

Document Title: TIS Greece Whistleblowing

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Number of attachments:	None	

This document has been prepared in compliance with:

- Code of Ethics and Conduct of the Telecom Italia Group
- Organizational Model 231 of Sparkle
- Foreign Organizational Model of Sparkle
- "Policy Definition and Formalization: Group Procedures and Operating Instructions"
- Respect for Human Rights in the Telecom Italia Group
- Anti-Corruption Policy of TI Sparkle

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1 PREAMBLE

The purpose of this Guideline (hereinafter also referred to as the "Procedure") is to regulate the process of submission, receipt, analysis, and management of reports (i.e., Whistleblowing) received by TIS Greece (hereinafter also referred to as the "Company") concerning adequately substantiated information related to TIS Greece Personnel and/or Third Parties, regarding violations of national and EU laws and regulations, as well as the rules and procedures of the Company, the Sparkle Group, and the TIM Group, where applicable. This procedure is defined in compliance with Directive (EU) 2019/1937 on the "protection of persons who report breaches of Union law (the Whistleblower Directive)", as transposed into Greek legislation by Law No. 4990/2022.

Unless otherwise expressly provided for in this Procedure, the provisions of the aforementioned transposition law remain fully applicable.

2 RECIPIENTS

The recipients of the Procedure are:

- a) Company Management and members of the corporate bodies of TIS Greece and TI Sparkle; members of the Whistleblowing Committee of TIS Greece;
- b) employees, former employees, and candidates for employment positions at TIS Greece;
- c) associates and clients of TIS Greece, as well as - but not limited to - partners, suppliers (including contractors/subcontractors), consultants, and collaborators working for TIS Greece;


that have information on the types of violations indicated in paragraph "3. Scope and Application".

Natural and legal people who do not fall into the preceding categories, but who are, nevertheless, covered by the protection measures provided for by the applicable Whistleblowing legislation, are also included among the Recipients.

3 SCOPE AND APPLICATION

As required by relevant legislation, the Whistleblowing reporting management system is characterized by:

- ensuring the protection of specific categories of individuals who report information, obtained in the context of their work activities, concerning violations of national or European Union regulations that harm the public interest or the integrity of the Company, through the provision of protective measures, including the prohibition of retaliation against the reporting person, as well as for facilitators, colleagues, and family members of the reporting person, and legal entities connected to him/her;
- establishing reporting channels for submitting reports within the Company that protect the confidentiality of the identity of the reporting person, the person involved and/or otherwise mentioned in the report, the content of the report, and the relevant documentation.

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In addition to the internal channels provided by TIS Greece, reporting persons may make external reports through the channel managed by the Greek National Transparency Authority (hereinafter also "NTA"), as well as file a complaint with the judicial or tax authorities.

In particular, the process of sending, receiving, analyzing, and managing reports is regulated, including the retention and subsequent deletion of both the reports and related documents.

The Procedure applies to TIS Greece and, as stipulated in the document, to the involved Departments of TI Sparkle S.p.A., which ensure its correct and consistent application.

Through the Whistleblowing channels, it is possible to report violations committed by TIS Greece personnel and/or by third parties, natural or legal persons, who, in various capacities, have employment, collaboration, or commercial relationships with the Company¹, related to:


- National and EU laws and regulatory acts, including the violation of restrictive measures imposed by the EU;
- Sparkle Group Code of Ethics and Conduct
- Foreign Organizational Model;
- System of rules and procedures in force at TIS Greece and within the Sparkle Group, including – by way of example and not limitation – the Policy on "Respect for Human Rights in the Telecom Italia Group", the TI Sparkle Anti-Corruption Management System, the TI Sparkle Anti-Corruption Policy.

Reports must contain adequately detailed and substantiated information to be considered and evaluated.

