



ΕΜΕΚ HELLENIC MECHANICAL CONSTRUCTIONS AND EQUIPMENT S.A.

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GEMI reg. no. 112598708000

Whistleblowing Policy and Submission Reports Procedure

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1. Introduction

1.1 The Management of "EMEK HELLENIC MECHANICAL CONSTRUCTION AND EQUIPMENT S.A." with distinctive title "EMEK S.A." (henceforth for brevity also referred to as "**Company**" or "**EMEK**"), committed to compliance with the requirements of the National and European Legislation for the Protection of Personal Data as well as with the provisions of Law 4990/2022 (Government Gazette A' 210/ 11.11.2022) and the European Directive 1937/2019 for the Protection of Witnesses of Public Interest such as each time is applied and at the same time in the context of the creation of effective mechanisms for the timely detection and recognition of any irregularities and/or any omissions and/or any criminal acts in the general operations of the Company and the Group, proceeded to draw up this Policy and Submission Report Procedure (" Whistleblowing Policy" - henceforth for brevity also referred to as **the "Policy"**), with the aim of ensuring its uninterrupted, orderly, smooth and above all legal operation, in order to strengthen integrity, transparency and accountability within the Company as well as to protect its interests and reputation.

1.2 This Policy came into force by virtue of the decision of the Company's Board of Directors dated 11/12/2023. Any subsequent changes and amendments to the Policy, if they are substantial, are submitted for approval to the Company's Board of Directors. Substantial means the changes and modifications which significantly change the content of the Policy, especially in terms of the applied principles and criteria and the procedure to be followed.

In any case, it is pointed out to avoid any misunderstanding, that clarifications, recommendations and guidelines instructions, concerning the implementation of the present Policy, do not constitute, nor can be considered as modifications of this Policy.

1.3 It is noted that a summary of this Policy will be incorporated into any applicable Internal Operating Regulations of the Company.

2. Scope of the Policy

2.1 This Policy applies to those employed in all Group Companies, including those companies whose headquarters are located abroad, in which, however, may (especially if located outside EU) be required adjustment in individual issues in accordance with the applicable national regulatory framework.

2.2 This Policy applies to those who are employed by the Company and have obtained, in the context of their employment, information regarding violations (as listed in point 2.4) and in particular:

(a) of the members of the Board and its Committees,

(b) of the company personnel in general, regardless of the contractual arrangement in which this personnel belongs to (including persons whose employment relationship has expired for whichever reason, as well as persons whose working relationship has not yet started, if the information about any violation was obtained during the recruitment process or at another stage of negotiation before the conclusion of the contract).

(c) of the suppliers in general and the persons who provide services to the Company, as well as those who work under their supervision and instructions (of suppliers and consultants)

(d) as well as of any further natural person falling within the scope of the relevant applicable union and national legislation.

2.3 Reports-complaints are made on the condition of honest and reasonable belief that it has been committed or is likely to be committed breach, defined as an act or omission, that is punishable against the union law or is contrary to the object or purpose of the rules of union law, falling within the scope of the Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 (L 305) and Law 4990/2022 for the protection of persons who report violations of union law, as well as for reports regarding other serious misconduct or issues, as mentioned below.

The persons who fall, according to par. 2.1, within the scope of the Policy, are encouraged to submit reports-complaints about criminal acts, suspicious incidents of illegal behavior, incidents of violation of provisions of union of law which are associated with the Company.

2.4 The reports-complaints concern the following violations:

(a) deeds that involve heavy negligence data, fraud suspicion or corruption,

(b) violations in issues of network and information security systems

(c) serious irregularities, as well as substantial violations which concern in providing services on behalf of the Company in general,

(d) offer or acceptance of bribery,

(e) theft, embezzlement, abuse, revenue from criminal activities legalization ("money laundering"), forgery, violation of confidentiality and personal data, violation of competition law, accounting and control violations,

(f) intimidation, discrimination, threat, extortion, use of force, verbal abuse, defamation, sexual harassment,

(g) misuse of assets and resources of the Company in general.

