



**REGULATION OF
PROFESSIONAL
CONDUCT
& BUSINESS ETHICS**

*We work based on Principles, Values & Vision
always looking forward*

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**Human Resources & Culture
Management Department**

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INTRODUCTION

The **Regulation of Professional Conduct & Business Ethics** refers to the fundamental principles and values that govern all business activities of Attica Group.

The Regulation addresses the way we work at all hierarchical levels, guides our good business conduct and is binding on all Group employees.

At the same time, it aims at implementing the high standards of corporate and social responsibility established by the Group and is a key factor in its sustainable business success.

The GRI Standards guidelines of the Global Reporting Initiative as well as the 10 principles of the UN Global Compact are the main guidelines for the creation of this Regulation.

We have adopted the Global Reporting Initiative's guidelines for corporate responsibility as well as the 10 globally accepted principles of the UN Global Compact, and we align our operations focusing on the protection of:

- human rights;
- the environment;
- labour conditions; and
- anti-corruption.

We are bound by the European Enterprise 2020 Manifesto, which among other things aims at strengthening transparency and respect for human rights. In addition, both international practices and current legal and regulatory obligations have been taken into account.

This Regulation outlines Attica Group's **values** and **principles** and is designed to help us meet our obligations, respect each other and act with integrity on the market.

It constitutes the basis for every Manual and Procedure of the Group that **all Group employees are expected to be aware of and apply.**

Failure to comply with the principles of this Regulation is an employment misconduct, and in some cases it may even result in the termination of the employment relationship or the cooperation, while in certain cases it is likely to lead to criminal sanctions against employees.

THE COMMITMENT OF OUR MANAGEMENT

Our people and our reputation are our core strengths.

The Group's Management acts with a sense of responsibility and diligence towards employees.

Investing in our employees is an integral part of our corporate culture, as it is to them that we owe the implementation of our business objectives, the achievement of positive results and the ongoing growth of the Group.

It is the will and belief of our Management to provide services with safety, reliability, accuracy, technical competence, quality, flexibility and innovation. We aim at performance levels, which shall redefine the boundaries and expectations of our industry.

Where there is successful cooperation between Management and Employees, it creates the proper working environment ***to foster mutual trust, collaboration and recognition.***

All employees are aware of their obligations and duties, are supported in developing their skills and are treated with respect and dignity.

We train, motivate and reward our employees in order to achieve their personal and professional growth, while ensuring the ongoing development of our business activities, always setting the highest possible standards.

We ensure appropriate working conditions and prevent any behaviour that may adversely affect the personality of our employees.

We implement the principle of equal treatment throughout our recruitment practices, and evaluate our employees in a fair and objective manner.

We try to excel by attracting and holding on to individuals with knowledge and values.

We implement human resource development systems, ensuring that our employees grow and fulfil their personal and professional aspirations.

We comply with the applicable laws relating to intellectual property, preserving the confidentiality of our employees' records and allowing authorised persons to use the records only for legitimate purposes related to and associated with the Group's business activities.

OUR VISION

Our vision is to strengthen our Group's leading position and value by profitably expanding onto new markets and activities, by providing high quality services that exceed market expectations.

OUR MISSION

Our Mission is to create added value for our shareholders and employees by the Group's activities, to reduce our environmental footprint as far as possible, and to operate for the benefit of our partners and local communities.

OUR STRATEGY

To achieve our vision, we focus our strategy on the following development pillars, so that:

- We are the customers' first choice;
- We offer reliable services and constantly improve the quality of our products;
- We build long-term relationships in good faith with our customers, partners and local communities;
- We manage the Group's resources responsibly, actively participating in its healthy, sustainable and profitable growth.

OUR VALUES

Always in line with our Values, we strive to develop a culture of collective ambition and cooperation, and encourage personal responsibility to achieve common goals.

The Values of our Group are:

- Corporate Responsibility,
- Quality;
- Integrity;
- Reliability;
- Innovation;
- Transparency.

BUSINESS ETHICS

Our Group acknowledges the importance of preserving and promoting the fundamental human rights in all its operations. Our Values, this Regulation and our Policies intertwine based on the principles set out in the United Nations Declaration of Human Rights.

RESPONSIBLE OPERATION

We operate in accordance with programmes and policies that:

I. Human Rights

- Offer competitive wages, additional benefits and fair working conditions;
- Acknowledge the employees' "freedom of assembly";
- Provide humane and safe working conditions;
- Prohibit forced or child labour;
- Promote a working environment without discrimination or harassment.

II. Diversity & Equal Treatment

We do not tolerate any kind of racial discrimination or discrimination related to gender, religion, age, nationality, social or ethnic origin, disability, beliefs, sexual orientation, or trade unionism.

