

The background of the cover is a photograph of a curved stone walkway overlooking a large reservoir. The sky is blue with scattered white clouds, and the surrounding landscape is green and hilly. The image is partially obscured by dark blue diagonal overlays on the top right and bottom left.

CODE OF ETHICS AND PROFESSIONAL CONDUCT

NOVEMBER 2022

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1. MESSAGE FROM THE MANAGEMENT

Dear Colleagues and Partners,

EYDAP SA is the largest company in Greece active in the distribution and management of water and the provision of water supply and sewerage services in Greece. The work of EYDAP SA is characterized over time by responsibility, professionalism and respect for society and the environment.

EYDAP SA is controlled by the State through the ownership of the majority of its shares and is listed on the Athens Stock Exchange. It adopts all the governance principles of Listed Companies, is regulated by the relevant regulatory authorities and incorporates ESG criteria in its operations, serving primarily the public interest.

The consequence of its decades of exemplary operation is the public's confidence in a Company that provides services of excellent quality, as well as a sense of security for their uninterrupted provision. The reputation that EYDAP SA has acquired is transformed into value, which protects it from potential crises and at the same time creates the basis for its growth.

In the person of each colleague, the Company itself is represented and, by extension, its general image, which is reflected through the smooth and effective cooperation of the involved service units. The excellent quality of the services provided as well as the excellent technical training of the staff, combined with the adoption of basic and commonly accepted principles of behavior, which highlight the corporate values, contribute to the positive image of the Company.

Aiming to implement a uniform framework of rules and principles that will generally govern the relations, conduct and professional activity of EYDAP SA's staff and associates with customers, shareholders, public bodies and institutions, we have developed a **Code of Conduct and Professional Behavior** (hereinafter referred to as the Code). Based on the Code, which will regulate the way all EYDAP SA personnel, who are employed by the Company on a dependent or non-dependent employment contract, will perform their duties and at the same time it will address all its partners (contractors, suppliers, service providers, etc.).

Given that the heads of the Company's organizational units, acting primarily as employee role models themselves, ensure that all employees of their organizational units and external partners have fully understood this Code and behave in accordance with it, we are confident that EYDAP SA can be an example of responsible corporate citizenship for other organizations that wish to operate with professionalism, responsibility and respect for society.

2. MISSION AND VISION OF THE COMPANY

EYDAP SA, driven by responsibility, expertise and oriented to People and the Environment, has been managing the water cycle for decades with consistency and efficiency, supplying quality drinking water to more and more areas of Attica, which then returns clean water to the environment.

Our vision is to remain the largest and most reliable Company in the management of the water cycle and the provision of sewerage and wastewater treatment services in Greece, always oriented towards People and the Environment.

Our mission is to provide quality and cheap drinking water to ever more citizens and to return it back to the environment clean, through the effective management of all available resources, with social sensitivity and concern for our contribution to social welfare.

At the same time, always taking care to protect the environment and ensure the quality of life, health and safety of citizens, we seek to expand and continuously upgrade the integrated wastewater collection, treatment and disposal system.

Our strategy is based on achieving balanced and sustainable development for the benefit of society as a whole, customers, employees, shareholders, all those involved in the operation of the Company and, of course, the environment.

The main pillars of our strategy are:

- Strict application and compliance with all quality and operational standards.
- Utilisation of Human Resources
- Increasing efficiency in the operation of the Company
- Upgrading the services provided
- Expansion of the customer base - Increase of geographical coverage
- Development of new activities
- Utilisation of technology and innovation
- Settlement of the regulatory and contractual framework with the Greek State

In order to achieve these objectives, EYDAP SA has developed an Integrated Modernization Program, the main actions of which are focused on:

- Redesign and simplification of internal and external processes
- Adoption of modern systems for the development and management of personnel
- Adoption of modern financial planning methods
- Implementation of modern methods of remote control and remote management for effective network management
- Implementation of critical network interventions to avoid recurrent costly failures
- Application of modern risk management methods and tools
- Extending e-government for customer service
- Implementation of a new model of cooperation with municipalities
- Strengthening Regulatory Compliance and obtaining relevant certifications
- Development of business plans for new activities and expansion to areas outside Attica

3. PURPOSE AND SCOPE OF THE CODE

The Code of Ethics and Professional Conduct is the guide for the daily professional conduct of EYDAP SA's employees and partners. It clearly sets out the ethical principles and values, as well as internal rules of ethics and ethical conduct that must be observed by all those who have an employment or cooperation relationship with EYDAP SA. Compliance and adherence to the above is both an individual and collective responsibility of all of us.

The Code of Ethics and Professional Conduct is based on international standards and best practice methodologies and is aligned with relevant regulatory/legal requirements. At the same time, it is complemented by all relevant Policies, Regulations, Guidelines and Procedures of the Company. In any case, however, it is not possible to accurately address all possible situations and behaviors, so we must all exercise good judgment and avoid even seemingly inappropriate behavior.

