

**Code of Conduct Hotline – Whistleblowing System -  
(Whistleblowing)  
of FOURLIS HOLDINGS SA as a company of the FOURLIS Group**

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| <b>Version:</b> | First (1st)/ Date of approval by the Board of Directors of FOURLIS HOLDINGS SA:   |
| <b>Purpose:</b> | <p>The Company as a member of the FOURLIS Group has access to the Whistleblowing System (Whistleblowing) of the Group. FOURLIS Group complies with the Directive 2019/1937, issued by the European Parliament and the Council on the protection of persons who report violations of the Union Law.</p> <p>With respect to the fundamental rights of the freedom of speech and information, the protection of the personal data, the business freedom and the sound administration, the protection of the consumers, the public health and the environment and with the purpose of guaranteeing a high protection standard of persons who report violations of the rights and the laws, the Group establishes the FOURLIS Group's Whistleblowing System. It constitutes a system with internal reporting channels and reports monitoring processes in relation to violations of:</p> <ul style="list-style-type: none"><li>• Product Safety and Compliance;</li><li>• Environmental Protection;</li><li>• Food Safety;</li><li>• Public Health Protection;</li><li>• Consumers' Protection;</li><li>• Protection of privacy and personal data;</li><li>• Rules and provisions of corporate tax laws.</li></ul> |

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| <b>Whom it concerns:</b> | <p>The Whistleblowing System applies to reporting individuals who have acquired information regarding violations in respect of issues arising at work and at least to the following persons:</p> <ul style="list-style-type: none"><li>• Co-workers employees or non-employees including the public servants;</li><li>• Shareholders and persons belonging to the administrative, managerial or supervisory body of an undertaking, including non-executive members, as well as volunteers and paid or non-paid trainees;</li><li>• Any persons working under the supervision and the directions of contractors, subcontractors and suppliers;</li><li>• Reporting individuals, when they report or disclose publicly information about violations, which (information) have been obtained in the framework of an employment relationship, that has thereafter been terminated;</li><li>• Reporting individuals whose employment relationship has not yet commenced, in cases that information about violations have been obtained during the hiring process or at another negotiation stage prior to the conclusion of the employment agreement.</li></ul> |
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The Whistleblowing System guarantees the availability of specific protection measures that are applies to the following persons:

- Mediators;
- Third parties associated with the reporting individuals and who could suffer retaliation within the employment framework, such as colleagues or relatives of the reporting individuals;
- Legal entities which are owned by the reporting individuals, for which they are working or to which they are connected or associated by other means with an employment relationship.

The protection of the reporting individuals is conditional on their acting in good faith, on the fact that the information they are reporting, is integrated in the purpose of the Whistleblowing System of FOURLIS Group, and on the fact that they have founded reasons to consider the information that they report true at the time of the reporting. The Company reserves any legal right, in cases of defamation, fraud and acquisition of information by illegal means.

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**Valid Term:** This Policy is valid as of its approval and for an indefinite period of time unless it is revised and / or amended earlier by a resolution of the Board of Directors of FOURLIS HOLDING SA.

The Regulatory Compliance Director maintains diligently the record of the reports (log book) and drafts the "Information Reporting Review" once per year. The Review is submitted to the Audit Committee and to the Chief Executive Officer of the Company.

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## **Policy Principles:**

### **Clarity and accessibility**

The information provided during the induction training in any company and position within FOURLIS Group, are clear and facilitate the parties concerned in the reporting of information via internal reporting channels. Further, in the webpage of FOURLIS Group clear and easily accessible information are provided, such as the Code of Conduct which incorporates the aforementioned.

### **Confidentiality**

The Whistleblowing System of FOURLIS Group ensures that the identity of the reporting individual and of the reported one is not disclosed to anyone else apart from the authorized members of the personnel, which are competent to receive and monitor the reports without the explicit consent of the said person. The same applies also as regards any other information from which the identity of the reporting individual can be assumed, directly or indirectly.

The identity of the reporting individual and of the reported one, as well as any other information mentioned in the previous paragraph may be disclosed only when it constitutes a required and analogous obligation imposed by the union or the national law, in the framework of investigations

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of national authorities or judicial proceedings, among other things, with the purpose of guaranteeing the defense rights of the reported person.

### **Personal Data Protection**

Any processing of personal data in respect of management of reports, including the exchange or the transmission of personal data from/to the competent authorities, is made in accordance with the regulation (EU) 2016/679 (GDPR) and the Directive (EU) 2016/680. Any exchange or transmission of information by the institutional and other organs or by the organisations of the Union is made in accordance with the regulation (EU) 2018/1725.

Personal Data which are obviously not associated with the handling of a specific report, are not collected or, if collected randomly, are erased without unreasonable delay.

### **Diligence in Record Keeping**

The Whistleblowing System keeps records about each report received, in accordance with the principle of confidentiality. The reports are saved for a period of time, that does not exceed the required and proportional period of time, so that the requirements imposed by the union or national law are met.

When for the submission of a report the call line with conversation recording is used, without prejudice to the consent of the reporting individual, the Company has the right to document the verbal submission of the report by one of the following means:

- by registration of the conversation in a fixed and retrievable form; or
- by a full and accurate transcription of the conversation drafted by the members of the personnel, which are responsible for the handling of the report.

The Company provides the reporting individual with the option to verify, correct and agree with the transcription of the conversation, by signing it.

When a person requests a meeting with the Regulatory Compliance Director of the Group in order to submit a report, the Company ensures, without prejudice to the consent of the reporting person, that full and accurate minutes of the meeting in a fixed and retrievable form are kept.

