

**POLICY**  
**on the protection of persons who report breaches of union law**  
**pursuant to Law Nr. 4990/2022 (Government Gazette A' 210)**

**Recitals**

The company under the legal name “DELOITTE CERTIFIED PUBLIC ACCOUNTANTS SOCIETE ANONYME” (hereinafter referred to as the “Company”), upon the present policy complies with the provisions of Law Nr. 4990/2022 and especially with articles 9, 10 & 25 thereof, declaring the reassurance of a complete framework of protection of persons that report breaches of Union law within the Company, the organization of an efficient procedure of submission, receipt and monitoring of reports, as well as the protection of persons that proceed to reports and disclosures of breaches of Union law, pursuant to Directive (EU) 2019/1937, as incorporated in Greek legislation with Law Nr. 4990/2022 (Government Gazette A' 210).

**Chapter A: Objective – Definitions – Scope – Conditions for the Protection**

**Article 1 – Objective**

The purpose of this policy is to establish and ensure the smooth operation of an internal reporting system for breaches of Union law within the Company, the organization of a procedure for the submission, receipt, monitoring and examination of internal reports and the adoption of measures to protect persons reporting breaches of Union law within the Company.

**Article 2 – Definitions**

In the framework of this policy:

- 2.1.** “Report” means the oral or written (including via electronic platform) communication on information by a person designated under article 3.2 of the present, on breaches of Union law within the Company;
- 2.2.** “Internal Report/Reporting” means the oral or written (including via electronic platform) communication on information by a person designated under article 3.2 of the present, on breaches of Union law within the Company to the Report Receiving and Monitoring Officer (R.R.M.O.), as designated under article 6 of the present;
- 2.3.** “Public Disclosure” means the direct making of information on breaches within the Company available in the public domain;
- 2.4.** “External Report/Reporting” means the oral or written (including via electronic platform) communication on information by a person designated under article 3.2 of the present, on breaches of Union law within the Company to the National Transparency Authority;
- 2.5.** “Reporting Person” means the natural person that proceeds to an Internal or External Reporting by communicating information on breaches of Union law within the Company, which acquired in the context of his/her work-related activities, as provided in detail under article 3.2. of the present;
- 2.6.** “Person concerned” means the natural or legal person who is referred to in the Internal or External Report as the person to whom the breach of the Union law is attributed or with whom that person is associated;
- 2.7.** “Breaches of the Union law” means acts or omissions that are unlawful pursuant to the union law or that defeat the objective or the purpose of the union law, and fall under the scope (ratione materiae) of the present policy, as specifically provided under the article 3.1. of the present;

**2.8.** “Information on breaches of the Union law” means information, including reasonable suspicions, about breaches, which occurred or are very likely to occur within the Company in which the reporting person works or has worked or is about to work or is in negotiations to work, or about breaches in other organizations with which the reporting person was in contact through his/her work, as well as on attempts to conceal such breaches;

**2.9.** “Reasonable suspicions” means the justified belief of a person, with similar knowledge, training and experience to the Reporting Person, that the information available to him/her on breaches of the Union law within the Company is true and falls under the scope of this policy, as specifically provided under article 3.1. of the present;

**2.10.** “Retaliation” means any direct or indirect act or omission which occurs within the Company, causes or may cause unjustified detriment to the Reporting Person or places him/her in a disadvantaged position and is related to the Internal Reporting or External Reporting or Public Disclosure on a breach of Union law. Examples of such unlawful retaliation are described in detail in the adopted by the Company internal Policy to prevent and address violence and harassment, discrimination and retaliation in compliance with Law Nr. 4808/2021 (Government Gazette A’ 101) and supplementary to Laws Nr. 3896/2010 (Government Gazette A’ 207) and Nr. 4443/2016 (Government Gazette A’ 232), already in force and remaining in force in parallel with this policy;

**2.11.** “Advisory Bodies” means the Company's internal or external consultants to whom the Report Receiving and Monitoring Officer may address for assistance and consultation during the examination of Internal Reporting, depending on the reported breach of the Union law and pursuant to the terms of this policy.