In order to ensure compliance with this Code, it is required of all of us, regardless of the time we start working with EYDAP SA, to become fully familiar with its rules and principles, to be trained in this respect and to commit to its observance by signing the attached "Personal Commitment" under the responsibility of the General Directorate of Human Resources to all employees.

4. OUR PRINCIPLES AND VALUES

In order to achieve the mission and vision of EYDAP SA, a framework of principles and values is required, which govern our daily behavior and practice and define our responsibilities in the performance of our duties.

It is underlined that EYDAP SA's actions to fight corruption and enhance transparency revolve around three main priorities:

- 1) Information and Awareness raising among employees.
- 2) Integrity, Prevention.
- 3) Monitoring and Combating.

The organization and coordination of these actions is crucial in order to enhance transparency, integrity, accountability and fairness within the Company.

4.1 Public Interest

We are committed to the better management and utilization of public assets, with the aim of creating long-term value, increasing revenue for the State and providing better services to citizens, with the ultimate goal of serving the public interest.

4.2 Integrity

We act with fairness, integrity, honesty and diligence, protecting not only the interests of the Company but also the public interest, above and beyond any personal or other interest.

We conduct ourselves with objectivity, preventing situations of conflict of interest and the influence of third parties on our professional judgment. In particular, we shall carry out with responsibility and diligence any work assigned to us in the context of our duties. At the same time, we demonstrate full compliance with this Code and applicable EU and national law, always acting in good faith, seeking to achieve the Company's business objectives and the public interest.

4.3 Transparency, Accountability & Consultation

We operate with transparency, honesty, confidentiality, impartiality and objectivity, with accountability and open communication, information and consultation with all stakeholders; without withholding data or information and remaining unaffected by undue pressure policies.

- We aim to build and strengthen trust with customers, suppliers, contractors, shareholders, public bodies and institutions in the processes and operation of EYDAP SA and its subsidiaries.

In the performance of our duties, we respect the corporate hierarchy, while assuming our responsibility for our actions.

We avoid not only situations of conflict of interest but also situations that could create the impression that such a conflict exists. And of course our actions and behavior are not dictated by personal, family, financial or other interests.

4.4 Efficiency & Innovation

We promote and ensure efficiency and innovation in all our activities, encouraging any initiative that aims to improve and modernize our services and the means to deliver them.

- We aim at the correct and rapid implementation of the Company's strategy and decisions. We encourage the development of innovative solutions and ideas that add value and improve the quality of our services to citizens.
- We seek mutually beneficial relationships and look for optimal ways to enhance the application of our business principles by our partners, contractors and suppliers. We also expect our external partners to behave in accordance with the values and rules of the Code of Ethics and Professional Conduct of EYDAP SA In this context, we refrain from cooperating with individuals or legal entities that have been convicted of any case of corruption.

4.5 Professionalism

4.5.1 Value

Enhancing the professionalism of our employees contributes to the provision of high quality services and ensures the Company's prestige. To this end, specific initiatives are organized for the education and training of our Company's employees regarding subjects related to the transition to new or intensifying patterns and forms of work organization (teleworking, digital platforms, contractor networks, seasonal work, etc.) through specific certified training programs and digital knowledge tools and/or special events.

- We work to achieve the objectives and results identified by the Company itself, demonstrating dedication to achieving the business objectives.
- We aim to achieve the best possible relationship between the means used and the results achieved in the performance of our tasks.
- Optimal customer service is the most important priority of our Company. Through the acquisition of knowledge and skills, we can provide high quality services to our customers. There is a constant monitoring of our services and the means of promoting them (physical and online stores, telephone service, etc.). Customer service is and must be provided impartially, accurately, promptly, courteously and respectfully by us.
- Cooperation is absolutely essential for our Company, because in this way we ensure the development of a culture of cooperation and teamwork, while at the same time we promote through our actions the free exchange of opinions and knowledge among our colleagues.
- Digital skills in the workplace are now an essential skill for all our Company's employees and we need to strengthen them regularly. The search for ideas to simplify the processes we follow on a daily basis is possible through technology.

4.5.2 Daily Employee Conduct

All Company employees must conduct themselves with due care and professionalism in the performance of their duties.

