



## WHISTLEBLOWING POLICY

-

### 1. Introduction

ATTICA DEPARTMENT STORES SINGLE MEMBER SA (hereinafter referred to as "attica" or "Company" or "we") is committed to conducting business with integrity and zero tolerance for illegal, immoral and unethical acts. Therefore, we aim to create and maintain a culture of transparency so that our employees/partners are encouraged and feel safe, without fear of retaliation, to raise concerns about any violations.

Because we recognize the negative impact that a breach may have on the Company, we encourage the reporting of reasonable concerns or suspicions that a breach may have occurred.

### 2. Persons eligible to report

The Whistleblowing Policy applies to everyone who performs work for the Company, including:

- All employees and executives (full-time, part-time, temporary, permanent or other employment relationship)
- Third parties and their staff (external personnel, suppliers, consultants, contractors and subcontractors, etc.)

### 3. Breach

For the purposes of the Whistleblowing Policy, the term "breach" broadly includes dangerous, immoral, unethical or illegal practices that take place within the Company's sphere of responsibility or in the context of the Company's activities and give rise to risks.

Breaches may include (but are not limited to):

- Actions that may endanger the health and/or safety of people
- Actions that may endanger the environment
- Leakage of confidential information, business secrets, plans relating to the strategic or general financial interests of the company
- Fraud, forgery
- Corruption, abuse of power, bribery
- Conflict of interest
- Theft, embezzlement
- Breach of confidentiality of personal data
- Infringement of competition law
- Breaches in safety and health issues
- Violations in matters of legal obligations and tax control
- Discriminatory treatment



- Violence and harassment
- Threats, extortion, insult, defamation, slander
- Misuse of the Company's resources
- Unethical behaviour
- Breach of corporate policies and codes
- Concealment of any of the above

The Whistleblowing Policy does not cover:

- Disagreements on issues concerning policies and decisions of the Management
- Personal issues or disagreements with colleagues or supervisors
- Rumours

#### **4. Protection**

The Company appreciates that the submission of any reports may cause concern and, therefore, wishes to reassure those who intend to submit a report by stating explicitly and unequivocally that they will not suffer any adverse treatment as a result of such action. No action will be taken against a person who reports in good faith, even if the concerns raised by the complaint are not confirmed by a subsequent investigation.

Victimisation, harassment, intimidation or any other adverse treatment of a person who has reported under this policy in retaliation will not be tolerated.

If the submitter believes that he/she has been subjected to any retaliation as a result of reporting under this policy, he/she should immediately notify the Reporting Officer.

#### **5. Confidentiality**

The Company undertakes to protect the anonymity of the reporting person and not to take any action that may reveal his/her identity. It is noted that disclosure of the identity of the reporting person may be required by a court or other proceeding in the context of an investigation of the case.

Personal data is stored and processed in accordance with the applicable legislation on the protection of personal data.

#### **6. Anonymous reports**

The Company does not encourage anonymous reporting and hopes that reporting persons will feel comfortable to openly express their concerns, but it is not prohibited. Legitimate concerns expressed in the form of anonymous reports cannot be dealt with as effectively as named reports, as they are often more difficult to investigate. However, anonymous reports will be taken equally seriously and will be investigated as fully as possible.



## **7. Reporting Officer**

For reasons of independence and confidentiality, any reports will be submitted to the Director of Human Resources as the "Reporting Officer", who, based on his/her experience in the Company, is able to recognize the importance of protecting interests, while assisting in the thorough investigation of the case.

## **8. Submitting a Report - Investigation**

In order to facilitate the investigation and proper assessment of the case, the report may include the specific events that give rise to the concerns/suspicions, citing names, dates, documents and locations.

Reports should be made by email to [whistleblowing@atticadps.gr](mailto:whistleblowing@atticadps.gr) , addressed exclusively to the Reporting Officer.

Once any report is submitted, the following investigation procedure is followed: The Reporting Officer will acknowledge receipt of the report to the reporting person within seven (7) days. It will then check whether the dispute is documented and within the scope of this policy.

The reasons for possible rejection will be communicated in writing and will relate to cases where any:

- The acts referred to do not fall within the definition of breach
- The report does not have sufficient information to substantiate the claim
- The matter has already been resolved and the report has been withdrawn in writing

If the report passes the above check, the Reporting Officer will inform the Reports Evaluation Committee, which consists of the Chief Executive Officer, the Deputy Chief Executive Officer and the Company's Legal Counsel.

If the report refers to a member of the Reports Evaluation Committee or a member has a conflict of interest, then that member will not participate in the meeting and will be replaced ad hoc by another person, by unanimous decision. The submitter may be invited to participate in a meeting of the Committee as part of the investigation.

The submitter shall be informed within three (3) months of receipt of its report on the progress of the investigation, as far as possible and in an appropriate manner, taking into account in particular any confidentiality obligations in force.

The Company protects both the individuals who report and the individuals who are included in reports. The investigation is carried out in complete confidentiality in order to avoid stigmatisation and victimisation of individuals.

Persons included in reports have the right to be informed immediately of the misconduct for which they are accused. However, since there is a serious risk that the above information could impede the investigation of the

case and the collection of evidence, this information may be postponed until such time as the risk has



ceased to exist.

The identity of the reporting person remains confidential. Exceptionally, if the report turns out to be malicious, and if the person reported requests it, he or she may be informed of the identity of the reporting person in order to exercise his or her legal rights.

## **9. Remedial actions - Sanctions**

Depending on the results of the investigation, the Whistleblowing Committee proposes remedial or disciplinary/legal actions.

In the event of a substantiated report, disciplinary sanctions are exercised in accordance with the internal procedure and if necessary or appropriate, the Company will take action using any legal manner and means, including legal action regarding civil or criminal claims.

## **10. Information**

All parties involved (employees, partners, etc.) will receive appropriate information to ensure that they are fully aware of their rights and obligations under this policy. Information will be provided by posting this policy in a prominent place of the Company or by other appropriate means.

## **11. Record keeping - personal data**

The Company's Reporting Officer shall maintain, either in electronic or paper format, a file with the necessary security specifications, which includes all reports/complaints received, as well as the documents related to each of them, from the time of their submission and for a minimum period of five (5) years from the date each file came into his/her possession.

Any processing of personal data under this Policy is carried out in accordance with the relevant national and European legislation. The data of all parties involved are processed for the sole purpose of verifying the validity or otherwise of the specific report/complaint and investigating the specific incident.

The Company takes all necessary technical and organisational measures for the protection of personal data. Sensitive personal data and other data not directly related to the Report are not taken into account and are deleted.

\* The Company reserves the right to modify this policy at any time.