



KALLIERGOS O.T.M. CONSULTING ENGINEERING COMPANY S.A.

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**CODE OF ETHICS AND
CONDUCT
&
CONFLICT OF INTEREST**



CODE OF ETHICS AND CONDUCT & CONFLICT OF INTEREST

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CODE OF ETHICS AND CONDUCT & CONFLICT OF INTEREST

A message to all involved:

Dear colleagues and partners,

We have created our Company's Code of Ethics, Conduct and Conflict of Interest in order to demonstrate our commitment to Integrity and Ethical Values, setting standards of conduct, evaluating their implementation and taking corrective measures when they are not met. Ethics and conduct in business activity are the basic elements of the corporate culture with which the Company operates and with which it differentiates itself in its business environment.

Compliance with this Code is the responsibility of all of us, as well as providing working conditions that are governed by transparency and meritocracy, with respect for people, the society in which we operate and the environment, and in full compliance with the legislative and regulatory framework that governs our company.

I believe that our professional conduct and culture are consistent with the principles analyzed above and are reflected in the outcome of our actions, at all times. With these principles, I believe that we will achieve our mission, which is to ensure our customers the most favorable choices, providing high quality products and services, at the best prices in the market, as well as the continuous creation of added value for the Company and its shareholders.

This Code is designed to help all of us best meet our Company's goals and to provide guidance for maintaining our standards.

The Code applies to all employees of our Company, regardless of hierarchical level, as well as any third party representing the Company or being a business partner, regardless of where they work. Therefore, we must all respect and comply with its instructions.

Please read this Code carefully and keep it readily available for you to refer to as often as necessary. When you are unsure about any situation, seek guidance.

I am confident that we will continue to maintain the Company's strong and successful position at every level.

The CEO & Chairman of the Board of Directors of the Company

02/09/2024

Panagiotis Plainis



CODE OF ETHICS AND CONDUCT & CONFLICT OF INTEREST

1. IMPORT

The Company operates within the framework of a specific vision, objectives, principles and ethical rules.

The **Code of Ethics, Conduct and Conflict of Interest** describes the Basic Principles and Rules that govern the Company's internal regulations and policy, taking into account the existing provisions arising from the national and international legislative framework, based on which the Management and all Personnel perform their duties, thereby contributing to successful business activity.

The General Principles described in the Code, taking into account the Corporate Governance Principles, are founded on the values of integrity, impartiality, entrepreneurship, professionalism, transparency, social and environmental responsibility, respect for human rights, immediate and positive response, teamwork and compliance responsibility.

These business principles are not laws or regulations, but a Code of Ethics, based on the core values that the Company follows when conducting its business activity.

The Code of Ethics, Conduct and Conflict of Interest concerns the Management and all Personnel of the Company, including its Independent Associates and Consultants.



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2. GENERAL RULES OF CONDUCT

2.1. Rules of conduct concerning the Company's employees

All employees contribute to a corporate culture characterized by cooperative relationships. Tolerance and respect for each other are some of the fundamental ethical principles of management and employees. In addition, each employee is committed to responsible and ethical behavior. The dignity of the individual must be respected. Mutual respect is based on a firm belief and a desire to take action. Only in this way can an open environment of tolerance and cooperation be developed.

The Company expects its employees, both managerial and non-managerial, to contribute to the creation of a positive atmosphere through their behavior towards each other. The possibility of contact with other cultures and ways of thinking through collaborations offers great reward for all employees. It also helps to create motivation for employees and is the basis for continued business success and the creation of new values.

2.2. Rules of ethics for management

Management personnel support productive behavior by implementing performance-based, values-oriented management practices. Management personnel's behavior should set an example of respect for the dignity of all employees. Through non-biased interactions with employees, they create a work atmosphere that is conducive to maintaining high employee morale and the open exchange of ideas. Through courtesy, tolerance, and mutual concern, they cultivate harmonious and productive relationships with other people.

2.3. Rules of conduct in the context of contacts with third parties.

All employees, especially management personnel, must bear in mind that the Company is represented through their behavior. The way they conduct themselves affects both the Company's reputation outside of it and its internal culture.

All employees should treat others as they would like to be treated, including employees and other people outside the Company who work with the Company. Of course, the same applies to employees of other businesses who work with the Company.



