



## **Policy for the Protection of Persons who Report Breaches (Whistleblowing Policy)- ABMS POL 02**

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President



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## Policy for the Protection of Persons who Report Breaches (Whistleblowing Policy)- ABMS POL 02

### 1. INTRODUCTION

By means of **Law 4990/2022 [Protection of persons who report breaches of Union law]**, Directive (EU) 2019/1937 of the European Parliament and of the Council of 23<sup>rd</sup> October 2019 on the protection of persons who report breaches of Union law (L 305) (**whistleblowing**) was transposed into the Greek legal order, and the obligation of companies and organisations to establish internal reporting channels in the private sector (and in the public sector) was provided for, with differentiation as to the time of compliance of each company-business depending on the number of employees in it.

The object of the above law is the establishment of a system of internal and external reporting of breaches of internal law, the protection of persons who report such breaches, the organisation of the procedure for the submission, receipt and monitoring of reports, and the penalties imposed in the event of a breach of Law 4990/2022.

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### **2. PURPOSE OF THE POLICY**

The purpose of this Policy is, in accordance with the applicable legislation and within its framework, the prevention and suppression of breaches of Union law within the company, harmful both to the company and to society as a whole, through the establishment of internal reporting channels, and the effective and substantive protection from any form of retaliation, including threats and acts of revenge, of natural persons/employees who report such breaches of Union law that come to their attention during the performance of their work/professional duties.

The Company allows the submission of reports both with the reporter's name and anonymously and undertakes to protect reporting persons from any form of retaliation or adverse treatment.

This policy forms part of the company's Anti-Bribery Management System (ABMS) and supports the timely reporting, investigation and handling of incidents that may affect the integrity and compliance of the company.

### **3. CASES OF BREACHES OF UNION LAW FALLING WITHIN THE SCOPE OF THIS POLICY**

This Policy applies in cases of protection of persons who report:

(a) breaches of Union law, as specifically defined in Part I of the Annex to Law 4990/2022, in the fields of:

(aa) public procurement,

(ab) financial services, products and markets, as well as the prevention of money laundering and terrorist financing,



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(ac) product safety and compliance,

(ad) transport safety,

(ae) protection of the environment,

(af) radiation protection and nuclear safety,

(ag) food and feed safety, as well as animal health and welfare,

(ah) public health,

(ai) consumer protection,

(aj) protection of privacy and personal data, as well as the security of network and information systems,

(b) breaches affecting the financial interests of the Union referred to in Article 325 of the Treaty on the Functioning of the European Union (TFEU) and as specified in the relevant Union measures,

(c) breaches relating to the internal market, as referred to in Article 26(2) of the TFEU, including breaches of Union competition and State aid rules, as well as breaches relating to the internal market in respect of acts which breach the rules on corporate taxation or arrangements the purpose of which is to obtain a tax advantage that defeats the object or purpose of the applicable corporate tax law.

**NOTE : Any other breach of a provision of Union or national law that is not expressly mentioned in the above cases does not fall within the scope of this policy but may**

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**fall within the scope of another Policy established by the Company (indicatively, violence and harassment at work falls within the scope of the Policy for the Prevention and Combating of Violence and Harassment at Work, etc.).**

## 4. CATEGORIES OF PERSONS PROTECTED BY LAW 4990/2022 AND FALLING WITHIN THE SCOPE OF THIS POLICY

a) those who work for the Company and have acquired, in the context of their work, information regarding breaches, which they report, and in particular:

aa) employees, i.e. those who provide the Company, under its instructions, with services for which they receive remuneration, regardless of whether their employment is full-time or part-time, permanent or seasonal, or whether they are seconded from another entity.

ab) non-salaried persons, self-employed persons or consultants or home workers,

ac) shareholders and persons belonging to the administrative, management or supervisory body of the Company, including non-executive members, as well as volunteers and paid or unpaid trainees,

ad) any persons working under the supervision and instructions of contractors, subcontractors and suppliers,

b) persons who report or publicly disclose information regarding breaches acquired in the context of an employment relationship which has ended for any reason, including retirement, as well as reporting persons whose employment relationship has not yet

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begun, in cases where information regarding breaches was acquired during the recruitment process or at another stage of negotiation prior to the conclusion of a contract.

This Policy also applies to:

- a) facilitators,
- b) third parties connected with the reporting persons who may suffer retaliation in a work-related context, such as colleagues or relatives of the reporting persons, and
- c) sole proprietorships or legal persons in which the reporting persons have an interest, or for which they work, or with which they are otherwise connected by an employment relationship.

## **5. BASIC DEFINITIONS**

«**Report**»: the oral or written provision of information, or provision via an electronic platform, regarding breaches of Union law.

a) «**Internal report**»: the oral or written provision of information, or provision via an electronic platform, regarding breaches to the Officer for the Receipt and Monitoring of Reports (O.R.M.R.) of a legal entity of the public or private sector.

b) «**External report**»: the oral or written provision of information, or provision via an electronic platform, regarding breaches to the National Transparency Authority (N.T.A.).

