

HELLENIC TELECOMMUNICATIONS ORGANIZATION S.A.

NEXTGEN COMMUNICATIONS S.R.L.

## WHISTLEBLOWING POLICY

Approved by the Board of Directors of OTE S.A at its meeting No 3023/15.12.2016  
Approved by the Board of Directors of Nextgen Communications S.R.L. at its meeting No.  
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## Preamble – Scope

Nextgen Communications S.R.L. is committed to the highest standard of transparency, integrity and responsibility.

To this end, Nextgen Communications S.R.L. has established the Whistleblowing Policy (hereinafter referred to as “the Policy”) which sets the framework so that employees and third parties are encouraged to express, in good faith, concerns about potential malpractices, omissions or offences in relation to current legislation, corporate Policies or Regulations.

The handling of tip-offs is an integrated component of the Nextgen Communications S.R.L. Compliance Management System (CMS).

The Policy aims to:

- Encourage employees and third parties to report eponymously or anonymously any conduct, suspicion and/or concern of conduct in violation of the Policies and Regulations adopted by the Nextgen Communications S.R.L. and of the legislation governing the operation of the Nextgen Communications S.R.L. and to raise questions.
- Provide to employees and third parties communication channels to submit tip-offs and get feedback on the investigation of the tip-off.
- Ensure the immediate and effective response after the submission of the tip-off.
- Reassure employees and third parties that if they raise any concerns that they reasonably believe to be true in good faith, they will be protected from possible retribution.

The Policy is not designed to question business decisions taken by Nextgen Communications S.R.L. nor should it be used to reconsider any matters which have already been addressed under disciplinary procedure.

## Area of Application

“OTE Group” is defined as OTE S.A. and its affiliated companies, directly or indirectly, in Greece and abroad, including Nextgen Communications S.R.L.

Any reference to a “Company” made in this Policy means Nextgen Communications S.R.L.

The Policy applies to Nextgen Communications S.R.L.

The Policy applies to the handling of tip-offs related to violations of company Policies, Regulations or applicable laws. Such issues include, but are not limited to the following:

- Non-compliance with the Nextgen Communications S.R.L. Policies, Regulations and procedures.
- Falsifying accounting records and financial statements.
- Corruption, fraud, theft, embezzlement, money laundering.
- Issues relating to human rights.

- In general, any act or omission which could harm the Company or its reputation.

The Policy does not apply to the handling of employees' complaints related to human resources issues (e.g. job rotation, employees' promotion or upgrade) or labour relations issues (e.g. overtime hours, benefits etc) covered by labour law.

The tip-offs may be submitted by:

- persons employed at the Company with employment contracts or loaned employees or in-house attorneys (hereinafter referred to as "Personnel"),
- persons employed at the Company as independent contractors or providers of independent services on the basis of any contractual relationship, e.g. temporary employment companies or collaboration companies' staff, Partners, Startups (hereinafter referred to as "Partners"),
- third parties, natural persons or legal entities with which the Nextgen Communications S.R.L. collaborates (e.g. suppliers, customers) or maintain a business relationship,
- BoD members, CEOs, Chief Officers as well as executives up to the hierarchical level of Section Manager of the Company (hereinafter referred to as "Management").

The term "Employees" includes both the Company's Management and Personnel.

Should the tip-off relates to criminal offences or omissions for which legal actions are required, the tip-off shall be immediately forwarded to the competent business units under the Legal, Corporate Affairs and Compliance Director Romania (hereinafter referred to as 'the Legal Department') for further decision making in regard to the appropriate legal measures.

## **Access Rights**

This Policy is made available on the Process Web and is accessible to all Employees / Partners. Dispatch of the Policy outside the Company is not permitted.

## **Communication Channels**

Nextgen Communications S.R.L. has set up communication channels which may be used by employees and third parties to submit a tip-off:

In particular, for Nextgen Communications S.R.L. the following communication channels are available:

### **E-mail addresses**

- [raportare.nereguli@next-gen.ro](mailto:raportare.nereguli@next-gen.ro)

- **Address**

**Nextgen Communications S.R.L. - Compliance Department**

**Băneasa Business & Tehnology Park - Soș. București - Ploiești, 42-44 Building  
A2, Second floor, 013696, 1<sup>st</sup> District, București**

Tip-offs submitted through Nextgen Communications S.R.L. communication channels are gathered by the competent employees of the business unit that handles tip-offs and falls under the Compliance Officer Romania (hereinafter referred to as 'Nextgen Communications S.R.L. Compliance Case Management').

Tip-offs submitted through communication channels of affiliated companies are gathered by the Compliance Officer of the company concerned and forwarded, depending on their importance, to 'Nextgen Communications S.R.L. Compliance Case Management'.

If a tip-off is submitted outside the abovementioned communication channels, the recipient must forward it to the Compliance Officer of the Company in which he /she is employed.

**Roles and Responsibilities****Employees –Third parties**

All Employees and third parties (Partners etc.) will be informed, at the commencement of their employment or their cooperation with 'Nextgen Communications S.R.L., on this Policy and relevant procedures.

