

EY Greece
Whistleblowing Policy
(In accordance with L. 4990/2022)

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Executive Summary

At EY, we are guided by our EY values and the EY Global Code of Conduct. Our commitment to integrity and professionalism is set forth in our Global Code of Conduct, which provides a clear set of standards for all our business conduct. Deviations from, or violations of, the Global Code of Conduct are unacceptable, and EY people or our clients or suppliers should raise issues without any fear of retaliation or discrimination.

This EY Greece Whistleblowing Policy supports and builds upon EY's Global Code of Conduct by setting out the principles for making, receiving, investigating, and addressing reports raised by whistleblowers. It outlines the appropriate escalation paths, refers to legislative terms, where relevant, and sets out the applicable responsibilities and obligations.

This Policy applies to all entities that are a member of the EY Network in Greece ("EY Greece" or "EY"), including to all EY Personnel, Service Lines and Central Business Service (CBS) functions.

The Policy contains guidance about:

- Making a whistleblowing report.
- Receiving a whistleblowing report.
- Protections available to Whistleblowers.
- EY's process to investigate whistleblowing reports.

1. Legislative framework - Purpose and scope

This EY Greece Whistleblowing Policy (the "Policy") has been developed in compliance with the legislative framework set by the Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law, as incorporated into Greek legislation by virtue of L. 4990/2022 (A', 210).

The Policy aims to provide clarity on how EY Greece will support whistleblowers so that they:

- Are encouraged to express their concerns.
- Know how to report their concerns.
- Know their rights, including their right to remain anonymous.
- Know what will happen if they report their concerns.
- Feel safe in reporting their concerns.
- Will not be subject to retaliation, detriment, or victimisation in response to reporting their concerns.

The Policy applies to whistleblowing reports received from internal and external sources. In particular, the Policy applies to all groups of our employees, including independent service providers, lawyers, employees through third-party service providers, employees through agreements for the provision of services, former employees, as well as job applicants and job seekers. It also applies to third persons who are connected with the reporting persons and who could suffer retaliation in a work-related context, such as colleagues or relatives of the reporting persons. In addition, the Policy applies to legal entities that the reporting persons own, work for or are otherwise connected with in a work-related context.

2. Scope of Whistleblowing report - requirements

The whistleblowing scheme provided by this Policy may be used to report breaches or suspicions for breaches, arising in the context of EY Greece activities, relating to any of the following areas:

- public procurement,
- financial services, products, and markets; prevention of money laundering and terrorist financing,
- product safety and compliance,
- transport safety in the railway, road, maritime and inland waters sectors,
- protection of the environment, ranging from waste management to chemicals,
- radiation protection and nuclear safety,
- food and feed safety, animal health and welfare,
- public health, including patients' rights and tobacco controls,
- consumer protection,
- protection of privacy and personal data, security, and information systems,
- breaches affecting the EU's financial interests,
- breaches relating to the internal market, including breaches of EU competition and State aid rules, and breaches of national corporate tax rules,
- breaches relating to bribery and trading in influence, and
- breaches of restrictive measures (sanctions) of the European Union, as established under European Union legislation.

Reports shall be submitted on condition of faithful and reasonable belief that an offense or misdeed has been or may be committed. Reporting persons shall qualify for protection provided that they had reasonable grounds to believe that the information was true at the time of reporting and that such information fell within the scope of the abovementioned Whistleblowing Legislation.

3. Making a Report

Breaches or suspected breaches in the abovementioned areas should be reported, without fear of retaliation or delay, by sending an email to compliance.greece@gr.ey.com. For any other issues - out of scope of this Policy - the EY Ethics Hotline may be used.

All reports received will be given careful attention by EY and will be treated confidentially and will be investigated solely in accordance with the terms of this Policy.

Regardless of the investigating team, your report will be treated confidentially.

3.1 Protection against retaliation

EY encourages people to report concerns regarding illegal behavior falling in the scope of the areas mentioned in section 2 above and to protect people who raise such concerns from retaliation, including threats of retaliation and attempts of retaliation. As per the applicable legislation, retaliation may include, indicatively, suspension, dismissal, withholding of promotion, reduction in wages, change in working hours, negative performance assessment, intimidation, intentional damage to the person's reputation.

