



**Policy and Procedure for the Submission and
Management of Submitted Reports**

2nd Edition

Revision Table

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Table of Contents

1. Purpose of the Present Policy and Procedure	2
2. Scope of the Present Policy and Procedure.....	2
3. Applicable Legal & Regulatory Framework	2
4. Glossary of Definitions	3
5. Violations That Constitute the Subject of Report	5
6. Ensuring Confidentiality Regarding the Identity of the Whistleblower ..	7
7. Protection of the Whistleblower and the Reported Person.....	7
8. Processing of Personal Data.....	9
9. Record keeping	10
10. Whistleblowing Governance Framework	10
11. Channels for Submitting Reports	12
12. Cooperation and Provision of Relevant Information to Competent Authorities, Upon Request	13
13. Violation of This Policy	13
14. Updating and Approval of This Policy and Procedure.....	14
15. Procedure for Submission, Receipt, and Management of Submitted Reports	14
16. Appendix of Sample Forms.....	16

1. Purpose of the Present Policy and Procedure

The company under the name “REAL CONSULTING PROVIDING BUSINESS IT SOLUTIONS S.A.” and the trade name “REAL CONSULTING S.A.” (hereinafter “the Company”) ensures high ethical standards in all its business activities. All parties involved in the Company’s operations are expected to comply with these standards in the fulfillment of their duties and responsibilities.

The Policy and Procedure for the Submission and Management of Submitted Reports (Whistleblowing Policy & Procedure) applies to Members of the Board of Directors, Senior and other Executive Officers, employees, as well as other interested parties who raise concerns about unfair practices confidentially. It allows the Company to investigate possible irregularities and take appropriate measures in accordance with its policies and procedures.

2. Scope of the Present Policy and Procedure

This Policy and Procedure applies to all organizational units and departments of the Company and is addressed to any person who works for, provides services to, or collaborates in any way with the Company, as well as to any third party related to the Company’s activities.

More specifically, these are the following:

- ❖ Members of Board of Directors,
- ❖ Senior Executives,
- ❖ Employees,
- ❖ Trainees,
- ❖ Volunteers,
- ❖ Customers,
- ❖ Suppliers,
- ❖ People working under the supervision and instructions of contractors, subcontractors, and suppliers,
- ❖ Consultants / External Partners,
- ❖ Shareholders.

3. Applicable Legal & Regulatory Framework

This Policy and Procedure aims to integrate and further specify the existing framework related, directly or indirectly, to the reporting of malfunctions,

which in the case of the Company consists of the following national and supranational legislations:

- ❖ Law 4990/2022 – Protection of persons reporting violations of Union law – Incorporation of Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 (L 305) and other urgent provisions,
- ❖ JMD 47312/2023 (Government Gazette 6944/B/11-12-2023) – Specification of the procedure for submission, receipt, and monitoring of reports to public and private sector entities according to Article 10 of Law 4990/2022 (A' 210), pursuant to subparagraph (a) of paragraph 4 of Article 24 of the same law,
- ❖ Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law,
- ❖ Law 4808/2021 – Ratification of ILO Convention No. 190 on the elimination of violence and harassment in the world of work, as currently in force,
- ❖ 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),
- ❖ Law 4624/2019 – Personal Data Protection Authority, measures for the implementation of Regulation (EU) 2016/679,

4. Glossary of Definitions

Term / Acronym	Explanation
«Reported Party»	Natural or legal person who is named in the internal or external report or in the public disclosure as the person or one of the persons to whom the violation is attributed or who is related to the person to whom the violation is attributed.
«Reporter»	Natural person who makes an internal or external report or a public disclosure, providing information regarding violations they have perceived or suffered within the scope of their work activities.
«Report»	The oral, written, or electronic platform-based provision of information regarding violations of the applicable Legal and Regulatory Framework and/or the Company's Code of Business Conduct.
«External Report»	The oral, written, or electronic platform-based provision of information regarding violations to the National Transparency Authority.

