

WHISTLEBLOWING POLICY

PURPOSE

The purpose of this corporate policy is to define the procedures through which the reporting of illegal behaviors, whether omissions or actions, which constitute or potentially constitute a violation or instigation of a violation of laws and regulations, values and principles provided for by the Code of Ethics of IKTINOS HELLAS SA, internal control principles, corporate policies and rules that can, in the context of the relations entered into with the Company, cause any type of damage (for example, financial, environmental, for the safety of employees or third parties or simply for the reputation) to these companies, customers, partners, collaborators, to third parties and, more generally, to the public interest (hereinafter "Report").

The principles of this Policy do not abolish or limit in any way the reporting obligations to the competent judicial, supervisory or regulatory authorities in which IKTINOS HELLAS SA operates.

The Company is committed to ensuring the highest level of ethical and professional behavior and zero tolerance for illegal or irregular actions, which damage its prestige and reputation.

The Policy has been drawn up in application of the stipulated provisions resulting from Decision 1/891/30.9.2020 of the Board of Directors of the Capital Market Commission.

RECEIVERS

Recipients of this Policy are:

- the members of the corporate bodies, the employees of the Company,
- customers, suppliers, partners, consultants, partners and, in general, interested parties related to the Company.

THE REFERENCES

Recipients who find out or in any way are informed of possible illegal behavior or irregularities committed during the execution of the work activity or have an impact on it, by persons who maintain relations with the Company, are obliged to apply this Policy by immediately reporting the facts, incidents and the circumstances which, in good faith and based on reasonable facts, they believe constitute a violation and/or conduct inconsistent with the principles of the Company.

"Report" means the disclosure of possible illegal behaviors, either omissions or actions, which constitute or potentially constitute a violation or incitement to violate laws and/or regulations, values and/or principles provided for by the Code of Ethics of IKTINOS HELLAS SA, by the internal control principles, as well as corporate policies and/or rules.

Reports can also be submitted anonymously. However, IKTINOS HELLAS SA recommends that they be named, in order to allow the competent bodies to investigate them more effectively, applying in any case all the prescribed precautionary measures.

The Report, even if submitted anonymously, must be substantiated and thorough, so as to provide the necessary and appropriate evidence to conduct an effective review of the validity of the facts reported. It is particularly important that the report contains, if these elements are known to the Reporter:

- the detailed description of the events that occurred and the manner in which they became known to the Reporter,
- the date and place in which the event occurred,
- the names and jobs of the persons involved or information that can allow their identification,
- the names of any other persons who can provide information about the events that are the subject of the Report,
- reference to any documents that can confirm the validity of the reported facts.

Indicative and not limiting, the complaints may concern:

- financing or donating as well as accepting any kind of remuneration or gifts and other benefits from business partners with the company (such as customers and suppliers of the company)
- exporting company assets (inventories, equipment, tools, money, etc) outside the company's premises
- suspicious actions during the execution of the responsibilities of the company's employees and a sharp improvement in their standard of living and lifestyle (expensive clothes, jewelry, cars, vacations, etc.) that may be signs of fraud
- Any form of harassment and especially sexual harassment in the workplace, as well as comments about age, racial origin, political beliefs, trade union membership, religion, sexual orientation, marital status, pregnancy, nationality and any special needs, to customers, employees and partners.

- Every act of moral harassment of an employee in the form of humiliating and belittling behavior, psychological violence and derogatory comments about his work performance, capable of insulting his personality, etc.

The body responsible for receiving and examining the Report from the company's side is the Report / Complaint Evaluation Committee, which consists of:

- the President & CEO or Deputy CEO,
- an Independent Non-Executive Member of the Board of Directors,
- the Internal Auditor,
- the Human Resources Director.

In any case and if it is deemed appropriate, the corresponding Supervisory Authorities can be competently informed, such as indicatively the Capital Market Commission, Tax Office, Labor Inspectorate, Police, etc.

