



# CODE OF ETHICS

Approved by the General Management of the Company on 05/04/21

Εκτυώσεις Offset

Ψηφιακές Εκτυώσεις Wide Format

Εκτύπωση & Κοπή Άκαμπτων Υλικών

Ειδικές Εκτυπωτικές Εφαρμογές



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## Message from the General Directorate

Dear Colleagues,

**Elikon Graphic Arts**, responding to the challenges of the new conditions that have developed in our country, but also beyond, continues to give weight to values strengthening the **System of Internal Regulatory Behaviour**.

The principles that govern the behaviour of all of us in all activities are: integrity, transparency, equality, objectivity, spirit of cooperation and solidarity, respect for society and the environment and full compliance with the legal framework of each country in which we operate. This Code of Conduct has been approved by the General Management of Elikon Graphic Arts on 05 / 04 / 2021.

Adherence to the **Code of Conduct**, as well as the Rules of Procedure, further strengthens the common framework of principles that must be **observed by all of us**, regardless of sector and hierarchical level. It is an element that defines our corporate culture and ensures the healthy development of both the company and its members.

For these reasons we decided **the appointment of Regulatory Compliance Officers** and **Head of Regulatory Compliance of the company**, who undertake, in cooperation with all sectors of the company, to **ensure** that **the Code** is fully understood by all of us and is a reference point for our every action. The Head of Regulatory Compliance of the Company can assist you in any issue of ethics that arises and especially in cases where there are questions and doubts.

I invite you to study the Code carefully and I rely on each of you for its implementation.

**Maria Petrakou**  
**General Manager**  
**Elikon Graphic Arts**

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## 1. Introduction

### 1.1 About the Code

The Code of Conduct (hereinafter "**the Code**") **was adopted** by **Elikon Graphic Arts** from 05/04/21, decision of its General Directorate. Its **purpose** is to promote a common corporate culture in **Elikon Graphic Arts, which encourages behaviours** based on **principles of business ethics and conduct**, but also in accordance with applicable law and the ten (10) universally accepted principles of the United Nations Global Compact, in the fields of human rights, working conditions, the environment and the fight against corruption<sup>1</sup>. The Code is an integral part of the Ethical and Regulatory Compliance Program.

**The Code includes** the **fundamental principles, rules** and **values** that shape the context of our activities and determine our daily behaviour and practice. This set of principles and rules describes the behaviour we 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 proper conduct and dealing with issues related to the principles and rules of business ethics.

**We seek compliance** with the principles of business ethics and behaviour adopted by our Company in its relations with and by all our partners (e.g. suppliers and other external partners).

We are all obliged to study the Code and we should know that:

- ▲ **The Code does not include every possible possibility**, nor does it cover every issue in full analysis. In the event that a situation or its proper handling is not clear, we should seek guidance from our supervisor, the responsible Regulatory Compliance Officer or the Head of Regulatory Compliance of the Company before taking any action.
- ▲ **This Code does not necessarily include** all the legal and regulatory provisions that may apply to a particular area and in cases of contradictory or conflicting provisions, the current legal and regulatory framework of the specific region prevails.

The Code will be communicated to all employees upon being hired by the company. In addition, it is posted both on the website and within our internal network 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 Conduct is the collective responsibility of all staff of **Elikon Graphic Arts** to **ensure that all employees, suppliers and partners** of the company **share the core values** of the Company. This includes all of them employees, working on part-time or fixed-term contracts, as well as company representatives and associates.

All **Business Units** of the company must **behave according to our principles and values** and protect them.

The Code of Conduct sets out the guidelines and is not exhaustive, as many of the Business Units of ELN establish and implement policies and specialised procedures for compliance with their requirements, always in accordance with the principles and rules of this Code. It is necessary for each of us to have a clear understanding of what ethical business behaviour is required to be, as well as what the consequences will be in the event of non-compliance.

## 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 benefit.
- ▲ We promote transparency and open communication for the services we offer based on our specialised knowledge and our many years of experience.

#### Confidentiality

- ▲ We are committed to the proper use and protection of information concerning our companies, customers, partners, investors 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 objectively, not allowing prejudices, conflicts of interest and the influence of our professional judgment by others.
- ▲ We value flexibility, innovation and entrepreneurship and accept the diversity of views we use in a constructive and professional way.

