

# **Whistleblowing Policy**

**RCG**

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## **1. About this policy**

This Whistleblowing Policy, hereinafter referred to as the “Policy” sets out the procedures for reporting concerns, disclosures, or suspicions about wrongdoing within RCG, hereinafter referred to as the “Company”. This Policy is in line with the principles and requirements provided under EU Whistleblowing Directive (EU) 2019/1937, as transposed in Greece by L. 4990/2022, herein after called the “Law”.

The purpose of this Policy is to encourage the employees and other individuals covered by the present Policy, to report breaches of EU law, to provide guidance as to how to report concerns and establish the respective procedures to receive and investigate reports.

The Policy is in parallel effect with other policies and regulations of the Company, such as the Internal Work Regulation or the Policy against violence and harassment at work and its provisions do not override or abolish the content of any other applicable policies and regulations.

The Company reserves the right to any time amend or adjust the present Policy at its own discretion, in accordance with the applicable legislation.

## **2. Are all employees covered by the Policy?**

Reports under the present Policy can be submitted by individuals who acquired information or observed violations of specific EU law areas, as provided under art. 3 below.

Said individuals can be:

- all employees of the Company, irrespective of the type and nature of their dependent employment contract (full or part-time, indefinite or fixed term, remote employees, etc.);
- self-employed individuals, freelancers, consultants and internal lawyers;
- shareholders and individuals belonging in the administrative, management or supervisory bodies of the company, including non-executive members;
- any person working under the supervision and direction of contractors, subcontractors or suppliers, as well as the staff of said individuals;
- volunteers, trainees, posted or employees under assignment.

Reports may be submitted by current or former employees and job applicants or other individuals, as referred above, hereinafter all called solely for the purposes of the present Policy as “Whistleblowers” or “employees”.

## **3. What violations can be reported?**

In order for a Whistleblower to qualify the protection of Law, the submitted report must fall within the scope of Law (specifically art. 4 L. 4990/2022) and concern breaches of EU law, as indicatively, one of the following areas:

- Public contracts,
- Financial Services, Products and Markets, as well as Prevention of Money Laundering from Illegal Activities and Financing of Terrorism,
- Protection of private life and personal data, as well as security of networks and information systems (eg. violation of safety protocols).
- Violations affecting the financial interests of EU;
- Violations related to the internal market, including violations of EU regulations, competition or corporate taxation or arrangements that intent to secure a tax advantage (eg Tax evasion).

Any report and disclosure of violations falling within the above areas and submitted in the context of the present Policy, are called hereinafter as “Whistleblowing Reports”, “Reports” or “Concerns”.

#### **4. Named or anonymous report?**

The Company has established internal communication channels, as provided under article 5 of the present Policy, to enable potential Whistleblowers to submit their Whistleblowing Reports either on a name basis or anonymously. However, the Company encourages Whistleblowers to openly submit Whistleblowing Reports, as this allows the information process of the Whistleblower regarding the progress of his/her Report.

Whistleblowers who reported anonymously, but who are subsequently identified should be protected from retaliation measures, if they meet the conditions laid down in article 10 of the present Policy.

#### **5.How to raise Whistleblowing Concerns internally?**

5.1. In order to facilitate the examination and assessment of the submitted Concerns, the Company, through the present Policy, establishes an internal reporting channel and appoints the Compliance and AML Officer, as the Officer for Receiving and Monitoring Reports, herein after called the “Officer”.

5.2. Whistleblowers are encouraged to provide all available information, including the facts giving rise to the Report, indicating the date and nature of the breach, the name(s) of the person(s) involved, as well as potential witnesses, or other evidence, including documents and locations. Whistleblowers may submit the Report using the "Report Submission Form", which is listed in APPENDIX I of the present Policy.

5.3 Reports can be submitted as follows;

- By e-email sent to the address of the Officer [whistleblowing-officer@res-cep.com](mailto:whistleblowing-officer@res-cep.com), or

- by post to the address RCG, 8 Xenofontos Str., P.C. 10557, Athens, Greece on the indication "Attention of the WB Officer" or "Report of Law 4990/2022", or
- through personal meeting with the Officer, upon the request of the Whistleblower, which may be submitted via any appropriate means and satisfied within a reasonable time. In such a case, the Officer keeps minutes of the meeting in a permanent and recoverable form either by recording the conversation, if the employee has legally consented, or in writing, so that the Employee can verify, correct, or agree to its content by signing it. The minutes signed by the Employee serve as notification of receipt of the Report in accordance with article 6.4 of this Policy.

## **6. Investigation process**

6.1. Once a Whistleblowing Concern has been raised, the Officer will carry out an impartial initial assessment to determine the scope of the investigation and whether the violation falls within the scope of Law (art. 3 of the present Policy).

6.2. The Officer may file the Report, indicatively, in the following cases;

- the Report does not constitute reportable behaviour under the terms of Law and the present Policy,
- there are no serious indications for the reported violation,
- the Report was false or malicious or submitted abusively,
- there is insufficient information for the investigation, or the object of the reported violation has already been resolved or the same Report is repeatedly submitted without providing new evidence.

6.3. All Reports will be treated with objectivity, integrity, and confidentiality, in accordance with the procedure stated in the present Policy. In any case, the Company guarantees that access to the received Reports is restricted to the appointed individuals authorized to handle whistleblowing Reports.

6.4. In case the Report has been submitted on a named basis, the Officer acknowledges receipt of the Report within seven (7) days following its submission.

