

WHISTLEBLOWING POLICY

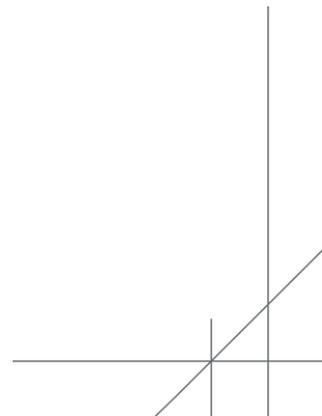
GROUP COMPLIANCE DIVISION

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TABLE OF CONTENTS

1. INTRODUCTION
2. DEFINITIONS
3. INSTITUTIONAL FRAMEWORK
4. SCOPE
5. PURPOSE & BASIC PRINCIPLES
6. SUBJECT OF REPORTS
7. WHISTLEBLOWER ANONYMITY
8. WHISTLEBLOWER AND PERSON PERSON CONCERNED PROTECTION
9. PERSONAL DATA
10. SUBMITTING REPORTS PROCEDURE
11. HANDLING OF REPORTS
12. APPROVAL AND REVIEW



1. INTRODUCTION

This policy has been designed to ensure the high level of ethical and professional conduct in our relationships within and outside the Group. It aims to protect the Group's prestige and reputation by illegal or contrary to the Code of Ethics, which has adopted, practices, while ensuring a work environment of integrity.

2. DEFINITIONS

For the purposes of this Policy the following definitions apply:

As "Company" shall mean the company "ELLAKTOR S.A. ".

As "Group" shall mean the company "ELLAKTOR S.A. "and the companies it controls.

As "Obligated Entities" shall mean the Company and the companies/subsidiaries it controls appertained to the provisions of L. 4990/2022.

As " Policy " shall mean the Whistleblowing Policy.

As " Report " shall mean the oral or written or via an electronic platform provision of information, complaint, regarding with breaches reported to this Policy.

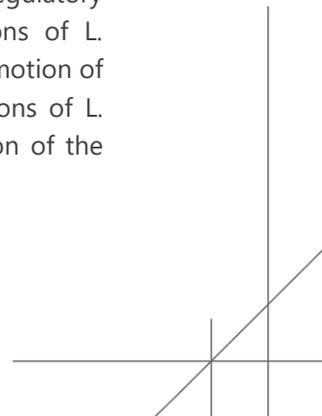
As " Whistleblower " shall mean the individual, who is making an internal or external report or a public disclosure, providing information referring to breaches which has acquired them in the context of his work-related activities.

As " Person concerned " shall mean the individual or the legal person, who is referred in the internal or external report or to the public disclosure, as the person to whom the breach is attributed or related to the person to whom the breach is attributed, falling within the scope of the present.

As " Person Responsible for the Receipt and Monitoring Reports " - (PRMR) shall be designated the person (an employee or associate of the company or the Obligated Entity – in accordance with the employee population constraints and taking into account the other concurrent exceptions as required by law) who responsible to receive and process the Report management procedure. The Group assigns this role either to the Compliance Officer or to the legal counsel of each company.

3. FRAMEWORK

Whistleblowing Policy (hereafter "Policy") incorporates the requirements of the regulatory framework, as reflected, indicatively and not restrictively, in the applicable provisions of L. 4808/2021 on the Elimination of Violence and Harassment in the Workplace and the Promotion of Health and Safety transposing the relative Directive along with the prescribed provisions of L. 4990/2022 entitled " Protection of persons reporting on breaches of EU law – Adoption of the



Directive (EE) 2019/1937 of the European Parliament and the Council of the 23rd October 2019 (L 305) and other emergency arrangements ”.

4. SCOPE

This Policy applies to Group and Obligated entities, including those based abroad, where it may, however, require modification on individual issues due to the local regulatory framework.

