Netcompany

Whistleblower Procedure

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1 INTRODUCTION AND PURPOSE

1.1 This is a description of the procedure to be observed in connection with the receipt and processing of reports submitted through the Whistleblower Arrangement of Netcompany SA Greek Branch (hereinafter referred to as “Netcompany”).

1.2 The purpose of this procedure is to ensure that the group of persons at Netcompany who are in charge of the case administration, etc. in connection with reports, are familiar with the procedure to be observed in this respect and have such knowledge of the Whistleblower Arrangement to ensure that reports are processed by the right persons and within the framework of the Arrangement.

1.3 At the same time, this procedure aims at providing proof of Netcompany having established a whistleblower arrangement and ensuring a process where Netcompany will provide written documentation of its follow-up on the reports.

1.4 Netcompany has established a whistleblower arrangement within the scope of the EU Directive 2019/1937 and the Greek Law N. 4990/2022 on the protection of persons reporting violations of EU law (hereinafter referred to as the " **Arrangement**").

2 WHO CAN USE THE ARRANGEMENT?

2.1 The Whistleblower Policy of Netcompany describes the group of persons (hereinafter referred to as the “**Whistleblower**”) who may file reports through the Arrangement.

2.2 Netcompany's Whistleblower Policy can be found here:

https://netcompany.com/whistleblower/.

3 WHAT MAY BE REPORTED THROUGH THE ARRANGEMENT?

3.1 The Arrangement is open to reports regarding violations of EU law within the scope of application of the Whistleblower Directive and the National law on the protection of Whistleblower as well as reports otherwise regarding serious offences or other serious issues.

3.2 Netcompany's Whistleblower Policy contains a detailed description of what may be reported through the Arrangement.

4 REPORTING CHANNEL

4.1 Reports can be submitted either in written or in oral form.

4.2 Written reports are submitted through Plesner's Whistleblower Arrangement that can be found here:

Plesner Whistleblower

4.3 In the case of a written submission through the Arrangement, the report is received by two Plesner lawyers, who then forward it to the Officer for Receiving and Handling Reports, an Netcompany employee.

4.4 The oral reports are submitted in person by the reporting person, through a personal meeting with the Officer for Receiving and Handling Reports, following the reporting person’s relevant request. The meeting should be scheduled within a reasonable time after the reporting person’s request.

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5 UNIT RESPONSIBLE FOR THE RECEIPT AND MONITORING OF REPORTS

5.1 Netcompany has appointed a unit responsible for the receipt and monitoring of the reports (hereinafter referred to as the "whistleblower unit") consisting of an impartial group of persons at Netcompany. The Officer for Receiving and Handling Reports is the head of the whistleblower unit.

5.2 The whistleblower unit consists of persons who are independent of the daily management. The Officer for Receiving and Handling Reports will receive the report and carry out the preliminary investigations in this respect, with the assistance of the whistleblower unit.

5.3 Exhibit 5.3 to this Whistleblower Procedure contains a list of the agreed group of persons forming part of the whistleblower unit of Netcompany.

5.4 The whistleblower unit will be in charge of the following tasks:

(i) receive the reports and be in contact with the Whistleblower;

(ii) follow-up on the reports;

(iii) give feed-back to the Whistleblower.

5.5 Plesner must be informed of any resignations or replacements within the whistleblower unit to be able to make an assessment of the substituting person(s). In this connection, Netcompany must contact Jacob Falsner (jfa@plesner.com).

5.6 Any replacement within the group of persons in the whistleblower unit must be confirmed to Plesner by two existing members of the whistleblower unit.

5.7 Every third month, Plesner's contact person at Netcompany with regard to the Whistleblower Arrangement will receive an email from Plesner requesting the contact person to check that the group of persons in the whistleblower unit is the same or whether any replacements have to be registered.

6 PROCEDURE FOR SUBMITTING REQUESTS

6.1 Receipt of written reports

6.1.1 Netcompany has delegated the receipt of written reports through the System to Plesner Law Firm (hereinafter referred to as "Plesner").

6.1.2 Written reports are received by two lawyers at Plesner. Plesner acknowledges receipt of the report to the Whistleblower within seven (7) working days (from the day of receipt).

6.1.3 Then, Plesner will investigate the report in order to determine whether the report falls within the scope of application of the Arrangement. Subsequently, Plesner will forward the report to the Officer for Receiving and Handling Reports and the two first persons on the whistleblower unit list (the latter will be referred to as **"Report Monitoring Officers"**).

6.1.4 Before forwarding the report, Plesner will make a legal capacity assessment in order to ensure, to the extent possible, that the envisaged recipients of the report are not involved in the reported case.

