

PREMIER ENERGY POLICY

POLICY ON INTERNAL REPORTING AND PROTECTION OF WHISTLEBLOWERS IN THE PUBLIC INTEREST

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I. PURPOSE/OBJECTIVE

Premier Energy PLC (hereinafter referred to as the “Company” or “Premier Energy”) is committed to ensure that its activity is conducted following high standards of honesty and integrity, as such are set forth in the Code of Business Conduct and Ethics and the relevant internal policies.

Hence, by means of this Policy on Internal Reporting and Protection of Whistleblowers in the Public Interest (the “Policy”), the Company seeks to establish internal reporting channels and regulate internal reporting procedures, including with respect to the procedure for receiving, reviewing and resolving the reporting, the rights and obligations of persons reporting or publicly disclosing information regarding breaches of the law, their safeguards, the obligations of the Company, as well as the rights of the reporting subjects.

This Policy encourages all employees and other stakeholders (i.e., shareholders, executive management, suppliers and customers) to report genuine concerns/complaints about breaches of the law (as such are defined under Section IV (i) below), frauds, failure to comply with regulatory requirements, unethical behaviour and any other aspects of non-compliance that would damage the image, commercial relations of the Company or that may entail legal sanctions, in the fields described under Section IV (i) below.

II. GUIDING PRINCIPLES

1. Principle of Legality

The Company has an obligation to respect fundamental rights and freedoms by ensuring full respect for, inter alia, freedom of expression and information, the right to the protection of personal data, the freedom to conduct a business, the right to a high level of consumer protection, human health, environmental protection, the right to an effective remedy and the right of defence.

2. Principle of Responsibility

The whistleblower in the public interest, as defined in Section III of this Policy, has an obligation to provide data or information on the facts reported.

3. Principle of Impartiality

The examination and resolution of reporting shall be carried out without bias,

regardless of the beliefs and interests of the persons responsible for their resolution.

4. Principle of Balance

No person may rely on the provisions of this Policy to lessen the disciplinary sanction for a more serious act of that person that is not related to the reporting.

5. Principle of Good Faith

A person who had reasonable grounds to believe that the information relating to the reported breaches was true at the time of reporting and that the respective information was within the scope of this Policy shall be protected.

Reporting information on breaches of the law, knowing it to be untrue, constitutes as per the law a contravention, unless the act was perpetrated in such a way that it would be considered a criminal offence under the law.

III. SCOPE

1. This Policy applies to the following categories of persons:

- (i) all employees of the Company, regardless of whether their employment relationships are established by individual employment agreements of indefinite duration, individual employment agreements of fixed duration, full time or part time employment, temporary employees, in the case of temporary agency work, individual agreements for home-based work, all persons working in the Company, including but not limited to trainees in the Company, as well as persons with whom they interact during working hours, including but not limited to partners, beneficiaries, guests;**
- (ii) persons seconded or delegated from other units/companies to the Company and employees of the Company seconded or delegated to other employers, subject to certain mandatory legal provisions;**
- (iii) persons carrying out an independent activity;**
- (iv) other workers/persons carrying out their activity under an agreement of collaboration or provision of services or another type of agreement**

which may be concluded according to the law, as well as any other person carrying out their activity, according to the law, under the supervision, direction and/or in the interests of the Company;

- (v) shareholders and individuals who are part of the administrative, management or supervisory bodies of the Company, including non-executive members of the board of directors;
- (vi) persons whose employment relationship has not yet commenced and who report through internal or external reporting channels or publicly disclose information regarding breaches of the law obtained during the recruitment process or other pre-contractual negotiations or where the employment or service relationship has terminated;
- (vii) any other external stakeholders (i.e., suppliers, customers, tenderer in a procurement procedure, candidate in a selection procedure),

(hereinafter referred to as the “Whistleblower”).