The procedure for the submission of Reports concerns (i) the members of the Board of Directors (BoD) and the persons who carry out managerial duties in Group companies, (ii) Group personnel, (iii) customers, suppliers and any person providing services to Group companies (iv) any third party who possesses evidence and/or information about irregular or unlawful acts (that have already been committed or may be committed in the future) relating to the Group.

5. PURPOSE & BASIC PRINCIPLES

This Policy sets out the principles and framework under which the Group accepts, processes and investigates Reports, submitted anonymously or by name, of irregularities, omissions or other criminal acts that have come to the attention of the employees, customers or suppliers or other third parties.

To serve the above fundamental purpose, the Policy seeks to establish a credible mechanism for:

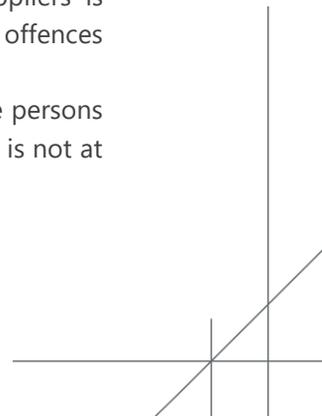
(a) the support and protection from malicious acts against persons who in good faith report about a matter that they consider to be incorrect practice or impropriety and which concerns the operation of the Group company, and

(b) the efficient handling of Reports, ensuring that any potential Reports are taken seriously and are confidential to the extent that this does not conflict with applicable legislation.

In particular, and in support of the above persons, the Policy provides ways for such persons to express their concerns and receive information on the outcome of the investigation. Additionally, it establishes a clear procedure for submission and handling of Reports promptly, transparently and efficiently.

The Policy is governed by the following fundamental principles:

- a) Collection and investigation of all evidence and information, relevant to any Report submitted aiming to provide a reasoned and substantiated response, is accommodated.
- b) An environment of trust and security for its employees, customers and suppliers is ensured and thereby the “in good faith” reporting of unlawful acts or serious offences that come to the attention of the above persons is encouraged.
- c) The anonymity and personal data of Whistleblowers are protected and, if these persons are employees of the Group, their current position or future professional career is not at stake.



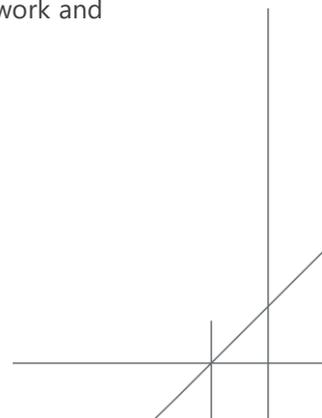
- d) Reports are made on the basis of compliance and adherence to the relevant institutional framework on the one hand, and the need to safeguard the interests of the Group, its shareholders and customers on the other, with no promise or payment of any form of compensation whatsoever to the Whistleblower.
- e) Reports are treated with respect for general and specific principles and values such as, in particular, respect for personality, trust, transparency, decency, honesty and professional integrity. Each Report is being investigated with due diligence and without discrimination; responds carefully to each Report showing courtesy and understanding; and every effort is made exhausting every opportunity to resolve the Report promptly and, in any case, does not act in opposition to the Whistleblower.
- f) The management and handling of Reports in general, in accordance with this Policy follows the relevant procedure based on at a Group level management.

6. SUBJECT OF REPORTS

Reports are encouraged to be carried out under the condition that there are in good faith and reasonable / well – founded belief that has been committed an illegal, criminal fact or offense.

Reports of irregularity, omission or offences include, but are not limited to, the following:

- a) Acts involving serious negligence, suspected fraud or corruption;
- b) Acts affecting the object, the aspirations and the reputation of the Group;
- c) Actions in conflict with the interests of the Group, and in particular breaches of the Group's Conflict of Interest Policy;
- d) Serious violations of Policies and Procedures that risk causing financial loss;
- e) Serious irregularities, as well as material violations involving the provision of services on behalf of the Group;
- f) Acts that offend or are not in accordance with the Group's ethical and moral standards, as they are mentioned in the established Code of Ethics;
- g) Acts that endanger the health and safety of Group employees;
- h) Offering or accepting bribes;
- i) Acts harmful to the environment and to natural resources;
- j) Theft, embezzlement, misappropriation of funds, money laundering, forgery, breaches of confidentiality and personal data protection, breaches of competition legislation, accounting and audit violations;
- k) Intimidation, discrimination, threat, extortion, use of violence, verbal abuse, defamation of character;
- l) Inappropriate behaviour, any kind of harassment (e.g. sexual), abuse of power;
- m) Violation of privacy and personal data, as well as breaching the security of network and information systems;
- n) Misuse of the Group's assets and resources;
- o) Violations of the rules of Union Law in the field of public procurement.



The subject-matter of Reports does not cover disagreements on matters relating to Group Policies and Management Decisions, personal issues and disagreements with colleagues or superiors, rumours.

7. WHISTLEBLOWER ANONYMITY

Reports by name are encouraged, since anonymous reports make it particularly difficult and sometimes ineffective the process of analytical investigation due to the inability of providing additional necessary information. (e.g. non-possible potential direct conversation, meeting to provide clarifications with the Whistleblower during the investigation process) but also due to the difficulty of monitoring and evaluating the credibility of the Reports. In any case, the anonymous Reports are investigated taking into account, inter alia, the importance of the issue and of the given data combined with the possibility of confirming them, using independent and reliable resources. Therefore, submitted anonymous Reports are examined according to their degree of documentation and the traceability of the illegal actions they describe.

It should be noted that the reference to sensitive personal data is under the applicable legislative framework (i.e. data relating to racial or ethnic origin, political beliefs, religious or philosophical beliefs, membership in a trade union, genetic and biometric data, health, sex life and sexual orientation), should be avoided, unless they are directly related to the content of the Report. Otherwise, the Report and the specific information will be deleted.

Whistleblower's anonymity is protected and no action is taken which may result in disclosure directly or indirectly of her/his identity. However, the disclosure of the Whistleblower's identity may be required in a judicial or legal proceeding in the context of the investigation of the case.

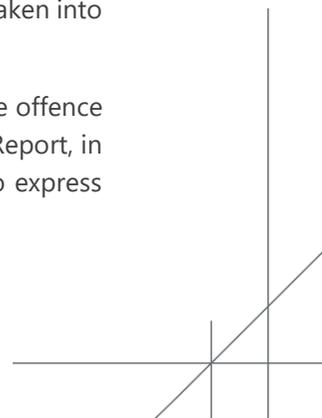
8. WHISTLEBLOWERS AND PERSONS CONCERNED PROTECTION

Reports must be made in good faith. The Group complies with the legal framework, applies the measures it defines and ensures the persons, who have in good faith submitted a Report, from (i) any acts of retaliation in relation to their present position and future career development, (ii) any other form of discrimination or any form of less favourable treatment, (iii) targeting actions or behaviours by persons responsible of receiving and examine the Report.

In the event that the examination of the Report does not result in evidence of the alleged conduct there will be no consequences for the person who made the Report in good faith.

If the Whistleblower was involved in the event or act referred to, is not relieved of his responsibilities, but his contribution to the detection, omissions and investigation will be taken into account.

Persons included in the Reports (Persons concerned) have the right to be informed of the offence of which they are accused, for the persons who have access to the data contained in the Report, in the context of its investigation or in writing a relevant report as well as for their right to express



their views on the case and be called to account. However, since there is a serious risk that such information could impede the investigation of the case and the collection of the necessary evidence, notification of individuals to which it relates specific report may be postponed until the risk no longer exists. In the event that the Report is finally proven to the extent possible unfounded, the respondent employee included in the report will not be informed that there was a report against him, for the protection of the working environment, unless the employee exercises the right to access his personal data or there is a relevant legal obligation.

9. PERSONAL DATA

Any processing of personal data under this Policy is carried out in accordance with relevant national and European law. The data of all parties involved is protected and processed for the sole purpose of verifying the validity of the particular Report and investigating the particular incident.