### **Fair Professional Tactics**

- ▲ We do not compete in unfair ways, we respect our competitors and we apply fair professional tactics.

### **Creativity**

- ▲ We promote creativity and innovation in our every activity.
- ▲ 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 common values and taking responsibility for our decisions and behaviours.

### **Respect for Society and the Environment**

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

## **2.2 Our responsibilities**

We recognise that against:

- ▲ We have the responsibility of our Shareholders and investors to protect their investment,
- ▲ Of our customers, we have a responsibility to provide high quality services,
- ▲ We owe it to our employees to respect their rights, to pay them fairly and competitively, and to encourage them to participate in the planning and control of their work,

- ▲ As partners and suppliers, we have a responsibility to pursue mutually beneficial relationships,
- ▲ As a society, we have a responsibility to develop our business by 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 the managers of the Company have increased obligations regarding the observance of this Code and in particular they should:

- ▲ Demonstrate ethics and conduct within the framework of business ethics principles,
- ▲ They cultivate an environment of honesty and transparency where employees will feel comfortable discussing issues that concern them and reporting potential compliance issues,
- ▲ Act immediately on employees' objections and remarks for violations or respond immediately when guidance is requested,
- ▲ Ensure the continuous education and training of employees in matters of ethics,
- ▲ They accept and answer questions from employees about the principles of the Code but also the values, policies and procedures of the company.

### **2.3 Compliance with the legislation**

Our basic principle is compliance with laws and regulations.

We must all respect and abide by the law in the performance of our duties. It does not mean ignorance of the law and we are especially required to be aware of issues related to the conduct of our work.

We must contact the Head of Regulatory Compliance Sector and / or the Head of Regulatory Compliance of the Company as well as the Legal Service in case we need any clarification regarding the legal or regulatory framework.

## **3. Our Relationships with Third Parties**

### **3.1 Our relationships with shareholders and investors**

Through the competent bodies we ensure the provision of all necessary information and assistance regarding the legal exercise of the rights of the Company's Shareholders. We also ensure the effective and timely communication and information of financial analysts and institutional and non-institutional investors. Our institutionalised control mechanisms and procedures safeguard transparency and integrity vis-a-vis our Shareholders and investors and strengthen their unwavering confidence in of our company.

### 3.2 Our relationships with partners and suppliers

We are obliged to:

- ▲ We apply appropriate procedures and controls when selecting a partner, supplier to form an opinion on its integrity, quality, suitability and reliability and to ensure that he has the know-how, ability, reliability and the required license to perform the assigned activities with competence and professionalism.
- ▲ We provide the necessary information regarding the Code before concluding a relevant contract. This information 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 behaviour that we adopt as a company.
- ▲ We ensure that all agreements with suppliers, partners and third parties are made in writing and the goods and services provided as well as the fees to be paid are specified. These agreements must be in line with the logic of competition and the market as well as defined by the current legislation and the internal procedures of each corporate unit, under conditions of transparency and impartiality.

#### EXAMPLE

**Question:** I was informed that an investigation is being conducted against a supplier for the exploitation of child labor. What should I do?

**Answer:** Child labor exploitation violates our values regarding the protection of human rights and the prohibition of child labor. You should inform your boss about it.

### 3.3 Our customer relationships

#### Honesty & Integrity

We apply best practices and standards of ethical and professional behaviour in all our relationships with customers:

- ▲ We act based on the highest levels of professional integrity, honesty and consistency in all our professional and business relationships,
- ▲ We prioritise the satisfaction of our customers' needs,
- ▲ We strive for the continuous improvement of the quality of our offered services,
- ▲ We show 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 needed,
- ▲ We aim at the **best cooperation** and **quality service**, based on our specialised knowledge and our many years of experience.

## 4. Our Relationships with Colleagues and Employees

### 4.1 General principles

#### Respect for colleagues

We are obliged to:

- ▲ Promote respect, honesty and sincerity among ourselves,
- ▲ Encourage and appreciate diversity, different views and experiences, supporting honest and reciprocal communication and demonstrating a spirit of adaptation, compromise and compromise,
- ▲ Develop relationships that are governed by understanding and trust, proving in practice mutual respect and respecting the hierarchy,
- ▲ Encourage good faith criticism aimed at personal improvement and in improving performance.

