SUBJECT :	**POLICY FOR THE SUBMISSION OF REPORTS OF BREACH INCIDENTS (WHISTLEBLOWING)**
DIVISION :	**CORPORATE**
NUMBER:	**ET1**

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1. INTRODUCTION

MOTODYNAMICS S.A. (the "Company") complies with Law 4990/11.11.2020 on the Protection of persons who report breaches of Union law – Transposition of Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 (L 305).

The purpose of this Policy is to define the framework for the submission and management of reported breaches, and to encourage the Company's employees to report breaches, either by name or anonymously, as soon as they come to their attention.

More specifically, the objective of this Policy is:

- The establishment of channels for submitting reports.
- The adoption of appropriate procedures for managing reports
- The determination of the principles for maintaining the confidentiality and protection of the persons reported.

2. DEFINITIONS

"Report": the oral or written provision of information, or provision through an electronic platform, regarding breaches of Law 4990/2022.

"Internal report": the oral or written provision of information, or provision through an electronic platform, regarding breaches to the Report Receipt and Follow-up Officer (RRFO) of a public or private sector legal entity.

"External report": the oral or written provision of information, or provision through an electronic platform, regarding breaches to the National Transparency Authority (NTA).

"Person concerned": a natural or legal person who is named in the internal or external report or in the public disclosure as a person to whom the breach is attributed or who is associated with the person to whom the breach is attributed, where the breach falls within the scope of this Policy.

"Reporting person": the natural person who makes an internal or external report or a public disclosure, providing information on breaches which they acquired in the context of their work-related activities.

"Retaliation": any direct or indirect act or omission which occurs in a work-related context, causes or may cause unjustified detriment to the reporting person, or places them at a disadvantage, and is linked to an internal or external report or public disclosure.

"Reasonable grounds": the justified belief of a person with similar knowledge, training and experience as the reporting person that the information they hold is true and constitutes a breach of Union law falling within the scope of this Policy.

"Public disclosure": the direct making available of information on breaches to the public.

"Facilitator": a natural person who assists the reporting person in the reporting process within a work-related context, and whose assistance must be confidential.

"Follow-up": any action taken by the recipient of a report or by any authority or body to which the report is referred on grounds of competence, in order to assess the accuracy of the

allegations made in the report and to address the reported breach, such as internal inquiry, investigation, prosecution, action for recovery of funds or closure of the procedure.

“Feedback”: the provision to reporting persons of information on the action envisaged or taken as follow-up and on the grounds for such follow-up.

“Work-related context”: current, past or prospective work activities in the public or private sector, irrespective of the nature of those activities, through which persons acquire information on breaches and within which those persons could suffer retaliation if they reported them.

“Breaches”: acts or omissions that are unlawful under Union law or defeat the object or the purpose of the rules of Union law falling within the material scope of this Policy.

“Information on breaches”: information, including reasonable suspicions, about actual or potential breaches, which have been committed or are very likely to be committed in the organization in which the reporting person works or has worked or is about to work, or is in negotiations to work, or in other entities with which the reporting person is or was in contact through their work or on the occasion thereof, as well as information about attempts to conceal breaches.

“Public sector entities”: the General Government entities provided for in case (a) of paragraph 1 of Article 14 of Law 4270/2014 (Government Gazette A’ 143), legal entities of public law outside it, public enterprises and organizations outside it of Chapter A of Law 3429/2005 (Government Gazette A’ 314), as well as the bodies and organizations of the European Union.

“Private sector entities”: entities that do not belong to the public sector, as defined in item 13, irrespective of their legal form.

3. SCOPE

This policy concerns the protection of persons who report or disclose breaches of Union law, as specified in Annex I, which relate to:

a. Breaches falling within the scope of the Union acts, as defined in detail in the annex to this Policy, and concerning the following areas:
   i) public procurement,
   ii) financial services, products and markets, and prevention of money laundering and terrorist financing,
   iii) product safety and compliance,
   iv) transport safety,
   v) protection of the environment,
   vi) radiation protection and nuclear safety,
   vii) food and feed safety, animal health and welfare,
   viii) public health,
   ix) consumer protection,
   x) protection of privacy and personal data, and security of network and information systems.
b. Breaches affecting the financial interests of the Union as referred to in Article 325 of the Treaty on the Functioning of the European Union regarding the protection of the

Union's financial interests against fraud, and as further specified in the relevant Union measures.

c. Breaches relating to the internal market, as referred to in Article 26(2) of the Treaty on the Functioning of the European Union, including breaches of Union competition and State aid rules, as well as breaches relating to the internal market in relation to acts which breach the rules of corporate tax or to arrangements the purpose of which is to obtain a tax advantage that defeats the object or purpose of the applicable corporate tax law.

