

Whistleblowing Policy

Last Update: 01/04/2024

1. Introduction

The company **POBUCA SIEBEN MIKE** hereby referred to as "**POBUCA**" having its headquarters in Gerakas, Attica, Greek (3 Aristomenous & Kodrou TK 15344), applies Greek (N 4990/2022) and European legislation (Directive 2019/1937) for the protection of persons who report or reveal violations of European Union law.

2. Scope

The purpose of this Whistleblowing Policy ("the Policy") is to clarify the process for investigating complaint reports coming from external parties.

The Company has appointed a Report Receiving and Monitoring Officer (RRMO). The RRMO, among others, confirms to the Whistleblower the receipt of the report within seven (7) working days and the provides information to the Whistleblower about actions performed within a reasonable period, which shall not exceed three (3) months from the acknowledgement of the receipt.

This Policy concerns:

- the reporting process through the Company's internal channels,
- the process of receiving and monitoring these reports by the Company,
- the protection framework provided to the Reporters / Whistleblowers.

At POBUCA we:

Act with honesty, integrity, and fairness in all aspects of our activities.

Expect our employees and partners to always follow the highest standards of professionalism and ethical behavior.

Appreciate the assistance of those who wish to raise concerns that we may need to address, encouraging our employees and others in the workplace to speak up, and ensuring that those individuals are not protected from any negative consequence.

We follow recognized best practices, as well as the applicable Greek legislation for the protection of persons who report violations of EU law, as they apply from time to time.

Establishing these reporting procedures is of utmost importance to POBUCA to maintain a healthy business environment, as well as our reputation, success, and ability to operate effectively, both now and in the future.

Our Company wishes to foster a transparent business environment and a high level of business ethics.

3. Definitions

3.1 Report

The term "Report" means the incoming information, through the procedures defined in this Policy, about acts or omissions that constitute (or there are reasonable grounds to believe that they constitute):

1. breach of EU law, i.e. EU law rules that fall into the following fields:

- of public contracts,
- financial services, products and markets, as well as the prevention of money laundering and terrorist financing,
- product safety and compliance,
- transport safety,
- the protection of the environment,
- radiation protection and nuclear safety,
- food and feed safety, as well as animal health and welfare,
- public health,
- consumer protection,
- the protection of privacy and personal data, as well as the security of network and information systems,

2. violation affecting the financial interests of the European Union, as well as violations related to the internal market, including violations of the Union's rules on competition, state aid, as well as violations regarding acts that violate the rules on corporate taxation or settlements.

This list is not exhaustive but is intended to illustrate the matters that fall within the scope of this Policy.

The information regarding the above violations also include reasonable suspicions regarding violations, which have been committed or are very likely to be committed in the Company, as well as attempts to conceal violations.

Reports involving violations of national law, such as labor claims, adverse discrimination, wage disputes, disciplinary issues, workplace harassment, etc., are not covered by this Policy.

The provisions of this Policy do not affect and do not exclude in any case the direct report to the National Transparency Authority (hereinafter "NTA").

3.2 Reporter / Whistleblower

This Policy concerns the following categories of persons (hereinafter "Reporters" or "Whistleblowers"):

- i. the employees of the Company, regardless of whether their employment is full-time, part-time, permanent or seasonal.
- ii. the self-employed, consultants or home workers,
- iii. the shareholders, the persons who belong to the administrative or management body of the Company,

- iv. the volunteers, paid or unpaid interns,
- v. any persons outsourced by contractors, subcontractors and suppliers.
- vi. former employees regarding information obtained in the context of an employment relationship, which has ended for any reason, future (potential) employees regarding information obtained during the recruitment process.

4. Submission and Receipt of Reports

Any employee, as well as any other person defined in paragraph 3.2, who has obtained information about violations as mentioned in paragraph 3.1 during their work duties, has the right to submit a Report, which can also be made anonymously.

