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CODE OF PROFESSIONAL ETHICS AND BUSINESS ETHICS

1. Preamble - Purpose

The company under the name “KALLIFRONAS EMPORIKI ANONYMI ETAIREIA” (hereinafter the “Company”) operates for many years in the Greek market, as representative and distributor of Scientific Equipment for the determination of physico-chemical parameters and Medical Technological Products and in particular machines, consumables, and reagents for clinical laboratories.

Guided by the legal and effective fulfillment of its statutory purposes by providing high-level services, the Company cooperates with important suppliers from Greece and abroad, complying with the standards and rules of business ethics applied to health professionals, for example the Codes of Ethics and the familiar standards of Ethics. Similarly, the Company is a member of the Association of Companies of Medical and Biotechnological Products, listening to the principles and procedures established by it, from which the present text is governed as whole.

The Code of Ethics (hereinafter “the Code”) was adopted by the Company by virtue of the Decision of its Board of Directors dated 17/12/2021. Its purpose is to promote a common corporate culture in the Company, encouraging behaviors based on the best principles of business ethics by creating a manual of rules of acceptable behavior. It includes the fundamental principles, the rules and the values that shape the framework of the Company’s activities and determine the daily behavior and practice of all its executives, while also describes the way in which the Company seeks to conduct its business activities with its customers, suppliers, and associated third parties.

By its nature, the Code provides guidelines without being exhaustive, with the aim of being a framework of reference for the activity of all the Company’s workforce.

2. Scope of Application

The Code defines the Company’s standards for proper ethical business conduct in every relationship and transaction.

It addresses, concerns and binds all of its workforce, i.e. its shareholders, the members of the Board of Directors, the subordinated employees with any form of employment relationship, the permanent associates of the Company, the representatives and external associated third parties (suppliers, contractors, etc.) as well as the persons who will be hired and who automatically and compulsorily enter into this Code. It applies, on the one hand, between all the levels of the employees and, on the other hand, between the employees and third persons, natural or legal, of private or public law, domestic or foreign.

3. General principles of proper professional conduct

3.1. Compliance with the applicable legislation

- i. This Code has been drawn up based on the best principles of business ethics and conduct, the applicable legislation and the ten (10) globally accepted principles of the United Nations Global Compact, in the sectors of human rights, working conditions, environment and fight against corruption. At the same time, the guiding principle for drafting this document is the business activity of the Company, the high-level of services and products it provides in combination with the standards of professional conduct already adopted by the Company.
- ii. As a general principle of the Company, the formal and substantial compliance with national, European and international legislation is the key pillar on which the ethical standards are based. All employees must, in the exercise of their duties, comply with the applicable law and/or, as the case may be, the internal regulations and standards of the Company. Finally, all the employees of the Company are required to act in every area of their business activity maintaining high standards of ethics, honesty, reputation, decency, reliability and integrity.
- iii. Ignorance of the law while exercising business activities on behalf of the Company is not understood and, therefore, employees must call upon their Supervisor and/or the legal advisors of the Company for any relevant clarification regarding the legislative or regulatory framework.

3.2. Conflict of Interest

- i. "Conflict of interest" exists when the interest of any employee or associated third party or person (natural or legal) connected directly or indirectly with the employee/associated third party or the Company impedes or opposes in any way

the interests of the Company. In these relationships family and professional ties are included.

- ii. Any action that may result in a conflict between the employee's interests and those of the Company is prohibited by the Company's policy, unless it has been approved by its Board of Directors. Employees and members of the Board of Directors must conduct their personal and any other external activities in a way that does not conflict or does not appear to conflict with the interests of the Company. In the event of an issue of conflict of interest, the person involved should immediately report to his immediate Supervisor. In addition, all employees must inform their Supervisor of any relationship with individuals or companies with which the Company has business transactions that could lead to a conflict of interest and consult the Code in regards to the procedure to be followed, in order to resolve the situation in a fair and transparent manner.
- iii. An employee of the Company is not allowed to simultaneously offer his work to a competitor, associated third party, customer or supplier of the Company and must avoid any direct or indirect employment relationship and/or transaction with the Company's customers, suppliers, competitors or associated third parties, apart from the required and appropriate actions for the fulfillment of the duties he has undertaken for the benefit of the Company.