In the event that those involved in the Report are not immediately informed of its content in order not to obstruct the investigation, the reasons for the delay should be indicated in writing and the document filed in the case file.

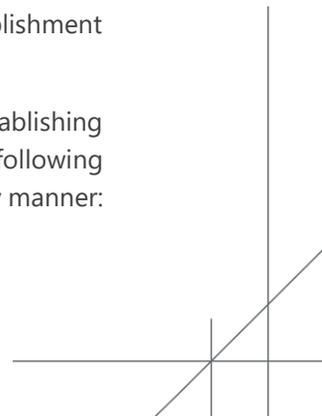
Only those involved in managing and investigating the specific incident shall have access to the data included in the Reports, for the purpose of investigate or handling them. Also, the data contained in the Reports can be accessed by the persons involved in them, witnesses and any other person having a legitimate interest. The extent of access granted to each applicant is decided on case-by-case basis by the Chief Compliance Officer and varies depending on the applicant's status and the seriousness of the case. Where access is granted, the details of the Whistleblower and the witnesses shall be concealed unless they have expressly given their consent and if the Report has been shown to be malicious. The relevant decisions on the extent of access are documented in writing and kept in the file of the specific Report.

The Group takes all necessary technical and organizational measures to protect personal data.

10. METHODS OF SUBMITTING REPORTS

In order to facilitate the investigation and the proper evaluation of the Reports, the Whistleblowers are encouraged to include in their report, at least, the facts, events, behaviours which caused the suspicion/concern, with reference to the name of the persons/parties involved, name of any witnesses (if any), date, time and location of the incident, any details or evidence, amount or assets involved, frequency of the incident, as well as the reason which led them to submit the Report. In any case, the Report is not expected to provide evidence of any concerns/suspicions of the Whistleblower, although all available information should be provided, to facilitate the establishment and investigation of the case.

The Group in full accordance with the institutional Framework, and for the purpose of establishing a procedure for the submission of the Report easily accessible to the user, has the following communication channels where the reports can be submitted in a secure and user-friendly manner:



- ia online platform: Talk2Ellaktor
- By Telephone: +30 210 818 5005 (Mon-Fri 10.00 – 15.00)
- To the email address: compliance@ellaktor.com
- Sent by post to the address: Ellaktor Group, Ermou 25, 45 64 Nea Kifisia, Greece –, marked as “Confidential” to the attention of Group’s Compliance Officer.

It should be noted that this correspondence will be registered without commencing a procedure to be followed thoroughly by the responsible person and will impose penalties in the event of errors or omissions.

Any expression of protest, dissatisfaction, opinion or complaint, that is not submitted through the Reporting procedure, is not recognized and treated as a Report and do not apply in such cases to the rules and procedures adopted through this policy.

11. HANDLING OF REPORTS

The investigation and the management of Reports is an essential process to address the issues raised, concerns or incidents, whether is a report of misconduct, security breach, or any other relevant issue. The circumscribed and sufficiently defined procedure ensures a thorough and impartial investigation.

In this context, the stages of submission, management, review, resolution and monitoring of Reports are included in the Management of Reports procedure, as described in Annex par. A.

There is an obligation to keep a Register of Reports which for each report contains the following information: (i) number, subject, category and origin, (ii) information on the investigation of each Report (actions and persons involved in the investigation) documented handling decisions during the investigation and (iii) the final outcome of the investigation as well as its final settlement. It should be noted that the total number of activities implemented appears in chronological order.

12. FINAL PROVISIONS – ADOPTION AND REVISION OF THE POLICY

Under the responsibility of the Chief Compliance Officer, the Whistleblowing Policy is communicated to employees, to Compliance Officers, to PRMR’s of the Obligated Entities and posted on the Group’s website www.ellaktor.com.

The Whistleblowing Policy is revised whenever required. The Chief Compliance Officer is responsible for preparing and proposing revisions to the Policy and forward them to the CEO for approval.

