

Code of Ethics



LINOGROUP

W e l c o m e

We welcome you to the Lino Group of Companies, a group of companies that believes that each of us individually bears the responsibility to think beyond the issues of our personal work and try to find ways to contribute to the overall progress of the interests of our colleagues, customers, suppliers, shareholders and of course our local communities.

The fundamental way to promote the greater good is to establish and always follow the highest standards of ethics. Consistency, honesty, sincerity, respect and transparency are the foundation of everything we do.

In a complex world, it is not always clear what is the right thing to do. The decision that troubles you may depend on interpretations of laws or other difficult decisions on ethical issues. A Business Group stands by you to provide support and guidance.

All of our key relationships are based on honesty. In every transaction and in every meeting with a client, supplier, colleague or shareholder you are given the opportunity to enhance our reputation for integrity.

The President of LinoGroup

Christos Anastasiou



Lino

Lino|SISTEM Turkey
Lino|ROM Romania
Lino|BULGARIA Bulgaria
Lino|ISRAEL Israel
dotplus Serbia

Lino3D

3DXENCE

Ask2Travel

YACHTS-SAILING.COM

Top Notch Travellers

ask4beds

Entrada

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OUR MISSION

To provide superior experiences to our customers, in every sector we operate in, based on the principles of sustainable development.

OUR VISION

Every business of LinoGroup:

Be widely recognised as a business elite company - a distinguished provider of products or services in the industry

- To provide its customers with the most valuable propositions, products or services and solutions.
- To offer our colleagues opportunities to grow and prosper.
- To achieve sustainable growth in profitability and increase the value of the Group companies

BASIC PRINCIPLES OF GROUP

The Group has adopted the following key principles:

CONSISTENCY

HONESTY

SINCERITY

RESPECT

TRANSPARENCY

Consistency	<i>strict observance of the obligations or agreed obligations</i>
Sincerety	<i>an act or conduct, done in accordance with what is dictated by a high sense of honour (honesty, good faith, dignity)</i>
Honesty	<i>expressing what one really feels or thinks</i>
Respect	<i>a feeling of deep appreciation and admiration for someone whose special value we recognise and which is accompanied by behaviour appropriate to his or her personality, age and social position</i>
Transparency	<i>the situation or circumstances which enable someone to learn the reality and the truth</i>

The customer service

All colleagues, irrespective of their job position and level in the hierarchy, must make every effort to fully satisfy the customer in his/her dealings with the company. This is their primary obligation to the company. They must be courteous to the customer, smiling,

with an obvious willingness to serve the customer in everything related to the company's business.

Priority over any other work is given to the customer who needs assistance. Must be served with a very positive attitude. Each colleague must willingly give his/her assistance when requested by another colleague or department other than his/her own.

Due to the great importance the company attaches to excellent customer service, it uses various proven and internationally accepted objective methods and polls to form a complete and objective knowledge of customer impressions as well as the company's reputation.

Relationships between colleagues

Particular importance is attached to maintaining good relations between colleagues. The Group's Basic Principles willingly characterise staff, regardless of duties, position in the hierarchy and regardless of the presence of third parties.

Everyone understands that such relationships create good cooperation and a pleasant working environment. They also understand that the quality of service among colleagues is directly related to the quality of service that the company's customer ultimately receives.

Finally, quarrels and disputes have no place in the Group.

Professional obligations

Every colleague must apply the laws and all provisions that regulate the scope of his/her work. They must also comply with the technical specifications, operating and maintenance rules and instructions relating to the machines, software or platforms they operate and, more generally, to the subject of their work.

BUILDING TRUST WITH THE COLLEAGUES

We treat others as we would like to be treated.

The Lino Group is committed to maintaining a working environment that promotes participation and perhaps opportunity and respects the dignity of all colleagues and business partners and associates regardless of their background and personal characteristics. The unique contribution of each colleague is fundamental to the overall success of the Group's businesses.

MAKE SURE THAT

- You treat others with respect and professionalism.
- Promote diversity in employment-related hiring.
- You do not discriminate or harass a co-worker because of race, color, religion, national origin, age, disability, military service, marital status, sexual orientation or any other characteristic protected by law or Group policy.

- You shall not sexually harass a colleague. Sexual harassment includes phrases or inappropriate behavior.
- You do not verbally abuse, threaten, taunt, intimidate or oppress any colleague.