3.3. Bribery & Corruption

- i. The Company absolutely condemns any kind of professional behavior that has elements of corruption and/or bribery. It is not permitted to anyone who acts on behalf of the Company to offer or provide (directly or indirectly) any form of unfair advantage or other benefit to a natural or legal person in the Private or Public Sector, with the ultimate aim of securing or maintaining or expanding business activity. Consequently, he must not accept any such advantage in exchange for any preferential treatment, personal or professional benefit. In addition, every employee, executive or member of the Company's Management must refrain from any activity or behavior that could give rise to the appearance or suspicion of such a transaction or effort towards this direction.
- ii. Promise, offer or provision of an improper benefit to a public official of the Greek or Foreign State, in violation of the rules of the present Code, is not only contrary

to the Company's policy, but may result in criminal or civil proceedings against both the Company and its employees.

- iii. Improper benefits include gifts, payments, favorable conduct or treatment, or any other benefit to the recipient, including employment contracts or contracts for the provision of advisory services with persons or associated third parties of close family or friends.
- iv. For the above-mentioned purposes, the Company may request its employees to participate annually in training programs for the fight of bribery and corruption. The participation of the employees in these programs is mandatory.

3.4. Fraud

- i. Fraud is the act or omission of a person who, with the aim of obtaining an illegal pecuniary advantage (for himself or a third party), damages someone else's property by persuading someone to act, omit or tolerate by knowingly representing false facts as true or wrongfully concealing or suppressing true facts.
- ii. Fraud can be committed by one or more persons and involves either employees or associated third parties (customers, suppliers, subcontractors, etc.). The person who commits fraud may seek direct or indirect benefits such as power, influence, promotion or bonuses at the expense of the Company, its profits, other employees, shareholders, suppliers and also its customers. Employees must report to their Supervisor all incidents of potential fraud or situations that could expose the Company to the risk of fraud.
- iii. The Company does not tolerate any form of fraud as well as acts or omissions which could expose it to relevant risk, taking the necessary due diligence measures in its business relationships, as determined both by national legislation and by more specific restrictions and/or by the guidelines of its suppliers and/or the countries in which they are based. Indicatively and not restrictively, the Company ensures that during its commercial transactions it complies with the relevant restrictions as defined by the applicable international and European legislation, for example with the Consolidated Screening list of the International Trade Administration and the relevant restrictions established by the European Common Foreign & Security Policy (CFSP). In particular, before carrying out each transaction, the Company carries out the required control of its prospective

customers in terms of their headquarters, the nature of their services, their figure, reliability and other particular characteristics which are characterized as critical for the confirmation of identity and the non-negotiable quality of its collaborations.

- iv. It is noted that the Company complies with the provisions of Law 4557/2018 on the prevention and suppression of the legalization of proceeds of crime and terrorist financing (incorporation of Directive 2015/849/EU), Law 4714/2020 on the declarable cross-border arrangements and the relevant European legislation.

3.5. Environmental protection

The Company operates with an ecological consciousness, applying to its activities the highest environmental standards, the relevant laws, instructions and daily practices aimed at reducing the use of natural resources and the proper management of waste, demonstrating its sensitivity to issues of environmental protection.

It is committed to full compliance with all environmental legislation, including obtaining and maintaining all permits and approvals required for its business activity.

3.6. Corporate Social Responsibility

The Company, listening to the needs of our country and the times, considering its responsibility towards Greek society, has integrated into its long-term strategy the implementation and participation in actions with a collective, humanitarian and generally social character, based on its data and the relevant social imperatives.

With the sole aim of the Company's philanthropic activity being consistent with the vision, the values it echoes and its essential concern for sustainable development, the Company does not maintain any expectation of obtaining any advantage in exchange for its action. The philanthropic activity of the Company is a commitment to society, and its relevant actions aim to achieve valuable philanthropic goals (related to education, science, art, research, culture, etc.) in the areas in which it operates.