6.1.5 If one of the envisaged recipients ought not to receive the report, Plesner will choose the next person on the whistleblower unit list. If there are no suitable recipients on the list, the report will be exceptionally forwarded to two persons on the list of supporting persons, see section 6.2.8. The recipients of the report, apart from the Officer for Receiving and Handling Reports, will be hereinafter referred to as "Report Monitoring Officers".

6.2 Receipt of oral reports

6.2.1 The Officer for Receiving and Handling Reports is in charge of receiving oral reports.

6.2.2 The Whistleblower initiates the procedure for orally submitting a report following their communication with the Officer for Receiving and Handling Reports via email to dora.dionissopoulou@netcompany.com.

6.2.3 Following this, the Officer for Receiving and Handling Reports must set up a meeting with the Whistleblower within a reasonable time, ensuring the confidentiality and privacy of the meeting.

6.2.4 Subject to the Whistleblower's consent, full and accurate minutes of the meeting are kept in a stable and retrievable form. The Reporter has the ability to verify, correct and finally agree to the minutes of the meeting by signing them.

6.2.5 Upon receipt of the oral report, the Officer for Receiving and Handling Reports evaluates the legal capacity of the persons forming the whistleblower unit, that will assist the former in the management of the report, in order to ensure, if possible, that they are not involved in the reported matters.

6.3 Report Monitoring

6.3.1 The report that is either forwarded by Plesner or orally submitted to the Officer for Receiving and Handling Reports will be processed by the “Report Monitoring Officers” , see however sections 6.3.2 and 6.3.3. The Report Monitoring Officers may jointly decide that the specific case management is to be performed by only one of the Officers in cooperation with the Officer for Receiving and Handling Reports.

6.3.2 The Officer for Receiving and Handling Reports along with the person or persons appointed as “Report Monitoring Officer(s) ” are in any case obliged to ensure that the report does not concern themselves, neither directly nor indirectly, and that the reported issue is otherwise suitable to be treated within the Arrangement, see section 3.

6.3.3 Subsequently, the Officer for Receiving and Handling Reports along with the Report Monitoring Officer(s) must follow up on the report and further investigate the reported case, including an assessment as to which steps are required in this respect.

6.3.4 When a preliminary investigation has been carried out and all relevant evidence has been secured, the Officer for Receiving and Handling Reports along with the Report Monitoring Officer(s) will inform the reported person in this respect according to section 6.4.

6.3.5 The Officer for Receiving and Handling Reports along with the Report Monitoring Officer(s) must ensure that the Whistleblower receives feedback soonest possible. If it is not possible to provide feedback within at least three (3) months following the receipt of the report, the Officer for Receiving and Handling Reports along with the Report Monitoring Officer(s)must inform the Whistleblower accordingly. For further particulars, see section 6.5. The Officer for Receiving and Handling Reports along with the Report Monitoring Officer(s) must ensure that the feedback to the Whistleblower comes from the company that is affected by the report.

6.3.6 All reports will be investigated. However, if a case is considered to be manifestly unfounded, no further investigation will take place. Reports falling outside the scope of the Arrangement, but not appearing to be unfounded, will be closed immediately and forwarded to Netcompany's Legal Director. In this context, the Officer for Receiving and Handling Reports along with the Report Monitoring Officer(s) must inform the Whistleblower that the report falls outside the scope of the Arrangement.

6.3.7 The Officer for Receiving and Handling Reports along with the Report Monitoring Officer(s) are authorised to engage internal and external assistance in connection with the investigation of reports, including IT support, investigative and legal assistance, to the extent this is deemed to be strictly necessary by the Report Monitoring Officers .

6.3.8 Before engaging assistance outside the whistleblower unit, the Officer for Receiving and Handling Reports along with the Report Monitoring Officer(s) are to consult a person from the list of supporting persons, which consists of persons who are part of the daily management and who can make decisions on behalf of the company within Netcompany that is affected by the report, e.g. when the reported case may result in any sanctions. Appendix 5.5 refers in detail to the persons included in the list of supporting persons. Such person or persons shall support the Officer for Receiving and Handling Reports along with the Report Monitoring Officer(s) only upon the latters’ request. In this case, the Officer for Receiving and Handling Reports along with the Report Monitoring Officer(s) must ensure in advance that there is no reason for the relevant person from the list to be excluded from the management of this specific report.

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6.3.9 When involving persons outside the whistleblower unit, the Officer for Receiving and Handling Reports and the Report Monitoring Officers must ensure that the Whistleblowers are protected against retaliation and that the provisions under section 10 are observed.

