



WHISTLEBLOWING PROCEDURES' MANUAL

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Chapter 1. Commitment and Scope

- 1.1 ThPA S.A. and its subsidiaries (hereinafter, “the Company”) are committed to maintaining the highest level of ethics and professional behaviour, adopting a zero-tolerance approach towards illegal actions which might negatively affect its reputation and credibility. In this sense, a Code of Ethics has been approved and made publicly available, to ensure that the way in which the Company’s business results are achieved, is equally important with the results themselves.
- 1.2 To prevent and detect fraud and corruption and tackle insufficient enforcement of rules and regulations, the Company has prepared the present Whistleblowing Procedures’ Manual (hereinafter, the Manual), in line with the requirements of the regulatory framework, as stipulated in the EU Directive 2019/1937, transposed in the Greek legislation according to law 4990/2022 (published in FEK A’ 210/11.11.2022).
- 1.3 The Manual sets the principles and framework through which the Company receives, assesses and investigates reports alleging irregularities, omissions or offenses that come to the attention of its employees, customers, suppliers or any other stakeholder.
- 1.4 The **scope** of the Manual includes, but is not limited to, the following areas:
 - ✓ Procurement of services or goods;
 - ✓ Financial statements;
 - ✓ Health and safety;
 - ✓ Environment protection;
 - ✓ Customers’ protection;
 - ✓ Privacy and personal data;
 - ✓ Information security;
 - ✓ Human resources;
 - ✓ Legal and Regulatory Compliance;
 - ✓ Bribery and corruption.
- 1.5 The Manual is an integral part of the operational governance and is approved by the Board of Directors of the Company.

- 1.6 On a periodic basis the Manual is reviewed by the Compliance and Risk Management Officer and, if necessary, updated. Any modifications are approved by the Board of Directors of the Company.
- 1.7 The Manual shall be communicated to employees and posted on the Company's website in an easily identifiable and accessible section.

Chapter 2. Definitions

2.1. For the purposes of this Manual, the following definitions shall apply:

- ✓ *Breach* is any act or omission that is unlawful and relates to the areas falling within the scope of the Manual.
- ✓ *Information on breaches* is information, including reasonable suspicions, about actual or potential breaches, which occurred or are very likely to occur in the Company in which the reporting person works or has worked or in another organisation with which the reporting person is or was in contact through his or her work, and about attempts to conceal such breaches.
- ✓ *Report* is the oral or written communication of information on breaches.
- ✓ *Reporting person (Whistleblower)* is a natural person who reports or discloses information on breaches acquired in the context of his or her work-related activities.
- ✓ *Good faith* is the belief of the reporting person that he/she has reasonable grounds to believe that the information on breaches reported was true at the time of reporting and that such information fell within the scope of this Manual.
- ✓ *Person concerned (Reported Person)* is a natural or legal person who is referred to in the report or disclosure as a person to whom the breach is attributed or with whom that person is associated.
- ✓ *Retaliation* is any direct or indirect act or omission, which occurs in a work-related 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 the provision to the reporting person of information on the action envisaged or taken.

Chapter 3. Principles

- 3.1 The Company has set the whistleblowing process as a tool for identifying and responding to risks.
- 3.2 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* and *Reported Persons*
- 3.4 Deliberate reporting of false or malicious information is strictly forbidden.
- 3.5 The identity of the *Reporting person* or the *Reported person* is not disclosed to anyone beyond the authorised staff members competent to receive or follow up on *Reports*, the Internal Audit Department 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.
- 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 *Reporting person* or information about the Report can be revealed during a judicial or other legal procedure in the context of investigations by national or judicial authorities, including with a view to safeguarding the rights of defence of the person concerned.

- 3.9 The Reported person has the right to be informed about the content of the report and the right to be heard, unless there is a risk this to obstruct the case's assessment procedure.
- 3.10 The Company has in place the necessary controls to protect personal data. Any processing of personal data during the processes described in this Manual is performed in accordance with applicable legislation. The Compliance and Risk Management Officer keeps, an electronic folder, with the necessary security measures, with submitted reports and relevant documentation for a reasonable and necessary period of time and at any way until the completion of any investigation or judicial process that has been initiated as a consequence of the Report.

