

Policy on the Submission and Follow-up on Reports of Law 4990/2022

Establishment of an Internal Reporting Channel

In the context of the implementation of the provisions of Law 4990/2022, the company under the name "**T.E.I.M. BLUE. GR SOCIÉTÉ ANONYME**", hereinafter referred to as the "**Company**", always faithful to the principles of accountability, transparency, social responsibility and protection of the general public interest, announces its full compliance with the provisions of the above law and Directive (EU) 2019/1937 on the obligation of establishment of an internal reporting channel, as well as the entry into force of a policy on the implementation of the relevant provisions, hereinafter referred to as the "**Policy**".

1. The object of Law 4990/2022, according to article 2 thereof, as supplemented by the relevant provisions of the Joint Ministerial Decision (JMD), regarding the implementation of the provisions of the law, is the adoption, establishment and operation of a system of internal and external reporting of breaches, the protection of persons reporting such breaches, the organization of the process of submission, receipt and follow-up on Reports, as well as the relevant penalties, in case of violation of the provisions of the law.

2. Due to the fact that the provisions of Law 4990/2022 do not explicitly provide for the establishment of a special policy, which includes in detail the relevant provisions of the law and their implementation, as part of this Policy are included and considered the provisions of Law 4990/2022 (Government Gazette 210/A'/11.11.2022), the relevant No. 47312/18.11.2023 (Government Gazette 6944/B'/11.12.2023) Joint Ministerial Decision on the Specification of the Submission Procedure, Receipt and Follow-up on Reports, hereinafter referred to as the "**JMD**", the relevant Directives on the Implementation of the Provisions of Law 4990/2022, as well as the relevant Circulars of the Labour Inspectorate and the General Secretariat of Public Revenue. Therefore, the present, in addition to the purpose of notifying the Company's compliance with its relevant legal obligations, refers directly to the provisions of Law 4990/2022, to the provisions of the JMD, as well as to the provisions of any other relevant Circular or document of competent Authority or Service. Definitions referred to herein have the meaning of the definitions of Article 3 of Law 4990/2022. The **provisions of**

Law 4990/2022 and the provisions of the JMD are attached to this Policy and constitute an integral part of it, as Annexes A and B respectively.

3. The provisions of Law 4990/2022 apply for the protection of persons reporting or disclosing:

- a) breaches of EU law (as specifically defined in Part I of the Annex to the Law) in the areas of:
 - i) public procurement, ii) financial services, products and markets, as well as the prevention of money laundering and terrorist financing, (iii) product safety and compliance; (iv) transport safety; (v) protection of the environment; (vi) radiation protection and nuclear safety; (vii) food and feed safety and animal health and welfare; (viii) public health; (ix) consumer protection; (x) protection of privacy and personal data; as well as the security of network and information systems, (b) breaches affecting the financial interests of the European Union and (c) breaches relating to the Internal Market, including breaches of Union competition law, State aid rules, as well as breaches relating to the internal market in relation to 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. Article 5 of the Law provides for specific exceptions to the scope of the Act.

4. The provisions of Law 4990/2022 apply and cover persons who, in a work- related context, have acquired information on breaches in the above areas and submit a Report, either internally (to YPPA, as described below), externally (by submitting a report to the National Transparency Authority) or by public disclosure. The provisions of the Law cover, under the conditions of Article 7 of the Law, employees of the Company on a full-time, part-time, permanent or seasonal basis, persons having self-employed status, consultants or home workers, persons generally employed in a relationship assimilated to paid employment, regardless of the way they are remunerated, employees hired by another entity (loan staff), owners – entrepreneurs, if employed and remunerated, persons belonging to the Company's management, employees of contractors, subcontractors and suppliers, as well as former employees (including pensioners) and prospective employees. Where applicable, the provisions of the law also apply to mediators, third parties connected to the reporting persons (e.g. relatives or colleagues) who may suffer retaliation in a work-related context, and to personal businesses or legal entities of interest of the reporting persons or for which they work or are otherwise connected with in a work- related context.

5. The Company announces that, in compliance with the provisions of Law 4990/2022, has appointed the Athens Lawyer, Mrs. Anastasia Georgiadis, as Person Responsible for Receiving and Follow-up on Reports (YPPA). The Company declares that the appointed YPPA meets all the requirements of the law, is not subject to any of the prohibitions provided and is responsible for the implementation of the provisions of Law 4990/2022, in accordance with the provisions of the relevant JMD.

6. The Company hereby announces that anyone willing to submit an internal Report, in accordance with the provisions of Law 4990/2022 and the JMD may submit it, in writing or orally, as follows:

6.1. Written submission:

- By e-mail to the e-mail address of the YPPA georgiadi.natasha@gmail.com. For the convenience of any reporting persons, the attached as **Annex C** Report Form may be used.
- By completing and submitting a written Report, in accordance with the attached as **Annex C** Report form, submitted in person or by post at the Company's headquarters in an envelope marked "To the attention of YPPA" or "Report of Law 4990/2022" or using any other indication showing that the report falls under the provisions of Law 4990/2022.

6.2. Oral submission:

- By telephone, either by recording a conversation, if the reporting person has lawfully consented, or by a complete and accurate transcript of the conversation in a report drawn up by the YPPA. Contact telephone numbers: +30 210 7242306-7
- Through a personal meeting of the reporting person with the YPPA, which takes place within a reasonable timeframe from relevant request of the reporting person. In this case, the YPPA keeps full and accurate minutes of the meeting.

In any case, the YPPA shall facilitate the submission of the Report by providing, upon request, the reporting person, with all necessary information on his/her rights and the prescribed procedure regarding the follow-up on Reports. The submitted Report should be clear and

specific and contain as much information as possible to facilitate the investigation process. Necessary information that should be included are the data of the person(s) who allegedly committed a breach as above (either namely or with reference to their job title, allowing however their identification), the place and time during which the violation alleged took place and, in as greater detail as possible, description of the elements of the alleged illegal act or omission.

7. For the receipt as well as for the follow-up on each Report submitted to the YPPA by a reporting person, the procedure and the provisions of articles 3, 4 and 5 of the JMD are followed.

8. According to the provisions of Law 4990/2022, the person submitting a Report is protected from any retaliation on the occasion of the Report and is entitled to remedial and support measures in accordance with the provisions of articles 17, 18, 19, 20, 21, and 22 of Law 4990/2022. Further, any information related to the identification of the reporting person is not disclosed to anyone other than the authorized members of the Company's personnel who are competent to receive or follow-up on Reports, without respective consent of the reporting person.

9. This Policy may be amended by the Company, in accordance with the applicable from time-to-time legal provisions or the needs of the Company.

10. For any questions regarding this Policy or for further information about your rights and how to exercise them, as well as for any explanation on the provisions or contents of the Annexes hereto, you may contact us via e-mail at the email address: georgiadi.natasha@gmail.com, as well as via phone at the telephone numbers: + 30 210 7242306-7.

Athens, 7 February 2024

For the Company