6.4 Information to the Person Concerned

6.4.1 When a preliminary investigation has been carried out and all relevant evidence has been secured, the Report Monitoring Officers will inform the person concerned, i.e. the person reported under the Arrangement, among others, of the following:

- The identity of the Report Monitoring Officer(s) who are responsible for the investigation of the report, and
- the issues of the report.

6.4.2 The reported person is furthermore entitled to protection of his or her identity during the case management and has a right to effective defence. These rights may not be waived by agreement to the detriment of the reported person.

6.4.3 Under certain circumstances, the reported person will also have the right of access to information about the Whistleblower's identity where necessary for the reported person to exercise his or her right to an effective defence (see sections 11.3 and 12).

6.4.4 Moreover, Netcompany will observe the rights of the person concerned pursuant to the General Data Protection Regulation. Further information on the rights of the reported person can be found in the Privacy Policy for Whistleblower Arrangement that can be found at https://netcompany.com/whistleblower/.

6.5 Feedback to the Whistleblower

6.5.1 The Whistleblower must as soon as possible, and in principle within three (3) months following the acknowledgement of receipt of the report or if no confirmation has been sent to the Whistleblower, within three (3) months after the expiry of seven (7) working days from the submission of the report, receive feedback from the Officer for Receiving and Handling Reports along with the Report Monitoring Officer(s). This may, for instance, be information about the progress and result of the investigation, including the measures that have been taken or are envisaged to be taken.

6.5.2 The feedback to the Whistleblower must be provided in compliance with relevant legislation applicable from time to time, including the rules under data protection law. Thus, the Officer for Receiving and Handling Reports along with the Report Monitoring Officer(s) must with regard to providing feedback, observe the relevant statutory rules on confidentiality and protection of personal data, which may entail limitations in relation to the contents of the feedback that the Whistleblower is entitled to receive. In this connection, it is emphasized that the identity of the Whistleblower may only be revealed (directly or indirectly) if certain conditions are fulfilled in this respect.

6.5.3 If an extension of the timeframe for the feedback is required, where necessary due to the specific circumstances of the case, in particular the nature and complexity of the report, the Whistleblower must be informed in this respect.

7 REPORTING

7.1 Every reported case must be completed with a written statement containing a conclusion and/or recommendation regarding any further action on basis of the report.

7.2 The statement is forwarded to the CEO and the Legal Director of Netcompany, which is affected by the report. Prior to this, it must be ensured that the envisaged recipients of the statement are not involved in the reported case. The conclusion/recommendation could be:

- The case is closed due to being manifestly unfounded.
- The case is closed with a reprimand.
- The case is closed with other employment-related consequences (summary dismissal/termination of employment.

- The case is conveyed to the police for criminal investigation.
- The case is conveyed to other authorities.
- The case is conveyed to an attorney for legal investigation.

7.3 The statement must be prepared in compliance with the relevant legislation applicable from time to time. Consequently, the statement may only contain a general description of the report, the measures and the conclusion - with due consideration of the statutory duties of confidentiality and the rules under data protection law.

8 CONFIDENTIALITY

8.1 The Officer for Receiving and Handling Reports along with the Report Monitoring Officer(s) and the persons engaged to assist the Report Monitoring Officers, see section 6.3, are obliged to keep confidential all information they receive during the investigation.

8.2 Prior to the investigation, the Officer for Receiving and Handling Reports along with the Report Monitoring Officer(s) and the persons engaged to assist them must sign a confidentiality agreement.

9 ANONYMITY

9.1 Netcompany always encourages the Whistleblowers to state their name when submitting a report so that the Officer for Receiving and Handling Reports along with the Report Monitoring Officer(s) are able to ask clarifying questions and subsequently provide feedback on the further course of the investigation. In case of a written report, Plesner will make a communication module available, allowing the Whistleblower to communicate with Plesner for the purpose of providing additional information about the reported issue, which Plesner will then pass on to the Officer for Receiving and Handling Reports along with the Report Monitoring Officer(s). However, if the Whistleblower has chosen not to be anonymous, the Officer for Receiving and Handling Reports along with the Report Monitoring Officer(s) will take steps to ensure that the communication takes place through ordinary channels and directly between the Report Monitoring Officers and the Whistleblower.

9.2 A Whistleblower reporting through the Arrangement may choose to submit the report anonymously. By means of a communication module, the Whistleblower can provide Plesner with additional information and remain anonymous. The Officer for Receiving and Handling Reports along with the Report Monitoring Officer(s) will coordinate with Plesner regarding the need to ask additional questions, etc. through the communication module.

10 RIGHT TO SUBMIT A REPORT EXTERNALLY

10.1 The Whistleblowers have the right to submit a report which falls within the scope of the present Policy to the competent authority, the National Transparency Authority, which is an external channel for receiving reports.