Reports concerning violations in the following areas are excluded from the scope of application:

- disputes, complaints or requests related to a personal interest of the reporting person, exclusively concerning the regulation of the employment relationship or the relationship with hierarchically superior roles, unless they concern or refer to the violation of internal standards or rules/procedures;
- national security violations and contracts related to national defense or national security aspects, unless such aspects are covered by secondary European Union legislation;
- violations mandatorily regulated by European Union or national acts, as indicated in Article 5 of Law 4990/2022, pursuant to the relevant applicable legislation (regarding financial services, products and markets, prevention of money laundering and terrorist financing, transport safety and environmental protection);
- facts or circumstances falling within the scope of national or European Union provisions concerning classified information, forensic or medical secrecy, and the secrecy of judicial body deliberations, or falling within the scope of national provisions concerning criminal procedure, the autonomy and independence of the judiciary;

¹By way of example and not limitation, third parties include customers, partners, suppliers (including contractors/subcontractors), self-employed individuals or those with collaboration agreements, independent professionals, consultants, agents and intermediaries, volunteers and interns (paid or unpaid), or anyone with a legitimate interest in TIS Greece's business activities.

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- declarations of conflict of interest (to be reported in accordance with the procedure "Management of Conflicts of Interest within the TIM Group"), unless they are also relevant under the Foreign Organizational Model;
- commercial complaints;
- requests for the exercise of personal data protection rights against the Company, Sparkle Group ("privacy rights"), pursuant to Regulation (EU) No. 2016/679 (General Data Protection Regulation - GDPR) and Law 4624/2019 (Personal Data Protection Code), as amended and supplemented, unless they are also relevant under the Foreign Organizational Model.

If reports are received concerning areas not falling within the scope of Whistleblowing through its channels (indicated in paragraph "5.1.1 Internal Reporting Channels and Feedback to the Reporter"), they will be forwarded by Sparkle's Compliance function (hereinafter also "Compliance Department") to the competent functions of TI Sparkle, which are required to provide evidence to the Compliance Department of the handling and closure of the report.

In the event that the Report concerns areas governed by the "Golden Power" legislation (for the definition of which, please refer to the company Policy "Golden Power Guidelines and National Cybersecurity Perimeter"), discussion mechanisms are activated between Sparkle's Compliance Function and Sparkle's Security Organization for the in-depth analysis of aspects related to the "Golden Power" legislation.

The provisions set forth in this document also apply to anonymous reports, provided that they are adequately substantiated, as defined in this Procedure.


4 REFERENCES

External Regulatory References

1. Directive (EU) 2019/1937 on the protection of persons who report breaches of Union law ("Whistleblowing")
2. Law 4990/2022 on the protection of whistleblowers
3. Regulation (EU) 2016/679 (General Data Protection Regulation - GDPR)
4. Law 4624/2019 (Personal Data Protection Code), as amended and supplemented, as well as the relevant legislative provisions
5. ISO 37001: 2025 Anti-Bribery Management System
6. ISO 9001: 2015 Quality Management System

Internal Regulatory References

1. Foreign Organizational Model of the SPARKLE Group (FOM)
2. Group Code of Ethics and Conduct
3. Definition and Formalization of Policies, Procedures, and Operating Instructions for Sparkle Group
4. Policy "Respect for Human Rights within the Telecom Italia Group"
5. Policy on the Management of Gender and Sexual Harassment and Bullying
6. Management of Disciplinary Proceedings for Non-Managerial Staff
7. TI Sparkle Anti-Corruption Management System

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8. TI Sparkle Anti-corruption Policy
9. Procedure "Management of Conflicts of Interest in the TIM Group"

5 PROCESS DESCRIPTION AND RESPONSIBILITIES

As described in "Preamble", this process aims to describe the procedures for submitting reports concerning TIS Greece and their management.

For such whistleblowing reports, the definition and control of the reception and management process is entrusted to the CEO of TIS Greece and the director of TIS Greece who are vested with personnel management powers (hereinafter referred to as the "Whistleblowing Committee"), with the support of TI Sparkle's Compliance Function and without prejudice to the responsibilities and prerogatives of the "R.P.P.A." ("Person Responsible for Receiving and Managing Reports") for reports directly received as well as for activities carried out.

The Compliance Function is responsible for the activities listed below.

To address reports, the TIS Greece Whistleblowing Committee is supported by the TI Sparkle Compliance Department, in accordance with the principles established by the Foreign Organizational Model, TI Sparkle's Anti-Corruption Policy, and the Group Code of Ethics and Conduct, pursuant to the provisions of applicable law.

