

Whistleblowing Policy

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1 Introduction

1.1 Purpose

At EuroEnergy, we are committed to fostering a culture where integrity, ethical behaviour, and accountability guide every aspect of our operations. We recognise that suppliers, employees, and partners are often closest to potential issues and that effective internal reporting channels play a critical role in identifying and addressing concerns at an early stage. Whistleblowing is widely acknowledged as an essential mechanism for preventing wrongdoing, safeguarding organisational culture, and strengthening accountability.

This policy establishes a safe, confidential, and accessible mechanism for reporting concerns related to illegal, unethical, or improper practices. It is developed in alignment with the OECD Guidelines for Multinational Enterprises, which promote responsible business conduct and respect for human and labour rights, the ILO Core Labour Standards, which set out fundamental worker protections, EU Directive 2019/1937 and harmonized national legislation.

EE prohibits retaliation against any person who raises a concern, participates in an investigation, or assists in the reporting process in good faith.

By empowering secure internal reporting through a dedicated platform that provides anonymous submissions, end-to-end encryption, and GDPR-compliant data protection, we strengthen our commitment to integrity and reinforce trust across our Group and broader stakeholder community.

1.2 Scope

This policy applies to the EuroEnergy Group, including:

- Parent company and all subsidiaries;
- Employees (full-time, part-time, temporary, and former);
- Suppliers, contractors, and external partners of the parent company and its subsidiaries;
- Interns, apprentices, and consultants.

Reports may relate to conduct occurring within any business unit, subsidiary, or supplier/partner relationship.

1.3 Internal Review and Approval

This Policy is reviewed by the Human Resources and Legal Departments on a periodic, as-needed basis to ensure it remains accurate, compliant, and aligned with the Group's operational and regulatory requirements.

Following each review, proposed updates are submitted to the EuroEnergy Group Leadership Team for final approval. Once approved, revisions are communicated to all employees across all EuroEnergy entities.



1.4 Acronyms and definitions

Acronym	Description
EE or Group	EuroEnergy Group
EU	European Union
GDPR	General Data Protection Regulation
ILO	International Labour Organization
ISO 27001	International Standard for Information Security Management Systems
OECD	Organisation for Economic Co-operation and Development
RMT	Reporting Management Team

Definition	Description
Whistleblower	Any person (employee, former employee, applicant, contractor, supplier, consultant, or partner) who reports a concern in good faith under this Policy.
Reported Person	An individual named in a whistleblowing report whose actions are being examined.
Whistleblowing Platform	The secure online system used by EuroEnergy to receive, record, and manage whistleblowing reports.
Good Faith	A reasonable belief that the information reported is true at the time of disclosure.
Retaliation	Any adverse treatment or negative consequence directed at an individual because they submitted a whistleblowing report.

2 What can be reported

Consistent with OECD Guidelines for Multinational Enterprises and the ILO Core Labour Standards, the following types of concerns may be reported through EuroEnergy's Whistleblowing channels:

Financial & Business Misconduct

- Fraud, corruption, bribery, money laundering;
- Conflicts of interest or abuse of authority;
- Manipulation or falsification of data or records.

Labour and Human Rights

- Discrimination, harassment, or workplace bullying;
- Violations of freedom of association;
- Forced labour or child labour concerns;
- Health and safety risks or unsafe working conditions;
- Retaliation against individuals exercising labour rights.



- Violations of commitments contained in the Group's Human Rights Policy.

Responsible Business Conduct

- Environmental harm or breaches of sustainability standards;
- Social or community impacts;
- Unethical supply-chain practices;
- Violations of human rights or due diligence principles.

Reports may involve past incidents, ongoing misconduct, or reasonable suspicion of future wrongdoing.

3 Reporting Channels

3.1 Whistleblowing Platform

EuroEnergy uses an online whistleblowing platform for the secure submission and management of reports. The platform allows individuals to submit concerns 24/7, either anonymously or confidentially, and maintains an open communication channel with the reporting person.

Reports can be submitted through a dedicated HTTPS link on EE's website, accessible from any internet browser on a computer or mobile device, without requiring the installation of any application. The platform is accessible to any individual, ensuring availability to both employees and relevant external stakeholders, including contractors, suppliers, consultants, local communities and business partners.

The system enables the Reporting Officer to communicate directly with the whistleblower while preserving anonymity where chosen. Each report receives a unique reference number, ensuring proper tracking. Reports cannot be deleted by handlers unless specific permissions have been assigned, supporting accountability.

The platform ensures that EE maintains a secure, structured, and consistent process for receiving, documenting, and managing whistleblowing reports.

If a concern is submitted through channels other than the Whistleblowing Platform (e.g., by e-mail or verbally), EuroEnergy will ensure it is formally logged within the whistleblowing reporting process so that all reports are captured and documented in a consistent and centralised manner.