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3. COOPERATION AND CONFLICT OF INTEREST

3.1. Political contributions

Payments, gifts, loans or services provided by the Company or its subsidiaries to any political party or committee, candidate or holder of political office are prohibited except in cases of compliance with applicable law, legal policy and prior approval by the Company's Board of Directors.

3.2. Payments or loans

Payments or corporate, subsidiary or personal loans, transfers of any kind of value to a government official or employee for the purpose of obtaining, maintaining or directing business activities in the Company or any of its subsidiaries or affiliates or other persons are prohibited.

3.3. Relationships with suppliers, agents, customers and other business partners

Employees should avoid personal interests or financial activities that conflict or appear to conflict with the interests of the Company or that influence or appear to influence their judgment or their duties as employees.

Specifically, employees must comply with the following guidelines regarding gifts, meals, entertainment and other benefits they may receive from business partners.

Company employees must never request or seek offers of entertainment, meals, gifts or other free gratuities, or personal services or favors from business partners.

Business meals with a business associate may only be permitted if they are offered voluntarily, when it is for a legitimate business purpose and when they are an integral part of the workday (e.g. a meal during a seminar or meeting, a reception following meetings or a dinner as part of a continuous work period). Each employee is required to inform his/her superiors about the frequency and nature of meals, as well as about entertainment provided by business associates.

Travel and overnight stays covered by business partners are not permitted.

Attending sporting events and activities, shows or other forms of entertainment or social activities as a guest of the same business associate may not occur more than twice a year.

If employees use Company suppliers, agents or customers to provide goods or services of a personal nature, the objective value of the goods or services should be paid and the payment should be documented.

Seeking or accepting personal financial assistance in any way from a supplier, agent or customer is prohibited.

Sponsorship by a supplier, agent or other customer for Company events, birthday celebrations, retirement celebrations or other Company celebrations is not permitted. Similarly, no employee or employee on behalf of the Company should solicit or accept supplier participation in the employee's personal initiatives or Company charitable or philanthropic events. Such participation



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may introduce new criteria beyond cost, quality and distribution into the supplier selection process.

Employees may take advantage of discounts and other promotions offered by suppliers, dealers or customers, provided that the offers are valid for all Company employees. Discounts obtained by request or agreement for the purpose of obtaining or providing goods or services on behalf of the Company or that are offered only to a limited number of employees are prohibited.

Employees and their families are prohibited from soliciting gifts or accepting other personal benefits from suppliers, agents or other customers of the Company. Promotional materials and other items of value up to €30 or less may be accepted if the offer is made voluntarily and when there is no possibility that the gifts will influence the employee's judgment or actions in the performance of his duties. Gifts of greater value should not be accepted.

3.4. Outdoor activities

Employees shall not serve on the boards of for-profit corporations without the Company's approval. Employees shall not engage in personal business activities that interfere with their duties for the Company, and shall not work, without prior approval, or provide services for remuneration to business partners or competitors. In their personal capacity, employees may participate in community, political, educational and municipal organizations and serve on the boards of private clubs, educational and charitable institutions and hospitals, provided that the participation or provision of services does not interfere with their duties as employees of the Company.

3.5. Company Representation

Employees who participate in or offer their services to the boards of community, political, educational, municipal or other non-profit organizations as representatives of the Company must obtain prior approval from the Company's Board of Directors. In cases where they participate in interviews, speeches or writing articles, they must ensure that the content of an interview, speech or article has been approved by Management. Any additional fees, reimbursements or other compensation related to these activities must be paid or made payable to the Company.



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4. PRINCIPLES OF SOCIAL RESPONSIBILITY

Human Rights

The Company supports compliance with internationally recognized human rights.

Violence and Harassment

Any form of violence or harassment (including sexual), intimidation, indecent behavior and/or threats is not acceptable in the Company.

If an employee or associate believes that they have been the victim of sexual or other harassment (racial, religious, etc.), they must submit a written complaint to the Human Resources Department, which will handle the matter confidentially, objectively and sensitively for all involved, or submit the incident without delay, using the communication channels and reporting channels established by the Company.

Forced labor

The Company condemns all forms of forced and compulsory labor.

Child labor

The Company supports the elimination of child labor. Children should not be hindered in their development. Their health and safety should not be adversely affected. Their dignity should be respected.

Equal opportunities

The Company undertakes to defend equal opportunities with respect to employment and the elimination of discrimination against employees based on gender, race, disability, origin, religion, age or sexual orientation unless selection based on specific criteria is explicitly dictated by national legislation.