2. Acknowledgement of and compliance with this Policy does not preclude the right of the Company to incur, in accordance with the applicable legal provisions, the disciplinary and/or patrimonial liability of the employees for perpetrating other acts that are not provided for in this Policy, but which have been carried out by such in the exercise of the duties set out in his/her job description, or, as the case may be, in the fulfilment of any obligations incumbent upon him/her by virtue of the agreement concluded with the Company.
3. This Policy must also be read, understood and applied with reference to the Company’s Internal Regulations, any other policies and/or regulations adopted by the Company, as well as the applicable legal provisions.
4. The Whistleblower can report or disclose through the established below-detailed channels, concerns or complaints in the fields described under Section IV (i) below about any activity of a general, operational or financial nature, which in the opinion of the Whistleblower (i) is in violation of the law, any implementing regulation, any internal or external regulation that applies to the Company or any generally accepted practice within the Company; and (ii) may have considerable negative consequences for the operations of the

Company or for the public interest. This refers to any breaches of the law, as defined under Section IV (i), including:

- (i) provision of incorrect information to public bodies or authorities;
 - (ii) internal fraud or deliberate error in the preparation, evaluation, review or audit of any financial statement of the Company or in the recording and maintaining of financial records of the Company;
 - (iii) any other significant irregularities of a general, operational or financial nature which may harm the interest of the Company or the public interest
5. Reports should be made only in good faith with a reasonable belief that the allegations are true.

IV. DEFINITIONS

The terms used in this Policy have the meaning given in the relevant normative acts as follows:

- (i) “breaches of the law” - acts consisting of an action or inaction that constitutes non-compliance with legal provisions, which relate to areas such as: public procurement; financial services, products and markets, and the prevention of money laundering and terrorist financing; product safety and compliance; transport safety; environmental protection; radiological protection and nuclear safety; food and feed safety, animal health and welfare; public health; consumer protection; protection of privacy and personal data and security of networks and information systems; infringements affecting the financial interests of the European Union; internal market infringements, including infringements of European Union competition and state aid rules; and internal market infringements relating to acts which infringe the rules on corporate taxation or mechanisms whose purpose is to obtain a tax advantage contrary to the object or purpose of the applicable corporate tax law, which constitute disciplinary offences, contraventions or criminal offences, or which are contrary to the object or purpose of the law (hereinafter referred to as the “Breaches of the Law”);
- (ii) “information relating to breaches of the law” - information, including reasonable suspicion, about actual or potential Breaches of the Law which

have occurred or are likely to occur within the Company in which the whistleblower in the public interest works or has worked or with which he/she is or has been in contact through his/her activity, and information about attempts to conceal such breaches;

- (iii) **“reporting” - the oral or written communication of information, with respect to any act that constitutes a Breach of the Law;**
- (iv) **“internal reporting” - the oral or written communication of information concerning Breaches of the Law within the Company;**
- (v) **“external reporting” - the oral or written communication of information concerning Breaches of the Law made through the external reporting channels represented by the authorities set forth in Section VI of this Policy;**
- (vi) **“public disclosure” - making information relating to Breaches of the Law available in any way in the public domain;**
- (vii) **“whistleblower in the public interest” - a natural person who gives a reporting or publicly discloses information relating to Breaches of the Law obtained in a professional context;**
- (viii) **“facilitator” - a natural person who assists the whistleblower in the public interest in the reporting process in a professional context and whose assistance must be confidential;**
- (ix) **“professional context” - current or past professional activities of any kind, whether paid or unpaid, carried out within the Company, on the basis of which persons may obtain information relating to Breaches of the Law and may suffer retaliation for reporting them;**
- (x) **“reporting subject” - the natural or legal person named in the reporting or public disclosure as the person to whom the Breach of the Law is attributed or with whom that person is associated;**
- (xi) **“retaliation” - any direct or indirect act or omission occurring in a professional context, which is brought about by the internal or external reporting or public disclosure and which causes or is likely to cause harm to the whistleblower in the public interest;**

- (xii) “follow-up actions” - any action taken by the Company to resolve the reporting and, where appropriate, to remedy the reported breach;
- (xiii) “communication” - the transmission to the whistleblower in the public interest of certain information about the follow-up actions and the reasons for such actions.

V. REPORTING METHODS

5.1. Internal Reporting Channels

If the Whistleblowers become aware of a Breach of the Law in the fields referred to under Section IV (i) above in the professional context of their activity and wish to disclose it, they may use internal reporting within the Company, as provided for in Section VI, which is carried out through the internal reporting channels made available by the Company.

