ANTI-CORRUPTION REGULATION

Our working methods safeguard and promote our Group's reputation and customers

March 2026 (V5)

Human Resources & Culture Management Department

The way we work

Customer satisfaction and operational efficiency are business priorities for us. We are fully committed to operating with business ethics, integrity and transparency, in full compliance with all laws and regulations.

Attica Group demonstrates zero tolerance for instances of corruption throughout its business operations, whether these originate from its employees or its social partners.

According to the United Nations,
"The cost of corruption exceeds by far
the damage caused by
any other individual crime"

1. Our viewpoint is clear

We do not offer nor accept any form of bribery, and we do not tolerate corruption in our business transactions.

The Attica Group Anti-Corruption Regulation serves as a guide for professional integrity and practices that promote business ethics. It outlines the anticipated behaviours of employees, helps us make ethical decisions, and explains how we can identify potential misconduct.

In this context, the Group conducts an assessment of its operational functions to ensure compliance with the policies and procedures for preventing and managing corruption-related incidents. Such incidents include bribery, money laundering, the illicit exploitation of confidential information, and the financing of terrorism.

The term "**corruption**"[1] generally refers to reaping or attempt to reap a personal benefit or business advantage through improper or illegal means.

It may involve payments or the receipt of any item of value, through the following activities:

- Bribery
- Extortion
- Illegal fees

Bribery is defined as "any offer or acceptance of any gift, money, loan, fee, reward or other privilege or benefit, by or to any person, as an inducement for the improper or selective conduct of that person's business, particularly when the offer or acceptance of any gift is fraudulent, illegal or in breach of confidentiality".

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

[1] INTERNATIONAL TRANSPARENCY https://www.transparency.gr

It is strictly prohibited for all employees and any person acting on behalf of our Group to offer or accept, directly or indirectly, **money and any other item of value -with an aggregate value of over 100 Euro per calendar year**- to/from any person directly or indirectly representing a Customer, Agent, Supplier or any other Social Partner.

Irrespective of any criminal liability, any proven involvement of a staff member in cases of bribery/venality will cause the Group to lose any confidence in that person and will lead to the immediate termination of their employment.

Any act of corruption undermines respect for the rule of law, damages our trade name and reputation, and may have legal consequences for the Group.

Items of value

Cash or cash equivalent, labor, position, contract, gifts, entertainment or accommodation, fees, compensation or expenses, facilitation payments, etc.

2. Collaboration with Customers, Agencies, Suppliers and other third parties.

Attica Group collaborates with Customers, Agents, Suppliers and other third parties, including consultants and other business partners.

All Customers, Agents, Suppliers and other third parties are expected to understand and comply with this Regulation and applicable anti-corruption laws.

They are also expected to ensure that their own subcontractors understand and comply with this Regulation and applicable anti-corruption laws.

Any business partner who fails to meet and respect these standards shall be excluded from our Group's operations, including even the cancellation of existing agreements.

Our employees are aware of Attica Group's zero-tolerance policy against corruption.

Willful blindness is no excuse.

Willful blindness ("this is not my responsibility" or "this falls within ordinary course of business and everybody does it") is not a defense to bribery or corruption charges. Any conscious indifference for suspicious activities requires further examination and may result in criminal and/or civil liability for both the Group and its employees. Accordingly, and under these circumstances, **willful blindness and conscious indifference are explicitly prohibited.**

When transacting with third parties, our employees must be alert to "**red lines**" that may determine bribery risks, such as:

- Failure to comply with the Regulation of Professional Conduct & Business Ethics;

- Invoices/expenses without the corresponding approval and the necessary supporting documents;
- Insistence on using a consultant or external partner with little or no apparent added value;
- Other actions, not conforming with the practices of the Group.

If you have identified one or more of the above "**red lines**" please contact the **Reports Receipt & Monitoring Officer (R.R.M.O.)** (see also section 11 hereof).

3. Gifts and entertainment expenses

Our general practice is to act prudently and consistently, always considering our Group's Principles and Values. However, it is always illegal to offer or receive money or any other item of value (such as gifts or entertainment) to secure an unfair advantage.

In any case, there are certain important rules that must be followed:

- Never accept or offer *in items of value* in order to influence *a decision or to obtain preferential treatment.*;
- Gifts, travel, and business trips must never be accepted or offered covertly or through a third party;
- Cash must never be offered as a gift;
- Never offer or accept gifts — **even if they are not expensive** — when handling contracts or at any stage of a tender process;
- It is not appropriate to offer frequent gifts to the same individual, **even if they are not expensive**;
- We define an expensive "**gift**" as any gift with a value exceeding one hundred euros (€**100**), even if acquired in installments over the course of a calendar year.