(h) breaches of Union law in general in the areas of public procurement, security and compliance of products, transport safety, environmental protection, radiation protection, public health and consumer protection.

(i) violations related to the internal market (indicatively competition and state aid rules, tax rules etc)

2.5 The following cannot constitute the subject of a report- complaint:

(a) any disagreement on matters concerning policies and decisions of the Company's Management in general,

- (b) personal issues and disagreements with colleagues or supervisors,
- (c) rumors.

3. Purpose and basic principles of the Policy

3.1 The enactment of this Policy is intended to define the principles and framework on the basis of which the Company receives, processes and investigates named or anonymous reports-complaints for irregularities, omissions or other criminal charges or deeds that fell in perception of the persons who, as mentioned in the previous section, are included in the subjective scope of this Policy, encouraging all the persons mentioned in article 2 to make reports, in the event that illegal or unethical behavior within the Company comes to their attention.

In addition, the purpose of this Policy is to ensure an integrated framework for the protection of persons who report violations from those listed in the previous section.

3.2 In order to serve the above fundamental purpose, the Policy aims to create a reliable mechanism for:

- (a) the support and protection from malicious acts of the persons in paragraph 2.1 who in good faith make a report-complaint about an issue they consider to constitute a violation and it concerns the operation of the Company and
- (b) the effective management of reports-complaints, providing guarantees that such reports-complaints of possible violations are taken seriously and are confidential to the extent not contrary to applicable law.
- (c) ensuring the exclusion of any form of retaliation against persons who submit any report or complaint.

This Policy provides ways for such persons to express their concerns and receive information about the outcome of each investigation and creates a clear process for submitting and managing reports-complaints with quick reflexes and clear roles.

3.3 The Policy is governed by the following fundamental principles:

- (a) care for collection and investigation of all the evidence, data and information related to each submitted report-complaint for the purpose of providing a reasonably substantiated response,
- (b) ensuring an environment of security and trust, so as to encourage the submission of "good faith" reports-complaints about illegal acts or irregularities that come to the attention of the persons in paragraph 2.1.
- (c) ensuring the anonymity and protection of the personal data of the persons who submit reports-complaints, without jeopardizing the current position they hold or their future professional development (prohibition of acts of retaliation);
- (d) dealing with reports-complaints with impartiality, respect for general and specific principles and values like personality respect, human dignity, trust, transparency, decency, honesty and professional conscientiousness.

In this frame, the Company: (i) investigates the reports-complaints with diligence, within reasonable time and without discrimination, (ii) responds carefully to each report-complaint, showing courtesy and

understanding, (iii) makes every effort and exhausts every possibility to immediately settle the report-complaint (iv) does not dispute with the person submitting the report-complaint. (v) provides guidance on existing communication mechanisms on relevant issues.

4. Anonymity of the petitioner – complainant

4.1 The Company encourages named reports-complaints, as much as possible, while anonymous complaints are also accepted. It is noted, however, that the anonymous reports-complaints make the work of the analytical investigation harder, due to the difficulty of providing information from an anonymous complainant and due to the difficulty of assessing the credibility of reports, which is why named reports-complaints are encouraged. Anonymous reports-complaints are investigated by the Company taking into account, inter alia, the seriousness of the issue and the possibility of confirmation of the report-complaint by independent and reliable sources.

4.2 The submitted anonymous reports-complaints are examined accordingly with their degree of substantiation and the possibility of detecting the unlawful action they describe.

4.3 Any reference to sensitive personal data based on the current regulatory framework (e.g. data related to racial or ethnic origin, political opinions, religious or philosophical beliefs, membership in a trade union, genetic and biometric data, health, sex life, sexual orientation) should be avoided, unless it is directly related to the subject of complaint. Otherwise, this information will be deleted.

4.4 The Company is committed to maintaining the anonymity of the complainant and not to take actions that may result in the disclosure of his identity.

4.5 In the event that the disclosure of the identity of the petitioner is necessary in the context of any investigations by competent authorities or legal proceedings, then this will be carried out after prior written notification of the petitioner to this effect with the reasons for disclosure of his identity and other confidential information, unless such information undermines investigations or legal proceedings. After the notification, the petitioner is entitled to submit written observations, which are not disclosed.