The scope of this Policy covers all employees – under any form of employment relationship – of the Company who submit a report regarding the above breaches, such as:

- employees who receive remuneration, irrespective of whether their employment is full-time or part-time, permanent or seasonal, or whether they are seconded from another entity. The term "employee" also includes civil servants, as well as employees in the public sector with any type of employment relationship or employment,
- non-salaried workers, self-employed persons or consultants, or home-based workers,
- shareholders and persons belonging to the administrative, management or supervisory body of the Company, including non-executive members, as well as
- volunteers and paid or unpaid trainees,
- any person working under the supervision and direction of contractors, subcontractors and suppliers of the Company.

The measures for the protection of reporting persons provided for in this Policy also apply, as appropriate, to:

- facilitators,
- third persons who are connected with the reporting persons and could suffer retaliation in a work-related context, such as colleagues or relatives of the reporting persons,
- personal businesses or legal entities owned by the reporting persons, for which they work, or with which they are otherwise connected through an employment relationship.

It is noted that a person who makes a public disclosure of breaches falling within the scope of Law 4990/2022 is entitled to protection provided that one of the following conditions is met:

- the person first submitted a report internally to the entity referred to in Article 9 and externally to the NTA, or directly externally to the NTA, but no appropriate action was taken in response to the report within the time period referred to in case (g) of paragraph 2 of Article 10 and in case (g) of paragraph 2 of Article 12 of Law 4990/2022, as applicable, taking into account the circumstances and the type of the rules that were breached, or
- the person has reasonable grounds to believe that the breach may pose a risk to the public interest, or where there is an emergency situation or a risk of irreversible damage, or, in the case of a report to the NTA, there is a risk of retaliation, or there is a low prospect of the breach being effectively addressed, due to the particular circumstances of the case, such as where evidence may be concealed or destroyed or where any authority or entity may be in collusion with the perpetrator of the breach or involved in the breach.

4. DEFINITION & COMPETENCES OF THE RRFO

A Report Receipt and Follow-up Officer, in the context of compliance with legislation, and in particular with the obligation to establish an Internal Reporting Channel under Article 9 of Law 4990/2022, has been designated, by decision of the Board of Directors of the Company, as the law firm DRAKOPOULOS & VASALAKIS (DVLAW), based in Athens, at 4 Karageorgi Servias Street (postal code 10562), and in particular its partner Mr. Georgios Vasalakis, with a term of at least one (1) calendar year. The term of the RRFO will be renewed automatically unless there is a serious reason for its termination. The RRFO must:

- perform their duties with integrity, objectivity, impartiality, transparency and social responsibility,
- respect and observe the rules of discretion and confidentiality on matters of which they became aware in the performance of their duties,
- refrain from handling specific cases, declaring an impediment, where a conflict of interest arises.

The RRFO has the following competences:
a) provides appropriate information on the possibility of submitting a report within the Company and communicates the relevant information in a prominent place,
b) receives reports on breaches falling within the scope of this Policy,
c) acknowledges receipt of the report to the reporting person within seven (7) working days from the day of receipt,
d) takes the necessary actions so that the competent bodies of the Company or the competent entities, as the case may be, deal with the report, or concludes the procedure, by archiving the report, if it is unintelligible or submitted abusively or does not contain facts that constitute a breach of Union law or there are no serious indications of such a breach, and communicating the relevant decision to the reporting person who, if they consider that the report was not dealt with effectively, may resubmit it to the NTA,
e) ensures the protection of the confidentiality of the identity of the reporting person and of any third party named in the report, preventing access to it by unauthorized persons,
f) monitors the reports and maintains communication with the reporting person and, where necessary, requests further information from them,
g) provides feedback to the reporting person on the actions undertaken within a reasonable period of time, which does not exceed three (3) months from the acknowledgment of receipt or, if no acknowledgment has been sent to the reporting person, three (3) months from the end of the seven (7) working days following the submission of the report,
h) provides clear and easily accessible information on the procedures under which reports can be submitted to the NTA and, where appropriate, to public authorities or institutions and other bodies or agencies of the European Union, and
i) designs and coordinates training activities on ethics and integrity, participates in the shaping of internal policies for strengthening the Company's integrity and transparency.

The RRFO ensures that the performance of these duties does not affect their independence and does not lead to a conflict of interest in relation to their duties in this capacity with regard to any other duties they may have.

