REGULATION OF PROFESSIONAL CONDUCT & BUSINESS ETHICS

Our work is guided by principles, values, and a forward-thinking vision

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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 defines the way we operate at all levels of corporate hierarchy, acts as a guide for our proper business conduct and is binding on all Group employees.
It additionally aims to apply the Group's high standards of corporate and social responsibility, which are critical to its long-term financial success.

The main guidelines for the development of this Regulation are the GRI Standards of the Global Reporting Initiative and the 10 principles of the UN Global Compact.

Having adopted the guidelines of the Global Reporting Initiative for our corporate responsibility, as well as the 10 universally accepted principles of the Global Compact, we align our operations with the objectives of protecting:

- human rights,
- the environment,
- labor conditions, and
- anti-corruption.

We are bound by the European Enterprise Manifesto 2020, which among other objectives aims to strengthen transparency and respect for human rights.
Furthermore, existing legal and regulatory duties, as well as worldwide best practices, were considered
This Regulation describes the **values** and the **principles** of Attica Group and is designed to assist us in fulfilling our obligations, treating one another with respect, and acting with integrity in the marketplace.
It also aligns with the Group's Responsibility & Sustainable Development strategy, which incorporates sustainable development principles into our business ethics and responsible operations.

It serves as the foundation for the Group's Manuals and Procedures, which all Group employees must comprehend and apply.

Non-compliance with the principles of the Regulation of Business Conduct constitutes a disciplinary offence and, in certain cases, may result in the termination of the employment or collaboration relationship, and in specific instances may lead to criminal penalties against the employees concerned.

THE MANAGEMENT'S COMMITMENT

The Group's Management operates with a sense of responsibility and diligence towards its employees.
Investment in our people is an integral part of our corporate culture, as it is through them that business objectives are realized, positive results are achieved, and the Group's continuous growth is ensured.
It is the will and conviction of Management that our services be provided with safety, reliability, precision, technical competence, quality, flexibility, and innovation. We target performance levels that will redefine the boundaries and expectations of our industry.

Our people and our reputation are our key advantages.

The successful collaboration between Management and Employees creates the appropriate working environment ***that fosters mutual trust, cooperation, and recognition***.

Each employee is aware of their obligations and duties, is supported in developing their skills, and is treated with respect and dignity.

We train, motivate, and reward our employees in order to promote their personal and professional development, while also ensuring the continued growth of our operations at the highest standards.

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

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

We excel by attracting and retaining 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, only allowing authorized persons to use the records exclusively for legitimate purposes related to and associated with the Group's business activities.

OUR VISION

As a key pillar of island connectivity and the Greek economy, with our sights firmly set on the future, we continue to navigate with steadiness, strength, responsibility, and innovation. By delivering high-quality services with an emphasis on customer-centricity and expanding our business activities, we ensure the reinforcement of our leadership position.

OUR MISSION

We navigate guided by the principles of sound business practice, sustainable development, social cohesion, and Greek maritime tradition, delivering high-quality services and integrating innovative, environmentally friendly technologies.
Our People is Our Strength — we invest systematically in their training and development.
We create value for our shareholders, employees, and customers, operating for the benefit of our partners, local communities, and the Greek economy.

OUR STRATEGY

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

- **Customer-Centricity**
We align all of our operations with the objective of creating positive experiences for our passengers at every point of contact with the Group.

- **Green Transition & Fleet Renewal**
We reduce our environmental footprint by investing in sustainable solutions and renewing our fleet with next-generation vessels.

- **Operational Optimization**
We enhance operational readiness and efficiency through process optimisation, skill development, and digital transformation.

- **Organic & Inorganic Growth**
We identify and leverage investment opportunities that create value.

- **Financial Objectives**
We ensure the delivery of long-term shareholder value based on specific targets.

Human Capital, Digitalization, and Strategic Alliances serve as catalysts for achieving our objectives.

OUR VALUES

Within the framework of our Values, we foster a culture of shared ambition and collaboration, encouraging personal accountability in pursuit of a shared goal.

