

# Saracakis Group of Companies



## // Whistleblowing Policy – R.R.F.O.

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## 1. Purpose of the Policy

This policy establishes the framework for managing reports of violations in private-sector companies, in accordance with the requirements of Law 4990/2022 and Directive (EU) 2019/1937.

The policy aims to:

- Ensure companies' compliance with applicable legislative requirements.
- Provide secure and effective channels for reporting violations.
- Safeguard the confidentiality of information and protect reporting persons from acts of retaliation.

## 2. Scope of Application

This policy applies to all private-sector companies that:

- Employ 50 or more employees.
- Operate in specific sectors (financial services, environment, public health, transport), regardless of the number of employees.

The obligation to appoint a Reporting Receipt and Follow-up Officer (R.R.F.O.) remains in force for at least two years after the threshold of 50 employees has been reached.

## 3. Responsibilities of the R.R.F.O.

The R.R.F.O.:

- Receives and records reports.
- Ensures the confidentiality of the reporting person's details.
- Coordinates investigation actions.
- Maintains records of reports and their follow-up.
- Provides feedback to the reporting person regarding the progress of the case.
- Ensures the protection of reporting persons against retaliation.

#### 4. Principles Governing the Actions of the R.R.F.O.

The R.R.F.O. shall perform their duties with:

- **Integrity:** Avoidance of conflicts of interest.
- **Independence:** Freedom from influence by Management.
- **Confidentiality:** Protection of the reporting persons' data.
- **Impartiality and Objectivity:** Neutral stance when examining reports.

#### 5. Reporting Procedure

Employees and other interested parties may submit reports through the following channels:

- Electronic reporting platform
- [AS](#)
- [Apollon / Enser / Sigma Romania](#)
- [Kinsen](#)
- Email
- Telephone hotline
- Postal mail
- In-person meeting with the R.R.F.O.

All reports may be submitted either on a named or anonymous basis, in compliance with applicable personal data protection legislation.

#### 6. Report Management Procedure

1. Submission of a report by an employee or other interested third party.
2. Initial assessment by the R.R.F.O. regarding the validity of the report and whether it falls within their competence.
3. Investigation of the report, including the collection of additional information where necessary.
4. Adoption of measures to address the complaint or referral to the competent authorities.
5. Feedback to the reporting person (where feasible) regarding the progress of the case.

All actions are recorded in a file, which is retained for at least five years.

## 7. Protection of Reporting Persons

With regard to the protection of reporting persons, provided they fall within the material and personal scope of Law 4990/2022 and subject to the conditions set therein, the following apply:

- **Prohibition of Retaliation:** Any form of retaliation against reporting persons is prohibited. Reporting persons incur no liability, subject to the specific provisions of Law 4990/2022 (Articles 5, 6, 7, 17, 18) and applicable legislation in general.
- **Confidentiality Assurance:** The identity of the reporting person remains confidential unless they consent otherwise, subject to the specific provisions of Law 4990/2022 and/or applicable legislation.
- **Support for Reporting Persons:** Reporting persons are entitled to free legal advice, free legal representation, and free psychological support, in accordance with Article 19 of Law 4990/2022 and applicable legislation.

## 8. Sanctions and Compliance

Failure to comply with this policy may result in:

- Disciplinary sanctions for employees who violate whistleblowing principles.
- Legal consequences in cases of non-compliance with Law 4990/2022.
- Administrative fines imposed by the Labour Inspection in cases where an R.R.F.O. has not been appointed.

## 9. Policy Review

This policy shall be reviewed on a regular basis to ensure compliance with legislative amendments and best practices.