«Internal Report»	The oral, written, or electronic platform-based provision of information regarding violations to the Reports Receipt and Monitoring Officer (R.R.M.O.) of the Company.
«Retaliation»	Negative consequences that an employee may experience due to their participation in a report or an investigation of a report.
«Anonymity»	A situation in which the identity of the information source is not known to the recipient.
«Personal Data Protection Authority (hereinafter P.D.P.A.) »	The national supervisory authority for matters of proper application of Regulation (EU) 2016/679 and, in general, the protection of personal data.
«Reasonable Grounds»	The justified belief of a person, with similar knowledge, training, and experience as the reporter, that the information they hold is true and constitutes a violation.
«General Data Protection Regulation (hereinafter GDPR)»	Regulation (EU) 2016/679 on the Protection of Personal Data.
«Public Disclosure»	The direct disclosure of information to the public regarding a violation.
«N.T.A.»	Unified and Independent Authority of the National Transparency Authority, which possesses the required guarantees of independence and impartiality, in accordance with good international practices and the requirements of international law, aiming to enhance transparency and accountability mechanisms.
«Company»	The Company under the name "REAL CONSULTING PROVIDING BUSINESS IT SOLUTIONS S.A." and the trade name "REAL CONSULTING S.A."
«Good Faith»	The belief in the validity of the reported facts, when the Reporter reasonably and in good faith believes that the provided information is true.
«I.A.U.»	Internal Audit Unit of the Company
«R.C.U.»	Regulatory Compliance Unit of the Company
«Whistleblowing Reports Register»	Digital Register, which records all necessary information related to the receipt and monitoring of Reports. It is maintained and updated by the person assigned the duties of the Reports Receipt and Monitoring Officer (R.R.M.O.).
«Violation»	An act or omission deemed unlawful under Union Law / National Legal Order or contrary to the subject or purpose of the rules of Union Law / National Legal Order.
«Information Regarding a Violation»	Information, including reasonable suspicions, regarding violations that have been committed or are highly likely to be committed in the company where the Reporter works, has worked, is about to work, or is in negotiations to work, or in other entities with which the Reporter has had contact through or in connection with their work, as well as information concerning attempts to conceal violations.

«Monitoring Actions»	Any action taken by the Company as the recipient of the report/complaint with the purpose of assessing the accuracy of the claims contained therein and addressing the reported violation, such as internal investigation, inquiry, prosecution, lawsuit for recovery of funds, or closure of the procedure.
«R.R.M.O. (Reports Receipt and Monitoring Officer) »	<p>The natural person appointed by the Company as responsible for the receipt, investigation, and management of reports, who performs their duties with integrity, objectivity, impartiality, transparency, and social responsibility; respects and adheres to the rules of confidentiality regarding matters they become aware of in the course of their duties; and abstains from handling specific cases by declaring a conflict of interest, if and when such a conflict arises (Form 3 is completed annually and additionally if a related conflict or incompatibility arises, and is submitted for review to the Regulatory Compliance Unit and the Company's Board of Directors).</p> <p>In the event that the R.R.M.O. presents a relevant conflict in connection with a submitted report, the Regulatory Compliance Unit undertakes the relevant investigation of that report and the overall handling of the case.</p> <p>The R.R.M.O. is appointed by the Company's Board of Directors. Their term is set to a minimum of one year. This term is determined by the Board of Directors at the time of appointment.</p> <p>Following the appointment of the R.R.M.O., the Head of the Human Resources Department shall notify the Labor Inspectorate of the appointment within five (5) working days.</p>

5. Violations That Constitute the Subject of Report

The application of this Policy and Procedure concerns reprehensible behaviors understood as illegal, irregular, dangerous, or unethical practices taking place within the framework of the Company's activities.