- We adhere to any specific standards of professional conduct established by applicable legislation or by the Company itself.
- We shall observe our working hours.
- We come to work in decent attire.
- We ensure that our premises are orderly.
- We do not consume alcohol or other substances, and we do not smoke in our workplace, in compliance with the provisions of Law 4633/2019 [A'161], as in force.
- We comply with all health and safety measures for the protection of our colleagues and the public, adopt and implement all protocols and actions provided by the Company and the National Public Health Organization, which aim to promote and protect public health, as well as to ensure health and safety conditions in our workplace.
- We organize and carry out the tasks and duties assigned to us within the established schedule.
- Provide clear, complete and timely information on the cases we handle and do not give unsubstantiated reasons for not being able to handle or for delaying the handling of cases assigned to us.
- We must hand over, with a receipt, the physical or digital file kept by us in case we leave the Company for any reason, and we must ensure that the head of our organizational unit, as well as the person who will replace us, if already appointed, is informed about our open cases.
- We promote teamwork and good cooperation between our colleagues.
- We develop solidary relations with all our colleagues, with the sole purpose of jointly managing any problems and emerging challenges.
- We assist any of our colleagues who may be facing work difficulties.
- We proceed to the appropriate handling of the cases assigned to us based on the chronological order of submission of the respective tasks or requests from customers, taking into account any exceptions provided for by the applicable legislation or the approved Internal Regulations of the Company.

4.5.3 Maintaining the Company's value

The morale of our employees is directly linked to the Company's reputation, so we must be mindful of our conduct in the performance of our duties.

- Ensuring the quality of the services we provide is important to achieving the Company's credibility to its customers.
- In all aspects of our professional life in the Company, exemplary conduct must be maintained.
- We use fair means and proportionate to the objective pursued in each case, avoiding the imposition of burdensome measures disproportionate to the importance of the interest served.

- We contact the head of the organizational unit concerned if we become aware of an incident that affects the Company.
- We report any illegal conduct that comes to our attention to the Company's statutory bodies established for this purpose.
- We pay particular attention to the expression of opinions and personal beliefs, so as not to create in any way the impression that they are the views of the Company or express directly or indirectly its official positions.

4.5.4 Competency

All Company employees must strive to continuously acquire the knowledge and skills required to perform their duties effectively so that the Company's customers receive appropriate and high quality service.

- We take advantage of training opportunities from our Company's Human Resources Training Directorate, from any private institutions either in Greece or abroad, depending on the training needs that arise.
- We take initiatives to develop innovative ideas and provide suggestions to solve problems that we may encounter in the performance of our duties.
- We take initiatives to develop and implement new ideas.
- We strive to make as much use as possible of the digital tools at our disposal in order to become familiar with new technological systems.
- We promote volunteerism through our behavior, since EYDAP SA is a Company directly dependent on the environment, which we must protect through our voluntary action and our social responsibility.

4.5.5 Remote working

In the event that remote work (teleworking) is carried out in accordance with the applicable provisions at EYDAP SA, all employees must be aware of their obligations and rights as well as the proper performance of their duties. When working remotely:

- We must know and fully understand our obligations and rights.
- We ensure the protection of the equipment given to us by the Company.
- We shall ensure that we are provided with all the rights and responsibilities of the equipment we have been given.
- We strictly observe the established working hours.
- We take the necessary measures to ensure the integrity, confidentiality and availability of the records we manage and process, both in physical and digital form.
- We take all necessary measures to secure our workplace to prevent any destruction or theft of digital media containing records important to our work, or documents we hold in physical form.
- It is important to have constant feedback and communication between colleagues and the head of each organizational unit, so that we do not feel isolated from our physical working environment.

4.5.6 Proper use of Social Media and the Internet

All EYDAP SA employees must use social media and the internet in a way that does not harm the interests of the Company. In this context:

- We take into account the approved regulatory framework and internal regulations that refer to issues of confidentiality and secrecy.
- We avoid the use of social media in the course of our work, unless it is related to it or we have been authorized by a competent person.
- We avoid using, transmitting, copying or voluntarily accepting material that infringes rights.

4.5.7 Obligations of the Head of each organizational unit, regardless of his/her position of responsibility.

In EYDAP SA we always ensure equal treatment among the Staff regardless of the position of responsibility held by each employee. The head of each organizational unit must follow the standards of a person who can lead and support his subordinates, as well as carry out the tasks assigned to him regardless of his position of responsibility. In this context, the head of the organizational unit concerned has the obligation to:

- Exercise his responsibilities and duties with respect for the employees of his organizational unit.
- Maintain open channels of communication with the employees of his organizational unit, creating a favorable environment for the development of dialogue.
- Ensure that new employees joining his organizational unit are properly informed and smoothly integrated.
- Inspire, energize and motivate the employees of his organizational unit for their optimal performance and, in cases of exceptional performance, reward them morally.
- Sets an example and promotes by his behavior the diversity and pluralism that governs the Company
- Is supportive to the employees of his organizational unit, regarding information that may be required, how to handle situations of conflict of interest or possible ethical dilemmas, suggesting ways of resolution.
- Recognizes the need to train and acquire the expertise of the employees of his organizational unit, encouraging their participation in training activities, taking into account any needs that may arise.
- Resolves any problems between the employees of his organizational unit, such as quarrels and complaints.
- Resolve any problems between customers and employees of his organizational unit, such as quarrels and complaints.
- Visits his organizational unit employees frequently to ensure proper feedback and exchange of views.
- Ensures that work is distributed fairly among the employees in his organizational unit.
- Ensuring fair and merit-based appraisal of the employees in his organizational unit in order to improve their individual performance.
- Provides protection, support and information to employees in its organizational unit who work remotely.

