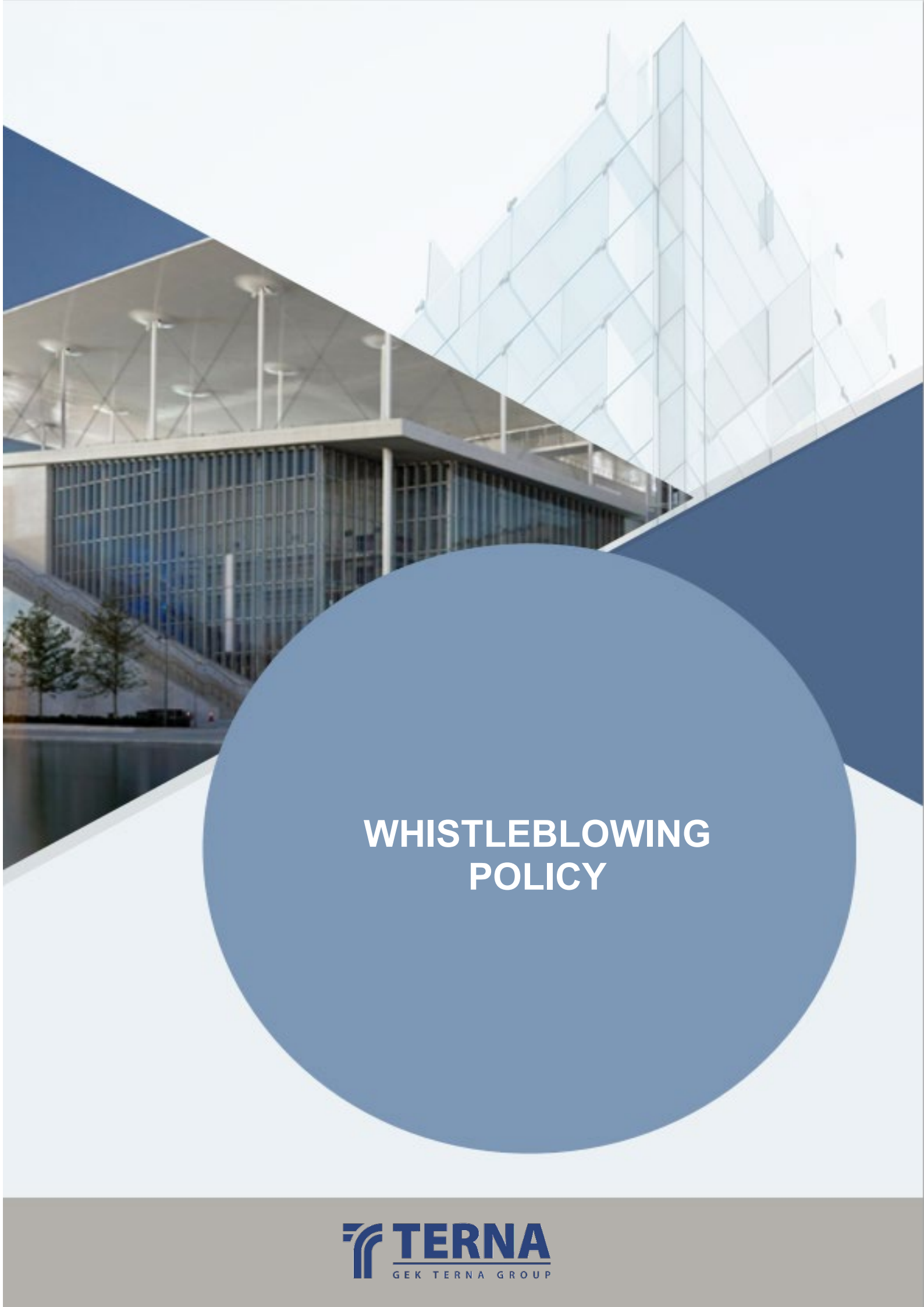


The background of the page features a photograph of a modern building with a prominent glass facade and a complex, angular roofline. The building is partially obscured by large, semi-transparent blue geometric shapes: a large circle in the center and a triangle in the upper right. The overall aesthetic is clean and professional.