5.2. External Reporting Channels

The Whistleblowers may also report Breaches of the Law externally, by contacting as the case may be:

- (i) the public authorities and institutions which, according to special legal provisions, receive and deal with reporting of Breaches of the Law within their competence;
- (ii) the National Integrity Agency;
- (iii) other public authorities and institutions to which the National Integrity Agency forwards the reporting for competent resolution.

5.3. Public Disclosure

A Whistleblower who publicly discloses information about a Breach of the Law is protected if one of the following conditions is met:

- (i) he/she has first reported in accordance with the internal procedure implemented within the Company and then externally, or directly externally as provided in this Policy, but believes that appropriate action has not been taken;
- (ii) has reasonable grounds to believe that:

- (a) the breach envisaged in the context of the reporting may constitute an imminent or evident danger to the public interest or a risk of damage that cannot be remedied; or
- (b) in the case of reporting through external reporting channels, there is a risk of retaliation or a reduced probability that the breach will be effectively remedied, given the specific circumstances of the reporting.

Reporting a Breach of the Law by public disclosure may be made to the press, professional, trade union or employer organisations, non-governmental organisations, parliamentary committees or by making information about Breaches of the Law available in any way in the public domain.

VI. INTERNAL REPORTING CHANNELS

6.1. Designated Person

- 6.1.1. At the Company level, a third party is designated by decision of the Company with responsibility for receiving, recording, reviewing, taking follow-up actions and resolving reporting, who shall act and exercise their powers in relation to this Policy impartially and independently (“Whistleblower Officer”).
- 6.1.2. The third party designated as Whistleblower Officer and the relevant contact details will be duly communicated within the Company after its designation.
- 6.1.3. The Whistleblower Officer may, with the approval of the Company, consult and instruct external experts and advisors, as he or she deems necessary to properly carry out his or her duties under this Whistleblowing Policy. Any costs and expenses with respect to the consultation and instruction of such experts and advisors shall be borne by the Company and have to be approved in advance by the Company.
- 6.1.4. The external experts or advisors consulted and/or instructed, may carry out any investigation as the Whistleblower Officer may determine to be necessary or desirable. The Company and its employees shall cooperate within any such investigation.

6.1.5. The Whistleblowing Officer shall provide biannual briefings to the Audit Committee on all matters related to whistleblowing reports received, investigated, and addressed under this policy. The briefings shall include a summary of the reports received, the status of their investigation, any remedial actions taken, as well as any identified trends or systemic risks.

6.2. Internal Reporting Means

6.2.1. Reporting to the Whistleblower Officer may be made, at the Whistleblower's discretion, by one of the following means provided by the Company:

- **electronically, through the reporting platform accessible on the group website (www.premierenergygroup.eu), in the "Whistleblowing Section" in the footer, in either of the following ways:**
 - **in writing, by sending a written report through the reporting platform on the website; or**
 - **by uploading a voice message through the reporting platform on the website.**

6.2.2. In case the reporting concerns possible Breaches of the Law perpetrated by the Whistleblower Officer, the reporting procedure shall be made to the President of the Audit Committee.

6.2.3. The reporting concerns or complaints related to the activity of the CEO or of a member of the Board are immediately brought to the attention of the President of the Audit Committee. Concerns or complaints related to the activity of the President of the Audit Committee will be addressed to the President of the Board.

6.2.4. Concerns or complaints having as object a significant irregularity of a financial nature or a significant violation of financial reporting standards or accounting standards, as well as auditors' reports are immediately brought to the attention of the Audit Committee by the Whistleblowing Officer.

6.3. Content of Reporting

6.3.1. The reporting made by one of the means listed in item 6.2.1. above shall contain, as appropriate, the following information:

- (i) the surname, name and contact details (including email address) of the Whistleblower;
- (ii) the professional context in which the Whistleblower obtained the relevant information;
- (iii) the reporting subject, if known;
- (iv) the description of the fact that may constitute a Breach of the Law within the Company;
- (v) evidence in support of the reporting; as well as
- (vi) the date and signature of the Whistleblower.

6.3.2. By way of exception to the provisions of item 6.3.1, reporting that does not include the surname, name, contact details or signature of the Whistleblower shall be examined and resolved by the Whistleblower Officer to the extent that it contains solid indications of Breaches of the Law, as detailed under item 4 of Section III.