- Ensure that the necessary logistical equipment and personal protective equipment is provided where required.
- Provide for the resources necessary for the proper and efficient functioning of his organizational unit.
- Encourage the participation of the employees of his organizational unit in social and voluntary activities organized by the Company
- Contributes to the creation of a working environment that is free of bullying and harassment, where everyone feels valued and respected for their contribution.
- Communicate the provisions of this Code to the employees of his organizational unit and ensure to the maximum extent possible that it is observed.

4.6 Meritocracy & Social Responsibility

In the workplace, we operate in a meritocratic manner, respecting diversity while ensuring equal treatment and opportunities without allowing prejudice. The Company as a whole supports and respects human rights by treating every employee impartially and without discrimination of any kind.

We must all understand and share the Company's principles and values, act with respect and responsibility towards the Company and the wider public, avoiding discrimination. Our conduct must be in accordance with the standard of principles of professional and business ethics which does not tarnish the image, reputation and work of the Company.

The Company places Corporate Social Responsibility and Accountability in a prominent position and implements specific Policies with regard to providing high quality services to consumers, supporting society and the environment, and sustainable development.

5. CORPORATE GOVERNANCE AND COMPLIANCE

EYDAP SA adheres to high standards of corporate governance and transparency. It complies with all legal requirements governing the management and oversight of the Company, while adopting, through the Corporate Governance Code, international best practices and recognized standards of good and responsible governance and operation.

Compliance with applicable national and EU law is a key requirement. Our paramount obligation in the performance of our duties is to respect the Constitution, laws and institutions and to refrain from any illegal act in the course of our work.

In addition, we all need to comply with the relevant Policies and Procedures established by the Company. Knowledge of the rules that govern our daily work is imperative for all of us. In the event that questions and doubts arise on matters related to the performance of our duties and the conduct of our business, we must contact the Company's Risk Management & Compliance Directorate - Compliance Department, as well as the Legal Services Directorate.

6. STANDARDS OF CONDUCT

The cultivation and establishment of a stable, modern and healthy corporate environment that will promote the work of EYDAP SA and will be characterized by the principle of equality, respect for individual rights, as well as respect for diversity, is an obligation for us all.

6.1 Conduct between colleagues

As employees, it is essential that we treat each other with courtesy, respect and responsibly, demonstrating our empathy.

- We owe it to ourselves to behave with courtesy to our colleagues, not to express ourselves with disparaging comments or even insulting remarks and not to discredit management executives to third parties.
- We respect the personal or professional opinions of our colleagues. In case of disagreement, dialogue is the only constructive solution.
- We must encourage, support and applaud the career development of our colleagues in a spirit of collegiality and cooperation.
- We assume our responsibilities without passing them on to another colleague, whatever his or her position in the hierarchy.

6.2 Treatment of customers

It is important that our conduct both as employees of the Company and towards the customer is characterized by decency, courtesy and a willingness to serve.

- We respond to questions raised by customers that are within our purview with respect, courtesy and in a manner that is understandable and comprehensible, providing accurate information on matters that concern the customer. If we cannot do so, we inform the customer and ensure that the question is forwarded to the relevant organizational unit.
- We assist clients in meeting deadlines, and ensure that the client is informed in the event of a justified delay.
- We treat all customers with calmness, courtesy and understanding, avoiding arguments and tensions, and provide assistance to the competent authorities and bodies if required.
- We inform customers, if necessary, about the applicable Policies and Regulations of the Company
- In compliance with the Company's Policies, we ensure the confidentiality, integrity and availability of information and/or records containing personal data of customers and captured in physical and/or digital form [e.g. paper letter, e-mail, etc.]
- We avoid situations that may offend or demean the personality of the Company's customers.
- We treat persons with disabilities or other groups of citizens requiring special treatment equally and with priority.
- We must avoid any activity that may call into question our honesty, moral integrity and commitment to duty.

6.3 Conduct towards suppliers, contractors or external partners

The communication of EYDAP SA with its suppliers, contractors or external partners is based on trust and honesty. In particular, the Company in its relationship with the aforementioned adopts and complies with general principles which aim to ensure:

- transparency
- non-discrimination
- the recognition and treatment of them as equivalent to domestic economic operators, where their services are provided by another Member State but meet in an equivalent manner the objectives pursued through them
- objectivity and impartiality
- the grounds for decisions in the event that necessary measures are taken against them

6.4 Cooperation of the Company with other interested parties

Stakeholders are the environment (direct and indirect) that interacts with the company and has an interest in its activities. The Company is in creative engagement with stakeholders who can influence or are influenced by the achievement of the Company's objectives and guide the Company's strategic planning.

