Guidelines regarding Integrity Line at Trans Adriatic Pipeline AG

Trans Adriatic Pipeline AG

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1. INTRODUCTION

As a commitment to the highest ethical and professional standards and to fostering an environment where everyone feels comfortable to speak up, and considering the current relevant legislation, Trans Adriatic Pipeline AG ("TAP") issues the current guidelines ("Guidelines"). It is vital that TAP maintains an undisputed reputation and is considered continuously a professional and reliable partner by its customers, suppliers and other stakeholders.

These Guidelines have been issued considering the current applicable legislation: (i) 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, (ii) its transposition into the Italian Legislative Decree 24/2023 and Greek Law 4990/2022, and (iii) the Albanian Law 26/2016 on whistleblowing and whistleblower protection ("Relevant Legislation"). TAP Code of Conduct and TAP Model 231 Program have also been considered in the issuance of these Guidelines.

These Guidelines provide an additional communication path to report misconduct, as further described herein. You may feel, however, more comfortable with reporting your concerns with someone you trust at TAP or following an already established channel of communication.

In this regard, please note that, in addition to the Integrity Line, there are various channels through which internal and external parties can report allegations concerning violations of TAP Code of Conduct. Besides the Integrity Line described in these Guidelines, you may raise your concerns with:

- TAP Management (TAP Managing Director or other members of TAP Leadership Team)
- Your line manager (for TAP personnel)
- Your TAP contract representative (for third parties)
- TAP Compliance Officer
- TAP Legal or Human Resources departments.

For other channels of communication, please see TAP Contact Us page.

2. WHO CAN REPORT?

Any candidates for employment, current employees, former employees (including paid or unpaid trainees, volunteers and interns), TAP shareholders and persons belonging to the administrative, management or supervisory body of TAP, including non-executive members, freelancers and consultants, any persons working under the supervision and direction of contractors, subcontractors and suppliers, civil servants, working for and with TAP can report breaches falling under these Guidelines ("Whistleblower" or "you").

These Guidelines also apply to facilitators, third persons who are connected to you, who could suffer retaliation in a work-related context (such as your colleagues or relatives) and legal entities that you own, work for or are otherwise connected with in a work-related context.

3. WHAT CAN YOU REPORT?

The Integrity Line can be used to report breaches under the Relevant Legislation (subject to the scope of the national relevant transposing law, where applicable). These Guidelines do not cover the reporting of all wrongdoings.

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The Integrity Line can be used to report breaches (behaviours, acts or omissions) of national or EU regulatory provisions that harm the public interest or the integrity of the public administration or private entity, of which they have become aware in a public or private employment context. More specifically, these breaches can cover:

a) Administrative, accounting, civil or criminal torts
a) Conducts falling under the Italian Legislative Decree 231/2001, including breaches of Model 231 (please see TAP Model 231 Program / Modello di Organizzazione Gestione e Controllo 231 in Italian), TAP Code of Conduct
b) Offences falling within the scope of application of EU or national legislations, including:
    - public procurement (to the extent applicable to TAP)
    - environmental protection (such as offences against the protection of the environment, rules on pollution, protection of biodiversity)
    - EU financial interests (such as fraud, bribery, corruption, money laundering, terrorist financing)
    - internal market (such as competition law, corporate tax, state aid)
    - privacy, data protection and security of network and information systems.

The Integrity Line can also be used to report harassment, violence, bullying behaviours. However, the protection provided under the Relevant Legislation is limited to reporting of breaches which fall under the scope of the Relevant Legislation.

These Guidelines do not apply to reports related to labour/employment-related disputes, claims or demands.

4. HOW TO REPORT?

The Integrity Line is TAP's independent channel for reporting breaches under the scope described above. Should you become aware of a situation that you know or suspect to violate TAP Code of Conduct, TAP policies or laws in line with the scope described above, you are encouraged to report this. The Integrity Line is operated by EQS Group, an independent third party, separate from TAP, and is available 24/7.

Your report should always be made in good faith. When you make a report, please provide as many details and facts as possible (such as supporting information including emails, file notes, receipts etc.), as the reports made will be subject to review and investigation.

You can report, if you request, through a face-to-face meeting set within a reasonable time, or through the Integrity Line by email, via a web-form in English, Albanian, Greek or Italian or via telephone, including via messaging systems. If you are uncomfortable identifying yourself, you may report **anonymously**. Regardless of how you choose to report, all reports of actual or suspected misconduct will be taken seriously and investigated promptly. However, you are encouraged to submit your name with your report to allow the effective protection against any retaliation and better manage the reports if further information would be necessary. Indeed, in case of anonymous reports, you may be unable to qualify for whistleblower protections if there is no record of the report linking to you as an individual. Furthermore, concerns expressed anonymously are less powerful and tend to be more difficult to address effectively, but will nonetheless be considered and dealt with by TAP to the fullest extent possible.