Equal pay for equal work

Within the scope of applicable legislation, the Company respects the principle of "equal pay for work of equal value", e.g. for men and women.

Relations with employees and employee representatives

The Company recognizes the human right to form trade unions. During trade union campaigns, the Company and its executives will remain neutral. Trade unions and the Company will comply with basic democratic principles and therefore ensure that employees retain the right to decide freely. The Company respects the right to collective bargaining. The exercise of this human right is subject to national statutory regulations and existing agreements. The right to freely associate shall be granted even to residents of countries where freedom of association is not protected by law.



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Cooperation with employees, employee representatives and trade unions will be constructive. The purpose of such cooperation shall be to seek a fair balance between the commercial interests of the Company and the interests of employees. Even in the event of disagreement, the aim will remain to find a solution that will allow for long-term constructive cooperation. The Company's aim is to involve and inform employees in the most direct way possible. The behavior towards employees and communication with them should be characterized by respect.

Working conditions

The Company opposes exploitative working conditions.

Health protection

The Company ensures health and safety in the working environment at a level no lower than that required by national legislation and supports the continuous improvement of working conditions.

Remuneration

The Company honors the right to reasonable remuneration, which is not less than the legally guaranteed basic salary and the local labor market.

Working hours

The Company guarantees compliance with national provisions and agreements regarding working hours and paid annual vacation leaves.

Education

The Company supports employee training aimed at improving efficiency and high quality of work.

Suppliers

The Company supports and encourages its suppliers to adopt and implement corresponding principles in their own companies. The Company expects its suppliers to embrace these principles as the basis for their relationships with the Company.

The Company considers the above as a favorable basis for lasting business relationships.

Environmental protection

The Company is committed to protecting the environment for present and future generations and to full compliance with applicable environmental laws and regulations. The Company expects and encourages the active support and participation of its employees in the pursuit of new products and manufacturing technologies that promote the conservation of natural resources, facilitate recycling, eliminate air pollution and protect the natural environment.



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Commitment to high ethical standards.

The Company is dedicated to achieving high ethical standards in its business transactions.

The Company does not tolerate unethical or corrupt practices by its employees or business partners.

The Company strictly prohibits bribery or the tolerance of it, or any other form of corruption.

The Company will continuously dedicate appropriate resources within its business units to identify and correct potential weaknesses in its internal controls.

Relations with competitors and business partners

The Company is committed to full compliance with applicable antitrust and trade legislation as well as laws relating to fair pricing, fair competition and consumer protection.

These laws regulate the Company's relationships with competitors, suppliers and agents, distributors and retailers.

They generally prohibit agreements and other activities that pre-fix or coordinate prices or pricing formulas, divide sales territories or customers, or unreasonably restrict free and open competition.

They also restrict the Company's ability to disseminate sensitive information belonging to the owner or a competitor and to deal exclusively with suppliers or other business partners. These laws also protect consumer requests for disclosure of confidential information and the resolution of customer complaints.

Antitrust and trade laws are complex and affect all aspects of the Company's domestic and international operations.

When collecting information about its business partners and competitors, the Company uses all legitimate sources, while avoiding any acts that are deemed illegal or that could give rise to legal liability for the Company.

5. IMPLEMENTATION OF THE CODE OF ETHICS, CONDUCT AND CONFLICT OF INTEREST

The Company's commitment to compliance with this Code extends to all matters relating to transactions, procurement, and all other business relationships.

We recognize that difficult questions may arise regarding the interpretation of provisions of the Code.

The Company will make every effort to resolve any ethical, legal, environmental, labor, and humanitarian issue, so as to achieve consistency with the Code of Ethics and Conduct.



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It is the responsibility of every employee of the Company to comply with and promote this Code, as well as to promptly report possible violations of the Code.

Acts inconsistent with the Code must be corrected immediately and are subject to disciplinary action, up to and including termination of employment.

The Company guarantees that there will be no negative professional consequences as a result of an employee reporting violations of this Code in good faith.

5.1. Conflict of Interest Policy - Introduction

The respective companies of the General Commerce and Industry S.A. Group provide a wide range of commercial activities. In the context of the operation of these activities, circumstances may arise from which conflict of interest situations may arise either exceptionally or on a recurring basis. In cases where conflict of interest situations may be detrimental to the interests of the Group, the Group's main and fundamental objective is to verify and manage these situations, in accordance with the provisions of the applicable regulatory framework.