For the assessment and further handling of reports, the RRFO may, at their discretion, involve any person within or outside the Company, where deemed necessary, in order for

the investigation of a report to be completed effectively.

The RRFO is also designated as responsible for investigating any report of an incident of retaliation, as defined in section 7 of this Policy.

5. SUBMISSION OF A REPORT

5.1. Reporting Channels

The Company has made provision for establishing channels that allow the submission of reports, by name or anonymously, in writing and orally. In particular, the Company encourages the submission of reports through:

- A postal box at 4 Karageorgi Servias Street, Athens (postal code 105 62, Athens).
- Electronic mail, at legalservices@dvlaw.gr.
- Oral communication, by telephone (+30 210 322 7000),
- A personal meeting, if requested by the reporting person, with the RRFO, following a request by the reporting person to the RRFO and within a reasonable period of time.

It is noted that the adoption of the practice of named reports is encouraged, without of course excluding the possibility of submitting anonymous reports, since in the case of the latter, the assessment of their reliability and their effective handling and processing become particularly difficult.

Reporting persons have an obligation to act responsibly in order to determine whether an action needs to be reported and investigated further. Each report must provide sufficient, accurate and relevant information regarding names, dates, locations, witnesses, numbers, actual or possible breaches, so that a reasonable investigation can be conducted. The reporting person is not expected to prove the truth of their allegation. However, they must indicate that there are sufficient grounds for concern based on the information available to them at the time of the report.

If a report contains only unfounded, vague or false allegations of wrongdoing without appropriate supporting evidence, the Company may, at its discretion, decide not to carry out further investigation or may, as the case may be, impose sanctions on the reporting person, as provided for by law.

The Company must ensure the correct and secure operation of the above mechanisms, as well as the observance of the protection and confidentiality of the reporting person.

Any executive who receives a report shall immediately inform the RRFO, who is responsible for receiving relevant reports.

5.2. Procedure for receiving and handling reports

The RRFO, in accordance with the above, is the recipient of the reports submitted through the designated channels of the Company and handles them by following, in summary, the stages below:

- Receipt and recording of the report in a special register.

- Written acknowledgment to the reporting person of receipt of the report, within seven (7) days of its receipt, in the case of a named report.
- Examination of whether the subject of the submitted report falls within the scope of this Policy.
- Assessment of the report as to its reliability.
- Decision on the archiving or continuation of the investigation of the report
- Decision on the exclusive handling of the report by the RRFO or on the submission of a request for assistance from other persons within and/or outside the Company.
- Written update to the reporting person on the progress of the investigation, in the case of a named report. This update is provided within a reasonable period of time, which may not exceed three months from the acknowledgment of receipt of the respective report to the reporting person.
- Cooperation with the Competent Authorities, if required.
- Keeping a file of all supporting documents, communications, etc. of the report.

6. CONFIDENTIALITY / PROTECTION OF PERSONAL DATA

6.1. Protection of Confidentiality

The Company undertakes to make every possible effort, and to take every appropriate measure, to protect the identity of the reporting person and to ensure that it is not disclosed to anyone other than the authorized staff members who are competent to receive or follow up on the reports without the explicit consent of that person. The same applies to any other information from which the identity of the reporting person may be directly or indirectly deduced.

It is noted, however, that the identity of the reporting person, as well as any other information related to the Report, may be disclosed only where this is a necessary and proportionate obligation imposed by Union or national law in the context of investigations by national authorities or judicial proceedings, including with a view to safeguarding the rights of defence of the person concerned.

Disclosures made pursuant to the derogation provided for above are subject to appropriate safeguards under the applicable Union rules and national rules. In particular, reporting persons are informed before their identity is disclosed, unless such information would jeopardize the investigations or the judicial proceedings. When informing the reporting persons, the competent authority sends them a written explanation setting out the reasons for the disclosure of the confidential data concerned.

6.2. Protection of Personal Data

Any processing of personal data in the context of the application of this Policy is carried out in accordance with Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC [General Data Protection Regulation, GDPR (L 119)] and Law 4624/2019 (Government

Gazette A' 137), without prejudice to the specific provisions of Law 4990/2022 and the specific rules concerning the processing of personal data by the competent authorities.