Such behaviors may include, by way of example (and not limited to) the following cases:

- Violations of provisions of Union Law (Regulations and Directives), particularly in the fields of:
 - Public procurement,
 - Prevention of money laundering and terrorist financing,
 - Transport safety,
 - Environmental protection,
 - Public health,

- Protection of privacy and personal data,
- Competition and state aid
- Violations of provisions of National Law and decisions of National Supervisory Authorities (Laws, Ministerial Decisions, Court Decisions, etc.), particularly in the following areas:
 - Theft,
 - Embezzlement,
 - Fraud,
 - Abuse of power,
 - Waste of corporate resources,
 - Misuse of Company assets,
 - Breach of Corporate Confidentiality,
 - Violation of Company Policies,
 - Violation based on Personal Data Protection,
 - Violation of the applicable Corporate Governance framework,
 - Concealment or failure to identify conflict of interest situations,
 - Non-disclosure or non-declaration of related party transactions,
 - Provision of falsified financial or non-financial information,
 - Falsification of financial statements,
 - Circumvention of control mechanisms within the Company's Internal Control System,
 - Violation of terms and procedures related to supplies,
 - Violation of terms and procedures related to public contracts, especially public tenders,
 - Distortion of competition,
 - Violence and harassment as defined in articles 3 and 4 of Law 4808/2021,
- Harm or threat to consumers' interests,
- Violations of the Company's Code of Conduct.

6. Ensuring Confidentiality Regarding the Identity of the Whistleblower

The Company encourages the submission of identified Reports, as the evaluation of the reliability/accuracy of the Report is more effective.

The Company commits to maintaining the anonymity of Whistleblowers and not disclosing personal data or any information that directly or indirectly leads to their identification to any person other than the Person Responsible for Receiving and Monitoring Reports (P.R.R.M.R.) and personnel assisting him, unless prior consent has been obtained from the Whistleblower.

To this end, the Company commits to taking appropriate technical and organizational measures during the monitoring/management of the report or communication with the competent authorities, such as the use of pseudonymization techniques.

The identity of the Whistleblower and any other information may be disclosed only when required by law within the framework of investigations by competent authorities or judicial proceedings. In such cases, the Whistleblower must be informed in writing by the P.R.R.M.R. about the reasons necessitating disclosure of their identity and other confidential information, and the Whistleblower is entitled to submit written observations that will not be disclosed to anyone.

At the same time, the Company commits to duly examine anonymous Reports, which are reviewed according to the level of substantiation and the possibility of identifying the relevant irregularity or unlawful act, as reasonable.

In any case, Whistleblowers are encouraged to submit Reports with clear and as well documented content as possible to facilitate investigation and monitoring measures.

7. Protection of the Whistleblower and the Reported Person

The Company commits to protecting Whistleblowers who report in good faith from any acts or threats of retaliation or vengeance related to this or future professional treatment or any related discrimination or adverse personal treatment as a consequence of submitting the Report.

The Company prohibits any such acts, threats, or retaliation and encourages the immediate reporting of such information or concerns to the P.R.R.M.R.

Examples of retaliation include but are not limited to:

- ❖ Suspension, dismissal, or equivalent measures,
- ❖ Demotion, omission, or denial of promotion,

- ❖ Removal of duties, change of workplace, salary reduction, change of working hours, denial of training,
- ❖ Negative performance evaluations or professional references,
- ❖ Reprimand, disciplinary or other penalties including fines,
- ❖ Coercion, intimidation, harassment, or ostracism,
- ❖ Discrimination or unfair treatment,
- ❖ Non-conversion of fixed-term contract to permanent,
- ❖ Non-renewal or premature termination of fixed-term contract,
- ❖ Intentional harm including damage to reputation, especially on social media, or financial loss including business loss and income,
- ❖ Blacklisting in sectoral or industry official or unofficial agreements,
- ❖ Premature termination or cancellation of contracts for goods or services,
- ❖ Revocation or cancellation of licenses or permits,
- ❖ Referral for psychiatric or medical monitoring,
- ❖ Denial or deprivation of reasonable accommodations for people with disabilities.

Whistleblowers are entitled to protection against retaliation provided that, at the time of the report, they had reasonable grounds to believe that the information regarding violations was true.

If the investigation does not conclude that the behavior was irregular, unethical, or harmful, a Whistleblower acting in good faith cannot face any consequences. Furthermore, in judicial proceedings, the Whistleblower bears no liability if they had reasonable grounds to believe that the report was necessary to reveal the violation.