Our Group's Values are:



ETHICS

Our Group recognizes the importance of protecting and promoting fundamental human and labor rights across all its operations.

OPERATING RESPONSIBLY

Our Values, this Regulation, and our Policies operate in concert and are based on the principles stated in the Universal Declaration of Human Rights of the United Nations, as well as in the principles of the International Labour Organization (ILO).

In the context of this commitment, the Group undertakes a systematic assessment of the impacts arising from its overall responsible operations across the following thematic areas:

I. Human Rights

In accordance with the principles of the Universal Declaration of the United Nations, we commit to:

- Promote equal treatment and non-discrimination.
- Respect freedom of opinion and expression.
- Safeguard privacy and the protection of personal data.
- Provide decent working conditions and rest periods.
- Support the right to participate in public affairs.
- Oppose all forms of slavery or forced labor.
- Respect freedom of thought, conscience, and religion.

II. Labor Rights

According to the principles of the International Labor Organization (ILO), we commit to:

- Reject all forms of forced labor.
- Strongly Oppose child labor.
- Respect freedom of association and employee representation, safeguarding the right to assemble and organize.
- Foster collaboration through open dialogue and collective processes for fair working conditions.
- Provide humane and safe working conditions, with an emphasis on health and safety.
- Preserve and promote work-life balance.
- Offer competitive remuneration and additional benefits that reflect the value of labor.
- Create a working environment free from all forms of violence, intimidation, or harassment

III. Diversity & Equal Treatment

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

Decisions made on the basis of the aforementioned discriminations violate our policies and are unlawful.

IV. Merit-Based Processes

All matters pertaining to the Group's Human Resources are handled on the basis of meritocracy and objectivity, through the establishment of merit-based systems and clearly defined Human Resources management processes.

V. Anti-Corruption

Our commitment to integrity extends across all our business activities.

In this context, we have endorsed and co-signed the "Call for Action" initiative of the United Nations Global Compact, aimed at implementing policies and practices for the effective management of corruption, while simultaneously assessing our operational functions to ensure compliance with the relevant policies.

The term "**corruption**" refers generally to the act of receiving, or attempting to receive, a personal benefit or business advantage through inappropriate or unlawful means.

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

• Bribery

• Extortion

• Illegal fees

It is strictly prohibited for any member of the Group's personnel to engage in such activities, either directly or indirectly.

The application of these principles governs the Group's

relationships with its **Employees, Customers, Shareholders**, and **Business Partners**.

VI. Environment

We endeavour to integrate the principles of sustainable development into our processes and to implement environmentally sound business practices, in order to minimize our environmental footprint to the greatest extent possible.

VII. Responsible Communication

In all our communications, we adhere to the Greek Code of Advertising and Communication, established under Law 2863/2000 (Government Gazette A262/29), which defines the professional conduct rules applicable to advertisers, advertising agencies, and advertising media.

The areas covered by the general principles of the Code are the following:

1. Basic Principles
2. Decency
3. Honesty
4. Social Responsibility
5. Truthfulness
6. Use of Technical / Scientific Data and Terminology
7. Use of the Terms "Free" and "Guaranteed"
8. Documentation
9. Identifiability of Advertisement
10. Identity of the Advertiser
11. Comparisons
12. Defamation
13. Testimonials
14. References to Individuals
15. Exploitation of Reputation
16. Imitation
17. Safety and Health
18. Children and Young People
19. Protection of Personal Data
20. Transparency and Pricing
21. Unsolicited Products and Hidden Costs

VIII. Society

We aspire to continuously evolve as a responsible organization, with the development of local communities at the center of our activities.

Committed to realizing our values in practice, we contribute to promoting local development and prosperity, and we continuously work towards improving the quality of life of the communities in which we operate through the design and implementation of support programs and initiatives.

Furthermore, we commit to identifying, managing, and mitigating

the potential or actual adverse impacts that our operations may have on the local communities where we operate. This is achieved through the manner in which all Group employees and partners conduct their work on a daily basis.