4. Corporate Gifts

The practice of offering or accepting a corporate gift to or from a customer, supplier, or other business partner must be approached with caution. Before giving or accepting such a gift, verify that it is permitted by our Principles.

Offering or accepting any gift that serves or appears to influence business decisions or offers an unfair advantage is prohibited.

However, in certain circumstances, business presents are permissible to promote good faith, provided that:

- The gift has a legitimate business purpose and is of small value;
- The gift must not be cash or cash equivalents;
- Gifts must comply with recipient-specific laws and policies

Corporate hospitality, including meals and entertainment, is not prohibited, provided that the nature and frequency of such occasions are reasonable and related to the Group's business objectives, and that they pertain primarily to ongoing events.

5. "Facilitation Payments"

Facilitation payments are payments demanded by employees or third parties to perform the actions they are already obliged to perform, or to expedite the performance of an ordinary or necessary action that falls within their duties.

Attica Group **does not** permit facilitation payments.

6. Conflict of Interests

Attica Group implements a framework for the prevention and management of conflicts of interest, with the objective of ensuring integrity and objectivity across all its activities, as well as providing employees with guidance on the identification and proper management of actual or potential situations.

A conflict of interest is defined as any situation where an employee's personal interests, or the interests of third parties with whom the employee is associated, may influence — or may be perceived to influence — the objectivity and independence of the employee's professional judgment in the performance of their duties.

The timely identification and disclosure of such situations contribute to the protection of the Group's interests and to the maintenance of an environment of transparency and trust.

Indicative examples of conflict of interests are cases where the employee:

- Derives or may derive personal financial benefit at the expense of the Company or affiliated parties.
- Maintains a personal interest that diverges from the interests of the Company.
- Has a direct or indirect interest in the outcome of a service, transaction, or other corporate activity.
- Receives or may receive any form of benefit from a third party in connection with their professional activities on behalf of the Company (including, but not limited to: cash, goods, services, or privileges).
- Assigns work or engagements to relatives or personal acquaintances without objective criteria or without a documented business need for the Company.
- Maintains a direct or indirect participation in the business activities of a supplier, customer, agent, or other associate of the Company. In such cases, the existence of a conflict of interest is considered probable, and a relevant declaration is required.

Any employee who has doubts regarding a potential conflict of interest, or who understands that their personal interests may affect the independence of their professional judgment, is obligated to **notify the Corporate Governance & Regulatory Compliance Department in writing** for evaluation and further guidance.

7. Accuracy and Completeness of Records

We ensure — each of us within our respective area of responsibility — that all relevant records pertaining to the Group's activities accurately reflect our business transactions. Never conceal facts, omit material information, or alter records or reports in a manner that could mislead others, and never assist others in doing so.

Ensuring the accuracy and completeness of business and financial records is everyone’s responsibility, not just the duty of Finance Division.

8. Donations/Sponsorships

As we seek to make a meaningful contribution to improving quality of life and the wellbeing of Society, donations and sponsorships are permitted within the framework of the Group's principles. However, particular care must be taken to ensure that any such donation or sponsorship is not used as a vehicle for bribery.

9. Avoid Grey Areas

Guidelines for avoiding "grey areas":

• When in doubt or concerned, ask questions.

• Do not allow any questionable conduct to go unnoticed. Take compliance seriously and encourage others to do the same.

• If you hear rumors of improper payments or other suspicious activities, do not ignore them! Contact the Attica Group **Reports Receipt & Monitoring Officer** immediately.

10. Non-Retaliation Policy

Attica Group considers it essential that employees assist in identifying potential issues that must be addressed, as the detection of possible corruption incidents is a shared responsibility of us all.

Any act of retaliation against an employee who has raised an issue in good faith constitutes a breach of the Code of Ethics & Professional Conduct.

The fact that an employee has raised a concern in good faith shall not constitute grounds for any adverse action or employment-related discrimination.

Without integrity we will never achieve the desired results.

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11. Corruption Reporting Mechanism

The Company has established a Whistleblowing Policy (Policy for the Management of Misconduct Reports), which also covers matters relating to the management of corruption. The Policy is published on the Company's website and all employees are invited to review it and to ensure compliance with its provisions.