



WHISTLEBLOWING POLICY AND PROCEDURE MANUAL

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Chapter 1. Commitment and Scope

1.1 ThPA S.A. and its subsidiaries (hereinafter referred to as "the Company") are committed to maintaining the highest level of ethical and professional conduct, adopting a zero-tolerance approach to illegal actions that may adversely affect its reputation and credibility. In this sense, a Code of Ethics and Conduct has been adopted and made public to ensure that the way the Company's business results are achieved is as important as the results themselves.

1.2 In order to prevent and detect violations of National and EU law, the Company has prepared this Whistleblowing Policy and Procedure Manual (hereinafter the Manual), in accordance with the requirements of the regulatory framework, as set out in Directive (EU) 2019/1937, incorporated into Greek law pursuant to Law No. 4990/2022 (published in Government Gazette A' 210/11.11.2022), as amended by Law 5095/2024 (Government Gazette A 40/15.03.2024) and Law 5232/2025 (Government Gazette A 163/22.09.2025) and in force.

1.3 The Policy and Manual sets out the principles and framework through which the Company receives, evaluates and investigates reports of irregularities, omissions or offences brought to the attention of its employees, customers, suppliers or any other interested party.

1.4 Law 4990/2022 (published in Government Gazette A' 210/11.11.2022), as amended and in force from time to time, shall apply to anything not specified or otherwise set forth herein.

1.5 The scope of the Policy and Manual includes, inter alia, the following areas:

Procurement of services or goods

Financial statements

Health and safety

Environmental protection

Customer protection

Privacy and Personal Data

Information Security

Human Resources

Legal and Regulatory Compliance

Bribery and Corruption

1.6 The Policy and Manual forms an integral part of operational governance and is approved by the Company's Board of Directors.

1.7 On a periodic basis, the Manual is reviewed by the Compliance and Risk Management Officer and, if necessary, updated. Any amendments shall be approved by the Company's Board of Directors.

1.8 The Manual will be communicated via email to employees and posted on the Company's website in an easily identifiable and accessible section.

Chapter 2. Definitions

2.1 For the purpose of this Manual, the following definitions apply:

Breach is any act or omission that is unlawful and relates to the areas within the scope of this Manual.

Information on breaches means information, including reasonable suspicion, about actual or potential breaches that have occurred or are reasonably likely to occur at the Company in which the reporting party is or has been employed or at another organization with which the reporting party is or has been in contact through his/her employment and about attempts to conceal such breaches.

Report is the oral or written provision of information about violations, orally or in writing or through an electronic platform.

A Whistleblower is an individual who makes a report or discloses information about violations obtained in the course of his/her employment activities.

Good Faith is the belief by the Whistleblower that it has reasonable grounds to believe that the information about the reported violations was true at the time of reporting and that such information falls within the scope of this Manual.

Reported Person is the natural or legal person named in the report or public disclosure as the person to whom the violation is attributed or with whom that person is associated.

Retaliation is any direct or indirect act or omission, which occurs in a workrelated context, is prompted by reporting or disclosure, and which causes or may cause unjustified detriment to the reporting person or put him/her at a disadvantage

Follow-up is any action taken by the recipient of a report to assess the accuracy of the allegations made in the report and, where relevant, to address the breach reported, such as an internal investigation, prosecution, action to recover funds or termination of proceedings.

Feedback is providing information to the Reporting Person on the actions planned or already undertaken in the context of monitoring and for those reason alone.

Chapter 3. Principles

3.1 The Company has set the whistleblowing process as a tool for identifying and responding to risks.

3.2 Deliberate reporting of false or malicious information is strictly forbidden.

3.3 The Company encourages its employees, customers, suppliers or any other stakeholder to report *Information on breaches* that fall within the scope of the Manual, in good faith.

3.3 The Company protects anonymity and confidentiality of the personal data of *Reporting Persons (Whistleblowers)* and *Reported Persons*.

