

General Manager of  
Legal Affairs & Corporate  
Governance

Compliance Department



# Sanctions Policy & Report/Complaint Handling Process

BoD Decision 25/27.07.2023

Hellenic  
Electricity Distribution  
Network Operator S.A.

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One power  
system for all

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## A. INTRODUCTION

- 1** The Hellenic Electricity Distribution Network Operator S.A ("HEDNO", or "the Company") is committed to maintaining the highest level of moral and ethical professional conduct, by expressly and unequivocally repudiating illegal and irregular acts that damage its reputation and credibility.
- 2** The Code of Conduct of HEDNO SA defines the clear obligation of all its personnel to comply with the policies, rules, regulations and procedures of the Company and stipulates that failure to apply them or violation thereof constitutes "misconduct", as defined herein.

In addition, following the introduction of Law 4990/2022 (which incorporated Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019), a comprehensive framework for the protection of persons reporting breaches of EU law was established, with internal channels for reporting violations and general rules for the submission and follow-up of such reports.

Furthermore, the Company encourages and urges its executives, employees and associates to immediately report cases of violations and inappropriate behaviour, as well as any act or behaviour that deviates from what is appropriate, as described in the as above Code and in all regulations, codes, policies and procedures of HEDNO S.A., as well as in EU law in accordance with the provisions of Law 4990/2022,

- 3** For these reasons and in accordance with Law 4990/2022, the Company adopts this Sanctions Policy (the "Policy"), which is a means of safeguarding the integrity, prestige and reputation of the Company and helps to identify risks and take appropriate remedial action.

## B. PURPOSE OF THE POLICY

- 4** The "Policy" defines the principles and the operating framework under which the Company manages all cases of violations of the Compliance and Ethical Business Conduct (including breaches of EU law pursuant to Part A of Law 4990/2022, which are included in Annex II hereto). The existing PPC Staff Regulation (Chapters D and F), which is also applied by analogy to HEDNO S.A. by virtue of Decision 139/2013 of the Company's BoD, lays down the obligations of the staff and the disciplinary control procedure and in particular the investigation and sanctioning procedures for the personnel and executives whose employment contracts are governed by said Regulation. In the case of executives or employees whose employment contracts are not governed by the PPC Staff Regulation, as well as of other employees (under a remunerated mandate, project or service contract or under training, internship and apprenticeship), misconduct is handled on the basis of the "Policy", the provisions of which are harmonised with the PPC Staff Regulation.
- 5** The aim of the "Policy" is to ensure that all identified violations relating to Compliance and to Ethical Business Conduct issues are investigated and controlled in a fair and consistent manner, while protecting the rights of all parties, and to contribute to the preventive management of recurring phenomena.
- 6** The "Policy" is completed by the Procedure for Handling and Investigating Reports/Complaints (see Annex I). Responsibility for the reception, initial evaluation and monitoring of the whole procedure lies with the Compliance Department of HEDNO SA which is designated as the Head for Receiving and Monitoring Reports (H.R.M.R), and is in charge of managing the channel of

reports, ensuring their proper handling and maintaining communication with the reporting person. Matters relating to the appointment and powers of the "H.R.M.R." are described in detail in Annex I and do not include matters relating to the implementation of the Compliance Programme under Article 124 par. 7 of 4001/2011, for which a Compliance Officer specifically designated for the aforementioned Compliance Programme exercises these duties.

### **C. SCOPE OF APPLICATION AND APPLICABILITY**

- 7** This "Policy" applies to members of the management bodies, to executives, to persons working under an employment contract, to persons working under a project, an independent service or a remunerated mandate contract, to persons working through third party service providers (including, but not limited to, contractors, subcontractors and suppliers), and to persons working under a training, internship or apprenticeship scheme. It also applies to the members of the Company's Board of Directors and its committees.
- 8** The "Policy" applies in the event that misconduct is established, or there are indications of misconduct, as well as in the event that relevant administrative and/or judicial proceedings against the persons referred to in par. 7 have been initiated in Greece or elsewhere.