This document reflects the Policy that has been adopted in order to fulfill the obligations regarding the maintenance and implementation of effective administrative procedures for the identification, management and monitoring of existing and potential conflict of interest situations.

The objective of the Policy is to provide guidance to **Board members**, managers and employees on how these situations are defined, how they can be identified and what procedures should be followed when they occur. Specifically, the objective of the Conflict of Interest Policy is to outline how the Group or Company:

- identifies situations in which conflicts of interest may arise that potentially pose a substantial risk to the interests of the Group or the Company,
- adopts appropriate procedures, mechanisms and systems for managing such conflicts, and
- designs and implements procedures and systems aimed at preventing any losses from such cases.

5.2. Scope of Application of Political Conflict of Interest – Definitions

This Policy applies to all activities provided by the respective companies of the Group, and to all their personnel, with particular emphasis on the members of the **Board of Directors** as well as the executives (staff) employed in the areas of procurement, sales and marketing.

For the purposes of this Policy, suppliers and customers of the Group or the Company include:

- the existing suppliers - customers of the Group or the Company, and
- the new suppliers - customers

Furthermore, for the purposes of this Policy, "covered persons" means:



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the directors, the shareholders who hold a percentage of participation or voting rights equal to or greater than 5% in the share capital of a Group Company, the partners, the members of the **Board of Directors**, the management executives,

The following are considered to be "connected persons" to a covered person:

- the spouse or the partner of this person who is assimilated to a spouse, in accordance with the legislation in force at the time,
- the dependent children and dependent stepchildren of the covered person,
- the other relatives of the covered person, who, on the date of the relevant personal transaction, resided, for at least one year, in the same family home as the covered person.

Furthermore, in this Policy, "personal transaction" means any transaction of a commercial nature, which is carried out by or on behalf of a covered person, provided that at least one of the following criteria is met:

- The covered person acts outside the scope of the activities he/she carries out in that capacity.
- The transaction is carried out on behalf of one of the following:
 1. of the covered person,
 2. any person connected to the covered person,
 3. a person whose relationship with the covered person is such that the covered person has a direct or indirect material interest that is affected by the outcome of the transaction, other than the fee or commission for carrying out the transaction.

5.3. Conflict of interest situations

In particular, the following cases are included:

- when the covered or associated person derives a direct or indirect personal benefit from transactions involving the Company (corporate transactions). That is, he receives from a third party consideration related to the sale of marketable items, or the supply (purchase) of materials, in the form of services, goods or money, in addition to the usual commission or remuneration.
- when the covered person, for personal benefit, engages in professional activities outside the Company, without the approval of the Board of Directors, which may be exercised with restrictions if the specific activities are not in line with the corporate interests.
- when the covered or related person is a president, managing director or shareholder in a Company with which the Company has a cooperation agreement. Unless there is approval of the Board of Directors and the prices offered are at arm's length .
- when the covered person requests or accepts benefits for services rendered for which he or she is already being paid.

5.4. Identification, prevention and management of conflict of interest situations



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The Group/Company has adopted a series of organizational measures and procedures for the different types of conflicts of interest that have been identified, in order to avoid potential conflicts in the future and to be able to manage, control and prevent possible negative impacts on the interests of the group companies.

5.5. Procedures for identifying and addressing conflict of interest situations

The Group/Company takes measures and implements policies and procedures to determine the means of addressing conflict of interest situations regarding the following issues:

- Fees personnel
- Gifts and personal benefits
- Personal transactions
- Secondary activities and outside employment

Staff salaries

The remuneration package of the employees and managers of the Group/Company includes a basic salary and, in the event of a high positive annual result, a productivity bonus that is provided in proportion to the performance of the employee or manager in relation to his/her personal goals and the overall performance of the Group/Company.

The Group/Company takes the necessary measures so that the remuneration, the evaluation method and the assigned responsibilities do not encourage personnel behaviors that may lead to situations of conflict of interest.

Gifts and personal benefits

The acceptance and offering of gifts and other personal benefits is regulated by the relevant policies and procedures of the Group/Company, which are designed to prevent a covered person from using his/her position within the Group/Company to obtain personal benefits for himself/herself or a person connected to him/her.

Gifts received from executives - employees

Covered persons are prohibited from accepting gifts of value and gifts of money, regardless of the amount. This prohibition excludes promotional gifts of low value, such as office supplies bearing the logo of the Company offering the gift.