If the Whistleblower was complicit in the misconduct, they are not exempt from liability but the Company will positively consider their contribution to identifying and investigating the facts, according to the law.

Reported persons have the right to be informed by the Responsible Person about the alleged misconduct. If immediate notification could jeopardize the investigation process or evidence collection due to the Reported person's actions, the Responsible Person may postpone notification for a reasonable time to preserve confidentiality and ensure effective investigation.

The Responsible Person documents in writing the reasons for the postponement and recommends it to the Board of Directors, which makes the final decision. The relevant minutes are kept in the case file.

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8. Processing of Personal Data

Any processing of personal data within the framework of this Policy complies with the applicable national and EU legislative and regulatory framework, particularly Regulation (EU) 2016/679 (GDPR).

The exclusive purpose of processing the personal data of all involved parties is to fulfill the obligation to establish Reporting Channels and to take the necessary actions and measures for their monitoring, as well as to verify the accuracy and reliability of the relevant Report and to investigate the related factual circumstances. The personal data collected are limited to those strictly necessary for these purposes.

The concept of such personal data processing particularly includes any information related to violations within the scope of internal and external Reports, including their exchange or transmission.

Access to these data is granted only to the persons designated as responsible for managing and investigating each Report. Specifically, this refers to the Person Responsible for Receiving and Monitoring Reports (P.R.R.M.R.) and any personnel who may assist him, who have access rights only upon his explicit approval.

The Company, as data controller, takes appropriate technical and organizational measures so that during the submission and monitoring of Reports, only the personal data strictly necessary and appropriate for achieving the purposes of this Policy are collected. Personal data that are obviously unrelated or excessive regarding the handling of a specific Report are not collected or, if collected accidentally, are deleted immediately.

The Company, as data controller, does not provide information regarding the processing of personal data to the Reported person or third parties in their capacity as data subjects named in the Report or whose personal data arose from monitoring actions of the Report, for as long as is necessary and deemed necessary for the purpose of preventing and combating attempts to obstruct the Report, hinder, cancel, or delay monitoring actions, especially regarding investigations, or attempts to identify the Whistleblowers, as well as for their protection against retaliation.

The Company, as data controller, may refuse to satisfy rights of the data subjects as provided by the GDPR when these are exercised by Reported persons or third

parties named in the Report or by persons identified during the monitoring/management actions of the Report.

In the event of a personal data breach, the Company, as data controller, does not notify the data subject if such notification could be detrimental to the intended purposes and informs the Data Protection Authority accordingly.

9. Record keeping

The Company keeps a relevant archive in a location designated by the P.R.R.M.R. that meets the necessary security and restricted access requirements, either physical or digital. This monitoring archive includes all Reports received by the P.R.R.M.R., as well as accompanying documents related to those cases, relevant minutes, and documentation of the P.R.R.M.R.'s related actions.

These documents are kept for up to twenty (20) years from the date each comes into the possession of the P.R.R.M.R. The twenty-year period may be extended exceptionally and for individual cases, in any event until the completion of any investigation or judicial procedure initiated as a result of the Report.

When a Report is submitted through an in-person meeting between the Whistleblower and the P.R.R.M.R., the oral submission is documented in a meeting record drafted by the P.R.R.M.R., providing the Whistleblower the opportunity to verify, correct, and agree with the record by signing it.

If the Whistleblower refuses to sign the record, this is noted by the drafter.

10. Whistleblowing Governance Framework

Governance Framework	
Board of Directors (B.O.D.)	The Company's Board of Directors is responsible for approving and implementing this Policy and Procedure and for ensuring and allocating the necessary human and financial resources that guarantee its proper application.
Person Responsible for Receiving and Monitoring Reports (P.R.R.M.R.)	<ul style="list-style-type: none"> ❖ The individual appointed by the Company to receive, monitor reports, and ensure the correct application of this Policy (Person Responsible for Receiving and Monitoring Reports, P.R.R.M.R.) is designated by decision of the Company's Board of Directors.. ❖ The P.R.R.M.R. can be either an employee of the Company or a third party who complies with the requirements of the above framework and this Policy. In both cases, the reporting line of the P.R.R.M.R. is defined towards the Company's Board of Directors.