3.5 The identity of the *Reporting person or the Reported person* is not disclosed to anyone beyond the authorized staff members competent to receive or follow up on *Reports*, the CEO, the Department of Legal Affairs and the Audit Committee, without the explicit consent of that person. This applies also to any other information from which the identity of the *Reporting person and Reported person* may be directly or indirectly deduced.

3.6 The Company ensures that the *Reporting person* is properly protected against retaliation, including threats of retaliation and attempts of retaliation, as described in the relevant law. m

3.7 The Company also ensures that the *Reported persons* are fully protected against potential negative impact, in the cases where the assessment of the report does not reveal a *Breach*.

3.8 The identity of the petitioner or information relating to the Report may be disclosed during judicial or other legal proceedings during investigations by national or judicial authorities, among other things in order to safeguard the rights of defense of the person concerned. Disclosure of the information referred to in this paragraph shall be made after informing the reporting person in writing of the reasons for disclosure, unless such disclosure would undermine the investigations or judicial proceedings. Following disclosure, the reporting party shall be entitled to submit written comments, which shall not be disclosed to any person. Exceptionally, where the arguments put forward in support of the comments are not considered sufficient, disclosure shall not be prevented.

3.9 The Reporting Party has the right to be informed of the contents of the report and the right of defense, unless there is a risk that this would impede the process of evaluating the case.

3.10 The Company has the necessary controls in place to protect personal data. Any processing of personal data in the procedures described in this Manual shall be carried out in accordance with applicable law. The Compliance and Risk Management Officer shall maintain an electronic file, with the necessary security measures, with submitted reports and related documentation, for 5 years from the date of receipt of the report.

Chapter 4. Receiving Reports

4.1 Breach reports in the context of this Manual should be made in good faith.

4.2 Reports may be submitted twenty-four (24) hours a day and seven (7) days a week, via a recorded message to the telephone number 2316016073 or via the special

electronic form on the website of ThPA S.A. in Greek <https://www.thpa.gr/el/contact/whistleblowing-form/> or in English <https://www.thpa.gr/contact/whistleblowing-form/> or by post to: Thessaloniki Port Authority S.A., Pier 1, Administration Building, Postal Code: 54625, to the attention of the Compliance and Risk Management Officer. Reports may also be submitted by physical meeting, upon request of the petitioner in the above mentioned ways, which will take place within three (3) weeks from the receipt of the request.

All reports submitted by any of the above methods will be received by the Compliance and Risk Management Officer, who is the Company's Receiving and Monitoring Officer.

In case the report concerns the Compliance and Risk Management Officer, the report shall be submitted by mail to the same address or by physical presence to the Head of Legal Services.

4.3 In case of a physical meeting, complete and accurate records of the meeting shall be maintained in a fixed and retrievable format (i.e. written record of the conversation, minutes of the meeting). The Reporting Person may verify, correct and agree with them by signing them. If the minutes of the meeting are refused to be signed, a note to this effect shall be made by the author of the minutes.

4.4 Reporting parties are encouraged to provide all available information (e.g. facts relating to suspicions/concerns, date and nature of the incident, individuals involved, witnesses).

4.5 The Whistleblowing Committee (hereinafter referred to as the Committee) is an internal committee of the Company, acting with complete confidentiality and integrity, which is constituted on an ad hoc basis to follow up a particular Report. The Committee is composed of three members, consisting of the Head of Compliance and Risk Management, an attorney from the Legal Services Department, appointed by the Head of Legal Services, and an additional member, Head or Director, appointed by the CEO depending on the subject of each Report.

4.6 All members of the Commission sign a Confidentiality Agreement in respect of information received as members of the Commission.

4.7 *The Reported Person or Reporting Person*, and any associated person or close relative of such persons, cannot be a member of the Commission or a person involved in the assessment or decision on the petition or further action.

Where the Compliance and Risk Management Officer is the reporting person or the reported or is a related person or close relative of such persons, he or she shall be replaced by the Head of the Legal Services Department.

