



VITAE L INVESTMENT - DEVELOPMENT S.A.

BUSINESS ETHICS POLICY

Since its foundation, VITAE L S.A. has conducted its business in compliance with all applicable laws and regulations and in accordance with the principles of integrity, responsibility, fair treatment, respect and continuous improvement which constitute the highest standards of business ethics and are critical to building trust and success.

We strive and act so that all parties involved understand these core principles and values and incorporate them in the way they work, collaborate, behave and communicate with the Authorities, their colleagues, the company's partners and clients, demonstrating the required diligence, honesty and transparency.

Regarding employees at VITAE L, we seek to provide a stable work environment that allows them to utilize and improve their abilities, skills and knowledge fully and safely. We expect and strive for VITAE L employees to demonstrate integrity and honesty in the performance of their duties and in their relationship with the company, colleagues, partners, customers and the Authorities.

VITAE L maintains financial data that accurately and transparently reveal its financial position and publishes financial reports, which ensure a complete and accurate recording of financial information regarding the company's financial performance.

We know that conducting our business according to these principles is a key factor in achieving our productiveness, maintaining the trust of clients, partners and shareholders, and ultimately our growth.

This Business Ethics Policy (hereinafter "the Policy") defines the framework of ethics that governs our business activity.

This Policy covers but is not limited to the following:

- The Management and members of the COMPANY
- Workers with a dependent labor contract
- Employees regardless of their contractual status
- Service providers with project, independent services and salaried mandate contracts

- Those employed through third party service providers
- Interns and apprentices
- Employees whose employment relationship has ended
- People who apply for work and workers in the informal economy and
- in general, any person who trades or cooperates in any way with the

COMPANY.

VITAEAL staff is expected to be familiar with the Policy and to comply with the principles set forth in it, the applicable policies, regulations and standards. For this reason, all employees certify in writing that they accept the terms of this Policy.

The responsibility for the implementation of this Policy rests with VITAEAL's senior management, who must demonstrate an analogous behavior in accordance with this Policy by applying ethical behavior and compliance with VITAEAL's regulations and policies. They create the right circumstances and conditions for the development of ethical behavior by employees by encouraging the submission of complaints and reports without fear or concern of retaliation.

Suppliers and providers working with VITAEAL are expected to adhere to the relevant "Code of Ethics for Suppliers".

VITAEAL is committed to providing solutions and services of a high level and quality, expertise and excellent technical know-how, working with its clients with the aim of meeting their needs and establishing their trust.

VITAEAL implements and is fully bound by the terms of the contracts signed with its partners and suppliers and imposes the same obligation on them.

We apply and operate within the framework of the following Practices:

1. Human Rights:

In all its business activities, VITAEAL respects and ensures the protection of universally declared human rights.

VITAEAL fully complies with the national and EU labor laws, taking appropriate and in all respects effective measures to deal with the violation of any kind of human rights and cooperating in investigations related to such violations.

VITAEAL respects and ensures equal employment and promotion opportunities for its personnel and complies with the provisions applicable contextually regarding the working hours, wages and benefits of employees.

VITAEAL defends freedom of association and the right to collective bargaining.

VITAEAL does not use, support in any way and has zero tolerance for child labor and any form of forced or compulsory labor.

VITAEAL advocates and implements the elimination of discrimination in recruitment and employment.

2. Fight against Corruption and Bribery:

VITAEAL is totally opposed to any kind of fraud, bribery and corruption and has zero tolerance for any form of corruption - including without limitation - extortion, fraud, active or passive bribery, "facilitation payments", for any practice that could create the impression of undue influence as well as money laundering.

VITAEAL demonstrates zero tolerance and takes all appropriate measures to prevent money laundering or illegal financing within its sphere of influence. The company applies all relevant laws and regulations fully and faithfully.

VITAEAL does not contribute financially or otherwise to political parties, public officials or candidates for public office.

VITAEAL makes donations and contributions under a regime of complete transparency, in accordance with ethics and with the applicable legislation. Under no circumstances will it make donations that may raise suspicions of dishonest or improper behavior. Accordingly, the company prohibits the acceptance of gifts in any form for the purpose of obtaining a business advantage from its clients or partners.

VITAEAL employees, executives and members of the Board of Directors avoid conflicts of interest that may lead to risks of corruption and disclose to VITAEAL facts and information about any conflict of interest.

3. Protection of Competition:

VITAE L respects and complies with the rules of free and fair competition in its business relations and activities and conducts its business activities in a regime of free and healthy competition.

In this light, VITAE L deals with its competitors with honesty, integrity and fairness by applying the rule that competitive advantages are not obtained through unethical or illegal business practices.

VITAE L complies with all applicable trade laws on monopolies and competition, as well as the sanctions and restrictions imposed from time to time by Greece, the EU, the UN or other international organizations.

4. Protection of the Environment:

VITAE L has developed and implements an Environmental Management System, in accordance with the ISO 14001:2015 standard. The company follows responsible environmental practices for the protection of the environment with the main objective of preventing and strengthening environmental responsibility in compliance with the applicable environmental laws and provisions related to hazardous materials, emissions, gaseous and liquid waste as well as legal requirements and industry standards regarding the prohibition or restriction of certain substances in the manufacture or design of products (the company's Environmental Policy in force is also relevant).

VITAE L complies with the current regulations for product and packaging labeling, material content, safe handling, transport, storage, use, reuse, recycling and disposal and encourages the development and dissemination of technologies which are environmentally friendly.

VITAE L has all the required environmental permits and approvals.

5. Protection of Personal Data:

VITAEAL complies with the current institutional framework (General Data Protection Regulation (GDPR), Law 4624/2019, etc.) on personal data protection and all the specific requirements for data protection and security across the entire range of its activities.

VITAEAL has established clear, specific and strict procedures for the protection of personal data as much as possible. We collect, retain and manage personal data in accordance with the basic principles of personal data protection, providing data subjects with full information about the processing of their data, while we respond to their legal requests in a timely manner in accordance with the applicable provisions and regulatory framework.

VITAEAL respects the intellectual property rights of any legal and/or natural person and takes appropriate measures to protect confidential data and information provided to the company.

At VITAEAL, with the exception of the cases stipulated by law, it is expressly prohibited to all those involved to disclose confidential information either for personal, non-work benefits, or for the benefit of third parties throughout the duration of the employment relationship and after its termination, regardless of when it has come to their knowledge.

VITAEAL operates in full compliance with the requirements of the ISO 9001:2015, ISO 14001:2015 and ISO 45001:2018 standards and implements the corresponding Quality, Environment and OHS Policies.

The company undertakes to update this Business Ethics Policy whenever and if necessary for the continuous improvement of the system it implements.

The Policy will be communicated to all VITAEAL staff and it is accessible to all interested parties through the company's official website.

All company executives have as a priority to preserve and defend the implementation of this Policy.