

REPORTS MANAGEMENT POLICY (WHISTLEBLOWING)

Contents

REPORTS MANAGEMENT POLICY (WHISTLEBLOWING)	1
1. Introduction	2
2. Definitions	2
3. Fundamental Principles.....	3
4. Scope	3
5. Reporting Procedure for Breaches	3
6. Reports Record Keeping.....	5
7. Measures for the Protection of the Reporter.....	6
8. Handling of Breach Reports and Corrective Actions.....	6
9. Confidentiality and Protection of Personal Data.....	7

1. Introduction

The Reports Management Policy defines the principles and the operating framework based on which the Company receives, processes and investigates named and/or anonymous reports and complaints for irregularities, omissions or other punishable acts that have come to the attention of staff, customers or suppliers or other third parties.

The Company is committed to ensuring the highest level of ethical and professional conduct and to demonstrating zero tolerance for illegal or improper actions that harm its prestige and reputation.

Through this document, the procedures are defined by which the reporting of breaching behaviors, omissions and actions is carried out, which constitute a violation or incitement to violate laws and regulations, values and principles provided for by the Company's Code of Conduct.

The scope of this Policy includes all employees of the Company, including customers, suppliers, partners and other persons. The mechanism is communicated to all interested parties in a clear, easy accessible and understandable manner, through the Company's official communication channels (e.g., email/intranet, postings in visible places and/or on its website), including an accessible electronic platform.

Within this framework, the Company has established and operates a Complaints/Reports Submission Mechanism, which defines the principles, organizational structure and procedures for the receipt, examination and investigation of each submitted report or complaint. The mechanism operates with impartiality, objectivity and confidentiality, aiming to strengthen an environment of trust and transparency and to ensure a work environment where all persons are treated with respect, professional courtesy and a sense of justice.

2. Definitions

Report: The disclosure of possible or actual breaching behaviors, whether omissions and actions, which constitute or may constitute a violation or incitement to violate laws and/or regulations, values and/or principles provided for by the Company's Code of Conduct, as well as by Corporate Policies or Regulations.

It is emphasized that as a "report" it is not meant disagreement in the interpretation of policies and decisions of the Company's Management and personal matters, disagreements between colleagues and gossip.

Complaint: The expression of concern or dissatisfaction, by employees and/or other interested parties, regarding issues relating to the work environment, health & safety, environmental issues, breaches of the Code of Conduct and/or other corporate policies.

Complaints/Reports Submission Mechanism: The set of submission channels, receipt/examination procedures and tools (e.g., standardized form) through which the Company receives, records, investigates and monitors complaints/reports, ensuring confidentiality and the protection of those who submit.

Some of the most common reports of breaches relate to the following thematic areas:

- Theft
- Fraud
- Bribery and Corruption
- Bullying
- Inappropriate behavior at work
- Endangerment of employees' health and safety
- Any form of harassment
- Abuse of authority and assets
- Financial fraud and personal favors
- Ineffective waste management
- Pollution of the environment and increased pollution
- Deviation from compliance with the environmental regulatory framework

3. Fundamental Principles

The Reports Management Policy is distinguished by the following fundamental principles:

- The Company provides for the collection and impartial investigation of all evidence and information related to each submitted report/complaint with the aim of providing a reasonably substantiated response.
- The Company ensures an environment of trust, transparency and safety for its employees, customers and suppliers, thereby encouraging the good-faith submission of reports for breaching behaviors with respect to the Code of Conduct or other Policy/Regulation.
- The Company ensures the anonymity and protection of persons who make reports, maintaining confidentiality and not disclosing the identity of the person and the information that have been submitted.

4. Scope

The Reporting Policy concerns all employees of the Company, including Management and the members of the BoD, as well as external interested parties (partners, suppliers, customers).