## **Article 3 – Scope**

### **3.1. Material Scope**

This Policy applies to the protection of persons that report or disclose breaches of union law within the Company that concern exclusively the following areas: (a) public procurement; (b) financial services, products and markets, and prevention of money laundering and terrorist financing; (c) protection of privacy and personal data, and security of network and information systems; (d) product safety and compliance; (e) transport safety; (f) protection of environment; (g) radiation protection and nuclear safety; (h) food and feed safety, animal health and welfare; (i) public health; (j) consumer protection; (k) breaches affecting the financial interests of the European Union, (l) breaches relating to the internal market, including breaches of Union competition and State aid rules, as well as breaches relating to the internal market in relation to acts which breach the rules of corporate tax or to arrangements the purpose of which is to obtain a tax advantage that defeats the object or purpose of the applicable corporate tax law.

### **3.2. Personal Scope**

This Policy applies to (a) employees with an employment relationship agreement, of indefinite or definite period of time, working full-time or part-time or with the status of rotating employment; (b) self-employed individuals and/or service providers, working either full-time or part-time, on a permanent or seasonal basis; (c) seconded by another organization; (d) seconded staff; (e) employed with a salaried mandate; (f) apprentices and paid or unpaid interns and volunteers; (g) shareholders; (h) persons participating in the board of directors; (i) persons working under the supervision of contractors, subcontractors and suppliers; (j) persons who disclose breaches of Union law and have obtained the relevant information in the context of an employment relationship that has ended for any reason, including retirement, or persons whose

employment or employment has not yet commenced, in the event that the information relating to breaches of Union law have been acquired during the recruitment process or during the stage of negotiations before the conclusion of the contract.

#### **Article 4: Conditions for protection of the Reporting Person(s)**

**4.1.** The Reporting Persons fall under the protection described under article 11 of this Policy provided that, at the time of the submission of the Reporting, either Internal or External, or at the time of the Public Disclosure, had reasonable suspicions to believe that the information on the reported breaches of the Union law within the Company was true, within the meaning of art. 2.9. of this policy.

**4.2.** Reporting Persons that initially submitted a Reporting, either Internal or External, or publicly disclosed anonymously and were subsequently identified fall under the same protection under the same terms.

#### **Chapter B': Company's General Obligations to prevent and address breaches of Union law.**

##### **Article 5 – Company's actions to inform and raise awareness of the staff regarding breaches of Union law**

The Company hereby declares its zero tolerance towards breaches of Union law by identifying specific categories of actions to inform and raise awareness of its staff. Especially:

- i. the Company posts at the workplace and makes accessible through its intranet page information on: (a) what may constitute a breach of Union law within the Company, (b) the right and obligation of the persons referred to in article 3.2. hereof to submit a report of an incident of breach of Union law that has come to their attention within the Company, (c) the Internal Reporting procedure that exists within the Company for breaches of Union law, (d) the contact details of the competent bodies within the Company in charge of receiving and monitoring Internal Reporting, (e) the details of the competent administrative and judicial authorities for the submission and examination of External Reporting, in accordance with the applicable provisions, (f) the measures for the protection of persons referred to in article 3.2. from retaliation due to reporting an incident of breach of Union law to the Company.
- ii. The Company offers to all its employees, regardless of their contractual status, including those employed under an employment agreement, independent services agreement, salaried mandate, to those employed through third-party service providers, as well as to persons undergoing training, including trainees and apprentices and volunteers, during recruitment and/or during their employment with the Company, mandatory special training aimed, in particular, at instilling in these persons the Company's principles, training these persons on how to react in case they detect an incident of a breach of Union law within the Company, i.e. how to manage such incidents and to which Company's body to address.
- iii. The Company encourages all persons referred to in article 3.2. hereof to report incidents of breaches of Union law that have come to their attention, following the communication channels provided for in this Policy, or to proceed to External Reporting; the Company does not obstruct the submission and receipt of Internal or External reporting nor interferes with their investigation and management by the competent bodies.
- iv. The Company safeguards the protection of the Reporting Person from retaliation due to the lawful exercise of his/her right to report breaches of Union law within the Company.
- v. The Company has already adopted, in addition to this Policy, Policies for the prevention and addressing of retaliation in the workplace in accordance with the Company's international standards and the requirements of law, which remain in force additionally to this Policy.

- vi. The Company has established formal procedures and has designated specific persons responsible for guiding and informing the persons referred to in Article 3.2. hereof regarding the Internal Reporting of incidents breaches of Union law within the Company, the receipt and monitoring of Internal Reporting and the provision to the Reporting Person of information on a submitted Internal Reporting.
- vii. The Company assists and provides access to any public, administrative or judicial authority during the investigation of an incident of breach of Union within its territory, upon request.
- viii. The Company regularly informs and raises the awareness of its staff regarding their right and obligation to submit a report in case they become aware of an incident of a breach of Union law within the Company.
- ix. The Company regularly evaluates the effectiveness of the measures to prevent and address incidents of breaches of Union law, as well as measures to prevent and address retaliation against the persons referred to in Article 3.2. of the present and accordingly revises/updates the measures taken and/or adopts new ones.