#### Use of substances

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

#### Health and safety

**Workers' Health and Safety rules** in the workplace are a **requirement** for the **protection** of human life.

Concern for the health and safety of all human resources is a key part of our broader business policy and philosophy. We monitor and control the relevant risks and take all necessary preventive measures against accidents and occupational diseases in the workplace and on construction sites (Fire Nest, Fire Extinguishers, First Aid Boxes).

Among other things, we must ensure:

- ▲ The consistent implementation of health and safety measures as well as our ongoing training and education in the implementation of the above measures,
- ▲ The adequacy of the building facilities and the technological infrastructure,
- ▲ The access of fire trucks and ambulances in case of emergency needs and informing employees on how to deal with such incidents,
- ▲ The readiness to provide first aid in case of an accident,
- ▲ Proper storage and use of flammable and dangerous substances, gases, etc., to avoid accidents,
- ▲ Appropriate training of personnel on safety rules when using machines, etc.,
- ▲ Proper and simple marking of all workplaces and the application of rules to avoid dangerous working conditions.

### EXAMPLE

**Question:** I have noticed that the rules of hygiene and safety at the construction site are not observed where I work. What to do?

**Answer:** All employees as well as associates of the company must know the rules of hygiene and safety and report any cases of non-compliance to their supervisor, safety technician, or Regulatory Compliance Officer.

### Forced and child labor

We do not use any form of forced or child labor. Child labor is defined as the recruitment of any person under the minimum allowed by the legislation of our country.

### 4.2 Policy of equal treatment and non-discrimination.

We **cultivate** a **corporate environment characterised by the principle of equality** and **respect** for individual rights as well as respect for diversity, either visible on the basis of age, sex, gender, nationality and physical ability, or invisible on the basis of culture, religion, marital status, experience and views, of the above.

We treat all existing employees and those looking for work at ELIKON LTD in an equal and fair way, ensuring equal opportunities for growth and development. We do not tolerate any form of discrimination or harassment in the workplace and therefore we must comply with current legislation to provide equal employment opportunities, including those related to discrimination, harassment and ill-treatment.

### 4.3 Evaluation

We provide development opportunities depending on the performance, abilities and skills of each employee.

We evaluate the performance of our subordinates in order to provide them with appropriate guidance and to cultivate their professional skills.

The selection, recruitment and training of employees is based on criteria related to:

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

### 4.4 Harassment in the workplace

Harassment means any behaviour that may be offensive, aggressive, violating or disturbing sensitivity and dignity and / or isolates the employee.

Any form of **harassment is expressly prohibited** and we do not accept harassment that violates the victim's personality and individual integrity and / or creates an environment of intimidation, hostility or humiliation for the victim (eg physical, sexual, sexual, psychological other form of harassment).

#### EXAMPLE

**Question:** A colleague sends e-mails with derogatory comments about certain nationalities for which no one has shown annoyance and has not reported. What can I do?

**Answer:** Sending derogatory comments violates our values regarding the prohibition of all forms of discrimination. You should inform your boss.

#### EXAMPLE

**Question:** During a business trip, a colleague repeatedly asked me to go out for a drink and commented on my appearance. While I politely asked him to stop, he insisted. How can I handle this behaviour?

**Answer:** This kind of behaviour is not tolerated by the Company, not only during working hours, but in all work-related cases, including business trips. You must inform your colleague that such actions are inappropriate and that it should stop. If t actions continue, you should report the problem to the Regulatory Officer.

#### 4.5 Information disclosure and corporate image

The **image of the company is directly related** to the **behaviour displayed by each of us**. Therefore, we must act in the best interest of the Company and express ourselves consistently in terms of our values in our daily professional behaviour. In this context, we do not disclose information either orally or in writing on behalf of the Company, unless we have received prior authorisation to do so. In addition, we do not express ourselves on issues that do not fall within our remit. We do not use printed or electronic media bearing the company logo to disclose personal views or activities.

Also, information about Elikon Graphic Arts should be provided in an honest and consistent manner only by those in charge and in strict compliance the policies of the Company.

**Unauthorised disclosure of information** may **damage** the reputation, credibility and **image of our Company**. Only authorised representatives of the Company, authorised to communicate and provide data and information about the Company to the general public, investors, analysts, financiers and the Media, they may make statements or provide data and information.

