

# Whistleblowing Policy – Follow Up and Monitoring Process

[Version 2.0, effective 02/04/2026]

## I. WHISTLEBLOWING POLICY

### 1. INTRODUCTION

#### 1.1 Purpose

This policy (“Policy”) sets the general principles, the operational framework and the guidelines through which companies in the Navarino Group (“Navarino Group” or “Navarino”) receive, assess and investigate reports alleging irregularities, omissions or offenses that come to the attention of their employees, customers, suppliers, or other third-party stakeholders. The Navarino Group endorses and implements this Policy as an important tool for reducing risks, preventing malpractices, discouraging unethical behavior, and maintaining trust in the Navarino Group’s operations by enabling all parties involved to act on possible misconduct at an as early as possible stage.

Each Navarino Group company endorses this Policy respecting the principle of proportionality and considering its respective size, legal form, nature, and complexity of activities, continuously ensuring proper governance arrangements.

Navarino is committed to maintaining the highest level of ethics and professional behaviour, adopting a zero-tolerance approach towards illegal or governance-counter actions which might negatively affect its reputation and credibility.

The Policy and any amendments thereof, are proposed by the Manager of the Sustainability & Trust Office of Navarino Single Member S.A., are endorsed by the Whistleblowing Committee and are approved by the CEO of Navarino Single Member S.A.

If and to the extent necessary, this Policy shall be aligned to national/local legislation with reference to Navarino Group Companies that are established and operate in any country other than Greece.

#### 1.2 Regulatory Framework

This Policy complies with the requirements of the regulatory framework, as stipulated in the provisions of (a) Directive (EU) 2019/1937 of the European Parliament and Council of the European Union of 23 October 2019 on the protection of persons who report breaches of Union law and (b) Greek Law 4990/2022, re: Protection of persons reporting breaches of EU law – Transposition of Directive (EU) 2019/1937 of the European Parliament and Council of the European Union of 23 October 2019 (L305) and other provisions, including relevant Decisions (e.g. Joint Ministerial Decision No 47312/2023 Gazette 6944/B/11-12-2023).

#### 1.3 Definitions

For the purposes of this Policy, the following definitions shall apply:

“**Breach**” means the acts and/or omissions that are unlawful or contravene the subject matter and the goals pursued by applicable laws that fall within the scope of this Policy.

“**External Reporting**” means the oral or written or via platform communication of information on Breaches falling within the scope of this Policy to the National Transparency Authority ([www.aead.gr](http://www.aead.gr)) and/or other external bodies.

“**Feedback**” means the provision to the “Whistleblower” of information on the measures purported to be taken or already been taken as part of the “Follow Up and Monitoring Process” and for the reasoning upholding same.

**“Follow Up and Monitoring Process”** means any action taken by the “WRRMO”, or any third-party authority to which a “Report” may be forwarded on the basis of its nature, for the purpose of the evaluation of the accuracy of the allegations that are included in the “Report” and the handling of the reported Breach, like internal investigation, investigation, prosecution, lawsuit to recover damages or termination of process. **“Good Faith”** means the unequivocal belief in the veracity of the reported incidents, i.e. the fact that the “Whistleblower” reasonably believes the transmitted information to be true, based on reasonable facts and/or circumstances that allow for the assumption that the “Report” is sufficiently substantiated.

**“Information on breaches”** means information, including reasonable suspicions, about Breaches which occurred or are very likely to occur in the organisation in which the “Whistleblower” works or has worked or is in negotiations to work, or in another organisation with which the “Whistleblower” is or was in contact through his/her work, and about attempts to conceal such Breaches. **“Internal Report”** or **“Report”** means the oral or written or via platform communication of information on Breaches falling within the scope of this Policy, or a concern submitted under this Policy about an actual or potential Breach, to the “WRRMO”.

**“Reported Person”** is the natural person or legal entity, however constituted, against which a Report has been submitted.

**“Reporting Channel”** is the channel defined in this Policy for submitting Reports.

**“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. **“Whistleblower”** is the natural person who submits a Report under this Policy or publicly discloses information in relation to Breaches, which have been acquired in the context of its work-related activities.