#### **Article 6: Designation of internal reporting channel: Report Receiving and Monitoring Officer (R.R.M.O.)**

**6.1.** The Company has designated as its internal reporting channel - Report Receiving and Monitoring Officer (R.R.M.O.), in compliance and fulfillment of its relevant obligation according to art. 9 of Law Nr. 4990/2022, Mrs. Mirka Sirmopoulou (+302106781151, grdcpawhistleblowing@deloitte.gr). In case the Report concerns the R.R.M.O., it is forwarded to the National Transparency Authority.

**6.2.** The R.R.M.O. is a properly trained person to whom all persons referred to in article 3.2 of this Policy may submit an Internal Report for breaches of Union law in accordance with the below provisions. The R.R.M.O. performs his/her duties with integrity, objectivity, impartiality, transparency and social responsibility, respects and observes the rules of discretion and confidentiality for matters of which he/she has become aware during the performance of his/her duties and abstains from the management of specific cases, declaring an impediment, if there is a conflict of interest, while it is his/her obligation to protect Personal Data (PD), which may come to his/her knowledge in the exercise of his/her role and responsibilities.

**6.3.** The R.R.M.O. may exercise his/her duties either exclusively or in parallel with his/her other duties in the Company, always in an impartial manner and provided that there is no conflict of interest with his/her other duties as specifically referred to in article 6.2 hereof.

**6.4.** The R.R.M.O. shall have the following responsibilities:

(a) to receive Internal Reporting of the persons referred to in Article 3.2. hereof on breaches of Union law falling under Article 4.1. of the present;

(b) to take the necessary actions to investigate the grounds of the internal report submitted and file the case, as specifically referred to in Article 8.4. hereof, notifying the relevant decision to the Reporting Person. In case the Reporting Person considers that his/her Report has not been treated effectively, he/she may submit an external report to the National Transparency Authority, in accordance with the specific provisions of Law Nr. 4990/2022 and art. 10 of this policy;

(c) to ensure the protection of the confidentiality of the identity of the Reporting Person and of any third parties named in the Internal Report by preventing access to it by unauthorized persons;

(d) to monitor Internal Reporting and maintain communication with the Reporting Person and, if necessary, request further information from him/her;

(e) to provide the Reporting Person with information on the actions taken, within a reasonable timeframe from the submission of the Internal Report, which shall not exceed three (3) months from the acknowledgement of receipt of the internal report, and if no such acknowledgement has been sent, within three (3) months from the end of seven (7) working days from the submission of the internal report to the R.R.M.O.;

(f) to provide clear and easily accessible information on the procedures under which reports can be submitted to the National Transparency Authority and, where applicable, to public bodies or institutions, bodies, offices, or agencies of the European Union; and

(h) to plan and coordinate training activities on ethics and integrity, to participate in the formulation of internal policies and to enhance integrity and transparency within the Company.

## **Part C - Procedure for submitting and examining Internal Reporting**

### **Article 7 – Submission and receipt of Internal Reporting**

**7.1.** The Internal Report may be submitted by name or anonymously.

**7.2.** The Internal Report shall be submitted to the R.R.M.O. by telephone or in writing, at the telephone numbers and e-mail addresses mentioned in art. 6.1. hereof, or via the electronic platform **Talk2Deloitte** in the Company's website. More specifically:

**7.2.1.** The written Internal Report shall be submitted in person or by post to the Company's registered office, in an envelope bearing the indication 'To the attention of the R.R.M.O.' or 'Report pursuant to Law 4990/2022' or another indication clearly stating that the report falls within the scope of Law 4990/2022. The written Internal Report may also be submitted via electronic mail (e-mail) to the address of the R.R.M.O. specified in art. 6.1 of the present document.

**7.2.2.** The Internal Report may be submitted orally at a personal meeting between the Reporting Person and the R.R.M.O., which shall take place within a reasonable timeframe from the submission of a relevant request by the Reporting Person to the R.R.M.O. In the case of an oral submission, the R.R.M.O. shall keep complete and accurate minutes of the meeting in a durable and retrievable format, either by recording the conversation—provided that the Reporter has lawfully given consent—or in written form, which the Reporter may verify, amend, and confirm by signing.

