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Code ABMS WB 01

Title Whistleblowing procedure

Version 3rd

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Drafting QFSEHS Manager

Approval Vice-President

1. DESIGNATION OF THE OFFICER FOR THE RECEIPT AND MONITORING OF REPORTS (O.R.M.R.)

The Head of the Quality, Hygiene, Safety & Environment Department is designated as the contact person (liaison) within the Company who is responsible, together with the assistance of the other members of that specific department of the Company, for receiving reports and implementing the actions necessary for the further investigation of the case by the Company's Board of Directors. If the reported person is the O.R.M.R. himself/herself, then the duties of the O.R.M.R. are performed by the Company's HR Manager of the Company, to whom the employee's report may be submitted.



2. INTERNAL SUBMISSION OF THE REPORT / INTERNAL REPORTING CHANNEL

An employee who becomes aware of a breach of Union law falling within the scope of Law 4990/2022 and of the Policy established by the Company within the framework of the above Law, may submit his/her report:

- a) in writing, via email, to the email address hzafiropoulos@gefsinus.gr or, in the case where the reported person is the O.R.M.R. himself/herself, to the email address vvasilopoulou@gefsinus.gr (by also submitting the form of Annex I) or
- b) via an electronic platform accessible on the company's website (<https://gefsinus.gr/whistleblowing-form/>) or
- c) orally

In the latter case, the employee may:

- ca) contact the O.R.M.R. by telephone at the number 210 6254950 (ext.: 361) or, in the case where the reported person is the O.R.M.R. himself/herself, at the number 210.6254.950 (ext.: 349) or
- cb) request a personal meeting with the O.R.M.R. within the workplace.

Subsequently, the O.R.M.R. receives the report

The report may be submitted with the reporter's name or anonymously.

The Company encourages named reporting for reasons of more effective investigation and communication with the reporting person, without however excluding or rejecting anonymous reporting.

The O.R.M.R. assesses all reports with objectivity, confidentiality and without retaliation against the reporting person.

The O.R.M.R. then acknowledges receipt of the report to the reporting person within a deadline of **seven (7) working days** from the day of receipt or from the day of telephone or in-person submission of the report.



The O.R.M.R. takes the necessary actions so that the Company's Management deals with the report.

The investigation of reports is carried out by the O.R.M.R. with the assistance of Management, the Quality Department, HR or other competent persons where required, depending on the nature and seriousness of the report.

In cases of reports concerning possible bribery, corruption, conflict of interest or other serious breach of the ABMS, the procedure ABMS P12 – Management of Reports and Investigation of Suspicions of Bribery is additionally applied.

Where deemed necessary, an investigation team may be set up with appropriate independence, objectivity and confidentiality.

The investigation is carried out in accordance with:

- the requirements of the Anti-Bribery Management System (ABMS),
- the principles of confidentiality and personal data protection,
- and the applicable legislative framework, including Law 4990/2022.

If the report 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 in the judgment of the O.R.M.R., the latter proceeds to archive the report and notifies the relevant decision to the reporting person, via email, to the reporting person's professional e-mail.



3. PROTECTION, COMMUNICATION AND INFORMING OF THE REPORTING PERSON ON THE PROGRESS OF THE CASE BY THE O.R.M.R.

In any case, the O.R.M.R. ensures the protection of the confidentiality of the identity of the reporting person as well as of any third party named in the report and prevents access to the report by unauthorized persons.

The O.R.M.R. follows up ("follow up") the report and maintains communication with the reporting person. Where required, he/she communicates with the reporting person and requests further information from him/her.

O The O.R.M.R. provides information to the reporting person on the actions undertaken by the Company within three (3) months from the acknowledgement of receipt or, if no acknowledgement of receipt has been sent, within three (3) months from the end of the seven (7) working days from the submission of the report.

The O.R.M.R. provides sufficient and clear information to the employee regarding his/her ability to submit his/her report to the National Transparency Authority and, where applicable, to public bodies or institutional and other bodies or organisations of the E.U.