**“Whistleblowing Reports Receiving and Monitoring Officer”** or **“WRRMO”** is the person appointed in accordance with the requirements of Greek Law 4990/2022 to which the responsibilities concurrent to the receipt, handling and monitoring of the Reports submitted under this Policy are assigned.

## 1.4 Personal Scope

The whistleblowing processes described in this Policy are addressed to all the employees of the Navarino Group, as well as to all other stakeholders related with Navarino, and are designed to complement the Personnel Regulation and all other Policies and Procedures of Navarino referring to the general rights and duties of the employees all other stakeholders related with Navarino.

## 2. GENERAL PRINCIPLES

This Policy constitutes a means of ensuring the integrity, internal governance and reputation of Navarino Group. It contributes to the identification of risks and to the adoption of the appropriate corrective measures, including but not limited to, enhancing the internal control processes of the Navarino Group, detecting in advance incidents of fraud or other serious offenses, applying the appropriate measures to liable parties and, when required, notifying the competent Authorities, as the case may be.

Ensuring an environment of trust and safety for their employees, customers and suppliers, of Navarino encourages reporting in Good Faith of illegal acts or serious offenses, which come to their attention.

An inviolable principle of this Policy is to protect the confidentiality and, in case of an anonymous Report, the anonymity of the personal data of Whistleblowers and, in case they are employees of the Navarino Group companies, to safeguard that their professional evaluations are and will be performed impartially.

The overall whistleblowing procedure set out in this Policy aims at strengthening transparency, which encourages the reporting of incidents that give rise to violations of the procedures and policies of Navarino as well as the reporting of incidents of fraud, corruption, coercion or other violations.

### **3. SCOPE OF WHISTLEBLOWING REPORTS**

Reports shall be submitted in Good Faith that a Breach has taken place or may have taken place. The employees, customers, suppliers and any other stakeholders of the Navarino Group companies are encouraged to report Breaches or potential Breaches that may indicatively include, but are not limited to, the following:

- Theft
- Fraud
- Bribery
- Corruption
- Money Laundering
- Harassment of any nature and kind (indicatively, sexual, racial, religious, gender identity etc.)
- Abuse of power
- Exercise of influence
- Abuse of corporate assets
- Violation of confidentiality
- Misleading presentation of information
- Violation of corporate policies
- Violation of local laws and regulations, with the exception of legal provisions referring to (a) the protection of classified information; (b) the protection of legal and medical professional privilege; (c) the secrecy of judicial deliberations; (d) rules on criminal procedure
- Slavery
- Human trafficking
- Worker exploitation (including children) and forced labor in any part of the supply chain
- Unsafe and inhumane work environments in any part of the supply chain
- Acts or omissions that negatively affect or may negatively affect the health and safety of the of the Navarino Group.
- Acts or omissions that negatively affect or may negatively affect the reputation and good will of the Navarino Group.

- Acts or omissions that are in conflict with the interests of the Navarino Group.
- Acts or omissions that are harmful or are potentially harmful to the environment and/or in breach of environmental protection laws and regulations.
- Acts or omissions that are related to products and services compliance requirements.
- Acts or omissions that are related to transportation safety.
- Acts or omissions that are related to protection from radiation and nuclear safety.
- Acts of omissions that are related to public safety.
- Acts or omissions that are related to consumer protection.
- Acts or omissions that are related to the protection of privacy and the protection of personal data as well as the safety and integrity of computer networks and IT systems.

## **4. REPORTING CHANNELS**

### **4.1 Internal Reporting**

Reports can be submitted by post at the address of Navarino Single Member S.A. (3, Akti Miaouli, 18535, Piraeus, Greece) for the attention of to the WRRMO, via e-mail at [whistleblowing@navarino.gr](mailto:whistleblowing@navarino.gr), via the EQS Integrity Line Platform accessible via the link [navarino.integrityline.com/](http://navarino.integrityline.com/), or in a physical meeting as per Section II(2) below.

Each Report may contain the main cause for the Report, including any acts or omissions that may have led to or resulted in the reported incident, as well as specific details (e.g. names, dates, locations) and supporting documentation, including relevant documents or other records. While the submission of evidence is not required by submitting a Report, any information facilitating its assessment will be taken into consideration.