Alternatively, the Internal Report may be submitted orally via a telephone line, in which case recording of the conversation is permitted, provided that the Reporter has lawfully consented. In such case, the oral submission is documented either through an audio recording in a durable and retrievable format or by a full and accurate transcript of the conversation prepared by the R.R.M.O., which is made available to the Reporting Person for verification, correction, and confirmation by signature.

**7.2.3.** The Internal Report may also be submitted via the Talk2Deloitte online platform, which provides complete and clear instructions for the submission of Internal Reports. The platform is accessible from a prominent location on the Company's website and is available in both Greek and English.

**7.3.** For the submission of the Internal Report, a certain strict form or content is not required; it is sufficient that the report is drafted in a clear and honest manner and in good faith. In any case, the internal report should contain as much information as possible about the reported incident of breach of Union law, such as, in particular, (a) a detailed description of the incident; (b) names of persons involved, (c) date and time of the incident, (d) place of the incident, (e) names of witnesses, if any, and (f) supporting documents, if

any. In case of incomplete reporting, the R.R.M.O. may ask the Reporting Person to provide additional information.

**7.4.** The submission of the Internal Report, regardless of the method by which it is made, shall be certified by the R.R.M.O. through the issuance of a relevant acknowledgment of receipt within seven (7) working days from the date of submission. Notification of the Reporting Person regarding receipt of the Internal Report may be effected by any appropriate means, provided that such notification can be substantiated, while always ensuring compliance with confidentiality requirements and the protection of personal data. The R.R.M.O. is not obliged to provide an acknowledgment of receipt in cases where, due to the absence of necessary contact details, such notification is rendered impossible.

**7.5.** In cases where the Internal Report is submitted orally, in accordance with art. 7.2.2, the Reporting Person's signature on the minutes prepared by the R.R.M.O. shall serve as acknowledgment of receipt of the Internal Report. In the event the Reporting Person refuses to sign the minutes, a corresponding note shall be made by the person drafting them.

**7.6.** The Internal Report, regardless of the method of submission, shall be recorded in a separate file maintained by the R.R.M.O., in either printed or digital form, in accordance with art. 9.9 of the present document.

**7.7.** In the event the Internal Report is received by an unauthorized person, such person shall be obliged to forward it without delay to the IRO, without altering its content or disclosing any information that could lead to the identification of the Reporter and/or third parties named in the Internal Report.

## **Article 8 – Handling and Monitoring of Internal Reports**

**8.1.** Upon receipt of an Internal Report, the R.R.M.O. may take one of the following actions:

(a) Transmit the Internal Report in pseudonymized form for investigation to the competent internal bodies of the Company and/or to the relevant public authorities, as appropriate, while in all cases making the relevant entry in the special file maintained for this purpose. The R.R.M.O. monitors the progress of the Report by maintaining communication with the competent body handling the Report within the entity or with the relevant public authorities to whom the Report was forwarded.

The examination of the Internal Report shall take place within a reasonable period not exceeding three (3) months from the date of its submission, as specified in Article 6.4(e) of this Policy.

(b) Archive the Internal Report, by means of a decision that is communicated to the Reporting Person, where possible, in the following cases:

(ba) The Internal Report is clearly unreasonable, vague, unintelligible, or is abusively repetitive—such as, in particular, the resubmission of a report with identical content without any new information—or remains unclear despite the provision of additional information by the Reporting Person;

(bb) The Internal Report concerns a breach of Union law in an area that falls outside the scope of this Policy as set out in Article 3.1 hereof. In such cases, if the Internal Report includes information relating to breaches for which another body of the Company is competent, the R.R.M. refers the Report to the appropriate body for investigation, and no obligation to monitor the matter remains;

(bc) There are no serious indications of breaches that fall within the scope of this Policy as defined in art. 3.1. if new information is submitted regarding an already archived Internal Report, the IRO shall retrieve the archived Report and proceed in accordance with the present Article.

**8.2.** If the information provided raises indications of the commission of a criminal offense prosecuted ex officio, the R.R.M.O. must immediately forward a copy of the Internal Report to the territorially competent Public Prosecutor, informing the Reporting Person, accordingly. If the violation falls within the scope of this Policy under art. 3.1, the forwarding shall take place in accordance with Chapter VI of Law 4990/2022, ensuring confidentiality and the protection of personal data, and the obligation to monitor the Report remains. If the violation does not fall within the scope of this Policy, a copy of the Report is transmitted without any further monitoring obligations.