Unjustified omission of said information constitutes a disciplinary offense, while the petitioner is entitled to submit written comments to the competent authority regarding this disclosure. In the event that the projected reasons are not considered sufficient, the identity and other confidential information of the petitioner shall not be precluded.

5. Protection of the petitioner – complainant etc

5.1 Reports-complaints must always be made "in good faith". The Company's Management is committed to protecting the petitioner from:

(a) any acts of "retaliation", as detailed below in point 5.3, with respect to his/her position and/or future professional development,

(b) any other form of discrimination or any kind of threat or adverse treatment

(c) acts or behaviors of targeting/victimization on the part of the person responsible as mentioned below for the receipt and examination of the report-complaint.

5.2 Personal data and any kind of information leading directly or indirectly to the identification of the petitioner shall not be disclosed to anyone other than the authorized members of the Company's staff, who are competent to receive or follow-up the reports, unless the petitioner gives his consent in the first place.

For this purpose, the Company takes appropriate technical and organizational measures, such as pseudonymization techniques when monitoring the report and communicating with the competent authorities.

5.3 "Retaliation" is defined as the negative consequences that the petitioner (and/or legal entities of his/her interests and /or third parties connected with him/her), from whoever they come from (members of management, supervisors, colleagues, partners, external consultants, suppliers, customers), due to the submission of a report-complaint or his/her participation in an investigation for a submitted report-complaint. Indicatively, possible acts of retaliation concern: **(i)** termination, dismissal or other equivalent measures **(ii)** workplace harassment (mobbing), **(iii)** unfavorable treatment, **(iv)** assignment of excessive duties, **(v)** removal of duties without justification and replacement with new duties, omission or deprivation of promotion, change of place of work, change of working hours, **(vi)** preventing the exercise of labor rights (participation in training, taking leave, development trade unionist action etc.), **(vii)** reprimand, imposition of disciplinary or other measure, **(viii)** inclusion in an undesirable list ("blacklist"). In case of retaliation in the work environment, the victim reports the incident to the Human Resources Department, which immediately investigates the issue by informing him about the progress of the process, in order to normalize the employee's working environment again. In this procedure, the presumption of innocence of both the complainant and the accused is taken into account in order to protect all those involved and ensure the necessary objectivity and impartiality. In this context, any of the aforementioned situations occurs, if it constitutes vindictive behavior as a countermeasure to any report-complaint is invalid and has no legal effect.

5.4 In any case the petitioners enjoy the measures and protection provided in detail in the current regulatory framework (indicatively articles 18 to 22 of Law 4990/2022)

5.5 If the petitioner knowingly submits a false or bad faith report - complaint, or knowingly makes false public disclosures, he is not protected against retaliation and may suffer consequences for his employment relationship, such as, inter alia, the disorderly termination of his employment contract, as well as be punished with a fine and a prison sentence of at least two (2) years, Depending on the case, in accordance with Article 23 para. 3 of Law 4990/2022.

5.6 The persons included in the reports have the right to be informed immediately of the misconduct of which they are accused, to the persons who have access to the data contained in the Report or report, and to the right to be called to account. However, if there is a serious risk that such information could hamper the investigation of the case and the collection of the necessary evidence, the briefing of the persons included in the Report may be postponed until this risk ceases to exist.

6. Complaint-submission procedure

6.1 In order to facilitate their investigation and proper evaluation, reports and complaints should include, but are not limited to, the following:

- (a)** the facts giving rise to the concern/suspicion, with reference to the names of the persons involved, dates, documents and locations, and
- (b)** the reason that led to the submission of the complaint.

Under no circumstances is the report-complaint expected to demonstrate the potential concerns/suspicions of the reporter regarding the reported violation, but it is encouraged to provide all available information in order to facilitate the investigation of the case.