5. Reporting Procedure for Breaches

Reports breaching behaviors are made only on the condition of the sincere belief that a punishable act or misconduct has been committed or is likely to be committed which either falls within the

list of thematic areas of Chapter 2 of this document, or violates compliance with the Company's Policies or Regulations.

The employees, customers and suppliers of the Company are encouraged to submit reports for punishable acts, suspicious incidents of illegal behavior, incidents of mismanagement or serious irregularities.

The Company encourages named reports rather than anonymous ones because the latter make the task of investigation extremely difficult or even impossible, due to the difficulty of providing evidence by an anonymous complainant and also due to the difficulty of assessing the credibility of the reports. Nevertheless, in the event that a report is submitted anonymously, it must be documented and detailed, so as to provide the necessary and appropriate information for an effective assessment of the validity of the reported events.

It is particularly important that the report contains the following information:

- detailed description of the events that occurred and the manner in which they became known to the reporter
- date and the place where the event occurred
- full names and job positions of the persons involved or information that can allow their identification
- full names of any other persons who can provide information regarding the events that are the subject matter of the report
- reference to any documents that can confirm the validity of the reported events

In addition to the above, the breach report should be made in good faith and without delay from the date it was perceived. Also, the reporter must be available and accessible to the Company's Management to provide further information, if this is deemed necessary.

As Officer Responsible for Receiving and Monitoring Reports (Υ.Π.Π.Α.), which will be the competent body for the receipt and examination of Reports, is appointed the Executive Assistant of the CFO of the Company.

The Υ.Π.Π.Α. must perform his/her duties with integrity, impartiality, transparency and social responsibility, as well and to refrain from managing specific cases, declaring impediment, in cases that fall into a conflict of interests. The Υ.Π.Π.Α. is responsible to:

- provide the appropriate information regarding the possibility of submitting a report within the entity and communicate the relevant information in a visible place of the entity
- receive reports regarding breaches that fall within the scope of this
- confirm receipt of the report to the reporter within a period of seven (7) working days from the date of receipt
- take the necessary actions, in order for the competent bodies of the entity or the competent bodies on a case-by-case basis to deal with the report, or complete the

procedure by filing the report, if it is incomprehensible or submitted abusively or does not contain incidents that constitute a violation of Union law or if there are no serious indications for such a violation

- ensure the protection of the confidentiality of the identity of the reporter and of any third party named in the report, preventing access to it by unauthorized persons
- monitor the reports and maintain communication with the reporter and, if required, request further information from him/her.
- provide information to the reporter about the actions taken within a reasonable period, which does not exceed three (3) months from the confirmation of receipt, or if no confirmation has been sent to the reporter, three (3) months from the end of the seven (7) working days from the submission of the report,
- provide clear and easily accessible information on the procedures under which reports may be submitted to the National Transparency Authority
- design and coordinate training actions regarding ethics and integrity, participate in the development of internal policies to strengthen integrity and transparency in the Company.

The report may be submitted through the following channels:

- Electronically, via sending email to the Company's Υ.Π.Π.Α. at the email address S.Papoutsis@farcom.gr
- Orally, through a personal meeting with the Υ.Π.Π.Α., upon request of the reporter
- In writing, at the postal address: FARCOM S.A., Industrial Area, Nea Raidestos 57 001, P.O. Box 606 91, for the attention of the Officer Responsible for Receiving and Monitoring Reports (Υ.Π.Π.Α)
- In a reports box inside the company's building
- Through an electronic complaint/report submission form which is available on the Company's website <https://www.farcom.gr/>.

Recipients who, for any reason, receive information regarding an alleged breach must guarantee the confidentiality of the information they receive and inform the Reporter of the reporting methods, without taking independent initiative of examination and/or investigation.

Finally, it is noted that the external channel of the National Transparency Authority (EAD) is in operation, which constitutes a confidential channel for the electronic submission of reports, which can be used for submitting reports regarding breaches of Union law, which were perceived within the work context, regardless of whether a report has been submitted to the Company's internal channels. More information for submitting reports to the EAD is available at the following link: <https://extwhistle.aead.gr/#/>.