**8.3.** If the R.R.M.O. receives an Internal Report containing allegations against themselves or against a body responsible for investigating reports within the Company, they shall limit their action to recording the Report in the relevant file and forwarding it to the National Transparency Authority as the competent external reporting channel, informing the Reporting Person accordingly.

**8.4.** The R.R.M.O. may, for the purpose of assessing Internal Reports—and in particular to determine whether the circumstances under art. 8.2 apply—request assistance and advice from advisory bodies, including internal and/or external (legal) advisors of the Company, depending on the nature of the alleged breach of Union law, while always observing the principles set out in art. 9 of this Policy. During the review of the Internal Report, the Reporting Person may be asked to provide additional information.

**8.5.** If the Reporting Person believes that their Internal Report was not handled effectively, they may contact any competent body or authority and, in particular, may submit an External Report to the National Transparency Authority, in accordance with the provisions of art. 10 of this Policy and art. 11 et seq. of Law 4990/2022.

## **Article 9 – Principles during the examination of Internal Reporting, confidentiality of information, personal data, rights of data subjects and special record keeping**

**9.1.** The Company and the R.R.M.O. undertake to receive and not impede receipt and to promptly investigate and manage Internal Reports submitted pursuant to Article 7 hereof (principle of immediacy).

**9.2.** The Company and the R.R.M.O. undertake to investigate the Internal Reports with impartiality and respect human dignity (principle of impartiality).

**9.3.** Any processing of personal data in the context of this Policy is carried out in accordance with Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons regarding the processing of personal data and on the free movement of such data (hereinafter the “General Data Protection Regulation”) and Law Nr. 4624/2019. Any personal data processing carried out in the context of this Policy and pursuant to the requirements of Law Nr. 4990/2022, is carried out to fulfill the obligation of internal reporting channels and to take the necessary measures for their monitoring, in accordance with the specific provisions of this Policy, and further, in application of the relevant provisions of Law 4990/2022.

**9.4.** Personal data processing in the context of this policy and pursuant to the relevant provisions of Law Nr. 4990/2022, applies, in particular, to any information related to breaches in the context of Internal Reporting, including their exchange or transmission. The transmission to the competent supervisory and investigative authorities of the information referred to in the Internal Reports, which can be used as evidence in administrative, civil and criminal investigations and proceedings, is permitted.

**9.5.** The Company, in the context of this Policy, and for its compliance with the requirements of Law Nr. 4990/2022, acting as a controller (hereinafter referred to as the “Controller”), takes the appropriate

technical and organizational measures so that, during the submission and monitoring of Internal Reports, only the necessary and appropriate personal data related exclusively to the handling of such reports are collected. Therefore, personal data, which are obviously not related to the handling of a specific Internal Report, or are excessive, are not collected, or in case that they have been accidentally collected, are deleted without delay.

**9.6.** Personal data and any kind of information leading, directly or indirectly, to the identification of the Reporting Person, shall not be disclosed to anyone other than the authorized persons responsible for receiving or monitoring the Internal Reports, unless the Reporting Person consents to further disclosure to any other unauthorized person. To this end, the Company takes appropriate technical and organizational measures when monitoring the Internal Reporting and communicating with the other bodies of the Company or with the competent authorities (principle of confidentiality).

In the event that the R.R.M.O. requests, in the performance of his/her duties, the provision of consultation by advisory bodies, he/she provides them only with as much information as it is necessary to determine the validity of the submitted Internal Report. In this case, personal data and any kind of information that lead, directly or indirectly, to the identification of the Reporting Person may not be disclosed by the R.R.M.O. to the above advisory bodies.

**9.7.** Exceptionally, the identity of the Reporting Person and any other information may be disclosed only in cases required by EU or national law, in the context of investigations by competent authorities or in judicial proceedings, and if this is necessary to serve the purposes of Law Nr. 4990/2022 or to safeguard the defending rights of the Reporting Person, after notifying the Reporting Person the reasons for the disclosure of his/her identity and other confidential information, unless the provision of such information undermines the investigation or judicial proceedings. After the notification, the Reporting Person shall be entitled to submit written observations before the body making such disclosure of information, which is not disclosed to anyone. Exceptionally, and only if the grounds for the Reporting Person's observations are not considered sufficient, the disclosure of his/her identity and other confidential information shall not be prevented.