6.2 Reports-complaints are submitted in writing or orally or through an electronic platform accessible to people with disabilities, which operates on the Company's website. The oral report may also be submitted by telephone or other voice messaging systems, as well as through a personal meeting as follows:

- (a)** directly to the Company's Report Receipt and Follow-up Officer (hereinafter also referred to as "**complaints officer**")
- (b)** at the e-mail address yppa@emek.gr

6.3 The petitioner-complaint may use to his assistance the "Incident Report Form", which is posted on the Company's website and is attached to this Policy as an APPENDIX.

6.4 Any expression of protest, dissatisfaction and/or complaint, which not is submitted through this procedure, is not recognized and not treated by the Company as a report-complaint and is not covered by the provisions and regulations of this Policy.

6.5 The complaints officer treats all written reports - complaints as confidential and is bound, both upon receipt and during the monitoring of the progress of reports, with obligation to maintain the confidentiality of the information contained in each report.

7. Management of petitions-complaints

7.1 For the management of reports – complaints as well as any issue falling under this Policy, the complaints officer acts as a reference person to whom complaints - reports are addressed.

7.2 The complaints officer keeps record, which contains the following data for each report- complaint:

- (a)** number, subject, category and origin,
- (b)** information relevant to the investigation of each report-complaint and
- (c)** the final outcome of the investigation and the actions carried out.

The file is kept either in electronic or paper form, with the necessary security specifications and includes all reports-complaints received by the Compliance Officer, as well as the documents related to each of them, from the time of their submission.

When a telephone line or other telephone messaging system is used for reporting, the recording of the conversation shall be permitted, provided that the reporting person has given his or her legal consent. If a telephone line or other telephone messaging system is used without recording the conversation, the Company may document such oral report in the form of accurate minutes of the conversation, which shall be drawn up by the complaints officer, giving the reporter the opportunity to verify, correct and agree with the minutes of such conversation.

7.3 The record is kept for a minimum period of five (5) years from the date each item was received in complaints officer otherwise for a reasonable period of time until and in any case for the entire period until the completion of the investigation or any legal proceedings. All reports - complaints will be properly stored and only authorized persons will have access to them.

7.4 The complaints officer of the Company :

- (a)** must perform his duties with integrity, objectivity , impartiality, transparency and social responsibility, respect and observe the rules of secrecy and confidentiality for matters he became aware of, during the performance of his duties,
- (b)** receives reports – complaints, monitors their progress and maintains communication with the complainant,
- (c)** immediately informs, the complainant within seven (7) working days of receipt of the report-complaint, providing a relevant acknowledgement of receipt (paper or electronic),
- (d)** evaluates, in principle, the seriousness and credibility of the report-complaint and then informs the Board of Directors within five (5) days, if in its judgment these are serious issues,
- (e)** investigates within a reasonable period of time, which may not exceed thirty (30) days, the report-

complaint and formulates proposals to address and resolve the issue. Any delay should be adequately justified. If the report-complaint concerns a serious issue, at the discretion of the complaints officer, legal assistance may be requested by the Counselor of the Company. All Units, Departments and Divisions of the Company must provide all possible and necessary assistance and support during the investigation of reports-complaints,

(f) closes the procedure by dismissing the complaint if it is unintelligible or abusive or contains no facts constituting a breach of Union law or there are no serious indications of such a breach and notify the decision to the reporting person who, if he considers that it has not been effectively addressed, may resubmit it to the National Transparency Authority (hereinafter referred to as NTA)

(g) keeps minutes regarding the results of the investigations it has carried out for the submitted reports-complaints and informs the Board of Directors of the company, via annual reports and whenever deemed appropriate or necessary, of all reports-complaints it has received and handled during the year,

(h) ensures the protection of the confidentiality of the identity of the complainant and any third party named in the report-complaint; preventing access to it by unauthorized persons,

(i) monitors reports and maintain communication with the reporting person and, if necessary, requests further information from the reporter;

(j) provides information to the reporting person on the actions taken within a reasonable period of time, not exceeding three (3) months from the acknowledgement of receipt, or if no acknowledgement has been sent to the reporter, three (3) months from the end of seven (7) working days from the submission of the report;

(k) provides clear and easily accessible information on the procedures by which reports can be submitted to the N.T.A. and, where appropriate, to public bodies or institutions and other bodies or organizations of the European Union,

(l) plans and coordinates training activities on ethics and integrity, participates in the formulation of internal policies to enhance integrity and transparency in the Company.