	<ul style="list-style-type: none"> ❖ Additionally, third parties can be authorized to receive violation reports on behalf of the Company, provided they offer appropriate guarantees for maintaining independence, confidentiality, data protection, and secrecy. Such third parties may include, for example, external reporting platform providers and external consultants according to Directive (EU) 2019/1937 of the European Parliament and Council. ❖ The P.R.R.M.R. serves as the internal communication channel of the Company concerning the receipt of related Reports and enjoys operational independence, as they do not participate in business decision-making and are not members of the Company's Board of Directors. ❖ Responsibilities and Duties of the P.R.R.M.R. (regardless of whether the role is performed by a natural or legal person): <ul style="list-style-type: none"> • Providing appropriate information about the possibility of submitting a Report within the Company and communicating it clearly, for example, on the Company's website, internal network, printed materials, etc., • Receiving Reports, • Confirming receipt of a Report to the Whistleblower within seven (7) working days from receipt, • Taking necessary actions to investigate the Report according to the relevant procedure and referring the matter to the competent Company bodies or authorities, if required, • Taking actions to close the process by filing the Report if it is unintelligible, abusively submitted, does not contain incidents constituting a violation of EU law, or lacks serious indications of such a violation, • Communicating the relevant decision to the Whistleblower, who has the right to appeal to an external reporting channel such as the National Transparency Authority (N.T.A.), • Ensuring the protection of the confidentiality of the Whistleblower's identity and any third parties named, preventing unauthorized access to this information,
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	<ul style="list-style-type: none"> • Monitoring the Reports and communication with the Whistleblower and, if necessary, obtaining further information, • Providing updates to the Whistleblower on the Company's actions within three (3) months from the acknowledgment of receipt or, if no acknowledgment was sent, within seven (7) working days from the submission of the Report, • Providing clear information on the procedure for submitting Reports to the N.T.A. and, where applicable, to public authorities or institutional and other bodies or organizations of the European Union, • Designing and coordinating training activities for staff to raise awareness and vigilance regarding ethics and integrity, and participating in shaping internal policies to strengthen integrity and transparency in the Company, • Monitoring the implementation of this Policy and Procedure, • Submitting proposals for the revision of this Policy to the Company's Board of Directors, • Submitting reports to the Board regarding submitted Reports, their management, and outcomes.
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11. Channels for Submitting Reports

The Company provides the Whistleblower with the following means to submit their Report, specifically by submitting Form 1, which constitutes an integral appendix to this Policy and Procedure::

❖ By letter to the mailing address

Real Consulting S.A., Kifisias Avenue 268, 152 32 Chalandri, Greece, to the attention of the Whistleblower Reception and Monitoring Officer (W.R.M.O.) of Real Consulting S.A.

❖ By face-to-face meeting with the W.R.M.O.

During which Form 1 of this Policy and Procedure will be completed and the related Minutes will be signed, recording as detailed as possible the content of the meeting. At the end of the meeting, the Whistleblower must sign the Minutes agreeing with its content. In case of refusal to sign, this will be noted by the W.R.M.O.

❖ **By Anonymous Report Submission via Microsoft Power App:**

In addition to the aforementioned channels, the Company offers the possibility to submit an anonymous report through a special Microsoft Power App form. Anyone wishing to submit anonymously can access the form's link, fill in the details and description of the incident without revealing their identity. This submission is sent directly to a shared account managed by the Whistleblower Reception and Monitoring Officer (W.R.M.O.) and simultaneously to the W.R.M.O.'s deputy. The deputy has access to the form's content only if the W.R.M.O. is conflicted or unavailable. This ensures that even if there is a conflict of interest or incapacity on the part of the W.R.M.O., the anonymous report will be received and handled by the deputy.