6.3.3. An anonymous reporting will be handled and reviewed with the same diligence as a reporting indicating the Whistleblower's identity, to the extent they contain sufficient relevant information about the reported situation for this to be possible (as previously mentioned above). It is nevertheless important for Whistleblowers to understand that, although the internal reporting channels provided by the Company offer even for anonymous reports the possibility to follow-up on the case (for example, upload new information and documents, exchange questions and answers etc.), anonymous reporting will however not naturally allow a similar level of depth in the assessment of the reporting nor better management of the file, whereas the management and resolution of a reporting that includes the Whistleblower's identification details has higher chances to be improved by subsequent communication between the Whistleblower Officer and the Whistleblower.

6.3.4. Unless subsequently identified, the person reporting Breaches of the Law anonymously cannot benefit from exemption and protection as detailed under this Policy.

6.4. Confirmation of Receiving the Reporting

6.4.1. Where the Whistleblower uses voice messages while using the internal channels implemented within the Company for reporting, the Whistleblower Officer is required to document the reporting, alternatively, in one of the following ways:

- (i) by saving a recording of the voice message in a durable and accessible form, subject to the Whistleblower's consent;**
- (ii) by a complete and accurate transcript of the voice message.**

6.4.2. If voice messages cannot be recorded, the Whistleblower Officer is required to draw up a minutes of the full and accurate transcript of the voice message. The Whistleblower Officer shall give the Whistleblower the opportunity to check, rectify and consent to the minutes of the voice message by signing it/confirming it in writing.

6.4.3. If the Whistleblower does not consent to the transcription or recording of the voice message, he/she will be directed by the Whistleblower Officer to report in writing,.

6.4.4. On receipt of reporting, the Whistleblower Officer will proceed as follows:

- (i) record each reporting received, by filling in a register kept in electronic format with all relevant information as set out in Section 6.5. below, and, following resolution of the reporting, with the manner in which the reporting was resolved;**
- (ii) transmit to the Whistleblower an acknowledgement of receipt of the reporting no later than seven (7) calendar days after receipt thereof, indicating the registration number as well as the date on which the reporting was recorded in the register; to this end, the acknowledgement of receipt of the reporting shall be transmitted to the Whistleblower in writing in one of the following ways:**
 - (a) mainly by electronic means, to the e-mail address communicated by the Whistleblower; and alternatively**
 - (b) by personal delivery under signature of receipt;**

- (c) by post with acknowledgement of receipt to the Whistleblower's home/residence address.

6.4.5. The Whistleblower Officer will take all measures to ensure the confidentiality of the identity of the whistleblower in the public interest and any third party named in the reporting and to prevent unauthorised personnel from accessing the reporting.

6.5. Records of Reporting

6.5.1. The Whistleblower Officer is required to keep a record of the reporting in a register kept in electronic format (the "Register") and to maintain statistics on reportings concerning Breaches of the Law.

6.5.2. The Register referred to at item 6.5.1. above shall contain the following information as follows:

- (i) date of receipt of the reporting;**
- (ii) the surname, name, and contact details of the Whistleblower or, as the case may be, indication that the reporting was anonymous;**
- (iii) the subject of the reporting; as well as**
- (iv) the manner in which the reporting was resolved.**

6.5.3. The Company shall retain the reporting received, in observance of the confidentiality requirements, for a period of 5 years and, after the expiry of the 5-year retention period, they shall be destroyed by the person designated by the Company for this purpose, irrespective of the medium on which they are retained.

6.5.4. The 5-year period referred to at item 6.5.3 shall also apply to the transcripts and minutes referred to in Section 5.4 above.

6.5.5. The personal data processed within the procedure should be limited to the data strictly and objectively necessary to verify the allegations made. In addition, complaint reports should be kept separate from other personal data.

6.5.6. Depending on the specific of the reporting, the data received through the whistleblowing procedure may be communicated within the group.

Such communication will be considered as necessary to the requirements of the investigation, for example if the report incriminates a partner of another legal entity within the group, a high level member or a management official of the company concerned. In this case, data must only be communicated under confidential and secure conditions to the competent organisation of the recipient legal entity, which provides equivalent guarantees as regards the management of whistleblowing reports as the organisation in charge of handling such reports in the EU company.

6.6. Carrying out Follow-Up Actions to Reporting and Informing the Whistleblower

6.6.1. After the registration of the reporting, the Whistleblower Officer shall carry out a preliminary verification/review of the reporting in terms of whether the scope and information requirements of the reporting are met in the first instance.

