

## Statement for the processing of Whistleblowers personal data & Privacy Notice

The company under the name "IDEAL Holdings S.A." with the distinctive title "IDEAL Holdings" located at 25 Kreontos Street, Athens, P.C. 10442 (hereinafter "IDEAL Holdings", "the Company" or "we") sets the protection of the personal data it processes as a main priority. This Privacy Notice, in compliance with the provisions of Regulation (EU) 2016/679 (hereinafter referred to as the "General Data Protection Regulation" or "GDPR") and the applicable legislative and regulatory framework for the protection of personal data, aims to provide information regarding the personal data processed, the manner and purpose of processing, in the context of IDEAL Holdings' Whistleblowing Policy, which was established in accordance with the European Union Directive 2019/1937, on the protection of persons who report breaches of Union law (hereinafter referred to as the "Whistleblowing Directive" )and relevant national legislation.

### Definitions

For the purposes of this Privacy Notice, the following definitions are applicable, along with the respective definitions used at the Whistleblowing Policy of the Company:

**Report:** means the oral or written communication of information provided on breaches or a concern about an actual or potential breach.

**Joint Controllers :** Two or more Controllers who jointly determine the purposes and means of the processing of personal data

**Group:** means the group of the companies belonging to "IDEAL Holdings S.A.", i.e. the Company and the companies in which it participates directly or indirectly ("subsidiaries").

**Whistleblowing:** means the voluntary reporting-complaint by anyone regarding significant irregularities and omissions or other criminal offences, within the meaning of Law 4990/2022 and the Ministerial Decision 47312/18.11.2023 Government Gazette B' 6994, which is notified, by name or anonymously, to the company, in order to take the necessary measures.

**Whistleblowing Policy:** means the Whistleblowing Policy of IDEAL Holdings S.A., as in force.

**Privacy Notice:** means this Privacy Notice for the processing of personal data of persons reporting breaches of EU law.

**Processing:** any operation or set of operations which is performed on personal data or on sets of personal data, whether or not by automated means, such as collection, recording, organization, structuring, storage, adaptation or alteration, retrieval, consultation, use, disclosure by transmission, dissemination or otherwise making available, alignment or combination, restriction, erasure or destruction.

**Controller:** the natural or legal person, public authority, agency or other body which, alone or jointly with others, determines the purposes and means of the processing of personal data.

**Whistleblower:** is the natural person who reports or discloses information, obtained in the course of his work-related activities, about breaches by providing information about breaches.

**Personal Data:** any information relating to an identified or identifiable natural person ('data subject'); an identifiable natural person is one who can be identified, directly or indirectly, in particular by reference to an

identifier such as a name, an identification number, location data, an online identifier or to one or more factors specific to the physical, physiological, genetic, mental, economic, cultural or social identity of that natural person.

### **Data Subjects, Categories of Personal Data & Purpose of Processing**

The Whistleblower may choose to submit a named or anonymous Report. The personal data of the persons involved in the Report are protected and processed exclusively for the following purposes: (a) fulfillment of the Company's legal obligation to establish and operate the channels, (b) submission, monitoring, management and archiving of Reports, (c) execution of monitoring actions and, more generally, taking the necessary measures to monitor the submitted Reports, (d) protection of whistleblowers, (e) taking disciplinary measures and/or judicial actions against persons who committed violations, (f) providing information on any criminal offences committed to the competent prosecuting and judicial authorities, (g) security and confidentiality of the process of following up on Reports and the data processed related to it, (h) establishing, exercising or supporting legal claims of the Company or third parties.

In the context of the Whistleblowing Policy and for the purposes described above, personal data necessary for the investigation of the content of the Report are collected and processed, concerning the Whistleblower (in case the Whistleblower choose to disclose his name) or alleged persons and/or third parties involved in the reported incident, such as in particular: your name, surname, and contact details (in case you choose to submit a named Report), description of the incident including dates, locations, information about third parties involved in the incident and any other relevant information shared in the Report.

### **Legal Basis for the Processing of Personal Data**

**(a) Compliance with a Legal Obligation** [Article 6(1)(c) GDPR]: We will process your personal data to fulfill our legal obligations regarding our compliance with the Whistleblowing Directive (EU Directive 2019/1937 on the protection of persons who report breaches of EU law) as transposed into the national law of Greece (Law 4990/2022) and Cyprus.

**(b) Legitimate interest** [Article 6 (1) (f) GDPR]: the processing of personal data relating to the subjects of the Report, the Whistleblowers and the Report Receiving and Monitoring Officer, may be based on the legitimate interest of the Company with regards to preventing, detecting, investigating and defending legal claims and offences, the protection of the employees and the reputation of the Company and its subsidiaries and in detecting or preventing violations thereof EU law within IDEAL HOLDINGS S.A.

In addition, the Joint Controllers may, unintentionally, be exposed to special categories of personal data contained in the Report in accordance with exceptions permitted by Article 9 GDPR, such as in the field of employment and social security and social protection legislation (Article 9.2 (b)) and for the establishment, exercise or defense of legal claims or whenever courts act in their judicial capacity (Article 9 (2) (f)).

