

Validated by:

Manager....., 02.11.2023

last revised version 2025

RULES ON WHISTLEBLOWING

Receiving and reviewing reports about violations and ensuring the protection of whistleblowers

issued on the grounds of the Act on the protection of persons reporting or publicly disclosing information on breaches and violations (Whistleblower Protection Act)

CONTENT

1. Introduction	3
2. Who can be a whistleblower?	3
3. What information can be reported and reviewed?	3
4. Which reports are NOT reviewed?	3
5. How to submit a report?	4
6. When to submit a report?	4
7. Internal channel for whistleblower reports	4
8. Submitting a report	4
9. Internal check	5
10. Follow-up	7
11. Whistleblower protection	7
12. False or misleading reports	8
13. Internal support measures	8
14. Support measures under the Whistleblower Protection Act	9

1. Introduction

- 1.1. The management of Nomad Energy Company Ltd is committed to the highest standards of transparency, integrity and accountability and expects the same from its employees, suppliers and partners.
- 1.2. These Rules (the "Rules") constitute part of Nomad Energy Company's Anti-bribery management system and are in line with the Company's obligations as an obliged entity under the Whistleblower Protection Act.

2. Who can be a whistleblower?

- 2.1. Under these Rules reports will be reviewed if they are submitted by:
 - 2.1.1. Current employees of Nomad Energy Company Ltd, volunteers and interns;
 - 2.1.2. Employees of subcontractors and suppliers of Nomad Energy Company Ltd;
 - 2.1.3. Job applicants at Nomad Energy Company Ltd, who have received in such capacity information about violations or misconduct;
 - 2.1.4. Former employees, when the information was obtained in the course of their employment, which was terminated at the time of whistleblowing.

3. What information can be reported and reviewed?

- 3.1. Under these Rules, the reported information is accepted and reviewed if there are reasonable grounds to think that it pertains to:
 - 3.1.1. A misconduct or unlawful act;
 - 3.1.2. A misconduct that is a breach of the law as defined in Art. 3 of the Whistleblower Protection Act.
 - 3.1.3. A misconduct that endangers public or financial systems.
- 3.2. A non-exhaustive list of examples of such misconduct and/or situations includes:
 - 3.2.1. Illegal acts such as theft, use of violence or threats of violence;
 - 3.2.2. Fraud, money laundering or embezzlement of financial resources or other assets of the company;
 - 3.2.3. Intentional provision of false and/or incomplete and/or untimely information about the services before the responsible authorities and/or clients;
 - 3.2.4. Misuse or unlawful disclosure of personal data;
 - 3.2.5. Harmful impact on the environment;
 - 3.2.6. Offering or accepting a bribe;
 - 3.2.7. Financial irregularities;
 - 3.2.8. Non-compliance with or breach of legal or other requirements;
 - 3.2.9. Threats of retaliation against a person who has made a report, is suspected of having made a report or is about to report.

4. Which reports are NOT reviewed?

- 4.1. Outside the scope of these Rules are anonymous reports, as well as reports that relate to violations committed more than two years ago.

- 4.2. Reports relating to labour disputes or quality of service are outside the scope of these Rules. Separate procedures shall apply to these in accordance with the applicable legal requirements and good practices.

5. How to submit a report?

- 5.1. In order to quickly prevent a violation or remedy the consequences of a violation, it is recommended that reports be submitted as a priority through Nomad Energy Company's internal alert channel.
- 5.2. If the whistleblower believes that there is a risk of retaliation or that no action will be taken to verify the information, the report may be submitted to the Commission for Personal Data Protection.
- 5.3. The Commission for Personal Data Protection (CPDP) is designated as the central national authority for external reporting for the Republic of Bulgaria. The procedure for reporting to the Commission is laid out on its website: <https://www.cdpd.bg/?p=rubric&aid=67>.
- 5.4. In view of the high public interest in the prevention of breaches of the Bulgarian legislation and EU regulations, public disclosure of information on such breaches is also encouraged. It is recommended that the whistleblower should seek independent legal advice before making the information public.
- 5.5. In addition to the protection ensured under the Whistleblower Protection Act, whistleblowers also enjoy the constitutional protection of free dissemination of information.
- 5.6. Whistleblowers may choose how to report the information about violations or misconduct by using one, both, or all three options simultaneously.

6. When to submit a report?

- 6.1. Before submitting a report, the whistleblower must make sure that they have grounds and evidence to believe that there has been a violation or misconduct committed.
- 6.2. An allegation of wrongdoing that is not supported by evidence may not qualify as a valid report for review.
- 6.3. The law does not require the whistleblower to prove the allegations. On certain occasions, it is possible for the whistleblower to be defended even if the allegations prove to be false.

7. Internal channel for whistleblower reports

- 7.1. All whistleblower reports shall be addressed to the employee in charge of report review:
E-mail: dpo@nec.bg
Tel.: +359 2 468 78 02

8. Submitting a report

- 8.1. A whistleblower shall submit a written or verbal report. The verbal reports can be submitted by phone or in person.