7.5 If the report-complaint relates to a person involved in the investigation process, the latter must refrain from examining the report-complaint and will be replaced by another person.

7.6 The term of office of the complaints officer lasts at least one (1) calendar year but may be terminated earlier for good reason. If the complaints officer also performs other tasks, it is ensured that the performance of the tasks of these, not affect his/her independence and does not lead in conflict of interests in relation to his/his duties above.

8. Obligations

8.1 The Supervisors and the Directors of individual units, Departments and Divisions of the Company must:

(a) inform the subordinates, by planning and coordinating training activities, regarding this Policy and the

relevant procedures, with the clear and complete guidance of the complaint officer,
(b) encourage the subordinates to adopt a positive and open mindset, so they feel that they can express their concerns without hesitation and fear and
(c) implement the provisions and regulations of this Policy, as well as the decisions of the competent corporate bodies for dealing with and managing reports-complaints.

8.2 Persons falling under para. 2.1 , within the scope of the Policy must:

(a) be aware of the existence of this Policy and the relevant procedures it establishes and
(b) when submitting a report-complaint, to do so in good faith and substantiated and declare the existence of any direct personal interest related to the matter.
(c) to request from the complaints officer any information or clarification of this Policy as well as the network of their rights and protection measures.

9. Personal data

9.1 Any processing of personal data that takes place under this Policy is carried out in accordance with the applicable national and European legislation, in order to fulfill the obligation to establish reporting channels and to take the necessary measures each time. The personal data of all the parties involved are protected and processed for the sole purpose of verifying the validity or not, of a specific report-complaint and its investigation.

9.2 Access to the data contained in the reports-complaints can only be granted to the persons included in them (complainant and respondent person), persons involved in the management and investigation of each incident, witnesses and anyone with a legitimate interest. The Company takes all necessary technical and organizational measures to protect the relevant personal data. The extent of access given to the applicant is decided on a case-by-case basis by the Compliance Officer and varies depending on the status of the applicant and the severity of the case. When access is granted, the details of the complainant and witnesses are withheld, unless they have given their explicit consent and it has been proven that the report was malicious.

9.3 In any case, the Company takes all necessary technical and organizational measures to protect personal data.

10. Monitoring – revision of the Policy

10.1 For the issues and procedures that are not regulated in this policy, the provisions of Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 (L 305) and Law 4990/2022

on the protection of persons who report violations of EU law, apply.

10.2 The complaints officer evaluates the adequacy, appropriateness, completeness and effectiveness of this Policy, monitors its application and implementation, records any weaknesses and deficiencies identified, proceeds at necessary and appropriate suggestions and improvement recommendations.

10.3 The Policy is reviewed on an annual basis and its design and implementation is modified and revised, whenever deemed appropriate, necessary or imperative, upon a relevant recommendation from the complaints officer.

10.4 Under the responsibility of the complaints officer, the Policy is notified to employees and is posted on the Company's website.

11. Validity of the Policy

The procedure is new, does not replace an older one and is valid from 14/12/2023.

Version	Date	Description	Approval
1	11/12/2023	Initial Release	11/12/2023
2	.../ .../ ...	Improvement Adjustment	.../ .../

ANNEX

INCIDENT REPORT FORM			
GENERAL INFORMATION			
Full name of complainant		Reference date	
Company Name/ complaints officer email address	EMEK SA yppa@emek.gr	Date of alleged violation	
INVOLVED PARTS			
Name of person, who committed the alleged violation			
Position of person who committed the alleged violation			
Other persons involved in the violation incident			
EVENT INFORMATION			
Source (how was the incident of the alleged violation identified - e.g reports-complaints of employees/during an audit by the relevant administrative officers, etc.)			
Category of alleged violation		Subcategory of alleged violation (e.g. bribery, fraud, embezzlement, non compliance with laws etc.)	
Related project or procedure			
Summary of alleged violation			