



HELLENIC CASINO OF PARNITHA S.A.

WHISTLEBLOWING POLICY

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I. WHISTLEBLOWING POLICY

1. INTRODUCTION

1.1 Purpose

The present Policy (the “Policy”) sets the general principles and the operational framework through which the company receives, assesses and investigates reports alleging irregularities, omissions or offenses that come to the attention of its Employees, Customers, Suppliers, or other stakeholders.

The company endorses and implements the present Policy.

The Policy and any amendments thereof, are proposed by the Whistleblowing Officer, are endorsed by the Legal department and are approved by the CEO and the COO.

The company is committed to maintaining the highest level of ethics and professional behavior, adopting a zero-tolerance approach towards illegal or governance-counter actions which might negatively affect its reputation and credibility.

1.2 Regulatory Framework

The Whistleblowing Policy (hereinafter “the Policy”) complies with the requirements of the regulatory framework, as stipulated in the provisions of Directive (EU) 2019/1937 of the European Parliament and adapted in the national legal framework with the Law 4990/2022 (GG A’ 210).

1.3 Definitions

For the purposes of this Policy, the following definitions shall apply:

Report is the oral or written communication of information on breaches, or a concern submitted about an actual or potential breach in the context of the provisions of Article 4 of Law 4990/2022 and to the extent necessary to contribute to the disclosure and prevention of illegal acts as described in the above law.

Internal Report is the oral or written communication of information on breaches, or a concern submitted about an actual or potential breach to the Whistleblowing Officer.

Reported Person is the individual against whom an allegation has been made, a natural or legal person who is referred to in the report as a person to whom the irregularity is attributed or with whom that person is associated.

Whistleblower is the natural person who reports or discloses information on breaches acquired in the context of their work-related activities.

Retaliation is any direct or indirect act or omission which occurs in a work-related context, prompted by reporting, which causes or may cause unjustified detriment to the whistleblower. Retaliatory actions may include, but are not necessarily limited to, harassment, discriminatory treatment, inappropriate performance appraisal, salary freeze or adjustment, work assignments, demotion, termination of employment, or the withholding of an entitlement.

Feedback is the provision to the reporting person of information on the action envisaged.

Breach is the act or omission that is unlawful and relates to act and areas falling within the scope of the Policy.

Good faith is the unequivocal belief in the veracity of the reported incidents, i.e. the fact that the whistleblower reasonably believes the transmitted information to be true, based on reasonable facts and/or circumstances that allow for the assumption that the report is sufficiently grounded.

1.4 Scope and Obligations

The whistleblowing processes are addressed to all Employees of the company, as well as to all stakeholders related with the company and are designed to complement the Personnel Regulation, Policies and Procedures of the company referring to the general duties of the Employees.

2. GENERAL PRINCIPLES

The Policy constitutes a means of ensuring the integrity, internal governance and reputation of the company and compliance to the requirements of law 4990/2022. It contributes to the identification of risks and to the adoption of the appropriate corrective measures, including but not limited to, enhancing the Internal Control System, detecting in advance incidents of fraud or other serious offenses, applying the appropriate measures to liable parties and, when required, notifying the competent Authorities, as the case may be.

Ensuring an environment of trust and safety for their Employees, Customers and Suppliers, the company encourages reporting in good faith of illegal acts or serious offenses, which come to their attention.

An inviolable principle of the Policy is to protect anonymity and confidentiality of the personal data of Whistleblowers and, in case they are Employees of the company, to safeguard that their professional evaluations are and will be performed impartially.

No promise of whistleblower reward can be given, given that reports are submitted both in the context of complying with and adhering to the relevant applicable institutional and regulatory framework and in order to protect the interests of the company and other stakeholders.

The whistleblowing procedure aims at strengthening transparency, which encourages the reporting of incidents that give rise to violations of the Procedures and Policies of the company as well as the reporting of incidents of fraud, corruption, coercion or other violations.

3. WHISTLEBLOWING REPORTS' SCOPE

Reports shall be submitted on condition of faithful and reasonable belief that an offense or misdeed has been or may be committed. The Employees, Customers and Suppliers of the company are encouraged to report offenses, cases of suspected illegal behavior, mismanagement incidents, or serious omissions with respect to the Regulations, Policies and Procedures as well as to financial reporting and the preparation of the consolidated Financial Statements. Cases that should be reported include:

- Acts involving gross negligence, potential fraud, bribery or corruption.
- Acts involving theft, embezzlement and forgery.
- Breaches of the applicable legal and regulatory framework.
- Breaches of anti-money laundering processes.
- Breaches of confidentiality and personal data.
- All kinds of harassment (e.g., sexual, racial, religious, gender identity etc.), as well as intimidation and abuse of power.
- Acts involving discriminatory treatment of employees.

Customer complaints pertaining to the quality of services or gaming related issues are NOT under the scope of this Policy.

4. SAFEGUARDING ANONYMITY

Reports can be submitted by telephone, in writing, via e-mail or online through the respective platform. Upon request of the Whistleblower, reports can be delivered by means of a physical meeting between the Whistleblower and the Whistleblowing Officer, the CEO or the COO.

