

CODE
OF ETHICS

of the Company

PLANET S.A.



1. Introduction

Since the beginning of its establishment, PLANET S.A. (hereinafter "the Company") has been applying business practices that are defined by integrity, reliability, honesty, transparency, fairness in transactions and full compliance with applicable legislation.

The Company's Code of Ethics (hereinafter "the Code") contains the fundamental principles, rules and values that form the framework of our activities and guide our daily conduct and practice. This set of principles and rules, describes the behaviour that we expect from our employees, as well as how we conduct business with our customers, suppliers and partners.

The purpose of the Code is to guide us in our decision-making, in cases in which may occur dilemmas about the right way of acting addressing issues related to the principles and rules of business ethics.

The Code covers all the activities of PLANET S.A. and binds its employees, regardless of their hierarchical level, as well as all the Company's External Providers.

The Board of Directors is committed to:

- The systematic monitoring and compliance with the laws and sectoral agreements on labour and accounting, as well as with the applicable laws on intellectual property, data protection and transparency.
- the compulsory signing of employment contracts with all workers.
- the respect of children's rights and protection of children from all forms of exploitation, including sexual exploitation.
- the full compliance with national and international labour regulations, treaties, conventions and principles related to work and the protection, welfare, health and safety of children.
- the provision of the right to collective action and collective bargaining for all workers.
- the defence of employment equality and equal opportunities regardless of:
 - the Gender,
 - the marital status,
 - the existence or not of dependent members,
 - the religious beliefs or political position,
 - the race (nationality, skin colour, etc.)
 - the age
 - any special needs, health issues, sexual orientation or particularities
- the impartial evaluation of staff, avoiding the use of disciplinary practices when the Company's principles of quality, environment, health and safety and corporate social responsibility are not violated. The Company and Management are committed to

treating all personnel, without exception, with dignity and respect. No tolerance of corporal punishment, mental or physical abuse of staff, no cruel or inhumane treatment is and will not be tolerated.

- combating all forms of violence, bribery, corruption and fraud
- the protection of personal data and intellectual property, personal
- compliance with regulatory, legal and other requirements relating to health and safety at work.
- the provision of a safe and healthy workplace and working environment to prevent accidents at work and other health and safety incidents
- to encourage suppliers and external providers in general and any other interested party to comply with the Company's Policies and Principles regarding:
 - labour relations.
 - health and safety at work
 - child labour,
 - forced labour,
 - unionism and collective bargaining,
 - the distinction,
 - disciplinary practices,
 - working hours and allowances.

We encourage our people to:

- ✓ **Be inclusive:** We welcome and support people of all backgrounds and identities. This includes but is not limited to members of any sexual orientation, gender identity and expression, race, ethnicity, culture, national origin, social and economic class, educational level, colour, immigration status, sex, age, size, family status, political belief, religion, and mental and physical ability.
- ✓ **Be considerate:** We all depend on each other to produce the best work we can as a company. Your decisions will affect clients and colleagues, and you should take those consequences into account when making decisions.
- ✓ **Be respectful:** We won't all agree all the time, but disagreement is no excuse for disrespectful behaviour. We will all experience frustration from time to time, but we cannot allow that frustration turned into personal attacks. An environment where people feel uncomfortable or threatened is not a productive or creative one.
- ✓ **Choose your words carefully:** Always conduct yourself professionally. Be kind to others. Do not insult or put others down. Harassment and exclusionary behaviour aren't acceptable. This includes, but is not limited to:
 - ✗ Threats of violence.
 - ✗ Discriminatory jokes and language.
 - ✗ Sharing sexually explicit or violent material via electronic devices or other means.

- × Personal insults, especially those using racist or sexist terms.
- × Advocating for, or encouraging, any of the above behaviour.
- × **Repeated harassment of others:** In general, if someone asks you to stop something, then stop. When we disagree, try to understand why. Differences of opinion and disagreements are mostly unavoidable. What is important is that we resolve disagreements and differing views constructively.

The Management of the company is committed to the active participation of all and the provision of resources at every level (human - material - financial) that will contribute to continuous improvement.

Code will be communicated to all employees upon their employment with the Company. In addition, it is posted both on the website and on our internal network (SharePoint), so that it is immediately available to us and our partners.

The following text clarifies and provides more detailed information on each of the main topics of the Code.

2. Compliance with Applicable Legislation

The Company always complies with the applicable legislation and operating principles in each region or country where it operates.

The Company's employees and executives are required to act ethically in every area of their business activity and must maintain high standards of honesty, reputation, trustworthiness, reliability and integrity. They should treat their customers, colleagues and associates in an ethical manner at all times.

In addition, they must comply with the requirements of the laws and other requirements established by the company itself or signed by the company.

