

Kefalonia Fisheries, in the context of good corporate governance and regulatory compliance, has developed a **Whistleblowing Policy** in order to enhance integrity, transparency and accountability within the company and to protect its interests and reputation.

The company encourages all stakeholders to report, in confidence or anonymously through existing reporting channels, conduct that is illegal or unethical as soon as it comes to their attention. Failure to report may in some cases constitute a criminal offence where there is a legal or contractual obligation to do so. All reports will be taken seriously and investigated with full objectivity and independence. The company assures that those who make reports will be protected from any retaliation and that the personal data of all parties involved is protected by applying the necessary technical and organizational security measures.

The **Whistleblowing Policy** is adapted to the principles and provisions of the European Directive 2019/1937 on the protection of whistleblowers, as incorporated into Greek law by Law 4099/2022.

The **purpose** of the **Whistleblowing Policy** is:

- a) to define the principles and framework for reporting
- b) to encourage stakeholders to make reports if they become aware of illegal or unethical behavior within the company.
- c) to provide assurances that reports are handled and incidents investigated in complete confidentiality, that the personal data of the parties involved are protected and that those who report will be protected from retaliation.
- d) that the company will follow the guidelines of European and national legislation on the protection of whistleblowers and international best practices.

The **Whistleblowing Policy** is applied by the following stakeholders:

- a) The Board of Directors as well as all employees, whether temporary, permanent or otherwise, seasonal staff and interns, who report in good faith illegal or contrary to the Code of Conduct. The same applies to information on violations obtained during the recruitment process or at another stage of negotiation prior to the conclusion of a contract.
- b) Third parties contractually linked to the company as well as its personnel (referred to in this policy as "external partners"), who have become aware of any illegal/unethical behavior, namely consultants, contractors, subcontractors, suppliers, partners of any kind, shareholders, etc.

The **Kefalonia Fisheries** are committed that:

- a) the members of the Board of Directors as well as any employee who has submitted a report will not suffer retaliation, harassment or marginalization, intimidation or threats and unfair treatment as a result of their report, (e.g. dismissal, unfounded negative evaluation, denial of leave, exclusion from training seminars, non-approval of expenses, etc.). Unjustified changes in the employment relationship as a result of the report (e.g. dismissal, suspension, demotion or deprivation of promotion, reduction in salary, etc.) are also not permitted. In the case of a malicious report, the above protection does not apply. The same level of protection applies to third persons connected to the petitioners, such as colleagues or relatives of the petitioners and to external collaborators.
- b) Any act of retaliation should be reported directly to the Responsible for Receiving and Monitoring Reports (RRMR), will be investigated and resolved. If the investigation reveals that retaliation has indeed occurred, disciplinary action will be taken against the perpetrator. The person accused of having committed the retaliation has the burden of proving that his/her actions are not related to the report made by the employee (reversal of the burden of proof).
- c) If an employee decides to report an incident covered by this policy in which he/she was previously involved, the fact that he/she eventually reported it will be taken into account in his/her favour in any other subsequent proceedings (e.g. disciplinary proceedings).
- d) An employee who expresses a desire to be afforded special protection from any retaliation (e.g., transfer to another

department), the Company will consider the possibility of accommodating such a request within existing capabilities.

e) If a report is made anonymously and it is proven upon investigation that, thanks to the report, the company has protected vital financial or other interests, the person who made the report may be rewarded, subject to a decision by management.

Misconduct:

In the event that anyone subject to the policy becomes aware that any of the following misconduct is being committed, they should report it immediately.