**9.8.** The Controller by way of derogation from the General Data Protection Regulation (articles 5, par. 1 (a), 12, 13, 14 par. 1 to 4 and 34), does not provide relevant information on the processing of personal data:

a) to the Reporting Person and

b) to any third party (in his or her capacity as data subject) named in the Internal Report or personal data resulting from monitoring measures for as long as necessary for the purposes of preventing and responding to attempts to obstruct reporting, obstruct or frustrate or delay monitoring measures, or attempts to identify the Reporting Person and protect him/her from retaliation.

Further, the Controller may not satisfy the rights provided by the General Data Protection Regulation (articles, 15, 16, 17, 18, 19, 20, 21 and 22), when these rights are exercised by the Reported Person or by third parties named in the report or resulting from surveillance measures.

In the event that the Controller refuses to satisfy the above rights vis-à-vis the above data subjects, without notifying them the reason for such restriction, these subjects reserve the right to lodge a complaint before the Personal Data Protection Authority (DPA), in order for the latter to investigate the fulfilment of the conditions for the restriction of rights and inform the data subjects accordingly, provided that such information does not defeat the fulfilment of the purposes described above.



Accordingly, the Controller, in case of a personal data breach, does not proceed to the communication provided under art. 34 no. 1 of the General Data Protection Regulation to the data subject, if such communication may be detrimental to the investigation of the Report, unless the Personal Data Protection Authority, which the Controller must inform, considers that the conditions for omitting the communication to the above data subjects are not met.

**9.9.** Internal Reports are stored for a reasonable and necessary period of time, in a special record of the Company, kept exclusively by the R.R.M.O., in order for them to be retrievable and in compliance with the requirements imposed by EU or national law, and in any case until the completion of any investigation or judicial proceedings initiated as a consequence of the Report against the Reported Person, the Reporting Person or third parties.

#### **Article 10 – External reporting channels**

Any person referred to in Article 3.2. hereof reserves the right to (additionally) submit an external report/complaint for any breach of Union law falling under art. 3.1. hereof before the competent administrative or judicial authorities, and, in particular, before the National Transparency Authority in accordance with art. 11 and 12 of Law Nr. 4990/2022, regardless of a previous submission of an Internal Report to the Company pursuant to articles 7 et seq. of this policy.

#### **Article 11 - Prohibition of retaliation**

**11.1.** The Company undertakes and ensures the prohibition of taking retaliatory measures or countermeasures against a person referred to in art. 3.2. hereof that submits a Report, either Internal or External, or proceeds to a public disclosure, within the meaning of article 14 of Law Nr. 3896/2010, article 13 of Law Nr. 4808/2021 and art. 17 of Law Nr. 4990/2022, as well as according to the internal Policies adopted by the Company for the prevention and addressing of retaliation.

**11.2.** The rights, obligations and procedure recorded in the Company's internal Policy for the prevention and addressing of violence and harassment, discrimination and retaliation in compliance with Law 4808/2021 (Government Gazette A' 101) and supplementary to Laws 3896/2010 (Government Gazette A' 207) and 4443/2016 (Government Gazette A' 232) continue to apply in parallel with this Policy. Persons who consider that they suffer retaliation due to the submission of a report, internal or external, or public disclosure of incidents of breaches of Union law within the Company, retain in full the rights provided by labor law and the above Policy of the Company to address phenomena of violence and harassment, discrimination and retaliation.

**11.3.** The imposition of any retaliation in violation of the present is subject to the sanctions of labor law, as specifically provided for in art. 20 Law Nr. 4990/2022, or to disciplinary sanctions by the competent body of the Company.

#### **Article 12 - Cooperation and provision of all relevant information to competent authorities**

**12.1.** The Company and the R.R.M.O. are obliged to cooperate with any competent public, administrative or judicial authority, which either by its own motion or upon request, calls for the provision of data or information and undertakes to provide assistance and access to the data, in accordance with the specific provisions of articles 14 and 15 of Law 4990/2022.

**12.2.** For this purpose, the data collected by the Company, in any form, is kept in a relevant special record in accordance with the relevant provisions of Law 4990/2022, the General Data Protection Regulation and Law 4624/2019, as in force.

**Article 13 - Final provision**

**13.1.** This Policy supplements -and does not repeal-, any other policies of the Company on relevant issues, indicatively and not restrictively (a) Company's Anti-Corruption Policy, (b) Company's Policy for the treatment of violence and harassment, discrimination and retaliation, which are still in force. In case of conflict of this policy with other policies of the company, the more specific one shall prevail.

**13.2.** This Policy is evaluated on a regular basis and is supplemented/replaced accordingly.

Athens, 10.5.2023