial Services (for non-employee matters)

In the event that a member of the ICB is involved in the complaint, the participation of this member in the management of the specific internal complaint automatically ceases and he/she is replaced by specific executives who have been appointed for this purpose as substitute members by the company's management. The final decisions on the handling of each case are taken through a meeting of the members, where the proposals of each member are put forward for consultation. The selection shall be made on the basis of a majority of the votes of the members of the ICB.

The Internal Complaints Management Body shall have the following responsibilities:

- Examines the admissibility of the Reports that come to its attention from all the Company's established reporting channels
- Evaluates and prioritises the Reports.
- Contacts the Complainant and, if necessary, requests further information from him/her regarding his/her Complaint,
- Takes all appropriate measures to protect the personal data of the subjects involved in the Reports and ensures the deletion of the data.
- Decides whether the report submitted concerns irregularities, omissions or criminal acts. In this case, the ICB shall refer the Report to the relevant departments of the Company, as appropriate, for any further action required.
- The ICB decides whether to close the case or to inform the Company's management of the infringements found.

Upon completion of the case and within a reasonable period of time, not to exceed three (3) months from the acknowledgement of receipt, or if no Complainant's acknowledgement has been sent, three (3) months from the expiration of seven (7) working days from the submission of the Complaint, the ICB shall inform the Complainant of the decision taken on his/her Complaint and the actions taken. A case shall be considered closed when a final decision has been taken by the ICB, when its decision is to close the case, or in any other case when the actions of a competent department of the Company have been completed



4. Purpose

This policy lays down the principles and framework for the operation of the system of internal reporting of breaches of EU law, the protection of those who report breaches, the organisation of the procedure for submitting, receiving and following up reports, and the sanctions to be imposed in the event of a breach. This policy aims both to investigate objectively the report-complaint submitted and to prohibit any kind of retaliation against the reported person and to avoid victimisation of the reported person.

5. Legislation

KALTEQ is committed to full compliance with applicable national and EU law.

6. Policy

This Policy applies to persons who report information about violations obtained in the workplace, namely members of the Management and Executive Committee, Directors and staff of the Company, regardless of the type of contract that binds them to the Company. The scope of protection of this Policy also includes third-party contractors of the Company, suppliers, consultants, advisors, partners of any kind, under contracts for work, independent services, paid mandates, persons employed through third-party contractors of the Company, persons attending training, including trainees and apprentices (whether paid or unpaid), persons whose employment relationship has been terminated for any reason, including retirement, and persons whose employment relationship is not

This policy does not cover incidents of violence and harassment at work, which are regulated in the Policy on dealing with violence and harassment at work.

The Complaints Policy does not cover:

- *Disagreements on matters concerning policies and decisions of the administration*
- *Personal issues and disagreements with colleagues or supervisors*
- *Rumours*

Reports include but are not limited to the following:

- Leakage of confidential information, business secrets, plans relating to strategic or general financial interests of the Company
- Fraud Corruption/abuse of power
- Bribery, breach of gift policy
- Conflict of interest

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- Theft, embezzlement
- Forgery
- Breach of confidentiality and personal data
- Money laundering
- Infringement of competition law
- Infringements in accounting and control matters
- Health and safety infringements
- Infringements of public procurement law
- Infringements of environmental legislation
- Discriminatory treatment
- Misuse of company resources
- Violation of legislation and corporate policies including the applicable Code of Conduct

7. Guidelines for complainants

The report should be clear, defined and contain as much information and detail as possible to facilitate its investigation.

Personal data and more generally information not related to the complaint should not be included.

The reporting of the breach should be done in good faith and without delay, as soon as it is noticed.

The complainant does not need to be absolutely certain of the validity of his/her report. It is sufficient to maintain reasonable concerns or suspicions and to be in good faith.

8. Inadmissible Reports

A Complaint may be considered inadmissible in cases where:

- It does not fall within the types of violations of the Complaints Policy.
- Is it, in the judgment of the ICB, manifestly malicious, frivolous/excessive or repetitive
- It is incomplete. It lacks essential elements to establish the infringement.



- The Complaint process should not be misused for frivolous accusations or personal complaints.

9. Channels and manner of submission of internal and external reports

Internal reports: They are exclusively in writing and may be by name or anonymous.

The available channels for submitting written complaints/reports are:

- Email: compliance@kalteq.gr
- By phone, by calling (+30) 210 4820408
- Complaint boxes: kept in secure locations on the company's premises in a designated area, with free and discreet access. Collection of complaints from the boxes is carried out regularly on a monthly basis by the Compliance Officer & HR Manager at the same time.
- By post: to 'KALTEQ 2, 19 Agia Anna and Palaeologou Street, 152 32 Chalandri, marked CONFIDENTIAL to the attention of the Head of Receipt and Monitoring of Reports.