The Compliance Function, as part of its support activities for the whistleblowing committee, collaborates with the *National Transparency Authority* (NTA), providing the requested information regarding external reports or public communications concerning TIS Greece, following notification to the Whistleblowing Committee.

The Compliance function is also responsible for drafting reports, tracking the management of notifications, and the retention and management of documentation.


Pursuant to Article 9 of Law 4990/2022, TIS Greece appoints the person responsible for receiving and monitoring reports ("R.P.P.A."), who operates in collaboration with the Compliance function and reports, together with the Head of the Compliance function, to the Board of Directors of TIS Greece. The name of the appointed person is published on the Company's website, on the page dedicated to Whistleblowing (link: <https://www.tisparkle.com/whistleblowing>).

Finally, if TIS Greece departments are contacted by external Bodies, Institutions or Authorities regarding External Reports or Public Disclosures, they promptly contact the Compliance function for further relevant investigations and support activities.

5.1 Report Submission

Each recipient of this Procedure who has direct knowledge of violations referred to in Paragraph "3. Scope and Application" is obliged to report it through the channels indicated in the subsequent Paragraph "5.1.1 Internal Reporting Channels and Feedback to the Reporter".

Similarly, anyone who receives a report of a violation, in any form (verbal or written), must promptly transmit it, and in any case within 7 calendar days from becoming aware of the facts, through the

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channels indicated above, while simultaneously notifying the Reporting Person of the transmission (if known).

Furthermore, he/she is required to transmit the original Report to the Compliance function, including any supporting documentation, as well as evidence of having informed the Reporter of the Report's submission. He/She may not retain a copy of the original and must delete any digital copies, refraining from undertaking any independent analysis and/or investigation. He/She is also bound by confidentiality regarding the identity of the Reporter, the Persons involved and/or otherwise mentioned in the Report, the content of the Report, and its related documentation.

The failure to communicate a received report, as well as the violation of the confidentiality obligation, constitutes a violation of the Procedure and could result in disciplinary measures.

5.1.1 Internal reporting channels and feedback to the whistleblower

TIS Greece has activated the following internal reporting channels that can be used by the whistleblower alternatively:


- a. by ordinary mail, addressed to the designated R.P.P.A., at the registered office of TI Greece. Name and address are published on the "Whistleblowing" webpage, at the following link: <https://www.tisparkle.com/whistleblowing>;
- b. via an IT portal, accessible from the following link: <https://portalesignalazioni.grecia.tisparkle.com>, also accessible from the dedicated "Whistleblowing" page of the Company's website (at the following link: <https://www.tisparkle.com/whistleblowing>), as well as from the company Intranet. Specifically, the Portal allows the submission of, even anonymously, both a self-reported Whistleblowing Report and a Whistleblowing Report received from a third party. Upon completion of the submission, the Reporting Person must note the date and the Unique Identification Code (an alphanumeric ticket that uniquely identifies the Report), automatically generated by the Portal, which allows tracking the processing status of the Report over time, ensuring confidentiality and anonymity. If you have provided an email address, you will receive confirmation of receipt of the report at that address within 7 days of submission. Communications for any updates and for the closure of the report will always be sent via the same channel.

Should the method referred to in point a) be chosen, the whistleblower must place the report in a second sealed envelope and write "Whistleblowing Document" on it. Furthermore, if the whistleblower chooses to provide their name, address, or other contact information, this must be placed in a separate envelope labeled "contact information". This is necessary to ensure the confidentiality of the information and the whistleblower.

In such a case, within 7 days of receiving the report, they will receive confirmation of its receipt.

On the aforementioned "Whistleblowing" webpage, the present Procedure is also published, and information is available regarding the prerequisites for submitting a Report, both through an internal channel and external Reports and Public Disclosures.

The reporting person, before submitting the report (on their own behalf or received), is required to read the "Privacy Policy", published on the page dedicated to "Whistleblowing". The invitation to read

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the information notice specifies that, by submitting the report, the reporting person declares to have read the information notice and to comply with the provisions of this "TIS Greece Whistleblowing" procedure.

5.2 Report Registration

All Reports, regardless of the method of receipt, are registered in the Portal, which serves as the *database* summary of the essential data of the Reports and their management (tracked through *workflow*) and also ensures the archiving, in a protected environment, of all attached documentation, as well as that produced or acquired during the analysis activities.

