

CODE OF ETHICS

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1. Introduction

1.1 About the Code

The Code includes the fundamental principles, rules and values that shape the framework of our activities and determine our daily behavior and practice. This set of principles and rules describes the behavior we can expect from our employees, as well as the way we conduct business with our customers, suppliers and partners.

The purpose of the Code is to guide us in making decisions in cases where dilemmas may arise regarding the correct way to behave and deal with issues related to the principles and rules of business ethics.

We seek compliance with the principles of business ethics and conduct adopted by our company in its relations with and by all our partners (eg contractors, suppliers and other external partners).

We are all obliged to study the Code and we must be aware that:

- ✚ The Code does not cover every possible eventuality, nor does it cover every topic in full analysis. If a situation or its appropriate handling is not clear, we should seek guidance from our supervisor before taking any action.

The Code will be communicated to all employees when they are recruited to the Group. Furthermore, is posted in our website so that it is immediately available to us and our partners.

1.2 Scope

Adherence to the values, principles and rules of this Code of Ethics is the collective responsibility of all EMEK's executive potential so as to ensure that all employees, subcontractors, suppliers and partners share the company's core values. This includes all employees, who work on part-time or fixed-term contracts, as well as the representatives and partners of the company.

All Business Areas must behave in accordance with and protect our principles and values.

2. Our Culture

2.1 Our values

Honesty – Integrity

- ✚ We act with honesty and integrity in all our professional and business relationships, defending the interest of the company beyond any personal gain.
- ✚ We promote transparency and open communication about the services we offer based on our specialized knowledge and many years of experience.

Confidentiality

- ✚ We are committed to the proper use and protection of information concerning our customers, partners, and employees.

- ✚ We do not disclose any form of information without having the corresponding legal or professional right.

Equality

- ✚ We respect diversity and promote equal opportunities in the workplace.

Objectivity

- ✚ We treat our people with objectivity, not allowing biases, conflicts of interest and influence of our professional judgment by third parties.
- ✚ We value flexibility, innovation and entrepreneurial spirit and embrace diversity of opinion which we use in a constructive and professional manner.

Fair Professional Tactics

- ✚ We do not compete in unfair ways, respect our competitors and apply fair business practices.

Creativity

- ✚ We promote creativity and innovation in all our activities.
- ✚ We encourage the development of new solutions and ideas that add value and improve the quality of our services.

Responsibility

- ✚ We act responsibly based on our shared values and by taking responsibility for our decisions and behaviors.

Respect for Society and the Environment

- ✚ We recognize our environmental responsibility and act in ways that reduce the impact our activities have on the environment.
- ✚ We respect society, we do not take actions that could harm it, and we support giving back to the communities in which we operate.

2.2 Our Responsibilities

We acknowledge that against:

- ✚ To our customers, we have a responsibility to provide high quality services,
- ✚ To our employees, we have a responsibility to respect their rights, to pay them on fair and competitive terms and to encourage them to participate in the process of planning and controlling their work,
- ✚ To our partners and suppliers, we have a responsibility to pursue mutually beneficial relationships,
- ✚ Society, we have a responsibility to develop our business activity respecting the law and our role as members of society, promoting sustainable development and respecting the rules of Health, Safety & Environmental Protection.

The Directors and supervisors of our company have increased obligations regarding the observance of this Code and in particular they should: Demonstrate ethics and behave within

the framework of principles of business ethics,

- ✚ Demonstrate ethics and behave within the framework of principles of business ethics,
- ✚ Cultivate an environment of honesty and transparency where employees feel comfortable discussing issues of concern and reporting potential compliance issues;
- ✚ They act immediately on employee objections and indications of violations or to respond immediately when guidance is requested,
- ✚ They ensure the continuous education and training of employees in matters of ethics,
- ✚ They receive and answer questions from employees regarding the principles of the Code as well as the values, policies and procedures of the company.

2.3 Compliance with the Legislation

Our core principle is to comply with laws and regulations in all countries in which we operate.

We must all respect and obey the law in the performance of our duties. Ignorance of the law is not understood and we are especially required to be aware of the issues related to the execution of our work.