### **D. SUBJECT MATTER OF REPORTS / COMPLAINTS**

- 9** Reports of irregular, unethical, illegal or criminal conduct in relation to the Company's operations include - but are not limited to - the following:
  - Fraud
  - Malversation

- Corruption, including but not limited to bribery, influence peddling, violation of gift and hospitality policies
- Conflict of interest
- Theft, embezzlement
- Forgery
- Breach of confidentiality and personal data
- Money laundering
- Breaches of EU Law, as specifically defined in Part II of the Annex, in the areas of: aa) public procurement, ab) financial services, products and markets, and prevention of money laundering and the terrorist financing ac) product safety and compliance, ad) transport safety, ae) protection of the environment, af) radiation protection and nuclear safety, ag) food and feed safety, animal health and welfare, ah) public health, ai) consumer protection, aj) protection of privacy and personal data, and security of network and information systems, in accordance with the provisions of, inter alia, Directive 2019/1937 of the European Parliament and of the Council of 23 October 2019 and the relevant national transposing law (Law 44990/2022, as in force).
- Violations affecting the financial interests of the EU under Article 325 of the Treaty on the Functioning of the European Union (TFEU) and the specific provisions of the relevant EU measures, in accordance with, inter alia, Directive 2019/1937 of the European Parliament and of the Council of 23 October 2019 and the relevant national legislation implementing it (L. 4990/2022, as in force).
- Violations related to the internal market, as referred to in par. 2 of Article 26 of the TFEU, including violations of EU rules on competition and State aid, as well as violations relating to the internal market concerning acts that are in breach of the rules on company taxation or arrangements the purpose of which is to secure a tax advantage that frustrates the object or purpose of the applicable corporate

tax legislation, in accordance with, inter alia, Directive 2019/1937 of the European Parliament and of the Council of 23 October 2019 and the relevant national legislation implementing it (Law 4990/2022, as in force)

- Violation of competition law
- Violations in accounting and audit matters
- Misuse of company resources
- Violations in health and safety matters
- Violation of environmental legislation
- Discriminatory treatment of employees
- Harassment, violation of sexual dignity,
- Threats, blackmail/extortion, illegal violence, abuse of power, intimidation
- Verbal abuse, defamation
- Violation of legislation and of corporate policies
- Unethical behaviour
- Violation of the Policy against Violence and Harassment

## E. DEFINITIONS

- 10 Misconduct** means any violation, by act or omission, of the Company's Code of Conduct, as well as of the Policies and Procedures relating to Compliance and to the issues of the Company's Ethical Business Conduct, including breaches of EU law as defined in Annex II of this document.
- 11 Subject** means any person referred to in the aforementioned scope of the "Policy" who is alleged or reasonably suspected to have committed misconduct and is under investigation, regardless of whether this alleged or reasonably suspected misconduct may also derive from an anonymous complaint.

**Reporting person** means a natural person who makes a report or public disclosure by providing information about alleged misconduct obtained in the context of their employment activities, including persons who report or denounce misconduct on the basis of information obtained in the context of an employment relationship that has now ended, or in the context of the procedure that preceded the beginning of that relationship.

**Reporting** means Internal Reporting or External Reporting. In particular:

- **Internal reporting** means the oral, written, or via an online platform communication of information on alleged misconduct to the "H.R.M.R."
- **External reporting** means the oral, written, or via an online platform communication of information on breaches of EU law listed in Annex II to the National Transparency Authority (NTA)
- **Retaliation** means any direct or indirect act or omission, which occurs in a work-related context, which causes or is likely to cause unjustified harm to the reporting person, or place them at a disadvantage, and which is related to a report/complaint or Public Disclosure (e.g: termination, dismissal, reduction of salary, compulsion, etc.).
- **Reasonable grounds** means the justified belief of a person with knowledge, education and experience similar to that of the reporting person that the information provided is true and constitutes misconduct.
- **Public Disclosure** means the direct release of information to the public about the misconduct. A person who is releasing a Public Disclosure is entitled to protection under the applicable legislation, provided that either they have first filed an internal report to the Company and an external report to the National Transparency



Authority but no appropriate action was taken in response to the report, or there are reasonable grounds to believe that the misconduct constitutes a risk to the public interest or in the case of emergency.

## F. BASIC RULES

- 12** The Company examines all reports/information that come to its knowledge concerning possible objectionable, irregular or illegal conduct and acts in each case on the basis of the following principles:
  - a)** confidentiality of personal data
  - b)** respecting and protecting anonymity
  - c)** keeping a record and storing the report/complaint for a reasonable period of time
  - d)** collecting and investigating all necessary documentation and information in order to better handle the report/complaint
  - e)** protecting from malicious actions and retaliation those who report in
- 13** The procedure defined in this "Policy" is part of the Company's disciplinary - administrative process and concerns the private law relationship between the Company and the persons falling within the scope of the "Policy". Therefore, persons under investigation for misconduct have certain rights commonly referred to as "due process" rights, which, however, are by no means identical to the rights of persons subject to criminal or other judicial proceedings.
- 14** As provided for in the Code of Conduct of HEDNO S.A., the staff of HEDNO S.A. must protect the Company from acts or omissions that damage the Company. Accordingly, they have the responsibility, when they become aware of conduct that is objectionable or that requires further investigation, and in any case if elements punishable by law are detected in such conduct, to report it.