Access to the information available on the Portal is restricted solely to the personnel of the Compliance Function involved in support activities and to the members of the Whistleblowing Committee referred to in this Procedure, who are enabled with specific functional system access profiles, and whose access is tracked through logs.

The members of the TIS Greece whistleblowing committee can directly access the Portal, through a dedicated view-only functional profile, to review the relevant Reports.

The TI Sparkle Compliance function also ensures the secure archiving of all documentation related to reports, as well as documents prepared or obtained during analysis. In particular, paper documentation is stored in a physical, locked, and protected archive belonging to the TI Sparkle Compliance function. Any digital documentation that cannot be acquired via the Portal is stored in a dedicated IT archive, accessible only by TI Sparkle Compliance Department personnel specifically authorized for Whistleblowing management and by members of the Whistleblowing Committee who can access it directly via a read-only user profile.

5.2.1 Measures in case of a report concerning members of corporate bodies

If the report concerns one or more members of the Whistleblowing Committee, they will be replaced in their role, for the specific case, by the most senior directors of TIS Greece.


If the report concerns the Head of the Compliance Department of TI Sparkle and/or the personnel of said Department involved in Whistleblowing activities for TIS Greece, the report will be managed by the Whistleblowing Committee.

In the aforementioned scenarios, the results of the investigations are reported in a closing note, jointly signed by the members of the whistleblowing committee who handled the report. This closing note is also prepared in the event that the report concerns a member of the Board of Directors of TIS Greece who is external to the Committee.

5.3 Classification and Preliminary Analysis of the Report

TI Sparkle Compliance officers assigned to the TIS Greece whistleblowing process analyze and classify reports to identify those potentially falling within the scope of this Procedure.

If the reporting person has provided a communication channel, without prejudice to the initial acknowledgment of receipt of the report referred to in paragraph "5.1.1 Internal reporting channels and feedback to the reporting person", TI Sparkle's Compliance function provides the reporting

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person with feedback on the action taken or intended to be taken regarding the report, specifying whether or not it falls within the scope of the Whistleblower Directive and applicable legislation. Such feedback must be sent to the reporting person within 3 months from the sending of the acknowledgement of receipt of the report; or, in the absence of such communication, within 3 months from the expiry of the 7-day period following the receipt of the report, if the reporting person has subsequently made available a communication channel. Responses to reports received via the Portal are sent through the same, within the times indicated above.

Every report of gender-based harassment, sexual harassment, and bullying incidents is sent by the Compliance Department to the Head of Human Resources of TI Sparkle (hereinafter also "HR Manager"), in accordance with the Policy "Management of Gender-based Harassment, Sexual Harassment, and Bullying Incidents". Upon completion of the whistleblowing management process, the HR Manager informs TI Sparkle's Compliance Department of the results of the verifications performed and any actions taken, in order to provide an informational update and a closure proposal to the Whistleblowing Committee.

The TI Sparkle Compliance function verifies whether the necessary conditions exist to initiate the subsequent preliminary investigation phase, prioritizing adequately substantiated reports. The Compliance function communicates the outcome of the preliminary assessment to the whistleblowing committee and the designated R.P.P.A., reporting the possible initiation of the subsequent investigation phase (inquiry).


The TI Sparkle Compliance function may deem the report analysis closed, without proceeding with the preliminary investigation phase, if the reported information:

- a) is generic or not adequately substantiated;
- b) is clearly unfounded;
- c) refers to facts and/or circumstances that have already been subject to investigation in the past, and the preliminary assessment conducted does not reveal new information requiring further investigation;
- d) is found to be "detailed and verifiable" but the preliminary assessment carried out does not provide elements that justify the initiation of a subsequent investigative phase;
- e) is detailed but not verifiable and, based on the results of the preliminary assessment carried out, the available analysis tools do not allow for further investigation to verify the validity of the report.

5.4 Investigation (fact-finding) phase by the TI Sparkle Compliance function

If the Compliance function determines that the conditions for terminating the relationship do not exist during the preliminary analysis phase, it initiates the subsequent investigative phase with the aim of:

- conducting, within the limits of the tools available to the TI Sparkle Compliance function, specific in-depth analyses and investigations to verify the factual basis of the reported circumstances;
- reconstructing the management and decision-making processes carried out, based on the documentation and evidence made available;

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- and providing any necessary suggestions for action plans to address potential weaknesses in controls, anomalies, or irregularities identified in the business areas and processes examined.