Gifts offered to suppliers - customers (external partners)

It is permitted to offer gifts to suppliers - customers , subject to approval from the Chairman and CEO or the Vice Chairman of the Board of Directors.

In cases where a covered person is unable to assess whether the offer of a gift is in accordance with the Group/Company Policy, they must seek guidance from the Chairman and CEO of the Board of Directors.

Promotional gifts of low value, such as office supplies bearing the Group's logo, are exempt from the requirement to obtain approval as described above.



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Personal transactions

The Group/Company has established policies and procedures for monitoring personnel transactions. In accordance with these policies and procedures, covered persons are not permitted to carry out transactions that:

- are contrary to applicable legislation and regulations,
- distract them from their job duties,
- create a risk to the reputation of the Group/Company.

Furthermore, covered persons are prohibited from using information classified as confidential for their personal transactions. Covered persons must also ensure that their personal transactions do not cause damage to the Group/Company.

Secondary activities and outside employment

The employees and managers of the Group/Company must work exclusively for the Group/Company throughout the duration of their employment contract. No employee is permitted to work for a third employer, regardless of whether his employment is accompanied by remuneration or not, unless he has received prior permission from the Board of Directors. Furthermore, employees and managers of the Group/Company are not permitted to accept any appointment as members of the Board of Directors of a third company, unless they have received prior permission from the General Meeting.

5.6. Education and communication

The Group/Company provides continuous training and information on conflict of interest issues to all covered persons. Specifically, with regard to staff training, the following measures are adopted:

- The Group/Company systematically enhances the awareness of staff regarding conflict of interest situations, providing relevant information through the internal network, internal seminars, open discussions, etc.
- The Group/Company develops the ability of staff to identify and manage conflict of interest situations through training and continuous education provided to staff by the relevant managers and external specialist partners.
- The training and preparation programs for new employees include a special chapter addressing conflict of interest issues.

5.7. Informing suppliers and customers about conflict of interest situations

In certain cases, where, despite the measures taken to avoid or manage conflicts of interest, it is deemed that it is not possible to adequately ensure the prevention or full management of the conflict of interest, the Group/Company informs suppliers - customers, before taking any relevant action on their behalf, regarding the nature and source of such cases.

5.8. Keeping a conflict of interest record



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The Group/Company maintains a Conflict of Interest Register, which records the conflict of interest situations that have arisen, as well as the activities/services in the context of which the conflict arose. In addition, the aforementioned register also records the activities/services or conditions in each area of activity of the Group/Company, which may lead to a conflict of interest, as well as the procedures to be followed for the prevention and management of such conflicts.

6. COMPLIANCE, MONITORING AND REPORTING OF CODE VIOLATIONS

6.1. Compliance with the Code

Each functional unit is responsible for compliance with the provisions of the Code of Ethics, Conduct and Conflict of Interest as well as other Internal Regulations, Procedures and Policies within its area of responsibility.

Everyone involved must respect and strictly adhere to this Code. It is the obligation of everyone, regardless of rank and/or position or type of service provided, to prevent actions that may be inconsistent with the commitments that the Company undertakes with this Code.

Failure to comply with legal or regulatory provisions or violation of this Code may damage the Company's reputation and may result in financial losses. In addition, such incidents may result in public sanctions (*e.g. fines*).

To enhance compliance of the Members of the Board of Directors and employees with this Code, the Company ensures that:

- During the Onboarding Process of new employees or Board members in the Company, training is provided regarding the Code of Ethics, Conduct and Conflict of Interest, so that its provisions are fully understood and its acceptance by the participants is confirmed.
- On a periodic basis, a relevant reminder campaign of what is defined herein is carried out to all employees and members of the Board of Directors.

It is also recommended to monitor the progress of the disclosure and acceptance of the Code by employees and Board of Directors members, through relevant reports.

6.2. Monitoring implementation of the Code

The Chairman of the Board of Directors & CEO and the Department Managers must monitor the implementation of the Code by those involved.

Those involved may ask questions regarding the application of the Code, express their concerns or report possible violations, without of course the risk of any sanction being imposed on them, by submitting a report and always in a confidential manner. The above can be communicated to their immediate superiors, to the Directors of the departments they belong to or to the communication channels and reporting channels established by the Company.



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Also, the Internal Audit Unit and the Compliance Officer have the unlimited right to obtain information and conduct audits, unless otherwise provided by legal provisions and employment agreements.

