

Whistleblowing Policy

One Albania SHA
Version 1.0



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1. SCOPE

ONE Albania is committed to the highest standard of transparency, integrity and responsibility.

To this end, ONE Albania 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 ONE Albania 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 One Albania and of the legislation governing the operation of the One Albania company 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 One Albania nor should it be used to reconsider any matters which have already been addressed under disciplinary procedure.

2. AREA OF APPLICATION

Any reference to a “Company” made in this Policy means One Albania company.

The Policy applies to One Albania employee and to third parties.

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 One Albania of Conduct of Ethical Conduct, 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 labor relations issues (e.g. overtime hours, benefits etc.) covered by labor 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 One Albania collaborate (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 unit Legal & Data Privacy Department (hereinafter referred to as 'the Legal Department') for further decision making in regard to the appropriate legal measures.

3. ACCESS RIGHTS

This Policy is made available on the Intranet and is accessible to all Employees. Dispatch of the Policy outside the Company is not permitted.

4. COMMUNICATION CHANNELS

One Albania have set up communication channels which may be used by employees and third parties to submit a tip-off.

For One Albania the following communication channels are available:

- ❖ Electronic whistleblowing form available on:
[https://www.one.al/en/Corporate Governance/Compliance](https://www.one.al/en/Corporate_Governance/Compliance) which allows the submission of anonymous tip-offs. However, in case of anonymous tip-offs, the incident may be described extensively so that it can be investigated.
- ❖ Telephone line (Tel: +355686083831) in which callers may submit their tip-offs or ask a question. Callers may remain anonymous. However, they are encouraged to provide their names and contact details, particularly when further investigation is required.
- ❖ E-mail addresses: complianceoffice@one.al.
- ❖ Mail: **ONE Albania SHA**
Compliance & Corporate Governance Department
Rr. “Muhedin Llagami”, Kompleksi “Square21”

Tip-offs submitted through communication channels of One Albania are gathered by the Compliance Officer of the company and categorized according to Compliance Procedures.

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.

5. ROLES & RESPONSIBILITIES

5.1. Employees – Third parties

All Employees and third parties (Partners etc.) will be informed, at the commencement of their employment or their cooperation with One Albania, on this Policy and relevant procedures.

The One Albania count on the integrity of their employees and recognize 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, the One Albania are 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.

5.2. Compliance Officer of One Albania

- ❖ Receives tip-offs and conducts an initial plausibility check.
- ❖ Handles tip-offs in cooperation with the One Albania Compliance Case Management according to the requirements of “Case Management” process of the One Albania 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.

5.3. One Albania 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 One Albania Compliance Management System Manual.
- ❖ Monitors and reports to the One Albania Compliance Committee the actions in accordance with the scope of this Policy.

5.4. 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.

5.5. One Albania Compliance & Ethics 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.

6. PROTECTION GUARANTEES

6.1. 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 whistleblower 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, whistleblower's identity will need to be disclosed to fulfill 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 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.

6.2. 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.

6.3. Whistleblower Protection

One Albania 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 Compliance Officer of One Albania company through the relevant communication channels.

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

7. RECORD KEEPING

A system for documenting whistleblowing tip-offs in a centralized database is established at the One Albania Compliance & Corporate Governance Department in which the following details are retained:

- ❖ Number, subject, category, origin, receiving date, description of tip off and the Company
- ❖ 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.

8. FINAL PROVISIONS

Chief Legal, Regulatory, & Compliance Officer is responsible for the administration, revision, interpretation and application of this Policy.

9. ENTRY INTO FORCE & REVIEW OF THE POLICY

This Policy enters into force as regards One Albania by a resolution of its Board of Directors.

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

10. DEFINITIONS/ABBREVIATIONS

No definitions or abbreviations exist.

11. RELATED DOCUMENTS

No related documents exist.