«**Reported person**»: a natural or legal person who is named in the internal or external report or in the public disclosure as a person to whom the breach is attributed or who is associated with the person to whom the breach is attributed that falls within the scope of this policy and of Law 4990/2022



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«**Reporting person**»: the natural person who makes an internal or external report or a public disclosure, providing information regarding breaches which he/she acquired in the context of his/her work-related activities.

«**Retaliation**»: any direct or indirect act or omission which occurs within the work-related context, causes or may cause unjustified harm to the reporting person, or places him/her at a disadvantage, and is connected with an internal or external report or public disclosure.

«**Reasonable grounds**»: the justified belief of a person, with similar knowledge, training and experience to the reporting person, that the information he/she possesses is true and constitutes a breach of Union law falling within the scope of this law.

«**Public disclosure**»: the making of information regarding breaches directly available to the public.

«**Facilitator**»: a natural person who assists the reporting person in the reporting process within the work-related context, whose assistance must be confidential.

«**Follow-up actions**»: any action taken by the recipient of a report or by any authority or body to which the report is referred due to competence, in order to assess the accuracy of the allegations contained in the report and to address the reported breach, such as internal investigation, inquiry, prosecution, action for recovery of funds or closure of the procedure.

«**Information provision**»: the provision of information to reporting persons on the measures envisaged or taken in the context of follow-up and on the reasons for such follow-up.

«**Work-related context**»: current, past or prospective work-related activities in the public or private sector, regardless of the nature of those activities, through which

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persons acquire information regarding breaches and in the context of which those persons may suffer retaliation if they report them.

«**Breaches**»: acts or omissions that are unlawful under Union law or contravene the object or purpose of the rules of Union law falling within the material scope of this law.

«**Information regarding breaches**»: information, including reasonable suspicions, regarding breaches which have been committed or are very likely to be committed in the organisation in which the reporting person works, has worked or is about to work or is in negotiations to work, or in other entities with which the reporting person was in contact through his/her work or on the occasion of it, as well as information regarding attempts to conceal breaches.

«**Public sector entities**»: the General Government entities provided for in point (a) of paragraph 1 of Article 14 of Law 4270/2014 (A' 143), the legal persons governed by public law outside it, the public enterprises and organisations outside it of Chapter A' of Law 3429/2005 (A' 314), as well as the institutions and bodies of the European Union.

«**Private sector entities**»: entities not belonging to the public sector, as defined in point 13 of Law 4990/2022, regardless of their legal form.

## **6. PROHIBITION OF RETALIATION**

Any form of retaliation against the persons referred to in Section 4, including threats and acts of revenge, is prohibited. In particular, the following forms of retaliation are prohibited:

a) suspension, dismissal or other equivalent measures,

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- b) demotion, withholding or denial of promotion,
- c) removal of duties, change of place of work, reduction of salary, change of working hours,
- d) denial of training,
- e) negative performance appraisal or negative employment reference,
- f) reprimand, imposition of a disciplinary or other measure, including a financial penalty,
- g) coercion, intimidation, harassment or marginalization,
- h) discrimination or unfair treatment,
- i) non-conversion of a temporary employment contract into a permanent one,
- j) non-renewal or early termination of a temporary employment contract,
- k) deliberate harm, including damage to reputation, in particular on social media, or financial loss, including business loss and loss of income,
- l) blacklisting («black list») on the basis of a sectoral or industry-wide formal or informal agreement, which may entail that the person will not find a job in the sector or industry in the future,
- m) early termination or cancellation of a contract for goods or services,
- n) revocation or cancellation of a licence or permit,
- o) referral for psychiatric or medical monitoring,

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p) refusal or denial of the provision of reasonable accommodation to persons with disabilities.

## **7. DESIGNATION OF THE OFFICER FOR THE MONITORING AND RECEIPT OF REPORTS [O.R.M.R. – OTHERWISE «INTERNAL REPORTING CHANNEL»]**

Depending on the number of employees in it, each business may or must designate an **Officer for the Monitoring and Receipt of Reports** [hereinafter, for brevity: «O.R.M.R.» - otherwise «**Internal Reporting Channel**»] in order to «oversee» the operation of the breach reporting system.

In accordance with the legislative framework, private sector entities employing fifty (50) or more employees are obliged to designate an O.R.M.R.

The calculation of the number of employees in private sector entities is made in accordance with Law 4308/2014 (A` 251).

The number of employees includes:

- a) full-time workers who have or are presumed to have salaried employment,
- b) persons employed under a relationship equated with salaried work, regardless of the manner in which they are remunerated,
- c) persons hired through leasing from another entity, and
- d) owner-entrepreneurs, provided that they work in the entity and are remunerated by it.



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Trainees and students employed under education and training contracts are not taken into account.

The Company, since it employs approximately 1,700 employees, is obliged under the Law to designate an O.R.M.R. (For further information regarding the O.R.M.R. designated by the Company, see the Company's Whistleblowing Procedure).

## **8.ROLE, ETHICS AND RESPONSIBILITIES OF THE OFFICER FOR THE MONITORING AND RECEIPT OF REPORTS [O.R.M.R. – OTHERWISE «INTERNAL REPORTING CHANNEL»]**

The O.R.M.R. reports to the highest administrative body of the Company.

