

Whistleblowing Policy and Process

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I. Introduction

This Whistleblowing Policy (the “Policy”) sets out the procedures for reporting concerns, violations or suspected violations within More.com (hereinafter the “Company”) and is in compliance with the Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law, as incorporated in Greece by Law 4990/2022.

More.com’s (hereinafter the “Company”) Code of Conduct and Ethics, as well as its overall corporate values and compliance culture require all employees to conduct themselves with the highest standards of integrity and in accordance with applicable laws and regulations. The present Policy is an important component of More.com’s internal policies and processes.

More.com’s Whistleblowing Policy and Process pursue the following objectives:

- Promote the highest standards of compliance with applicable laws and regulations;
- Provide a secure internal channel and a robust process for the reporting of breaches of relevant laws and regulations in all countries the Company is active in;
- Support the Company’s zero tolerance stance on any crime and illegal activity and conduct;
- Protect the Company’s good reputation and credibility, minimizing relevant legal risks.

The purpose of this Policy is to provide a structured and safe mechanism for individuals to report unethical, illegal, or inappropriate behavior within More.com and to encourage transparency, accountability, and integrity by establishing clear channels through which individuals can raise concerns without fear of retaliation.

This Policy does not impair any right of a reporting person under existing laws and should not be interpreted to contravene existing laws, regulations and rights thereunder. In addition, this Policy does not intend and shall not be deemed to prohibit or restrict a reporting person in any way from communicating directly with, cooperating with, responding to any inquiry from investigatory or other agency, authority or body, foreign regulatory, investigatory or other agency regarding any possible violation or suspected wrongdoing.

II. Regulatory Framework

More.com is active in some European Member States. Considering the Directive (EU) 2019/1937 on the protection of persons who report breaches of Union law, the present Policy takes into account the following:

- National provisions transposing the Directive (EU) 2019/1937 in the jurisdictions the Company is active, when applicable, as well as other national provisions of a similar or comparable nature,
- Labor law provisions regarding employees’ right to confidentiality and/or anonymity when reporting misconduct, violent behavior or harassment in the workplace (e.g. article 5 of Law 4808/2021), failures to comply with legal obligations having a public interest character, including criminal law provisions,
- Regulation (EU) 2016/679 (GDPR) on the protection of natural persons with regard to the processing of personal data and on the free movement of such data.

III. Scope of present Policy

A. Reporting persons

This Policy applies to the following categories of reporting persons:

- a. all employees of More.com, including self-employed individuals working for or collaborating with More.com in the context of their professional activities and persons working for More.com through the Company's agencies or other providers
- b. shareholders or members of the Board of Directors or members of the Company's committees,
- c. contractors, subcontractors and suppliers of More.com, as well as persons working under their supervision,
- d. persons whose work-based relationship with the Company has ended or is yet to begin for information on breaches acquired during the recruitment process, pre-contractual information or information acquired during their employment,
- e. volunteers and paid or unpaid trainees.

hereinafter referred to as 'reporting persons', whenever they report information on breaches of applicable laws and regulations acquired during their work-based relationship with the Company. The present Policy also applies to colleagues and relatives of reporting persons, as well as to legal entities that the reporting persons own, work for or are otherwise connected with in a work-related context.

B. Breaches of applicable laws and regulations

For the purposes of the present Policy, a 'breach' means any unlawful act or omission which relates to the laws and regulations applicable to the Company, as set out below. Taking into account that the Company is active in the provision of online services, the Company encourages and considers critical the provision of information by reporting persons regarding offences and suspected illegal behavior, mismanagement incidents or serious irregularities-omissions in connection with the Company's regulations, policies and procedures, financial reporting and Financial Statements, whenever the reporting person reasonably believes that the information disclosed is substantially true.