POBUCA makes available different reporting mechanisms, including the option to submit an anonymous report. POBUCA encourages eponymous referrals for which it guarantees confidentiality. The internal report is submitted in writing or orally. Reports are submitted to POBUCA in one of the following ways:

- (a)** Verbally by physical presence through a personal meeting with the POBUCA Report Receiving and Monitoring Officer (RRMO) at a mutually agreed upon location
- (b)** Orally by telephone communication with the RRMO at the number +30 2130 179200
- (c)** In writing to the e-mail address of the Person in Charge of Receipt and Follow-up of Reports, as follows: whistleblowing@pobuca.com
- (d)** By post with an anonymous or eponymous letter to the address of the Company POBUCA SIEBEN MIKE, Aristomenous 3, 15344 Gerakas, Attica, at the attention of RRMO marked "Confidential"
- (e)** In paper form directly to the RRMO of POBUCA by delivering the written report to him/her.
- (f)** Through the reporting platform at www.sieben.gr/whistleblowing-policy

A person making a report doesn't need to have absolute certainty or hard proof; a bona fide suspicion will be sufficient, if they had reasonable grounds to believe that the report was necessary to uncover the breach.

Our company is committed to protecting external stakeholders who have filed in good faith a report without abusing the Whistleblowing Policy against bad consequences.

However, knowingly reporting false or malicious information is expressly prohibited. Abuse of the reporting system may lead to measures being taken against the person who committed the abuse and also to criminal sanctions, based on Law 4990/2022.

In any case, the Whistleblower is encouraged to share any information known to him/her (such as sufficient details of the incident and the person (or persons) involved or present any documentation that could effectively verify the validity of the reported incident in order to facilitate research.

Any expression of complaint, protest, dissatisfaction and/or opinion, which is not submitted through this procedure, is not recognized, and not treated by POBUCA as a whistleblowing report and in this case this Policy does not apply.

Reports must be detailed and provide useful and relevant information that allows effective verification of the validity of the reported facts. When the Whistleblower has the relevant information, it is particularly important that the Report include:

- a detailed description of the events that occurred and how the Reporter became aware of them,
- the date and place of the events,
- the names and capacities of those involved, or information that allows their identification,
- reference to any documents or other factors that can substantiate the reported facts

If the Whistleblower does not wish to submit a message anonymously, they have the option to submit the complaint anonymously and are guaranteed anonymity throughout the process.

The Company guarantees that all messages received will be treated confidentially. More specifically, our Company guarantees to keep the Whistleblower's identity confidential throughout the process, unless its disclosure is deemed necessary for the effective investigation of the case (eg in the context of any judicial or legal process).

POBUCA will keep records of any report received by the RRMO, in accordance with the confidentiality requirements set by Law.

5. Review of Report and follow-up actions

The RRMO will take the necessary actions and conduct a prompt and accurate investigation, respecting the principles of impartiality, fairness and confidentiality towards all parties involved.

After the submission of the Report, the RRMO:

(a) Within seven (7) days will inform the Whistleblower of the receipt of his petition by paper or electronic form.

(b) Processes and evaluates the Report's content, ascertaining whether the standard conditions of the report are met (as defined in paragraph 3.1). In case of the standard elements of paragraph 3.1 are not met, the RRMO may request from the petitioner, in case of an eponymous Report, to give more information so that the processing and evaluation of the Report may proceed. In case of an anonymous report, the RRMO may set the report on file without proceeding with any further action.

(c) The RRMO may, in the exercise of its duties, request from the petitioner in case of an eponymous Report, further information regarding the report and the suspicions/opinions/data/facts/incidents that led to its submission.

(d) Once the RRMO has collected all the necessary information regarding the report from the Whistleblower, examines with professional ethics, integrity and impartiality, demonstrating due diligence, the seriousness and reliability of the report and decides whether there are grounds for further investigation by the Company.

Specifically:

Reasons for not further investigating the report: The RRMO may, after evaluation, end the process by archiving the report by stating in writing (in paper or electronic form) the reasons for archiving, which indicatively and not restrictively, include:

1. The formal conditions of paragraph 3.1 are not met.
2. The reference is unintelligible.
3. The report is submitted improperly.
4. The report does not contain incidents that constitute a violation according to this Policy, nor there are no serious indications of such a violation.
5. The report does not provide sufficient information to substantiate the allegation, despite the efforts of the RRMO towards the Whistleblower to fill in the deficiencies.
6. The report requires an inquiry into a person's sensitive personal data (eg sexual orientation, health, religious or political beliefs).
7. The issue has already been resolved.