WHISTLEBLOWING POLICY

1. PURPOSE AND SCOPE

1.1 PURPOSE

The purpose of this Policy is to define the main axes followed by the Company for the management of reports on issues related to the Code of Conduct such as fraud, corruption and bribery, infringements of competition law, exploitation of confidential information, violations of external controls, intentional infringements of information security, discrimination and harassment in the workplace. This document has been developed to comply with Directive (EU) 2019/1937, the applicable national legislation transposing such Directive (e.g. Law 4990/2022), Law 4808/2021 on violence and harassment at work and the company's applicable standards (ISO 37001 & ISO 37301).

1.2 SCOPE

The entire Company and its subsidiaries.

2. PERSONS INVOLVED - LIABILITIES

The Regulatory Compliance Officer:

- **is designated as the person responsible for the receipt and follow-up of reports (P.R.R.F.R.);**
- shall comply with the time limits for communication with the reporting party as provided for in the relevant legislation;
- shall evaluate and investigate all employee reports or concerns;
- shall ensure confidential information of the reporting party and the persons involved;
- shall provide information on communication channels within and outside the Company;
- shall take, in cooperation with the Regulatory Compliance Committee, appropriate corrective action for the reported incidents;
- shall issue an annual report including the reports evaluated and handled during the reporting year;
- shall plan and coordinate staff awareness and training activities so that a culture of compliance and transparency is developed within the Company.
- shall record the report in a dedicated file, kept in digital format, pursuant to the provisions of Chapter VI of Law 4990/2022, regarding the duty of confidentiality and other relevant obligations.
- at the time of the submission of the report, and upon request, shall provide to the reporting person all the necessary information concerning his/her rights as well as the applicable procedure for the handling and follow-up of the reports.
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3. DEFINITIONS - ABBREVIATIONS

Reporting means providing information, verbally or in writing or via an electronic platform, about violations under this Policy and relevant legislation.

Reporting party means a natural person who makes an internal or external report or public disclosure by providing information on breaches, acquired in the context of his or her work-related activities.

Reported Party means a natural or legal person who is referred to in the internal or external report or public disclosure as a person to whom the violation is attributed or who is associated with the person to whom the breach that falls within the scope of this Policy and relevant legislation is attributed.

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

Pseudonymisation is the process whereby the personal data of the reporting party (name, email, position, telephone number, etc.) are removed or substituted, without losing the possibility of re-identification by the P.R.R.F.R., if necessary in the future.

4. REFERENCES

COCS-SOP 010 Reporting Procedure.

5. POLICY DEVELOPMENT

5.1 Basic principles

The Company is committed to:

- Encourage every employee, partner, supplier or customer to inform TERNA of any suspicions or concerns about incidents of fraud, corruption, bribery, harassment at work and in general deviations from the Code of Conduct of the Company and the relevant European and national legislation, as included in the purpose of this Policy, of which it becomes aware.
- To apply the relevant national and European legislation on the subject of reports.
- To create a corporate culture where every employee, partner, supplier or customer will feel free to express their concerns.
- To provide communication channels that are independent, non-invasive and protect the identity and personal data of the persons involved.
- To enhance the transparency and reliability of the applied procedure for the receipt, investigation and evaluation of reports.

- To assign independent bodies such as the Regulatory Compliance Officer to receive and evaluate the reports.
- To protect the confidentiality of the identity of the persons involved (reporting party, reported person, witnesses, etc.) and their personal data, preventing access to unauthorized persons.
- To protect the reporting party and the persons involved from retaliation.
- To evaluate the reports taking into account all available evidence and information.
- To ensure that the reports are based on the public interest, the interest of the Company, the shareholders and compliance with the applicable regulatory framework.
- To respond as quickly as possible to reports complying with the prescribed deadlines of the legislation in force.