Chapter 4. Receiving Reports

- 4.1 Reports of breached in the scope of this Manual should be submitted in good faith.
- 4.2 Reports can be submitted via telephone to a dedicated number, which will be answered by voicemail and the message will be recorded, via e-mail at blowthewhistle@thpa.gr, or via post to the Compliance and Risk Management Officer, 24 hours a day and seven days a week. Reports can also be submitted, upon request by the *Reporting person*, by means of a physical meeting, to be held within three weeks from the receipt of the meeting request.
- 4.3 Where a recorded telephone line will be used for reporting, the communication can be reported in one of the following ways: (a) by making a recording of the conversation in a durable and retrievable form; or (b) through a complete and accurate transcript of the conversation prepared by the staff members responsible for handling the report.
- 4.4 In the case of a physical meeting, complete and accurate records of the meeting are kept in a durable and retrievable form (i.e. recording of the conversation, minutes of the meeting). The *Reporting person* can choose either to sign the minutes or not.
- 4.5 All reports submitted in any of the above mentioned ways are received by the Compliance and Risk Management Officer.
- 4.6 *Reporting persons* are encouraged to provide all available information (e.g., facts related to suspicion/concern, date and nature of event, persons involved, witnesses).
- 4.7 The Whistleblowing Committee (hereinafter, the Committee) is an internal committee of the Company, acting in full confidentiality and integrity, which is formed ad hoc to *Follow-up* on a specific *Report*. The Committee consists of the Compliance and Risk

Management Officer, a lawyer of the Legal Affairs Department appointed by the Head of the Legal Services Department, as well as an additional member, a C-Level Officer who is appointed by the Executive Chairperson of the Board of Directors depending on the specifics of each *Report*.

4.8 All the members of the Committee have signed a Confidentiality Agreement particularly with respect to the information they receive as members of the Committee.

4.9 The *Reported or the Reporting person*, a related party or a close relative of these persons cannot be a member of the Committee for the specific *Report*.

4.10 Any *reports* received that relate to violence, harassment, discrimination and breach of equal opportunities at work are handled as per the process described in the *Company's Policy to Prevent and Combat Violence and Harassment*.

Chapter 5. Following-up on reports

5.1 The Compliance and Risk Management Officer acknowledges within seven days the receipt of the *Report*, unless the reporting person explicitly requested otherwise or preferred to remain anonymous.

5.2 The Compliance and Risk Management Officer together with the Head of the Legal Services Department assess whether the *Report* falls within the scope of this Manual.

5.3 If the *Report* falls within the scope of this Manual, then it is forwarded to the Whistleblowing Committee within 5 working days.

5.4 The Committee convenes to review diligently the *Report*.

5.5 The Committee, during its deliberations, has access to any personnel of the Company who can add expertise in the investigation process, subject to their written commitment to confidentiality.

5.6 The Committee may decline a *Report* if the *Report* has not been made in good faith or is malicious, there is insufficient information to follow-up, the subject of the *Report* has already been solved.

5.7 The Committee can maintain communication with the *Reporting person*, in case he opted-in to remain eponymous, to require additional information, if required.

5.8 A case shall be regarded as complete when a final resolution has been reached by the Committee, with the majority of the votes of its members.

5.9 The Committee presents the result of its assessment of a *Report* to the Executive Chairperson of the Board of Directors to decide on any actions necessary.

- 5.10 In case the *Report* concerns the Executive Chairperson of the Board of Directors then the Committee by-passes the Executive Chairperson's participation described in articles 4.7 and 5.9 and presents the result of its assessment directly to the Audit Committee.
- 5.11 The Committee provides feedback to the Reporting person, in case he opted-in to remain eponymous, in a reasonable timeframe, not exceeding three months from the acknowledgment of receipt, or if no acknowledgment has been sent to the Reporting person, three months from the end of seven days from the submission of the Report.
- 5.12 The Audit Committee is informed on a periodic basis on any *Reports* received and the relevant *Follow-up* results.
- 5.13 Access to whistleblowing data is restricted on a need-to-know basis and only for whistleblowing management purposes.