In the event that the Head of the Legal Services Department is the reporting person or the reported person or is a related person or a close relative of such persons, the CEO shall appoint the attorney of the Legal Services Department to participate in the evaluation of the submitted petition and to serve as a member of the Committee.

In the event that the CEO is the reported person or the reporting person or is a related person or a close relative of such persons, he shall be replaced by the Chairman of the Company both with regard to the appointment of the person who will be the third member of the Committee and at the stage of briefing and deciding on further actions.

4.8 Reports received relating to violence, harassment, discrimination and violation of equal opportunities at work are dealt with in accordance with the procedure described in the Company's Policy for the Prevention and Combating of Violence and Harassment and the Compliance and Risk Management Officer refers them to the relevant department of the Company, informing the reporting party.

Chapter 5. Following up on reports

5.1 The Compliance and Risk Management Officer shall acknowledge receipt of the report within seven (7) days of receipt, unless the reporting party expressly requests not to be informed or chooses to remain anonymous.

5.2 The Compliance and Risk Management Officer together with the Head of Legal Services shall assess within fifteen (15) days of receipt whether the report falls within the scope of this Manual.

5.3 If the report does not fall within the scope of this Manual, subject to para. 4.8 of Article 4 herein, the Compliance and Risk Management Officer shall file the report,

informing the Executive Chairman of the Board of Directors, the Chief Executive Officer, the Audit Committee and the Reporting Person.

5.4 If the Report falls within the scope of this Manual, the Compliance and Risk Management Officer shall forward the Report to the CEO and the Head of Legal Services with a recommendation on its subject matter, so that within five (5) days of submission to the CEO shall appoint the third member of the Committee and the Head of the Legal Services Department shall appoint the attorney from the Legal Services Department to serve on the Committee. The Report shall be forwarded to the Whistleblowing Committee within three (3) days of its formation and after the members of the Committee have signed and delivered the Confidentiality Agreement to the Compliance and Risk Management Officer.

5.5 The Committee shall meet to diligently review the report within three (3) weeks of its formation.

5.6 The Committee, in the course of its deliberations, may invite any employee of the Company who may add information relevant to the report during the investigation process, subject to a written undertaking of confidentiality.

5.7 Access to the information of the report is restricted on a need-to-know basis and only for the purposes of whistleblowing procedure. Where information is received regarding breaches involving trade secrets, such trade secrets shall not be used or disclosed for purposes beyond what is necessary for the proper follow up of the report.

5.8 The Commission may contact the Reporting Person, where the Reporting Person has opted to provide contact details, to request additional information if required.

5.9 The Commission will assess the Report and may either accept the report if it considers that there is serious evidence of the reported breach, or reject it if it is not made in good faith or is malicious, if it is unclear or there is insufficient information to follow up, if there is no serious evidence of such a breach, or if the matter of the report has already been resolved.

5.10 A case is considered complete when, after evaluating the report, the Commission makes a final decision by the majority vote of its members.

5.11 The Committee presents its decision to the CEO to decide on further actions to be taken by him or by the competent body in accordance with the BoD Decision regarding the delegation of responsibilities to the highest executive bodies of the Company.

5.12 The Committee shall inform the CEO and the Reporting Person in case he has chosen to provide the identity and contact details, within a reasonable period of time, not exceeding three (3) months from the confirmation of receipt or if no confirmation has been sent to the Reporting Person, three (3) months from the end of seven (7) days from the submission of the Report.

5.13 The Compliance and Risk Management Officer shall inform the Audit Committee of the Report, the Committee's decision and the decision of the CEO.

5.14 In the event that the Committee decides that the report indicates the commission of a criminal act that is prosecuted ex officio, it forwards the report to the Audit Committee and the CEO so that the latter, as the representative of the Company, informs the competent prosecuting authorities, while informing the Reporting Person, provided that he has disclosed his identity and contact details. If the report concerns the Chief Executive Officer, the Chairman shall forward it.