- 8.2. The written reports are submitted by a standard form approved by the Commission for Personal Data Protection¹, containing at least the following information:
- 8.2.1. Three names, address and telephone number of the whistleblower, as well as an e-mail address, if any;
 - 8.2.2. The name of the person against whom the report is made and his/her place of work, if the report is made against specific persons and they are known;
 - 8.2.3. Specific details about a violation or about an actual risk of it being committed, the place and period of time when the violation or misconduct took place, if any, a description of the actions or context or other circumstances, in so far as these are known to the whistleblower;
 - 8.2.4. Date of report submission;
 - 8.2.5. Signature, electronic signature or other identification of the whistleblower.
- 8.3. When a verbal report is received, the information shall be recorded in the above form by the reviewing officer, who shall offer the whistleblower the opportunity to sign the report if he or she so desires.
- 8.4. The report shall be accompanied by evidence of the allegations made therein, including the identification of persons who could corroborate the information reported or provide additional information.

9. Internal check

- 9.1. Although each report is specific and different methods of verification and investigation may be applied, Nomad Energy Company Ltd ensures that all checks:
- 9.1.1. Will be conducted as promptly and as efficiently and objectively as possible;
 - 9.1.2. Aim to determine whether there is sufficient evidence to support the circumstances reported; and
 - 9.1.3. Will be independent of the persons involved in the report.
- 9.2. The internal review process is designed to ensure fair treatment of all persons mentioned in the report, including:
- 9.2.1. Confidentiality of the reported information;
 - 9.2.2. Objective assessment of the reported circumstances and an investigation if necessary;
 - 9.2.3. Presumption of innocence pending the outcome of the investigation;
 - 9.2.4. The purpose of the investigation is to determine whether there is sufficient evidence to support the reported circumstances.
- 9.3. The officer in charge of dealing with reports shall register each report in a register and acknowledge receipt within 24 hours of registration.
- 9.4. The register shall be accessible only to the reviewing officer and information shall be sent to the Commission for Personal Data Protection in accordance with Article 18(5) of the Whistleblower Protection Act.
- 9.5. If there are any inconsistencies or gaps in the submitted report, the whistleblower shall be notified of the need to correct the inconsistencies and shall have seven days to do so. If the inconsistencies are not corrected within that period, the report shall be returned to the whistleblower together with the attachments thereto.
- 9.6. Each report shall be checked for authenticity. The reports not covered by these Rules shall not be reviewed.

¹ Available on the Internet page of the Commission for Personal Data Protection.

- 9.7. Reports that contain demonstrably false or misleading statements shall be returned with instructions to the sender to correct the statements, informing the sender of his or her liability for the allegations made.
- 9.8. The identity of the whistleblower and of the person concerned shall be known only to the reviewing officer.
- 9.9. Information about their identity shall be provided only to those employees who need such information to carry out their duties in order to clarify the circumstances.
- 9.10. Data transfer shall not reveal, directly or indirectly, the identity of the whistleblower or create an assumption as to his/her identity. The identity of the whistleblower may only be disclosed with his/her consent.
- 9.11. Notwithstanding the above, the identity of the whistleblower and any other information from which his/her identity may be directly or indirectly inferred, may be disclosed only where necessary and if duly required under the Bulgarian or European law in the context of investigations by national authorities or court proceedings, including with a view to ensuring the right to protection of the person concerned.
- 9.12. In these cases, prior to disclosing the identity or information, Nomad Energy Company Ltd shall notify the whistleblower of the need to disclose his or her identity. The notification shall be in writing and shall state the reasons for such action. The whistleblower shall not be notified if such notification might jeopardize an investigation or legal proceedings.
- 9.13. Employees who receive information about violations involving trade secrets shall not use or disclose the information they have learned for purposes that are outside the scope of the particular investigation.
- 9.14. The reviewing officer must do the following:
- 9.14.1. liaise with the whistleblower, requesting further information from him/her or third parties as necessary;
 - 9.14.2. listen to the whistleblower or accept his/her written explanations and collect and assess the evidence he/she has provided;
 - 9.14.3. provide the person concerned with all the evidence collected and give him/her the opportunity to object within 7 days, subject to the protection ensured to the whistleblower.
- 9.15. give the person concerned the opportunity to submit and indicate new evidence to be collected in the course of the investigation.
- 9.16. The reviewing officer in charge of whistleblower reports shall provide feedback to the whistleblower on the action taken within three months of acknowledging the receipt of the reported information.
- 9.17. In the event that the facts presented in the report are confirmed, the officer shall take one or more of the following steps:
- 9.17.1. arrange for follow-up actions to be taken in relation to the report, requesting the assistance of other persons or units within Nomad Energy Company Ltd;
 - 9.17.2. propose to the manager of Nomad Energy Company Ltd. that specific measures be taken in order to stop or prevent the violation in cases where such violation has been detected or there is actual risk of an imminent violation;
 - 9.17.3. refer the whistleblower to the competent authorities when his/her rights are infringed upon;

9.17.4. refer the whistleblower to the external whistleblowing authority where action by the latter is necessary, the whistleblower being informed in advance of the referral; where the report is against the employer of the whistleblower, the reviewing officer in charge of the report shall refer the person to the external whistleblowing authority at the same time.