The scope of the investigation does not include, save for cases of manifest unreasonableness, the discretionary or technical-discretionary assessment of the merits or appropriateness of the decision-making and management processes carried out by the involved company departments/roles, as these are the exclusive responsibility of the latter.

During the investigations, TI Sparkle's Compliance function may request further information or clarification from the whistleblower, if a communication channel has been provided by the latter. Furthermore, if useful for further investigations, it may collect information from the individuals involved in the report, who also have the right to request to be heard or to provide written observations or documents.

In such a case, also to ensure the right to defense, the existence of the report is communicated to the person concerned, ensuring the confidentiality of the identity of the reporting person and of other persons involved and/or mentioned in the report.

The TI Sparkle Compliance function is responsible for conducting the investigation, including collecting the information requested by the competent departments, involving the relevant Company personnel, and engaging external experts or consultants to the Sparkle Group, if necessary.

The investigation is conducted with the support of, but not limited to: i) company data/documents useful for analysis purposes (e.g., extracts from company systems and/or other specific systems used); ii) external databases (e.g., information providers/databases on company information); iii) open sources; iv) documentary evidence collected from company departments; v) statements from involved parties or collected during interviews, if necessary.


Specifically, if TI Sparkle's Compliance function deems that a report necessitates further investigative inquiries, including through external consultations and/or services, it notifies the Whistleblowing Committee, which assesses whether to proceed with such additional investigative stage.

The Whistleblowing Committee, based on documentation and considering the outcomes of activities and analyses carried out by TI Sparkle's Compliance function, evaluates:

- the initiation of the subsequent further investigation phase;
- the closure of the Reports, as they are: i) generic or not adequately substantiated; ii) manifestly unfounded; iii) referring to facts and/or circumstances that were previously subject to specific investigative activities already concluded, where preliminary checks do not reveal new information requiring further investigation; iv) "substantiated and verifiable", for which, in light of the preliminary checks performed, no elements emerge to support the initiation of the subsequent investigation phase; v) "substantiated but unverifiable", for which, in light of the preliminary checks performed, it is not possible, based on the available analysis tools, to conduct further investigations to verify the merits of the Report.

In order to acquire further information, the Whistleblowing Committee is entitled to:

- request the Compliance function to initiate investigations into the reported facts, without prejudice to the existing information flows;

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- conduct, also directly, in-depth investigations through, for example, formal summons and hearings of the Reporting Person, the Reported Person and/or the Persons involved in the Report and/or otherwise informed about the facts, in compliance with any specific applicable regulations;
- request the aforementioned persons to provide information reports and/or documents;
- engage, if necessary, experts or consultants external to the Sparkle Group.

5.5 Conclusions of the Investigative Activities

The findings of the investigative activities are communicated to the Whistleblowing Committee by TI Sparkle's Compliance function, according to the agreed timelines or specifically defined for urgent matters, as well as entered into the dedicated area of the Portal.

Specifically, the results of the investigations are detailed in a dedicated report or, for notifications "concerning significant facts" and/or involving complex analyses, in an investigative note, which includes:

- an assessment of the reasonable substantiation/unsubstantiation of the reported facts;
- the outcome of the activities carried out, and the results of any previous investigative activities conducted on the same reported facts/subjects or on facts similar to those covered by the Report;
- any indications regarding the necessary corrective actions and deadlines concerning the examined business areas, and processes, adopted by the competent management, which is informed of the analysis results.


While ensuring full availability of the documentation for the Whistleblowing Committee, TI Sparkle's Compliance function provides the information by preparing a specific Report (see Paragraph "5.6 Reporting"). The results are also communicated in summary form to R.P.P.A. for its areas of responsibility.

Upon receipt and analysis of the Report, the Whistleblowing Committee resolves to archive the notification, highlighting any non-conformities with the rules/procedures, without prejudice to the exclusive prerogatives and powers of the HR Manager regarding the exercise of disciplinary action.