In an ever-changing environment, the Company takes all stakeholders into account and may engage in a meaningful dialogue process before determining its plan of action in the context of corporate social responsibility. Stakeholders include in particular: customers, suppliers, contractors, external partners, funders, community and other interest groups in the development of strategic initiatives.

The Company considers the impact of its actions on other stakeholders and designs its strategy to benefit them.

6.5 Violence and harassment and their elimination

As stated in EYDAP SA's Policy for the Prevention and Combating of Violence and Harassment at Work, every employee has the right not to experience any form of discriminatory violence or harassment.

Therefore:

- We avoid behavior and acts of intimidation, abuse, oppression, sexual harassment or violence, which may be expressed verbally, physically or psychologically.
- We avoid actions and practices that are intended to, cause or are likely to cause physical, psychological, sexual or financial harm.
- Circulating offensive or obscene material in any manner or medium is prohibited.
- Racist or sexual jokes, comments and innuendos are prohibited.
- We avoid comments about someone's appearance or character that are embarrassing, awkward or offensive.

- We are forbidden to behave in a way that may belittle a person's abilities either in private or in public.
- We do not solicit criticism of a colleague's job performance in relation to his or her duties, or the way in which he or she performs his or her duties.
- We avoid any discrimination and/or adverse treatment on the basis of race, religion, color, sex, national or ethnic origin, ancestry, disability or chronic condition, age, marital or social status, sexual orientation, gender identity or gender characteristics.
- We do not propagate malicious comments and/or insult anyone on the basis of race, religion, color, gender, national or ethnic origin, ancestry, disability or chronic illness, age, marital or social status, sexual orientation, gender identity or gender characteristics.
- We must protect any individual who is subjected to any form of bullying or harassment by encouraging him or her to make a complaint and by voluntarily informing the competent authorities and the relevant departments of the Company.

We participate in actions aimed at training and education through specific certified training programs and digital knowledge tools and/or special events on new and emerging risks (violence and harassment, biological agents, carcinogenic risk factors, reproductive toxicants).

7. PERSONAL AND PROFESSIONAL INTEGRITY

7.1 Conflict of interest

We ought to pay particular attention to avoiding and managing situations that constitute or may lead to a conflict of interest, thereby providing guarantees of impartial judgment in the performance of our duties.

A conflict of interest arises when the private or personal interests or relationships of an officer, employee or partner of EYDAP SA directly or indirectly compete with the interests of the Company or its subsidiaries. Conflict of interest means any situation that may affect our ability to act in the best interests of EYDAP SA and its subsidiaries in an objective and impartial manner.

- We are not influenced by personal or other interests in the performance of our duties.
- We request to be excluded from the handling of cases, individually or as members of collective bodies, the outcome of which may affect the satisfaction of our personal interest of a financial or moral nature.
- We request that we be disqualified from acting in cases where the outcome of the case would affect the interests of our spouse or a relative by blood or marriage up to the third degree.
- We request that we be excluded from the handling of cases the outcome of which would affect the satisfaction of the interests of a person with whom we have a special friendly or hostile relationship.
- We comply with the decisions of our superiors regarding our exclusion from the handling of specific cases.
- We report to the head of the organizational unit to which we belong any risks that may undermine our impartiality.
- We do not seek or accept any form of compensation that would influence our judgment in the performance of our duties.
- We do not abuse our position acquired in the course of our employment duties.
- EYDAP SA applies a "Conflict of Interest Policy" which describes the rules and procedures for identifying and managing such situations. All of us must apply this Policy in all cases.

In this context, and in case anyone has doubts or concerns about the situation in which they find themselves or consider that they may be involved in a conflict of interest, they should contact the Risk Management & Compliance Directorate - Compliance Service of the Company.

7.2 External Employment

According to the current "Personnel Regulations", the provisions of which we must strictly adhere to, it is important to have EYDAP SA as our first priority.

In particular:

- During the time of our work, we are not allowed to be engaged in any other activity.
- No other profit-making activity, work or profession that is contrary to the interests of the Company is allowed.

Elsewise, the Company's approved Conflict of Interest Policy applies.

7.3 Corruption & Bribery

Integrity is a fundamental principle for EYDAP SA and it is considered particularly important that we all maintain the highest standards of ethics and integrity in the conduct of our business. All our transactions must be conducted in a legal and ethical manner, in accordance with applicable laws.

Corruption is a situation in which improper means are used to violate laws for private gain. Cases of corruption, according to Transparency International, are mainly those that involve the exploitation of authority entrusted to a person serving either in the public or private sector for personal gain.

Bribery is a form of corruption and involves the offer, provision or acceptance of something of value in order to induce a person to act or to reward a person for acting in breach of his or her lawful duties.

EYDAP SA has zero tolerance for such incidents, as it complies with all anti-corruption laws and conducts its business in a transparent manner.