Against this background, reporting persons are encouraged to report in good faith any breaches or suspected breaches of applicable laws and regulations such as:

- Acts or omissions involving gross negligence, potential fraud or corruption;
- Breach of laws and regulations regarding the prevention of money laundering and terrorist financing;
- Acts or omissions conflicting with the interests of the Company involving serious violations of Company policies and procedures, as well as the Company's Code of Conduct and Ethics;
- Acts or omissions which endanger the health and safety of an employee;
- Offering or accepting a bribe by a Company employee;
- Expropriation, theft or mismanagement of assets and money belonging to the Company or to customers of the Company;
- Breach of confidentiality and data protection laws;
- All kinds of violent or threatening behavior, discrimination or harassment, such as verbal or physical disrespect of a person because of his/her origin, religion, sexual orientation, special condition or otherwise, as well as abuse of power;
- Violation of consumer protection rules;
- Infringement of the legal framework applicable to the Company;
- Acts or omissions relevant to the integrity and accuracy of the Company's financial statements and reporting;

- Acts harmful to the environment.

Information on breaches include any information and reasonable suspicions about actual or potential breaches, which occurred or are very likely to occur in the Company, and about attempts to conceal such breaches.

Reporting persons are strongly encouraged to submit substantiated information on breaches, so that the Company may reasonably undertake actions to investigate and follow-up on the information provided.

The present Policy covers also complaints by Company employees regarding interpersonal relationships and inappropriate behavior in the workplace which are reported anonymously. Remedial measures for all such cases shall be subject to More.com's Disciplinary Policy. Any such complaints reported and managed within the framework of the existing internal human resources procedures of the Company are out of the scope of this Policy.

C. Prohibition of retaliation

Reporting persons acting in good faith will be protected from any form of retaliation, including threats or attempts thereof. The high level of anonymity and confidentiality, as analysed below under Section IV, protects the reporting persons from suffering any intrusive acts and subsequent damages.

In particular, the Company will afford any reporting person all protections provided under the applicable legal and regulatory framework. For More.com employees reporting breaches in good faith, the Company ensures that their employment status or their future professional development within the Company will not be adversely impacted due to any such whistleblowing.

D. Local Regulations

In jurisdictions where (local) laws or regulations set stricter rules than those set out in the present Policy, the stricter rules prevail.

IV. Anonymity and confidentiality

A. Protection of identity

The Company has put in place a secure process which ensures the anonymity of any reporting person, as well as the confidentiality of their identity and that of any third party mentioned in the report. Should the reporting person choose to waive their anonymity, the Company's relevant process still ensures that any information provided is protected and treated in a confidential and discreet manner.

B. Duty of confidentiality

If known, the identity of the reporting person will not be disclosed to anyone beyond the authorized impartial staff which will be designated by the Company to receive and follow-up on reports, without the explicit consent of the reporting person. The duty of confidentiality extends also to any other information from which the identity of the reporting person may be directly or indirectly deduced.

The identity of the reporting person and any other relevant information may only be disclosed only where this is required by applicable law in the context of investigations by competent authorities or judicial proceedings. Reporting persons will be informed before their identity is disclosed unless the provision of such information to the reporting person is prohibited by law or competent authorities.

V. Procedure

A. Secure Whistleblowing Channel

The Company maintains a dedicated email address for the secure receipt of written reports on breaches and any related information as follows:

- Email address: whistleblowing@more.com

Confidentiality is ensured in every case.

The Company will promptly assess all reports entered in the email address whistleblowing@more.com and provide relevant feedback to the reporting person.

The above email address is also publicly displayed on More.com website for reporting in accordance with this Policy.

B. Procedural safeguards

For the purposes of the present Policy, the Company's processes incorporate the following procedural safeguards:

- a. An impartial person or department of More.com is designated to examine the report (see below Section VI).
- b. All persons assigned the examination or assessment of a particular case are obliged to disclose to the Company any conflicts of interest prior to performing any actions with regard to the case and abstain from any further involvement in that case. The Company reserves the right to take disciplinary and legal measures against any employee who fails to disclose any such conflict of interest.
- c. The designated person shall follow-up on any report and an acknowledgement of receipt will be provided to the reporting person within seven days.
- d. The Company shall provide feedback to the reporting person within a reasonable timeframe, not exceeding three months from the acknowledgement of receipt. Such feedback may indicatively include:
 - referral to other channels or procedures in the case of reports exclusively affecting individual rights of the reporting person;
 - closure of the procedure based on lack of sufficient evidence or other grounds;
 - launch of an internal enquiry and, possibly, its findings and any measures taken to address the issue raised;
 - referral to a competent authority for further investigation, in accordance with applicable laws
- e. Any processing of personal data carried out shall be in accordance with applicable data protection laws and regulations as well as within the context of the Company's Privacy Policy. 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.
- f. Any records maintained shall not be stored longer than is necessary and shall be deleted in accordance with applicable laws and regulations.