WHAT TO WATCH OUT FOR

- Comments, jokes or material (such as mail) that others may find offensive.
- We provide a safe and healthy working environment.
- Lino Group businesses are committed to providing a safe and healthy working environment for colleagues and visitors to the premises.
- Each of us is responsible for acting in a manner that protects both ourselves and others.

MAKE SURE THAT

- You observe the health and safety rules that apply to your work.
- Immediately deal with and report safety and security risks and any accident or injury in the workplace

WHAT YOU MUST BE CAREFUL OF

- Relaxed security standards, such as facility entry procedures and password protocols.

We respect privacy and personal information.

All colleagues trust each other. We protect our colleagues' confidential information. This includes the information we collect and process for the Human Resources Department, recruitment, providing cash compensation and training to colleagues, managing individual performance, administering benefits and providing health and safety programs.

BUILDING TRUST WITH CUSTOMERS

We are honest and professional.

We treat customers fairly. We strive to understand and meet the needs of our customers, while remaining true to the Group's Principles and our ethical standards. We tell the truth about services, capabilities and fees. We do not make promises we cannot keep. In short, we treat our clients as we would like to be treated.

MAKE SURE THAT

- Treat every customer fairly and honestly.
- You document the terms of our relationships and obligations to customers in accordance with the procedures of each Group company in which you work.
- You develop and deliver products or services in accordance with the procedures of the company in which you work, including appropriate controls to ensure high quality.
- You express to a manager or to human resources or shareholders any concerns about a potential error, omission, missed deadline or quality defect.

- You promptly express to a manager and/or to the shareholders any concerns about any conflicting interests between customers, or between a customer and a Group company.

WHAT TO WATCH OUT FOR

- Any request made by a client employee for an arrangement or which personally benefits the employee rather than the client.
- Any request by a client for an arrangement that is not clearly legal or could damage the reputation of a Group company.
- Pressures from colleagues or managers to "put water on the wagon" in terms of quality or standards of deliverables.
- Customer comments that may be considered offensive or inappropriate to others
- We protect our customers' data.
- Customers trust us. When researching a client's business or providing services to our clients, we are very often given confidential, proprietary, non-public information and/or trade secrets that are necessary to enable us to carry out the work our client has assigned to us. Whenever this is the case, we hold and protect this information in the safest way possible so that it is not disclosed or used in an improper or unsafe manner.

MAKE SURE THAT

- You understand and comply with the law, Group policy and agreements with clients regarding the use, protection and retention of information for or by clients.
- You are aware of the types of data with a heightened level of security and protect that data with appropriate measures.
- You share client data with other colleagues in the firm only after ensuring that it is appropriately protected.
- You protect information in accordance with the Group company's Acceptable Use of Information Policy. Protect passwords and travel with laptops that have encryption and password software.

Immediately report any incident of possible or actual loss, theft, unauthorized or improper use of customer data both to the IT department and to the Group's Human Resources.

WHAT TO WATCH OUT FOR

Immediately report any incident of possible or actual loss, theft, unauthorized or improper use of customer data both to the IT department and to the Group's Human Resources.

WHAT TO WATCH OUT FOR

- Customer requests for items of interest to others
- Unintentionally exposing confidential customer information in public, such as during phone calls or while working on your computer.

WE PROTECT THE ASSETS AND INFORMATION OF THE GROUP COMPANIES

We use the assets of the Group companies prudently.

We have been entrusted with assets in the company we work for and are personally responsible for their protection and careful use. Corporate assets include cash, facilities, equipment, equipment, information management systems, software (applications or source code), platform licenses, copyrights and confidential information.

MAKE SURE THAT

- You use and disclose confidential information only for legitimate business purposes.
- Use appropriate labels and markings on confidential information to show how it should be handled, destroyed or disposed of in an appropriate way.
- Protect copyright and confidential information by sharing it only with approved parties.
- You do not disclose information of the company you work for or the Group companies. You do not use company equipment or information management systems to create, store or send content that may be considered offensive.
- Respect the copyrights, trademarks and licensing agreements of others when dealing with printed or electronic materials, software or other media content.
- Avoid any use of the assets of the company you work for that could damage them or cause damage to the company or a Group company.

BUILDING TRUST WITH LOCAL COMMUNITIES

We help our local communities.

We are committed to the communities where we operate and where our colleagues live and work. We invest in our corporate social responsibility through contributions to nonprofit organizations, pro bono assistance, employee volunteerism and partnerships with organizations whose programs and services help local communities and people at risk. To maximise the impact of our efforts and to ensure that the money we spend really

does make a difference, always with the common good in mind, the Group has processes in place to propose and approve contributions to non-profit organisations or other similar types of contribution requests.