The RRMO is obliged to notify the relevant decision on the filing of the report to the Reporter who, if he considers that the issue has not been dealt with efficacy, may resubmit it to the National Transparency Authority (hereinafter "NTA").

(e) As long as the report meets the formal conditions of paragraph 3.1 and none of the negative reasons of item "**Reasons for not investigating the report**" reasons, the RRMO proceeds as follows:

(g) Investigate within a reasonable time the report.

The RRMO may cooperate to the extent possible and in the appropriate manner, considering any confidentiality commitments in place, with the Report's Evaluation Committee to investigate the report, and work together proposals to resolve the issue.

The Report Evaluation Committee consists of:

- the Head of Internal Audit of the Company
- the Company's Data Protection Officer
- the Head of Human Resources

If the RRMO deems it necessary, he/she investigates the report with the Management with the assistance of the Company's Head of Internal Audit.

If the RRMO deems it necessary, he/she refers the report to external law enforcement or a regulatory authority, depending on its severity. To the extent that the report is related to violence and harassment within the meaning of articles 3 and 4 of Law 4808/2021, the Company ensures the cooperation and provision of all relevant information to the competent authorities, if requested.

If the RRMO deems it necessary, he/she handles of the report according to the Company's disciplinary procedure.

Any delay in the handling of the Report by the RRMO should be sufficiently justified.

Persons participating in the investigation of the report are subject to confidentiality at all stages of the ongoing investigation. Based on this obligation, they must not disclose information about the identity of the Whistleblower, or the involved parties.

The RRMO provides information to the Whistleblower during the investigation about the actions taken within a reasonable period of time, which shall not exceed three (3) months from the acknowledgment of receipt, or if no acknowledgment has been sent to the Whistleblower, three (3) months from the end of seven (7) working days from the submission of the report.

The RRMO informs the Whistleblower about the provision of independent legal advice in order to ensure his rights.

Upon completion of the investigation, the RRMO informs the Whistleblower of the outcome. The update includes how the issues that arose were dealt with and the corrective measures taken. The Whistleblower may submit a request for further investigation.

The RRMO keeps minutes regarding the results of the investigation.

The RRMO submits annual reports to the Company's Management of for all the reports received and managed during the year, but also whenever this is necessary.

To protect the Whistleblower from bad consequences, the RRMO monitors the progress of the report for one (1) year from the date of completion of the investigation.

If the Whistleblower considers the solution provided to be insufficient, he may submit the report to one of the external mechanisms, as provided for by national and European legislation:

(i) National Transparency Authority (NTA): Competent authority for the receipt, management and monitoring of reports submitted and concerning violations that fall within the scope of Law 4990/2022 "Incorporation of the Directive (EE) 2019/1937 of the European Parliament and of the Council of 23 October 2019 (L 305) and other urgent regulations" is defined as the NTA.

(ii) In addition, Article 40 of the Code of Criminal Procedure (CPC) provides for the obligation of private individuals to sue for criminal acts, to the Prosecutor or any investigative officer.

(iii) Citizen's Advocate: The national independent authority " Citizen's Advocate" is an additional external disclosure mechanism for private sector workers.

(iv) Competition Committee: The Competition Committee is an independent administrative authority and reporting body for violations of national and EU competition law, while it has been designated as the external reporting channel regarding violations of Articles 101 and 102 of the Treaty on the European Union Functioning, which concern business partnerships and practices abuse.

6. Confidentiality and Reporter Protection against Bad Consequences

POBUCA, by encouraging the reporting of any conduct that may fall within the scope of this Policy, guarantees the confidentiality of each Report and the information contained therein, as well as the anonymity of the Reporter, even if it is subsequently proven that is incorrect or unfounded.

POBUCA ensures that the reporting process respects the conditions of confidentiality, as defined by this Policy, the Company's Privacy Policy and applicable national and European legislation.

