

Code of Conduct and Ethics

PLANET S.A.



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1. Introduction

PLANET S.A. is the leading Greek consulting firm delivering services to clients in Greece and the wider geographical area. The company serves both public sector entities and businesses and has an active presence in the countries of its wider geographical region (Balkans and Middle East), responding to their increased requirements resulting from the transformation of their economies.

The leading profile and perspectives of PLANET are further strengthened by the strategic participation of the National Bank of Greece as one of the major shareholders of the company.

The company follows a long-term strategic plan aimed at establishing its leading presence in the region through a comprehensive portfolio of services, using as its key leverages:

- highly qualified and experienced personnel,
- state-of-the-art technologies and
- the development of solid and long-term international cooperations

PLANET aims to deliver superior long-term total shareholder return, taking proper account of clients, partners and others with whom we do business, and the broader community. In striving to achieve these aims, we should not compromise our ethics or principles.

PLANET places great importance on honesty, integrity, quality and trust.

No matter what your role is, or your location of work, you are expected to:

- demonstrate the behaviours of honesty, integrity, quality and trust at all times
- set an example for others to follow and recognise the people around you who also demonstrate these behaviours
- speak out when you feel that these behaviours threaten or compromise PLANET's fundamental principles of honesty, integrity, quality and trust

What is the code of conduct and ethics?

The Code of Conduct and Ethics (Code) sets standards for the way we work at PLANET.

The Code provides a practical set of guiding principles to help you make decisions in your day-to-day work, whatever you do and wherever you do it. The Code operates together with other policies and procedures as part of a unified conduct and ethics policy framework.

PLANET takes the Code, and all of the policies that make up the conduct and ethics policy framework, very seriously. As someone working with PLANET, you are required to comply with the principles and the spirit of the Code and policy framework.

Who does the Code apply to?

This Code applies to anyone who is employed by, or works for or on behalf of PLANET including partners, contractors, and consultants (both permanent and temporary)

When does the Code apply?

The Code applies to you whenever you are identified as a representative of PLANET. In some circumstances, this will include times when you are outside your immediate workplace or working hours, for example at work functions, out of hours work activities or when you are out in the community on behalf of PLANET.



What will happen if I violate the Code?

Failure to comply with the principles or the spirit of the Code or the policy framework will be considered a serious violation of PLANET's policy and will be investigated. Violations of the Code or the policy framework will result in an appropriate consequence being applied to you. This may range from a verbal warning through to the termination of your employment for serious violations.

Violations of the Code

All violations of the Code are required to be recorded and reported in line with PLANET's policies and procedures and in compliance with law

How can I be sure my conduct complies with the Code and policy framework?

While the Code provides general guidance and minimum expectations regarding your conduct, no code or policy can ever cover every conceivable circumstance you may face. In everything you do, you are expected to listen to and act upon your conscience to help build and maintain PLANET's and your own reputation.

If you are in doubt about whether your conduct is consistent with this Code, it may help to ask yourself the following questions:

- Does it feel like the right thing to do?
- What would a PLANET client or shareholder expect or want me to do in this situation?
- What would the reaction be if this was reported in the newspapers?
- Would my colleagues or Manager consider my behaviour appropriate?
- What impact might this have on PLANET and its commitment to shareholder value?

Who can support me in complying with the Code?

We encourage you to speak with your Manager and your contact person at PLANET.

2. Acting in PLANET's best interests

PLANET's reputation as a trusted and respected organisation is one of our greatest assets.

Each of us has the ability to build and maintain PLANET's reputation, or to harm that reputation and undermine PLANET's performance.

PLANET shareholders, clients and the community expect PLANET and everyone who works at PLANET to act professionally and ethically. We must do what we can to meet these expectations and support others to do the same. In everything you do, you should consider how your or someone else's actions could impact on PLANET's performance, reputation or other assets and take action to prevent or remedy anything that could adversely impact PLANET.

3. Honesty and integrity

Honesty and integrity are essential to everything we do at PLANET.

