

# REPORTING POLICY

October 2022

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## INTRODUCTION

The company under the nomination "ELTA COURIER S.A." (hereinafter: **"the Company"**) is committed to ensuring the highest standards of ethical and professional conduct and zero tolerance of illegal or irregular actions that damage its reputation and prestige.

The Company encourages its officers, employees and associates to promptly report cases of violations and inappropriate behavior, as well as any act or behavior that may deviate from the appropriate, as deemed necessary. This is the only way to ensure that its principles and values as well as the rules of ethical and professional conduct continue to be applied and that the Company can take the necessary corrective actions.

### 1. PURPOSE

The purpose of the Reporting Policy (**Policy**) is to create a framework for the timely detection of irregularities, omissions or criminal acts within the Company's operations. The present Policy sets out the principles and operating framework under which the Company receives, manages and investigates reports of irregularities, omissions or other criminal acts brought to the attention of its personnel or third parties concerning the Company.

The Company takes all reports of potential misconduct seriously and in each case ensures the confidentiality of the report and conducts a corresponding investigation, in order to verify any infringement, take the necessary corrective measures as well as the necessary and appropriate protective measures in accordance with the nature of the infringement, to ensure that no similar incident or behaviour is repeated in the future.

### 2. SCOPE

The present Policy applies to (i) the members of the Board of Directors of the Company, (ii) all officers and employees of the Company, (iii) partners, suppliers as well as anyone providing services to the Company, and (iv) third parties who have information about any illegal actions concerning the Company.

### 3. GENERAL PRINCIPLES

The basic and inviolable principles of the Policy are the protection of personal data and confidentiality of the data of the persons submitting such reports, and, in the case of employees of the Company, ensuring that their position and/or their career is not compromised. The Company guarantees confidentiality of the details of reporting persons, as well as persons alleged to be involved in criminal acts or omissions. The same degree of confidentiality protection is reserved for third parties, such as witnesses or colleagues of reporting parties, whose personal data are included in reports.

The Company is committed to protecting persons reporting in good faith. However, the Company reserves the right to take whatever action it deems appropriate against an officer, employee and/or partner if it is proven that they intentionally/fraudulently provided false information when reporting.

### 4. SUBJECT MATTER OF REPORTS

Reports of irregular, unethical, illegal or criminal conduct related to the Company's operations include – indicatively - the following:

- Fraud
- Corruption / Abuse of power
- Bribery, breach of gift and hospitality policy
- Conflict of interest
- Theft, misappropriation
- Forgery
- Breach of confidentiality and personal data
- Money laundering
- Infringement of competition law
- Irregularities in the accounting presentation of financial data
- Misuse of the Company's resources
- Violation in health and safety matters
- Infringement of environment legislation
- Discriminatory treatment of employees
- Harassment

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- Threats, Extortion, Use of force
- Verbal abuse, slander
- Violation of legislation and corporate policies
- Unethical behaviour

Personal data that are not related to the conduct described in the report, in particular when it concerns special categories of personal data (e.g. data concerning racial or ethnic origin, political opinions, religious or philosophical beliefs or trade union membership, health or concerning the sexual life of a natural person or sexual orientation, etc.), should not be included in the latter and in any case shall not be further processed and will be deleted without any further processing.

## 5. ANONYMITY AND PROTECTION OF THE COMPLAINANT

**Signed and anonymous reports:** The Company, through the communication channels it establishes, gives the opportunity to the reporting parties to submit their report either signed or anonymously. However, the Company encourages petitioners to submit their report signed, as this lends greater credibility to the content of the report and the intentions of the reporting persons, while creating a communication channel both for further clarification and for the information of the petitioner about the progress of the report.

**Protection of Reporting Parties:** provided that they have submitted the report in good faith, the Company is committed to protect reporting parties from any discrimination or unfavourable treatment, any targeting or action aimed at their punishment and providing for an unfavourable job transfer/transfer or termination of employment. Once the report has been investigated, no sanctions or consequences are foreseen for those who are not proven to have committed or contributed to an illegal act. Any contribution of the reporting party to the detection and investigation of criminal acts will be assessed in case the latter participated in the act when assessing responsibilities and consequences. The Company is committed, for the protection of reporting persons, to anonymize personal data kept for statistical purposes and to pay special attention to data that may lead to the indirect identification of petitioners. Such data include the type of report together with the nationality of the reporting party. In the event that personal data irrelevant to the petition is communicated to the Company,

the latter shall not process such any further and shall ensure their return or appropriate destruction/deletion.

**Informing Reported Parties and other persons:** reported parties must be informed about the content of the report, the persons involved in its processing and assessment, their corresponding rights and the exercise of such, in accordance with the applicable framework. In principle, all persons affected by the submission of a report, apart from the person reported, such as the reporting party, witnesses, third parties<sup>1</sup> included in the report, have the right of access in accordance with the conditions set out in the applicable framework. In this context, information should be provided at due time, e.g. to the reporting party at the time of filing the report, to the witnesses prior to any interview, etc.

**Deviations from the Duty to Inform-Access:** The provision of information-access will be considered on a case-by-case basis as there may be cases where the aforementioned information may, inter alia: a) impede the investigation of the case and hinder the evaluation of the report and the collection of information and data required; b) lead directly or indirectly to the identification of the petitioners; c) lead to the disclosure of confidential information which, due to its nature and in particular due to the Company's overriding legal interests, must remain confidential; d) interfere with the establishment, exercise or support of legal claims of the Company and/or eventual penal process. Each case shall be judged individually and the reasons for the delay in information-access shall be set out in writing. The nature of the information and the risks associated with its disclosure shall be taken into account in all cases.

