

**POLICY ON THE SUBMISSION AND HANDLING OF ALLEGATIONS OF  
MISCONDUCT**

*(Whistleblowing Policy)*



## **What is the purpose of the Policy?**

The BODOSSAKI FOUNDATION (hereinafter referred to as the '**Foundation**') declares its zero tolerance for illegal, unethical, and immoral behaviour, and encourages the submission of allegations regarding such behaviour.

The Policy, in compliance with the relevant provisions of Law No. 4990/2022 (Government Gazette A' 210/11.11.2022), establishes the framework for submitting and handling named or anonymous allegations to the Foundation, concerning illegal, unethical, or immoral types of behaviour that violate the Foundation's Code of Professional Ethics, its internal Policies, applicable laws, or ethical standards, threatening damage to the operation and activities of the Foundation, harming its reputation and credibility.

The basic principles of the Policy are confidentiality, the protection of personal data, and the protection of persons alleging unacceptable types of behaviour. However, the Foundation reserves all its rights against any person making malicious or false allegations (hereinafter referred to as 'unacceptable types of behaviour').

The purpose of the Policy is to improve the transparency, accountability, and credibility of the Foundation through timely identification and handling of unacceptable types of behaviour.

## **To whom does the Policy apply?**

The Policy applies to all members of the Foundation's Board of Trustees, any informal committees, and individuals employed by the Foundation, regardless of their contractual status. This includes those employed under both indefinite and fixed-term contracts, probationary employees, contractors, third-party service providers, suppliers, subcontractors, trainees, volunteers, pro bono collaborators, former employees, and individuals seeking employment.

In addition, the Policy extends to any third party who possesses information regarding unacceptable behaviour.

## **What is the scope of the Policy?**

1. The Policy pertains to the submission and handling of allegations regarding unacceptable types of behaviour which contravene the Foundation's Code of Professional Ethics, its internal Policies, and the



rules governing programmes related to public benefit actions, whether implemented independently by the Foundation or in collaboration with third parties.

2. Examples of unacceptable types of behaviour include:
  - Leaking confidential information
  - Criminal activity
  - Non-compliance with legal or professional obligations
  - Environmental damage
  - Bribery and corruption, such as fraud, embezzlement, theft, and forgery
  - Participation in or facilitation of tax evasion
  - Violence and harassment of various forms
  - Acts related to sexual exploitation and abuse
  - Acts involving threats, blackmail, and use of force
  - Acts related to the deliberate concealment of the above-mentioned unacceptable types of behaviour.

3. Furthermore, the scope of application of the Policy covers as unacceptable types of behaviour the cases outlined in Article 4 of Law 4990/2022 and in Part I of its Annex. Specifically:

- a) Violations of EU law in the following areas:
  - Violations relating to Public Procurement sectors
  - Violations affecting the sectors of Financial Services, products, and markets, as well as the prevention of money laundering from illegal activities and the financing of terrorism
  - Violations concerning Product Safety and Compliance
  - Violations affecting Transport Safety
  - Violations in the area of Environmental Protection
  - Violations in the areas of Radiation Protection and Nuclear Safety
  - Violations in the area of Food and Feed Safety, as well as Animal Health and Welfare
  - Violations in the area of Public Health
  - Violations in the area of Consumer Protection
  - Violations in the area of Privacy and Personal Data Protection, as well as the Security of Network and Information Systems
- b) Violations that affect the Financial Interests of the EU as per Article 325 of the Treaty on the Functioning of the European Union (TFEU) and as specifically outlined in the related Union measures.



c) Violations related to the internal market, as stated in paragraph 2 of Article 26 of the TFEU, including violations of EU competition rules and state aid rules, as well as violations related to the internal market concerning acts that violate the rules on corporate taxation or arrangements aimed at securing a tax advantage that undermines the object or purpose of the applicable corporate tax legislation.

4. The Policy does not cover:

- Disagreements on matters related to policies and decisions made by management
- Personal matters and disagreements with colleagues or supervisors
- Rumours

#### **Person Responsible for Receiving and Monitoring Allegations**

The Person Responsible for Receiving and Monitoring Allegations (PRMR) may be an employee of the Foundation or a third party. If the PRMR is an employee of the Foundation, the performance of their duties must not jeopardise their independence or create a conflict of interest with their responsibilities as PRMR. The PRMR must: a) perform their duties with integrity, objectivity, impartiality, transparency, and social responsibility, b) respect and adhere to confidentiality rules for any matters they become aware of while performing their duties, c) Refrain from handling specific cases where a conflict of interest may arise, by declaring an obstacle.