3. Conflict of interest

PLANET S.A. employees should not allow their business dealings to be or appear to be influenced by personal or family interests. A conflict of interest may arise if an employee or family member commits an act or asserts an interest that makes it objectively difficult to perform his or her duties or if he or she receives improper personal benefit because of his or her position with PLANET S.A.

Employees should be cautious regarding gifts or other benefits offered to them by persons wishing to work with PLANET S.A. and should not accept items or other gifts of significant value offered to them, in order to influence their judgment.

Our company's reputation depends on the actions and integrity of its employees. It is important that they avoid relationships and activities that impair or appear to impair their ability to make objective and fair decisions.

4. Confidential Information

Confidential or secret information is information that has not been disclosed or is not available to the public. Employees who have access to confidential, secret or privileged information relating to the business activities of PLANET S.A., must under no circumstances disclose it to third parties and use it for their personal benefit (or the benefit of third parties). Confidential information should not be disclosed to third parties (even to family members of the employee).

The company is committed to the safe and effective management of all kinds of data, information and property that may come to its knowledge during its cooperation with customers, their management exclusively by competent persons and, based on ethics, their non-disclosure to third parties for any reason.

Employees must always act to protect the company's assets, including physical, intellectual and electronic or digital assets, adhering to the policies and instructions of the Company's Information Management System certified according to ISO 27001: 2013.

5. Competition and Fair Trading

The company and its employees are committed to operate in a framework of free and fair competition and to comply with the requirements of monopoly and competition law.

All employees of PLANET S.A. must refrain from any conduct that could be interpreted as a violation of competition in the market in which our company operates.

6. Avoiding Bribery and Corruption

The Company condemns any kind of corrupt professional conduct and any form of bribery. The integrity of the Company is essential to maintain its credibility and reputation. Employees must always do their jobs fairly, honestly and legally.

Our company:

- ✗ prohibits bribery. Any involvement in bribery, corruption, facilitation payments or any other illegal act will result in termination of the business relationship.
- ✗ does not cooperate with companies involved in corrupt practices and immediately stops any relations with a client or other interested parties if such cases arise.
- ✓ complies with anti-bribery legislation, which is applicable to the company and requires compliance by all stakeholders.
- ✓ sets anti-bribery targets, which are reviewed annually to determine the extent to which they have been achieved, new targets are adopted or old ones are modified depending on the company's performance and new circumstances - new projects in the company's field of activity.
- ✓ is committed to meeting the requirements of the Management System and to its continuous improvement

- ✓ encourage the reporting of suspicions in good faith or in reasonably good faith, in confidence and without fear of retaliation

When partners or other interested parties represent our company, they must, as part of their contractual obligations, agree to follow this policy. All their fees and expenses must be legal, reasonable, justified and supported by evidence.

Conflicts of interest are not acceptable. It is a condition of employment that management and employees do not conduct private business, political or charitable activities within the company without the prior written consent of the Manager Director. It is a contractual requirement that all contractors, and other interested parties declare to our company - before representing it in any way - whether they have any actual or potential conflict of interest with a particular client or other interested party or have been involved in Bribery situations.

The company does not participate in any donation policy. In case of charitable donations, the written consent of the Manager Director is required.

The company only allows the receipt and provision of small gifts and hospitality where this is reasonable and proportionate to a business relationship. Gifts and hospitality are avoided if there is a risk that they could be seen to influence decision-making.

Managers, staff and contractors use confidential reporting channels to raise concerns - complaints. However, all members of management team are made aware of how concerns reported to them are dealt with and it is a serious disciplinary matter not to report and investigate such concerns. Under no circumstances will there be any form of retaliation because of the use of the whistleblowing channel.

The Anti-Bribery System according to ISO 37001:2016 has been put in place to prevent the company from engaging in any corruption process and to investigate and report where further investigation and action may be required. This is fully supported by senior management.

7. Integrity and Honesty

The Company is committed to operating with integrity. In the performance of their duties, the Company's employees must always act with the utmost honesty, integrity and sincerity.

Employees of the Company must notify the Company immediately if they are accused of committing an offence and provide any additional information requested.

8. Prohibition of discrimination and harassment

The company treats discrimination as a serious issue. Its policy on discrimination is as follows:

- The company prohibits discrimination in hiring, pay, access to training, promotion, dismissal based on race, national or social origin, religion, disability, gender, sexual orientation, marital status, trade union membership, political beliefs, age or any other status that could give rise to discrimination.
- The company does not interfere with the exercise of staff's right to observe principles or practices or to meet the needs related to all the above.
- The company does not allow threatening, abusive or sexually coercive behaviour, including gestures, verbal abuse and physical contact, in the workplace.

The top management shall ensure, as a minimum, the following:

- Job postings and advertisements, manuals, brochures, pamphlets, educational materials, notes, posters and other media are non-discriminatory.
- Incidents of discrimination are documented, reviewed by the organization and lead to a documented remediation plan.
- All staff have the same opportunity to apply and be considered for the same jobs.
- All staff are treated fairly in terms of privileges, benefits, leave, rest areas and canteens. Employees who feel that their workplace does not comply with the above principles are encouraged to report their concerns to the HR department, or to the management through a hotline.