6.6.2. If, on the basis of the information contained in the reporting, there are indications of a Breach of the Law, the Whistleblower Officer shall proceed with the actual examination of the reporting and determine the necessary follow-up actions to verify and resolve the issues raised in the reporting.

6.6.3. The Whistleblower Officer shall, with due diligence, take the necessary follow-up actions. Depending on the factual situation, the below follow-up actions will be carried out in relation to the reporting:

- (i) transmitting to the Whistleblower an acknowledgement of receipt of the reporting, no later than seven (7) calendar days after receipt thereof, indicating the registration number as well as the date on which the reporting was recorded in the register, in accordance with Section 6.5. above;**
- (ii) performing the preliminary analysis of the reporting, which involves the following actions:**
 - (a) examining whether the fact constitutes a Breach of the Law;**

- (b) where appropriate, confirming with the legal department/external lawyers the status of the subject of the reporting from a legal point of view;
 - (iii) identifying whether the reporting is complete and includes the elements referred to in Section 6.3.1. and, if applicable requesting that the reporting is supplemented by the Whistleblower within a maximum of 15 days after the request is sent;
 - (iv) determining which departments within the Company could provide information on the matters raised by the Whistleblower in the reporting;
 - (v) contacting the persons who may provide information/make enquiries regarding the matters raised in the reporting;
 - (vi) if necessary, contacting the Whistleblower to provide further information on the matters reported;
 - (vii) conducting the analysis of the reporting is done at least from the perspective of:
 - (a) possible conflicts of interest;
 - (b) possible incompatibilities under the law;
 - (c) the organisational structure(s) with responsibilities in relation to the subject matter of the reporting;
 - (d) potential unlawful conduct or conduct in breach of internal regulations that was the subject of the reporting.
- 6.6.4. The Whistleblower Officer shall inform the Whistleblower of the status of follow-up actions taken on the reporting no later than 3 months after the date of acknowledgement of receipt or, if no acknowledgement of receipt has been received, after the expiry of the 7-calendar day period set out in Section 6.4.4 (ii). of this Policy, as well as thereafter, whenever there are developments in the conduct of follow-up actions, unless such information would jeopardise the conduct of the follow-up actions.
- 6.6.5. The Whistleblower Officer shall provide clear and easily accessible information on external reporting procedures to the competent authorities

and, where appropriate, to the institutions, bodies, offices or agencies of the European Union.

6.7. Classification of Reporting

6.7.1. Reporting shall be classified by the Whistleblower Officer when:

- (i) it does not contain the elements set out at item 6.3.1. of this Policy, other than the Whistleblower’s identification details, and the Whistleblower Officer has requested supplementation thereof within 15 days without this obligation being fulfilled;**
- (ii) the reporting is submitted anonymously and does not contain sufficient information regarding Breaches of the Law to allow for review and resolution of the reporting, and the Whistleblower Officer has requested supplementation thereof within 15 days without this obligation being fulfilled.**

6.7.2. If the Whistleblower makes several reports with the same subject, they shall be linked and the Whistleblower shall receive only one communication. If a new reporting with the same subject matter is received after the communication has been sent, without providing additional information justifying a different follow-up action, such reporting shall be filed.

6.7.3. The Whistleblower Officer may decide to close the procedure, without prejudice, however, to the obligations to maintain confidentiality and to inform the Whistleblower if, after examining the reporting, it is found that the fact referred to is a manifestly minor breach which does not require further follow-up actions, other than closure of the procedure.

6.7.4. The decision to classify the case shall be communicated to the Whistleblower indicating the legal basis.

6.8. Settlement of Reporting

6.8.1. After completion of the actual examination of the reporting, the Whistleblower Officer shall prepare a report (the “Report”) which shall include the following elements:

- (i) a presentation of the factual situation that was the subject of the reporting;**