In all cases, acting in good faith over the legitimacy of a report is a prerequisite. Whistleblowers shall be protected against retaliation or reprisal actions, on the following grounds:

- The identity of the Whistleblower, should they have opted not to be anonymous, shall be protected and confidentiality shall be ensured.
- Persons who report or publicly disclose information on breaches anonymously, but who are subsequently identified and suffer retaliation, shall nonetheless qualify for the protection provided.
- Submitted reports are communicated only to predefined persons, the number of which is narrowed to those responsible for carrying the investigation and are entitled to act in discretion and confidentiality. By respecting the above would also result in protecting the identity of the reported persons.

The Company ensures that the Whistleblower is properly protected against possible negative consequences, such as threats or attempts of retaliation, or discrimination or any other form of unfair treatment.

The Company ensures that Reported Persons are fully protected against potential negative impact, in such cases where the assessment of the report does not reveal a Policy breach. Even when the investigation decides upon a justified violation and measures have been taken against the Reported Persons, their protection is ensured against involuntary negative effects, irrespective of potential sanctions imposed by the competent bodies.

Revealing the identity of the Whistleblower may be required by a judicial or other legal procedure in the context of investigating the corresponding case. In particular, the Whistleblower shall be informed before their identity is disclosed, unless such information would jeopardize the related investigations or judicial proceedings. When informing the Whistleblower, the Company shall provide an explanation for sharing the confidential data concerned.

The Company takes all necessary technical and organizational measures to protect personal data. Any processing of personal data under this Policy is carried out in accordance with relevant national and European regulation. Personal data of the parties involved is protected and is processed for the sole purpose of verifying their validity.

II. PROCESSES

1. GOVERNANCE

According to the provisions of L.4990/2022, the Company assigns the responsibilities of receipt and follow up of the reports submitted, to the Whistleblowing Officer.

2. RECEIVING REPORTS

In order to facilitate the proper examination and assessment of the submitted reports, the Whistleblowers are encouraged to provide all available information, including the facts giving rise to the suspicion/concern related with the report, indicating the date and nature of the event, the name(s) of the person(s) involved as well as potential witnesses, or other evidences, including documents and locations.

Reports can either be submitted via the online platform, via e-mail at whistleblowing@regency.gr, or by post to the Whistleblowing Officer based at the Head Offices. The address is 297 Kifissias Avenue, 14561 Kifissia, Greece. The afore-mentioned channels operate exclusively for receiving reports and are available 24 hours a day/seven days a week. Reports can be submitted via phone to the +30 214 4089008, between 13:00 to 17:00 during working days.

Upon request of the Whistleblower, the report may also be submitted by means of a physical meeting with the Whistleblowing Officer, or the CEO or the COO. In such a case, subject to the consent of the Whistleblower, the conversation is recorded in a durable and retrievable form.

3. HANDLING REPORTS

The procedure for handling whistleblowing reports includes the following steps:

When a report is submitted, the Whistleblowing Officer shall resolve on whether the report indicates irregularities, omissions or offenses. In such a case, the Whistleblowing Officer shall refer the report to the competent departments of the Company to proceed with any further necessary actions, or to perform an investigation. Subsequently, the Whistleblowing Officer resolves on whether to close the case or to inform the Management of the Company about the identified violations.

- The Whistleblowing Officer receives and follows up on the reports, communicates with the Whistleblower, and, if deemed necessary, requests further information and update on the progress of their report.
- When the report has been submitted via the online platform or eponymously, the Whistleblowing Officer shall acknowledge receipt of the report within seven (7) days following its submission.
- Upon completion of the case, the Whistleblowing Officer informs the Whistleblower of the decision taken on their report. The feedback to the Whistleblower shall be provided no later than three (3) months from the acknowledgement of receipt of the report or, if no acknowledgement was sent, three (3) months from the expiry of the seven-day period after the report was submitted.

- When an Employee has been found violating the Company’s Internal Regulations, Policies and Procedures, the Whistleblowing Officer escalates the case for the purpose of deciding upon the imposition of measures, as follows:
 - i. To the Board of Directors, when the reported person is a member of the Executive Committee
 - ii. To the CEO and the COO when the reported person is a General Manager, a Director or a Manager
 - iii. To the Human Resources department, in any other case.
- The Whistleblowing Officer keeps a record and stores the reports for a reasonable period of time, at least until the completion of the investigation or any further legal action taken.

Access to whistleblowing data is restricted to the Employees on a “need to know” basis and only for whistleblowing management purposes.

III. FINAL PROVISIONS –ADOPTION, REVIEW AND UPDATE

Under the responsibility of the Whistleblowing Officer, the Whistleblowing Policy shall be communicated to Employees and posted on the Company’s intranet in a separate, easily identifiable and accessible section. Information shall include the procedures applicable for reporting a case, including the template and the manner in which the Company may request the Whistleblower to clarify elements of the report, or to provide additional information, the timeframe for providing feedback and the type and content of such feedback, as well as the nature of the follow-up over the reports.

The Whistleblowing Officer is responsible to ensure that information about the whistleblowing policy and the potential channel of submitting a report is available in the company website.

The Whistleblowing Officer is responsible for the evaluation and annual review of the Policy and, if deemed necessary, proposes amendments, in order to recognize changes of the respective regulatory framework and continually improve operational efficiency and effectiveness.

A detailed Whistleblowing procedure will be adapted with an aim to:

- Provide ways in which employees, customers and suppliers can report any breaches,
- Stipulate, in details, the responsibilities of the Whistleblowing Officer, the company and any other third parties involved.
- Determine the principles and method of handling such complaints, and
- Promote transparency, responsibility, confidentiality and integrity.