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## 1. Purpose of the procedure and reference regulatory context

This procedure applies to the following Tetra Pak company, present and operating in Greece: TETRA PAK HELLAS S.A., based in Maroussi Attiki, 8-10 Soros Street and Dimitisanas Street, 15525 (hereinafter referred to as “Tetra Pak” or the “Company”) and is aimed at implementing and regulating a system of whistleblowing within the scope of the activity carried out by the Company. In particular, the procedure implements the provisions of Law 4990/2022 (the “Whistleblowing Law”) implementing Directive (EU) 2019/1937 of the European Parliament and of the Council of October 23, 2019 on “the protection of persons who report violations of Union law” and regulates the protection of persons who report violations of national or European Union regulatory provisions that harm the public interest or the integrity of the public administration or private entity, of which they have become aware in a public or private work context.

The operating methods and characteristics of the reporting channels regulated by this procedure also comply with the legislation on the protection of personal data and, in particular, with the provisions of Regulation (EU) 2016/679 of the European Parliament and of the Council of April 27, 2016 on the protection of individuals with regard to the processing of personal data.

In addition to the aforementioned regulatory provisions, the procedure was also drafted taking into account the provisions of:

- a. Tetra Pak Code of Ethics (hereinafter, “Code of Ethics”), in the current version;
- b. Model of organization, management and control adopted by Tetra Pak in the current version.

## 2. Definitions

**EAD** - The National Transparency Authority

**Personal Data Protection Legislation** - Law 4624/2019 (“Personal Data Protection Law”), which provides for the protection of persons and other subjects with respect to the processing of personal data.

**Whistleblowing Reports and Monitoring Officer (Whistleblowing Officer)-** Indicates the body or person appointed by Tetra Pak as the recipient and manager of Whistleblowing Reports, with a duty of confidentiality on the information acquired.

**Whistleblowing Law** - Law 4990/2022.

**Recipient** - Indicates the Whistleblowing Officer as identified above.

**Directive** - The Directive (EU) 2019/1937.

**GDPR** - The Regulation (EU) 2016/679 of the European Parliament and of the Council of April 27, 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 (General Data Protection Regulation).

**Procedure or Whistleblowing Procedure** - This procedure is approved by the Board of Directors

**Whistleblower(s)** - Those who have the right to make a Whistleblowing Report pursuant to the Whistleblowing Decree and, in general, this Procedure, including employees, collaborators, partners, persons exercising (even on a mere de facto basis) functions of administration, management, control, supervision or representation of the Company and other third parties who interact with the Company (including suppliers, consultants, intermediaries, etc.) as well as interns or probationary workers, job applicants and former employees.

**Whistleblowing Report or Whistleblowing** - The report submitted by a Whistleblower pursuant to the principles and rules set forth in this Procedure.

**Facilitator** - A natural person who assists the Whistleblower in the process of making the Report, operating within the same work context and whose assistance must be kept confidential (these are individuals who having a qualified connection with the Whistleblower could suffer retaliation because of said connection).

**Anonymous Whistleblowing Report or Anonymous Reporting** - Reports that do not contain details that enable or could enable, even indirectly, the identification of the Whistleblower.

**Person Involved** - The natural or legal person mentioned in the Report as the person to whom the Breach is attributed or as a person otherwise implicated in the reported Breach.

**Connected Persons** - The persons for whom the same protections that the Whistleblowing Decree provides for the Whistleblower are applicable and who are: (i) Facilitators; (ii) persons in the same work context as the Whistleblower and who are related to the Whistleblower by a stable affective or kinship link within the fourth degree; (iii) work colleagues of the Whistleblower who work in the same work context and who have a habitual and current relationship with the Whistleblower; (iv) entities owned by or for whom the Whistleblower works or entities that operate in the same work context.

### 3. Objective Scope of Application

Violations that may be reported under the Whistleblowing Decree must relate to conduct, acts or omissions that harm the public interest or the integrity of the public

administration or the private Tetra Pak entity, of which the Whistleblower has become aware in the working environment of Tetra Pak.