❖ **Anonymous Report Submission via Email at**

whistleblowing@realconsulting.gr

Besides the Power App form, the Whistleblower may send an anonymous email to whistleblowing@realconsulting.gr, making sure not to include personal data in the subject or body of the message. Incoming anonymous reports are automatically forwarded to the W.R.M.O. and the deputy to start the handling process, even if there is a conflict of interest or absence of the W.R.M.O.

12. Cooperation and Provision of Relevant Information to Competent Authorities, Upon Request

The Company cooperates with any competent public, administrative, or judicial authority which, either ex officio or upon request from the affected party, within its jurisdiction, requests the provision of data and information and is obliged to provide assistance and access to such data. For this purpose, all collected data, in any form, are kept in a relevant file, in compliance with the provisions of Law 4624/2019.

13. Violation of This Policy

Possible sanctions and damages resulting from violation of this Policy are serious both for the person committing the violation and for the Company. Violation of this Policy may lead to criminal, civil, or regulatory penalties, such as, but not limited to:

- ❖ Cancellation of contracts due to breach of terms.

- ❖ Damage to the Company's reputation.
- ❖ Claims for compensation from cooperating companies or other third parties.
- ❖ Legal and administrative costs for defending cases.
- ❖ Significant fines.
- ❖ Inspections by competent supervisory authorities.

The enforcement of this Policy is the responsibility of each Department, and adherence is the responsibility of each employee individually. Any violation of this Policy may result in disciplinary actions by Management. Compliance is achieved through appropriate control mechanisms, including but not limited to on-site inspections, internal and external audits, and feedback from Departments.

14. Updating and Approval of This Policy and Procedure

The Policy and Procedure are reviewed regularly to determine the need for updates, considering the effectiveness of its implementation and any changes in the regulatory and supervisory framework.

The person responsible for the development and update of this Policy and Procedure is the Whistleblower Reception and Monitoring Officer (W.R.M.O.) of the Company, in collaboration with the Company's Regulatory Compliance Unit, and is submitted for approval to the Company's Board of Directors.

15. Procedure for Submission, Receipt, and Management of Submitted Reports

This chapter describes, in a continuous and detailed flow, the officially established process for submitting, receiving, and further managing submitted reports, fully ensuring confidentiality and protection of both the Whistleblower and the Reported Party.

At the initial stage, anyone wishing to submit a Report is required to fill in "Form 1". This is the basic report template where the exact circumstances of the incident, involved persons, possible time and place of occurrence, and any other useful information that can support the credibility of the complaint are described. This form does not obligatorily require the Whistleblower's name, as anonymous Reports are allowed. In the same form, the Whistleblower can indicate any possible evidence (such as emails, photos, contracts, etc.) that could support the reported claim.

Within seven (7) working days from receipt of the Report, the W.R.M.O. must issue the “Acknowledgment of Receipt of Report”, also known as “Form 2”. This form officially certifies receipt of the Report and provides the Whistleblower (if contact details are known) with initial information on how the process will proceed. At the same time, the W.R.M.O. creates an official case file in which all relevant documents and evidence will be collected, while the report is also registered in the “Report Registry”. The W.R.M.O. then grants access approval to any minimally authorized persons to access the file, strictly observing confidentiality and data protection principles.

After the basic registration, the W.R.M.O. conducts an initial assessment of the seriousness and credibility of the Report, examining whether there are “reasonable grounds” indicating that the reported incident constitutes a breach of Union or national law, or that there is a strong indication of unfair/unethical behavior. If it is found that the report completely lacks evidence or is manifestly abusive or incomprehensible, the W.R.M.O. may, after a brief consultation with the Board of Directors, recommend archiving the case. At this stage, it is also considered whether the Whistleblower requires protection from possible retaliation and whether any postponement of informing the Reported Party is necessary to avoid obstruction of the investigation.

If the Report is not dismissed as unfounded, a systematic investigation begins. The W.R.M.O. may consider the assistance of the Internal Audit Unit, the Regulatory Compliance Unit, or even external expert consultants necessary. During this phase, any meetings with witnesses are recorded in minutes, which are attached as a special appendix to the file.