### **4.2 External Reporting**

The Whistleblower may submit the Report directly to:

a) To the National Transparency Authority, which is the competent authority under Greek Law 4990/2022. Reports to the National Transparency Authority must be submitted by the means specified by this authority [www.aead.gr](http://www.aead.gr).

b) To other independent supervisory authorities or public bodies responsible for the handling of such Reports, such as the Bank of Greece regarding violations in the payments sector. In this case, the WRRMO provides assistance and access to any competent public, administrative or judicial authority, in the investigation of such incident or conduct, if requested and in accordance with the applicable law.

## **5. PROTECTION OF CONFIDENTIALITY, PERSONAL DATA AND ANONYMITY - PROTECTION FROM RETALIATION – SUPPORT AND REMEDIAL MEASURES**

### **5.1 Confidentiality**

The Navarino Group allows the submission of a Report via the designated Reporting Channels, either by name or anonymously, in accordance with the applicable provisions.

Fundamental principle of this Policy is the protection of the identity and confidentiality of the Whistleblower throughout the entire reporting process, and if he/she is an employee of the Navarino Group, ensuring that his/her position and/or professional development are not put into question. Therefore, the Navarino Group is committed to maintaining the confidentiality of the identity of the Whistleblower, as well as treating confidentially all information related to a Report.

Navarino shall also exercise its best endeavors to ensure that the Reported Persons enjoy at all times the benefit of doubt and that they enjoy the same level of protection of their identity and of any confidential information related to them and pertaining to the submitted Report as afforded and secured under this Policy for the Whistleblower.

The confidentiality obligation applies also to any other person identified in the Report.

## **5.2 Protection of Personal Data – Anonymity**

The Navarino Group is committed to respecting the personal data, identity and/or anonymity of the Whistleblower and the Reported Person. For this reason, Navarino implements appropriate technical and organizational measures (e.g. pseudonymization) to provide a high level of data security as well as to ensure that information that may lead to the identification of the Whistleblower is not disclosed to persons other than those authorized by the Navarino Group.

The identity of the Whistleblower may only be disclosed with his/her consent. Additionally, any information related to a Report, including the identity of the Whistleblower, may be disclosed exceptionally, without the latter's consent and upon written notification, in the following cases:

- (a) when this is required by national and/or European legislation,
- (b) as part of an investigation by the authorities, or
- (c) in the context of a legal dispute,

and only if this is necessary for handling the Report or for ensuring the Reported Person's rights of defense, in line with the applicable legal provisions. If the disclosure of the Whistleblower's identity of the Whistleblower is required, then he/she will previously be informed in writing about the reasons for disclosing his/her identity and/or other confidential information, unless such information undermines the investigations or the judicial proceedings. Once such a notice has been given, the Whistleblower shall be entitled to submit in writing his/her feedback to the Whistleblowing Committee, which will not be disclosed to any third party. Exceptionally, in the case where the submitted feedback is not deemed sufficient so as to prevent the disclosure of the identity of the Whistleblower and of any confidential information pertaining to the submitted Report, such disclosure shall be allowed.

For the processing of personal data, the Navarino Group complies with and applies the principles of personal data protection, as established in the Regulation (EU) 2016/679 of the European Parliament and of the Council on the protection of natural persons with regard to the processing of personal data (General Data Protection Regulation), as well as the provisions of Greek Law 4624/29.08.2019, as currently in force.

Personal data of the parties involved shall be protected and shall be processed for the sole purpose of investigating the submitted Reports in accordance with the Follow up and Monitoring Process of this Policy.

The Reported Persons and any other person identified in the Report will not be informed regarding the processing of their personal data, as typically required under the applicable data protection legislation, for as long as necessary to prevent any attempts to hinder the handling of the Report or to apply retaliatory measures. Accordingly, any data subjects' request submitted by the Reported Persons and/or any other identified parties may not be processed.

In case of a doubt, the Navarino Group's data protection and privacy office may receive a relevant request via the email: [gdpr@navarino.gr](mailto:gdpr@navarino.gr), and decide on a case-by-case basis on the matter.

Only the WRRMO, the members of the Whistleblowing Committee and the persons involved in the investigation of a specific Report, as well as lawyers, judicial and/or administrative authorities, may have access to the data contained in the relevant Report.