As also stated in the Global Code of Conduct, EY does not tolerate retaliation and does not permit discrimination or retaliation of any kind for good faith reports of illegal or unethical behavior. An individual, such as a witness or a whistleblower, who provides information in connection with a report is likewise protected.

EY will adopt all reasonable measures to proactively monitor and ensure there is no retaliation against a complainant, witness, or whistleblower. Retaliation is a serious violation of EY Global Code of Conduct and any retaliation by an EY person, such as intimidation, is subject to disciplinary action, up to and including termination of employment.

4. Receiving and Investigating a Whistleblowing Report

4.1 Receiving a Whistleblowing Report

Once a report is made, it is received by EY Greece Compliance Officer, who for the purposes of the present Policy is designated as the Responsible Person for the Acceptance and Monitoring of Reporting ("RAMR").

EY Greece aims to acknowledge receipt of the report within seven (7) working days although a full investigation of the matter may take some further time.

All Whistleblowing reports are received and handled in accordance with CESA Protocol for Dealing with Ethics Matters.

The RAMR will bring the report to the attention of the EY Greece Ethics Committee, which will deliberate on the case and determine next steps and actions.

4.2 Investigating a Whistleblowing Report

All reports received by RAMR will be given careful attention and be investigated in a timely manner and in accordance with the key principles of the CESA Protocol for Dealing with Ethics Matters.

In particular, it is recognized that each case reported is different and therefore will have to be handled in its unique way. Subject to the CESA Protocol's requirements, relevant EY experts shall be involved to assist with the investigation as necessary depending on the nature of the issue.

All the EY parties involved in dealing with the matter are obliged to maintain confidentiality and privacy and follow the timelines and procedures provided in the present Policy.

An individual who is the subject matter of an investigation has rights that need to be respected.

As the complexity of cases may vary significantly, the timelines for investigation and review of each case may differ. The EY parties involved in dealing with the matter shall make their best efforts to complete the investigation and review as soon as practically possible, given the specifics of the case. The reporting person will be regularly updated whilst investigations are on-going by maintaining the balance with confidentiality and privacy requirements. In any case, the RAMR will inform the reporting person regarding the actions that have been taken within a reasonable term, not exceeding three (3) months from the confirmation of receipt.

5. Processing of Personal Data

During the investigation process, the RAMR and EY parties involved are responsible for compliance with the requirements set by the EY Global Data Protection and Confidentiality Policy and Data Protection legislative framework. The main Data Protection pillars that the legislation is supposed to protect concern:

a) Protection of Personal Data

The identity and personal data of every reporting person, person concerned, involved persons and, generally, third persons referred to in the report, such as witnesses or colleagues, are protected at all stages of the whistleblowing process.

The RAMR refrains from collecting personal data not directly related with or not necessary for the handling of reports and, if collected, immediately erases them.

b) Transparency of Processing

Notwithstanding any other provisions of this Policy, EY takes appropriate measures to timely provide by electronic means to data subjects any information relating to the processing in a concise, transparent, and easily accessible form, using clear and plain language.

c) Data Collected during Physical Meetings

Where the reporting person requests a physical meeting with the RAMR, the latter shall write down accurate minutes of the relevant conversation in a durable and retrievable form, subject to the consent of the reporting person. The RAMR shall offer the reporting person the opportunity to check, rectify and agree by signing them.

d) Irrelevant or Accidentally Collected Data

Personal data which are manifestly not relevant for the handling of a specific report shall not be collected or, if accidentally collected, shall be deleted without undue delay.

e) Data Subject Rights

EY Greece may reject requests of persons concerned and involved persons to exercise their rights under articles 15-22 GDPR for the time period necessary for the prevention or obstruction of Investigations or Follow-Up Actions or attempts for the identification of reporting persons or for the protection of reporting persons from retaliation.

In the examination of requests, EY Greece takes the following steps:

- Evaluation of the fulfillment of the conditions of articles 15-22 GDPR for the exercise of the rights by data subjects.
- Evaluation of the fulfillment of conditions for the application of the restrictions to data subject rights as provided by article 15 of Law 4990/2022.
- Assessment of the necessity and proportionality of the restrictions vis-à-vis the rights of data subjects.
- Documentation of the reasons for satisfying or rejecting the requests.
- Taking additional measures, if necessary, to protect the rights of applicants.