In this context **we do not provide any corporate information** or news that is not publicly available. Any questions posed by the media or other third parties should be routed to the person in charge of the role in order to be answered.

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

#### Social media

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

- ▲ We must pay special **attention** to the **expression of opinions** and **personal beliefs** and not in any way create the impression that these are the views of the Company or are directly or indirectly related to it.
- ▲ We understand that the way we present ourselves, reflects not only our own image but also that of the Company.
- ▲ We are **not permitted** to deliver and **publish information** in particular **confidential or trade secrets concerning the Company** and which we know due to our employment. We also do not conduct unauthorised discussions regarding the Company's business activities or internal procedures.

- ▲ We are **not** allowed to **post offensive content** as well as inappropriate comments about our company or colleagues.
- ▲ We are obliged to comply with the relevant policies of the Company and report incidents that came to our notice regarding their violation to the Compliance Officer.

### **Public Speeches and Signed Publications**

We inform and receive approval from the Management:

- ▲ before our participation as speakers in any presentation in which we will attend as representatives of the Company in order to receive supporting material and, if necessary, relevant guidance,
- ▲ prior to the publication of any signed message or press release to confirm that the text does not conflict with the strategic direction of the Company and does not expose its reputation to risk.

The person in charge who will give us the relevant approval should be aware and have a picture of the situation and what is to be discussed.

We avoid expressing opinions or answering questions when they do not fall within our area of expertise.

### **Crisis Management**

We have crisis management procedures to reduce the negative effects of a potential crisis (**CRISIS MANAGEMENT POLICY**).

Indicatively, measures are taken to ensure:

- ▲ Consistent communication messages to all involved,
- ▲ Take appropriate measures to minimise / prevent unauthorised officials from communicating with the media,
- ▲ Timely and clear response to requests from interested parties if required.

## **5. Regulatory Compliance Issues**

### **5.1 Conflict of interest**

#### **Definition of conflict of interest**

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

## EXAMPLES OF INTEREST CONFLICT SITUATIONS

Conflict of interest may arise in cases where:

- ▲ An employee, or someone with a direct relationship with the employee, has an interest in a company with which Elikon Graphic Arts deals,
- ▲ An employee, or someone with a direct relationship with the employee, enjoys untested personal privileges as a result of the position he holds in the Company,
- ▲ Third party (partner or consultant) asks an employee of the Company to use or disclose sensitive information related to Elikon Graphic Arts.

We are obliged to act defending the interest of our Company as well as to avoid but also to identify behaviours that can lead to any form of conflict of interest. We implement this policy of conflict of interest and ensure that those who act on our behalf comply.

### General principles

**We avoid** any **conflict of interest**, even the impression of its creation, as this could cause a problem to the Company and jeopardise its credibility. We conduct the personal activities that we have outside the Company in a way that does not conflict or create the impression that it conflicts with the interests of our Company.

**In case of conflict of interest**, we **report** it in a timely manner to our immediate **supervisor** or the Compliance Officer.

We notify our immediate supervisor or the Compliance Officer:

- ▲ Existing conflict of interest situations,
- ▲ Any relationship or significant financial interest we have with persons or companies with which the Company cooperates and could lead to a conflict of interest,
- ▲ Other situations which may give rise to a conflict of interest.

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

If we perform administrative duties in the Company we are obliged to inform the Head of Regulatory Compliance of the Company, in all cases where any business or professional activities, agreements or partnerships may lead to conflicts between our interests and the interests of the Company.

Special attention should be paid by the members of the Management, in which they are allowed to participate on their own account or on behalf of third parties in companies that pursue similar purposes with our Company without prejudice to the provisions of applicable law.

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 we immediately inform our supervisor and / or the Compliance Officer in order to find the appropriate solution.

#### **EXAMPLE**

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

**Answer:** Your relationship with the owner of an interested supplier conflicts, or at least appears to be in conflict, with your responsibility to objectively select the most appropriate supplier for the company. You should report this to your supervisor and the Compliance Officer. You should not be involved in the selection process.

## **5.2 Bribery & corruption**

### **Definition of bribery**

Bribery consists of claiming, receiving, offering, promising or providing money or other non-due and unfair benefit from or to an employee of a company or to a Public Servant in order to secure a commercial or personal advantage.