- 15 The Compliance Department is responsible for monitoring the proper implementation of the "Programme" and therefore for monitoring the handling and investigation, by the competent bodies, of the misconduct arising from non-compliance with the aforementioned, with the exception of matters relating to the implementation of the Compliance Programme of article 124 par. 7 of 4001/2011 for which a Compliance Officer specifically designated for the aforementioned Compliance Programme has been appointed and performs these duties. In particular, the Compliance Department is responsible for monitoring and evaluating misconduct in which senior executives are involved, or which cause significant damage to the Company (financial and reputational - headline rule) or which are committed systematically and repeatedly. In these cases, it also has the competence to issue instructions in order to prevent such phenomena in the future. Finally, the Compliance Officer is responsible for the receipt, initial evaluation, handling and general monitoring of the reporting channels, as detailed below.

## G. POLICY IMPLEMENTATION

### IDENTIFYING SUSPECTED MISCONDUCT - INVESTIGATION PROCEDURE

- 16 Identifying a possible violation of the company's operating framework, regulations, codes, procedures, policies and guidelines in general may involve one of the following ways, by way of illustration only, and not by way of limitation:
- a) By direct perception by a supervisor/ executive of any level of the misconduct of an employee under their supervision,
  - b) By an employee reporting to their line manager the misconduct of another employee or executive,
  - c) Following an audit by the competent bodies of the Company,
  - d) Following the submission of a report to the relevant channel of the Compliance Department, directed against a person subject to par. 7 (e.g., an employee or executive).

- e) After being informed by the competent authorities of the State,
- f) From information available to the public through media reports.

In cases where the subject of the misconduct is an employee or executive with an employment contract governed by the PPC Staff Regulation, the relevant provisions on Disciplinary Control of articles 26-33 of the PPC Staff Regulation shall be followed. Depending on the body that takes knowledge of the misconduct, the investigation procedure is initiated either by the Compliance Officer (see procedure in the Annex) or by the competent disciplinary hierarchy, with immediate notification to the Compliance Department.

In cases where the subject of the misconduct is a member of a governing body or an executive with an employment contract not regulated by the PPC Staff Regulation, the procedure provided for in Annex I shall be followed.

## H. RIGHTS AND OBLIGATIONS OF THE SUBJECT AND THE PARTICIPANTS OF THE INVESTIGATIVE PROCESS

### RIGHTS OF THE SUBJECT

- 18 In the process of investigating the report, the following basic rights of the Subject must be ensured:
  - **Hearing:** The investigating body may not complete the investigation without giving the Subject of the investigation the opportunity to be heard. The Subject shall be entitled to request and have access, at least four (4) days before the date set for the hearing, to all the information in the file resulting from the investigation.
  - **Witnesses/Evidence:** The Subject may propose witnesses, for written and signed testimony, in support of the Subject, as well as submit, at any time during the investigation, evidence relevant to the alleged misconduct under investigation.

- In general, the Subject shall have all rights of defence, including the right to be heard and the right to access their file.
- The identity of the persons being reported is protected throughout the investigations initiated by the report or the public disclosure. The provisions related to the protection of the identity of the reporting persons shall also apply to the protection of the identity of the reported persons.

The above also apply to Subjects whose employment contract is governed by the PPC Staff Regulation, in accordance with the relevant provisions of the PPC Staff Regulation (Articles 30 & 31) and of the applicable legislation.

#### **RIGHTS OF PERSONS PARTICIPATING IN THE INVESTIGATIVE PROCESS**

- 19** Any person falling within the scope of this "Policy" and exercising their duties by participating in the investigative process has the right to be protected against any act of retaliation.

#### **OBLIGATIONS**

- 20** Any person falling within the scope of this "Policy", including the Subject, has the obligation to:
  - Cooperate fully, and to maintain strict confidentiality.
  - Refrain from any act of interference with the investigation, from knowingly providing false or misleading information and from destroying or tampering with evidence relating to the matter under investigation.
  - Adhere to the principles and rules defined in this "Policy".