The responsibilities of the PRMR include:

- Providing appropriate information about the possibility of submitting an allegation and ensuring it is clearly communicated.
- Receiving allegations that fall within the scope of the Policy.
- Acknowledging receipt of the allegation to the person making the allegation, within seven (7) working days from the date of receipt.
- Taking the necessary actions to ensure that the appropriate bodies for investigation, assessment, or decision-making are informed, unless the allegation is clearly unfounded, incapable of being assessed, or malicious, in which case the allegation will be archived, and the relevant written decision will be communicated to the person making the allegation.
- Ensuring the protection of the confidentiality of the person making the allegation.



- Monitoring the investigation and assessment of the allegation and providing feedback to the person making the allegation within a reasonable timeframe.

Following approval of the Policy by the Foundation's Board of Trustees, Artemis Bakagianni, a salaried lawyer of the Foundation, has been appointed as the PRMR.

### **Content of Allegations**

1. Every allegation must be submitted in good faith and should be clear and concise, including as many details as possible to facilitate the investigation.
2. Absolute certainty regarding the alleged unacceptable behaviour is not required; however, the allegation should not be made hastily.
3. Personal data unrelated to the alleged unacceptable behaviour should be avoided.
4. In all cases, malicious or false allegations are prohibited.

### **Procedure for Submitting Allegations**

The Foundation encourages the submission of named allegations, as these are generally considered more reliable and facilitate interaction with the person making the allegation. However, any person has the option to submit their allegation anonymously through the following communication channels.

Any interested person may submit an allegation to the PRMR in the following way:

- Phone: +30 210 7225252
- Mail: Mourouzi 14, Athens, 10674, marked 'For the Attention of the Person Responsible for Receiving and Monitoring Allegations (PRMR)'
- Email: [whistleblowing@bodossaki.gr](mailto:whistleblowing@bodossaki.gr)

**Allegations can also be submitted electronically and with complete anonymity through an online platform made available on the Foundation's website.**

It is explicitly stated that, where applicable, allegations may also be submitted to other relevant persons at the Foundation in accordance with its internal



Policies or specific rules and procedures governing programmes implemented by the Foundation either independently or in collaboration with third parties.

The Foundation guarantees that all allegations received will be treated with absolute confidentiality.

However, the contents of the allegation will generally be made known to the person(s) against whom the allegation has been made and who are under investigation, witnesses to the case, any experts whose assistance is necessary for the investigation and assessment, the Foundation's legal representatives, and, naturally, the relevant authorities within the Foundation responsible for investigation, assessment, or decision-making regarding the alleged unacceptable behaviour.

Depending on the subject of the allegation, the content may also be shared with relevant judicial, investigative, prosecutorial, or other public authorities.

Notification of the person against whom the allegation has been made may be omitted if this is deemed necessary in order to prevent the obstruction of the investigation or if other reasons apply for protecting the superior interests of the person making the allegation, the person against whom the allegation has been made, the Foundation, or third parties. In such cases, the failure to notify must be adequately documented and recorded.

### **Archive of Allegations**

The PRMR will maintain an archive of allegations, accessible only by the PRMR and/or relevant judicial, investigative, prosecutorial, or other public authorities, as applicable.

The archive of allegations will be kept for a period of five (5) years from the date of submission of the allegation, unless there are other legal reasons for retaining it, in accordance with the Foundation's policies.

### **Handling of Allegations**

Submitted allegations will be investigated, assessed, and decisions will be made by the appropriate bodies of the Foundation, as specified in the Foundation's Code of Professional Ethics and its internal Policies.



The Ethics Committee of the Foundation is initially responsible for the investigation and assessment of allegations, as established by the Foundation's Code of Professional Ethics. The decision-making authority regarding submitted allegations rests primarily with the Board of Trustees or the Executive Committee of the Foundation. It is possible that additional investigative, evaluative, or decision-making bodies may be involved, depending on the specific rules and procedures governing the Foundation's programmes.

The relevant bodies for investigation and assessment will thoroughly examine every credible allegation and gather any necessary information related to it.

The investigation of allegations and the issuance of decisions will be governed by the following principles:

- **Prohibition of retaliation against, or victimisation of, the person making the allegation and any witnesses:** All allegations, regardless of the way they are submitted, will be investigated in a way that ensures no retaliation is inflicted on the person making the allegation and/or any witnesses (further detailed below).
- **Confidentiality:** All persons involved in the receipt and handling of allegations are obliged to handle the cases with absolute confidentiality.
- **Anonymity:** If an allegation is submitted anonymously, the investigating body may attempt personal contact, either face-to-face or by phone, if deemed necessary for the investigation. However, if the person making the allegation does not wish to reveal their identity, this must be fully respected, and the allegation will remain anonymous.
- **Impartiality:** The investigating body will act with impartiality and a strong sense of duty.
- **Protection of Personal Data:** Personal data of all involved parties will be protected to the greatest extent possible, in compliance with the applicable national and EU data protection legislation.