The Report must be sent, according to the following methods:

- e-mail, at the e-mail address: whistleblowing@iktinoss.gr, to which the Reports / Complaints Evaluation Committee has access.

It should also be stated either in the email or in the letter that it is strictly confidential and personal, so that it is not accidentally opened by third parties. (do not open it, e.g. some secretary)

- in writing, to the postal address: 7 Lykovryssou, Metamorfosi Attica, 14452, for the attention of the Committee for the Evaluation of Reports / Complaints.
- orally by telephone.

Recipients who, for any reason, receive information regarding an alleged violation must guarantee the confidentiality of the information they receive.

The Reports are subsequently disclosed only to predetermined persons, who are deemed necessary for the investigation of the case and are bound by their duties to observe the rules of secrecy and confidentiality. In this way, the persons who are the subject of the report are protected until the examination of the true incidents is completed.

When verifying the validity of the Report submitted, the sender may be asked to provide further information as deemed necessary.

PRIVACY AND PROHIBITION OF RETALIATION

IKTINOS HELLAS SA, in order to encourage the Recipients to promptly report possible illegal behavior or irregularities, guarantees the confidentiality of the Report and the data it contains, as well as the anonymity of the Reporter or the sender, even if the Report is subsequently proven incorrect or unfounded.

IKTINOS HELLAS SA will not tolerate any kind of threat, retaliation, sanction or adverse discriminatory treatment against the Reporter or the Reported or those participating in the investigation of the validity of the Report.

IKTINOS HELLAS SA reserves the right to take appropriate measures against those who commit or threaten to commit acts of retaliation against those who submit Reports in accordance with this Policy, without prejudice to the right of those with a legitimate interest to be protected in accordance with the law in the event that criminal or civil responsibilities of the Petitioner resulting from false statements or reports are established.

It goes without saying that IKTINOS HELLAS SA may take appropriate disciplinary and/or legal measures to protect his rights, assets and reputation, against anyone who commits in bad faith false, unfounded or intentional Reports for the sole purpose defaming or causing damage to the Reporter or other persons mentioned in the Report.

INVESTIGATION OF THE RELIABILITY OF THE REPORT

The investigation of the validity of the incidents described in the Report, on behalf of the Company, is the responsibility of the Reports / Complaints Evaluation Committee, which is assigned to carry out a timely and thorough investigation, in accordance with the principles of impartiality, justice and respect for privacy against of all persons involved.

If the report relates to a member of the committee then he should refrain from discussing it for reasons of avoiding conflict of interest.

The Reports / Complaints Evaluation Committee decides whether the reports concern serious irregularities, omissions or criminal acts and refers the cases for any further required actions to the competent units of the Company or for an investigation to the Internal Audit Department. The minutes of the Reports / Complaints Evaluation Committee and the results of both the initial and final investigations of the cases are communicated to the Audit Committee of the Board of Directors. The Reports/Complaints Evaluation Committee may handle issues that have arisen

outside of the present procedure, as long as these issues require independent management. Such matters may arise, inter alia, through complaints from the Supervisory Authorities or through the Customer, Supplier and Employee complaints process, originating from different communication channels.

PROCESSING OF PERSONAL DATA

IKTINOS HELLAS SA hereby declares that personal data (including any sensitive data, such as racial or ethnic origin, religious and philosophical beliefs

(e.g., the political opinions, membership in political parties, trade unions, as well as the personal data from which the state of health and sexual orientation is derived) of the Reporters and other potentially involved persons, which are collected during the management of the Reports, will be processed in strict compliance with what is defined by the applicable legislative provisions regarding the protection of personal data, while only the data that is absolutely necessary in order to investigate the validity of the Report and ensure its settlement will be processed.

When carrying out the activities aimed at checking the validity of the Report, all necessary measures will be taken to protect the data. Also, the documents related to the Report will be kept, both in paper and electronic form, for a period that will not exceed the time required for the proper completion of the procedures provided for in this Policy.