Sponsorships are permitted only when any rewarding benefit is not improper or unethical.

The Company is particularly careful when undertaking charitable activities or making donations or sponsorships. The relevant activities are always carefully controlled, they

receive prior approval from the Board of Directors of the Company and are carried out with complete transparency.

3.7. Health and Safety

Taking care of the health and safety of all the Company's human resources is a key part of the wider business policy and philosophy of the Company. The Company monitors and controls the relevant risks and takes all the necessary preventive measures against accidents and illnesses during work. It implements Certified Health and Safety Management Systems based on the appropriate specifications, with the aim of a unified and comprehensive treatment of issues related to health and safety during work and has a safety technician.

In regards to the protection of public health, the Company will, on the one hand, implement any measures established by the State, following the requirements and instructions of the State based on the emerging social conditions and needs, on the other hand, it will take the same measures to protect the interests of society following a relevant evaluation.

3.8. Application of Guidelines and Rules for Movement of Products

- i. During the exercise of its professional activity, the Company complies with the Greek and European legislation governing the movement of Scientific and Medical Technological Products in their current form and where they are applicable to its activities.
- ii. In addition, the Company and its products carry the necessary accreditation from the appropriate Greek or foreign quality organization for the compliance with the good practice in the distribution of Scientific and Medical Technological Products.
- iii. During the movement of Medical Technology Products, the relevant instructions for use are provided in English or, where required, in Greek. In the event that the user of the product is a professional, the instructions, although it is not required to be enclosed, are available to the user in printed or electronic form, under the responsibility of the company. In addition, the user manuals of all machines are delivered to their users and are translated into the Greek language, where required by the applicable legislation.

- iv. Finally, the Company complies with the rules of traceability for the products it supplies to the relevant public or private health bodies, so that it is able to recall batches or make other corrective changes when it receives the relevant order from the manufacturing plant, cooperating in each case closely with the institutionalized competent state mechanisms. In general, the Company is under constant vigilance for the compliance with any directive or rule that governs its obligations for the implementation of good trading practices for the products it trades, considering that the final recipient is the human being.

3.9. The provision of services after the sale of Scientific and Medical machines

- i. The Company, complying with the rules governing the process of delivery and receipt of the products to be supplied, provides specialized technical support services by properly trained technicians. At the same time, during the delivery of the machines, warranties of proper operation of the machines are provided, the duration and terms of which are determined by the Company in cooperation with the Manufacturing Factory and communicated in writing to the customer. In the warranty provided, amongst other, it is determined which parts of the machine are considered expendable and are not covered by the warranty as well as the program of their regular replacement.
- ii. In the cases required by the type and complexity of the machine, the Company proceeds to the installment and check of the proper operation of the machine, based on the relevant protocol of control provided by the manufacturer and provides training in the use of the machine, according to the protocol and the predetermined number of hours provided by the manufacturer.
- iii. Finally, as a sign of good cooperation, mutual trust and high level of quality of services provided, the Company informs the customer of any new developments regarding any upgrade of the machines and offers the manuals either in printed or in electronic form.

4. Company's relationship with customers

- i. The Company was founded in 1976, developing since then an important network of customers, cooperating today with the largest hospitals, universities and institutions of the country.
- ii. The relationships with the customers of the Company throughout the entire spectrum of its activity are governed by transparency, trust, respect, honesty and integrity. Transparent transactions with customers are of primary and essential importance for stable and long-term commercial relations, while at the same time the Company sets as its absolute priority the satisfaction of their needs.
- iii. The exercise of the Company's activity is based on objective criteria, such as the quality of the products and services provided, the proper and immediate service of the customers, the pricing policy, the financial solvency, the time consistency in the delivery of the products and services, the compliance with the basic principles of security, the existence of an appropriate technological infrastructure according to the emerging needs of the customers of the Company, as well as the experience and integrity of its employees, aiming at optimum cooperation and qualitative provision of services based on the specialized knowledge and the Company's experience of many years.
- iv. The Company as well as its employees in the exercise of their activities are governed by a heightened sense of responsibility in transferring accurate and complete information to customers. In this way, the customer knows fully and accurately both the terms of the agreement and the technical details of the materials offered. For the above purpose, the Company's staff is trained as well as possible, with continuous information on the applied technologies, in order to have the required scientific and technical knowledge for the complete and reliable information of the Company's customers.