## RIGHTS - OBLIGATIONS OF THE COMPANY

### RIGHTS

- 21 In order to ensure the integrity of the investigation and the preservation of evidence, as well as to prevent the repetition of a similar incident or conduct, the Chief Executive Officer or the bodies authorised by them may take the necessary appropriate and proportionate measures, where appropriate, against the Subject, such as the change of position, working hours, location or manner of providing work/services, the temporary suspension of their duties with pay (in proportion to the provisions of Article 29 of the PPC Staff Regulation) or the exemption from certain duties or the suspension of their access to the Company's IT or other facilities.

### OBLIGATIONS

- 22 The Company is responsible for ensuring that the implementation of this "Policy" is consistent, prompt, impartial, and applied in a non-discriminatory manner.
- 23 The Company has the obligation as an employer to investigate alleged misconduct by a person who falls within the scope of this "Policy". The investigation procedure, as well as the competent bodies, are defined in the Procedure for Handling and Investigating Reports/Complaints (Annex I), which complements this "Policy", as well as in the provisions on Disciplinary Control of the PPC Staff Regulation (Chap. F, Articles 26-33).
- 24 The Company shall take all appropriate and reasonable measures provided by the applicable legislation to protect the identity of the reporting persons and to ensure confidentiality. Personal data and any kind of information leading, directly or indirectly, to the identification of the reporting person shall not be disclosed to anyone other than the authorised members of staff responsible

for receiving or monitoring the reports, except with the consent of the reporting person. Exceptionally, the identity of the reporting person and any relevant information may be disclosed only where required by law, in the context of investigations by the competent authorities or of judicial proceedings, after prior written notification to the reporting person, unless such notification would undermine the investigations or judicial proceedings.

The above-mentioned obligations of the Company apply also to the reported person.

- 25 The processing of personal data included in the reports is conducted in accordance with national and European legislation on personal data, and with the relevant policies of the Company and the applicable legislation on the Protection of Persons reporting Breaches of National and EU law.

#### **J. RESPONSIBILITIES OF THE BODIES INVESTIGATING POSSIBLE MISCONDUCT**

- 26 They are not allowed to participate in the process of investigating the report:
  - The spouse and relatives of the Subject (by blood up to the fourth degree and by marriage up to the second degree)
  - Persons involved in any way in the case in question,
  - Persons with a conflict of interest
  - Supervisors who have exercised their disciplinary authority.
- 27 The investigative bodies shall collect evidence by any appropriate means, having the right to, but not limited to:
  - Invite any employee or third party to submit evidence (paper, digital form) that is deemed to be of evidentiary value.

- Take written and signed witness statements from any employee or third party who is deemed to have knowledge of the facts contained in the report or who may provide information of evidentiary value to the investigation.
- Send questionnaires to employees and third parties requesting written and signed responses.
- Cooperate with special advisors (experts, psychologists when investigating incidents of violence and harassment, etc.). Conduct an inspection.
- Enter all parts of the Company's premises to examine, copy and remove all or part of the contents of records (including electronic records) from offices, file cabinets and other storage areas, and to require examination of any Company-owned electronic or telephone equipment.
- Invite the Subject to a hearing and a written/signed statement.
- Extend the investigation to other misconduct by the same Subject or other Subjects, if evidence arises in the course of the investigation.

## K. SANCTIONS

- 28** **a.** In cases where the Company's Investigation Bodies find that misconduct has been committed by an employee whose employment contract is governed by the PPC Staff Regulation, the provisions of the PPC Staff Regulation and of the labour legislation in force shall apply.
- b.** For employees not subjected to the PPC Staff Regulation, the relevant terms of their employment contract apply (e.g. termination of contract for good cause).
- c.** For those employed through third-party service providers, in case that the counterparty is a legal entity, a replacement order may be given, whereas in case that the counterparty of a service

or works contract is a natural person, the agreed contractual terms may be applicable, resulting to the termination of the contract for good cause.

**d.** For persons employed under an apprenticeship or traineeship contract, their employment with the Company is "interrupted", with parallel notification of the relevant Educational Institution. The sanctions in this paragraph are independent of any sanctions/penalties that may be imposed by the competent courts in accordance with applicable legislation.