3. The Relationships with Third Parties

3.1 Our Relationships with Partners and Suppliers

We owe to:

- ✚ apply appropriate procedures and checks when selecting a partner, supplier or subcontractor to form an opinion on their integrity, quality, suitability and reliability and to ensure that they have the expertise, ability, reliability and required license to perform the assigned activities with competence and professionalism.
- ✚ provide the necessary information regarding the Code before entering into a relevant contract. This notification includes sufficient details, taking into account the characteristics of each partner who is aware that the Code is posted on our website and agrees to comply with the principles of business ethics and behavior that we adopt as a company.
- ✚ ensure that all agreements with suppliers, partners and third parties are in writing and specify exactly the goods and services provided as well as the fees to be paid. These agreements must be in accordance with the logic of competition and the market as well as as determined by the applicable legislation and the internal procedures of each corporate unit, under conditions of transparency and impartiality.

3.2 Our Relationships with Customers

Honesty & Integrity

We apply best practices and standards of ethical and professional behavior in all our customer relationships:

- ✚ We act on the basis of the highest levels of professional integrity, honesty and consistency in all our professional and business relationships,
- ✚ We prioritize the satisfaction of our customers' needs,
- ✚ We strive for the continuous improvement of the quality of our offered services,
- ✚ We demonstrate willingness and courtesy when communicating with our customers.

Mutual respect

We build on mutual respect with our customers:

- ✚ We seek meaningful and open communication with them by offering help where necessary,
- ✚ We aim at optimal cooperation and quality service provision, based on our specialized knowledge and our many years of experience.

4. Our Relationships with Colleagues and Employees

4.1 General Principles

Family life

We respect and support the right of our employees to maternity and family life. We seek to improve the balance between work and family life, providing support to our employees through welfare benefits, depending on local conditions and expectations.

Respect for colleagues

- ✚ We promote respect, honesty and integrity among ourselves,
- ✚ We encourage and value diversity, different opinions and experiences, supporting honest and two-way communication and demonstrating a spirit of adaptation, flexibility and compromise,
- ✚ We develop relationships governed by understanding and trust, demonstrating in practice mutual respect and respecting hierarchy,
- ✚ We encourage honest criticism aimed at personal improvement and performance improvement.

Use of substances

We do not consume drugs as well as alcoholic beverages during our work.

Health and Safety

Occupational Health and Safety rules in the workplace are a requirement to protect human life. Caring for the health and safety of all human resources is a key part of our wider business policy and philosophy. We monitor and control the relevant risks and take all necessary preventive measures against accidents and occupational diseases in workplaces and construction sites. We implement the Certified Health and Safety Management System based on the ISO 45001:2018 specification, with the aim of a unified and comprehensive treatment of issues related to health and safety in the workplace.

Among other things, we must ensure:

- ✚ The consistent application of health and safety measures as well as our continuous training and education in the application of the above measures,
- ✚ The suitability of the building facilities and technological infrastructure,
- ✚ The access of fire engines and ambulances in case of emergencies and the information of the employees on how to deal with such incidents,
- ✚ The readiness to provide first aid in the event of an accident and the continuous training of the staff in this direction,
- ✚ The correct storage and use of flammable and dangerous substances, gases, etc., to avoid accidents,
- ✚ Proper training of staff on safety rules when using machinery, etc., Correct and simple marking of all workplaces and the application of rules to avoid dangerous working conditions.

EXAMPLE

Question: I have noticed that health and safety rules are not being followed at the construction site where I work. What do I do?

Answer: All employees and associates of the company must be aware of the health and safety rules and report any cases of non-compliance to their supervisor or the safety officer.

Forced child labor

We do not use any form of forced or child labor. Child labor is defined as the employment of any person under the minimum age permitted by law.

EXAMPLE

Question: I have been informed that a supplier is being investigated for exploiting child labor. What do I do?

Απάντηση: The exploitation of child labor violates our values regarding the protection of human rights and the prohibition of child labor. You should inform your supervisor about this.

4.2 Equal Opportunity Policy

We cultivate a corporate environment characterized by the principle of equality and respect for individual rights as well as respect for diversity whether visible, based on age, sex, gender, nationality and physical abilities, or not visible, based on culture, religion, marital status, experience and opinions the indicatively above.

We treat all existing employees and job seekers in the company equally and fairly, ensuring equal opportunities for growth and development. We do not tolerate any form of discrimination or harassment in the workplace and therefore we comply with applicable legislation to provide equal opportunities in employment, including those related to discrimination, harassment and offensive treatment.

4.3 Evaluation

We provide development opportunities depending on the performance, abilities and skills of each employee. We evaluate the performance of our employees in order to provide them with appropriate guidance and to cultivate their professional skills. The procedures for selection, recruitment and training of employees are based on criteria related to:

- ✚ the Qualifications and effectiveness,
- ✚ experience and knowledge,
- ✚ interest and creativity,
- ✚ other criteria related to the subject of work.