- Leakage of confidential information, business secrets, plans relating to strategic or general financial interests of the company
- Fraud
- Corruption/abuse of power
- Bribery
- Conflict of interest
- Theft, embezzlement
- Forgery
- Breach of confidentiality and personal data
- Money laundering
- Infringement of competition law
- Breaches of accounting and auditing rules
- Health and safety infringements
- Infringements of public procurement law
- Infringements of environmental legislation
- Discriminatory treatment
- Harassment
- Violence and harassment within the meaning of Articles 3 and 4 of Law 4808/2021
- Threat, Extortion, Use of force
- Abuse, slander, libel
- Misuse of company resources
- Unethical conduct
- Violation of legislation and company policies including the applicable Code of Conduct

The **Whistleblowing Policy** does not cover:

- Disagreements on matters relating to management policies and decisions
- Personal issues and disagreements with colleagues or supervisors
- Rumours

General guidelines and instructions for reporting:

- a) Reporting misconduct should be done in good faith and without delay, as soon as it becomes apparent. It is clarified that "without delay" means reports made: (i) within six (6) months of becoming aware of matters of a financial or economic nature (e.g. contracts, negotiations, etc.); (ii) within three (3) months of becoming aware of matters of a non-financial or economic nature (e.g. conduct, discrimination, harassment, etc.)
- b) The report should be clear, defined and contain as much information and detail as possible to facilitate investigation. Especially if the report is made anonymously, the information provided should be sufficient for a proper investigation. In any event, anonymous reports shall be treated with exactly the same care and weight as anonymous reports and anonymity shall be ensured.
- c) The report should include the name of the person (or persons) who may have committed misconduct, the date/time period and place where the incident took place, the type of misconduct and as detailed a description of the misconduct as possible.
- d) Special category personal data and other sensitive information not related to the incident should not be included in the report.
- e) The reporting party need not be absolutely certain of the validity of the report. He should not take illegal actions that may put himself, the company or a third party at risk in order to seek and gather more information to support his report.
- f) The reporter should be available, either confidentially or anonymously, to provide further information if requested.

Reporting Procedure and Reporting Channels:

The **Kefalonia Fisheries** have ensured the establishment of multiple reporting channels for persons wishing to submit reports (Employees, Consultants, Contractors and Subcontractors, Contractors, Suppliers, Service Providers, Board Members, Shareholders, etc.)

Any employee who suspects that any of the above misconduct is being committed shall first contact their immediate supervisor or manager. If he or she has concerns (e.g. if he or she fears retaliation or suspects involvement of his or her supervisor or manager), he or she may contact the RRMR.

The report can be made namely or anonymously and the reporting channels are:

- send the report by post to the company's headquarters in Lixouri, Kefalonia, in a sealed envelope marked "For the attention of RRMR"
- send the report by email to speakup@kefish.gr
- report by telephone to +302144093610. The content of the report submitted by telephone shall be documented by a complete and accurate transcript of the conversation in minutes prepared by RRMR, giving the reporter the opportunity to verify, correct and agree with the final transcript of the conversation by signing the relevant minutes.
- a face-to-face meeting with RRMR by request on the telephone or email mentioned above. At the meeting, minutes will be kept by RRMR which the reporter may verify, correct and agree to by signing it.

Reference Handling Procedure:

All reports submitted through the above reporting channels are managed by the RRMR.

All reports, regardless of how they are submitted, once they reach the RRMR through the available reporting channels, are assigned a unique protocol number and entered in a special register maintained by the RRMR in paper or digital format. All communications relating to the report shall be made using the protocol number in order to avoid reference to names and to maintain confidentiality. The petitioner shall be notified within seven (7) days of receipt of the report.

If the report is received by an unauthorised person, that person must forward it immediately to the RRMR, without altering its content and in any case without disclosing any relevant information that could lead to the identification of the persons involved.

All reports are initially assessed by the RRMR in order to decide on the need for and the course of the investigation.

The RRMR also leads the investigation and may, if necessary depending on the nature of the report, involve individuals from the individual directorates in the investigation of the report, such as a member of the Human Resources department for reports concerning personnel issues, a member of the Finance department for reports with a financial impact on the company, etc., provided that there is no conflict of interest. Also, where appropriate, an Audit Committee may be established, consisting of persons from within the company or external bodies, shareholders, etc.

If the report concerns persons in Senior Management or the RRMR himself, the RRMR receives the report, logs it and forwards the report to the Audit Committee, in which the RRMR does not participate if the report concerns him, or to the National Transparency Authority as an external reporting channel.