4. MAINTENANCE OF A RECORD OF REPORTS BY THE O.R.M.R.

The report is stored in a printed and electronic file for as long as is deemed reasonable and necessary and, in any case, until the completion of any investigation or judicial proceedings that have been initiated as a consequence of the report against the reported person, the reporting person or third parties.



In the case where the employee submits his/her report by telephone, the conversation is recorded in a durable and retrievable form and, at the same time, the O.R.M.R. completes and signs the form of Annex I.

In the case where the employee requests a personal meeting with the O.R.M.R., complete and accurate minutes are kept in a durable and retrievable form, either by recording the conversation in a durable and retrievable form or in the form of accurate minutes of the meeting, which are drawn up by the O.R.M.R. and/or the other members of the relevant Department, while at the same time the reporting person is given the opportunity to verify, correct and agree with the minutes of the conversation, by signing them. At the same time, in both of the above cases, the O.R.M.R. completes and signs the form of Annex I.

All reports are registered in the ABMS REG 05 – Whistleblowing Register and receive a unique report number.

5. O.R.M.R. DUTY TO MAINTAIN CONFIDENTIALITY

The O.R.M.R., all members of the Quality, Hygiene, Safety & Environment Department who may assist him/her in the performance of his/her duties, as well as the Company's Management, undertake not to disclose to anyone other than the specific persons authorized by the Company to assist the O.R.M.R. in his/her work, any information that may identify, directly or indirectly, the reporting person. Confidentiality is maintained, among other things, by taking appropriate technical and organizational measures, such as indicatively through pseudonymization techniques, etc.

The identity of the reporting person may be disclosed only in the context of investigations by competent authorities or in the context of judicial proceedings for the investigation of breaches of Union law falling within the scope of Law 4990/2022 and to ensure the rights of defence of the reported person. In this case, there must have previously been written information provided to the reporting person regarding the reasons for the disclosure of his/her identity or other



confidential information, unless, in the judgment of the O.R.M.R., such information may undermine the investigations or judicial proceedings. Following the above information to the reporting person, the latter may submit written observations to the Authority investigating the case or to the Court, as the case may be, which are not disclosed to anyone.

6. O.R.M.R. DUTY TO PROTECT PERSONAL DATA

Any processing of personal data that takes place within the framework of the object and scope of Law 4990/2022, including the exchange or transfer of personal data to the competent authorities, is carried out in accordance with the General Data Protection Regulation (GDPR) and Law 4624/2019.

The transfer to the competent supervisory and investigative authorities of the information contained in the reports is permitted, which information may be used as evidence in civil, criminal and administrative investigations and proceedings.

Only the personal data that is absolutely necessary and appropriate to achieve the purposes of investigating the breaches falling within the scope of Law 4990/2022 is collected. Personal data that is excessive or not relevant to the investigation of the content of the report is not collected or, if collected, is deleted without delay.

By way of derogation from the data subject's right to information as defined in the General Data Protection Regulation, no information is provided to the reported person or third party named in the report, in particular regarding the source of origin, for as long as it is deemed that such information may delay or frustrate or hinder the report or identify the reporting person or expose him/her to retaliation.

The O.R.M.R. may refuse to satisfy a right of those provided for in Articles 15 to 22 of the GDPR when it is exercised by the reported person or a third party named in the report or a person being investigated by a public authority in the context of an authority's investigation or judicial proceedings. named in the report or a person being investigated by a public authority in the context of an authority's investigation or judicial proceedings.



In any case, when the O.R.M.R. refuses to satisfy a right of the data subject without giving reasons or justification regarding the reason for the restriction, then the data subject may submit a complaint to the HDP.A.

Finally, in the event of a personal data breach, as defined by the GDPR, the Company may not proceed with the communication of Article 34 of the GDPR to the data subject, provided that the communication may frustrate the purposes of the investigation of the report and of the case in general. In this case, the Company informs the Hellenic Data Protection Authority.

The O.R.M.R. and the Company in general always consult and cooperate with their Data Protection Officer on all of the above matters concerning the protection of personal data.