Furthermore, if the investigation findings reveal:

- potential cases of criminal relevance or civil liability, the Whistleblowing Committee may request that TI Sparkle's Legal Department be informed, which may then conduct its own assessments;
- potential non-compliance with rules/procedures or potential disciplinary or employment law issues, the Whistleblowing Committee may inform TI Sparkle's HR Manager, who shall conduct their own assessments and communicate the decisions made to the Whistleblowing Committee.

Non-anonymous reports closed as "manifestly unfounded" are sent to the HR Manager to evaluate, with other competent company departments, whether the report was made to damage the reputation or to harm the reported person and/or the company, and to take any appropriate action against the Whistleblower (if known).

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5.6 Reporting

Reporting by the Compliance Department

On an annual basis, except in cases of particular significance, TI Sparkle's Compliance function provides a summary report of all reports received during the reference period to the Whistleblowing Committee. Regarding those considered to fall within the Whistleblowing scope, it provides the details, highlighting the progress status and the results of the concluded investigations.

The whistleblowing committee may request further details on the investigations carried out or on the final investigative reports and/or notes.

Furthermore, TI Sparkle's Compliance function, after reporting to the Whistleblowing Committee:

- a) notifies TI Sparkle's Tax and Fiscal function (CFO) of any issues arising from its investigations related to suspected fraud with potential tax implications, in order to initiate the joint investigation process;
- b) notifies TI Sparkle's Top Management - as defined in TI Sparkle's Anti-Corruption Management System (CEO, HR, CCO, and Compliance) - of any anti-corruption related issues, in accordance with ISO 37001 Standard, for activities included within their respective areas of competence.

Finally, TI Sparkle's Compliance function annually:

- Informs TI Sparkle's Legal and Regulatory Affairs function with a brief report detailing the number and type of reports received regarding suspicious conduct or potential violations of competition law and the Sparkle Group's Antitrust Code of Conduct;
- Provides TI Sparkle's Communication and Quality function with the necessary information to prepare the Sparkle Group's Sustainability Report, with particular reference to reports concerning human rights compliance.


Further Reporting

The HR Manager of TI Sparkle provides the Whistleblowing Committee with an annual report on disciplinary actions taken following in-depth investigations into reports concerning their area of responsibility.

As required by current legislation, the R.P.P.A. and the Compliance function of TI Sparkle submit an annual report to the Board of Directors of TIS Greece regarding any reports received, their management, and the outcomes.

5.7 Corrective Actions: Monitoring

If the analyses conducted on business areas and processes lead to recommendations for the definition of appropriate corrective actions, the management responsible for the areas/processes in question is responsible for defining them to address the identified critical issues. This management is also responsible for ensuring their implementation in line with the defined deadlines and for updating the Compliance Department, which monitors the status of action implementation.

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The Whistleblowing Committee monitors the progress of corrective actions based on information periodically provided by the TI Sparkle Compliance Department.

5.8 Processing of personal data and documentation retention

All processing of personal data is carried out in accordance with confidentiality obligations, pursuant to applicable legislation and in accordance with personal data protection regulations as per Regulation (EU) 2016/679 (General Data Protection Regulation - GDPR) and Law 4624/2019.

The protection of personal data is ensured not only for the reporting person (in the case of non-anonymous reports), but also for the facilitator, as well as for the person involved or mentioned in the report itself.

The potentially involved parties receive the privacy policy, published on the "Whistleblowing" page of the TIS Greece website.

In accordance with applicable legislation (Law 4624/2019), a Data Protection Impact Assessment (PIA) was carried out by TI Sparkle/TIS Greece in line with Article 35 of Regulation (EU) 2016/679 (General Data Protection Regulation - GDPR), to define the necessary technical and organizational measures to reduce the risks that could impact the rights of data subjects, including the security measures necessary to prevent unauthorized or unlawful processing.

In order to ensure the management and traceability of reports and related activities, the TI Sparkle Compliance function prepares and updates all information related to the reports and ensures, together with R.P.P.A., that all related supporting documentation is retained for the time strictly necessary for their resolution, and in any case for a period not exceeding 5 years from the date of communication of the final outcome of the report to the Whistleblowing Committee.

Personal data that is not clearly useful for processing a specific report is not collected or is promptly deleted if accidentally collected.