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His/her term lasts at least one (1) calendar year, but may be terminated earlier for good cause.

The O.R.M.R. must:

- a) perform his/her duties with integrity, objectivity, impartiality, transparency and social responsibility,
- b) respect and observe the rules of discretion and confidentiality on matters of which he/she became aware during the performance of his/her duties,
- c) abstain from handling specific cases, declaring an impediment, where there is a case of conflict of interest.

If the O.R.M.R. also performs other duties, he/she ensures that the performance of his/her duties does not affect his/her independence and does not lead to a conflict of interest in relation to the responsibilities mentioned below.

The O.R.M.R. has the following responsibilities:

- a) provides the appropriate information regarding the possibility of submitting a report within the Company and communicates the relevant information in a conspicuous place in the Company,
- b) receives reports regarding breaches falling within the scope of Law 4990/2022,
- c) acknowledges receipt of the report to the reporting person within a deadline of seven (7) working days from the day of receipt,
- d) takes the necessary actions so that the competent bodies of the Company or the competent bodies as the case may be deal with the report, or closes the procedure by archiving the report, if it is unintelligible or is submitted abusively or does not contain incidents that establish a breach of Union law or there are no serious indications of such a breach, and notifies the relevant decision to the reporting person who, if he/she



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considers that it was not handled effectively, may resubmit it to the N.T.A., which, as an external channel, exercises the responsibilities provided for in the Law,

e) ensures the protection of the confidentiality of the identity of the reporting person and of any third party named in the report, preventing access to it by unauthorized persons,

f) monitors the reports and maintains communication with the reporting person and, where required, requests further information from him/her,

g) provides information to the reporting person on the actions undertaken within a reasonable time, which does not exceed three (3) months from the acknowledgement of receipt, or, if no acknowledgement has been sent to the reporting person, three (3) months from the end of the seven (7) working days from the submission of the report,

h) provides clear and easily accessible information on the procedures under which reports may be submitted to the N.T.A. and, where applicable, to public bodies or institutional and other bodies or organisations of the European Union, and

i) designs and coordinates training activities regarding ethics and integrity, participates in the formulation of internal policies for the strengthening of integrity and transparency within the entity.

Reports submitted through the internal channel are registered and monitored through the ABMS REG 05 – Whistleblowing Register.

## **9. INFORMING AND RAISING AWARENESS OF STAFF**

The Company is committed to the protection of employees who report breaches of Union law and exercises due care for the implementation of actions aimed at informing and



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raising the awareness of staff regarding the possibilities provided by law for the submission of reports.

The Company ensures that all members of its staff have been informed and are also regularly informed of the requirements of the Law, of any changes in the relevant Legal and Regulatory framework, as well as of the content of this Policy, which is available to all staff of the Company and to those generally falling within its scope, through the communication of this policy to each employee individually, via email.

Indicatively, the Company carries out the following actions:

- Organises targeted staff meetings to discuss relevant matters.
- Provides the appropriate training through the O.R.M.R. to employees on the legal framework.
- Encourages the participation of employees in training programmes and educational seminars regarding Law 4990/2022 [Protection of persons who report breaches of Union law] and Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law (L 305) (whistleblowing).

## **10.IMPLEMENTATION OF THE POLICY**

All natural persons falling within the scope of this Policy have the obligation to comply with this Policy and to assist in the creation of a work environment in which both the prevention and the suppression of breaches of Union law and the protection of employees who report such breaches from any form of retaliation will be achieved.



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In the event of questions related to the implementation of this Policy, interested parties are invited to address the Officer for the Receipt and Monitoring of Reports (O.R.M.R.) as defined by this Policy and the corresponding Procedure.

The Company undertakes to provide assistance and access to any competent public, administrative or judicial authority during the investigation of incidents of breach of provisions of Union law as defined in this Policy.

Any breaches of this Policy will be handled internally by the Company.

## **11.MONITORING AND EVALUATION OF THE IMPLEMENTATION OF THE POLICY**

The Company will evaluate the effectiveness of the implementation of this Policy at regular intervals.

The monitoring will be:

- **Regular Monitoring:** This is monitoring carried out on an annual basis during which the Company will evaluate the use and effectiveness of the implementation of this Policy. In the context of this monitoring, the degree of compliance with the requirements of this Policy will be specifically evaluated.
- **Extraordinary Monitoring:** This is monitoring carried out on an exceptional basis, when the Company deems that there is a need for immediate evaluation of the proper implementation and effectiveness of this Policy. In the context of this monitoring, the degree of compliance with the requirements of this Policy will be specifically evaluated.



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## **12.PUBLICATION AND APPROVAL OF THE POLICY**

The Company is the owner of this document and is Responsible for the revision of this Policy.

This Policy was first approved by the Company's Management on 31.07.2023 and is issued on a controlled-version basis with the signature of its Legal Representative.

This Policy will be communicated to every employee by any appropriate means chosen by the Company's Management (indicatively, via email, corporate intranet, provision of a printed copy to any employee who requests it, etc. ).



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