6.3. Code Violation Reports

The Company provides a variety of communication and reporting channels to all stakeholders for guidance on ethics, conduct and conflict of interest issues, as well as compliance and reporting of suspicious situations or violations.

The communication channels and reporting channels established by the Company are listed in the Appendices hereto.

Suspected violations should only be reported if made in good faith. Information related to the violation must be provided accurately and completely to conduct a thorough investigation or response. Omissions or errors in the information initially provided (who/what/when/where) may result in a delay in the investigation and/or a delay or negative impact on the assignment of the case and/or the investigation. Intentional misuse of reporting channels or inadvertent submission of false information will not be tolerated.

All suppliers and customers, other third-party representatives of the Company and business partners of the Company who have information regarding violations of the Code are encouraged to report it immediately.

Retaliation is not permitted under any circumstances against any employee or business associate or third party who reports any suspected or potential violation of this Code, if made in good faith. Any retaliatory conduct for using any of the Company's grievance reporting procedures, if made in good faith, or for testifying, assisting or participating in any investigation conducted by a government law enforcement agency is also prohibited.

6.4. Report Investigation Process

All potential violations of the Code are investigated by the recipient and documented.

The investigation may be conducted through the review of relevant documents, evidence and interviews conducted with the parties involved, which are necessary for the conclusion and recommendation of corrective and disciplinary actions by the Audit Committee.

Relevant investigations may also be carried out by the Company's Internal Auditor, who may involve in the investigation anyone he deems necessary. The results of investigations into violations of the Code of Ethics, Conduct and Conflict of Interest are recorded in a Report Form.



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6.5. Corrective Actions for Process Weaknesses

When investigating reports, the Policies and Procedures regarding the activity related to the complaint are also examined, in order to identify the relevant safeguards, if any, and to assess their adequacy or the need to adjust them or create new ones, in order to avoid similar cases in the future.

The safeguards and the result of their evaluation are also recorded in the Report Form, as well as suggestions for their improvement or the creation of new safeguards in case of absence.

Such necessity also leads to the process of reviewing the Company's Policies and Procedures.

6.6. Disciplinary actions for violation

Violations of the Code will always lead to corrective and/or disciplinary actions.

Employees who intentionally or negligently violate internal rules or this Code may be in breach of their employment obligations and, as a result, be subject to disciplinary sanctions.

Any violation of official duty, as defined in the Company's Internal Labor Regulations, by an act or omission due to intent or negligence is a disciplinary offense.

The following are examples of employee disciplinary offenses:

- Arbitrary absence, unjustified delay or early departure at the start or end of work.
- Inadequate or untimely performance of work or reduced performance.
- Failure to use the protective equipment provided by the Company.
- Refusal to carry out orders from superiors.
- Inappropriate behavior towards superiors and subordinate colleagues, towards third parties and customers of the company.
- Non-compliance with the requirements of the Company's Regulations, Policies and Procedures, as well as the Labor Regulations and this Code.

The following are indicative examples of misconduct by customers, suppliers or partners:

- non-compliance with the requirements of the Company's Regulations, Policies and Procedures, as well as the Labor Regulations and this Code.
- Intentional failure to comply with the agreed terms of cooperation with the aim of causing damage to the Company.

The Company's actions towards violators vary depending on the circumstances, severity and frequency of repetition of the misconduct and may include,

- Computerized or written observation
- Written reprimand
- Fine, taking into account the particular circumstances and the frequency of repetition of the offenses by the employee.
- termination of employment / termination of cooperation , in cases of fraud such as, for example, financial fraud, illegal trafficking of confidential information, forgery or falsification of data or documents, participation in illegal acts of third parties.



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- In addition, the Company may seek compensation for losses or recover damages through civil action or refer the matter to the authorities for criminal proceedings.

Penalties are proposed in writing and on a case-by-case basis by the person who has conducted the investigation, on the Report Form.

6.7. Audit Committee Update

The responsibility for managing the Code, investigating violations of the Code and determining corrective and disciplinary measures lies with the Chief Executive Officer and is overseen by the Audit Committee.

The Audit Committee must be informed of any reported violation as soon as possible, but normally no later than one month after the date on which the local management became aware of the violation or potential violation.

All violations of the Code are reported to the Company's Audit Committee, using the Reporting Form. The Audit Committee reviews the Reporting Form, as well as the entire file of each case and, therefore, violations should be fully documented along with details of the corrective measures taken and proposed disciplinary actions, if any.