- Offering or accepting gifts in the context of business relationships is only tolerated if it is transparent and tokenistic.
- The Company's sponsorships are one of the means of corporate communication and strengthening its public benefit character, in compliance with the Sponsorship Policy of EYDAP SA.
- Expensive gifts and gifts in cash or cash equivalents are explicitly prohibited.
- We must not tolerate any form of corruption as well as conduct, acts or omissions that could expose us to risk or even give rise to the mere suspicion of corruption.
- All of us must refrain from any act or omission that could create conditions of improper activity.
- It is expressly prohibited to make any form of promise or provision or offer or acceptance, directly or indirectly, for financial or any personal or other benefit, to/from a public and/or private employee for the purpose of obtaining preferential treatment or business advantage. This rule applies equally to persons acting on our behalf.
- If we become recipients of gifts, we must report this immediately to the head of our organizational unit and return the gift or the value of the gift, if possible.
- We must report to the Risk Management & Compliance Directorate - Compliance Service of the Company all incidents of potential corruption and bribery. Any person who commits and/or engages in improper concealment or concealment of the commission of the offence of corruption or bribery in the performance of his/her duties will be held liable to the law and his/her employment or cooperation with the Company will be terminated.

The Company shall show zero tolerance to the acts of an employee or associate involving theft, embezzlement, misappropriation, abuse, fraud, forgery, etc., of any of the Company's assets. These acts fall within the scope of both disciplinary misconduct and criminal offence under the Criminal Code of our country.

7.4 Gifts & Entertainment

Gift exchange and entertaining with external partners, consultants and other third parties is something that is common in the business world.

In this context:

- Offering or accepting gifts, cash rewards, donations and entertainment in any other form and any benefit related to the performance of our duties or involving the assumption of any obligation or giving rise to suspicion of bribery is prohibited.
- It is always necessary to assess on a case-by-case basis whether the gift or entertainment that we give or receive may be considered excessive or even inappropriate, in order to determine whether they do indeed create conditions to influence our impartiality.
- The provision or acceptance of small non-monetary corporate gifts and entertainment is only permitted in the context of normal social decency and business practice and always in accordance with the Company's relevant anti-corruption and anti-bribery policy.

The Company's Risk Management & Compliance Directorate - Compliance Service may give appropriate instructions to a Company employee who is in doubt as to the value of a gift or benefit offered to him/her.

8. MANAGEMENT OF INFORMATION AND DATA

8.1 Confidentiality

Maintaining the confidentiality of information and data is of primary importance for EYDAP SA.

- We undertake to respect the business and professional secrecy and to preserve the confidentiality of non-publicly available information concerning EYDAP SA, its subsidiaries and information entrusted to EYDAP SA by third parties.
- The use and publication of such information is prohibited unless prior written approval is obtained from the relevant corporate body.
- Particular care and sensitivity should be exercised by all in matters of confidentiality, data protection and security when using information and communication systems.

8.2 Privacy & Security of Personal Data

EYDAP SA is aware that the personal data of its employees, executives and in general the persons with whom it deals are important and it protects them with great care and responsibility. EYDAP SA uses technical and organizational safeguards to ensure the confidentiality of personal data from unauthorized access and unauthorized or inappropriate use.

- We are therefore all obliged to strictly comply with the relevant privacy guidelines and rules and in particular to respect and safeguard the rights of the persons whose data are subject to collection, processing and use.
- We ensure that the processing and storage of such data is carried out in compliance with the relevant data protection laws and regulations, while an appropriate information security framework is in place.

For additional guidance we may consult the Company's relevant "Privacy Policy". In any case, for any query or clarification regarding personal data, we may contact the Company's Data Protection Officer.

8.3 Communication & Disclosure of Information

It is important that EYDAP SA's communication with media representatives, the general public or other external parties is accurate and consistent and only by designated EYDAP SA personnel who are authorized to communicate in any form for publication on behalf of or on behalf of EYDAP SA

- Unauthorized communication is not allowed, as it will have a serious impact on the image and operation of EYDAP SA
- We are not allowed to make statements, announcements, presentations to third parties, on issues that have come to our attention due to or related to our services, without the prior written approval of the Management of EYDAP SA

- We must all be fully informed about the communication policy of EYDAP SA and follow the relevant guidelines and rules.
- Regarding the use of social media, since the way we present ourselves reflects not only our own image but also that of the Company, we should pay particular attention to the expression of opinions and personal beliefs and not create the impression that these are the Company's views or are directly or indirectly linked to it.

For additional guidance or any questions, we can contact our Communication & Corporate Relations Management.

8.4 Breach of Confidentiality & Secrecy

In the event that an employee of the Company, through malice or gross negligence, discloses and/or publishes information personally or through third parties, or has not taken care to prevent the leakage of confidential information, he/she is fully responsible and becomes liable to the Company.

