



CODE OF PROFESSIONAL CONDUCT & ETHICS

Included in COMPREHENSIVE HUMAN RESOURCES POLICY

REVISION CODE	ISSUE / REVISION DATE
2.0	17.11.2023

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I. General Information

Title of Policy / Procedure	Comprehensive Human Resources Policy
Involved Units	Chief Executive Officer Human Resources Unit
Code of Policy / Procedure	11
Revision	2.0
Revision Date	07.11.2023
Replaces	Version 1.0 of 17.11.2023

Prepared by	Head of Human Resources	01.11.2023
Reviewed by	Internal Audit Unit Compliance Officer	07.11.2023
Recommended by	Audit Committee	10.11.2023
Approved by	Boards of Directors	17.11.2023

Revision / Amendment History			
Effective Date	Code	Chapter / Paragraph	Rationale for Changes
27.07.2023	1.0		
17.11.2023	2.0	H/R Policy 2 - Paragraph 4	Amendment to the Code of Professional Conduct and Ethics

II. H/R Policy 2: Code of Professional Conduct & Ethics

1. To whom it may concern

The Code of Professional Conduct & Ethics (Code) is addressed to persons who have an employment relationship or act as representatives and/or partners of Trastor REIC. More specifically:

- Members of the Board of Directors, Committees and Senior Managers,
- to all employees, regardless of the form and manner/place of their employment,
- to any person who works with the Company on the basis of a contract.

It is noted that although the wording of the Code of Professional Conduct and Ethics refers primarily to employees, all people who may be entrusted to perform a project or provide services to the Company are expected to comply with its contents.

The Company shall ensure that all the people covered above are made aware of this document in the most appropriate manner.

PURPOSE, VALUES & CONDUCT

2. Our purpose

Our purpose is to be a pillar of stability for the Greek economy, to increase growth and support innovation. Our footprint on society is positive and lasting, with benefits for our people, our shareholders, our tenants, our partners, and society as a whole, in full alignment with our values.

All factors of the Company's activities are underpinned by and serve our principles of Responsibility, Integrity and Transparency with a view to achieving best value for all stakeholders.

We promote our Responsible and Sustainable strategy by adopting Environment, Social and Governance (ESG) criteria that combine growth and economic performance with social and environmental sustainability.

We invest in our people as they are our Company's most important asset. The unified way we operate, make decisions and evolve is at the core of everything we do for our employees, shareholders, our tenants, our partners, and society as a whole.

3. Our values

Our values shape the way we work and cooperate, the guide for making decisions and communicating within and outside the Company. They go beyond words and inspire us every day to achieve the best results in a way that meets the expectations and needs of all stakeholders, including tenants, employees, shareholders and society as a whole. We systematically cultivate a cohesive culture of high performance, continuous development, acceptance and inclusion, dialogue and open communication with opportunities for active participation for all and for all.

4. The key points of our working framework

WE ARE COMMITTED TO:

- **Take** all necessary measures and make every possible and feasible effort to ensure and/or reduce any risk of criminal acts.
- **Report (Whistle Blowing)** any negligence and/or illegal, dishonest act and/or irregularity that comes to our attention, even if it relates to confidential processes and data.
- **Act** in accordance with the responsibilities of the role to which we are assigned by the Company, irrespective of the title or level we held until then.
- **Attend** our work and provide our services in accordance with the applicable timetable.
- **Be engaged**, during our working hours, exclusively in work related to our responsibilities at the Company.
- **Notify** any absence (indicatively by email) outside the workplace during our working hours.
- **Maintain** a healthy work environment free of tobacco products, e-cigarettes, alcohol and substances.
- **Take care** to maintain hygiene and cleanliness in our work areas and public areas.
- **Respect** our colleagues and customers when working in open spaces (phone volume, chats, meetings).
- **Provide** equal opportunities for personal and professional development, treating all our colleagues with fairness, meritocracy, and objectivity.
- **Respect** different opinions and perspectives & work together with high standards of professionalism.
- **Promote** equality, diversity, and team spirit in a positive working environment.
- **Inform** our employer of any change in our marital status, any change in our home address, as well as any event, incident or situation that could affect our employment relationship with the Company, or that could provide a legal basis for any of our rights against the Company. (The consequences of such events or circumstances shall commence only upon the above notice, evidenced only by written proof from the Company).
- **Shall return** at the termination of our employment, without notice or other action by the company, any correspondence, documents, and other items belonging to the Company which are in our possession.
- **Shall notify** our employer in the event of any criminal prosecution involving our employment with the Company.

WE PLEDGE:

- **Not to participate** in affairs and actions that may be related to criminal activities, bribery, or corruption.
- **Not to allow or participate** in any speculative activity or gambling with money in a systematic manner.
- **Not to offer** services and products (other than those of the Company), with or without remuneration, taking advantage of our status as employees of the Company.
- **Not to carry out** transactions for personal benefit or on behalf of friends or relatives, exploiting confidential information through our status (the restriction extends to spouses and relatives up to the 2nd degree).
- **Not to accept** any discount, gift, reward, or benefit for our own benefit from a customer, supplier or other person dealing with the Company, with the exception of non-personalized business gifts or souvenirs (up to €200).
- **Not to manipulate and/or deceive** others.
- **Not to judge, comment, criticize, marginalize, threaten, bully** our colleagues/co-workers, while demonstrating zero tolerance to all forms of violence and harassment, including gender-based violence and harassment and sexual harassment.
- **Not to disclose** confidential information or withhold information.
- **Not to act** for our own benefit, using means, infrastructure, data, access, human resources or even our status as employees of the Company.
- **Not to be** arbitrarily **absent**.
- **Not to be influenced by the ideological and political beliefs** of our colleagues in our assessment of them and/or support of their development.
- **Not acting based on stereotypes and prejudices**, making sure that our decisions are based on objective criteria.
- **Not to carry out** instructions contrary to the Company's Policies, Procedures and Regulations.
- **Not to engage** in excessive, relative to our financial situation, or informal/unofficial lending, guarantee loans or claims in favor of third parties without prior assessment of the purpose and risk we are undertaking, while taking a prudent and consistent attitude towards our credit exposure.
- **Not to make public statements on behalf of Trastor REIC** without prior written approval from management.
- **Not to be employed** in the private or public sector, in any capacity and not to undertake any business activity (as an employee, management/Board member, shareholder/partner), without the prior approval of the Company, in accordance with the prescribed procedure (this does not apply to Non-Executive Directors, for whom another disclosure procedure is provided).

HOW WE MAKE DECISIONS:

Our constant pursuit is to create value for all stakeholders of the Company, with each of us translating strategies, priorities, with responsibility and professionalism. Oriented to our value system, we make the right decisions and operate within the applicable working framework at any given time.

In cases where the decision is not clear and there are doubts, **we ask ourselves the following questions to guide us to the appropriate solution:**

- Have I checked/evaluated the regulatory & working framework?
- Have I taken note of this Code and the applicable Company Policies?
- Have I weighed all the possible risks associated with my decision?
- Have I considered the impact my decision will have inside and outside the Company?
- Am I confident that my decision will not affect trust and compromise the safety of the Company's stakeholders?
- Am I able to share my decision with a third party or even make it public?
- Would I hold the same view of the decision if it had been made by someone else?

If the answer to any of the above questions is **NO**, then we will need to stop to gather more information, consult the relevant Units and/or ask our superior for guidance.

INFORM - PROTECT - ACT:

We are aware of and follow the Company's Code and Policies and have an obligation to report any irregularities we identify using the communication channels for Whistle Blowing. A basic and inviolable principle of the Policy for Managing Named and Anonymous Whistle Blowing Complaints is to **protect the anonymity and confidentiality of the data of the persons making such reports/complaints.**

The Company opposes retaliation against any employee who reports and participates in the investigation of any violation of the Code of Professional Conduct & Ethics. We remember that any valid complaint filed in a timely manner protects both the Company and all of us.

Contact channels for Whistle Blowing are the following:

- by e-mail to the special e-mail address whistleblowing@trastor.gr , to which only the Head of Internal Audit and the Chair of the Audit Committee have access.
- by physical mail, to the postal address: 5, Chimarras Str., 151 25, Maroussi, Greece, to the attention of the Head of Internal Audit and/or the Chair of the Audit Committee of Trastor REIC.

Reports of non-compliance with the Code are handled by the Company's designated bodies in accordance with the prescribed procedures and may result in disciplinary action.

REVISION OF THE CODE & PUBLICATION:

The Code of Professional Conduct & Ethics is updated whenever required and at least every three years and is approved by the Board of Directors of Trastor REIC on the recommendation of its Audit Committee. The Head of the Human Resources is responsible for its revision, in collaboration with the Compliance Officer and the Company's Internal Audit Unit, considering the specific needs and characteristics of the Company, incorporating any changes in the regulatory and legislative framework.

The Code is posted on the Company's intranet and on the Company's website.

DISCIPLINARY OFFENCES & DISCIPLINARY SANCTIONS:

Non-compliance of the Company's bodies and staff with the Code of Professional Conduct & Ethics must be reported to the Board of Directors by the Audit Committee and/or the Head of the Internal Audit Unit. The Board of Directors is the only competent body of the Company to review and impose disciplinary sanctions on matters of deviation from the Code of Professional Conduct & Ethics, upon the recommendation of the Audit Committee. Non-compliance shall, after considering the causes and intentions that led to the violation, result in the imposition of sanctions, which shall vary according to the case and the Board shall take appropriate action at its discretion.

More specifically, disciplinary sanctions must be justified and imposed through the following procedure:

The evaluation of cases is carried out based on a specific procedure, during which the Chair of the Audit Committee invites the employee in writing to submit a written statement within one week or to request his/her presence in person to present his/her views on the case and his/her involvement.

The Audit Committee, taking into consideration the employee's statement and all the data at its disposal, recommends to the Board of Directors whether a penalty should be imposed and the type of penalty.

It is further noted that:

- The disciplinary penalty shall be proportionate to the seriousness of the misconduct, considering additional the circumstances in which it occurred.
- No one is prosecuted twice for the same disciplinary offence. A single penalty shall be imposed for an offence, even if it contains elements of several breaches. Any misconduct occurring after the imposition of a penalty shall be treated as new misconduct. Any such new misconduct can be expected to attract a harsher penalty than that for a first disciplinary offence.
- The decision to impose a disciplinary penalty shall be communicated in writing to the employee.
- In case of acts or omissions of the employee that constitute disciplinary misconduct, as indicated above, and regardless of whether or not disciplinary proceedings have been initiated or a disciplinary penalty has been imposed, the Company is entitled, further or in parallel, to exercise any other legal right provided for in order to defend its interests.