Nextgen Communications S.R.L. counts on the integrity of its employees and recognizes that they play a key role in the detection of incidents violating corporate Policies, Regulations or current legislation. Therefore, employees are encouraged to be vigilant at all times and report immediately any suspicion they may have.

At the same time, Nextgen Communications S.R.L. is committed to the existence and maintenance of an honest and transparent working environment, where the employees and third parties are confident to report their suspicions without fear of reprisals.

**Compliance Officer of Nextgen Communications S.R.L.**

- Receives tip-offs and conducts an initial plausibility check.
- Handles tip-offs in cooperation with the Nextgen Communications S.R.L. Compliance Case Management according to the requirements of "Case Management" process of the OTE Group Compliance Management System Process Manual.
- Reports to the competent bodies, based on the prescribed criteria of the above "Case Management" process, the results of investigations in accordance with the scope of this policy.

**Nextgen Communications S.R.L. Compliance Case Management**

- Receives and gathers tip-offs.

- Documents tip-offs in a centralized database and checks plausibility of tip-offs.
- Checks the effectiveness of the tip-off process, as described in the OTE Group Compliance Management System Manual.
- Monitors and reports to the Nextgen Communications S.R.L.'s Compliance Committee the actions in accordance with the scope of this Policy.

### **Case Investigator**

- Conducts investigations
- Prepares plausibility check reports and investigation reports
- Recommends, if needed, measures to address the issue under investigation, which led to the submission of the tip-off, as well as measures to mitigate the risk or risks in the relevant area.

### **Nextgen Communications S.R.L.'s Compliance Committee**

Assigns responsibilities regarding the carrying out of Investigations of compliance related tip offs, monitors the implementation and completion of the abovementioned Investigations and is entitled to recommend to the respective competent business unit appropriate measures and sanctions, in case of misconduct, in the context of the CMS Program.

### **Audit Committee**

Inquires into and examines the results of the investigation for particularly serious complaints in relation to the breach of the policies and procedures of the Company as well as of the legislation in force by virtue of the provisions of the Compliance System in force.

### **Protection Guarantees**

#### **Confidentiality**

The fundamental principle is that any information concerning incidents violating corporate Policies, Regulations or current legislation is treated confidentially. If messages are sent via the Electronic Whistleblowing Form, the confidentiality regarding the identity of the whistle-blower is guaranteed.

In raising a concern about potential wrongdoing or violation, individuals may assume that only those employees who investigate the tip-off will know their identity. The identity of the persons submitting a tip-off may be kept confidential as long as it does not hinder or impede any investigation. However, whistle-blower's identity will need to be disclosed to fulfil relevant obligation imposed by the law following his/her notification.

Any notification of the incidents revealed following the tip-offs will take place, provided that it is permitted by the current legal framework and only through the responsible corporate Communication Department, following prior consultation with the Legal Department.

The process of internal verification of facts and the process of investigation by the criminal prosecution authorities must not be jeopardized by any notification.

### **Anonymous Allegations**

Anonymous allegations are more difficult to investigate as to their validity and, therefore, their investigation is subject to the discretion of the Company. In this context, the following factors should be taken into account:

- The seriousness of the issue raised.
- The likelihood of confirming the allegation from independent and reliable sources.

### **Whistleblower Protection**

Nextgen Communications S.R.L. shall take all necessary measures to guarantee that persons who provide information on incidents violating corporate Policies, Regulations or current legislation, in good faith and having reasonable grounds to believe that the information provided is reliable, do not suffer any personal, business or pecuniary loss.

This Policy is designed to offer protection to employees who are raising specific concerns:

- In good faith.
- In the reasonable belief that there is a case of malpractice or violation and as long as the disclosure is made to an appropriate person or to the Nextgen Communications S.R.L. Compliance Case Management or to the Compliance Officer of Nextgen Communications S.R.L. affiliated company through the relevant communication channels.

Employees who deliberately raise false and malicious allegations shall not be protected.

### **Record Keeping**

A system for documenting whistleblowing tip-offs in a centralized database is established at the Nextgen Communications S.R.L.'s Compliance Case Management in which the following details are retained:

- Number, subject, category, origin, receiving date, description of tip off
- Information regarding the actions which have been taken during the investigation of the tip-off
- Information regarding the assignment of responsibilities and the deadline of the investigation
- Final result of the investigation
- Disciplinary measures or other corrective actions taken

Tip-offs and all relevant evidence are maintained and filed for the necessary period of time, according to the applicable law on personal data protection.

## **Final Provisions**

Compliance Officer of the Compliance Department from Nextgen Communications S.R.L. is responsible for the administration, revision, interpretation and application of this Policy.

## **Entry into Force & Review of the Policy**

This Policy enters into force as regards Nextgen Communications S.R.L. by a decision of its Board of Directors.

In case of any necessary amendments of the Policy, the provisions of the PL1.EEM.01 Policy "Approval of Corporate Policies / Processes / Procedures" regarding the CMS Policies shall apply.