- (ii) a description of the information brought to the attention of the Whistleblower Officer by the recorded reporting;
 - (iii) the conclusions on the reported fact and/or recommendations which may include reference to possible protective measures.
- 6.8.2. All investigations conducted under this policy shall be concluded within 90 days from the date of acknowledgement of receipt or, if no acknowledgement of receipt has been received, after the expiry of the 7-calendar day period set out in Section 6.4.4 (ii). of this Policy. In duly justified cases, this timeframe may be extended, provided that the reasons for the extension are properly documented. Any such extension must be approved by the Audit Committee.
- 6.8.3. The Whistleblower Officer shall communicate the Report to the Company's management, together with the resolution of the reporting and the proposed remedial measures.
- 6.8.4. The management bodies of the Company shall decide and take appropriate action, including, where necessary, the initiation of disciplinary investigations and/or notification of relevant authorities/institutions.
- 6.8.5. Disciplinary liability does not exclude, where appropriate, contractual, pecuniary or criminal liability.
- 6.8.6. In addition, employees shall indemnify the Company for any damage caused to the Company by breach of this Policy and/or by the perpetration of any contravention, or as the case may be, criminal offence, by holding the employee liable for any financial loss, in accordance with the law.
- 6.8.7. The Whistleblower Officer will communicate to the Whistleblower the manner in which the reporting has been resolved.
- 6.8.8. To the extent that it is determined that the act did not occur or there is insufficient evidence for the Company to assess whether or not the act was perpetrated or not, in addition to taking protective measures where appropriate, the Company will take active steps to ensure that employees understand the provisions of this Policy and, where appropriate, may conduct internal training/instruction sessions.

VII. Protective, Supportive and Remedial Measures

- 7.1. In order to benefit from the protective measures, the Whistleblower must cumulatively meet the following conditions:**
- (a) he/she is a Whistleblower who has obtained information relating to Breaches of the Law in a professional context;**
 - (b) he/she had reasonable grounds to believe that the information relating to the reported breaches was true at the time of reporting;**
 - (c) he/she made an internal reporting, an external reporting or a public disclosure.**
- 7.2. The measures provided for in this Section shall also apply to:**
- (a) facilitators;**
 - (b) third persons who are connected to the Whistleblower and who might suffer retaliation in a professional context, such as colleagues or relatives of the Whistleblower;**
 - (c) legal persons owned by the Whistleblower or for whom the Whistleblower works or with whom the Whistleblower has other types of connections in a professional context;**
 - (d) the Whistleblower who has anonymously reported or publicly disclosed information relating to breaches but is subsequently identified and suffers retaliation;**
 - (e) the Whistleblower who reports to the competent institutions, bodies, offices or agencies of the European Union.**
- 7.3. The Company may adopt, inter alia, the following protective/support measures:**
- (i) prohibition of retaliation, as well as training of all Premier Energy employees on the prohibition of retaliation as described at item 7.4 below;**
 - (ii) disciplinary investigation and sanctioning of individuals who have, in bad faith, ordered retaliatory actions;**

- (iii) receiving, recording, examining, taking follow-up actions and resolving reporting, in compliance with the principles of independence and impartiality, only by individuals specially trained for this purpose, respectively the Whistleblowing Officer, avoiding any conflict of interest;**
- (iv) whenever the reporting was not anonymous, protecting Whistleblower's identity data, but only for certain integrity referrals;**
- (v) the Whistleblower who makes a public reporting or disclosure of information concerning Breaches of the Law is not in breach of the statutory provisions or contractual terms relating to disclosure of information and is not liable for the public reporting or disclosure of such information, provided that the Whistleblower made a public reporting or disclosure as required by law, in good faith and having reasonable grounds to believe that the reporting or disclosure was necessary to disclose a Breach of the Law;**
- (vi) the Whistleblower who acquires or accesses data and information of which the Whistleblower has knowledge by virtue of the employment relationship is not liable if the access or acquisition was for the purpose of reporting or publicly disclosing a Breach of the Law, and the reporting or public disclosure was made pursuant to the law and to the principles of responsibility and good faith;**
- (vii) the liability of Whistleblowers for acts or omissions not related to reporting or public disclosure or not necessary to the disclosure of a Breach of the Law is subject to the provisions of common law;**
- (viii) no liability may be incurred as a result of reporting or public disclosures made in accordance with the law in legal proceedings concerning breaches such as infringement of rights of publicity, copyright, professional secrecy, data protection rules, disclosure of trade secrets or actions for damages; however, they shall be entitled to rely on such reporting or public disclosure to seek closure of the case, provided that they had reasonable grounds to believe that the reporting or public disclosure was necessary for the disclosure of a Breach of the Law;**

- (ix) if a person reports or publicly discloses information relating to Breaches of the Law and that information includes trade secrets, such reporting or public disclosure may be deemed lawful under applicable law;
- (x) the persons who have made a reporting or public disclosure in accordance with the law are entitled to full compensation for any damage suffered as a result of the reporting or public disclosure.