PLANET S.A. is committed to providing a working environment free of discrimination and illegal harassment. Actions, words, jokes or comments based on gender, race, nationality, age, religion or any other legally protected characteristic of a person are not tolerated.

9. Health and Safety of Employees

The company is committed to providing a safe and healthy working environment and takes effective measures to prevent potential health and safety incidents and occupational injuries or illnesses arising from, related to or occurring during work.

It seeks to minimize or eliminate, as far as reasonably practicable, the causes of all hazards in the working environment, based on legislation relating to health and safety at work.

The company assesses all Occupational Health and Safety risks and develops controls and action plans to ensure that all reasonable measures are taken to eliminate or reduce the risks.

Where hazards remain after efforts have been made to effectively minimize or eliminate the causes, the company provides personnel with appropriate personal protective equipment (PPE) at its own expense.

In the event of a work-related injury, the company provides first aid and facilitates the employee's rehabilitation and subsequent medical treatment.

10. Alcohol and Drugs

The consumption of alcoholic beverages during working hours or within the Company's premises is prohibited, except for specific events that take place with Management approval. In all cases, the possession, use, sale or distribution or offering for sale of illegal drugs or other prohibited substances during working hours or on Company premises is prohibited. In addition, coming to work, or driving a company vehicle under the influence of alcohol or any illegal drug or prohibited substance is prohibited. Finally, working under the influence of prescription drugs that impair performance is prohibited.

11. Tobacco products

The use of tobacco products in the company's indoor areas is expressly prohibited, except from the permitted areas.

12. Protecting the environment and reducing pollutants

Following a path of sustainable development, the company seeks the prudent and rational use of natural resources, while minimizing the negative impact of its activities on the environment. All our employees act within the framework of environmental protection

The company is committed to:

- the systematic monitoring and compliance with the environmental obligations related to the environmental aspects of our company
- the systematic identification, assessment and control of environmental impacts arising from all company activities including external providers and stakeholders
- the protection of the natural environment from harmful alteration and degradation caused by our company's operations
- to minimize and rationalize the management of the waste it produces and to increase the number of materials to be recycled compared to those available for disposal
- environmental protection including pollution prevention, sustainable use of resources, mitigation of the impact of and adaptation to climate change and protection of biodiversity and ecosystems.
- continuous training and education of staff and encouragement of their active participation, at individual and group level, in their area of operation, in order to achieve environmental objectives and avoid environmental pollution.

13. Use of Social Media and emails

All employees should be aware of the Principles governing their participation in Social Media (Facebook, blogs, twitter, etc.) when referring directly or indirectly to the company.

Employees must use Social Media based on the Principles of Transparency, Responsibility and Compliance with the applicable international internet regulations.

Employees should be aware that:

- The communication with the media is the responsibility of specific persons that PLANET SA has explicitly authorized for this purpose.

In cases where they receive questions on corporate matters to which they are not expressly authorized to respond, they should forward them to the Management and Anti-Bribery Compliance Committee.

Employees should use e-mail and the internet in the workplace solely for company purposes. Access to websites not related to company purposes is strictly prohibited.

14. Report of Illegal or Unethical Conduct

Employees and staff are encouraged to speak openly to supervisors, Management or the Anti-Bribery Compliance Committee and report violations of the Code of Conduct when they become aware of them or when they are brought to their attention.

Cases of violation of the Code can also be reported: by telephone, fax or post, as well as by e-mail (named or anonymously).

Employees must cooperate when conducting an internal investigation of such cases.

Those who violate the Code are subject to disciplinary action, termination of cooperation and a claim for compensation in accordance with applicable law.

In order to ensure compliance with this Code of Conduct by the Company's Human Resources, the Company requires its Human Resources to become aware of the provisions of this Code by visiting its website or intranet portal (SharePoint) where it will be posted and available.

15. Compliance with the Code

It is the responsibility of all employees to read and comply with this Code and to avoid behaviours that is contrary to the principles of the Code and may damage the reputation of the company. We must all take constant care to ensure that the provisions of the Code are applied consistently and dully and that violations of the Code are avoided.

This Code is binding on all of us, regardless of when we were hired. If, in the course of our duties, in our dealings with suppliers and customers, we must bring the Code to their attention and indicate their compliance with its rules, if required.

16. Validity of the Code

The Code of Conduct was approved and ratified by the Management of PLANET S.A. on 01.11.2021 and may be amended or cancelled only by it. Any amendments or cancellations will be notified accordingly, and the current Code will be posted on the website of PLANET SA (www.planet.gr) and on the company's intranet.

This Code shall enter into force immediately after its posting on the website of the Company.