In case of rejection, EY Greece provides applicants with the reasons thereof and informs them about their right to submit a relevant complaint before the Greek Data Protection Authority.

The exercise of data subjects' rights shall be restricted to the extent and as long as necessary to prevent and address attempts to hinder reporting or to impede, frustrate or slow down follow-up, in particular investigations, or attempts to find out the identity of reporting persons.

f) Privacy by Design and by Default

EY Greece implements appropriate technical and organizational measures for ensuring that data protection principles are incorporated by design throughout the whistleblowing process and that, by default, only personal data which are necessary for each specific purpose of the processing are processed, including the following:

- Abstention from any processing of personal data for purposes other than those explicitly specified in article 1 of this Policy.
- Access to personal data related to the whistleblowing process on a need-to-know basis.
- Pseudonymization of the identity of reporting persons, persons concerned and Involved persons by the RAMR in any communications to other members of staff, unless deemed otherwise necessary for the purposes of processing.
- Appropriate organizational and technical measures of data minimization and storage limitation throughout the life cycle of personal data.
- Implementation of corporate process for addressing data subject rights.
- Monitoring of the whistleblowing process by the Data Protection Officer.

- Security of Data.

EY Greece implements appropriate technical and organizational measures to ensure a level of security for personal data related to the whistleblowing process, which is appropriate to the risk vis-à-vis data subjects' rights, including the following:

- The RAMR complies with strict conditions of confidentiality at all the stages of the Process.
- The corporate Register of Whistleblowing Reports and Investigations is separately stored and retained only in electronic encrypted form.
- Appropriate corporate policies and technical measures are in place to ensure, monitor and assess the ongoing confidentiality, integrity, availability, and resilience of processing systems involved.

g) Recipients of Data

- As already mentioned, the RAMR, the members of the EY Greece Ethics Committee and any person involved in the Process are bound by strict confidentiality at all the stages of the Process.
- The transfer of information related to reports and investigations to competent supervisory and law enforcement authorities may take place for the establishment, exercise or defence of legal claims in the context of judicial proceedings.

h) Data retention periods

Reports and any information and data generated in the course of whistleblowing processes shall be stored for a period of seven (7) years from the closure of the process, unless further retention is necessary and proportionate for the purposes of processing specified in article 1 of this Policy or for the needs of ongoing judicial proceedings related to the subject matter of a specific Report.

6. Archiving of reports

As soon as the case is investigated and the process is completed, the report is archived.

In the following cases the report will be archived and the RAMR will close the procedure without further action or investigation in the following cases:

- The report submitted is not illegible, or
- The report is submitted abusively, or
- The report does not substantiate a breach or does not include major indications for such a breach falling within the scope of the present Whistleblowing Policy.

The decision for archiving the report is notified to the reporting person, who may resubmit the report to the National Transparency Authority (N.T.A.).

7. Submission of an External Report to the N.T.A.

An external report for breaches of the EU legislation falling within the framework of the Whistleblowing Legislation, may be submitted directly to the National Transparency Authority ("N.T.A."), through the following channels:

- The secure electronic platform <https://extwhistle.aead.gr>
- By sending an email to external.whistle@aead.gr
- By sending it to the postal address of the NTA 195, Lenorman Av. and Amfiaraou Str. Athens, 10442, indicating "External Whistleblowing Channel" or "External Report under Law 4990/2022"

- In person at the premises of the N.T.A 195, Lenorman and Amfiaraou str. Athens, 10442, upon request via external.whistle@ead.gr or by phone at +30 213 212 9900
- By telephone to +30 213 212 9900

8. Information and Awareness Actions

Apart from the present Whistleblowing Policy, other available policies, and programs available to EY Personnel are the following:

- EY Ethics Hotline available via: www.eyethics.com
- Global Code of Conduct
- CESA Protocol for Dealing with Ethics Matters
- Policy for the Elimination of Violence, Discrimination & Harassment in the Workplace
- Anti-Bribery Policy

EY's Compliance Officer is responsible for guiding and informing EY Personnel on the Whistleblowing Policy, as well as on the aforementioned policies and programs.