The WRRMO shall compile and maintain an electronic file for each submitted Report in accordance with the confidentiality requirements provided in this policy and the applicable EU and national laws. The Reports and all the relevant information that may be gathered in the process of the Follow up and Monitoring Process shall be retained for the time period that it will be necessary so that they are retrievable for the requirements specified under this Policy and the applicable EU and national laws and, in any event, until the completion of the investigation or the judicial process that has been initiated as a result of the submission of the Report against the Reported Person, the Whistleblower or third parties.

Details regarding the processing of personal data via the EQS Integrity Line Platform are provided in the Privacy Policy accessible via the link <https://navarino.integrityline.com/app-page;appPageName=Privacy%20policy>.

### **5.3 Protection from Retaliation**

In all cases the submission of a Report presupposes that the Whistleblower submitting same acts at all time in Good Faith in relation to the Report and its contents thereof. Whistleblowers shall be protected against Retaliation, on the following grounds:

- The identity of the Whistleblower, should they have opted not to be anonymous, and the content of the filed Reports shall be protected and confidentiality shall be ensured.
- Persons who report or publicly disclose information on Breaches anonymously, but who are subsequently identified and suffer Retaliation, shall nonetheless qualify for the protection provided.
- Submitted Reports shall be communicated only to predefined persons, the number of which is narrowed to those responsible for carrying the investigation and are entitled to act in discretion and confidentiality.

Navarino shall exercise its best endeavors to ensure that at all times the Whistleblower is properly protected against possible negative consequences, such as Retaliation, threats or attempts of Retaliation or any other form of unfair treatment. More specifically, Navarino undertakes not to tolerate any form of Retaliation against the Whistleblower, nor threats of Retaliation or attempts of retaliation as a result of the Report, including the following:

- a) suspension, lay-off, dismissal or equivalent measures,
- b) demotion or withholding of promotion,
- c) transfer of duties, change of location of place of work, reduction in wages, change in working hours,
- d) withholding of training,
- e) a negative performance assessment or employment reference,
- f) imposition or administering of any disciplinary measure, reprimand or other penalty, including a financial penalty,
- g) coercion, intimidation, harassment or ostracism,

- h) discrimination, disadvantageous or unfair treatment,
- i) failure to convert a temporary employment contract into a permanent one,
- j) failure to renew, or early termination of, a temporary employment contract,
- k) harm, including to the person's reputation, particularly in social media, or financial loss, including loss of business and loss of income,
- l) blacklisting on the basis of a sector or industry-wide informal or formal agreement, which may entail that the person will not, in the future, find employment in the sector or industry,
- m) early termination or cancellation of a contract for goods or services,
- n) cancellation of a licence or permit,
- o) psychiatric or medical referrals, and
- p) denial or deprivation of reasonable accommodations to persons with disabilities.

Any such form of retaliation is considered a serious violation of the applicable law and this Policy and must be immediately reported through via the Reporting Channels.

The same protection is additionally provided to any intermediaries or third parties connected to the Whistleblower or his/her Report (e.g. colleagues, relatives, customers of the Whistleblower).

Navarino shall also exercise its best endeavors to ensure that the Reported Person shall be protected against potential negative impact, in such cases where the assessment of the Report does not reveal a Policy Breach.

#### **5.4 Support Measures**

The Whistleblower is entitled to receive free legal advice regarding the procedures and means of legal protection against Retaliation, before any authority, as well as free legal assistance. For this purpose, the Ministry of Justice, in cooperation with the Lawyers Associations in Greece, maintains a list of lawyers who can provide such legal support. If this list does not exist in the Lawyers Associations to which the beneficiary is entitled to address, the legal assistance can be provided by a lawyer registered in the general alphabetical list of the applicable Lawyers Associations.

Additionally, the Whistleblower is entitled to receive free psychological support. For this purpose, the Ministry of Health, in collaboration with the Medical Associations and Associations of Psychologists in Greece, draws up a list of psychiatrists and psychologists who can offer such psychological support.