The term "benefit" may include entertainment and gifts. Bribery constitutes a betrayal of corporate credit in which the damage caused is usually greater than the material value of the particular bribe.

Bribery is divided into active and passive.

- ▲ **Passive bribery:** an official who, in breach of his duties, solicits or receives, directly or through a third party, for himself or for a third party, any unlawful benefits, for any action or omission thereof, which is related to his duties or is contrary to them.
- ▲ **Active bribery:** someone who promises or provides to an employee, directly or through the mediation of a third party, any kind of unlawful benefits, for his action or omission, which is related to his duties or opposes them.

It is **expressly forbidden** to offer or promise or **provide any monetary or other benefit** to a Public Servant or other Public body and / or a third party, as well as in exchange for the manipulations made for the award of the contract and to seek or receive such benefit,

#### **EXAMPLE**

**Question:** The head of service of the Municipality in which our company operates requests the payment of a sum of money in order to promote the requests of the Company. What should I do?

**Answer:** According to the Company Policy, such payment is not allowed. You should report the incident immediately to the Regulatory Officer.

for the purpose of securing and maintaining it, securing a commercial advantage or preferential treatment. The ban also applies to all persons acting on our behalf. The act of the offence of bribery in the exercise 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 the Company's Compliance Officer and the Company's Head of Compliance all any incidents of bribery or situations that could expose the Company to

#### **EXAMPLE**

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

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

the risk of bribery.

#### **Facility payments**

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

If we are asked to pay a facility payment, or there are any suspicions, concerns or questions about payment, we report it to our immediate supervisor. If deemed necessary,



### EXAMPLES OF BRIBE

- ▣ **Granting a significant gift to a Public Servant in order to be received favourable commercial or fiscal treatment,**
- ▣ **Provision of a sum of money to a Public Servant in exchange for the granting of a license or regulatory approval,**
- ▣ **The Procurement Manager receives a significant value gift from a supplier in exchange for the handling of the contract.**

the Regulatory Officer should be informed as soon as possible in order to address the situation on a case-by-case basis.

### Relationships with Public Officials and Regulatory Bodies

Taking into account its international and diversified character, our Company is subject to many different national and local Laws and Regulations. We must comply with all legal and contractual obligations imposed by governments and regulators in the countries in which we operate. Anyone who comes in contact with Public Officials and negotiates agreements is responsible for knowing and complying with all applicable laws and regulations.

Our contacts and relations with Public Officials should not endanger the reputation and integrity of our Company. Special emphasis should be given to situations that can be considered as bribery on the part of the Company.

### Political Processes

**We operate in a socially responsible manner within the framework of the law,** seeking to achieve our business goals. We respect the active participation of our colleagues in political processes and their involvement in matters of public interest.

However, we must engage in any activity that involves our active involvement in politics outside the scope of our work and make it clear that our political actions are based on personal beliefs and are not affiliated with the Company. The Company does not take positions for or against any political party or organisation or their representatives.

### Donations to Parties

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

### Donations and sponsorships to Organisations

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

#### EXAMPLE

**Question:** Is it possible to offer a gift to a professional partner for the new year?

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

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

As a Company, we offer donations or sponsorships only to recognised organisations and after relevant research and evaluation, without the expectation of gaining a business advantage in return.

#### Gifts, Hospitality and Entertainment Expenses

**It is forbidden to give** or receive gifts that **are intended**, or give the impression that they are intended to **create or maintain a commercial advantage**.

Indicatively, we are not allowed to accept or offer:

- ▲ Cash gifts or equivalent (eg gift cards, traveler's checks, etc.),
- ▲ Any gift during the period of submission of offers or negotiation of contracts with public bodies or other companies,
- ▲ Travel (eg first class flights, cruises) or accommodation (eg five star hotel),
- ▲ Entertainment that can be considered luxurious or cost-effective (eg tickets to exclusive sporting events),
- ▲ Jewellery, works of art and related objects of great value,
- ▲ Personal gifts (eg clothes, electronics, home furniture).
- ▲ Small gifts as part of your business routine can be offered or received. Low value gifts include:

- Meals at reasonable prices, as long as the frequency of meals with the same person is not repeated,
- Entertainment that is consistent with the conduct of business relationships (eg golf, regular positions in a football match),
- Items with the brand of our Company, such as T-shirts, mugs, USB,

- Small objects or items that are representative of the country of the staff or the respective partner (eg local food, drinks, small folklore items).