You can report in writing or verbally through the following means:

- Send an email to tap@tap.whistleblowerемail.com
- Fill out the web-form using the following link: https://tap.integrityline.com/frontpage
- Direct meeting with TAP Compliance Officer (tap@tap.whistleblowerемail.com) requested by you, to be set up with reasonable time
- Call the toll-free number for your relevant country:

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Switzerland +41 800 894 802 German, French, Italian, English
Greece: +30 800 491 423 829 Greek, English
Italy +39 800 727 428 Italian, English
Albania +35 580 015 22 Albanian, English

Please follow the following STEPS when using the toll-free numbers above:

1. Please select your preferred language by entering the respective number
2. Please enter the TAP designated company code **57966** (this will ensure that your report will be allocated/sent to TAP)
3. You will hear the welcome text
4. Please select whether you want to file a new report or whether you want to listen to your secure inbox by entering the respective number related to your previously recorded report
5. A case number is allocated for a new report - **please note this down and keep it.**

5. ASSESSMENT OF YOUR REPORT

Only TAP Compliance Officer (who is responsible for the receipt of the report and designated as the *Person Responsible for the Receipt of Report* for Greek legislation purposes) has access to the report you make through the Integrity Line.

Once a receipt of your report was received by TAP Compliance Officer, it is acknowledged within 7 days as of the receipt. You will be afterwards informed whether your report falls under these Guidelines, and who else may be involved in the investigation (such as TAP Speak-up Panel, Ethics and Compliance Decision Board, Model 231 Oversight Board). You may also be invited for / you may request for a meeting, established with reasonable time, unless the report was made anonymously, when additional information may be requested in writing.

Should your report be considered admissible, an investigation into the alleged facts of the report will be initiated. You will be diligently informed on the progress of the investigation and whether additional information is required. In a term of 40 days in Albanian related matters and a term of three (3) months as regards matters of the other countries as of the date of acknowledgment of the receipt of the report, you will receive information regarding the status of the investigation, any relevant actions and be given the opportunity to provide feedback. On a case-by-case basis, TAP Compliance Officer may be supported by TAP internal or external bodies or persons (such as TAP Legal and HR functions, external legal counsels). The involved stakeholders will be subject to confidentiality provisions either via relevant contracts or on the basis of confidentiality obligations inherent to their profession. Depending on one case or another, certain authorities, such as the police and judicial authorities may be involved. At the end of the investigation process, you will be informed of the result of the investigation proceedings.

6. YOUR RIGHTS

TAP will carefully review all the information and reports received. The following principles shall be followed in relation to your report and the investigative process:

- **Confidentiality and non-disclosure.** Your identity, the identify of individuals you mention in your report, as well as the identity of individuals that support you in the reporting (e.g., facilitators) will be duly protected. TAP Compliance, as well as other stakeholders that may be involved in the investigative process, are bound to confidentiality. Your identity may be disclosed only with your express and free consent or when a disclosure is required for an investigation conducted by a national authority or during judicial proceedings, based on specific legislation – if such a situation

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may occur, you will be informed appropriately, unless it is considered that by informing you the investigation or judicial proceedings are jeopardized.

- **Prohibition of retaliation and reporting in good faith.** Retaliation against you or anyone who reports or cooperates in a disclosure or information process under these Guidelines is expressly prohibited. TAP puts a strong focus on establishing safe reporting channels and implementing measures to prevent retaliation. To maintain a culture of integrity, you are protected when reporting suspected or actual misconduct in good faith. Examples of retaliation may include: suspension, lay-off, dismissal or equivalent measures; demotion or withholding of promotion; change of duties; coercion, intimidation, harassment or ostracism, discrimination or otherwise unfavourable treatment. Reporting in good faith means you are providing all the information you have, and you believe it to be true. If you believe you have been retaliated against, please consult with TAP Compliance or other parties listed under section 2 above. Reports of retaliation will be thoroughly investigated. In addition, experience has shown that the Integrity Line is rarely used for malicious purposes, but it is important to know that using the Integrity Line in bad faith to spread falsehoods or threaten others, or with the intent to unjustly damage another person's reputation is prohibited and may have consequences, including criminal sanctions, in compliance with applicable laws.

- **Independence.** The Integrity Line is a fully independent line pertaining to EQS Group, which is a separate legal entity from TAP. However, TAP manages the reports and concerns raised in relation to the company. Therefore, for instance, TAP cannot track in any way the source of reports done anonymously. In addition, the individuals involved in the reception of your report and the investigative process, such as TAP Compliance Officer, are independent, have due professional objectivity, and have the necessary competence, experience, diligence and credibility for managing reports falling under these Guidelines.

- **Protection of personal data.** Personal data shall not be collected unnecessarily; if this happens by accident, it will be deleted without undue delay. For more details of how TAP handles and processes your personal data under these Guidelines, please see the relevant Privacy Notices.

Without prejudice to the Integrity Line and these Guidelines, you are allowed to submit an external report to the competent authority in the following cases indicated by the Relevant Legislation, such as:

- you already submitted an internal report that has not been followed up by TAP within the deadlines set out in the Relevant Legislation and these Guidelines;
- you have reasonable grounds to believe that your report will not be effectively followed up by TAP or that such report may result in the risk of retaliation; and
- you reasonably believe that the breach may cause an imminent or obvious risk for the public interest.

In such cases, you may choose (i) to report externally and raise concerns with the competent national authorities: the Italian Anti-Corruption Authority (ANAC), the Greek National Transparency Authority (NTA), the Albanian High Inspectorate of Declaration, Audit of Assets and Conflicts of Interest (HIDAACI/ILDKPKI); and (ii) to report to the judicial or accounting authority.

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