Any irrelevant or excessive personal data is deleted, in accordance with article 17 of the Whistleblowing Directive.

### **Recipients of Personal Data**

The personal data stored is accessible only by competent and authorized employees and management executives in charge of receiving reports and handling the investigation of reported violations in accordance with the Whistleblowing Policy. Such personal data is not disclosed to third parties, unless deemed necessary on the basis of legitimate interests or legal obligations of the Company and/or its subsidiaries for the disclosure

of data to consultants, auditors, competent judicial, prosecutorial and police authorities for the investigation of criminal offences involving members of the management or any of the employees of the Company and/or its subsidiaries as well as any third parties involved.

### Retention of Personal Data

The Company takes appropriate security measures to protect your personal data in accordance with our established policies, GDPR and any other legislative and/or regulatory requirements. The Group retains file at the Company's Compliance Unit, either in electronic or in paper form, under the necessary security specifications, which includes all the reports received, as well as the documents related to each of them, from the time of their submission and for a minimum period of five (5) years from the date each item came into its possession. This period is necessary for the effective handling of complaints and in order to resolve relevant issues raised, including the procedures for assessing and analyzing incidents with a view to addressing violations and preventing related incidents in the future, especially in cases with a repetitive character. The period of five (5) years is considered proportionate in relation to the above purposes and coincides with the statutory limitation period for tort claims. It is noted that personal data which are manifestly not relevant for the handling of a specific report shall not be collected or, if accidentally collected, shall be deleted without undue delay.

### Data Subjects Rights

When your personal data is processed, your rights are the following:

- ✓ **Right to Information and Access:** You have the right to be informed by our Company whether we process and maintain your personal data. If the answer you receive is affirmative, you may submit a request to obtain information about the processing, as well as a copy of the personal data processed.
- ✓ **Right to Rectification:** You have the right to request the rectification of inaccurate or incomplete personal data.
- ✓ **Right to restriction of processing:** you have the right to ask us to restrict processing, such as not to delete data that you consider necessary for the establishment, exercise or support of legal claims.
- ✓ **Right to object:** you have the right to object to the processing of your personal data.
- ✓ **Right to erasure:** you have the right to request the erasure of your personal data
- ✓ **Right to lodge a complaint to the Supervisory Authority:** If you consider that the processing of your data violates Regulation (EU) 2016/679, you have the right to lodge a complaint with the competent supervisory authority:
  - The competent supervisory authority for Greece is the Hellenic Data Protection Authority: (Kifisias 1-3, 115 23, Athens, <https://www.dpa.gr/>, tel. 2106475600)
  - The competent supervisory authority for Cyprus is the Commissioner for the Protection of Personal Data (Kypranoros 15, 1061, P.O Box 23378, Nicosia, Cyprus Tel. + 357 22818456, e-mail: [commissioner@dataprotection.gov.cy](mailto:commissioner@dataprotection.gov.cy) [www.dataprotection.gov.cy](http://www.dataprotection.gov.cy))

**Limitations Applicable to Data Subjects Rights:** The exercise and/or level of satisfaction of these rights may be subject to restrictions in accordance with applicable national and European law, in case of taking imperative measures necessary to ensure the preservation of evidence and the smooth investigation of the case, as well as to ensure the protection of the rights and freedoms of others involved in the whistleblowing system. These restrictions apply where appropriate. For example, under no circumstances can the person accused in a complaint and any third person named in the report/whose personal data resulted from surveillance measures, in his capacity as a data subject, receive relevant information about the processing of his personal

data by the Company, nor information about the source of the complaint or the identity of the named complainant based on the right of access the first (subject to exceptional cases provided permitted by law.) The information described herein may not be provided for as long as necessary and necessary for the purpose of preventing and responding to attempts to disrupt whistleblowing, obstruct, frustrate or delay follow-up measures, in particular with regard to investigations; or attempts to identify the reporting person, as well as to protect him or her against retaliation.

You can contact IDEAL HOLDINGS SA to exercise your rights set out in Articles 15-22 GDPR by sending an e-mail to [legal@ideal.gr](mailto:legal@ideal.gr) address or a registered letter to our postal address for the attention of the Legal Department. The Company will respond to your request, depending on its merits, within 30 days. The Company will respond to your request, depending on its validity, within 30 days. In case your request is complex, or we have received a large number of requests, we will inform you within the timeframe whether we are required to receive an extension of an additional (2) two months to respond to your request. If we refuse to comply with your request, we will give you a detailed and reasoned response.

### **Data Controller - Contact Details**

#### **IDEAL Holdings S.A**

Kreontos 25, 104 42,

Athens – Greece

Tel : +30 210 51 93 500

E-mail : [ir@idealholdings.gr](mailto:ir@idealholdings.gr)

It is noted that when a Report is related with employees or other affiliated persons of IDEAL Holdings or its subsidiaries, the processing of personal data may be carried out jointly by the Group's subsidiaries involved. In this context, these companies will act as Joint Controllers for the personal data they process and store in relation to the submitted Reports.