Our success depends on the trust of our clients, which is earned by acting with honesty and integrity and by considering PLANET, our shareholders, clients, colleagues and the general community when making decisions.

Honesty and integrity can be just as important in the things we fail to do. For example, failing to report the suspicious or dishonest conduct of a colleague reflects on your own honesty and integrity, and may ultimately affect PLANET's reputation for honesty and integrity as well.



4. Treatment of others

PLANET values difference and is committed to achieving a truly diverse workforce that remains inclusive and respectful of each other's differences. We are all expected to treat all people we deal with through our work at PLANET with dignity and respect, whether they are colleagues, clients, partners or other third parties.

Unlawful discrimination, harassment of any kind, bullying or victimisation or other unacceptable or offensive conduct **will not be tolerated**.

PLANET believes the safety, security and physical and mental health of our people lie at the heart of each person's ability to contribute to our success. PLANET respects the right of all individuals to work in a safe working environment that promotes wellbeing.

5. Conflicts of interest

Acting honestly and with integrity also means managing conflicts of interest and never putting yourself in a situation that puts, or appears to put, your own personal interests before those of PLANET or our clients and partners.

The perception of a conflict of interest can do as much damage to PLANET's reputation as an actual conflict of interest. You must be mindful of when a conflict may be perceived by others and take action to avoid or address this risk.

6. Confidential Information and Data Privacy

In your work at PLANET, you may come across private and confidential information relating to PLANET, colleagues, clients, suppliers, partners or other third parties. People provide us this type of information **on the basis of trust**. Misuse of confidential and private information can have severe commercial and reputational consequences for PLANET and can also greatly affect those whose information is misused.

If people feel they can't trust us with their information they are unlikely to trust us with their business.

Partners, clients, suppliers, or other third parties shall comply with Non-Disclosure and Confidentiality Agreements. Compliance with privacy laws of various countries is also required.

PLANET is committed to maintaining the confidentiality and security of this information and you are expected to do your part to help honour this commitment.

7. Anti-Corruption

Integrity and trust are inconsistent with improper payments, benefits or gains of any kind.

There are certain situations that have a higher risk of an improper payment, benefit or gain being made or received. These include rewards from current or potential customers or suppliers that are out of the ordinary, such as cash, cheques, gifts, gift certificates or travel of a high value.

PLANET does not tolerate corruption, bribery or kickbacks of any kind.

Where rewards from a current or potential client, partner or supplier create any obligation or expectation that you will give preferential treatment to the person or company offering the reward, the reward is improper and must be refused.



8. Compliance with Laws, Regulations and Contracts

As a large organisation, we are subject to laws and regulations in all the locations in which we do business.

You must be familiar and comply with all relevant laws and regulations in the location or locations in which you work. Any breaches of the law can have serious consequences beyond your employment, both for PLANET and for you as an individual.

Although the laws that apply may be complex, ignorance is no excuse. You are ultimately responsible for understanding which laws and regulations apply to you and the work you do.

PLANET is committed to helping you by designing systems and processes that comply with the law, and by providing relevant policies and training.

This Code, and PLANET's policies, procedures and practices take into account not only the strict letter of the law but also the culture and values of PLANET as an organisation.

In many cases, the standards expected by PLANET exceed those required by law. Wherever there is an inconsistency between an applicable law and this Code, or a PLANET policy, procedure or practice, you must comply with whichever is the higher standard.

9. Reporting Violations

As someone working with PLANET, you are required to comply with this Code and report any conduct that may be in violation of the law, this Code, or any other PLANET policies or procedures as soon as you can.

Any reports of a violation of the Code will be taken seriously and investigated appropriately. It is important that all reports are based on truth and fact. If you make a report in good faith under this Code, you will not be disadvantaged personally or in your employment, even if the conduct that is reported is later found not to be in breach of the Code. At the same time, if you make an intentionally false or malicious report under the Code, you may find yourself in violation of the Code, and dealing with the consequences that follow.