5.2 When is a report made?

The reporting of an event or the expression of a concern on the part of the employee, associate, customer should be made when:

- Acts in the public interest or the interest of the Company
- Acts in order to disclose past, present or possible deviations falling within one of the following categories:
 - Criminal offenses including financial fraud, bribery, corruption, etc.
 - Non-compliance with obligations defined by the company's regulatory framework
 - Non-compliance related to the work environment
 - Non-compliance with information security and personal data security issues
 - Non-compliance with competition and State aid issues
 - Non-compliance with tax legislation
 - Money Laundering
 - Non-compliance with financial penalties and commercial or customs controls
 - Non-compliance with the economic interests of the European Union
 - Non-compliance with contractual obligations
 - Judicial errors
 - Risk to the health and safety of a person
 - Negative impact on public health issues
 - Negative impact on the Company's resources and property
 - Harassment and violence in the workplace
 - Negative effects on the environment
 - Negative effects on the local community
 - Acts of retaliation
 - Concealment of above deviations

The Policy covers all cases as detailed in the relevant European and Greek legislation in force.

It is clarified that the scope of the reports does not cover: (i) disagreements on matters concerning policies and decisions of the Group's Management; (ii) personal matters and disagreements with colleagues or supervisors; (iii) rumours.

The reporting party must, at the time of reporting, have "reasonable grounds", i.e. a legitimate belief that the information about the reported violations was true. It does not need to have made an assessment as to whether the conduct it wishes to report constitutes a specific criminal offence. The relevant criterion should be whether, based on its legitimate belief, the information available to it contributes to the finding of one or more violations.

5.3 Communication channels

Each employee, partner, supplier or customer may report or express concern on issues related to the implementation of the Code of Conduct and this Policy through the following communication channels:

- Send a letter, whether anonymously or by name to the Person Responsible for the Receipt and Follow-up of Reports (P.R.R.F.R.) at the following address: "TERNA S.A. 85 Mesogeion Ave., 115 26, Athens" marked as "Confidential"
- E-mail to the electronic address compliance@gekterna.com
- via the anonymous reporting platform <https://gekterna.integrityline.com/frontpage>.
- Verbally after a meeting with the P.R.R.F.R.

The P.R.R.F.R. shall inform the reporting party of the receipt of the report within seven (7) working days from the date of receipt and shall immediately commence the investigation.

The P.R.R.F.R. shall provide the necessary information on the possibilities of reporting, or clarifications within and outside the Company.

In any case, the reporting party may contact the Public Authorities (e.g. National Transparency Authority, Labor Inspectorate, etc.) if it wishes to report its concern.

5.4 Investigation of report

The report should be investigated by an independent body to ensure transparency and non-conflict of interest.

The Company has designated the Regulatory Compliance Officer as the person responsible for evaluating the reports. Respectively, it has appointed the Regulatory Compliance Committee for the recommendation to the Board of Directors of the additional actions that may be required. The above bodies are independent and both report directly to the Board of Directors.

In the case of a named report, the identity of the reporting party shall be hidden via pseudonymisation by the P.R.R.F.R., prior to any transfer or disclosure of the report to other persons.

The results of the investigation as well as the proposed actions are presented directly to the Board of Directors.

If the evidence provided indicates that a criminal act which is prosecuted ex officio has been committed, the P.R.R.F.R. shall forward a copy of the Report without delay to the locally competent Public Prosecutor, informing the Reporting party. In the event that the report falls within the scope of Article 5.2 of the present Policy, the P.R.R.F.R. shall monitor and follow up the report.

Based on the assessment of the deviation, the Company carries out all legal actions provided for by the current institutional framework and the Labor Regulation, such as termination of cooperation, imposition of a fine or penalty clause, activation of civil and criminal proceedings, etc.