7. PROTECTION FROM RETALIATION

The concept of retaliation, within the context of this Policy, consists, indicatively and not restrictively, of the following:

- Suspension, dismissal or equivalent measures.
- Demotion or withholding of promotion.
- Transfer of duties, change of place of work, reduction in wages, change in working hours.
- Withholding of training.
- A negative performance assessment or a negative employment reference.
- Imposition or administering of any disciplinary measure, reprimand or other penalty, including a financial penalty.
- Coercion, intimidation, harassment or ostracism.
- Discrimination, disadvantageous or unfair treatment.
- Failure to convert a temporary employment contract into a permanent one, where the employee had a legitimate expectation that they would be offered permanent employment.
- Failure to renew, or early termination of, a temporary employment contract.
- Harm, including to the person's reputation, particularly on social media, or financial loss, including loss of business and loss of income.
- Blacklisting on the basis of a sector or industry-wide informal or formal agreement, which may entail that the person will not find employment in the sector or industry in the future.
- Early termination or cancellation of a contract for goods or services.
- Cancellation of a license or permit.
- Psychiatric or medical referrals.

The Company ensures the protection of persons who submit a report, regardless of its validity, provided that it is made in good faith and not maliciously.

No act of retaliation is acceptable or tolerated, and any related incident should be reported immediately to the RRFO for investigation and resolution, submitting together with it any information that substantiates the complaint.

The protection framework applies even if the reports made cannot be confirmed after the investigation of the relevant reports and in any case if they do not concern a malicious report.

In addition, any other possible liability of the reporting person arising from acts or omissions unrelated to the report continues to be governed by the Company's Policies and the applicable Union or national law.

The Company acknowledges that the persons concerned enjoy the presumption of innocence and the rights of defence, including the right to be heard and the right to access their file, and undertakes to maintain a protection framework for them, comparable to that of reporting persons, throughout the relevant investigation.

It is also noted that reporting persons bear no liability:

- in respect of the acquisition of or access to the information that is reported or publicly disclosed, provided that such acquisition or access does not constitute a self-standing criminal offence. In judicial proceedings, including for defamation, breach of copyright, breach of confidentiality, breach of data protection rules, disclosure of trade secrets, or for claims for compensation based on private, public or collective labour law, reporting persons bear no liability whatsoever as a result of reports or public disclosures in accordance herewith, provided that they had reasonable grounds to believe that the report or public disclosure was necessary to reveal a breach,
- in the case of a report or public disclosure of information that includes trade secrets, concerning breaches falling within the scope of Law 4990/2022, provided that the report or disclosure is considered lawful under the conditions provided for in Article 1 of Law 4605/2019.

In the event that retaliation is imposed, reporting persons are entitled to full compensation for the damages they suffered. In addition, they may request restoration to the situation in which they were before the retaliation was imposed, provided that this is objectively possible and does not become disproportionately burdensome for the Company.

8. CORRECTIVE MEASURES IN THE EVENT OF RETALIATION

The Company, in addition, takes the necessary actions to restore the work environment of any employee who is found to have been subjected to retaliation. The act of retaliation, once confirmed, entails disciplinary measures.

In this context, measures imposed as retaliation are considered null and void, while any termination of an employment contract that takes the form of retaliation is in any case null and void.

9. SUBMISSION OF AN EXTERNAL REPORT

All employees have the right to submit their reports directly to the NTA if they consider that their report will not be handled effectively by the Company.

Also, all employees have the right to resubmit their report to the NTA if they consider that their report was not handled effectively by the Company.

10. RECORD KEEPING

Reports are stored for a reasonable and necessary period of time, so that they are retrievable and the requirements imposed by Law 4990/2022, Union or national law are met, and in any case until the completion of any investigation or judicial proceedings initiated as a consequence of the report against the person concerned, the reporting person or third persons.

When a telephone line or other voice messaging system is used for the submission of a report, the recording of the conversation is permitted, provided that the reporting person has lawfully consented.

In the event that a report is submitted on a telephone line or other voice messaging system without recording of the conversation, or at a personal meeting, the oral submission of the report is documented either by a recording of the conversation in a durable and retrievable form or by a complete and accurate transcript of the conversation, drawn up by the RRFO, giving the reporting person the opportunity to verify, correct and agree to the transcript of the conversation by signing it.

In the event that the reporting person refuses to sign the minutes, the RRFO makes a relevant note of this in the minutes and they are stored.

In addition to the reports, the Company keeps a file with all supporting documents, information, correspondence, etc. collected during the process of assessing and investigating the report.

The above are not disclosed to anyone other than the authorized staff members who are competent to receive or follow up on the reports, unless the reporting person consents to this.

11. VALIDITY & REVIEW

Any change to the Policy is approved by the Board of the Company. This Policy is new, does not replace an older one and is effective from DD/MM/2022.

Version	Date	Description	Approval
1	DD/MM/YYYY	Initial version of the Policy	