Specifically:

1. Personal data and any kind of information that leads, directly or indirectly, to the identification of the Whistleblower, is not disclosed to anyone other than the RRMO who is responsible to receive and follow up the reports, unless the Whistleblower consents. POBUCA and RRMO take the appropriate technical and organizational measures, such as pseudonymization techniques, when submitting, receiving and monitoring the report as well as when communicating with the authorities, if necessary.
2. The identity of the Whistleblower and any other information may be disclosed only in the cases required by Union or national law, in the context of investigations by the authorities or as a result of legal proceedings, and if this is necessary to ensure the defense rights of the involved parties.
3. Disclosures pursuant to par. 2. are made after prior written information to the Whistleblower regarding the reasons for disclosure of his/her identity and other confidential information unless this information undermines investigations or judicial proceedings. After being informed, the Whistleblower may submit written confidential observations to the Authority making the disclosure in accordance with par. 2. If these observations are not considered sufficient by the Authority, then disclosure of the identity and other confidential information of the Whistleblower is not prevented.

This is without prejudice to further safeguards of the identity of the Whistleblower and the information from which it can be deducted as provided by Union or national law.

The consequences against Whistleblowers may take a variety of forms. They may be direct or indirect, and come from the Whistleblower 's superiors, colleagues, external partners and/or clients. They may take place before, during or after the reporting and produce adverse results or significant professional changes for the Whistleblowers. Any form of consequences against Whistleblowers is prohibited, including threats and retaliation.

In particular, the following forms of consequences are prohibited in detail:

- suspension, dismissal or other equivalent measures;
- demotion, omission or deprivation of promotion;
- removal of duties, change of place of work, reduction of salary, change of working hours,
- denial of professional Training,

- negative performance evaluation or negative professional recommendation;
- reprimand, imposition of a disciplinary or other measure, including a monetary penalty,
- coercion, intimidation, or harassment.
- discrimination or unfair treatment,
- not converting a temporary employment contract into a permanent one,
- non-renewal or early termination of a temporary employment contract,
- intentional harm, including reputational damage, especially on social media, or financial loss, including business loss and loss of income;
- blacklisting, based on a sectoral or sectoral formal or informal 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;
- revocation or cancellation of a diploma or license,
- referral for psychiatric or medical follow-up,
- refusing or withholding reasonable accommodations for persons with disabilities.

Any act of discrimination against the Whistleblower or act that is likely to discourage other persons subject to this Policy from making disclosures, will not be tolerated.

POBUCA guarantees that the identity of the Whistleblower will not be disclosed to anyone other than authorized staff members responsible for receiving or monitoring the reports, unless the Whistleblower gives their express consent, or disclosure is required by applicable Union law or national law. In the latter case, the Whistleblower will be informed in writing in advance, unless otherwise provided for in the relevant legislation.

In the case of Reports made in accordance with this Policy and applicable law, the Whistleblower cannot be held liable for defamation, infringement of intellectual property rights, breach of confidentiality, data protection rules and disclosure of trade secrets, etc. The Whistleblower will also not be held responsible for their conduct in obtaining information or accessing information contained in the Report, provided that it does not constitute a criminal offense in its own.

7. Processing of Personal Data

POBUCA acts as a Controller and processes the personal data contained in the reports submitted, in accordance with European and national legislation (indicative and if submitted: name of the Whistleblower, telephone, e-mail address, name of the involved parties, details of other persons who have knowledge of the reported incident).

In its capacity as Data Controller, it informs that the personal data of the Whistleblowers and any other involved party, which are obtained during the handling of the Reports, will be processed in full compliance with the provisions of the current legislation on personal data protection.

POBUCA provides its employees and other persons entitled to submit a Report, as described in paragraph 4 of this policy, with the internal channels for reporting violations of EU law and processes said data for the purpose of effectively receiving and monitoring Reports, ensuring their correct handling, their documentation, and the protection of the Whistleblowers.

The processing of personal data will be limited to what is absolutely necessary to document the Report and to serve the above legal and legitimate processing purposes and, in particular, to the name of the Whistleblower (if he chooses to disclose it) as well as his contact information or any other of parties involved, in his workplace and in other data that he chooses to disclose.