The Company has the right to keep minutes of the meeting by one of the following ways:

- By recording of the conversation in a fixed and retrievable form; or
- By keeping accurate minutes of the meeting drafted by the members of the personnel, which are responsible for the handling of the report.

The Company provides the reporting individual with the option to verify, correct and agree with the transcription of the conversation, by signing it.

## **Protection of reporting and reported persons**

The Whistleblowing System takes the appropriate measures in order to prohibit retaliation of any kind against the reporting persons, including the threats and the attempts of counter-revenge, among other things, retaliation in the following form:

- Termination of employment, dismissal or equivalent measures;
- Degradation or deprivation of promotion;
- Transfer of duties, change of workplace, remuneration reduction, change of the working hours;
- Deprivation of training;
- Negative assessment of performance or negative professional recommendation;
- Imposition or application of discipline, reproach or other disciplinary measure, including monetary penalty;
- Forced labor, intimidation, harassment or marginalization;
- Discrimination, drawback or unfair treatment;
- Non-conversion of a preliminary employment contract into a permanent employment contract, whereas the co-worker has reasonably trusted the offering of a permanent employment;
- Non-renewal or early termination of the preliminary employment contract;
- damage, including the damage to the reputation, in particular via the social media networks, or financial damage, including professional damage and loss of revenue;
- registration in a black-list based on an agreement between departments or on a sectoral official or unofficial agreement, which may mean that the person is not going to find a job position in the department or in the sector in the future;
- early termination or annulment of a contract for goods or services;
- cancellation of license or approval;
- reference for psychiatric or medical checkup.

The Whistleblowing System ensures that all aforementioned principles apply both for the reporting as well as for the reported persons, who are enjoying the presumption of innocence.

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### **Process:**

The Whistleblowing System, keeping the criteria of objectivity and independence, appoints as a competent person for the receiving and management of report the Regulatory Compliance Director of the Company. The latter may ensure the assistance of other persons or services within the Group, for the purpose of a more effective management of reports. The other persons or services are committed in any case to the principles of the Whistleblowing System. The reports may be submitted and received via three alternative channels:

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- By a written report through dispatch of an e-mail to the e-mail account [codeofconduct@fourlis.com](mailto:codeofconduct@fourlis.com), or
  - By a phone report to the telephone number +30 210 6293010, or
  - Via a request for a personal meeting within a reasonable period of time. The request is submitted in writing or by a phone call. After the submission and receipt of the report, the Regulatory Compliance Director is responsible for the following:
    - Subject to the provisions of the relevant law, he/she judges whether an anonymous report may be handled or not;
    - He/she communicates with a confirmation note the receipt of the report to the reporting person within a deadline of seven days as of the day of receipt;
    - He/she monitors and handles diligently the report. He/she may ensure the assistance of other persons or services within the Group for the purpose of a more effective handling of the reports. The other persons or services are committed in any case to the principles of the Whistleblowing System.
    - He /she provides information about the development and the potential conclusion of the handling to the reporting person within a reasonable period of time, which cannot exceed the three months as of the confirmation of the receipt, or in case no confirmation is sent to the reporting person, within a period of time, that cannot exceed the three months as of the expiry of the seven-day period after the submission of the report.
    - He/she provides information to the reporting person about any external communication channels that may be more appropriate for the handling of the report. The external communication channels concern always channels established by the public authorities.
- The Regulatory Compliance Director keeps diligently the log book (record of reports) and drafts the "Information Reports Review" once per year. The Review is submitted to the Audit Committee and to the Chief Executive Officer of the Company.

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## Definitions/

### General:

For the purposes of the Whistleblowing System, the following definitions apply:

- «violations»: acts or omissions that are illegal and are associated with the scope of application of the Whistleblowing System;
  - «information about violations»: information, including reasonable suspicions, in relation to actual or potential violations, which have been committed or is highly likely to be committed in the organization in which the reporting person works or has worked, or in other organisations to which the reporting person had contact via his/her work and in relation to attempts of concealment of the violations;
  - «report» or «I report»: the provision of information, verbally or in writing, in relation to violations;
  - «internal report»: the verbal or written provision of information in relation to violations inside a legal entity of the private or the public sector;
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- «external report»: the verbal or written provision of information in relation to violations to the competent authorities;
  - «reporting person»: natural person which mentions or discloses publicly information regarding violations, information which he/she has acquired in respect of his/her working activities;
  - «mediator»: natural person who helps the reporting person in the process of the report within the working framework, the assistance of whom must remain confidential;
  - «labor framework»: current or past labor activities in the public or private sector, regardless of the nature of the said activities, through which the persons acquire information in relation to violations and in the framework of which the said persons could suffer retaliation in case they reported these information;
  - «reported person»: natural person or legal entity which is named in the reference or in the public disclosure as a person to whom the violation is attributed or with whom the said person is associated;
  - «retaliation»: any direct or indirect act or omission, which takes place in the working framework, and constitutes a result of an internal or external report or publication, and which causes or may cause an unreasonable damage to the reporting person;
  - «monitoring measure»: any act executed by the recipient of the report or any competent authority, with the purpose of evaluation of the accuracy of the arguments that are included in the report, and, possibly, the fighting of the mentioned violation, also via measures such as the internal investigation, enquiry, prosecution, action for the recovery of funds or for termination of proceedings;
  - «information»: the provision of information to the reporting persons about the prospected measure to be taken or to have been taken in the framework of the monitoring and for the reasons of the said monitoring;
  - «competent authority»: any national authority that has been appointed to receive reports in accordance with Chapter III of the Directive 2019/1937 issued by the European Parliament and the Council and to provide information to the reporting person, and/or has been appointed to exercise the duties provided for in the present directive, in particular as regards the monitoring measures.