MAKE SURE THAT

- Each contribution is approved in advance in accordance with the procedures of the Group or the company you work for.

WHAT TO WATCH OUT FOR

- Client requests for contributions to non-profit organizations or causes. Requests must be approved in accordance with Group procedures. If a client asks you to contribute through your own funds, consult with a manager or the Human Resources Department.

We are environmentally responsible.

We recognise our responsibility to conduct our business in a way that protects and enhances the environment for the benefit of future generations. We are committed to working with our customers and suppliers to strengthen our environmental stewardship and responsibility.

MAKE SURE THAT

- Do everything you can personally to reduce your energy consumption, such as turning off your computer when it is not in use.
- Minimize the use of office products, using only what is necessary.
- Minimize printing and paper use in general.
- Recycle materials whenever possible.
- Find opportunities to suggest positive environmental actions or practices

WHAT TO WATCH OUT FOR

- Business practices that pose an environmental risk or use natural resources unnecessarily

COMPLIANCE WITH THE LEGISLATION

The obligation to comply with the laws (and by laws we mean all written rules of law of the State, whether in the form of a formal law or otherwise, such as Decrees, Ministerial Decisions, etc.) is a self-evident duty and a primary obligation of all persons, natural or legal, and all groups governed by them, whoever they may be. This reference seems self-

evident, but it contains the emphasis and importance that the Group attaches to a code of conduct, with the aim of creating awareness among all its staff and bodies and, through them, among those who deal with them.

This awareness is most useful in situations that require specialised knowledge and good judgment. It will lead to the necessary checks to ensure that the correct legal path is followed in each case, in a legal environment that is usually complex and often open to a variety of interpretative approaches.

The Group's departments, officers and employees are required to consult the Group's Legal Services Department in the event of any doubt or clarification as to the legality of their actions in the performance of their corporate duties.

Compliance with the law is not only a moral duty. It is the only way to safely protect the interests of the Group. Any violation of the law, even if it goes unnoticed for a moment, exposes the Group to risks, the extent of which and the impact of which on its economic and social position may have incalculable consequences. This is over and above the responsibilities borne by each individual responsible for any breach.

Εφίσταται η προσοχή ότι οι συνέπειες, σε περιπτώσεις παράβασης των κανόνων αυτών, είναι πολύ σοβαρές για τον Όμιλο και το ανθρώπινο δυναμικό του, γι' αυτό και κρίνεται ως επιτακτική ανάγκη η αυστηρή τήρηση και εφαρμογή όχι μόνον των σχετικών νομοθετικών κανόνων αλλά και της Πολιτικής Ανταγωνισμού του Ομίλου.

Για τα θέματα αυτά, ο κάθε εργαζόμενος οφείλει να απευθύνεται αμέσως στην Διοίκηση ή το Ανθρώπινο Δυναμικό του Ομίλου. Αυτό είναι επιτακτικό σε περιπτώσεις αμφιβολίας ως προς την τήρηση και εφαρμογή των σχετικών πολιτικών και νόμων, καθώς και σε οποιαδήποτε άλλη περίπτωση επικοινωνίας του με τις Αρχές που είναι αρμόδιες για θέματα ανταγωνισμού και εμπορικής νομοθεσίας.

COMPETITION

Conditions of healthy competition are a necessary factor in the proper functioning of the economy, its progress and, ultimately, in the service of the consumer. We are all producers and consumers. Consumer service also determines the correct production of products or provision of services.

The Group attaches particular importance to strict compliance with competition rules. It is absolutely critical to promote healthy competition between businesses through the day-to-day activities of the Group.

The Group has established a Competition Policy, which takes into account the relevant free competition legislation in the various countries in which it operates and establishes specific mechanisms for training human resources and ensuring compliance with the applicable rules.

CORRUPTION - INFIDELITY- BRIBERY

It is not permitted to offer a sum of money or any other benefit of value to a public or private employee, whether in the form of an incentive or reward, in order to obtain a favourable decision either for the interests of the Group or for the interests of a third party.

Members of the Management, executives, employees and in general those who provide services to the Group, as well as their spouses and relatives up to the second degree, are not allowed to receive gifts of any kind or any benefits from competitors, suppliers, customers or partners of the group, as well as from participants in procurement and/or works contracts awarded by the group, except in the case of gifts of small value given in accordance with customary business practice and as an expression of social decency. Under no circumstances may gifts of money, irrespective of the amount involved, be given as gifts.

