

## WHISTLEBLOWING MANAGEMENT SYSTEM POLICY

### According to the requirements of ISO 37002:2021 and of L. 4990/2022

This Policy is tailored to the requirements of MP ADVISORS IKE and provides a framework for defining the objectives of the Whistle Blowing Management System, on reports related to Law 4990/2022.

The Company's Management is committed to complying with the applicable Legislative and Regulatory requirements, the requirements of ISO 37002:2021, as well as to the continuous improvement of the system while prohibiting any harmful behavior.

Internal & external reporting channels will be available on the company's website and are also communicated internally by available appropriate means such as internal announcements.

The relevant Team is responsible for the whistleblowing operation and acts independently to ensure the proper execution of all internal reporting management actions in accordance with the applicable legislation and with what is specified in the relevant company policy, remaining at the disposal of any interested party for relevant support and guidance.

The Whistleblowing channels should not be abused for allegations made in bad faith or irrelevant personal complaints. Greek law provides penalties to persons that initiate malicious reports or knowingly make false reports or false public disclosures.

The Company is committed to the following, which are also key company objectives on the WMS:

- maintain a culture of free expression on internal reporting in an environment of trust, impartiality and protection of privacy and confidentiality.
- take all appropriate technical and organizational measures to ensure the Protection of Personal Data, the confidentiality and protection of individuals from any form of retaliation under the terms of the relevant legislation and the proper keeping of relevant records, based on the applicable legislation
- not restrict the internal reporting process due to other commitments, such as contractual confidentiality clauses
- process the investigation of reports within the timeframe provided by Law 4990/2022.
- maintain an "Internal Reporting Channel Policy within the meaning of Law 4990/2022" appropriate to the Company's purpose and to ensure the continuous improvement of the system.