PROFESSIONAL CONDUCT PRINCIPLES

Attica Group's Regulation of Professional Conduct & Business Ethics constitutes the charter of "Fair Business " for each of us and is at the center of everything we do.

In this context, the skills we develop and apply on a daily basis are critical for the achievement of our strategic objectives and the delivery of high-quality services.

SKILLS

Skills that guide us:

- Collaboration & Teamwork | One Group – One Crew
- Business Acumen & Accountability
- Results Orientation
- Change and Innovation
- Customer-Centric Mindset
- Continuous Improvement
- Management / Motivation & Development of Subordinates

I. Discretion & Confidentiality

Our people and our reputation constitute strategic advantages. Compliance with the Regulation of Professional Conduct & Business Ethics is a personal commitment of every Group employee.

Each employee is expected to:

WHICH INFORMATION IS CONSIDERED "CONFIDENTIAL"

The term "confidential information" encompasses any non-public information which, if improperly disclosed, could be useful to competitors or detrimental to the Company, its suppliers, its customers, or any other third party, or business partner.

Examples include earnings, forecasts, business plans and strategies, significant organizational changes, potential acquisitions pricing, sales data, research, development of new markets/services, undisclosed marketing and promotional activities, significant management changes, and events relating to the Company's securities

- Ensure the confidentiality and integrity of the Group's information.
- Refrain from disclosing confidential information pertaining to the Group's operations, the commercial relationships of customers and suppliers with the Group, or other personal and financial matters of customers, suppliers, and members of staff, to unauthorized individuals — both during and after the end of employment with the Group.
- Refrain from sharing or discussing confidential information with any third party (whether a member of staff or not) who has not been granted access to such information.
- Destroy documents containing confidential information when their destruction is required (in accordance with common sense and established procedures).
- Refrain from disclosing to any third party (whether a member of staff or not, including superiors) the combination codes of safes and/or personal access codes to electronic systems managed by the Group.
- Avoid any act or omission that

could potentially result in the leak of information pertaining to customers, transactions, and business agreements.

- Adhere to the information and systems security rules as recorded in the relevant manuals.

Disclosure of confidential information to third parties is permitted only upon written authorization from Management or pursuant to a court order.

II. Information Protection – Privileged Information

It is the obligation of all employees to protect the Group's confidential and privileged information. Privileged information is information that is specific, has not been made public, relates directly or indirectly to the Company, and, if disclosed, could significantly affect the Company's share price.

Access to and use of such information is restricted exclusively to those employees for whom the information is necessary for the performance of their duties, and it may not be disclosed to any other person, including relatives and personal acquaintances. The prohibition on the use of privileged information also applies to any other employee who has come to possess such information — whether by coincidence or due to the error of another employee — provided that the individual is aware or ought to be aware that the information constitutes privileged information.

The Group has established a Procedure for the Management of Privileged Information and the Proper Disclosure of Information to the Public, which is published on the corporate portal and provides detailed information on your obligations, as well as the Group's actions for the management and protection of privileged information.

III. Personal Data

We collect, process, use, and store personal data only to the extent required for the purpose for which they are intended or for the fulfilment of our contractual obligations, in compliance with applicable legal and regulatory requirements as well as the policies and procedures established by the Group.

IV. Professional Conduct

The Group's objective is to maintain high standards of professional conduct in all transactions and relationships — whether with customers or partners, or amongst colleagues.

To this end, every employee is required to conduct themselves with integrity and dignity.

A) Conduct towards customers

All employees must conduct themselves with courtesy and provide high-quality services to the Group's customers and partners, applying the Group's service standards and values.

Equal, unbiased treatment is mandatory for all customers and partners without exception, and particular care and sensitivity must be demonstrated in dealings with socially vulnerable groups.

The Company handles any customer complaints with understanding and maintains a customer service department, where such matters are addressed with courtesy, sensitivity, and effectiveness.