6.5. The Officer transmits the Report for investigation pseudonymized, to the competent bodies of the Company or to the competent external bodies. The competent internal body for investigating Reports of the present Policy is the Report Investigation Committee, consisting of 3 members who will be appointed by the Company's Board of Directors.

6.6. The Officer monitors the investigation of the Report, requesting further information and updating on the progress of the Report. The Whistleblower will be informed (in case the Report is submitted on a name-basis) of the outcome of the investigation within a reasonable time, not exceeding three (3) months from acknowledgment of receipt the Report or, if no acknowledgment was sent, three (3) months from the expiry of the 7-day period after the Report was submitted, according to par. 6.4 herein above. The Report Investigation Committee will proceed to all necessary actions in order for the above-mentioned deadlines, regarding the Whistleblower's information, to be respected.

6.7. The Officer provides any available information to the employees of the Company regarding the submission of Reports through the external channel, according to art. 9 of the present Policy. The Whistleblower who believes that his/her Report wasn't handled efficiently internally, may re-submit the Report through the external channel.

6.8. In case the Officer receives a Report against her or the responsible body for investigating Reports within the Company or detects a personal or professional obstacle to receiving the specific Report, then the Officer registers the Report in the special record she keeps and transmits the Report to the National Transparency Authority, as the external reporting channel (please refer to article 9 below), informing the employee.

## **7. Confidentiality**

7.1. The Officer and the Report Investigation Committee will treat all disclosures of Whistleblowing Concerns as confidential, while conducting investigations and will take all necessary actions for the protection of the Whistleblower's identity, in accordance with the applicable legislation. The Officer will especially ensure the confidentiality of the personal data and any information that may lead to the identification of the Whistleblower, and any third party mentioned in the Report.

7.2. Personal data and any information that leads, directly or indirectly, to the identification of the Whistleblower, is not disclosed to anyone other than the authorized individuals to receive, or monitor the Reports, unless the Whistleblower provides his/her explicit consent.

7.3. The identity of the Whistleblower is protected unless the disclosure of the identity is required by the applicable EU or local law in the context of investigations by national authorities or judicial proceedings. In such a case, Whistleblowers shall be informed before their identity is disclosed, unless such information would jeopardize the related investigations or judicial proceedings.

## **8. Personal Data**

8.1 Any processing activity in the context of the internal reporting channel, must be in compliance with General Data Protection Regulation (EU) 2016/679 ("GDPR") and Law 4624/2019, which supplements the GDPR in the Greek legal framework, as well as the privacy policy of the Company, as in force.

8.2 Processing of personal data, which takes place in the context of investigating a Report, is carried out on the basis of the legal obligation to establish reporting channels and take the necessary measures for the Reports' monitoring.

8.3 Personal data which is not relevant for the monitoring of a specific Report should not be collected and, if collected, should be deleted without delay.

8.4 The data subjects are entitled to all rights provided under the applicable legislation. However, the right of information of the reported persons or any other parties referred in the Report may not be satisfied for as long as it is required and if it is deemed necessary for the purpose of preventing and dealing with attempts to obstruct the Report's investigation or attempts to identify the Whistleblower, as well as for the protection against retaliation. Any other data privacy rights may also not be satisfied for the same reasons mentioned above.

8.5 The Officer shall keep a record for each Report received for a reasonable and necessary period to enable the Company to fulfil its statutory obligations and in any case until the conclusion of any investigation or legal proceedings initiated as a consequence of the Report against the reported party, the reporting party or third parties. The Officer registers all actions taken regarding the Report's receipt and investigation, such as the information of the employee, the transmission of the Report to the Report Investigation Committee of art. 6.5 of this Policy or to the competent external bodies, request for additional clarifications, etc.

## **9. External Reports**

In some cases, it may be more effective for the Whistleblower to report their Whistleblowing Concerns to an external body. The official external channel is the National Transparency Authority (N.T.A) and the Whistleblowing Report can be submitted;

- through the electronic platform of the external channel of the National Transparency Authority <https://extwhistle.aead.gr/#/>
- via e-mail to the e-mail address: [external.whistle@aead.gr](mailto:external.whistle@aead.gr),
- in a closed envelope marked "L. 4990/2022" or "Whistleblowing" in person or by post at the EAD N.T.A headquarters (Lenorman 195 & Amfiaraou, 10442, Athens), or
- through a personal meeting, which is carried out at the request of the Whistleblower submitted on the telephone line 2132129870 or at the e-mail address [external.whistle@aead.gr](mailto:external.whistle@aead.gr)

## **10. Protection and support for whistleblowers**

10.1. Whistleblowers shall qualify for protection provided that:

- a. they had reasonable grounds to believe that the information reported was true at the time of reporting,
- b. such information fell within the scope of Law and,
- c. they followed one of the alternatives provided for by the Law in order to report the potential violation (i.e. internal or external Report or public disclosure).

10.2. The Company prohibits retaliation against employees who raise a Whistleblowing Concern. No employee will be subjected to detrimental treatment, such as dismissal, demotion, harassment, or any form of discrimination, for raising a Whistleblowing Concern under this Policy, even if such concern turns out to be mistaken.

10.3. Any disclosure made maliciously or with the intent to cause harm will be treated as a serious matter and may result in disciplinary actions, in accordance with the relevant internal policies and regulations, and the applicable labor law provisions.

## **11. Review and update**

This policy will be reviewed periodically to ensure its effectiveness and compliance with relevant laws, regulations and decisions.