7. EXTERNAL REPORTING CHANNEL / NATIONAL TRANSPARENCY AUTHORITY

If the reporting person considers that his/her report was not handled effectively or that the content of the report was not investigated substantively or that it was not investigated within a reasonable time from the submission of the report or that the Company did not take the appropriate actions to address the breach despite the findings of the investigation which confirmed the alleged breach, he/she may resubmit it to the National Transparency Authority (hereinafter, for brevity: «N.T.A.»).

In any case, if the reporting person acquired information in the context of his/her employment relationship with the Company, or even if the employment relationship has ended for any reason or has not yet begun, and reasonably considers that if he/she submits a report to the Company, it may not be handled effectively or that there is a risk of retaliation, he/she may submit it directly to the N.T.A.

For more information regarding reporting through the external reporting channel, namely the National Transparency Authority, the natural person may visit the website of the N.T.A. <https://extwhistle.aead.gr/#/>.



8. IMPLEMENTATION OF THE PROCEDURE

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

9. MONITORING AND EVALUATION OF THE IMPLEMENTATION OF THE PROCEDURE

The Company will evaluate the effectiveness of the implementation of this Procedure 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 Procedure.
- 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 Procedure.

10. PUBLICATION AND APPROVAL OF THE PROCEDURE

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

This Procedure was 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 Procedure 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.).

C. RECORDS MAINTAINED

ABMS WB 01 - Whistleblowing Procedure in accordance with Law 4990_2022



Code	Title
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ABMS REG 05	Whistleblowing Register
ABMS E14.1	Breach Report Form
ABMS E14.2	Acknowledgement of Receipt of Report
ABMS E14.3	Report Investigation Report

ABMS WB 01 - Whistleblowing Procedure in accordance with Law 4990_2022



ANNEX I

FORM (ABMS E 3-1) REPORT OF BREACH OF UNION LAW UNDER LAW 4990/2022

Date of submission of the report	
Full name of the reporting person	
Contact details of the reporting person - address, contact telephone, email address	
Full name/Position/capacity of the reported person	
Identification of the breach falling within the scope of Law 4990/2022.	
Circumstances and data relating to the breach - place where the breach was committed, - date or period of commission, - manner of execution of the breach · - presence and reference of evidence·	
Third parties who hold information or documents relating to the breach	
Attached documents Specify the documents	
Signature of the reporting person or electronic signature	

The report was received by the Officer for the Receipt and Monitoring of Reports (O.R.M.R.) on202...

Signature of the Officer for the Receipt and Monitoring of Reports (O.R.M.R.)	
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ANNEX II

Form (ABMS E 3-2) Acknowledgement of Receipt of Report

Attn: _____
[name of the reporting person]

ACKNOWLEDGEMENT of registration of the report

From: _____ - Officer for the Receipt and Monitoring of Reports (O.R.M.R.)

Dear Mr.... / Ms ...

I confirm that the report you submitted was registered in the internal register of reports of GEFSINOUS with registration number ____/____.____.20____.

We inform you that initially a check of the regularity and reliability of the report is carried out and, in the case of proof of the true content of the report, the necessary measures are taken to stop the breach.

At the latest within 3 months from the sending of this acknowledgement, you will receive comments (feedback/"feedback") regarding the actions that have been or are being carried out by the Company in relation to the investigation of the case and the suppression of the breach.

In the event that you wish to contact the Officer for the Receipt and Monitoring of Reports (O.R.M.R.), please use the following contact details:

- 1) email address: hzaifiropoulos@gefsinus.gr,
- 2) contact telephone: +30 210 6254950 (ext.: 361),
- 3) letter to the address: 7 Asklipiou St., P.C.: 145 68, Kryoneri



In the case where the O.R.M.R. is the reported person, please use the following contact details:

- 1) email address: kdegleri@gefsinus.gr,
- 2) contact telephone: +30 2106254950 (ext.: 347),
- 3) letter to the address: 7 Asklepiou St., P.C.: 145 68, Kryoneri

In the case of communication by postal letter, you must mark the letter as «Confidential-Registered» and write on the letter «attn. Officer for the Receipt and Monitoring of Reports (O.R.M.R.)». Please state the registration number of the original report in the correspondence-communication.