B) Conduct among colleagues

Effective collaboration among colleagues is a fundamental prerequisite for success. We work together with a positive disposition, demonstrate respect for differing viewpoints, and foster open and honest dialogue. We build relationships of trust with our colleagues and make decisions in a spirit of teamwork.

Under no circumstances are disputes permitted in the workplace. Inadvertent mistakes must be addressed with understanding. Should a supervisor be required to raise a concern with a subordinate, this must be done privately and with discretion.

Comments pertaining to age, racial origin, political beliefs, trade union membership, religion, sexual orientation, marital status, pregnancy, nationality, or any special needs are not permitted — whether directed at customers, colleagues, visitors, or partners.

All forms of harassment, and in particular sexual harassment, are strictly prohibited.

V. Professional Appearance

General Principles

All employees are required to conduct themselves at all times in a dignified and professional manner. Their physical appearance and attire must be consistent with the image, values, and professional character of the Company.

Permitted Attire (indicative)

- Fabric trousers
- Skirts or dresses; shirts, blouses, jacket and tie / appropriate footwear

Non-Permitted Attire (indicative)

Appearances inconsistent with the professional character of the Company are not permitted, such as:

- Sportswear
- Very short skirts or dresses
- Excessively short, low-cut, or sheer blouses

Personal Grooming

The overall appearance of all employees must be neat and well-groomed.

Compliance with this dress code is mandatory and contributes to maintaining a professional, contemporary, and pleasant working environment.

VI. Health and Safety

The protection of the health and safety of employees across all working environments is the highest priority for our Group.

We comply with the applicable legal framework relating to Health and Safety and have designed procedures to create a healthy and safe environment for employees and visitors at our facilities.

All employees are required to observe and apply health and safety regulations in their day-to-day work activities and to immediately report to the competent Health and Safety officers any situations that may give rise to accidents or adverse working conditions.

VII. Conflict of Interests

Attica Group has established a framework for the prevention and management of conflicts of interest, with the objective of ensuring integrity and objectivity across all its activities, and of providing employees with guidance on identifying and properly addressing actual or potential situations.

A conflict of interest is deemed to arise in 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.

When Should I Seek Guidance?

If something does not seem right, ask yourself:

• Am I certain that this course of action is lawful? Is it consistent with our Values, the Regulation, and our policies?

• Could it be considered improper or dishonest?

• Could it damage the Company's reputation, place it at risk, or cause a loss of credibility?

• Could it harm other people? Employees? Customers? Investors?

If you are uncertain about the answers to any of these questions, you must seek guidance in order to make the correct decision.

Indicative examples of conflicts of interest arise in cases where the employee:

- Derives or may derive personal financial benefit at the expense of the Company or its 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.
- Has a family relationship with a superior or subordinate within their division/department. In such cases, the necessary measures must be taken to ensure that related employees work in different divisions/departments and that, in any event, there is no hierarchical supervisor-subordinate relationship between them.

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

VIII. Engagement in Other Activities

Members of staff are not permitted to be employed, in whole or in part, on behalf of any other person in any legal capacity, where such person carries out activities that are directly or indirectly competitive with those of the Group, or where such person is engaged in business activities that run counter to the Group's interests. Furthermore, members of staff are not permitted to conduct business activities on their own account, and/or to participate in the management or Board of Directors of other companies, *without prior written notice to and the consent of the Group.*

IX. Transparency of Activities

No member of staff is permitted to participate in associations, clubs, organizations, etc. that are unlawful or whose activities conflict with, or are incompatible with, the interests of the Group. (Exceptions include professional associations, trade union memberships, political party memberships, and Legal Entities approved by the Courts.)

Members of staff are required to adhere to all prescribed procedures when examining and evaluating any financing arrangements, collaborations, purchase and sale of goods and services, and supplier selection on behalf of the Company and Group entities, always with the Group's interests in mind.

X. Respect for Property and Provided Resources

All employees are required to protect and maintain the Group's property and available equipment in good condition at all times, while adhering to the security rules and the Group's System Acceptable Use Policy.