4.4 Workplace Harassment

Harassment means any behavior that may be offensive, aggressive, violates or disturbs the sensitivity and dignity and/or isolates the employee.

Any form of harassment is expressly prohibited and we do not accept behavior that constitutes harassment, which attacks the personality and individual integrity of the victim and/or creates an environment of intimidation, hostility or humiliation for the victim (e.g. physical, sexual, psychological, verbal or other form of harassment).

EXAMPLE

Question: A colleague sends e-mails with derogatory comments about certain nationalities that no one has shown discomfort with and has not reported. What can I do;

Answer: Posting derogatory comments violates our values of non-discrimination. You should inform your supervisor.

EXAMPLE

Question: During a business trip, a colleague repeatedly asked me out for drinks and made comments about my appearance. While I politely asked him to stop, he persisted. How can I handle this particular behavior?

Answer: This type of behavior is not tolerated by the company, not only during working hours, but in all work-related situations, including business travel. You must inform your colleague that such actions are inappropriate and should stop. If his actions continue, you should report the problem to the Administration.

4.5 Disclosure of Information and Corporate Image

The image of the company is directly linked to the behavior that each one of us exhibits. Therefore, we must act in the best interests of the company and consistently express our values in our daily business conduct. In this context, we do not disclose information either verbally or in writing on behalf of the company, unless we have received prior authorization to do so. Furthermore, we do not comment on matters that do not fall within our jurisdiction. We do not use print or electronic media bearing the company logo to communicate personal opinions or activities.

Also, company-related information must be provided in an honest and consistent manner only

by those who hold the relevant authority and in strict compliance with company policies.

Unauthorized disclosure of information may damage our company's prestige, credibility and image. Only authorized representatives of the company, authorized to communicate and provide data and information about the company to the general public, analysts, financiers and the Mass Media, may make statements or provide data and information.

In this context we do not provide any company information or news that is not publicly available. Any questions posed by the media or other third parties should be directed to the person assigned the relevant role for a response.

In the event that cooperation with judicial authorities has been requested, then we cooperate fully and always in consultation and with the assistance of our company's Legal Service.

Social Media

We must adhere to the following principles regarding the use of social media:

- ✚ We should pay particular attention to the expression of opinions and personal beliefs and not in any way create the impression that these are the opinions of the company or are directly or indirectly connected with it.
- ✚ We understand that the way we present ourselves reflects not only our own image but also that of the company.
- ✚ We are not allowed to hand over and publish information and in particular confidential or trade secrets concerning the company, that we know because of our employment. We also do not engage in unauthorized discussions about our business operations or internal company processes. We are not allowed to post offensive content as well as inappropriate comments about the company or our colleagues.
- ✚ We must comply with our company's relevant policies and report incidents that come to our attention regarding their violation, to our Supervisor.

Public Speeches and Signed Publications

We inform and receive approval from the Administration:

- ✚ before our participation as speakers in any presentation that we will attend as representatives of the company in order to receive supporting material and, if necessary, relevant guidance,
- ✚ before publishing any signed message or press release, in order to confirm that the text does not conflict with the company's strategic direction and does not put its reputation at risk.

The person in charge who will grant us the relevant approval should be knowledgeable and have an idea of the situation and what is to be discussed, We refrain from expressing opinions or answering questions when they do not fall within our area of expertise.

Crisis Management

We must have crisis management procedures in place to reduce the negative effects of any potential crisis.

Indicative measures should be taken to ensure:

- ✚ Consistent communication messages to all involved,
- ✚ Taking appropriate measures to minimize/prevent the communication of unauthorized employees with the Mass Media,
- ✚ Timely and clear response to stakeholder requests when required.

5. Regulatory Compliance Issues

5.1 Conflict of Interest

Definition of conflict of interest

A conflict of interest arises when an employee is called upon to serve his own interests (financial and/or other), or the interests of a person (natural or legal) connected directly or indirectly to him in a controlling relationship, in a way that competes with the interests of the company.

We are obliged to act in defense of the interest of our company as well as to avoid and identify behaviors that may lead to any form of conflict of interest. We apply this conflict of interest policy and ensure that those acting on our behalf also comply.