5. Company's relationship with Associated Third Parties and Suppliers

- i. The Company constantly seeks to implement appropriate procedures and controls when choosing an associated third party, supplier, or subcontractor, in order to ensure as many guarantees as possible for their integrity, quality, suitability, professionalism and reliability.

- ii. Before any collaboration contract is signed, the Company informs the Associated Third Parties/suppliers regarding the existence of the present Code, in order to declare their compliance with the principles of business ethics and conduct that it adopts and promotes.
- iii. The Company ensures that all agreements with suppliers, associates and third parties are made in writing and specify precisely the goods and services provided as well as the costs and fees to be paid. The Company always takes care to ensure that these agreements are in accordance with the logic and the laws of free and/or unfair competition and the market in general, as determined by the applicable legislation, the standards of conduct of the cooperating companies/suppliers and the internal procedures of the Company, under conditions of transparency and impartiality.
- iv. In regards to the Company's cooperation with its respective Suppliers and with the aim of ensuring as far as possible sound partnerships and securing their interests, the Company guarantees that it takes into account the rules governing the operation of each supplier, taking care of their implementation by all employees and cooperating persons. In addition, the Company listens to and complies with the standards related to ethical interactions in healthcare professionals and specifically in relation to the codes of ethics of the Advanced Medical Technology Association (AdvaMed) and MedTech Europe.

6. Relationships between Colleagues

The Company wishes for a friendly working climate to prevail among employees for the promotion of its corporate purpose, and urges their behavior to be governed by the following characteristics:

- promotion of respect, honesty and straightforwardness in relations between colleagues,
- encouragement and acceptance of diversity, different opinions and experiences, supporting honest and two-way communication and demonstrating a spirit of adaptation, flexibility and compromise,
- development of relationships governed by understanding and trust, demonstrating in practice respect between colleagues and the hierarchy and
- encouragement of criticism in good faith aimed at personal improvement and improvement of performance.

7. Company's relationships with the employees

The management of the Company operates with a sense of responsibility and consistency towards the employees. The investment in the employees is a fundamental and integral part of the Company, as the implementation of the business goals, the achievement of positive results and its continuous development are due to them.

For this reason, the Management is committed to creating and maintaining a working environment that promotes mutual trust, cooperation and recognition. It implements a policy of equal opportunities and employment and adopts practices of recruitment that are consistent with the legal conditions and criteria of employment, as defined by labor law in force, based on the abilities, educational level of each person, regardless of sex, nationality, color, sexual orientation, origin or physical ability and legal age limits for employment. It provides a workplace that encourages diversity and succeeds in attracting people with knowledge and values.

7.1. Evaluation

The Company provides equal opportunities for development depending on the performance, abilities and skills of each employee. It evaluates the performance of employees in order to provide them with the appropriate guidance and cultivate their professional skills.

The procedures for selection, recruitment and training of employees are based on criteria related, amongst other, to:

- qualifications and effectiveness,
- experience and knowledge,

- interest and creativity,
- other criteria related to the relevant subject of work.

7.2. Disclosure of Information - Corporate Image

- i. Since the image of the Company is directly linked to the behavior displayed by all of its executives, the disclosure of information either verbally or in writing on behalf of the Company is prohibited, unless there is a relevant authorization for this. Taking position on issues that do not fall within the scope of competence of each person is prohibited. Similarly, the use of printed or electronic media bearing the Company's logo for the purpose of communicating personal opinions or activities is prohibited.
- ii. Only authorized representatives of the Company, authorized to communicate and provide data and information about the Company to the general public, investors, analysts, financiers and the Mass Media, may make statements or provide data and information. In this context, employees are prohibited from providing any company information or news that is not publicly available.
- iii. In the event that cooperation of any employee with judicial authorities is requested, the employees must notice the Administration without delay, so that the latter facilitates their legal support in any way, if required.