The above violation or failure to observe the rules of due diligence constitutes unconventional conduct and entails the activation of the Company's self-protection mechanisms for the imposition of sanctions (e.g. strict recommendation, suspension of the employment contract, termination of the employment/co-operation relationship with the Company, etc.).

8.5 Protection of Inside and Privileged Information

Those employees who, due to our position and status in EYDAP SA, have access to privileged or confidential information that may affect the price of shares or other financial instruments, must respect the confidentiality of such information. Accordingly, the disclosure, use and exploitation of inside/privileged information for making any investment decision or carrying out any transaction for our own benefit or for the benefit of a third party is absolutely prohibited. Such conduct is illegal, non-contractual and shall, without exception, entail the termination of the employment relationship with EYDAP SA and criminal prosecution. It is emphasised that securities transactions based on inside information attract heavy penalties in most countries and those involved face either heavy fines or imprisonment or both.

8.6 Recordkeeping & Transparent Financial Reporting

Ensuring the correctness, accuracy and completeness of financial and general business records is everyone's responsibility. These include all information created or used by EYDAP SA. Proper record keeping enhances the successful and smooth operation of the Company, its prestige and reliability.

EYDAP SA has adopted high levels of transparency and publicity. The financial and non-financial reporting of EYDAP SA is conducted in accordance with international reporting standards and fully reflects the true picture of the Company's financial position and performance.

9. PROTECTION AND USE OF COMPANY ASSETS

The Company's assets and resources should be safeguarded and protected by employees, managed responsibly and used solely for the intended business purposes and not for personal gain. Assets include tangible (buildings, fixed equipment, consumables), as well as intangible (information, trade secrets, studies, intellectual property) assets of the Company. Of course, common sense must always prevail, as the Company's policy may also allow for the personal use of certain assets (e.g. use of mobile phones).

Any text, document or record produced or communicated to the officers and staff, in any form, relating to the activity of the Company and its subsidiaries, is the exclusive property of EYDAP SA

Upon termination or expiration of the employment contract or at any time requested by the Company, we are required to deliver unaltered the material we have used or prepared on occasion.

Therefore, it is important for all of us to show due care and diligence in managing the Company's tangible and intangible assets to ensure their integrity and proper use and of course not to squander the available consumables. In addition, digital media must not be misused for our own personal use (corporate email). In addition to the managerial responsibility entrusted to specific officers for the security of the Company's assets, we all need to be vigilant and point out any deficiencies or make suggestions in this regard.

10. HEALTH AND SAFETY

EYDAP SA envisions and is committed to creating suitable conditions for the services and activities it offers, as well as to providing safe and healthy conditions for its employees, partners and visitors, as well as for the local communities where we operate. In the Company we fully comply with national, European and international regulations on safety and health issues in the workplace.

EYDAP SA aims to create a climate of safety in the workplace through staff training programs and regular information, electronically with instructions for the safety of employees, which are even posted in the Company's premises. In this context and with the aim of prevention, the following are carried out:

- Actions that contribute to informing the Company's employees, contractors, suppliers and external partners, as well as their employees, about issues related to health and safety at work.
- Actions to inform and monitor compliance with the principles of Corporate Social Responsibility (CSR), part of which is the prevention of psychosocial risks at work (occupational stress, violence and harassment, intimidation, burnout, etc.).

EYDAP SA aims to minimize and eliminate accidents at work, as well as the best mental health that an employee can have as he/she starts his/her work duties, putting occupational health and safety as an absolute priority.

All of us must strictly follow the guidelines for safe working conditions, use the Personal Protective Equipment provided by the Company, carry out the preventive checks and vaccinations provided to us, report any incidents of psychological violence and harassment, intimidation, burnout, which may come to our attention and concern employees of the Company or employees of its contractors, suppliers and external partners. We must make every effort to ensure that neither we, nor any of our associates, endanger our mental health and safety.

In this context, we disclose to the Internal Protection and Prevention Service any information that comes to our attention and demonstrates that there is a violation of internationally accepted security standards or guidelines within EYDAP SA

The Company implements a specific mechanism for reporting and logging workplace accidents and occupational diseases, which helps to organize harmful incidents in the workplace and to better control the incidents that require follow-up, aiming to prevent such incidents.

The IPPS is responsible for the specific mechanism for the reporting and logging of occupational accidents and occupational diseases, informing periodically and/or exceptionally when required the Risk Management & Regulatory Compliance Directorate - Regulatory Compliance Service.

With the contribution of the IPPS and the cooperation of the Employee Health and Safety Committee, we contribute to the quality of life and the health of employees, both in the workplace and in their family environment, both physically and mentally, following the relevant applicable legislation and the current regulatory framework.

11. CRISIS MANAGEMENT

EYDAP SA has crisis management procedures in cases of Fire, Explosion, Explosion, Flood, Earthquake, Pandemic, etc., in order to reduce the negative impact of any potential crisis.