EXAMPLES OF CONFLICT OF INTEREST SITUATIONS

A conflict of interest may, for example, arise in cases where:

- ✚ An employee, or someone directly related to the employee, has an interest in a company with which our company does business
- ✚ An employee, or someone directly related to the employee, enjoys improper personal privileges as a result of his position in the company,
- ✚ A third party (partner or consultant) asks a company employee to use or disclose sensitive company-related information.

General Principles

We avoid any conflict of interest, even the appearance of a conflict of interest, as this could cause trouble for the company and jeopardize its credibility. We conduct our personal and other non-company activities in a manner that does not conflict or appear to conflict with the interests of our company.

In the event of a conflict of interest, we report it to our immediate supervisor in a timely manner.

We notify our immediate supervisor:

- ✚ Existing situations of conflict of interest,
- ✚ Any relationship or significant financial interest we have with persons or companies with which our company works that could lead to a conflict of interest,
- ✚ Other situations that may cause a conflict of interest.

We also disclose any situation where a close relative of ours works for or provides services or has a significant financial interest in a competitor, supplier, customer or other business with which our company has significant dealings.

If we perform duties of an administrative nature in the company we are obliged to inform the Management, in all cases where any business or professional activities, agreements or collaborations may lead to conflicts between our own interests and the interests of the company.

Particular attention should be paid by the members of the Board of Directors, who are allowed to participate on their own behalf or on behalf of third parties in companies pursuing similar purposes to our company without prejudice to the provisions of the applicable legislation.

Conflicts of interest can arise in many situations and it is impossible to cover them all in the Code. In case of doubt, we must immediately inform our supervisor in order to find the appropriate solution.

EXAMPLE

Question: I have to choose a supplier for the Group. One of the suppliers I am looking at is a company owned by a relative of ours. What to do;

Answer: Your affinity with the owner of an interested supplier conflicts, or at least appears to conflict, with your responsibility to objectively select the most suitable supplier for the Group. You should disclose this fact and consult your Manager and the Compliance Officer. You should not participate in the selection process.



5.2 Bribery & Corruption

Definition of bribery




Bribery consists of demanding, receiving, offering, promising or providing money or other undeserved and unfair benefit from or to a company employee or a Public Official in order to secure a commercial or personal advantage.

The term "benefit" may by way of example include entertainment and gifts. Bribery constitutes a breach of corporate trust in which the damage caused is usually greater than the material value of the specific bribe.

Bribery is divided into active and passive.

-  **Passive bribery:** an employee, who, in violation of his duties, requests or receives, directly or through the mediation of a third party, for himself or for a third party, unfair benefits of any kind, for an action or omission of his, which is related to his duties or contradicts them.
-  **Active bribery:** someone who promises or provides an employee, directly or through a third party, unfair benefits of any nature, for an action or omission, related to or contrary to his duties.

EXAMPLES OF BRIBEREING

-  Giving a significant gift to a Public Official in order to obtain favorable trade or tax treatment;
-  Providing a sum of money to a Public Official in exchange for the granting of a license or regulatory approval,
-  The Procurement Manager receives a gift of significant value from a supplier in exchange for handling the award of the contract to him.

It is expressly prohibited to offer or promise or provide any monetary or other benefit to a Public Official or other Public entity and/or a third party, as well as to request or receive such a benefit, with the purpose of securing and maintaining a commercial transaction securing a commercial advantage or preferential treatment. The prohibition also applies to all persons acting on our behalf. The commission of the offense of bribery in the performance of our duties may result in civil and criminal liability in accordance with applicable law, as well as the termination of our employment relationship with the company.

We must report to our Supervisor all incidents of potential bribery or situations that could expose the company to the risk of bribery.

Facilitation Payments

We do not make any form of facilitation payment, even if this may lead to commercial delays, such as paying a small amount in order to process the company's application to a Public Authority more quickly.

If we are asked to make a facilitation payment, or there are any suspicions, concerns or questions about a payment, we report it to our immediate supervisor so that the situation can be addressed on a case-by-case basis.

Relationships with Public Officials and Regulatory Agencies

We must comply with all legal and contractual obligations imposed by governments and regulatory agencies in the countries in which we operate. Anyone dealing with Public Officials and negotiating agreements is responsible for knowing and complying with all applicable laws and regulations.

Our contacts and relationships with Public Officials should not jeopardize the company's reputation and integrity. Particular emphasis should be placed on situations that may be considered bribery on the part of the company.

EXAMPLE

Question: The head of the service of the Municipality in which a Group company operates requests the payment of a sum of money in order to promote the Group's requests. What to do?