In particular, reports may relate to:

1. violations of domestic law relating to offences of bribery and influence peddling as standardised in Articles 159, 159A, 235, 236, 237, 237A and 396 of the Criminal Code
2. offenses that fall within the scope of European Union or national acts (as referred to in the Whistleblowing Law) relating to the following sectors:

- (a) public procurement;
  - (b) services, products and financial markets and prevention of money laundering and financing of terrorism;
  - (c) product safety and compliance;
  - (d) transportation safety;
  - (e) environmental protection;
  - (f) radiation protection and nuclear safety;
  - (g) food and feed safety and animal health and welfare;
  - (h) public health;
  - (i) consumer protection;
  - (j) privacy and personal data protection and network and information system security;
3. acts or omissions detrimental to the financial interests of the European Union, as set forth in the Whistleblowing Law;
  4. acts or omissions concerning the internal market, including violations of the European Union's competition and state aid rules, as well as violations concerning the internal market related to acts that violate corporate tax rules or mechanisms whose purpose is to obtain a tax advantage that frustrates the object or purpose of the applicable corporate tax regulations, as set forth in the Whistleblowing Decree;

Excluded from the scope of the new discipline are Reports:

- This Procedure does not apply to reports concerning matters of national defence or security, except in specific cases expressly provided by law. It also does not affect the application of legal provisions relating to the protection of classified information, legal and medical professional privilege, the confidentiality of judicial deliberations or other legally protected procedures, or the rules of criminal procedure.
- Furthermore, the procedure does not override employees' rights related to consultation with their representatives or trade unions, nor does it affect

protections against adverse treatment arising from such consultations. It also respects the autonomy of social partners and their right to enter into collective agreements, without diminishing the level of protection afforded under this framework.

- Finally, the procedure does not apply in areas governed by specific EU sectoral acts listed in the Whistleblowing Law, where separate whistleblowing procedures are provided. In such cases, this procedure applies only to the extent that the relevant matter is not already covered by those specific legal instruments.

The cases referred to in this Paragraph are also referred to hereinafter as the “Violations.”

## 4. Definition and Content of Reporting

Whistleblowing is defined as information, including well-founded suspicions, about violations that have already been committed or have not yet been committed (but which, on the basis of concrete evidence, could be committed), as well as about conduct aimed at concealing them (e.g., concealment or destruction of evidence). It must then deal with conduct, acts or omissions of which the reporter or whistleblower has become aware in the work context. With respect to the meaning to be given to “work context,” reference should be made to a broad scope of application and not limited to those who have an employment relationship “in the strict sense.” In fact, it is necessary to consider that reports can also be made by those who have established other types of legal relationships with Tetra Pak other than those of employment in the strict sense. This refers, among others, to consultants, collaborators, volunteers, trainees, partners and persons with administrative, management, control, supervisory or representative functions.

The discipline also applies in the case of reports that occur in the context of an employment relationship that is later terminated, if the information was acquired during its course, as well as if the relationship has not yet begun and information about violations was acquired during the selection or other pre-contractual stages.

Therefore, what matters is the existence of a qualified relationship between the whistleblower and Tetra Pak in which the former operates, a relationship that concerns present or even past work or professional activities. As for the content, the reports must be as circumstantial as possible, in order to enable the assessment of the facts by the Whistleblowing Officer responsible for receiving and handling the reports. In particular, the following essential elements of the report must be clear, including for the purpose of admissibility screening:

- the identifying data of the reporting person (first name, last name, place and date of birth), as well as an address to which subsequent updates can be communicated;

- the circumstances of time and place in which the fact that is the subject of the report occurred and, therefore, a description of the facts that are the subject of the report, specifying the details relating to the circumstantial news and where present also the manner in which the facts that are the subject of the report came to light;
- the generalities or other elements that enable the identification of the person to whom the reported facts are attributed.

In addition, given the use of the analog channel (Sec. 5), it would be useful for the reporter to expressly indicate that he or she wishes to benefit from whistleblowing protections (e.g., by inserting the words “confidential to the Whistleblowing Officer”), especially in order to properly handle the possible mistaken sending of the report to a person other than that person (Sec. 7.1 on “Handling of the Report”).