The Audit Committee may conduct or manage investigations either directly or through the Company's Internal Audit Unit.

Any penalty must be imposed within a reasonable period of time from the commission of the offense and after it has been approved by the Company's Board of Directors, following a proposal from the Audit Committee.

The Audit Committee should maintain a Report and Corrective Actions Register, which is monitored for the progress of the execution and completion of the actions decided upon.

7. DISCLOSURE OF THE CODE

The Code is available on the Company's website. Through this publication, the Company seeks to enhance transparency.

Ignorance of the Code does not exempt anyone from its requirements. There are many options for seeking guidance as outlined in the Appendices to the Code.

8. VALIDITY AND AMENDMENTS TO THE CODE

This Code enters into force immediately upon its approval by the Company's Board of Directors.



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9. ANNEXES

9.1. Communication channels and reporting channels

The Company

- gives the right to each employee to discuss any problem or complaint they have with their immediate supervisor. In case a solution is not found, as well as in serious cases, then each employee has the right to address the company's Management.
- and has the obligation, after determining the fairness or unfairness of the complaints or problems, to take appropriate measures in favor of the employees.

To support this process, the Company establishes additional communication channels and reporting channels, which can be used by other stakeholders involved with the Code in addition to employees.

Communication Channel and If you are concerned	Contact Details
Regulatory Compliance Officer:	CHRISTOS GIANNELOS (C.GIANNELOS@KALLIERGOS.COM 6972839693)
Risk Management Officer - Risk Management Committee	CHRISTOS GIANNELOS (C. GIANNELOS @ KALLIERGOS . COM 6972839693)
Personnel Department (for labor issues)	CHRISTOS GIANNELOS (C. GIANNELOS @ KALLIERGOS . COM 6972839693)
Each employee to his/her supervisor or the Director of the Department to which he/she belongs	
The Company 's website	WWW.KALLIERGOS.COM



CODE OF ETHICS AND CONDUCT & CONFLICT OF INTEREST

9.2. DISCLAIMER

BOARD OF DIRECTORS

(BASED ON POLITICAL CONFLICT OF INTEREST)

DATE VALIDITY 12 MONTHS

NAME OF MANAGING DIRECTOR

SPOUSE NAME.....

CHILD(S)' NAME(S)

DEPENDENT MEMBERS.....

ORIGIN AND TYPE OF INCOME (REMUNERATION - BENEFITS FROM THE COMPANY ARE NOT INCLUDED)

ORIGIN

KIND.....

ADDRESSEE.....

SHARES – RIGHTS HELD – EXISTING IN OTHER COMPANIES BY A BOARD MEMBER OR RELATED BOARD MEMBERS

COMPANY.....

NAME

COOPERATION AGREEMENTS WITH THE COMPANY BY A BOARD MEMBER OR RELATED BOARD MEMBERS

OBJECTIVE.....

REMUNERATION.....

NAME.....

COMPANIES – ORGANIZATIONS IN WHICH A BOARD MEMBER OR A RELATED BOARD MEMBER HOLDS THE POSITION OF CHAIRMAN OR CEO

COMPANY.....

NAME.....

PROFESSIONAL ACTIVITIES OF THE LAST 12 MONTHS APPROVED BY THE BOARD OF DIRECTORS OF THE COMPANY NAME AND ADDRESS OF SHAREHOLDER - PARTNER WITH PARTICIPATION => 10% IN THE PROFESSIONAL ACTIVITY IN QUESTION

PROFESSIONAL ACTIVITY.....

NAME OF SHAREHOLDER- PARTNER WITH => 10% SHAREHOLDING.....

ADDRESS OF SHAREHOLDER- PARTNER WITH => 10% SHAREHOLDING.....



CODE OF ETHICS AND CONDUCT & CONFLICT OF INTEREST

GIFTS-BENEFITS RECEIVED

The following gifts and personal benefits were received:

1. Value > 300 euros

- Date of download
- Description
- Value
- Donor
- Conditions

2. Value < 300 euros, on an annual basis >300 euros

- Date of download
- Description
- Value
- Donor
- Conditions

STATEMENT

I declare that :

1. I, as well as my family members, am aware of the requirements (obligations) of the conflict of interest policy for members of the Board of Directors, which I fully adopt.
2. This statement of mine contains, in all honesty, all the information required, both for me and for my family.

BOARD MEMBER DATE