In the event that a certain claim is satisfied, in principle, personal data of third parties not related to the content of the report shall be deleted from the corresponding documents. In addition, in case the reporting party has made their personal data known at the time of submission of the report, but justifiably requests after submission that the report be made anonymous, their personal data shall be withheld from the content of the report before the right of access by any third party concerned is satisfied, so that the identity of the reporting party cannot be disclosed.

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<sup>1</sup> Any person other than the petitioner and witnesses

## 6. PERSONAL DATA

The processing of the personal data included in the reports is carried out in accordance with the national and EU legislation on personal data and in particular Regulation (EU) 2016/679 (hereinafter "GDPR"), Law 4624/2019, the corresponding case law of the Court of Justice of the European Union, as well as the acts (Resolutions, Directives and Opinions) of the European Data Protection Board and the European Data Protection Authority and the corresponding policies of the Company (hereinafter jointly referred to as the "Existing Regulation"). The Company processes the personal data contained in the reports in accordance with the principles provided for by the GDPR, in Article 5 thereof and in particular:

- The principle of legality, objectivity and transparency,
- The principle of purpose limitation,
- The principle of data minimization,
- The principle of precision,
- The principle of limiting the storage period,
- The principle of integrity and confidentiality
- The principle of accountability.

In addition, taking into account the latest developments, implementation costs and nature, as well as the risks of varying occurrence probability and severity for the rights and freedoms of individuals, the Company applies appropriate technical and organizational measures in order to ensure the appropriate level of security against the risks.

In all communication channels, the Company provides full information to the reporting parties upon receipt of the report on the manner it shall handle the information and personal data of the parties involved, always in accordance with the Existing Regulatory Framework.

For any issue that arises and concerns the management of personal data within the context of the present, the Company must consult its Data Protection Officer.

## 7. CONFIDENTIALITY

The Company shall ensure that the information contained in the reports submitted to it is kept confidential in order to prevent its unauthorized use, dissemination or disclosure. To this end, the members of the Reports Assessment Committee shall be bound by a confidentiality clause concerning the information that comes to their knowledge through the reports.

## 8. REPORTS SUBMISSION PROCEDURE

Each report shall include: the main grounds for the report (actions that potentially may cause or have caused a reportable incident), with specific information (e.g. names, dates, location) and substantiation through corresponding documents or other records. It is not necessary to include evidence but any relevant information to facilitate the assessment of the report shall be taken into account.

Reports may:

(a) be submitted through the reporting platform via the email address

<https://safevoice.hcap.gr> or

(b) be sent to the Company's email address [safevoice@elta-courier.gr](mailto:safevoice@elta-courier.gr) or

(c) be sent by post to the Company's address, namely ELTA COURIER LIMITED COMPANY, 395 Mesogeion Avenue, 15343 Agia Paraskevi, to the attention of the Compliance Officer, marked as "Confidential".

(d) be submitted in writing or orally directly to the Compliance Officer.

The above communication networks act as "hotlines" for reporting, and are available all days and hours of the week.

The Company's Compliance Officer is responsible for receiving any reports and informing the Report Assessment Committee of the reports to be examined, as set out below. In case the report has not been received through the report management platform, it shall be registered by the Company's Compliance Officer.



## 9. MANAGEMENT OF SUBMITTED REPORTS

The management of the submitted reports is entrusted to the Report Assessment Committee, which consists of (i) the Company's Compliance Officer as the head of the Committee and responsible for the entire process, (ii) the Internal Audit Director of the parent company, i.e. the company under the nomination "HELLENIC POST S.A.", (iii) the Human Resources Director of the Company or, if there is no Director, the Head of Human Resources.

The Company appoints as alternate for the main members in case of conflict of interest, namely the Legal Adviser (LA) and the Director of the Company's Financial Services or, if there is no such person, the Head of the Company's Financial Services.

The stages of (a) submission, (b) management, (c) assessment, (d) outsourcing, (e) resolution and (f) follow-up of the report are included in the "Whistleblowing – Report Management Procedure".

Issues that may arise from complaints from supervisory authorities or through denounces or complaints between suppliers and partners or concerning members of the Board of Directors and which have been submitted through other communication channels, as well as from corresponding press reports, are not covered by the present Policy and are dealt with by the competent department.

Any complaint or opinion does not constitute a report within the meaning of the present Policy.

The Report Assessment Committee may deal with matters which have arisen outside this procedure, provided that such matters require independent management. It is clarified that if the complaint concerns members of the Board of Directors, it shall be handled exclusively by the Compliance Officer.

## 10. UPDATING AND REVIEW OF THE POLICY

This Policy is approved by the Company's Board of Directors and updated by the Compliance Officer, who is also responsible for communicating the Policy to the Company's executives and staff. The Policy shall be available on the Company's website. Any questions or doubts regarding compliance with the present Policy may be referred to the Company's Compliance Officer.

*The present is an exact translation of the source document attached hereto, from Greek into English. The present translation is issued according to art. 36 par. 2c of the Lawyers' Code, hereby certifying having good level of the languages to and from I translate.  
The above translation is valid before any court or other authority, according to the article mentioned.*

*Athens, 19/1/2024*

*The attestant lawyer,*

*DANAI CHELMI*

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