At the latest within three (3) months from the date of sending the Acknowledgment of Receipt (or, if no Acknowledgment was issued, within three months from the end of the seven working days from initial submission), the W.R.M.O. must inform the Whistleblower in writing or by email about the progress made and any further actions underway. This update may include, for example, whether an internal investigation is ongoing, whether additional evidence has been collected, or if expert assistance has been requested.

Upon completion of the investigation, the W.R.M.O. prepares a special report submitted to the Board of Directors and recommends corrective, disciplinary, or legal measures if the Report is ultimately substantiated. If the facts indicate the commission of a potentially criminal act, the Company commits to sending an informative report to the competent public authority (e.g., the National Transparency Authority or prosecuting authorities), attaching all relevant evidence. Simultaneously, the W.R.M.O. must provide any necessary cooperation to facilitate these authorities' investigations. If, finally, it is judged that the Report does not constitute a violation, the W.R.M.O. issues a relevant closing act, informs the Whistleblower (if contact details exist), and archives the file.

16. Appendix of Sample Forms

FORM 1

Submission of Report to the Company under the Name
«REAL CONSULTING BUSINESS IT SOLUTIONS S.A.»

STRICTLY CONFIDENTIAL

To: The Responsible Person for Receiving and Monitoring Reports of the
Company "**REAL CONSULTING BUSINESS IT SOLUTIONS S.A.**"

A. Details of the Reporting Person (not mandatory fields)	
Full Name	
Father's name	
Position within the Company	
Contact Phone Number(s)	
Email Address	
B. General Information	
Date of Report / Complaint	
Date of the Incident	
C. Details of the Person Allegedly Harmed or Suffering Any Other Adverse Treatment Due to the Alleged Violation (not mandatory fields)	
Full Name	

Position within the Company	
D. Details of the Person Allegedly Responsible for the Violation	
Full Name	
Position within the Company	
E. Details of Any Other Involved Parties (e.g., witnesses)	
Full Name	
Position within the Company	
Full Name	
Position within the Company	
Full Name	
Position within the Company	
Full Name	
Position within the Company	
Full Name	
Position within the Company	
F. Specific Information About the Incident	
Category of Incident (e.g., Bribery, Fraud, Money Laundering, Competition Issues, etc.)	
Relevant Project	
<u>Detailed Description of the Incident:</u>	
.....	
.....	
.....	
.....	

This image shows a single page of white paper with horizontal blue ruling lines. The lines are evenly spaced and run across the width of the page. There is no handwriting or other markings on the paper.

Form 2 – Acknowledgement of Receipt of Report Form by the Responsible Person for Receiving and Monitoring Reports (RPRMR)

(sent either in physical form or via email if the relevant Communication Channel is used)

Acknowledgement of Report Receipt

Dear Sir / Madam,

By means of this document, I confirm that I received your report dated XX/XX/20XX through one of the following Communication Channels:

❖ **By letter to the mailing address:**

Real Consulting S.A., Kifisias Avenue 268, 152 32 Chalandri, Greece, Attn: RPRMR of Real Consulting S.A.

❖ **Through an in-person meeting with the RPRMR:**

During which Form 1 will be completed and the related Minutes will be signed, capturing the content of the meeting in as much detail as possible. At the end of the meeting, the Reporting Person must sign the Minutes to confirm agreement with the content. If the Reporting Person refuses to sign, the RPRMR will note this in the Minutes.

❖ **Anonymous Report Submission via Email to whistleblowing@realconsulting.gr and through Microsoft Power App**

The Company allows for anonymous reporting through two alternative channels combined into one managed system: (a) Sending an anonymous email to whistleblowing@realconsulting.gr — with no personal information in the subject or body.

❖ (b) Filling out the special anonymous Microsoft Power App form (accessible via a predefined URL), where the Reporting Person may also attach supporting documentation (e.g., documents, screenshots, files).

❖ All messages and responses are delivered directly to a dedicated account managed by the RPRMR and the alternate RPRMR, who gains access only in case of conflict of interest or unavailability of the main RPRMR. This ensures timely handling of anonymous reports. The form includes the fields of Form 1.