External reports: The complainant has the possibility to submit an external report/complaint directly to the National Transparency Authority (NTA). This complaint is submitted in writing or through an online platform, accessible to persons with disabilities in particular:

- Electronically: by sending an email to kataggelies@aead.gr or by filling in the corresponding complaint form: <https://aead.gr/submit-complaint/>
- By post: by sending it to the postal address of the NTA: 195 Lenormann & Amfiaraou, P.O. Box 104 42 Athens.
- In person (or through a duly authorised representative) by lodging the complaint at the premises of the E.A.D.: 195 Lenormann & Amfiaraou, P.O. Box 104 42, Athens.

10. Confidentiality/Anonymity

The company encourages reports by name, so that the task of its detailed investigation is made easy in terms of providing and gathering the supporting data, as well as assessing the credibility of the report. This also facilitates communication for further clarifications and informing the Complainant about the progress of his/her Report. Anonymous reports submitted are treated equally, depending on their level of substantiation and the ability to identify the unlawful action they describe. In all cases, the company will maintain the anonymity of the complainant. Note that disclosure of the complainant's identity may be required by judicial or legal proceedings as part of the investigation of the case. The anonymity of any other persons involved in the report will be preserved, subject to the above restrictions.

11. Conditions for the protection of interests

Reporting parties are entitled to protection if, at the time of reporting, they had reasonable grounds to believe that the information about the reported violations was true. Whistleblowers shall be entitled to protection when they make the report either internally or externally or by public disclosure, as well as when they make a report to the relevant institutions, bodies, offices and agencies of the European Union. Persons who have made an internal or external report or public disclosure of violations anonymously and who are subsequently identified and retaliated against shall be entitled to protection under this policy

12. Protection against retaliatory acts

The company is committed to protecting complainants who have reported in good faith from the following acts of retaliation:

- suspension, dismissal or other equivalent measures
- demotion, failure to promote or loss of promotion
- removal of duties, change of place of work, reduction of salary, change of working hours
- training deprivation
- a negative performance appraisal or negative professional recommendation
- reprimand, disciplinary or other measure, including a financial penalty - coercion, intimidation, harassment or marginalisation
- discrimination or unfair treatment
- failure to convert a temporary employment contract into a permanent contract
- non-renewal or early termination of a temporary employment contract
- intentional harm, including damage to reputation, in particular on social media, or economic loss, including business loss and loss of income
- inclusion on a blacklist, based on a formal or informal sectoral or industry agreement, which may mean that the person will not find a job in the sector or industry in the future
- early termination or cancellation of a contract for goods or services
- withdrawal or cancellation of a licence or authorisation
- referral for psychiatric or medical follow-up



- refusal or denial of reasonable accommodation to persons with disabilities

If the examination of the report does not prove the alleged act, there will be no consequences of any kind for the person who made the report. Where the complainant participated in the alleged event, he or she will not be absolved of responsibility, but his or her contribution to the detection and investigation of the alleged acts will be taken into account.

13. Malicious complaints

Complaints which are found to be manifestly malicious will be further investigated at the company's discretion, both as to the motives and the parties involved, in order to restore order in every legal way and means. The company advises and urges all employees not to make malicious or unsubstantiated complaints.

14. Corrective actions

The company, in order to limit the occurrence of offending behavior, carries out certain actions related to (indicatively and not restrictively):

- establishing new internal control mechanisms
- amendments to existing policies and/or procedures
- additional employee training
- imposition of disciplinary sanctions
- legal action, including legal action to pursue any civil claims and seek criminal prosecution

15. Personal data

Any processing of personal data under this policy is carried out in accordance with the relevant national and EU legislation. The data of all parties involved are protected and processed for the sole purpose of verifying the validity or otherwise of the specific report and investigating the specific incident. In the event that those involved in the report are not immediately informed of its content in order to avoid any action to obstruct the investigation, the reasons for the delay should be recorded in writing and the document should be entered in the case file. Access to the data contained in reports for the purposes of examining or managing reports/complaints may only be granted to those involved in the management and investigation of the incident concerned. In addition, access to the data may be granted to the persons included in the report, witnesses and anyone else with a legitimate interest. Where access is granted, the data of the reporting party and witnesses shall be anonymised, unless they have given their explicit consent to the transmission of their data or unless otherwise provided for by a legal provision or by order of a competent authority. The company shall take all necessary technical and organizational measures to protect personal data.



Adoption and revision of the Policy

This Policy is approved by the Company's Board of Directors, reviewed annually and revised whenever necessary.