### **Protection of Whistleblowers from Retaliation**

In accordance with the provisions of Article 17 of Law No. 4990/2022, any form of retaliation against whistleblowers is prohibited, including threats and retaliatory actions.

The following forms of retaliation are specifically prohibited:



- Dismissal, termination of employment, or equivalent measures
- Demotion, omission or denial of promotion
- Removal of responsibilities, change of work location, reduction of salary, change of working hours
- Denial of training opportunities
- Negative performance evaluation or negative professional references
- Reprimands, imposition of disciplinary or other measures, including financial penalties
- Coercion, intimidation, harassment, or marginalisation
- Discrimination or unfair treatment
- Failure to convert temporary contracts to permanent ones
- Non-renewal or premature termination of temporary contracts
- Intentional harm, including defamation, particularly on social media, or financial damage, including business loss and loss of income
- Inclusion on a blacklist, based on sectoral or industry-specific official or unofficial agreements, which may imply that the person will not be able to find employment in the sector or industry in the future
- Premature termination or cancellation of contracts for goods or services
- Revocation or cancellation of a diploma or licence
- Referral for psychiatric or medical monitoring
- Denial or withdrawal of reasonable adjustments for persons with disabilities

### **Protection of Accused Persons**

According to Article 21 of Law No. 4990/2022, every accused person enjoys the following inalienable rights:

- Access to legal remedies
- Right to a fair trial
- Presumption of innocence and rights to defence
- Protection of identity

### **Personal Data Protection Notice**

All activities involving the processing of personal data within the framework of the Policy are carried out in accordance with the provisions of the General Data





Protection Regulation (GDPR – 2016/679), Law No. 4624/2019, the guidelines and case law of the Hellenic Data Protection Authority (HDP), and the relevant regulatory framework.

The personal data of all involved parties are protected and processed solely to ascertain the validity of a specific allegation and investigate a particular incident.

In cases where the individuals involved in the allegation are not immediately informed about the content of the allegation, as outlined above in section V.7, the reasons for such omission must be documented in writing and included in the case file.

Access to data contained in allegations for the purposes of examining or handling the allegations is granted only to those involved in the handling and investigation of the incident in question. Additionally, access to the data may be granted to the individuals mentioned in the allegation, witnesses, and anyone else with a legitimate interest. The extent of access provided to each applicant will be determined on a case-by-case basis, depending on the applicant's role and the seriousness of the case.

Personal data that is clearly unrelated to the handling of a specific allegation or that is excessive will not be collected. If such data has been inadvertently collected, it will be promptly deleted.

The Foundation takes all necessary technical and organisational measures to protect personal data as the Data Controller, in accordance with applicable legislation.

As stated above, the archive of allegations will be retained for a period of five (5) years from the date of submission of the allegation, unless there are other legal grounds for its retention, in accordance with the Foundation's policies.

### **External Allegations**

Any person has the option to submit an external allegation directly to the National Transparency Authority (NTA). The complaint can be submitted in writing or via an electronic platform, also accessible to individuals with disabilities, as follows:



1. Electronically: via email at [kataggelies@aead.gr](mailto:kataggelies@aead.gr) or by completing the appropriate complaint form: <https://aead.gr/submit-complaint/>.
2. By mail: to the National Transparency Authority's postal address: Lenorman 195 & Amfiaraou, 104 42, Athens.
3. In person (or via a duly authorised representative) by submitting the complaint at the National Transparency Authority premises: Lenorman 195 & Amfiaraou, 104 42, Athens.

Additionally, any individual who has experienced violence or harassment has the right, beyond submitting a complaint, to:

- Exercise any legal rights they have, by appropriately using legal remedies available to them.
- Approach the Employment Standards Inspectorate: <https://www.hli.gov.gr/epikoinonia>. The Employment Standards Inspectorate's complaint hotline is available through the citizens' service line: 1555.
- Approach the Ombudsman: Chalkokondili 17, 10432 Athens, Email: [press@synigoros.gr](mailto:press@synigoros.gr), Tel: (+30) 213 1306 600.
- Seek immediate psychological support and counselling from the Women's Victim of Gender-Based Violence Helpline: SOS Line 15900.

### **Review of the Policy**

The Policy was approved at the 611th/21-03-2025 meeting of the Board of Trustees of the Foundation and is subject to continuous assessment regarding its effectiveness. The Foundation reserves the right to make additions or amendments to the content of the Policy, within the framework and under the terms and conditions set by the applicable legislation. The Policy will take effect from the date it is signed by the Chair of the Foundation's Board of Trustees, and will be published on the Foundation's website in both Greek and English. In the event of any inconsistency or contradiction between the Greek and English versions, the Greek version shall prevail.

Athens, 21-03-2025  
Chair of the Board of Trustees  
Athina Dessypri