

JUWI Hellas Renewable Energy Sources S.A.

Whistleblowing Policy

Purpose

The purpose of this Policy is to create the framework for the early detection of irregularities, omissions or offences in the conduct of JUWI's business. This Policy sets out the principles and the operating framework based on which JUWI receives, manages, and investigates reports of irregularities, omissions or other offenses, in a confidential manner without any fear of harassment, intimidation, victimization or reprisal, that have come to the attention of its employees or third parties and concern JUWI, in compliance with Law 4990/2022 («Protection of persons reporting violations of EU law») as in force.

Scope

This Policy applies to all employees of JUWI Hellas Renewable Energy Sources Single Member S.A. ("JUWI") without exception, the management, and including, but not limited to, those providing services under contract, project, independent contractor and temporary employment contracts and internships with the company, as well as volunteers, workers whose employment relationship has ended and job applicants. Specific objectives of the Policy are:

- To encourage all improper, unethical or inappropriate behavior to be identified and challenged at all levels.
- To provide clear procedures for reporting and handling such concerns.
- To proactively prevent and deter misconduct which could impact the financial performance and damage the company's reputation.
- To provide assurance that all disclosures will be handled seriously, treated as confidential and managed without fear of reprisal of any form.
- To help promote and develop a culture of openness, accountability and integrity.
- To ensure all employees feel supported in speaking up in confidence and reporting matters they suspect may involve improper, unethical or inappropriate conduct within the company.

Whistleblowing Report

This Policy and procedures are designed to enable employees and other relevant stakeholders to report any perceived act of impropriety which should not be based on mere speculation and rumours but on knowledge of facts. Reportable misconducts covered under this policy include:

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- All forms of financial malpractices or impropriety such as fraud, corruption, bribery, theft and concealment.
- Actions detrimental to Health and Safety or the work environment.
- Failure to comply with legal obligations, statutes, and regulatory directives.
- Any form of criminal activity.
- Improper conduct or unethical behaviour that undermines core ethical values as integrity, respect, honesty, accountability and fairness.
- Misuse of company assets.
- Violations in the areas of privacy and personal data protection, as well as network and information systems security.
- Breach of our Code of Conduct, Anti-Bribery Policy, or the laws and regulations that are applicable within JUWI and JUWI Group.
- Insider abuse.
- Connected transactions not disclosed or reported in line with regulations.
- Sexual or physical abuse of staff, customers, prospective staff, service providers and other relevant stakeholders.
- Attempt to conceal any of the above listed acts.

This is not an exhaustive list but is intended to indicatively illustrate the sort of issues that are raised under this Policy.

A reporting person does not need to have a high level of certainty or evidence; expressing an honest suspicion will be sufficient if he/she had reasonable grounds to believe that the report was necessary to disclose the Breach. However, deliberate reporting of false or malicious information is forbidden. Abuse of the whistleblowing scheme may result in action against the perpetrator of the abuse but also to criminal sanctions, under the law 4990/2022 as in force.

Definitions

Report is the oral or written communication of information on Breaches, or a concern submitted about an actual or potential Breach.

Whistleblower is the natural person who reports or discloses information on Breaches acquired in the context of their work-related activities.

Reported Person is the individual against whom an allegation has been made, a natural or legal person who is referred to in the report as a person to whom the irregularity is attributed or with whom that person is associated.

Retaliation is any direct or indirect act or omission which occurs in a work-related context, prompted by reporting, which causes or may cause unjustified detriment to the whistleblower. Retaliatory actions may include, but are not necessarily limited to, harassment, discriminatory treatment, inappropriate performance appraisal, salary freeze or adjustment, work assignments, demotion, termination of employment, or the withholding of an entitlement.

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Breach is the act or omission that is unlawful and relates to act and areas falling within the scope of the Policy.

Anonymity and Whistleblower's Protection

JUWI encourages anybody who wishes to share his/her suspicions and guarantees that all messages received will be handled confidentially. The Reports can be submitted openly or anonymously, and JUWI commits to maintain the Whistleblower's identity confidential throughout the whole process, unless its disclosure is deemed required for the proper investigation of the case (e.g. within the context of any judicial or legal proceedings).

Notwithstanding the above, JUWI encourages Whistleblowers to openly submit Reports, as this enhances the credibility of the Report's content and the intentions, while also creating a communication channel both for further clarifications and to inform the Whistleblower on the Report's progress. JUWI ensures that the Whistleblower is properly protected against possible negative consequences, such as threats or attempts of Retaliation, in cases where the assessment of the Report does not reveal a Policy Breach, as well as if the investigation decides upon a justified violation and measures have been taken against the Reported Persons.

It should be noted that Law 4990/2022 provides for criminal sanctions in cases of obstructing or attempting to obstruct the submission of a Report falling within the scope of this Law, as well as in the case of initiating malicious proceedings against persons filing complaints of malfunctions. Criminal sanctions are also provided for persons who violate the obligation to maintain the confidential nature of the identity of the reporting persons as well as persons who knowingly made false reports or false public disclosures.