Provided telephone, fax, and computer equipment, as well as email, internet, and other services, are to be used for professional purposes; any personal use must be kept to a minimum and must always remain within the bounds of the principles and values upheld by the Group.

The installation and use of software programs not approved and/or purchased by the Group on Group computers is strictly prohibited, both to avoid any legal liabilities arising from potential software license agreement violations, and for security reasons to prevent software viruses and Trojans.

Any software installation must be carried out EXCLUSIVELY by authorized personnel from the Information Technology & Telecommunications (IT&T) Division.

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

The representation of the Company and the Group in the Media is the responsibility of persons duly authorized by Management.

The publication of articles, the granting of interviews/provision of information, public appearances, and speeches that are, or may be connected with, the Company and the Group require prior approval from Management or from the designated competent executives.

Enquiries from journalists or other media representatives regarding the Group's operations or public presence must be forwarded to the competent executives designated by Management

XII. Reporting of Illegal Activities and Regulation Violations

Members of staff must remain vigilant regarding the possibility of fraud, theft, or other illegal activity that may be detrimental to the Group or its customers.

Any member of staff who becomes aware of such an action or violation must immediately report it to the **Group's** Report Assessment Team. (See: ANTI-CORRUPTION REGULATION.)

The Group permits its personnel to invest effectively, but always within the bounds of legality and professional ethics.

Members of staff are encouraged to avoid stock market speculation and short-term investment in Group securities. The frequency, number, and volume of transactions are indicative elements of speculative activity.

Members of staff are expected to avoid transactions that may create obligations exceeding their financial capacity.

For certain Divisions/Departments, as well as for members of staff who, by virtue of the nature of their duties and position, have access to confidential and/or privileged information, the additional restrictions set out in the Company's "**Operating Regulation**" and the Procedure for the Management of Privileged Information and the Proper Disclosure of Information to the Public — published on the corporate portal — shall apply.

XIII. Corporate Responsibility

Attica Group – Sustainability & Responsibility

Corporate Responsibility for Attica Group constitutes a fundamental element of our business integrity, is inextricably linked to the Group's Sustainable Development objectives, and is governed by the adoption of ethical operating criteria with respect for people and protection of the environment.

Our success as a continuously evolving organization is directly connected to our approach to responsible operations, which remains a priority — with the conviction that we must create value not only for our shareholders but for all our Stakeholders.

While strategy defines what we want and where we want to go, the " Regulation of Professional Conduct & Business Ethics" defines the rules and framework of action required to achieve our objectives and constitutes a tool of transparency and dialogue with our stakeholders.

Performance is measured not solely by the results achieved, but also by the manner in which they are achieved.

Improper conduct and violations of the standards of conduct related to respect and integrity, as well as violations of the law, may have serious consequences not only for individuals, but for the Group as a whole.

IMPLEMENTATION, MONITORING & AMENDMENTS TO THIS REGULATION

Compliance with this Regulation is mandatory.

All employees are required to familiarize themselves with the content of this Regulation and will be held accountable for not adhering to its rules and principles.

Management of Violations of the Regulation of Professional Conduct & Business Ethics

- **Identification & Reporting**: Recording of the violation and notification of the Human Resources Department, as well as — where applicable — the Reports Receipt & Monitoring Officer (R.R.M.O.) and the Corporate Governance & Regulatory Compliance Department.
- **Assessment**: Evaluation of the severity, frequency, and history of violations.
- **Consultation**: Meeting with the employee, with the opportunity to provide a written statement.
- **Decision & Measures:** Warning, training, suspension, termination, or notification of authorities.
- **Recording & Monitoring**: Documentation of all actions, maintenance of confidentiality, and reassessment of conduct.

Monitoring of the implementation of the "**Regulation of Professional Conduct & Business Ethics** " is assigned to the Human Resources and Culture Management Department, which is also responsible for ensuring that it:

- is included in the onboarding package for new hires;
- receives a signed declaration of acceptance and commitment to comply with the principles set out in the Regulation from all members of staff upon its issuance or any subsequent amendment thereof.

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