7.3. Social media

Regarding the use of social media, the following principles shall apply:

- When expressing opinions and personal beliefs, no confusion or in any way no impression that these are the opinions of the Company or are directly or indirectly connected with it must be created.
- Prohibition of disclosure of information, especially confidential or business secrets concerning the Company and which the Employees know due to their employment.
- Prohibition of unauthorized discussions regarding the Company's business activities or internal procedures.
- Prohibition of publishing offensive content as well as inappropriate comments about the Company or other employees.

Employees must comply with the Company's relevant policies and report to their Supervisor incidents that come to their attention regarding potential violations.

8. Policy against discrimination and harassment at the workplace

8.1. General Principles

The purpose of the Company is to comply with social imperatives, the requirements and the spirit of the Law regarding the application of the principle of equal opportunities and equal treatment of men and women in matters of work and employment, with the aim of creating a working environment which will be a model.

The Company as an Employer is committed to making every effort to eliminate discrimination and combat any form of harassment, violence or intimidation, recognizing the inalienable right of all Employees to offer their services in a work environment free from inappropriate behaviors, both during the process of their selection as well as during recruitment, training, terms and conditions of work, promotions, termination and departure and any other action concerning their working life.

For this purpose, any form of direct or indirect discrimination or harassment directed against any Employee, based on their actual or perceived age, race, religious or other beliefs, skin color, identity or gender characteristics, the sexual orientation, marital or social status, pregnancy, physical or mental disability or other long-term medical condition, racial or ethnic origin, citizenship status, military status, genetic predisposition or carrier status or any other category that needs relative protection and/or is protected by law.

"Harassment" means forms of behavior that have the purpose or effect of violating the dignity of the person and creating an intimidating, hostile, degrading, humiliating or aggressive environment, regardless of whether they constitute any form of discrimination and include harassment based on gender or others grounds for discrimination and which lead or are likely to lead to physical, psychological, sexual or financial harm, whether occurring individually or repeatedly.

Harassment related to any of the above grounds is considered as discrimination and is expressly prohibited under the applicable legislation for the equal treatment and the protection against discriminations in the workplace. Accordingly, the favorable treatment of persons for any of the aforementioned reasons is understood as discrimination and is prohibited under the applicable legislation.

Harassment includes indicatively and not restrictively:

- the use of abusive epithets and insults,
- negative stereotypes,
- mocking or offensive behaviour;
- threats, intimidation or hostile acts;
- any defamatory or hostile written or graphic material posted or circulated in the workplace;
- creation or dissemination of any rumor about a person's personal life
- the deliberate sabotage of any person's work, with the purpose or effect of intimidating and creating a hostile or humiliating work environment or unreasonably interfering with or adversely affecting a person's performance or employment opportunities.

"Sexual harassment" is defined as any form of unwanted verbal, non-verbal, psychological or physical behavior of a sexual nature between employees of the same or different rank, which takes place with the aim of violating the dignity of a person and specifically creating an intimidating, hostile, degrading or offensive environment.

Sexual harassment as well as any unfavorable treatment based on the fact that someone rejects such unwanted and offensive behavior is also prohibited under the applicable legislation against discrimination. Anyone who performs gestures of a sexual nature or makes proposals for the performance of sexual acts against any person who is dependent on him in the context of an employment relationship or who exploits a person in need of employment is threatened with criminal sanctions.

Examples of prohibited sexual harassment or unfavorable treatment of employees based on the rejection or reporting of such conduct include:

- unwanted physical contact, unwanted sexual proposals, unwanted invitations of sexual nature,
- unwanted sexual gestures/remarks representing sexual acts, questions, jokes or comments about a person's sexuality or sexual experience;

- use of inappropriate written and spoken language or gestures based on sexuality, or communication of sexual insinuations, sexual offenses or pornographic material in the workplace;
- unwanted sexual proposals or acts of any kind or motive, including those related to a term or condition of employment, such as denial of a raise, promotion or any other privilege for an employee, and/or less favorable treatment of an employee if he/she refuses to indulge in sexual proposals,
- favorable treatment or promise of favorable treatment to an employee for their indulgence in or tolerance of unwanted sexual conduct, including the solicitation or the attempt to solicit an employee to engage in sexual activity for a reward;
- the submission or the threat for the submission of an employee to unwanted sexual behavior or any behavior/act that makes the employee's job more difficult because of their gender.