3.2 Voice Reporting

In addition, there is the option for telephone reporting, through designated personnel during standard working days and hours.

3.3 General Guidance for Submitting Reports

Individuals submitting a report are encouraged to include:



- A clear description of the concern;
- Date, location, and parties involved;
- Any supporting information or evidence;
- Whether the concern was directly observed or reported by others.

No specific format is required; the Whistleblowing Platform guides reporters through the steps.

Reports must be submitted in good faith, meaning the whistleblower reasonably believes the information to be true at the time of reporting.

4 Reporting Management Team (RMT)

EuroEnergy has established a Reporting Management Team (RMT) responsible for overseeing the whistleblowing process, to ensure the impartial, confidential, and effective management of all whistleblowing reports. The team comprises of representatives from the Legal, Human Resources (HR), and Sustainability & Regulatory Affairs Departments. The RMT responsibilities encompass the following:

- Assigning the Reporting Officer responsible for receiving and assessing incoming reports in accordance with applicable legislation.
- Determining whether a formal investigation is required.
- Ensuring that reports are handled impartially, confidentially, and without conflict of interest.
- Monitoring progress of each case to ensure timely and appropriate follow-up.
- Ensuring compliance with GDPR, internal policies, and applicable legal frameworks.
- Escalating sensitive or serious matters to the Group Leadership Team when necessary.

The RMT operates under the authority of the Group Leadership Team, which receives periodic governance updates (no confidential case details disclosed). Any member of the RMT who has an actual, perceived or potential conflict of interest in relation to a report shall be excluded from the assessment, investigation and decision-making process concerning that report.

4.1 Oversight and coordination

The Reporting Officer coordinates the whistleblowing process, while the Reporting Management Team oversees adherence to the Policy's standards of impartiality, confidentiality, and timely handling within the report-management lifecycle.

4.2 Management of Reports

EE manages whistleblowing reports through a streamlined internal process designed to ensure confidentiality, impartiality, and timely follow-up. Reports submitted through the Whistleblowing Platform are received directly by the appointed Reporting Officer.

The Reporting Officer will acknowledge receipt of a report within 7 calendar days from the date of submission. To the extent permitted by law and the circumstances of the investigation,



the whistleblower will receive feedback regarding actions taken or planned in a timely manner following the receipt of acknowledgement.

4.3 Initial Receipt and Assessment

Upon receiving a report, the Reporting Officer:

- reviews the information submitted;
- conducts an initial assessment to determine the nature and seriousness of the concern' and
- identifies any immediate risks requiring immediate attention.

This assessment ensures that reports are handled impartially and without conflict of interest, in line with applicable legislation.

4.4 Referral to the relevant Department

Following the initial assessment, the Reporting Officer will, on a need-to-know basis, engage in communication with the appropriate internal department based on the subject matter, such as:

- Legal;
- Human Resources;
- Sustainability & Regulatory Affairs;
- Or another function with the necessary expertise.

Any department involved in this process must handle all disclosed information confidentially, and strictly in accordance with the principles set out in this Policy.

4.5 Investigation and Remediation

After the Reporting Officer conducts the initial assessment and refers the matter to the appropriate internal department on a need-to-know basis, EE follows a structured process to ensure that concerns are addressed effectively, fairly, and in line with applicable legislation as per the below steps.

4.5.1 Investigation

Where a concern warrants further review, the Reporting Officer or the responsible department will conduct a proportionate investigation. The scope and depth of the investigation will depend on the nature, seriousness, and potential impact of the reported issue.

All investigations are conducted in accordance with the principles set out in this Policy, including:

- Impartiality: No conflicts of interest, and fair handling of all information.
- Confidentiality: Information is shared only with those who must be involved.
- Objectivity: Conclusions based on evidence and documented facts.
- Timeliness: Investigations conducted without undue delay.



- Respect for all parties: Ensuring dignity and fair treatment throughout.

The Reporting Officer will maintain secure records and provide timely updates to the whistleblower through the Whistleblowing Platform.

4.5.2 Findings & Decision-Making

Upon completion of the investigation, the Reporting Officer or responsible department will provide a summary of findings, where needed, to the Reporting Management Team (RMT). Findings may include:

- Substantiated concerns;
- Partially substantiated concerns;
- Unsubstantiated concerns;
- Issues requiring monitoring or follow-up.

Decisions are made based on the best available evidence, relevant internal policies, and applicable legal requirements.

4.5.3 Involvement of Authorities

Where legally required or appropriate based on the nature of the reported issue, EE may involve competent authorities or regulatory bodies.