Date

____.____. 20__

Yours sincerely,

Place

Officer for the Receipt and Monitoring of Reports

(signature or electronic signature)

ANNEX III

Form (ABMS E 3-3) Report Investigation Report

REPORT no. ____/____.____.20__

ABMS WB 01 - Whistleblowing Procedure in accordance with Law 4990_2022



of _____ [full name of the Officer for the Receipt and Monitoring of Reports] at **Gefsinous**

The Officer for the Receipt and Monitoring of Reports (O.R.M.R.) has created a file relating to a report registered in the register of Gefsinous, which has been established pursuant to Law 4990/2022 for the protection of persons who report/denounce breaches falling within the above Law.

The file with the report has been registered in the Register of Reports with no. ____/____.____.20__ and includes all documents relevant to the investigation of the case.

The acknowledgement of receipt of the report was sent to the reporting person on _____.____.20__.

The report was not assessed at a first stage as unfounded or unintelligible or submitted in an abusive manner, while it contained incidents that establish a breach of Union law falling under Law 4990/2022 or there were serious indications of such a breach. The case was investigated further.

The report contains **indications and/or evidence of a breach in the following circumstances:**

Department in which it was proven that the breach was committed or there are indications that the breach was committed.	
Circumstances and data relating to the breach - place of commission - date or period of commission of the breach,	



- manner of execution of the breach - existence of evidence.	
Identification of the type of breach.	
Existence of third parties who held or hold information or documents in relation to the breach based on the allegations of the reporting person.	YES /NO
Documents attached to the report.	YES /NO

The report does not disclose the **identity of the reporting person, of the reported person and of any third party.**

The Officer for the Receipt and Monitoring of Reports has taken the following actions with respect to the original report:

- **Additional information and assistance have been requested from ...** [the Officer for the Receipt and Monitoring of Reports to fill in the source of the information – (e.g. other employees of the business, third parties, information and assistance from the reporting person or the reported person himself/herself, without naming the reporting person, the reported person and third parties and in general without the above being able to be identified]. In this context, documents and information have been submitted, from which it emerges... [to fill in concisely the conclusion that emerges from the content of the documents without naming or clarifying the documents].
- **The reported person was called to a hearing** by the Officer for the Receipt and Monitoring of Reports and he/she has given written/oral explanations, in which he/she claims that ... [summary reference of the explanations given by the reported person, if a subsequent verification of the validity of the explanations has been made, for example: The Officer for the Receipt and Monitoring of Reports subsequently requested additional information from another employee to verify the information].
- **The reported person submitted additional evidence** in support of his/her claims, proving that.....[concise presentation of the investigation of the Officer for the Receipt and



Monitoring of Reports in order to ascertain the evidence submitted by the reported person and conclusion as to whether the submitted evidence was accepted or rejected].

- **The reporting person submitted additional evidence** in support of his/her claims, proving that.....[concise presentation of the investigation of the Officer for the Receipt and Monitoring of Reports in order to ascertain the evidence submitted by the reporting person and conclusion as to whether the submitted evidence was accepted or rejected].

In accordance with the POLICY FOR THE PROTECTION OF PERSONS WHO REPORT BREACHES OF UNION LAW (WHISTLEBLOWING POLICY), the following measures were taken in order to terminate the breach (identification of measures if the breach was proven). The report and the relevant accompanying documents were transmitted to the public prosecutor to ascertain the commission of a criminally punishable act [in the case where a criminal offence arises].

Or (if the breach was not proven, it is stated that the breach was not proven on the basis of the report and the evidence collected from both sides).

The inspection / monitoring was definitively concluded by **decision no. ____** of _____ on __.__.20__.

It should be noted that each report is stored in a printed and electronic file for as long as is deemed reasonable and necessary and, in any case, until the completion of any investigation or judicial proceedings that have been initiated as a consequence of the report against the reported person, the reporting person or third parties. After the conclusion of the investigation, the file of the report and all personal data that constitute the content of the report are deleted.

The Company applies the appropriate technical and organizational measures to ensure a) the maintenance of the confidentiality of the report records and all evidentiary documents and b) the protection of the personal data contained in the documents.

ABMS WB 01 - Whistleblowing Procedure in accordance with Law 4990_2022



Signature of the Officer for the Receipt and Monitoring of Reports