#### **5.5 Remedial Measures**

The Navarino Group acknowledges that the Whistleblower is entitled to appropriate remedial measures, and in particular:

- (a) the right to full compensation for any form of Retaliation,
- (b) the right to request the restoration of the previous situation prior to the retaliatory actions, and
- (c) the right to be protected against any form of Retaliation, such as the termination of his/her employment contract, which is considered in any case invalid.

## **II. WHISTLEBLOWING COMMITTEE – FOLLOW UP AND MONITORING PROCESS**

## **1. DESIGNATION OF THE WRRMO & THE WHISTLEBLOWING COMMITTEE, SCOPE OF ACTIVITIES, RESPONSIBILITIES AND GOVERNANCE**

The WRRMO plays a central role in ensuring the proper implementation of this Policy, as he/she is responsible for receiving and monitoring the Reports submitted through the designated Reporting Channels.

The WRRMO is responsible for:

- (a) Providing appropriate information regarding the procedure of submitting a Report and communicating the information in a prominent place within the Navarino's website,
- (b) Receiving Reports that fall within the scope of this Policy and including them in his/her own file for the purposes of this Policy,
- (c) Conducting an initial assessment of the Report and laying the foundations for the handling of the Report by the competent persons, proposing the termination of the process, or archiving the Report if it is completely unfounded, unreasonable, vague, incomprehensible, repeated in an abusive manner or lacks evidence that establishes a Breach,
- (d) Contacting any employee of the Navarino Group, as deemed necessary to facilitate the handling of the Report,
- (e) Ensuring the protection of the confidentiality of the Whistleblower's identity and any persons mentioned in the Report in accordance with applicable law, preventing access to it by unauthorized persons,
- (f) Monitoring the reporting process and maintaining communication with the Whistleblower, requesting, if necessary, additional information,
- (g) Informing the Whistleblower within seven (7) working days of receiving the Report, regardless of the submission method and provided that the Whistleblower's contact details are available, as well as informing the Whistleblower about the investigation's outcome and actions taken within a reasonable period, not exceeding three (3) months from the end of the 7 working days from the date of the Report's receipt,
- (h) Planning and coordinating educational activities on ethics and integrity issues, and participating in the development of internal policies to strengthen integrity and transparency within the Navarino Group.

Reports submitted under this Policy to the WRRMO shall be handled by a 3-member committee (the "Whistleblowing Committee"), which shall consist of: (i) the duly appointed and acting at the time WRRMO as president, (ii) the acting at the time Chief People Officer of Navarino Single Member S.A. as secretary and (iii) the acting at the time Chief Legal Officer of the Navarino Group as member.

The WRRMO and the Whistleblowing Committee are independent and report directly to the Top Management of the Navarino Group.

The Whistleblowing Committee shall be responsible for assessing and handling Reports and proposing measures it deems necessary and appropriate.

The Whistleblowing Committee shall convene in quorum only in the presence of all of its members and shall adopt resolutions on the affirmative vote of at least two of its members. The secretary of the Whistleblowing Committee shall keep the minutes of its meetings and of the resolutions passed therein in relation the Reports submitted under this Policy and the Follow Up and Monitoring Process in relation to each respective Report.

In the event that the Reported Person of a Report submitted under this Policy coincides with one or more of the members of the Whistleblowing Committee, the WRRMO forwards the Report to the National Transparency Authority, informing the Whistleblower about it. The members of the Whistleblowing Committee for which there is a conflict of interest shall have no access to the Report and the ensuing Follow Up and Monitoring Process.

According to the provisions of Greek Law 4990/2022, Navarino assigns the responsibilities of receipt and follow up of the Reports submitted under this Policy and appoints as WRRMO for all the Navarino Group Companies the Head of Sustainability & Trust Office of Navarino Single Member S.A.

## **2. RECEIVING REPORTS, ACKNOWLEDGEMENT THEREOF AND DOCUMENTATION**

In order to facilitate the proper examination and assessment of the submitted Reports, Whistleblowers are encouraged to provide all available information, including the facts giving rise to the Breach or the suspicion/concern of a Breach 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 evidences, including documents and locations.