8.2. Prohibition of retaliation

Under the applicable law, retaliation and any form of unfavorable treatment that constitutes retaliatory conduct against any Employee for rejecting or refusing to submit to or tolerate harassment or discriminatory conduct or for complaining about such conduct, or for reporting such behavior to another Employee is prohibited.

Examples of prohibited retaliation include:

- reprimand/punishment, changing of the assigned job duties, or provision of inaccurate work information, or refusal to cooperate or discuss work-related matters with any Employee because that Employee has complained about or resisted to discrimination, harassment, or retaliation or has reported any such act to another Employee,
- false denial, mendaciousness or coverage or attempt of coverage, in any way, of the prohibited conduct;
- the termination in any way of the employment relationship of the complaining Employee.

The Company will not tolerate any act of discrimination, harassment or retaliation directed at any Employee by any other Employee (of the same or different grade) or by any non-Employee providing services to the Company, regardless of whether this takes place in the offices of the Company, in the performance of duties outside the workplace, at events or actions supported by the Company or anywhere else.

The Company takes all necessary measures in order to prevent the occurrence of incidents of discrimination or harassment, including the dissemination of the present rules and policy and the monitoring of the relative compliance of Employees, the provision of informational material and the conduct of training seminars on the risks of violence and harassment and the related prevention and protection measures, for the purpose of raising awareness and promoting equality and encouraging the report of any illegal and offensive behavior.

8.3. Reporting process - Internal reporting management

Both during the employment relationship or even if the contract or employment relationship in the context of which an incident or behavior is alleged to have occurred has ended, the Employee has: a) the right of judicial protection, b) appeal, file of a complaint and request of a conduction of a labor dispute at the Labor Inspectorate, within the framework of its legal powers, c) report to the Ombudsman, within the framework of his legal powers, as well as d) complaint within the Company. In any case, when there is a report or complaint of such behavior within the Company, the affected person reserves every right to appeal before any competent authority, the details of which are made accessible to the Employee by the Company by any suitable means.

Any Employee who believes that he has been subjected to explicit or implicit verbal or physical, unwanted sexual conduct, discrimination, or other harassment based on any of the characteristics listed above should address and speak to his or her supervisor, and follow the procedures described below. All reports of discrimination or harassment will be treated with discretion and will be promptly investigated.

1. Notification of Appropriate Personnel

Employees of the Company who believe that they have been victims, have witnessed or become aware of incidents of – direct or indirect – discrimination or harassment based on their real or perceived age, race, religious or other beliefs, skin color, gender identity or characteristics, sexual orientation, marital or social status, pregnancy, physical or mental disability or other long-term medical condition, racial or ethnic origin, citizenship status, military status, genetic predisposition or carrier status or any other category protected by law are required to immediately inform the offender that his/her behavior is inappropriate. However, the Company also recognizes that in some cases, the Employee may be reluctant to directly approach the person engaging in the aggressive/offensive behavior.

In any case of direct or indirect discrimination or harassment, sexual or other nature, Employees are encouraged to discuss their concerns with their supervisor. Anyone who receives information about incidents that constitute direct or indirect discrimination or harassment is required to report it to his Administrative Supervisor. If the Administrative Supervisor is involved in any way, or if the Employees do not feel comfortable to report the incident or the related information that has come to their attention or they know information of harassment related to specified individuals, then the Employees may report any such conduct or concern directly to Mr. Alexandros Kallifronas.

2. Reporting Incidents promptly

Reporting incidents promptly is encouraged so that appropriate measures can be taken immediately.