#### **L. MONITORING AND REVIEW OF THE POLICY**

- 29** The Compliance Officer shall review the "Policy" at least every two years, or periodically as necessary, with the exception of issues related to the implementation of the Compliance Programme of article 124 par. 7 of 4001/2011. For this programme another Compliance Officer, specifically designated for the aforementioned Compliance Program, is appointed and performs these duties in order to determine if and how it should be revised or amended to reflect its objectives and comply with the applicable legal framework and the Company's internal policies and procedures. Any amendments to the Policy are approved by the Board of Directors, with a Proposal from the Compliance Department of HEDNO S.A. The CEO and/or the General Manager of Legal Affairs and Corporate Governance of HEDNO S.A. are authorized, jointly or separately, to issue clarifying instructions, if required and following a relevant proposal from the Compliance Officer for the implementation of the provisions defined in the "Policy" and the Annex.
- 30** This "Policy" and the Annex, which is an integral part of it, was approved by the Board of Directors of HEDNO S.A. on 27.07.2023 and is effective from said date.



## ANNEX I

### PROCEDURE FOR HANDLING AND INVESTIGATING REPORTS/COMPLAINTS

**1 Appointment of the Company Head of Receipt & Monitoring of Reports (H.R.M.R.) in accordance with article 9 of Law 4990/2022.**

An executive from the Company's Compliance Department is appointed as H.R.M.R. with a term of office of at least one year, which may be terminated earlier only for good cause.

**2 COMPETENCES OF THE H.R.M.R.:**

- To provide information on the possibility of reporting, in particular within the company, and to ensure that such information is made available on its website and in a prominent spot within the company,
- To receive the Internal Reports,
- To acknowledge receipt of the report to the reporting person within seven (7) working days from the date of receipt,
- To take the necessary steps to ensure that the report is dealt with by the competent bodies of the Company or any other competent bodies, as the case may be,
- To complete the procedure by archiving the report, if it is incomprehensible or unduly submitted or does not contain facts constituting misconduct or if there are no serious indications of such misconduct, and to notify the decision to the reporting person. The latter, if the report concerns a breach of EU law (Annex II) and if he/she considers that it has not been effectively addressed, may resubmit it to the N.T.A as an External Report. To ensure the protection of the confidentiality of the identity of the reporting person and of any third person named in the report,

- To monitor the reports and maintain communication with the reporting person and, if necessary, request further information from them.
- To provide information to the reporting person on the progress of the report and on the actions taken within a reasonable period of time, which shall not exceed three (3) months from the acknowledgement of receipt of the report.
- To coordinate the provision of assistance and access to any competent public, administrative or judicial authority in the investigation of such an incident or conduct, if requested by the authorities.
- To participate in the design of training activities on ethics and integrity, as well as in the development of internal policies to enhance integrity and transparency in the Company.

### **3 GENERAL PRINCIPLES**

In the process of receiving, evaluating, categorising and investigating reports, the following must be observed:

- The H.R.M.R. shall perform their duties with integrity, objectivity, impartiality, transparency and social responsibility, shall respect and observe the rules of confidentiality and secrecy on matters of which they have taken knowledge in the course of their duties, and shall refrain from handling specific cases if there is a conflict of interest.
- The Bodies evaluating and investigating the report are obliged to conduct the entire process with due confidentiality and discretion, avoiding unreasonable intrusion into the personal privacy of workers/employees/partners, including both the person who reported the objectionable conduct, illegal/unlawful act or omission and the Subject, as well as to protect the reputation of the parties involved.

#### 4 REPORTING CHANNELS

The reports may, depending on the case:

- (a) be submitted through the dedicated online reporting platform available on the Company's website; or
- (b) be submitted orally via telephone or other voice messaging systems, or at the request of the reporting person, in a personal meeting with the H.R.M.R. within a reasonable period of time. In such cases, the conversation shall be recorded, if the reporting person consents, or the conversation or the minutes of the meeting shall be transcribed fully and accurately, in which case the reporting person shall be given the opportunity to verify, correct and agree with the text produced by signing it. If the reporting person refuses to sign, the author of the text shall indicate this, or
- (c) be submitted in an employee's personal letter either to any Supervisor in the hierarchy, directly to the H.R.M.R., or
- (d) be sent by post to the Company's address, namely HEDNO S.A., 20 Perraivou & 5 Kallirrois, P.C. 11743 Athens, to the attention of the H.R.M.R., marked "Confidential" or
- (e) it may occur as a result from audits by the Internal Audit Department or the Compliance Officer or other auditing body
- (f) be submitted through the Authorities (The Greek Ombudsman, HLI/SEPE, N.T.A., etc.)