Indicatively:

- Emergency Policy Plans are developed, for which the official notification for mobilizing the Company or activating a Plan is documented.
- The readiness of the operationally involved managers of the Company's organizational units is ensured, by plan, facility and action.
- The use of technical means of communication (e-mail, telephone, etc.) and the relevant printed materials used, as well as alternative means of communication, is ensured through protocol, for the timely mobilization of those responsible for responding to an emergency situation.
- An up-to-date list shall be maintained, which shall include the operationally ready resources and their responsible operators available to the Company to respond to the crisis, as well as other available resources.

Circulars or instructions are prepared for each Civil Contingency Plan, in accordance with the orders of the Chief of Civil Contingency Planning, and Civil Contingency Plan training is implemented for the Company's personnel.

12. ENVIRONMENTAL RESPONSIBILITY

The protection and respect of the natural environment is a non-negotiable commitment for EYDAP SA and its subsidiaries.

The Company systematically seeks ways to reduce its environmental footprint, contributing significantly to the mitigation of factors that accelerate climate change with devastating consequences for our planet, through recycling, as well as controlling the consumption of energy and natural resources.

We commit to fully comply with all environmental legislation including obtaining and maintaining all permits and approvals required for our business.

The targeted improvement of environmental performance indicators (ESG) and the reduction of carbon dioxide (CO₂) emissions from our Company's operations underscore our long-term commitment to the fight against climate change, sustainable development and corporate social responsibility.

We are therefore all obliged to be particularly sensitive to environmental protection issues and to make every effort not only personally but also by encouraging our colleagues to adopt similar behavior and tactics in their personal lives.

12.1 Respect for the Environment

We must conduct ourselves in a manner that promotes ecological awareness and with the aim of protecting the environment, especially as a Company that interacts directly with the environment.

More specifically:

- we must promote green development through our behavior and actions
- we avoid printing paper, making use of the possibilities offered by the electronic document handling and digital signature system
- we save electricity by switching off our office equipment when not in use
- we utilize recycling bins, where available, we follow electricity saving guidelines or good practices in the Company's buildings and facilities.

13. INFRINGEMENTS AND REPORTS

The violation of this Code, the relevant legislation and the corporate Directives/Policies/Regulations may have significant consequences not only for the individuals who commit them but also for EYDAP SA, as many of the specific standards of conduct included in this Code constitute disciplinary offences and criminal offences.

The Company encourages its officers, employees and associates to promptly report instances of violations and improper conduct, as well as any act or conduct that may deviate from the appropriate one, as deemed necessary. In this way, it can be ensured that the principles and values of EYDAP SA and the rules of ethical and professional conduct will continue to be applied, while the Company will be able to take any corrective action required. Therefore, if we find any behavior disturbing, we must report it immediately to the Compliance Officer.

The Company takes all reports of potential misconduct seriously, ensuring in each case that the confidentiality of the report is guaranteed and that a relevant investigation is carried out in order to establish any violation. For each violation, the required corrective measures and the relevant sanctions are taken, determined in accordance with the nature of the violation, the applicable law and the employment/cooperation agreements. The Company will protect those who raise a concern or make a report in good faith. However, it reserves the right to take whatever action it deems appropriate against an officer, employee and/or associate if it is proven that he/she intentionally/maliciously provided false information about any violation of the Code and/or relevant legislation.

14. APPROVALS AND RESPONSE TO QUESTIONS

Under this Code, certain actions require the prior approval of the competent corporate body of EYDAP SA. In this case, we must contact the Risk Management & Compliance Directorate - Regulatory Compliance Service, to direct us accordingly.

For any questions or doubts regarding compliance with the Code, you may consult the Risk Management & Compliance Directorate - Compliance Service of the Company (**e-mail: yp_ksym@eydap.gr**).

15. MONITORING, REVIEW, VALIDITY AND PUBLICATION OF THE CODE

The Risk Management & Compliance Directorate periodically examines, depending on the needs of the Company, and no later than every three years, whether it is necessary to revise or amend the Code in order to meet the corporate objectives and the applicable requirements of national and EU law and the Company's regulatory framework.

The approval of the revision and/or amendments to the Code is made by the Board of Directors of the Company.

The Code is effective from the date of its approval by the Company's Board of Directors and is posted on the Company's website.



PERSONAL COMMITMENT

I confirm that I have received a copy of this Code of Ethics and Professional Conduct of EYDAP SA (Code), that I have read and understand the Code, and that I accept and will abide by the principles, rules and standards of conduct contained herein as required. At this time I am not aware of any violation of this Code.

Date:

Name:

Organizational Unit:

Position in the Company:

E-mail:

Telephone:

Signature:

* Failure to read this Code and/or sign the "Personal Commitment" does not exempt from the obligation to comply with the Code.