3. Investigative Process

All complaints of discrimination or harassment will be promptly investigated in accordance with the applicable law. The investigation may include hearings with the person who makes the complaint, with the subject persons who may have been subjected to the acts of discrimination or harassment, where required, with persons who may have witnessed the alleged conduct or who may possess information about the case. In any case, the Company will ensure that the examination of reports/complaints will be conducted with the required impartiality and discretion.

4. Confidentiality

The utmost possible protection of the personal data of the complaining Employee will be sought and confidentiality will be strictly maintained between the competent authorized persons and the Administrative Supervisor (as long as he/she is not involved in the incident), throughout the investigative process, to the extent that this is practicable and appropriate under the circumstances.

5. Corrective Action

If it is determined that any Employee has been the victim of discrimination or harassment, the Company will take the necessary, appropriate and suitable corrective measures against the alleged person, depending on the nature and severity of the incident, in order to prevent a similar incident or behavior from happening again, including the following:

- recommendation for compliance, change of location, work schedule, manner or place of provision of services
- termination of direct or indirect discrimination or harassment;
- prevention of the recurrence of direct or indirect discrimination or harassment
- restitution to the victim of the benefits and opportunities lost due to discrimination or harassment
- consideration of the possibility of taking further measures against harassers, including termination of the contract.

6. Monitoring the situation

Following the completion of the investigation, regardless of whether conduct that constitutes direct or indirect discrimination or harassment is identified, the Administrative Director (or any other specified person) will continue to monitor the workplace to ensure that there is no retaliation and that all Employees involved in a specific incident comply with the rules established by the present policy as well as the general spirit, principles and values of the Company.

8.4. Management of victims of Domestic Violence

The Company, as a practical demonstration of social responsibility towards the phenomenon of domestic violence, takes every appropriate measure and makes every reasonable adjustment to the working conditions for the protection, support and appropriate reintegration of Employees who are victims of domestic violence after similar incidents. In this context, the Company is committed to providing a safe environment where any Employee can address to in order to find appropriate support.

9. Anti-Bribery Policy

The Company, recognizing the importance of combating corruption and bribery as well as the negative impact any involvement in bribery could have on its image and reputation, has established and implements an Anti-Bribery Policy, approved by the Company's managing director.

This Policy is binding for all employees without exception, regardless of their functional position or hierarchical level, including the managing director, subcontractors, suppliers, consultants of any kind, business partners, and any other third party acting on behalf of the Company.

The aim of this Policy is to raise awareness among all employees and partners of the Company against the phenomenon of bribery and to strengthen the Management's commitment to zero tolerance for bribery, by creating a framework of obligations and guidelines to be used as a tool for the prevention, deterrence, and combating of bribery.

In particular, the Policy:

- Prohibits bribery both within and outside the Company.
- Aims to ensure compliance with the applicable legal and regulatory framework for combating bribery.
- Is appropriate to the purpose and activities of the Company.
- Provides a framework for the establishment, review, and achievement of anti-bribery objectives.
- Encourages the confidential reporting of any incident or suspicion of bribery through designated communication channels and promotes vigilance among employees and partners to identify actions associated with bribery, based on trust and without fear of retaliation.
- Satisfies the requirements of the Anti-Bribery Management System in accordance with the ISO 37001:2016 standard and aims at the continuous improvement of the Anti-Bribery Management System.
- Defines responsibilities and enforces the principle of independence of the anti-bribery compliance committee.
- Non-compliance with the Anti-Bribery Policy and failure to accept it by any party, including subcontractors, suppliers, consultants, business partners of any kind, or any other third party acting on behalf of the Company, will result in the immediate termination, suspension, or non-initiation of any cooperation.

The interested parties may contact the Company to report any illegal or questionable business activities that may potentially involve the Company, including via email at compliance@mkal.gr.

10. Use of Information and Data

10.1. Confidentiality and data protection

In all business processes, the Company guarantees the protection of privacy in compliance with the applicable law. Any business or commercial information, trade secrets as well as other exclusive information about the Company, contracts, projects, financial data, customers, suppliers and associated third parties must be considered as confidential information, which should not be disclosed to persons or organizations outside the Company or to employees of the Company who do not have the appropriate authorization.