If we have doubts about whether we are allowed to accept or offer a gift, it should be discussed with our immediate supervisor and / or Compliance Officer.

Exceptions to the above principles must be approved in writing by the Company's Head of Regulatory Compliance.

## 5.3 Fraud

### Definition of fraud

Fraud is the act or omission of a person who, in order to obtain the same or a third unlawful property benefit, damages foreign property by persuading someone to act, omission or tolerance by knowingly presenting false facts as true or unlawfully concealing or concealing true facts.

Fraud can be committed by one or two or more people and affects either employees or external partners (customers, suppliers, etc.). The person committing fraud may seek direct benefit or indirect benefits such as power, influence, promotion or premiums to the detriment of the Company, its profits, other employees, shareholders, suppliers and customers.

**We do not tolerate any form of fraud** as well as acts or omissions that could put us at risk of fraud.

We are obliged to report to the Head of Regulatory Compliance or the Head of Regulatory Compliance of the Company all cases of possible fraud or situations that could expose our Company to the risk of fraud.

### EXAMPLE

**Question:** Last quarter my boss asked me to record on his behalf expenses, which are not related to the activities of the Company. I did what I was asked to do but I think my boss's practice is not right.

**Answer:** The registration of expenses related to personal expenses can be considered as fraud. You should report the incident to the Regulatory Officer.

## 5.4 Competition and antitrust policies.

We move within the framework of free competition. We are very careful with our collaborations, in order to respect the rules. **We prohibit** the application of practices that lead to **oligopolistic** or **monopolistic** situations.

## 6. Use of Information and Data

### 6.1 Confidentiality and data protection

**We maintain the confidentiality** of any confidential information regarding the **business activity of the Company**. Confidential information is defined as all non-public financial, technical or business information such as, for example, administrative processes and procedures, organisational matters, know-how, business and financial plans, costs, bidding data, employees, customers and suppliers. At the same time, we must maintain the confidentiality of the personal data of all employees as well as the data and information that third parties trust us.

The use or publication of such information is prohibited unless there is a relevant approval or legal obligation. Confidential information is disclosed only if required by law or approved for business reasons. In all these cases, we inform the Regulatory Compliance Officer or the Head of Regulatory Compliance Company and the competent legal department, in order to obtain the relevant approval for publication. Any legal or natural person outside the Company that receives such information must sign a confidentiality agreement (in cases where this is legally possible).

When using information systems, we must pay particular attention to confidentiality issues regarding data protection and security while unauthorised access or manipulation using any technical means available is prohibited.

### 6.2 Misuse of privileged information

If, by virtue of our status, we have access to preferential information that may affect the price of shares or other financial instruments of any listed company on our company, we must keep this information confidential. Accordingly, we are obligated not to make any transaction in respect of these shares, on our behalf or on behalf of a third party, taking advantage of the privileged information. In general, we must fully comply with current legislation on the misuse of privileged information.



Our Company's transactions are carried out on the basis of objective financial and business criteria, as defined by the current legislation, under conditions of transparency and impartiality subject to the rules of fair competition and notified to the shareholders, the competent bodies of the Company and the competent authorities in cases required by corporate and stock market legislation.

### 6.3 Assets of the Company

**We manage the assets and resources of the Company responsibly** and use them **in an appropriate manner** and **only for the intended business purposes**. Assets include both materials (facilities, mechanical and other equipment, computer hardware and software, furniture, etc.), as well as intangible assets (trade secrets, patents, trademarks, intellectual property, information, etc.), but also third party assets. Also, lists of customers, or suppliers, information related to contracts, technical or commercial practices, technical offers in tenders or studies and in general all those data and information that we have access to during the performance of our duties, are assets of our Company. Our obligation to protect the above intangible assets remains even when we leave the Company.

We do not misappropriate the Company's assets for personal gain and use and we do not dispose of them to third parties outside the Company.

Telecommunication systems and internal networks are assets of the Company and we must use them exclusively for the execution of our work. The use of these systems for illegal purposes, such as the transmission of messages of racist, sexual or harassing content is prohibited. We must safely store the relevant passwords 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 special attention to avoiding losses, damages, unnecessary expenses or abuses on the assets of our Company.