Reports can either submitted via e-mail at [whistleblowing@navarino.gr](mailto:whistleblowing@navarino.gr), by post at the address of Navarino Single Member S.A. (3, Akti Miaouli, 18535, Piraeus, Greece) for the attention of the WRRMO, or via the EQS Integrity Line Platform accessible via the link [navarino.integrityline.com/](http://navarino.integrityline.com/). The aforementioned reporting channels operate exclusively for receiving Reports and are available 24 hours a day/seven days a week. All Reports are submitted to the Whistleblowing Committee, by the duly appointed and acting at the time WRRMO.

Upon request of the Whistleblower, a Report may also be submitted by means of a physical meeting with a member and the secretary of the Whistleblowing Committee. In such a case, the Whistleblowing Committee ensures that, subject to the consent of the Whistleblower, the conversation is recorded in a durable and retrievable form, whereas the recording is then transcribed into minutes by the WRRMO and signed by the Whistleblower. If the Whistleblower does not consent to the recording of the meeting, the WRRMO appropriately documents the content of the Report and provides the Whistleblower the means to verify, correct, and agree to it, by signing.

## **3. FOLLOW UP AND MONITORING PROCESS**

The Follow Up and Monitoring Process of a Report submitted under this Policy shall include the following steps:

- Following the submission of a Report, the WRRMO proceeds to assess its contents. In case the Report does not fall within the scope of this Policy, but contains information that need to be considered by another person/body (e.g. sending a CV, data subjects' requests regarding their personal data), the WRRMO forwards the Report to the competent person/body (e.g. Chief People Officer, data protection and privacy office), without any further obligation to monitor it. If the WRRMO determines that the Report is completely unfounded, unreasonable, vague, incomprehensible, submitted in an abusive manner (e.g. resubmission of the same content without providing new information) or deemed not to contain any reference to any incidents that amount at least to an indication of the existence of a Breach falling within the scope of this Policy, the WRRMO terminates the Follow up and Monitoring Process and shall advise the Whistleblower of the relevant decision in accordance with Greek Law 4990/2022; in case that new information is submitted regarding a Report that has already been archived, the WRRMO retrieves the archived Report and takes the relevant actions. In the event that the information provided indicates the commission of a criminal act that is prosecuted ex officio, the WRRMO immediately forwards a copy of the Report to the competent local Prosecutor, informing the Whistleblower.
- The WRRMO forwards the Report pseudonymized to the other members of the Whistleblowing Committee, and together with the other members of the Whistleblowing Committee, identify the departments of the Navarino Group involved, ensuring in each case the issues of confidentiality and protection of the Whistleblower's identity.
- The WRRMO monitors the status and overall progress of the submitted Report on an ongoing basis, maintains a communication channel with the Whistleblowers to provide Feedback and, if so required, requests clarifications and/or further information to be provided.
- The WRRMO provides Feedback to the Whistleblower as to the actions undertaken by the Whistleblowing Committee for the assessment and the investigation of the Report within a reasonable time period, which shall not exceed three (3) months as of the confirmation of the receipt of the Report or, if no such confirmation has been sent to the Whistleblower, three (3) months as of the lapse of the seventh (7th) working date as of the submission of the Report.
- Once the investigation of the Report is completed, the Whistleblowing Committee decides on the further actions to be taken at its discretion. Such actions may include, but are not limited to, conducting interviews or on-site inspections to collect evidence at the Navarino's premises, checking Navarino's electronic resources, as well as filing the Report and considering the matter closed or referring the matter to the competent Senior Manager(s) of the relevant Navarino Group Company on the basis context of the Report or referring the matter directly to the Board of Directors of the relevant Navarino Group Company, if the findings of the Whistleblowing Committee justify such escalation. The Whistleblowing Committee shall monitor the actions taken by the Senior Manager(s) and/or the Board of Directors of the relevant Navarino Group Company to which the matter shall have been referred up to their conclusion and finalization, upon which the WRRMO shall advise the Whistle blower accordingly.
- The WRRMO registers the results of the investigation in his/her own record and communicates the investigation's results to the Whistleblower and the Reported Person, respecting in each case any confidentiality issues.