Any decisions made based on the above discrimination are against our policies and are illegal.

Experience, personality, performance, skills and qualifications of each employee are the factors taken into account throughout

III. Fair Procedures

the collaboration and professional development of our employees.

Any issues relating to the Group's Human Resources are handled in a meritocratic and objective manner, having established meritocratic systems and clear Human Resources management procedures.

IV. Environment

We seek to integrate sustainable development principles into our procedures and to implement environmentally sound business practices in order to reduce, as far as possible, our environmental footprint.

Our commitment to integrity extends to all our business activities. In this context, we have accepted and co-signed the "Call for Action" initiative of the United Nations Global Compact in order to implement policies and practices for the effective handling of corruption.

V. Anti-Corruption

The term "**corruption**" generally refers to reaping or to attempt to reap a personal benefit or business advantage through improper or illegal means.

Corruption may involve payments or the exchange of any item of value, and includes the following activities:

- Bribery
- Extortion
- Illegal fees

It is **strictly forbidden** for any member of our Group's staff to engage in such activities, either directly or indirectly.

The application of these principles governs the Group's relations with its **Employees, Customers, Shareholders** and **Partners**.

VI. Responsible Communication

On every communication, we adhere to the Hellenic Code on Advertising – Communication which was established with Law no. 2863/2000 (GG A 262/29), and defines the rules of professional ethics for advertisers, their customers and advertising media.

The items covered by the general principles of the Code are as follows:

1. Fundamental values
2. Decency
3. Honesty
4. Social responsibility
5. Truth
6. Use of Technical/Scientific Data and Terminology
7. Use of the terms "Free" and "With guarantee"
8. Documentation
9. Recognition of Advertisements
10. Advertiser Identity
11. Comparisons
12. Defamation
13. Testimonials
14. Reference to persons
15. Exploitation of reputation
16. Imitation
17. Safety and health
18. Children and young people
19. Personal data protection
20. Transparency and cost accounting
21. Unclaimed products and hidden costs

VII. Society

We aim to continuously evolve into a responsible company focused on the development of local communities.

We strive to put our values into practice, we contribute to the promotion of local development and prosperity, and to the continuous improvement of the quality of life of communities, by designing and implementing support programmes and activities.

At the same time, we are committed to acknowledging, managing and mitigating any potential or actual negative impact that our operations may have on local communities where we operate. This is pursued through our daily activities, by all employees and partners of the Group.

PRINCIPLES OF PROFESSIONAL CONDUCT

Attica Group ***Regulation of Professional Conduct & Business Ethics*** is our charter for "Fair Business" and is found at the heart of every action we take.

Skills

What our Management expects from every employee:

- Cooperation & Teamwork

We're in this together

One Group – One Crew

- Business Mindset & Responsibility

- Result Orientation

- Change and Innovation

- Customer Orientation (we stand by our customers)

- Continuous improvement

I. Non-Disclosure Confidentiality

CORPORATE INFORMATION THAT IS CONSIDERED "CONFIDENTIAL"

The term "confidential information" includes non-public information that, if improperly disclosed, could be useful to competitors or harmful to the Company, our suppliers, customers or any other third party, or to a business partner by a reasonable investor.

For example, earnings, projections, business plans and strategies, significant restructuring, potential acquisitions, pricing, sales information, surveys, development of new markets/services, undisclosed marketing and promotional activity, significant management changes and events relating to the Company's securities.

Our people and our reputation are our strategic advantage. Compliance with this Regulation is binding on all Group employees.

Each employee shall:

- Ensure the confidentiality and integrity of the Group's information.
- Not disclose confidential information relating to the Group's operations, the customers' collaboration with the Group, or other personal and financial matters of customers and employees, to unauthorised persons both during and after their service with the Group.
- Not disclose nor discuss confidential information with any third party (staff member or not) to whom access to such information has not been granted.
- Destroy any documents containing confidential information which require destruction (in accordance with common sense and existing procedures).
- Not disclose to a third party (staff member or not, including their supervisors) safe combinations and/or personal passwords to the electronic systems owned or managed by the Group.
- Avoid any act or omission that would potentially cause a leak of information in relation to customers, transactions and business agreements.
- Abide by the information and systems security rules, as recorded in the respective manuals.

The disclosure of confidential information to third parties is permitted only following the written approval of the Management or a court order.

All employees are required to protect the confidential/privileged information of the Group. Privileged information refers to specific information that has not been published, it directly or indirectly concerns the Company, and if it was / is disclosed, could significantly affect its stock price.