The communication network referred to in point (a) above shall function as a permanent line of communication/communication channel and shall be available all days and hours of the week. Reports submitted via this line of communication/communication channel are assigned a folder code and the system automatically informs the reporting person of the receipt of the report and of the the relevant folder code.

Reports sent in the manner described in points (b) to (d) above are forwarded to the Compliance Department, in particular to the

H.R.M.R., are recorded on the platform by a designated user and assigned a folder code. In each of the cases referred to in points (a) to (d) above, the platform automatically informs both the reporting person within 7 days of the receipt of the report and the Report Evaluation Bodies (see point 4 below).

Reports submitted via other communication channels, other than those mentioned above, as well as through relevant press or electronic publications, will also be examined in accordance with the procedure set out in this Annex.

The above reporting channels are not used for matters relating to the Company's products or services. These issues should be addressed exclusively to the Company's "Contact Us" channel.

## **5 EVALUATION - CATEGORISATION - INVESTIGATION OF REPORTS/COMPLAINTS**

### **1. Initial evaluation**

Evaluation and categorisation of reports based on defined criteria/parameters.

### **2. Evaluation by the Compliance Officer**

The Compliance Officer checks and proceeds to a reasoned evaluation of the report cases and classifies them on the basis of the criteria/parameters defined in par. 4 herein. Depending on the classification of the reports, the Officer forwards them to the competent bodies for further investigation.

### **3. Committee for the Evaluation of Reports**

The Evaluation Committee is constituted by the CEO and consists of the Director of Internal Audit, of the GM/LACG and of their respective assistants and deputies.

The task of the Evaluation Committee is to examine the correctness of the classification of the reports in Category C in cooperation with the Head.

The Committee may make a reasoned decision to change the category of the report to B and A.

#### **4. Categorisation of Reports/Complaints - Investigation Bodies**

##### **Category A. Report inadmissible, unfounded, indefinite**

Reports are not forwarded for investigation by the Head, but are archived, and the GM/LACG and reporting person are immediately notified, when:

- They do not concern operations, employees, partners of the Company,
- They have been submitted with the same content and have been answered,
- They are vague,
- They are unfounded or indefinite, lacking completeness and substantiation of the alleged conduct, act or omission.

##### **Category B. Medium Risk Report**

Reports concerning employment or personal relationships in general and in particular acts or omissions related to daily work (mainly of an administrative nature) which do not result in damage to the Company are forwarded for further investigation:

by the Head, to the relevant Department Director, if the report is against:

- a) an employee or executive under their supervision and whose employment contract is governed by the PPC Staff Regulation,
- b) an employee who is under their supervision and whose employment contract is of limited duration (8 months, 60 days' pay),
- c) an apprentice or trainee under their supervision
- d) an employee of a contractor under contract with the Department concerned

- e) an employee under a contract for work/service/remunerated mandate under their supervision
- f) supplier, partner of the relevant Department.
- by the Head, with the assistance of the Director of the Human Resources Department to the Investigation Committees, if the report is against:
  - a) the Company's Executives with a three-year fixed-term contract (Branch Directors/Assistant Directors, Department Directors, General Managers),
  - b) the Special Advisors,
  - c) the Deputy Chief Executive Officer of the Network ,
  - d) the Chief Executive Officer; and
  - e) the Chairman and the members of the Board of Directors

### **Category C. High Risk Report**

The reports mainly concern incidents or behaviours that are assessed by the Head, in cooperation with the Evaluation Committee, as being of high interest and risk, because they are directed against the Company's property and/or may cause serious harm and damage to the Company, as well as to society at large.