POBUCA processes personal data through this process for the above purposes based on its compliance with a legal obligation (Article 6 par. 1 (c) GDPR), i.e. compliance with the obligation to establish reporting channels and take the necessary measures for monitoring them, as provided by the legislation for the protection of persons who report violations of Union law, as applicable from time to time.

Furthermore, it processes said data for the purpose of compiling anonymized reports based on its legitimate interest (Article 6 para. 1 (f) GDPR) for transparent and proper administration.

Any procedures and investigations involving data processing will be entrusted, under the supervision of the PRMO, to duly appointed employees, specially trained to manage the Reporting procedures or to selected third party experts, such as external lawyers or consultants, with special emphasis on protecting the confidentiality of the parties involved and personal data in Reports.

Furthermore, POBUCA may transfer to the investigative authorities personal data and the information obtained in the reports, which may be used as evidence in administrative, civil and criminal investigations and proceedings. If it is necessary to transfer the data outside the European Economic Area, POBUCA takes the necessary protective measures in accordance with the applicable legal requirements, to ensure that the data receives protection equivalent to that provided by the applicable data protection legislation in the European Economic Area.

In this context and during the data processing activities that take place to verify each Report, POBUCA takes all the appropriate technical and organizational measures for the security of personal data, to ensure the confidentiality of their processing and their protection from accidental or wrongful destruction/loss/alteration, prohibited dissemination or access and any other form of wrongful processing. In addition, it binds with confidentiality clauses and the obligation to maintain confidentiality, all persons who have access to or process personal data on its behalf.

For preventing attempts to obstruct and delay the investigation process after a Report, the Company, in its capacity as Data Controller, does not provide relevant information regarding the processing of their personal data to the Whistleblower and to any third party included in the Reports being Data Subjects and also does not satisfy their respective data rights when exercised by them for as long as necessary (Right to information & access, Right to rectification, Right to deletion, Right to restriction of processing, Right to object to processing, Right to portability).

In these cases of restriction of the rights of data subjects, if POBUCA refuses to satisfy said rights, without informing about the reason for the restriction, the data subject has the right to file a complaint with the Data Protection Authority, as provided by law.

8. Maintenance of Records and Reports

The RRMO keeps a record of every report it receives, in accordance with the confidentiality requirements provided for in Article 5 hereof. The file for each report includes the following:

- (i) reference number, subject, Whistleblower (if known), and means of submission;
- (ii) date and time the report was received;
- (iii) information regarding the investigation of the report, including minutes taken, and
- (iv) final finding of the investigation.

Reports are stored for a reasonable and necessary period of time, in order to be retrievable and to comply with the requirements imposed by this Policy, the Union and/or national law and in any case until the completion of any investigation or judicial process that has been initiated as a result of the report.

When a telephone line or other telephone messaging system is used to make a report:

- the recording of the conversation is allowed, as long as the Whistleblower has legally consented to it. The RRMO has the right to document the submission of a report orally, either by a recording of the conversation in a stable and retrievable form, or by a full and accurate transcript of the conversation, prepared by RRMO, giving the Whistleblower the opportunity to verify, correct and agree with the transcript of the conversation by signing it.
- without recording the conversation, RRMO has the right to document the submission of a report orally in the form of accurate minutes of the conversation, which are drawn up by him/her, providing the Whistleblower with the opportunity to verify, correct and agree with the minutes of the conversation by signing them.

When a person requests a meeting with the RRMO to submit a report, subject to the consent of the Whistleblower, complete and accurate minutes of the meeting are kept in a stable and retrievable form, either by a recording of the conversation in a stable and retrievable form, or by accurate minutes of the meeting, drawn up by RRMO, giving the petitioner the opportunity to verify, correct and agree to the minutes of the meeting by signing them.

In case of refusal to sign the minutes provided above, a relevant mention is made by the author of the minutes.

9. Revision and Posting of Policy

The Company reserves the right to revise this Policy, so that it meets the needs as they are formed on a case-by-case basis and always in accordance with the current legal and regulatory framework.

The Policy is published as it applies from time to time on the Company's website at the link www.sieben.gr/whistleblowing-policy