10. Follow-up

- 10.1. The Manager of Nomad Energy Company Ltd shall do one or more of the following:
 - 10.1.1. on the basis of the report received and the suggestions of the reviewing officer in charge of the report, the Manager shall take action within his/her competence to stop the violation or to prevent it if it has not started yet;
 - 10.1.2. in the event of a large number of reports of more serious violations, the Manager shall prioritize the actions to be taken, giving priority to reports which have a greater negative effect on the financial position and reputation of the company.
- 10.2. The Manager has the right to terminate the investigation on one of the following occasions:
 - 10.2.1. where the reported violation is minor and does not require further follow-up action; the termination does not affect any other obligations or applicable procedures relating to the reported violation or the protection under this Act with respect to internal or external whistleblowing;
 - 10.2.2. when a report is being resubmitted without offering new information relevant to the violation in respect of which an investigation has already been completed, unless new legal or factual circumstances warrant further action;
 - 10.2.3. where evidence of a criminal offence is established, the report and its accompanying documentation shall be sent immediately to the public prosecutor's office.
- 10.3. The reporting officer shall draw up an individual report in which he shall briefly describe the information contained in the whistleblower alert, the actions taken and the final results of the investigation into the whistleblowing, which, together with the reasons, he shall communicate to the employee who made the complaint and to the person concerned, subject to the obligation to protect them.

11. Whistleblower protection

- 11.1. The whistleblower must have submitted the report in accordance with these rules to qualify for protection under the rules and the Act.
- 11.2. This protection includes:
 - 11.2.1. Identity protection;
 - 11.2.2. Protection against retaliation;
 - 11.2.3. Compensation and benefits; and
 - 11.2.4. Defense in civil, criminal, and administrative proceedings.
- 11.3. Nomad Energy Ltd. does not tolerate any form of retaliation against whistleblowers or persons involved in the investigation of a whistleblower.
- 11.4. Examples of "retaliation" include, but not limited to:
 - 11.4.1. suspension, dismissal, or other grounds for termination of employment;
 - 11.4.2. demotion or delayed promotion;

- 11.4.3. a change in the location or nature of the work, the duration of working hours or a reduction in remuneration;
 - 11.4.4. refusal to provide training to maintain and improve the professional qualifications of the employee;
 - 11.4.5. a negative performance evaluation, including in a job recommendation;
 - 11.4.6. financial and/or disciplinary sanctions, including imposed disciplinary actions;
 - 11.4.7. coercion, rejection, threats of retaliation or actions, whether physical, verbal or otherwise, intended to undermine the dignity of the individual and create a hostile professional environment;
 - 11.4.8. direct or indirect discrimination, unequal or unfavourable treatment;
 - 11.4.9. denied transfer from a fixed-term contract to a contract of indefinite duration where the employee has a legitimate right to be offered permanent employment;
 - 11.4.10. early termination of a fixed-term contract or refusal to renew contract where admissible under the law;
 - 11.4.11. damage, including to the person's reputation, in particular on social networks, or financial loss, including loss of business and loss of income;
 - 11.4.12. inclusion on a list drawn up on the basis of a formal or informal agreement in a sector or industry which may result in the person being unable to take up employment or being unable to supply goods or services in that sector or industry (blacklisting);
 - 11.4.13. early termination or cancellation of a contract for the supply of goods or provision of services where the person is a supplier;
 - 11.4.14. revocation of a license or permit;
 - 11.4.15. referring the person for a medical examination.
- 11.5. Nomad Energy Company Ltd takes any allegations of retaliation extremely seriously. If a whistleblower believes he/she is being subjected to such actions, he/she should report it immediately to the reviewing officer.

12. False or misleading reports

- 12.1. Whistleblowers must ensure that they have reasonable grounds to believe that the information they disclose is true, but they will not be held liable if it proves otherwise.
- 12.2. However, whistleblowers should not report information that they know to be false or misleading.
Doing so may result in disciplinary action and other legal consequences for knowingly making a false report.

13. Internal support measures

- 13.1. The whistleblower must immediately notify the reviewing officer, if:
 - 13.1.1. The whistleblower believes that he/she is subject of retaliation;
 - 13.1.2. His or her identity has been disclosed in violation of this policy;
 - 13.1.3. The whistleblower report has not been investigated in accordance with these Rules.
- 13.2. Alternatively, the person may contact the Commission for Personal Data Protection or a supervisory authority.

14. Support measures under the Whistleblower Protection Act

14.1. Whistleblowers are entitled to access additional support measures under Art. 35 of the Whistleblower Protection Act.

These Rules are published on Nomad Energy Company's website and are available to all employees and other concerned parties at Nomad Energy Company's offices and working premises.