Gifts whose value may exceed one hundred (100) Euros, at the discretion of the person receiving them, must be declared in writing within a reasonable time of receipt to Group Human Resources.

Exceptionally, in the normal context of corporate public relations, it is acceptable, in accordance with the Group's Policy governing these business activities, to provide simple and ordinary meals, which are not open to misinterpretation if publicly verified. Violations of the above are disciplinary offences under the Group's Internal Working Rules regulations or corresponding relevant Group Policies.

Regardless of this, however, under the applicable legislation, they entail civil or criminal sanctions for anyone who violates these regulations in the performance of his/her duties.

LEGISLATION OF PROFITS FROM CRIMINAL ACTIVITIES (money laundering)

Money laundering occurs when, through business activities, money and/or other assets derived from criminal activities or from an act of participation in such activities, including the financing of terrorism, are sought to be laundered.

We must be particularly careful when dealing with new business partners to ascertain the origin of their money and/or assets in a timely and accurate manner.

In cases where doubt arises as to the origin of what is given to us by our counterparty, we contact the Group's Credit Department before undertaking any transaction or action with that counterparty.

Similarly, when we become aware of any action or transaction that we suspect may constitute money laundering, we immediately inform our Group Management and our Group Legal Department and provide them with all the information we have on the specific case.

Furthermore, in cases where there is no direct contact with our counterparty and it is difficult to verify the identity of the counterparty, we must take additional measures to ensure that it is verified.

The violation of these rules by employees, executives or members of the management gives rise to serious responsibilities, not only of a disciplinary nature, but also to the imposition of criminal and administrative sanctions, in accordance with the applicable legislative rules.

PREVENTION OF CONFLICTS OF INTEREST

A conflict of interest arises when our personal relationships, our external activities or our interests in other businesses affect or could affect our decisions in the performance of our duties.

When these situations arise is a matter of fact and must be dealt with on a case-by-case basis.

HUMAN RESOURCES DEVELOPMENT

Introduction

After recruitment, an introductory briefing of the colleague on his/her immediate official duties, his/her general rights and general obligations towards the company follows. At

this stage, the company provides the colleague with all the assistance and help he or she needs to understand the individual provisions of the work regulations, the working environment, the working platforms, the Group's values and policies and the procedures in place.

While the introductory briefing lasts, the colleague must express his/her disagreement on any issue and the person responsible for the briefing must provide an explanation. If the colleague does not agree, he or she shall be entitled to leave voluntarily.

Anyone who continues to provide services to the company after the introductory briefing is deemed to have accepted the company's principles and policies in all areas and is therefore obliged to comply with them from now on.

Education

Technology, products, methods and ways of working are constantly evolving. Keeping abreast of developments and staying up to date is essential for a colleague's ability to perform his/her duties and to remain active in the labour market. For this reason, the company invests in its human resources and invites colleagues, individually or in groups, according to criteria which it determines, to participate in professional training of any form and level, including training in health and safety matters, at any place in Greece.

The company shall be obliged to cover all costs related to the implementation of the previous paragraph and the colleague shall have a basic contractual obligation to participate actively in the training for which he has been selected.

The colleague's participation in vocational training programmes shall be evaluated. The assessment shall be communicated to the colleague.

Evaluations

For reasons of fairness and to help colleagues improve their working situation, the company applies various methods of support and evaluation of their efforts. The methods or performance indicators that will be applied each time will be communicated in advance and in good time to the parties concerned in all their aspects (criteria and evaluation methods, evaluators, etc.). The strengths and weaknesses of each colleague's performance and the general results of the evaluation will be communicated to each colleague individually, who will be entitled to make comments.

In addition to the formal evaluation referred to in the previous paragraph, day-to-day needs often require a rapid and immediate informal evaluation of the colleague by the supervisors, who will in fact form an opinion every day on the colleague's performance, strengths and areas for improvement. The colleague will also be informed of the results of the informal appraisal.

Both formal periodic and informal continuous appraisal and performance in training programmes will be taken into account in determining the colleague's employment and service status and his/her retention in the company.

Personal development

Without waiving its right to freely recruit staff to fill any position in the hierarchy, the company has as a basic principle of its employment policy the continuous improvement and development of the service status of its employees, by placing them in positions with more and more important responsibilities. The evaluations referred to in the preceding paragraph shall be taken into serious consideration for the filling of senior posts

in conjunction with any promotion procedure that the company may apply in each case.

Placement in a position of increased duties, responsibilities is always probationary. It becomes definitive following the evaluation systems applied by the Group's human resources.