***II. Protection of
Information
- Privileged Information***

Access to and use of this information is restricted solely to the employees for whom this information is necessary to perform their duties, and it may not be disclosed to any other person, including family members and friends. The prohibition on the use of privileged information also applies to any other employee who, by chance or because of another employee's error, happens to gain knowledge of privileged information, provided that this person is aware or should be aware that it concerns privileged information.

The Group has established a Procedure for the Management of Privileged Information and Proper Information of the Public, which is posted on the company's portal and includes detailed information about your obligations as well as the Group's actions regarding management and protection of privileged information.

III. Personal Data

We collect, process, use and store personal data only for the intended purpose or for the fulfilment of our contractual obligations, in compliance with legal and regulatory requirements, the policies and procedures established by the Group.

The Group's objective is to maintain high levels of professional conduct in all transactions and relationships with customers, partners and colleagues.

To this end, all employees must conduct themselves in an ethical and decent manner.

A) Conduct towards customers

All employees must be courteous and provide high quality services to the Group's customers and partners, always implementing the Group's service standards and values.

Equal treatment without prejudice is required towards all customers and partners without exception, and special care and sensitivity is required when dealing with socially vulnerable groups.

The Company is open to any customer complaints and has a customer service department where such issues are handled with courtesy, sensitivity and efficiency.

IV. Professional Conduct

B) Conduct among colleagues

Good cooperation between colleagues is a key requirement for success. We work together in a positive spirit, showing respect for different opinions and promoting open and honest dialogue. We build trust with colleagues and take decisions in a spirit of teamwork.

Under no circumstances are quarrels allowed in the workplace. Any inadvertent errors must be dealt with sympathy. Any remark by a supervisor to a subordinate should be made privately and discreetly.

Any comments regarding age, racial origin, political beliefs, trade union membership, religion, sexual orientation, marital status, pregnancy, nationality and any special needs are not permitted to customers, colleagues, visitors and co-workers.

Any form of harassment, especially sexual harassment, is prohibited.

V. Professional Appearance All staff members must at all times conduct themselves in a dignified manner, and they must at the same time ensure that their apparel is always in line with appropriate professional appearance:

Training shoes, very short skirts, shorts, short and overly open blouses, short dresses, wide necklines, sheer blouses and pants, leggings or jeans and beach shoes are not permitted.

It is mandatory that all employees come to the office in appropriate attire.

This means a dress, skirt or pants with a shirt or blouse for ladies and pants with a jacket and tie for gentlemen. Also, as far as gentlemen are concerned, they should always be well groomed and freshly shaved.

VI. Health & Safety

Protecting the health and safety of employees in all workplaces is a top priority for our Group.

We comply with the current legal framework with regard to Health and Safety and we have designed procedures to create a healthy and safe environment for employees and visitors at our premises.

All employees are required to abide by and implement the health and safety rules in their daily work activities, and to report immediately to the Health and Safety officers any situations that may cause accidents or adverse working conditions.

VII. Conflict of Interests

A conflict of Interest is described as a situation where the personal interests of employees and parties related to them conflict with the interests of the Group. As a general principle, it is recommended to detect and avoid in time such situations where the personal interests of employees affect or may affect their judgement while they are acting on behalf of the Group.

Examples of such cases of conflict of interests are cases where the employee:

- May gain financial profit or prevent financial loss at the expense of the Company or its affiliates.
- Has an interest that does not coincide with the interests of the Company or its affiliates.
- Has an interest in the outcome of a service, transaction or other activity that differs from the interests of the Company or its affiliates.
- Receives, or may receive a consideration, from a person outside the Company, related to the Company's activities, when this consideration takes the form of money, goods or services. Such an example is the assignment of work to family members or friends, external partners, etc., which does not coincide with the Company's needs, for the purpose of direct or indirect financial gain.
- Has any type of direct or indirect participation in the activities of a Company partner or of affiliates or said partner. In any case, any type of direct or indirect participation in the business activities of a Customer, Agent or Supplier, or in general an external partner of the Group, is considered in principle to fall under "Conflict of Interest" and the Corporate Governance & Regulatory Compliance Department should be informed in writing.
- Has a family relationship with a superior or subordinate within his/her division/department. Instead, necessary steps should be taken to ensure that employees who are related work in different divisions/departments and should definitely not have a hierarchical relationship of superior-subordinate.

Any employee who has any doubt regarding any action or who believes that his/her personal interests conflict or may conflict with those of the Group can inform the Corporate Governance & Regulatory Compliance Department in writing.

When should I seek guidance?