It is also useful for the report to be accompanied by documents that may provide evidence of the facts being reported, as well as an indication of other parties potentially aware of the facts.

## 5. Internal Reporting Channel

The Company has activated the following internal reporting channel, specifically, any reports may be sent by registered letter with return receipt to the following addresses:

- TETRA PAK HELLAS S.A., based in Maroussi Attiki, 8-10 Soros Street and Dimitsanas Street, 15525

The report must be placed in two sealed envelopes, including, in the first, the identifying data of the reporter, together with an identity document; in the second, the subject of the report; both envelopes must then be placed in a third envelope bearing, on the outside, the words “confidential to the Reporting Manager.”

## 6. Recipient of the Internal Whistleblowing Channel

All reports will be received and handled by the designated Whistleblowing Manager. The Whistleblowing Officer will ensure the utmost confidentiality in the processing of reports and will take the necessary measures to protect the whistleblower from retaliation of any kind or nature. In this regard, it should be noted that Tetra Pak has explicitly provided for the application of disciplinary sanctions to individuals who are responsible for violating the prohibition against retaliation against the whistleblower or for violating the rules of confidentiality or in general are responsible for failures such as to frustrate the protection of the whistleblower as provided for in Law 4990/2022.

## 7. Internal Reporting Management

### 7.1. Preliminary Verification of the Report

The Whistleblowing Officer is responsible for ensuring the effective operation of the internal reporting channel and supporting a culture of integrity and transparency within the organisation. Specifically, the Officer must provide clear, accessible information on how reports can be submitted internally and ensure such information is visibly displayed within the organisation. They are tasked with receiving reports that fall within the scope of the relevant legal framework and must acknowledge receipt to the reporting person within seven (7) working days from submission.

Upon receipt, the Officer must take appropriate steps to ensure the report is referred to the competent body or authority for follow-up. Alternatively, where the report is incomprehensible, manifestly abusive, lacks indications of a breach of Union law, or raises no serious concerns, the Officer may close the case and archive the report. In such instances, the decision must be communicated to the reporting person, who retains the right to refer the matter to the EAD if they believe it has not been handled effectively.

The Officer is also responsible for maintaining the confidentiality of the whistleblower's identity, as well as any third parties mentioned in the report, by preventing access to unauthorised individuals. They must monitor the progress of reports, maintain communication with the whistleblower, and request additional information where necessary. The whistleblower must be informed of any action taken within a reasonable period, not exceeding three (3) months from the acknowledgment of receipt—or, if no acknowledgment was issued, from the end of the seven-day period following submission.

In addition, the Officer must ensure that information on external reporting options—including the EAD, competent public authorities, and relevant EU bodies—is readily available and easy to access. Lastly, they play an active role in promoting a culture of ethics and compliance, including the design and coordination of training activities on integrity, as well as contributing to the development of internal policies that strengthen ethical standards and transparency.

**7.2. Management of the Report** The management of the Report follows the provisions of this Procedure. The Whistleblowing Officer: a. Maintains communication with the Reporter and requests additional information if needed; b. Ensures due follow-up on received Reports; c. Provides feedback within three months from the acknowledgment of receipt or within an extended timeframe if necessary. . The Whistleblowing Officer may seek support from internal functions or external consultants while maintaining confidentiality. The Whistleblowing Officer may also request clarifications from the Involved Person during the Report management process. Additionally, the Reporter may provide further information if the reported issue persists, worsens, or escalates. Reports and related documentation are stored securely for up to five years from the final communication of the report's outcome.

**7.3. Internal Investigation Activities** To evaluate a Report, the Whistleblowing Officer may conduct internal investigations directly or engage external or internal experts while maintaining confidentiality.

**7.4. Closure of the Report** Findings from internal investigations are analyzed to determine the context of the Report, confirm any Violation, and identify appropriate disciplinary measures or corrective actions to prevent recurrence. If a Violation is confirmed, the Whistleblowing Officer may:

1. Inform the Employer about the need for disciplinary action against the Involved Person, in compliance with applicable laws, and collective agreements;
2. Assess, together with relevant corporate functions, whether to initiate disciplinary proceedings against the Reporter if the Report is found to be malicious or defamatory;
3. If no conflicts of interest exist, work with the affected corporate function to implement a corrective action plan and monitor its execution.