7.4. It is forbidden to engage within the Company in any form of retaliation against Whistleblowers, threats of retaliation or attempts at retaliation, as such are described under the applicable legal framework.

VIII. Confidentiality Rules

8.1. The Whistleblower Officer is obliged not to disclose the identity of the Whistleblower or any information that would allow the Whistleblower to be identified directly or indirectly, unless the Whistleblower has given his/her express consent.

8.2. By way of exception, the Whistleblower's identity and any other information that would allow direct or indirect identification of the Whistleblower may be disclosed only if this is an obligation imposed by law, subject to the conditions and limits laid down therein.

In this case, the Whistleblower shall be informed in advance, in writing, of the disclosure of the identity and the reasons for the disclosure of the confidential data in question. The obligation does not exist if the information would jeopardise investigations or legal proceedings.

8.3. Information contained in the reporting that represents trade secrets may not be used or disclosed for any purpose other than that necessary to resolve the reporting.

8.4. The obligation of confidentiality does not apply where the Whistleblower has directly disclosed his/her identity in the context of a public disclosure.

8.5. The obligation of confidentiality shall also apply if the reporting is inadvertently made to another person within the Company. In this case, the reporting shall be forwarded immediately to the Whistleblower Officer.

Breach of the confidentiality rules set out in this Section by the Whistleblower Officer members constitutes disciplinary misconduct and will be investigated and sanctioned in accordance with applicable law/Internal Regulations.

- 8.6. The confidentiality rules set out in this Section shall also apply to the reporting subject as well as to third parties referred to in the reporting.
- 8.7. The identity of the reporting subject shall be protected while the follow-up actions to the reporting or public disclosure are ongoing, unless, as a result of the resolution of the reporting or disclosure, it is determined that the reporting subject is not guilty of the Breaches of the Law that were the subject of the reporting or disclosure.
- 8.8. Breach by the Whistleblower Officer of the obligation to maintain the confidentiality of the identity of Whistleblowers, the reporting subject or third parties shall constitute a contravention and shall be punishable according to the law.
- 8.9. Reporting subjects have the right of defence, including the right to be heard and the right of access to their own file.

IX. Personal data protection

- 9.1. In the context of the whistleblowing proceedings, the Company takes all necessary measures in order to ensure compliance with the data protection legislation, namely Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of individuals with regard to the processing of personal data and on the free movement of such data and repealing Directive 95/46/EC (“GDPR”) and the applicable legislation, including that which may be adopted locally in the context of the GDPR.
- 9.2. The measures taken by the Company in the context of the personal data processing are designed to provide specific protection to the Whistleblower, as well as to the accused person, particularly with regard to the processing of his/her personal data.
- 9.3. The Company takes all reasonable technical and organisational precautions to preserve the security of the personal data, in order to protect the data from accidental or unlawful destruction or accidental loss and unauthorised

disclosure or access. These security measures will be proportionate to the purposes of investigating the issues raised, in accordance with the security regulations established as per the law. If the whistleblowing proceedings is run by a third party, the data controller needs to have in place a contract for adequacy and, in particular, take all the appropriate measures.

- 9.4. As regards the processing of personal data of the Whistleblower, such aspects are detailed under Appendix 1 to this Policy. By submitting the concern/complaint to the Company, the Whistleblower understands the terms and conditions of processing of his/her personal data, as per those mentioned in the Privacy Notice attached to this Policy in Appendix 1.**

This Policy was adopted by the Company on 24.04.2025 and is effective from the date it is adopted and/or, in relation to employees, from the date it is brought to their attention.

Appendix 1: Notification on the processing of personal data

In the context of the whistleblowing proceedings, Premier Energy PLC („the Company”) may collect, store, process and/or, as the case may be, transfer personal data of the whistleblowers, in order to assess and resolve the concerns/complaints.