C. Meeting upon request

Upon request by a reporting person, a physical meeting may be arranged, within a reasonable timeframe, between the reporting person and two designated impartial staff members (Legal & HR Representative). Any such request must be submitted through the email address whistleblowing@more.com.

In the event of such a meeting, with the reporting person's consent, the Company's responsible designated staff member shall keep complete and accurate records in one of the following ways:

- (a) by making a recording of the conversation in a durable and retrievable form, or
- (b) through keeping accurate minutes of the meeting which shall be provided to the reporting person for checking, making revisions and signing. The signature of minutes shall be deemed as agreement with the contents thereof by the reporting person.

D. Processing of Reports

The Company's responsible personnel shall process reported breaches in the following manner:

- Assess the information provided by the reporting person within the email and define the appropriate method of follow-up. Whenever necessary, the Administrator sets out the appropriate investigation parameters to be followed in the specific case.
- If the case is out of scope of the present Policy, obviously unsubstantiated or no investigation can be undertaken, the report is closed and archived. The reporting person is notified via email.
- If the case can be investigated, the responsible staff member may request the provision of additional information from the reporting person if necessary.
- The responsible staff member will begin an internal investigation, engaging other competent functions of the Company (such as HR) based on the circumstances and the specific areas of the business.
- The person to whom the report relates may be asked to provide relevant information, as well.
- The reporting person is informed via email about the progress of the report.
- If the breach is substantiated, the Company specifies remedial actions to be taken considering the following:
 - the Company's disciplinary policy and procedures,
 - applicable laws and regulations, and
 - the nature of the breach.In all other cases, the report is archived.

E. External reporting

The present Policy does not preclude the reporting of breaches or relevant information to external channels maintained by competent authorities, in accordance with applicable laws. Any reporting undertaken in the Company's Whistleblowing Email in accordance with the present Policy does not constitute a precondition for the submission of reports to external channels maintained by competent authorities.

VI. Responsible personnel

The Company shall ensure that the designated responsible personnel possess the necessary professional skills and knowledge to assess and investigate reportable breaches in accordance with the Company's policies and the applicable legal framework. Designated responsible personnel has a duty to maintain professional secrecy and confidentiality when transmitting the information both inside More.com and outside towards any competent or judicial authority.

A. Administrator

More.com entrusts the administration of the relevant procedure to a person who meets the guarantees of impartiality and integrity for this role and is appointed by the Board of Directors. More than one Administrators may be appointed at any given time.

The Administrator shall ensure that each Report is assigned to an impartial staff member for investigation. The Company shall also designate the HR Manager as a Deputy Administrator to ensure continuity and adequate mitigation of potential conflicts of interest.

The Administrator is responsible to ensure the impartiality of any involved staff members and act as the Whistleblower Champion. If necessary, the Administrator may engage an external counsel to involve in the investigation of a particular report, ensuring that confidentiality is maintained in all cases.

B. Responsible impartial staff member

If the investigation requires special knowledge or skills, the Administrator considering the particulars of the case may also assign the investigation to other More.com staff members (e.g. from HR, Operations or other Managerial positions) or undertake the investigation personally.

In any event, any detected conflicts of interest that have not been disclosed or breach of confidentiality by involved staff members shall be considered a serious breach of professional conduct by the responsible staff member and will be subject to appropriate disciplinary measures.

VII. Review

The present Policy will be reviewed every two years or whenever significant regulatory changes take place in the countries where More.com is active.