

Policy of the Legal Entity under Private Law under the name “Thessaloniki International Film Festival” (Festival) for the Management of Named and Anonymous Reports & Complaints (Whistleblowing Policy)

Pursuant to Law 4990/2022 on the Protection of Persons Reporting Violations of Legislation

1. Whistleblowing refers to the voluntary reporting by individuals who have knowledge of significant irregularities, omissions, or other criminal acts—whether actual or potential—committed by a person or persons within the Legal Entity under Private Law “Thessaloniki International Film Festival” (hereinafter: Festival). Such reports are recorded in the Festival’s protocol and subsequently forwarded to the competent department for investigation, enabling the organization to take corrective action.
2. The purpose of the Festival’s Policy on the Management of Named and Anonymous Reports & Complaints is the timely detection of potential irregularities, omissions, or criminal acts within its departments. The sole purpose of such reports and their investigation is to safeguard the reputation and assets of the Festival, as well as to protect the members of its Administration, its affiliated suppliers and external partners, and all participants in its international festivals, annual activities, and events from improper actions by its personnel and executives that could undermine its credibility and reputation.
3. Under this Policy, employees of the Festival are required to report any serious irregularities, omissions, or criminal acts that come to their attention and concern employees, associates, or executives of the Festival.
4. The Festival provides the complainant with alternative methods for submitting their report, either by mail to its registered address (7 Dionysiou Areopagitou St., Athens, P.C. 11742) or via email to a designated electronic address at wbp@filmfestival.gr.
5. A fundamental principle of the Policy on the Management of Named and Anonymous Reports & Complaints is the protection of anonymity and the confidentiality of the personal data of individuals submitting reports/complaints. In cases where the complainants are employees of the Festival, the Policy also ensures the protection of the complainants and safeguards their position and future professional development.

6. Scope of Application:

Reports concerning irregularities, omissions, or criminal acts include, among others, offenses such as misappropriation of assets, theft, corruption, fraud, misconduct, harassment, misrepresentation of data, violation of the legislative framework governing the Festival, bribery, or any other unethical behavior.

The evaluation of confidential reports submitted by employees and third parties concerning the Festival is undertaken by the **Report Receipt and Monitoring Officer (RRMO)**, who holds the responsibilities outlined in **Article 10, paragraph 2 of Law 4990/2022**, as follows: (a) Provides appropriate information regarding the possibility of submitting a report within the organization and ensures that the relevant information is visibly displayed within the organization. (b) Receives reports concerning violations that fall within the scope of this Policy. (c) Confirms receipt of the report to the reporting person within seven (7) working days from the date of receipt. (d) Refers the report, upon recommendation, for a final decision by the Festival’s Board of Directors or terminates the procedure by archiving the report if it is unintelligible, submitted abusively, does not contain facts substantiating a violation of Union law, or if there is insufficient evidence to indicate such a violation. In both cases, the relevant decision is communicated to the reporting person, who, if they

believe that their report has not been effectively addressed, may resubmit it to the **National Transparency Authority (NTA)**, which, as an external channel, exercises the powers set forth in **Article 12 of Law 4990/2022**. (e) Ensures the confidentiality of the identity of the reporting person and any third party named in the report, preventing unauthorized access to such information. (f) Monitors reports, maintains communication with the reporting person, and, if necessary, requests further information from them. (g) Provides updates to the reporting person on actions taken within a reasonable period, not exceeding three (3) months from the acknowledgment of receipt, or, if no acknowledgment was sent, within three (3) months from the expiration of the seven (7) working days following the submission of the report. (h) Provides clear and easily accessible information on the procedures through which reports can be submitted to the NTA and, where applicable, to public authorities or institutional and other bodies or organizations of the European Union. (i) Designs and coordinates training initiatives on ethics and integrity and participates in the development of internal policies to enhance integrity and transparency within the organization.

7. In the event that an employee of the Festival or a third party has doubts regarding the necessity of reporting an irregularity, omission, or criminal act, or a suspicion thereof, or seeks clarifications concerning their protection or other relevant matters not addressed in this Policy, they may submit their inquiries in writing to the Festival's Report Receipt and Monitoring Officer (RRMO) at the email address stounos@filmfestival.gr.

8. The Festival encourages named reports, as anonymous reports are particularly difficult—and often impossible—to investigate thoroughly due to the challenges in obtaining additional evidence and clarifications from an anonymous complainant, as well as the corresponding difficulty in providing such requested information. This is especially relevant in cases where, during the investigation, a meeting with the complainant is necessary to obtain clarifications or assess the credibility of the report. As a result, anonymous reports are examined only to the extent that the unlawful act described therein can be identified.

9. The Festival is committed to maintaining the anonymity of the complainant and avoiding any actions that could potentially lead to the disclosure of their identity. The disclosure of the complainant's identity may be required as part of judicial or legal proceedings in the context of investigating the reported case. However, even in such instances, the anonymity of any other individuals involved in the report will be preserved. In any case, the collection and processing of personal data shall be carried out in accordance with the applicable legislation on personal data protection in force at the time of the report.

10. Prohibition of Retaliation: All forms of retaliation or acts of reprisal against the reporting person are strictly prohibited, whether such actions originate from the employer or third parties. This includes, but is not limited to, dismissal, termination of employment, denial of promotion, salary reduction, change in working hours, negative performance evaluation, intimidation, deliberate harm, reputational damage, and any other retaliatory measures.

11. Protection Against Retaliatory Actions: The Festival is committed to protecting employees who, acting in good faith, have submitted a report from potential retaliatory actions regarding their position and professional development. In cases where the examination of the report does not establish fraud or any other unlawful act, no consequences shall be imposed on the reporting person. However, if the complainant was involved in any way in the reported act, they shall not be exempt from liability. Nonetheless, their contribution to the identification and investigation of irregularities, omissions, or criminal acts shall be taken into consideration and evaluated accordingly.

12. Through this Policy, the Festival encourages employees to report, without fear of any form of retaliation, any unlawful or unethical behavior they observe or suspect. Employees are urged to submit timely and substantiated reports and to provide honest and comprehensive information.

The General Director