If something does not seem right, then ask yourself:

- *Am I certain that this course of action is legal? Is it consistent with our Values, Regulation and policies?*
- *Could it be considered unfair or dishonest?*
- *Could it harm the Company's reputation, put it at risk or cause the loss of its credibility?*
- *Could it harm other individuals? Employees? Customers? Investors?*

If you are not certain about the answers to any of these questions, you should seek guidance to ensure you make the right decision.

VIII. Engagement in Other Activities

Staff members are not allowed to be employed, in whole or in part, on behalf of any other person under any legal form, which has an activity directly or indirectly competing with the Group's activities or which is engaged in a business activity that is contrary to the Group's interests, as well as to engage in business activities on their own account, and/or participate in the management or Boards of Directors of companies, *without the prior written notification and consent of the Group.*

IX. Transparency of Activities

No staff member is allowed to participate in unions, associations, organisations, etc. that are illegal or whose activities conflict or are not in line with the Group's interests (except for professional unions, participation in trade unions, political parties, as well as legal entities approved by the courts).

Staff members must comply with all set procedures when considering and evaluating any financing, cooperation, purchase-sale of goods, services, and when selecting suppliers on behalf of the Company and the Group companies, always keeping the interests of the Group in mind.

X. Respect for Property and Provided Resources

All employees shall protect and maintain at all times the assets of the Group and the available equipment in good condition, while following the security rules and the policy on the Proper Use of Systems, as established by the Group.

Any provided telephone, fax, computers, e-mail services, internet services, and other applications, shall be used for business purposes and any personal use should be kept to a minimum, always within the principles and ethics that the Group stands for.

The installation and use of software programs that have not been approved/purchased by the Group is not permitted on the Group's computers in order to avoid any legal obligations which may arise for the Group from any software license agreement violations, as well as for security reasons to avoid viruses (software viruses & Trojans).

Any software installation must be carried out ONLY by authorized persons of the IT & Telecommunications Department (IT&T).

Any representation of the Company and the Group in the Media is the responsibility of persons authorised by Management.

XI. Representation of the Group in the Media – Publications – Public Appearance

The publication of articles, provision of interviews/information, public appearances and speeches that are or may be associated with the Company and the Group require the relevant approval of Management or the competent Executives designated by Management.

Any inquiries from journalists or other members of the press regarding the operations or presence of the Group should be forwarded to the competent Executives designated by Management.

Staff members should be alert to the possibility of fraud, theft or other illegal activity that could harm the Group or its customers.

A staff member who becomes aware of any relevant act or violation shall report it immediately to the ***Group's Transparency Committee*** (refer to ANTI-CORRUPTION REGULATION).

XII. Report of Illegal Activities and Regulation Violations

The Group allows its staff to invest effectively, always within the boundaries of legality and professional ethics. Staff members are urged to avoid stock market speculation as well as short-term investment in Group securities. The frequency, number and volume of transactions are indicative of speculative activity.

Staff members are advised to avoid transactions which are likely to create liabilities exceeding their financial capacities.

For certain Departments/Divisions and for staff members who, due to the nature of their duties and functions, have access to confidential and/or privileged information, additional restrictions shall apply as set out in the "**Internal Regulation of Operation**" and the Procedure for the Management of Privileged Information and Proper Information of the Public, which are posted on the Company's portal.

XIII. Corporate Responsibility

Corporate Responsibility for Attica Group is a key element of our business diligence and is governed by ethical criteria of operation with respect towards people and the protection of the environment.

ATTICA GROUP – Corporate Responsibility Overview Report

Our success as a continuously growing organisation is directly linked to our approach concerning responsible operations, which remains a priority, with the belief that we must create value not only for our shareholders, but also for all our Social Partners.

While the strategy defines what we want and where we want to go, our “Regulation of Professional Conduct & Business Ethics” sets out the rules and framework of actions we need to take in order to achieve our goals.

Performance is not measured solely by the results achieved but also by how they are achieved.

Indecent behaviour and breaches of standards of conduct related to respect and integrity, as well as violations of the law, can have serious consequences not only for individuals but also for the entire Group.

The application of this Regulation is mandatory.

All employees must familiarise themselves with the content of this Regulation and become accountable for complying with its rules and principles.

The Human Resources Department is entrusted with the implementation of the “Regulation of Professional Conduct & Business Ethics”, which also ensures that:

- it is included in the induction package of new recruits;
- a statement of acceptance and commitment to the principles laid down is received by all staff at the time of the publication hereof or any amendment hereto.

Any staff member who needs advice or guidance on any provision of this Regulation may contact the Human Resources & Culture Management Department.

IMPLEMENTATION, MONITORING OF & AMENDMENTS TO THIS REGULATION