**7.5. Communication of Results and Reporting** The Whistleblowing Officer prepares a semi-annual report for the Board of Directors, summarizing non-archived Reports, investigations, and any disciplinary measures taken, ensuring confidentiality compliance with the Whistleblowing Law.

## 8. Protection Measures

**8.1. Protection Measures for the Reporter** Reports must be made in good faith. However, the Reporter remains criminally liable for defamation, slander, or other offenses, except in cases of immunity as per the Whistleblowing Law. The Whistleblowing Law provides the following protections:

- A ban on retaliation against the Reporter;
- Support measures, including free legal assistance from third-sector entities listed on the EAD website;
- Protection from retaliation, including:
  - The ability to report retaliation to EAD;
  - The nullification of acts taken in violation of the non-retaliation provision;
- Limitations on liability for disclosure of violations covered by confidentiality obligations, copyright, or data protection laws, provided that:
  - The disclosure was necessary to reveal a Violation;
  - The conditions outlined in Section 8.2 apply;



- Protection from liability for acquiring and accessing information on Violations, unless the act constitutes a crime;
- Applicable sanctions (detailed in Section 11).

## **8.2. Conditions for Applying Protection Measures** Protection measures apply if:

- a. At the time of the Report, the Reporter had reasonable grounds to believe that the information was true and relevant under the Whistleblowing Decree;
- b. The Report was submitted in compliance with the Whistleblowing Law. These protections also apply to Anonymous Reports if the Reporter is later identified and suffers retaliation. Retaliation includes actions such as dismissal, suspension, demotion, non-renewal of employment contracts, discrimination, or termination of business contracts. Section 8 does not apply to Code of Ethics Reports, which are governed by the applicable Code of Ethics provisions.

## **9. Confidentiality Obligations Regarding the Identity of the Reporter**

The Reporter's identity and any identifying information must not be disclosed without explicit consent, except to those authorized to handle Reports as per GDPR and the Personal Data Protection Law. Specific confidentiality obligations apply in:

- Criminal proceedings: The Reporter's identity cannot be disclosed if the disciplinary charge is based on independent evidence beyond the Report.
- Disciplinary proceedings: If the charge is based wholly or partly on the Report and knowledge of the Reporter's identity is essential for the accused's defense, the Report may be used only with the Reporter's written consent.

## **10. Data Protection**

Personal data processing related to the internal reporting channel complies with GDPR and the Personal Data Protection Law. The Company has implemented technical and organizational measures to ensure data security based on impact assessments under GDPR Article 35. Agreements regulate relationships with external data processors, as required by GDPR Article 28. Individuals authorized to handle Reports must process personal data under GDPR Articles 29 and 32. Reports containing irrelevant personal data must be deleted immediately.

## **11. Sanctions**

Any person who interferes with the proper functioning of the whistleblowing framework is subject to criminal and financial penalties. Specifically, imprisonment and monetary

finances may be imposed on individuals who obstruct or attempt to obstruct the submission of a report concerning violations within the scope of this law, who engage in retaliatory actions or malicious proceedings against persons entitled to protection, or who breach the obligation to maintain the confidentiality of a whistleblower's identity in violation of Article 14 of Whistleblowing Law.

Where a violation of the applicable whistleblowing legislation is committed for the benefit of, or on behalf of, a legal entity, an administrative fine may be imposed on that entity. The fine shall range between ten thousand (10,000) and five hundred thousand (500,000) euros. In determining the amount of the fine, particular consideration is given to the severity of the violation and the degree of fault involved.

## 12. External Reporting Channel

Reporters may use the EAD external channel if:

- The internal channel is unavailable;
- A previous internal report was ignored;
- There is reasonable fear of retaliation;
- The Violation poses an imminent public threat. Refer to EAD guidelines for further details.

## 13. Information and Training

This Procedure is made accessible in workplaces and online. Training on whistleblowing and compliance is included in corporate training programs.

Tetra Pak values integrity and encourages reporting to uphold an ethical and responsible work environment.