- The Whistleblowing Committee prepares an evaluation report and submits it to the Board of Directors of the relevant Navarino Group Company. If the Report is actually justified, the Board of Directors proceeds, on a case-by-case basis, with all necessary, appropriate and proportionate measures against the Reported Person. These measures may indicatively include: (a) a recommendation for compliance, (b) changes of job position, working hours, location or work methods, (c) termination of the employment or cooperation contract with Navarino, or (d) other disciplinary measures as outlined by the relevant procedures of Navarino. The Whistleblowing Committee shall monitor the implementation of these actions and assess their effectiveness through internal inspections, indicators and meetings with involved personnel.
- If the Board of Directors of the relevant Navarino Group Company wishes to pursue legal actions to protect Navarino's legitimate interests, the Whistleblowing Committee shall support them to decide whether to initiate the procedure. If legal actions are indeed agreed, the Whistleblowing Committee shall monitor the procedure, maintaining, if necessary, the communication with both the Whistleblower and the Reported Person.
- If the Whistleblower is not satisfied with the extent of the investigation or the actions taken based on the investigation's findings, he/she is free to submit a report to the relevant Public Authorities. Indicative contact details for external bodies are the following:

National Transparency Authority:

- By email to [kataggelies@aead.gr](mailto:kataggelies@aead.gr)
- By submitting a Report on the platform: <https://aead.gr/submit-complaint/>
- By sending a letter to the following address 195 Lenorman av. & Amphiarauou str., P.C. 104 42 – Athens

More information is available at the following link: <https://aead.gr/contact>.

### **III. FINAL PROVISIONS – ADOPTION, REVIEW AND UPDATE**

Under the responsibility of the WRRMO, this Policy shall be communicated to all the employees of the Navarino Group Companies and posted on Navarino's SharePoint Site in a separate, easily identifiable and accessible section. The Reporting Channels shall be also posted on Navarino's website, to inform former employees, customers, suppliers, or other third-party stakeholders about how they can submit a Report.

The Sustainability & Trust Office of Navarino Single Member S.A. is responsible for the evaluation and annual review of this Policy and, if deemed necessary, shall propose amendments to the Whistleblowing Committee, in order to recognize changes of the respective regulatory framework and continually improve operational efficiency and effectiveness.

Any matters that are not specifically regulated in this Policy in relation to the whistleblowing procedure and the rights and obligations of all parties involved shall be regulated in accordance with Greek Law 4990/2022, as amended and in force from time to time. In case of any conflict or inconsistency of this Policy with Greek Law 4990/2022 as regards the whistleblowing procedure and the minimum rights and obligations of all parties involved, the provisions of Greek Law 4990/2022 shall take precedence over this Policy.

For any questions or doubts regarding compliance with this Policy, you may consult with the WRRMO.

#### **Revision history**

VERSION	DATE	COMMENTS	APPROVED BY
1	13.12.2023	1 <sup>st</sup> version	CEO

2	02.04.2026	<p>The QAC Department has been replaced by the 'Sustainability &amp; Trust Office'.</p> <p>The Policy has been updated to reflect more specifically the provisions of the Greek Law 4990/2022 and the Joint Ministerial Decision No 47312/2023 Gazette 6944/B/11-12-2023, as well as to include the EQS Integrity Line Platform for submitting Reports. In particular:</p> <p>The definitions have been updated to include the definition of 'External Reporting', 'Information on breaches', 'Internal Report' and 'Reporting Channel'.</p> <p>'Inappropriate/Unethical Behavior' has been added in the 'Scope of Whistleblowing Reports'.</p> <p>The Reporting Channels have been updated to separate 'Internal Reporting' and 'External Reporting'. In 'Internal Reporting' reference to reporting via the EQS Integrity Line Platform has been included.</p> <p>The section 'Protection of confidentiality' has been more specifically defined.</p> <p>A section regarding the 'Protection of Personal Data – Anonymity' has been added.</p>	CEO
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		<p>The section 'Protection from Retaliation' has been amended</p> <p>Sections regarding 'Support Measures' and 'Remedial Measures' have been added</p> <p>The section 'Follow up and Monitoring Process' has been amended to include the responsibilities of the WRRMO.</p> <p>It has been added that the Reporting Channels shall be also posted on Navarino's website, to inform former employees, customers, suppliers, or other third-party stakeholders about how they can submit a Report.</p>	
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