Answer: According to the Group's Policy, such payment is not allowed. You should immediately report the incident to your Supervisor.

Freedom of association of workers

The employees of our company have the right, without any discrimination and without any prior permission, to form organizations of their choice, to become members of them, to draw up their statutes and administrative regulations, to freely elect their representatives, to organize the management of their activity and to draw up the program of their actions.

Political Processes

We operate in a socially responsible manner within the framework of the law, pursuing the achievement of our business goals. We respect the active participation of our colleagues in political processes and their engagement with issues of public interest.

However, we must conduct any activity involving our active involvement in politics outside the context of our work and make it clear that our political actions are based on personal beliefs and are not associated with the company. The company does not take positions for or against any political party or organization or their representatives.

EXAMPLE

Question: I am going to attend a speech by a candidate of a political party. What should I watch out for?

Answer: In this case you are not allowed to associate your personal political activity with the company (eg wearing clothing bearing the logo of the company, mentioning the name of the company, etc.).

Donations in Political parties

We do not provide financial support to political parties and organizations or their representatives.

Donations and sponsors to Organisations

As part of our commitment to society, we may as a company support local charities or sponsor, for example, sporting, cultural or educational events or activities.

Donations and sponsorships can be questionable if they are perceived by others as seeking to gain an unfair advantage. Thus, any donation or sponsorship must be transparent and properly documented.

As a company, we only offer donations or sponsorships to recognized organizations and after relevant research and evaluation, with no expectation of obtaining a business advantage in return.

Gifts, Hospitality and Entertainment Expenses

We are prohibited from giving or receiving gifts that are intended, or appear to be intended, to create or maintain a commercial advantage.

Indicatively, we may not accept or offer:

- ✚ Monetary gifts or equivalents (eg gift cards, traveller's cheques, etc.)

- ✚ Any gift during the period of submitting bids or negotiating contracts with public bodies or other companies,
- ✚ Travel (e.g. first class flights, cruises) or accommodation (e.g. five star hotel)
- ✚ Entertainment that can be considered luxurious or significant in terms of cost (e.g. tickets to exclusive sporting events)
- ✚ Jewelry, works of art and related items of great value,
- ✚ Personal gifts (eg clothing, electronics, home furnishings).

Gifts of small value in the normal course of business may be offered or received. Low value gifts include but are not limited to:

- ✚ Meals at reasonable prices, as long as the frequency of meals with the same person(s) is not repeated,
- ✚ Company logo branded items such as t-shirts, mugs, USB,
- ✚ Small objects or items that are representative of the country of the staff or the respective partner (e.g. local food, drinks, small folkloric objects).

If we are in doubt as to whether we are allowed to accept or offer a gift, it should be discussed with our immediate supervisor. Exceptions to the above principles must be approved in writing by the Administration.

EXAMPLE

Question: Is offering a gift to a business partner for the New Year allowed?

Answer: Offering a gift of low value is allowed in this case as it is socially acceptable behavior. However, the necessary approvals must have been obtained in accordance with the internal procedures of the respective company.

5.3 Fraud

Definition her fraud

Fraud is the act or omission of a person, who, with the intention of obtaining an illegal pecuniary benefit for himself or a third party, damages another's property by persuading someone to act, omit or tolerate by knowingly representing false facts as true or wrongfully concealing or suppressing true facts.

Fraud can be committed by one or two or more people and involves either employees or external partners (customers, suppliers, subcontractors, etc.). The person who commits fraud may seek direct benefit or indirect benefits such as power, influence, promotion or bonuses at the expense of the company, its profits, other employees, shareholders, suppliers and customers.

We do not tolerate any form of fraud as well as actions or omissions that could expose us to the risk of fraud. We must report to our Supervisor all incidents of potential fraud or situations that could expose our company to the risk of fraud.

EXAMPLE

Question: Last quarter my supervisor asked me to register expenses on his behalf, which are not related to the company's activities. I did what I was asked but I believe my supervisor's practice is not correct.

Answer: Posting personal expenses can be considered fraud. You should report the incident to the Administration.

6. Use of Information and Data

6.1 Confidentiality and data protection

We maintain the confidentiality of all confidential information regarding the company's business activity. Confidential information is defined as all non-public financial, technical or business information such as, but not limited to, administrative processes and procedures, organizational matters, know-how, business and financial plans, costs, sensitive data, employees, customers and suppliers. At the same time, we must respect the confidentiality of the personal data of all employees as well as the data and information entrusted to us by third parties.