On the same as above basis, the Reported Person against whom an allegation has been made is protected and his/her identity is kept confidential throughout the investigation of the Whistleblower, in the same manner as the Whistleblower, in order to avoid any risk of stigmatization and victimization.

Procedure for submitting Reports

For the submission of Reports and in order to facilitate the proper examination and assessment of them, the Whistleblowers are encouraged to provide all available information, including the facts giving rise to the suspicion/concern related with the report, indicating the date and nature of the event, the name(s) of the person(s) involved as well as potential witnesses, or other evidence, including documents and locations. Reports can be submitted to any of the following channels:

Internally:

- i. Via our international platform: [Online Reporting Portal](#)
- ii. Via email to nikos.tsirogiannis@juwi.gr or via phone at (+30) 6942051714, Compliance Officer¹, or by post office at JUWI's address, Vouliagmenis Av.24, Elliniko, 16777, Greece.
- iii. Via JUWI Group's international third-party whistleblowing line: Dr. Laura Borgel, T +49 69 770 196 78, borgel@feigen-graf.de, Feigen · Graf Rechtsanwälte Partnerschaftsgesellschaft mbB · Liebigstr. 53, 60323 Frankfurt.

¹ It is also possible to arrange an in-person reporting with the Compliance Officer by arranging a personal meeting outside the working hours in a place agreed by the parties (please use the above contact details).

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Externally:

- i. to the National Transparency Authority via the platform on the following link: <https://extwhistle.aead.gr/#/> or via email at external.whistle@aead.gr , or via post office at the address of the authority, namely Lenorman 195&Amfiaraou, 10442, Athens, or via live meeting following lodging a request at the aforementioned email. ²

The above communication channels serve as reporting lines and are available 24/7. The reporting channel offers the Whistleblower the option to upload any attachment. The Report can be made both in Greek and in English.

² If the Whistleblower considers that the Report has not been handled effectively by JUWI, the Whistleblower may file the Report directly to the National Transparency Authority (NTA) as above indicated.

Management of submitted Reports

The authority to receive, handle, and follow up whistleblowing cases is assigned to the Compliance Officer, acting in the capacity as the Reporting Monitoring and Receipt Officer (the “**RMRO**”) who is responsible for assessing the Reports and proposing appropriate measures, communicating with the Whistleblower, and, if deemed necessary, requesting further information and providing update on the progress of their Report. In case the Report has been submitted, the RMRO acknowledges receipt of the Report within seven (7) days following its submission.

If a Breach is not confirmed, then JUWI shall close the investigation for lack of evidence or other reasons. In all other cases, the RMRO shall initiate all necessary decisions, and measures shall be implemented appropriately and according to the state of knowledge and the threat of the situation.

The RMRO shall inform the reporting person within three (3) months from the receipt of the Report as to the progress of the investigation, bearing in mind, in particular, any confidentiality obligations that apply. Please note that details of any disciplinary action taken may not be given to the disclosing person unless JUWI considers this appropriate.

In the context of this Policy, the RMRO reports directly to Board of Directors, while in the event of serious violations being identified, which may entail civil, administrative or criminal sanctions for JUWI, the RMRO can further inform the General Counsel of JUWI Group.

Personal Data

In the context of this Policy, the RMRO is expected to receive personal data, the processing of which shall be conducted in accordance with national and European legislation on personal data in conjunction with the relevant JUWI policies. The personal data of all parties involved in the report are protected and processed solely in the context of preventing, detecting or investigating irregular, unethical, illegal or criminal conduct. JUWI highly encourages the Whistleblower not to include in the Report any personal data, unless inclusion is necessary for the substance of the Report. The personal data included in a whistleblowing message and investigation documentation is deleted within thirty (30) days following completion of the investigation, with the exception of when Personal Data must be maintained according to any applicable laws.

Training and Support

JUWI develops focused training programs on issues relating to this Policy so as to ensure that it is properly communicated to all employees and to enhance awareness and vigilance among them. Furthermore, JUWI offers confidential and impartial guidance and support to the employees particularly when those might not be certain whether some incidents are subject to reporting as per the provisions of this Policy.

Further Information

All queries relating to the implementation or interpretation of this Policy should be submitted to the **RMRO** who is designated as the person responsible for informing and advising staff and for matters relating to this Policy, with the strict obligation to protect the Personal Data which may come to his knowledge in the course of his duties.

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This Policy document shall be subject to review every year or as may be deemed necessary. All suggestions for review and or amendments shall be forwarded to the Compliance Officer for necessary action, in order to recognize changes of the respective regulatory framework and continually improve operational efficiency and effectiveness.

Although this document shall be hosted in the official JUWI Group website, this Policy shall be communicated to all JUWI employees, and JUWI's management will ensure strict compliance with this policy.