Such reports shall be forwarded by the Head for further investigation:

- to the General Manager concerned, or to the GM/HRO (for Departments reporting directly to them), if the report is against:
  - a) an employee or executive who is under the supervision of the above-mentioned persons and whose employment contract is governed by the PPC Staff Regulation,
  - b) an employee who is under the supervision of the above-mentioned persons and whose employment contract is for a fixed term (8 months, 60 days' pay),
  - c) an apprentice or trainee under the supervision of the above-mentioned persons,

- d)** an employee of a contractor/third-party under contract with the relevant supervised Department, GM, DCEON and CEO,
  - e)** an employee under a contract for work/services/remunerated mandate with the relevant supervised Department, GM, DCEON and CEO and
  - f)** a supplier, a partner of the relevant Department under the supervision of the Department, GM, DCEON and CEO.
- to the Investigation Committees, if the report is directed against:
    - a)** the Company's Executives with a three-year fixed-term contract (Branch Directors/Assistant Directors, Department Directors, General Managers),
    - b)** the Special Advisors
    - c)** the Deputy Chief Executive Officer of the Network,
    - d)** the Chief Executive Officer and
    - e)** the Chairman and the members of the Board of Directors

### **5. Report Investigation Committees**

The above-mentioned Investigation Committees, depending on who the report is directed against, are composed of:

- 1.** The members of the Remuneration and Recruitment Committee for reports against the DCEON, the CEO, the Chairman and members of the Board of Directors.
- 2.** The CEO and two (2) General Managers for reports against General Managers and Special Advisors.
- 3.** Three (3) General Managers for reports against Department Directors and
- 4.** One (1) General Manager and two (2) Department Directors for reports against Department Branch Directors and Assistant Directors.

The Investigation Committees under items 2, 3 and 4 may be constituted with their deputy members by CEO's Decision for a term of at least two years.

The hierarchical supervisors of the Subjects and the persons referred to in paragraph I 26 of the "Policy" shall not participate in these committees.

#### **6. Completion of Investigation Report - Submission of Findings**

Upon completion of the investigation, the Investigation Body prepares a full and completed Findings Report, which includes:

- The misconduct investigated,
- A description of the available evidence relating to the misconduct under investigation,
- Conclusions as to whether or not the evidence establishes or not the commission of the misconduct,
- The person or persons involved,

The file of the Findings of the Investigation Committees is submitted to the GM/HRO for the initiation of the sanctions procedure (IA par. 28 of the "Policy") and the Compliance Officer is also informed.

#### **7. Keeping an archive of references**

THE H.R.M.R. keeps an archive of all reports received:

- If the report is found to be unfounded, the personal data shall be deleted from the report within two (2) months of its filing.
- If the reported situation follows the legal route, the personal data will be deleted upon the issuance of an irrevocable court decision on it.
- In the event that the report results in substantiated findings against an executive of the Company, the personal data is retained for the duration of their employment/relationship with the Company and is deleted twenty (20) years after the termination/dissolution of the cooperation in any way.



## 26 8. Monitoring and restoration

1. Dedicated action by the competent authorities so that, if possible, the root cause that led to the report is eliminated.
2. Recommendations to take the necessary measures to avoid similar incidents in the future.
3. Updating the Management through the GM/LACG, regularly, and at least every six months, on the incidents that have been reported and their progress, after the Legal Department has been updated by the relevant co-competent Company Departments.

### ANNEX II:

#### **BREACHES OF EU LAW FALLING WITHIN THE SCOPE OF APPLICATION OF THE PRESENT REGULATION IN ACCORDANCE WITH LAW. 4990/ 2022.**

In accordance with the provisions of Art. 4. L. 4990/2022, this Policy applies to the protection of persons who report or disclose

- a) breaches related to the internal market, as referred to in par. 2 of Article 26 of the Treaty on the Functioning of the European Union, including breaches of EU rules on competition and State aid, as well as violations relating to the internal market concerning acts violating the rules on company taxation or arrangements the purpose of which is to secure a tax advantage that frustrates the object or purpose of the applicable corporate tax legislation,
- b) breaches affecting the financial interests of the EU under Article 325 of the Treaty on the Functioning of the European Union, and falling under Directive (EU) 2017/1371 of the European Parliament and of the Council of 5 July 2017 on combating, through criminal law, fraud against the financial interests of the Union, which was incorporated into our law by Part B' of Law 4689/ 2020.

**c)** breaches of EU law, as specifically defined in Part I of the Annex to Law No. 4990/2022 in the fields of: (ca) public procurement; (cb) financial services, products and markets, and prevention of money laundering and terrorist financing (cc) product safety and compliance; (cd) transport safety; (ce) protection of the environment; (cf) radiation protection and nuclear safety; (cg) food safety, feed safety and animal health and welfare; (ch) public health; (ci) consumer protection; (cj) protection of privacy and personal data and security of network and information systems. and of the Council of 5 July 2017 on combating, through criminal law, fraud against the financial interests of the Union, which was incorporated into our law by Part B' of Law 4689/ 2020.