Use or publication of such information is prohibited unless authorized or legally required. Confidential information is only released if required by law or approved for business reasons. In all these cases, we inform the Administration in order to obtain the relevant approval for the publication. Any legal or natural person outside the company who receives such information must sign a confidentiality agreement (where legally possible).

When using information systems, we must pay particular attention to matters of confidentiality in terms of data protection and security while unauthorized access or manipulation using any technical means available is prohibited.

6.2 Company Assets

We manage company assets and resources responsibly and use them appropriately and only for their intended business purposes. Assets include both tangible (facilities, mechanical and other equipment, PC hardware and software, furniture, etc.), and intangible assets (trade secrets, patents, trademarks, intellectual property, information, etc. etc.), but also the assets of third parties. Also, 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 we have access in the performance of our duties, are assets of our company. Our obligation to protect the above intangible assets remains even after we leave the company.

We do not appropriate company assets for personal benefit and use and do not dispose of them to third parties outside the company.

Telecommunications systems and internal networks are company assets and we must use them exclusively for the performance of our work. The use of these systems for illegal purposes, such as for the transmission of messages of racist, sexual or harassing content, is prohibited.

We must keep the relevant passwords secure and refrain from any illegal reproduction of copies of the software used by the company as well as from the illegal use of such software. We pay particular attention to avoiding loss, damage, unnecessary expense or misuse of our company's assets.

7. Healthy Competition

We are committed to ensuring that all our activities are conducted within a framework of healthy and fair competition and in strict compliance with all applicable legislation.

Practices that constitute unfair competition expose the company to significant financial penalties and harm its reputation.

We must refrain from any behavior that could be perceived as unfair competition under the relevant legislation. A proven violation of the relevant legislation may result in civil and criminal liability in accordance with current legislation as well as termination of the employment relationship with the company.

In any case of doubt regarding the legality of any communication, contract, commercial practice or activity, we consult the company's legal department.

8. Environmental Policy

We always seek to apply in our activities and projects the highest environmental standards in relation to the conservation and protection of natural resources and biodiversity, energy consumption, waste management, etc.

Our aim is to minimize the negative impact on the environment from our activities. In this context, we follow the principle of prevention in environmental challenges and prioritize the development of Environmental Management Systems, applying internationally recognized environmental standards such as ISO 14001:2015.

Through the environmental management of projects and services, on the one hand the environment is protected and on the other hand our environmental footprint is defined. Two interrelated issues directly related to climate change and sustainable development, issues that today represent the most important challenge for our planet.

We are committed to full compliance with all environmental legislation including obtaining and maintaining all permits and approvals required for our business activity.

We are committed to operating with absolute responsibility and respect for the environment and society. The proper environmental management of our projects is one of the most important goals and is considered absolutely necessary for the sustainability of our company's activities.

9. Reports of Code violation

If we find violations of this Code, internal regulations or provisions, we must report it, with a named or anonymous reference. We must also report any incident that may develop into a threat to human life, safety, the environment and company assets. We encourage anonymous reports as they are more easily investigated. In any case, we can send questions or report incidents to the following email address compliance@emek.gr

We are obliged to report serious irregularities, omissions or criminal acts that have come to our attention and concern employees or external partners of our company.

Our core and unbreakable principle is to protect the anonymity and confidentiality of the information of individuals making such reports, and to protect them from adverse treatment.

We take all necessary steps to keep the identity of the individual and the information they have submitted confidential, disclosing it only when required by applicable law or when such disclosure is unavoidable to conduct an effective investigation and obtain the appropriate measures.

Reports submitted may include, but are not limited to:

- ✚ theft,
- ✚ embezzlement,
- ✚ Fraud,
- ✚ threat,
- ✚ extortion,
- ✚ forgery,
- ✚ corruption,
- ✚ bribery,
- ✚ Misappropriation of assets,
- ✚ abuse of power,
- ✚ Misrepresentation of data,
- ✚ breach of privacy,
- ✚ Violation of company policies,
- ✚ Violation of the legal framework governing the company,
- ✚ unethical behavior,
- ✚ profanity,
- ✚ Libel, etc.

10. Validity of the Code

This Code binds all of us, regardless of when we were employed. If, in the performance of our duties, we deal with suppliers and customers we must bring the Code to their attention and indicate their compliance with its rules, if required.

The current Code is posted on the website of EMEK SA (www.emek.gr).