Where appropriate, the RRMR may need to inform competent bodies, such as prosecuting authorities, the Competition Commission, etc. In particular, if the evidence provided indicates that criminal acts have been committed and are being prosecuted ex officio, it must immediately forward a copy of the report to the competent Public Prosecutor, informing the reporter.

Where the report is made maliciously or does not fall within the scope of this policy or where there are no serious indications of wrongdoing, the report shall be filed in the register and the reporting party shall be informed accordingly. If the reporting party provides new information, the RRMR shall act again in accordance with the procedure.

Investigations shall begin as soon as possible after receipt of the report and shall be completed no later than three (3) months, unless for the purposes of an investigation the period of the investigation needs to be extended.

Research may include interviews, checking emails, invoices, invoices, communications of all kinds, as well as working with external partners such as legal advisors, accountants, etc.

Persons included in reports have the right to be informed immediately of the misconduct for which they are accused, of the persons who have access to the data contained in the report and of the right to be called to account. However, where there is a serious risk that the above information could impede the investigation of the case and the collection of the necessary evidence, the information of the persons included in the report may be postponed until such risk has ceased to exist.

On completion of the investigation, the RRMR shall prepare a report which shall be discussed with the Senior Management and/or the Audit Committee.

The reporter may not receive comments or other information on the outcome of the investigation but will be notified when the investigation is completed.

Corrective actions:

Depending on the results of the investigation, the RRMR recommends corrective and/or disciplinary/legal actions and the final decision is taken in cooperation with Senior Management and/or the Audit Committee. These actions may include (but are not limited to):

- a) additional employee training
- b) establishing new internal control mechanisms
- c) modifications to existing policies and/or procedures
- d) disciplinary sanctions including permanent removal/dismissal
- e) legal action

Kefalonia Fisheries, maintains zero tolerance for any illegal conduct or behavior that is not in accordance with the Code of Conduct. In case of a substantiated report, disciplinary action shall be taken in accordance with the prescribed disciplinary procedure and if necessary or deemed necessary, action shall be taken using all legal ways and means,

including litigation of any civil and/or criminal claims.

Disciplinary sanctions may also be imposed on a person making false statements.

Prohibition of retaliation:

Investigation is carried out in complete confidentiality and with respect for confidentiality at every stage of the procedure, as far as possible, in order to avoid stigmatization and "victimization" of individuals.

No retaliation of any kind will be tolerated against anyone who makes a report in good faith or cooperates during the investigation.

If the report is found to be malicious, and if the complainant so requests, he or she may be informed of the identity of the reporting party in order to exercise his or her legal rights. In all other cases, the identity of the reporting party shall remain confidential.

Responsibilities of the Responsible for Receiving and Monitoring Reports (RRMR):

Reports submitted through the reporting channels are managed by the RRMR, which has the following responsibilities:

- a) Examines the admissibility of reports brought to its attention by all established reporting channels
- b) Assesses and prioritizes the reports received from all the reporting mechanisms established by all the channels of communication
- c) Contacts the petitioner, when foreseen
- d) Takes all appropriate measures to protect the personal data of the subjects involved in the reports and ensures their deletion in accordance with the prescribed time limits.
- e) It shall keep a central register of petitions
- f) Leads the investigation
- g) Drafts the incident report
- h) Participates with senior management and/or the Audit Committee in deciding on the conclusion of the report

In all cases, the RRMR shall carry out its tasks with integrity, objectivity and transparency. It also respects and observes the rules of confidentiality and discretion and refrains from managing specific cases where there is a conflict of interest.

Confidentiality and Personal Data:

The company encourages employees and external partners to raise concerns about potential misconduct through existing reporting channels.

It is also committed to making every effort, and taking all reasonable steps, to protect the identity of both the reporting party and the individuals involved in the reports and to handle the matter with complete confidentiality and discretion.

In all cases, during the investigation of an incident, the identity of the reporting party shall not be disclosed to anyone other than the authorized individuals who are authorized to receive, monitor and investigate reports.

Any processing of personal data under this policy shall be carried out in accordance with national and European legislation applicable to personal data and the company's privacy policy.

For the KEFALONIA FISHERIES

Lara Fattima Barazi

Chairman & CEO