The P.R.R.F.R. shall remain in contact with the reporting person and, where necessary, requests additional information and/or evidence from him/her.

Moreover, the P.R.R.F.R. shall inform the reporting party within a reasonable period of time of the progress of the investigation and certainly not later than three (3) months from the expiry of the seven (7) working day period after the reporting date.

In the event that the submitted report is manifestly unfounded or vague, or does not fall within the cases referred to in Article 5.2 of this Policy, or where there are no serious indications of violations falling within the scope of Article 5.2, the P.R.R.F.R. shall archive the report by means of a reasoned decision, which shall be communicated to the reporting person, where possible.

5.5 Protection of personal data - anonymity

In any case, the Company undertakes to respect the personal data and anonymity of the reporting party and reported party. For this reason, it applies the appropriate measures to ensure that no information that could lead to the identification of the reporting party is disclosed to persons other than those authorized by the Company. The identity of the reporting party can only be disclosed with its consent or if required by the relevant legislation or for investigation by the Public and Judicial Authorities. Where disclosure of the identity of the reporting party is required, it shall be notified in writing and in advance on the reasons for the disclosure of its identity and other confidential information, unless such notification would jeopardize investigations or judicial proceedings.

For the processing of personal data, the Company shall follow the Policies and Procedures applied by the Company for personal data and information security, subject to the restrictions provided for in the current legislation on personal data protection.

For the protection of personal data, the Company applies all necessary organisational and technical measures.

Only the Regulatory Compliance Officer and the Regulatory Compliance Committee of the Company shall have access to the data of the complainant and the subject of the complaint and any witnesses.

5.6 Protection against retaliation

The Company ensures that the identity of the reporting party is protected and that, based on the above, they are not subject to retaliation such as e.g. suspension, dismissal, intimidation, marginalization, harassment, etc.

In addition, the same level of protection from retaliation applies to other stakeholders such as:

- Colleagues and relatives of the reporting party
- Customers or service recipients of the reporting party
- Personnel involved in the investigation of reports

5.7 Training and awareness of staff

The Company, wanting to raise the awareness of the staff and emphasize the importance of the reporting line, has included relevant training for all staff in the training plan.

In addition, it provides all relevant Policies and Procedures on a shared website so that all employees have remote access.

5.8 Informing other bodies

In case the reporting party is not reasonably satisfied with the scope of the investigation or the measures taken based on the result of the investigation, he / she is free to submit a report to the head of the independent members of the Board of Directors or to the Public Authorities. The P.R.R.F.R. is responsible for informing the reporting party about alternative ways of communication outside the Company. Below are the contact details of some external bodies:

National Transparency Authority:

- email to kataggelies@aead.gr
- Submit an online report on the platform: <https://aead.gr/submit-complaint/>
- Send a letter to the following address: 195 Lenorman & Amfiaraou, P.C. 104 42 – Athens

This information is available at the following link: <https://aead.gr/contact>

Specifically, in the event of a report which includes allegations against the P.R.R.F.R., the latter shall record the report in the dedicated digital file and forward it to the National Transparency Authority, informing the reporting person accordingly.

Labor Inspectorate:

- Citizen service number 1555.
- Online anonymous complaint service
- Visit or call the relevant Inspection Department.
- Send an email to the Inspection Department of the place of work.

This information is available at the following link: <https://www.hli.gov.gr/ergasiakes-scheseis/ergazomenoi-ergasiakes-scheseis/katangelia2/katangelia-2/>

Ombudsman:

Submit an online report on <https://www.synigoros.gr/el/anafora/ipovoli-anaforas>

This information is available at the following link: <https://www.synigoros.gr/el/anafora/ipovoli-anaforas>

6. RECORD KEEPING

The Company keeps the relevant reporting records following the provisions of the current legal framework and at least until the irrevocable decision of the judicial authorities in case of initiation of legal proceedings.