In this context, I will take the appropriate actions based on the Company's Whistleblowing Policy and Reporting Management Procedure.

Sincerely,

The Responsible Person for Receiving and Monitoring Reports of REAL CONSULTING S.A.

(Date of Acknowledgement Signature)

(Signature of RPRMR)

NOTICE REGARDING RECORD KEEPING

(Article 13 of Regulation (EU) 2016/679 of the European Parliament and Council)

This notice informs reporting individuals that we maintain a personal data record (i.e., Report Registry) and process such data.

Purpose and Legal Basis of Processing

The purpose of processing personal data is to investigate reports to determine any violation of the applicable Group Policy and Reporting Management Procedure. Processing is necessary for the RPRMR to exercise their responsibilities as per the relevant document and Law 4990/2022.

Collected personal data may include:

- Identification data (full name)
- Contact data (mailing address, email, phone number)
- Any personal data mentioned in the report
- Processing may be done by automated and/or manual means.

Recipients

Personal data held by the Company will not be disclosed or transmitted to any third party, except those mentioned within the Group's Whistleblowing Policy and Management Procedure.

Data Controller

Real Consulting S.A., headquartered at Kifisias Avenue 268, 152 32 Chalandri, Greece.

Representative of the Data Controller

The RPRMR of Real Consulting S.A. is the primary responsible person for processing the relevant personal data.

(Contact: whistleblowing@realconsulting.gr)

Data Retention Period

Real Consulting S.A. retains the personal data of reporting persons for twenty (20) years after the completion of the investigation.

Rights of Data Subjects Whose Personal Data Are Being Processed

In accordance with applicable legislation, every Reporting Person, as a data subject, has the right to submit a request to the Data Controller for access to and correction or deletion of their personal data, or to restrict the processing of data concerning them. They also have the right to object to the processing or to withdraw their consent, as well as the right to data portability regarding their personal data. These rights are exercised on the basis of the principle of proportionality in conjunction with the relevant provisions of Law 4990/2022.

The Reporting Person, as the data subject, also has the right to file a complaint with the Hellenic Data Protection Authority. For any information regarding the processing of personal data, and in the event the individual wishes to exercise the above rights under the legal conditions, they may contact the company via email at: dpo@realconsulting.gr , for issues concerning the protection of personal data.

FORM 3 – Declaration of No Conflict of Interest by the RPRMR



SOLEMN DECLARATION

(Article 8 of Law 1599/1986)

The accuracy of the information submitted may be verified against other services' records (Article 8, para. 4 of Law 1599/1986).

To:	The Board of Directors and the Regulatory Compliance Unit of REAL CONSULTING S.A.									
Fist Name:					Last Name:					
Father's Full Name:										
Mother's Full Name:										
Date of Birth:										
Place of Birth:										
ID Card Number:					Tel:					
Residence Address:			Address:				Number		PO Box:	
Tax ID			TAX office.							
FAX Number					E-mail:					

Solemnly declare, under my personal responsibility and aware of the penalties of Article 22(6) of Law 1599/1986, that:

I carry out my duties with integrity, objectivity, impartiality, transparency, and social responsibility. I respect and uphold confidentiality regarding matters I become aware of in the course of my duties, and I refrain from handling cases where a conflict of interest exists, declaring myself disqualified in such instances.

Furthermore, I solemnly declare that:

- I am not under criminal prosecution for any felony, especially for theft, embezzlement, fraud, extortion, forgery, forgery of certificates, breach of trust by a lawyer, bribery, illegal certification or collection of state fees, dereliction of duty, defamation, slander, false certification, misrepresentation, false accusation, document concealment, crimes relating to public service, sexual offenses, or crimes related to drugs, smuggling, and gambling.,
- I have not been convicted for any felony or the aforementioned crimes,
- No disciplinary action has been initiated against me that could result in permanent dismissal,

- I have not been definitively sanctioned with a disciplinary penalty higher than a four-month salary fine.,
- I am not suspended or placed on availability and have not been temporarily removed from my duties.

Date: / / 20....

The Declarant

(Signature)