### 6.4 Financial and non-financial information

We are committed to the accuracy of the financial reports as well as to the correct and accurate disclosure of the Company's financial data.

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www.elikon-print.gr

All the financial transactions of the Company are always recorded and published in accordance with the generally accepted accounting standards and principles, while accounting records present in a correct, documented and not misleading way the nature of the transactions. We cite timely, true elements that are characterised by transparency, relevance, content, objectivity and accuracy.

We also consider non-financial information to be a critical tool for dialogue and stakeholder engagement and we are committed to reporting regularly on our non-financial performance, following international standards and best practices, to ensure transparency and to build a climate of trust with all stakeholders.

## 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 **law** in the country in which we operate. Our Company is obliged to omit acts of unfair competition and should implement training programs and compliance checks on a periodic basis. In addition, the Company will ensure that the associations of persons in which they participate and are established even temporarily e.g. to undertake a project, they will always act in compliance with the competition rules applicable in the countries in which they operate.

Practices that constitute unfair competition expose the Company to significant financial penalties and damage its reputation, which can have serious consequences for our Company overall.

We must refrain from any conduct that could be perceived as unfair competition in accordance with the relevant legislation. Proven violation of the relevant legislation may result in civil and criminal liability in accordance with applicable law as well as termination of employment with the Company.

In any case of doubt regarding the legality of any communication, contract, commercial practice or activity, we consult the competent legal department of the company of the Company we work for.

## 8. Environmental Policy

We always strive 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 goal is to minimise the negative impact on the environment from our activities. In this context, we follow the principle of prevention in environmental challenges and give priority to the development of Environmental Management Systems, applying internationally recognised environmental standards such as **FSC Standard CoC**.

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 reduced. Two interrelated issues directly related to climate change and sustainable development, issues that today are the most important challenge for our planet worldwide.

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

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

## 9. Reporting violations of the Code

**If we find violations** of this **Code**, the internal regulations or provisions, **we must report it**, with a personal or anonymous report. We are obliged, also, to report any incident that may develop into a threat to human life, safety, the environment and the assets of the Company. We encourage the submission of branded reports as they are more easily investigated.

In any case, we can ask for clarifications or advice on issues that related to the Code of Conduct as well as ethical and regulatory compliance issues from the following sources:

- ▲ The Head of Regulatory Compliance
- ▲ The Head of Regulatory Compliance,

In addition we can send inquiries or report incidents to the following email address [hr@elikon-print.gr](mailto:hr@elikon-print.gr).

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We are obliged to report serious irregularities, omissions or criminal acts that have come to our notice and concern employees or external associates of our Company.

Our basic and inviolable principle is the protection of the anonymity and confidentiality of the data of the persons who submit such reports, and their protection against adverse treatment.

**We take all necessary measures to maintain the confidentiality of the identity of the person and the information he has submitted**, disclosing them only if required by applicable law or when such disclosure is unavoidable in order to conduct an effective investigation and obtain information. appropriate measures.

Reports submitted may include, but are not limited to:

- ▲ Theft,
- ▲ Embezzlement,
- ▲ Fraud,
- ▲ Threat,
- ▲ Extortion,
- ▲ Counterfeiting,
- ▲ Counterfeiting after use,
- ▲ Corruption,
- ▲ Bribery,
- ▲ Abuse of assets,
- ▲ Abuse of power,
- ▲ Misleading data presentation,
- ▲ Violation of privacy,
- ▲ Violation of the Company's policies,
- ▲ Violation of the legal framework governing the Company,
- ▲ Unethical behaviour,
- ▲ Insult,
- ▲ Defamation, etc.





## 10. Validity of the Code

**This Code binds us all**, regardless of our time of recruitment. If, in the performance of our duties, we deal with suppliers and customers we must take note of the Code and indicate their compliance with its rules, if required.

Our Company is responsible for compliance with the basic principles of this Code, while at the same time it can specialise according to its needs and profile, adapting accordingly its other internal procedures.

The Code of Conduct was approved and ratified by the General Manager of Elikon Graphic Arts on 05/04/21 and can only be amended or revoked by it. Possible modifications or cancellations will be notified accordingly and the applicable Code will be posted on the website of Elikon Graphic Arts ([www.elikon-print.gr](http://www.elikon-print.gr)).

The validity of this Code begins immediately after its posting on its website Elikon Graphic Arts.

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