The Company, as personal data controller, undertakes to process and/or, as the case may be, transfer the personal data, in compliance with Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of individuals with regard to the processing of personal data and on the free movement of such data and repealing Directive 95/46/EC (“GDPR”) and the applicable legislation, including that which may be adopted locally in the context of the GDPR.

1. IDENTITY OF THE CONTROLLER

Premier Energy PLC is the company responsible for processing of the personal data, having the following contact details:

Premier Energy PLC

Nicosia, Themistokli Dervi no. 48, Athienitis Centennial, 3rd floor, office 303, Cyprus, postal code 1066;

Registered with the Trade Registry in Cyprus under no. HE316455;

Email address: office@premierenergygroup.eu

Tel: +35722222024

2. HOW DO WE COLLECT PERSONAL DATA ABOUT WHISTLEBLOWERS?

We collect personal data from whistleblowers directly, in any form that is chosen by the latter to submit the reporting from the ones available as provided in the Company’s Policy on Internal Reporting and Protection of Whistleblowers in the Public Interest.

3. WHAT PERSONAL DATA DO WE PROCESS ABOUT WHISTLEBLOWERS?

For the purposes described in Section 4 below, we may process the following categories of personal data:

- (i) surname, name and contact details of the whistleblower in case the reporting is not done anonymously;
- (ii) personal data arising out of the details regarding professional context in which the whistleblower obtained the relevant information;
- (iii) signature of the whistleblower (whenever the reporting was not anonymous);
- (iv) voice of the whistleblower (whenever voice messages are sent while using the internal reporting channels made available by the Company);
- (v) any other personal data that may be independently communicated by the whistleblower in the context of his/her complaint.

4. WHY AND HOW DO WE PROCESS THE PERSONAL DATA?

The Company processes the personal data (detailed in Section 3 above) in order to be able to assess and investigate the concern/complaint of the whistleblower (hereinafter referred to as the “Purpose”).

The provision and processing of the personal data for the Purpose is necessary and may represent a legal obligation, as such is provided under Law no. 361/2022 on the protection of whistleblowers in the public interest.

5. HOW LONG WILL WE RETAIN THE PERSONAL DATA?

The Company retains the personal data, as set out in Section 3 for the duration provided under Law no. 361/2022 on the protection of whistleblowers in the public interest, namely for 5 years. After this period, the personal data shall be deleted and/or destroyed in accordance with the Company’s internal policies.

6. WHY ARE WE ALLOWED BY LAW TO PROCESS THE PERSONAL DATA?

Pursuant to the law, we are allowed to process the personal data described in Section 3 in order to fulfil the Purpose detailed in Section 4 above, based on art. 6 (1) letter c) of GDPR, respectively processing is necessary for compliance with a legal obligation to which the controller is subject .

These obligations are set forth under Law no. 361/2022 on the protection of whistleblowers in the public interest and are detailed in the Policy.

7. HOW DO WE DISCLOSE THE PERSONAL DATA?

We may disclose the personal data of the whistleblowers only to the relevant persons within the Company or within the group that, as described under the proceedings detailed within the Policy, are involved in investigating the relevant concern/complaint and are bound by confidentiality obligations.

We may also disclose the personal data to authorities and public institutions, if the case may be.

8. WHEN DO WE TRANSFER THE PERSONAL DATA OUTSIDE THE EU/EEA?

The personal data will not be subject to transfer outside the EU/EEA.

9. WHAT ARE THE RIGHTS REGARDING PROCESSING OF PERSONAL DATA?

According to the applicable legal provisions, the data subjects have the following rights:

- (i) the right to access the personal data;
- (ii) the right to request the rectification of the personal data;
- (iii) the right to request the erasure of the personal data;
- (iv) the right to request the restriction of processing of the personal data;
- (v) the right to oppose to the processing of the personal data;
- (vi) the right to portability of the personal data;
- (vii) the right to withdraw the consent at any time, without affecting the lawfulness of the processing carried out based on consent before withdrawing such consent; and
- (viii) the right to lodge a complaint with a supervisory authority.

Please contact us using the Company's contact details detailed in Section 1 above for any questions or requests regarding these rights and/or wish to exercise any of the rights you have in relation to the processing of your personal data.

10. PROFILING

Please note that no automated decision-making systems/processes or profiling are used in the context of the processing of the personal data of whistleblowers.