Employees, during and after their employment with the Company, must not disclose confidential information to third parties, but must manage business and confidential information with utmost discretion.

10.2. Information Systems Security

The availability and integrity of the Information Systems of the Company is of fundamental importance. Personal and professional data are protected against unauthorized access, loss or manipulation using any technical means available, based on Greek legislation.

10.3. Assets of the Company

- i. All employees of the Company must protect its assets against loss, damage, theft, misuse or unauthorized use and ensure their efficient use, using them responsibly and in accordance with the intended business purposes.
- ii. Assets include both tangible (facilities, mechanical and other equipment, PC hardware and software, furniture, etc.) and intangible assets (trade and business secrets, patents, trademarks, intellectual property, information, etc.), but also the assets of third parties. In addition, lists of customers, subcontractors or suppliers, information in relation to contracts, technical or commercial practices, technical offers in the context of tenders or studies and in general all those elements and information to which employees have access during the performance of their duties, constitute assets of the Company. The above obligation remains even when the employee leaves the Company.
- iii. Employees must not appropriate the assets of the Company for personal benefit and use, nor dispose them to third parties.

iv. Telecommunications systems and internal networks are assets of the Company and employees must use them exclusively for the performance of their duties. The use of these systems for illegal purposes, such as for the transmission of messages of racist, sexual or harassing content, is prohibited. Employees must keep the relevant passwords safe and refrain from any illegal reproduction of copies of the software used by the Company, as well as from the illegal use of that software.

10.4. Personal Data of Employees

i. The Company respects the human dignity and personal data of its staff and former employees and guarantees their protection, complying with the provisions of national and European legislation and in particular the European General Data Protection Regulation and Law 4624 /2019.

ii. For this purpose, only the information mentioned in the CV of staff members and associated third parties, which is required by the Authorities or which contributes to the efficient operation of the Company, is requested and kept. It is collected in a legitimate and legal way, for specified, clear and legal purposes and is kept securely and only for the period of time provided for the achievement of the purposes of its collection and processing. Information of this nature and especially the personal data of human resources are considered confidential and only the competent authorized personnel has access to it, exclusively for reasons related to the employment contracts of the employees.

iii. The Company maintains an individual file for each employee, in which the required information is archived, such as documents of previous services, identification and certificates of studies, professional training and specialization granted by the employee. Any associated third party or employee who has access to the individual files and personal data of other employees is bound by indefinite confidentiality, even after the termination of their employment relationship with the Company in any way, unless otherwise provided by the Law or by a Public Authority or by a Court.

11. Reports of violations of the Code

i. It is the responsibility of all employees of the Company to read and understand the Code, seek guidance when required and comply with its spirit. They must not exhibit behaviors that could damage the reputation and credibility of the Company. They are obliged to safeguard confidential information, protect the assets of the Company and avoid situations of conflict of interest. All employees are required to report violations or potential violations of the Code to their Supervisor.

ii. Management of violations of the Code is assigned to the Management of the Company. The Company seeks the imposition of any disciplinary sanctions for any violation of the Code, always in proportion to the importance of the violation. In addition, violations of the Code may also constitute violations of the Law with consequential civil and criminal penalties for the responsible employees, executives and managers and/or for the Company.

12. Validity of the Code

i. This Code binds all employees of the Company, regardless of the time of recruitment. If, in the context of the performance of their duties, there is a transaction with suppliers and customers, employees must be aware of this Code and indicate their compliance with its rules, if required.

ii. The Code of Professional Conduct and Business Ethics is approved by the Board of Directors of the Company. The compliance with the Code is monitored regularly, while the relevant findings that ensure its correct application based on internal procedures and its further review is a responsibility of the Director and/or the Management of the Company.

iii. Possible modifications or cancellations will be notified accordingly and the applicable Code in force will be posted on the Company's website.

iv. The validity of this Code begins immediately after its posting on the Company's website.

Athens, August 7th, 2025.