4.5.4 Remediation and Corrective Actions

Where misconduct or policy breaches are substantiated, EE will take appropriate corrective actions, which may include:

- Disciplinary measures (in line with HR and legal requirements)
- Process or control improvements
- Training or awareness measures
- Supplier or contractor follow-up
- Adjustments to internal procedures
- Legal or regulatory escalation where necessary

Corrective actions are proportionate to the nature of the findings and are aimed at preventing recurrence.

4.5.5 Closure of Report

A report is considered closed when:

- The investigation (where applicable) is completed.
- Findings and corrective actions are documented.
- Relevant actions have been initiated or implemented.
- The Reporting Officer has provided appropriate follow-up to the whistleblower, where permitted.



4.5.6 Record keeping and monitoring

The Reporting Officer maintains secure records of all whistleblowing reports, including the initial assessment, follow-up actions, investigation findings (where applicable), and closure documentation. These records are retained in accordance with GDPR requirements and EE's internal data retention policies.

The Reporting Officer is responsible for ensuring the completeness and accuracy of all case files within the Whistleblowing Platform. The Reporting Management Team (RMT) conducts an annual review of anonymised report data to monitor trends, assess the effectiveness of the reporting framework, and identify areas for process improvement.

Insights from this review may be shared with the Group Leadership Team to support continuous improvement of EuroEnergy's integrity and compliance practices.

5 Level of Protection for Whistleblowers

EuroEnergy strictly prohibits any form of retaliation against individuals who submit a report in good faith. Retaliation includes, but is not limited to:

- Dismissal or demotion
- Harassment, intimidation, or threats
- Discrimination or unequal treatment
- Any other disadvantage linked to the act of reporting

These protections apply to employees (current or former), interns, apprentices, suppliers, contractors, and external partners. EuroEnergy also safeguards the whistleblower's professional standing and business relationships from negative consequences associated with reporting a concern.

6 Rights of Whistleblowers and Persons Reported Against

To ensure fairness, transparency, and due process throughout the whistleblowing procedure, EuroEnergy recognises and protects the rights of both individuals who raise concerns and those who may be named in a report.

These rights reflect the principles of responsible business conduct under the OECD Guidelines and the protections set out in ILO labour standards. They are also supported by the technical safeguards of the Whistleblowing Platform, which ensures confidentiality, anonymity where chosen, and secure communication.

6.1 Whistleblower Rights

- Right to confidentiality and anonymity (supported by the Whistleblowing Platform's technical safeguards);
- Right to protection from retaliation;



- Right to fair treatment regardless of outcome;
- Right to appropriate follow-up communication;
- Right to seek external reporting channels where permitted by law.

6.2 Rights of Persons Reported Against

- Right to confidentiality during investigation;
- Right to be informed of allegations at the appropriate stage;
- Right to a fair, impartial investigation;
- Right to respond to allegations;
- Protection from malicious or knowingly false claims.

7 Confidentiality & Data Protection

The mechanism ensures a high level of confidentiality through:

7.1 Data Retention and Deletion

Reports are automatically deleted after a specific retention period, in line with EE's data protection policy and GDPR requirements.

The Reporting Management team may be authorized or not authorized to delete reports, depending on defined accountability rules.

7.2 Access Control and Confidentiality

Only authorised report handlers have access to the content of reports. The external service provider responsible for maintaining the platform's technical infrastructure cannot access the content of reports, as reports are stored in encrypted form.

All communication between the whistleblower and the authorised handlers is encrypted to maintain confidentiality.

7.3 Security Monitoring and System Protection

The platform includes continuous security monitoring and measures to detect and address potential vulnerabilities or security incidents, incorporating protections against unauthorised access, malicious activity, and system misuse.

7.4 Authentication and User Protection

Two-factor authentication (2FA) is available for authorised users to enhance access security.

7.5 Platform Architecture and Data Separation

The platform operates in a multi-tenant environment, ensuring that EE's data is securely separated and cannot be accessed or viewed by other organisations using the platform.



7.6 Encryption

Reports and relevant data are protected using industry-standard encryption methods, ensuring that stored information remains secure and accessible only to authorised people.

7.7 Compliance

The platform operates in line with recognised information-security practices and is compliant with ISO 27001 standards.

8 Good Faith & Abuse of the System

Reports made in good faith are protected, even if not ultimately substantiated.

Knowingly false or malicious reports may result in disciplinary action, consistent with OECD expectations for responsible conduct, however, this does not alter protections for good-faith whistleblowers.

9 Training & Awareness

To promote a culture of trust and ethical behaviour, and in line with OECD recommendations on due diligence and employee engagement, EuroEnergy:

- Provides employee awareness training sessions on whistleblowing rights, protections, confidentiality, and the proper use of reporting channels;
- Integrates whistleblowing guidance into the onboarding process;
- Provides certified training to the appointed Reporting Officer, equipping them to handle concerns respectfully, impartially, and in accordance with this Policy.