Original reports received in paper format are archived in a secure archive by TI Sparkle's Compliance Department.

The procedural and operational methods adopted to protect the whistleblower, the facilitator, and the confidentiality of the information acquired are defined in the internal procedure "TIS Greece Whistleblowing Management", to which reference is made.

5.9 Periodic checks


At least every two years, members of the TI Sparkle Compliance Department, other than those involved in supporting the Whistleblowing Committee for the activities provided for in this Procedure, conduct a completeness check to verify that all received reports have been handled, duly forwarded to the relevant recipients, and recorded in the Portal, in accordance with this Procedure. The results are communicated in the periodic reports to the TI Sparkle Whistleblowing Committee.

6 GUARANTEES AND PROTECTIONS

6.1 Protection of the whistleblower's identity

The reports cannot be used for purposes other than the actions necessary to ensure adequate follow-up.

Subject to legal provisions, the identity of the reporting person and any other information from which such identity can be directly or indirectly inferred, may not be disclosed without their explicit consent,

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to persons other than those responsible for receiving or following up on reports, clearly authorized to process such data in accordance with Articles 29 and 32, paragraph 4, of Regulation (EU) 2016/679 (General Data Protection Regulation - GDPR) and Law 4624/2019 and all applicable legislation (Personal Data Protection Code).

Specifically, the identity of the Reporting Person and any other information from which such identity could be directly or indirectly inferred, may be disclosed only with the explicit consent of the Reporting Person in the event of:

- disciplinary proceedings, if the dispute is based entirely or partially on the report and the identity of the reporting person is crucial for the defense of the accused;
- proceedings initiated following internal or external reports, if the disclosure of the identity of the reporting person or any other information from which such identity can be directly or indirectly inferred is also crucial for the defense of the person involved.

To this end, the reasons for the disclosure of confidential data shall be communicated in advance by written notice to the Reporting Party.

Sparkle Group personnel involved in handling reports must protect the confidentiality of the whistleblower's identity, of the persons involved and/or otherwise mentioned in the report, of the content of the report, and of the relevant documentation.

Confidentiality is guaranteed even if reporting persons submit the report before the start of the employment relationship or after its termination, or during the probationary period, if such information was obtained in the workplace or during the selection or pre-contractual phase.

Furthermore, confidentiality is guaranteed regarding the identity of individuals involved and/or mentioned in the report, as well as for the identity and support provided by the facilitators, with the same guarantees provided for the Whistleblower.

A breach of the obligation of confidentiality, except as indicated above, could result in administrative penalties from the Hellenic Data Protection Authority (DPA) and the National Transparency Authority (NTA) against the person responsible for the breach, as well as disciplinary actions by the TI Sparkle Human Resources Manager, in line with paragraph 7 of the Foreign Organizational Model ("Disciplinary System").


6.2 Protection Measures

Retaliation against the reporting person is prohibited, understood as any conduct, act, or omission, even if only attempted or threatened, carried out following an internal or external report/public disclosure/complaint, which directly or indirectly causes or may cause undue detriment to the reporting person.

Protection is also granted to the anonymous whistleblower who believes they have been identified and have suffered retaliation.

Protection measures apply within the limits and conditions provided by Law 4990/2022 and also extend to:

- categories of Whistleblowers who do not fall within the objective and/or subjective scope of application provided by Law 4990/2022;
- facilitators, persons in the same work environment as the Whistleblower who are linked to the latter by a stable emotional or family relationship up to the fourth degree, colleagues of the Whistleblower who work in the same work environment and have a regular and current relationship with the Whistleblower;

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- entities owned by or for which the Whistleblower works, as well as entities operating in the same work environment as the Whistleblower.

Individuals who believe they have experienced retaliation as a result of reporting may submit a report to the National Anti-Corruption Authority (NTA).

All acts of retaliation taken as a result of the report are null and void, and people who have been dismissed as a result of the report have the right to be reinstated in their job, in accordance with applicable labor laws.

Without prejudice to the exclusive competence of the NTA regarding the application of administrative sanctions pursuant to Law 4990/2022, reference is made to the specific rules in paragraph 7 of the Foreign Organizational Model ('Disciplinary System') for any disciplinary consequences falling within the competence of the Human Resources Director.