6. Reports Record Keeping

The Υ.Π.Π.Α. keeps a record for each report it receives, safeguarding the confidentiality information of the reporter in accordance with national legislation. Reports are stored for a

reasonable and necessary period, in order to be retrievable and to complete the investigation and any possible judicial proceedings that have been initiated as a consequence of the report against the reported person, the reporter or third persons.

7. Measures for the Protection of the Reporter

The Company encourages its employees and external partners to submit reports for breaches of the Code of Conduct, Policies and Regulations in the dimensions of environmental protection and safeguarding Human Rights, through the existing reporting channels.

The Company protects the identity and personal data of the reporter, provided that it acts in good faith, with integrity and does not aim to obtain an advantage over another person.

The Company reserves the right to take appropriate measures against those who carry out or threaten to carry out retaliatory acts against those who submit Reports in accordance with this Policy, without prejudice to the right of those who have a legitimate interest to be protected in accordance with the law in case criminal or civil liabilities of the Reporter are found arising from false statements or reports.

Moreover, in accordance with the provisions of Article 17 of Law 4990/2022, any form of retaliation against the persons referred to above is prohibited, including threats and acts of revenge.

More specifically, in no case is it permitted for the Company to proceed with any form of retaliation against the reporter or other retaliatory act, including:

- suspension from work or dismissal
- demotion or deprivation of promotion
- removal of duties and change of workplace
- salary reduction
- change of working hours
- negative performance evaluation or negative professional recommendation
- discrimination or unfair treatment
- coercion, harassment and bullying
- reprimand, imposition of a disciplinary or other measure, including a financial penalty
- intentional harm, including damage to reputation, especially on social media, or financial loss, including business loss and loss of income
- early termination or cancellation of a contract for goods or services.

8. Handling of Breach Reports and Corrective Actions

The Υ.Π.Π.Α. is responsible for investigating each report of breaches related to degradation of the environment or infringement and restriction of human rights. During the investigation, the

Υ.Π.Π.Α. may seek communication with the reporter to collect more information regarding the breach.

The investigation team of the report, which is formed as appropriate, takes the necessary actions, in order for the competent bodies of the Company to deal with the report, or completes the procedure by filing the report, if it is unintelligible, or is submitted abusively, or does not contain incidents for which there are serious indications for such a violation. Subsequently, the Υ.Π.Π.Α communicates the filing decision to the reporter.

Finally, the investigation team of the breach report draws up a report summarizing the results of the investigations carried out and the evidence gathered. These results are communicated to the heads of the involved departments, to Senior Management and the BoD, in order for the corrective and/or disciplinary/legal actions to be decided. During the carrying out of these activities, respect for the confidentiality of the Reporter is ensured and any act of retaliation against him/her or any other involved party is prohibited.


9. Confidentiality and Protection of Personal Data

Any processing of personal data, which takes place in the context of this is carried out for the fulfillment of the obligation to establish reporting channels and take the necessary measures for their monitoring under Articles 8 to 12 of Law 4990/2022. Personal data (including any sensitive data, such as racial or ethnic origin, religious and philosophical beliefs, political opinions, participation in political parties, trade unions, as well as personal data from which the state of health and sexual orientation are derived) of Reporters and other possibly involved persons, which are collected during the management of Reports, will be processed strictly in accordance with the applicable legal provisions on the protection of personal data, and only the data that are absolutely necessary will be processed in order to investigate the validity of the Report and ensure its resolution.

Within the meaning of the above processing of personal data falls, in particular, any information related to breaches in the context of internal and external reports, including their exchange or transmission. Transmission is permitted to the competent supervisory and investigative authorities of the information contained in the reports, which may be used as evidence in administrative, civil and criminal investigations and proceedings.

Raidestos 09/01/2026 (v2)

Chief Executive Officer



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