Workers' proposals

The company believes that colleagues love their work and make continuous efforts to meet the demands of both the company and the ever-changing competitive environment. They are therefore responsible for suggesting to their supervisors improvements of any kind, which the company will be happy to consider and inform them of any further developments.

ENVIRONMENT

Sustainable development

Sustainable Development is a central choice and objective of the Group, not only as an expression of our corporate responsibility, but above all as a basis for our decisions, which aim to continuously improve our environmental performance and our competitiveness in the field of energy production and supply.

Our aim and purpose is to achieve growth that meets the needs of the present generation without compromising the ability of future generations to meet their own needs. Moving within this framework of operation, the Group:

- It uses methods and practices that are economically, environmentally and socially responsible to meet the growing demand for energy.
- It shall apply production processes ecognizes the conservation of natural resources, energy saving, emission reduction, proper waste management and recycling.
- It modernizes its production process in accordance with the strictest European and international standards and Best Available Techniques for environmental protection.
- It is actively demonstrating its concern for the environment.
- It applies modern forms of training to its human resources.
- It ecognizes the conservation of biodiversity by maintaining all its facilities in zoned industrial or commercial areas.

Every employee, officer, member of the Management, contractor and general collaborator in any way with the Group must respect and apply the principles for Sustainable Development and report to the competent bodies any behaviour that endangers the Group and the social environment.

Protection of the environment

Environmental protection is a key priority and an integral part of the Group's activities. Through its integrated Environmental Protection Policy, the Group contributes decisively to the continuous improvement of its environmental performance.

SOCIAL RESPONSIBILITY

Giving back and being responsible towards society is an integral part of the Group's strategy, entrepreneurship and daily operations.

The Group's commitment to social responsibility actions is implemented through the design of Corporate Social Responsibility (CSR) programmes, which direct its actions towards those areas where the needs of society and the people who surround it are pressing.

The Group develops specific actions around this axis, both in the local communities where it does business and in the wider communities within and outside Greece, with emphasis on areas such as health, education, sport, the environment and social solidarity.

PROTECTION OF PROPERTY & INFORMATION

Infrastructure and Resources

The Group's assets and resources, which include the Group's facilities, equipment, fixed assets and financial resources, are valuable and we must protect, maintain and use them appropriately in the context of our job duties and in accordance with their business purpose.

Each employee, officer and member of management must be vigilant to avoid any event that could lead to damage, loss, misuse or theft, damage, exposure to danger or waste of the Group's assets and report any such event to the appropriate authorities.

Within this context, the Group's human resources must act appropriately and responsibly with regard to the Group's property and resources and avoid any action that would prejudice them.

Intellectual and industrial property

The Group's intellectual and industrial property, which includes generated software, trademarks and service marks, trade secrets, know-how and all types of copyrights, is a valuable part of the Group's corporate assets and productive potential and is of vital importance to the Group.

For this reason, employees, executives and members of the Group's management must protect it and use it appropriately, limiting its use exclusively to the performance of their duties.

Likewise, we are responsible for the proper use and protection of third party intellectual and industrial property rights and, in cases where they are granted to the Group, we avoid using them beyond the limits and purpose of their grant.

Management of information & personal data

The Group's information and records related to its business activity must be kept confidential, protected and used exclusively for corporate purposes. Such information includes business strategies, pricing information, customer and supplier lists, undisclosed financial results, financial data and forecasts, contracts, technology used, development of know-how and any other information that has or could have an influence on the Group's activities.

All employees, executives and members of the Management take all necessary measures to preserve the integrity and confidentiality of such information and avoid any use or action that is contrary to their business purpose and any use or action that would or could cause harm to the Group or provide an economic or personal benefit to a third party.

Likewise, all our communications, whether internal or with third parties by any means and the information provided through them must be accurate, valid, timely and always within the scope of appropriate authorization. All employees, executives and members of the Management must be particularly careful when communicating with or informing others on behalf of the Group Companies.

In the same way, it is the Group's policy to provide all information and data to the competent authorities in a reliable and accurate manner, without altering the relevant material.

We also process the personal data of employees, executives, members of the Management and generally those who provide services to the Group, customers, suppliers, our shareholders and anyone who deals directly or indirectly with the Group, to the extent necessary for the conduct of the business activity of the Group Companies and always in compliance with the law

We comply with the obligation to protect and properly use this information, which we acquire as a result of our employment relationship with the Group, even when we cease to work for the Group.



Welcome to the big family of businesses

LINOGROUP