11 PROTECTION OF THE WHISTLEBLOWER

11.1 Protection against retaliation is described in detail in Netcompany's Whistleblower Policy.

11.2 Information about the identity of the Whistleblower, or any other information that directly or indirectly may reveal the Whistleblower's identity, may only be disclosed to other persons than the whistleblower unit after having obtained **prior explicit consent** from the Whistleblower.

11.3 However, information on the Whistleblower's identity and any other information may be disclosed **without consent** only where required by EU or national law, in the context of investigations by competent authorities or in the context of judicial proceedings, and where this is necessary to serve the purposes of this Arrangement or to safeguard the rights of defence of the Reported person.

11.4 Disclosures under Article 10.3 shall be made after informing the Whistleblower in writing of the reasons for the disclosure of his/her identity and other confidential information, unless such information would undermine

investigations or judicial proceedings.

11.5 Also, the identity of the Whistleblower can be revealed in connection with any subsequent legal proceedings concerning the reported issue.

11.6 If the Whistleblower has deliberately revealed his or her identity in connection with a publication of the reported matter, the special considerations regarding the protection of the Whistleblower's identity are not applicable. In such cases, information on the Whistleblower's identity may be passed on pursuant to the rules under the General Data Protection Regulation.

12 DATA SECURITY AND DATA STORAGE

12.1 Netcompany will register all reports received under the Arrangement. Netcompany will store a report only for as long as it is considered necessary and proportionate and in any event until the conclusion of any investigation or legal proceedings initiated as a result of the report against the reported person, the Whistleblower or third parties.

12.2 Netcompany and Plesner will process all information reported through the Arrangement, including information on persons who are the subjects of a report, in accordance with applicable law in force at any time.

12.3 All reports will be stored properly, and it will only be possible for relevant persons of the whistleblower unit to access the information.

12.4 In principle, reports will be deleted from the Arrangement within 45 days after Netcompany has finalized the processing, unless Netcompany has legitimate grounds to continue the storage, e.g. if required by other legislation or if there is reason to believe that the report may be corroborated by subsequent reports on the same issue.

12.5 If the matter is reported to the police or another authority, the case will be closed in the Arrangement immediately after the case has been closed by the authorities in question.

12.6 If - on basis of the collected data - a disciplinary sanction is implemented against the reported person, or if there are other grounds justifying and requiring the continued storage of the data on the person concerned, such data will be stored, where an employee is involved, in the employee's personnel file.

12.7 Otherwise, the information is stored in accordance with Netcompany’s deletion policy that is included in the general Privacy Notice.

13 PERSONAL DATA & RIGHT TO BE INFORMED & RIGHT OF ACCESS

13.1 Any processing of personal data under this Procedure shall be 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 with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC [General Data Protection Regulation, GDPR (L 119)] and Law No. 4624/2019 (A' 137), subject to the more specific provisions of Law 4990/2022.

13.2 Any processing of personal data that takes place under this Procedure is carried out in order to fulfil the obligation to establish reporting channels and to take the necessary measures to monitor the reports. The aforementioned processing of personal data shall include, in particular, any information relating to breaches in the context of reporting. The transfer to the competent supervisory and investigative authorities of the information contained in the reports, which may be used as evidence in administrative, civil and criminal investigations and proceedings, is permitted.

13.3 Netcompany shall take appropriate technical and organizational measures to ensure that, during the submission and monitoring of the reports, the personal data necessary and appropriate for the achievement of the purposes of this Procedure are collected.

13.4 Personal data, which are obviously not related to the handling of a specific report, or they are excessive, are not collected, and if they have been accidentally collected, they are deleted without delay.

13.5 Netcompany, notwithstanding the provisions of case A' of paragraph. 1 of article 5, articles 12 and 13, paragraphs. 1 to 4 of article 14 and article 34 of the GDPR, **does not provide relevant information on the processing of personal data to the reported person and any third person** in his capacity as data subject of the

data named in the report or the personal data resulting from monitoring measures and in particular on the source of origin in accordance with case f of paragraph 2 of Article 14 of the GDPR, pursuant to paragraph 5 of Article 14 of the GDPR, in conjunction with Article 23 of the GDPR, for as long as it is required and to the extent necessary for the purpose of preventing and countering attempts to obstruct the reporting, obstruct, frustrate or delay the monitoring measures, in particular with regard to investigations, or attempts to identify the petitioners, as well as to protect them against retaliation.

13.6 Netcompany **may not satisfy the rights granted by Articles 15 to 22 of the GDPR**, when exercised by the reported and third persons named in the report or resulting from monitoring measures as defined in par. 5, providing information however on the reason for the non-satisfaction or limitation of the right.

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