

CODE

Code of Ethics

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Message by our CEO

Netcompany-Intrasoft's ethical agenda with respect to its shareholders, personnel, customers, business partners and overall community are reflected into an ethics framework, referred to as the Code of Ethics.

Through its leadership commitment to establish and preserve a culture of integrity, transparency, openness, and compliance Netcompany – Intrasoft launches its Code of Ethics to serve as an anchor policy within and across the enterprise and its related legal entities.

The Code of Ethics sets out the ethical standards for appropriate individual behaviour and business conduct to be adhered to, by stakeholders, based on generally accepted corporate governance best practices and applicable regulatory provisions including treatment modalities for the mitigation of unethical activities.

Compliance with the Code of Ethics is mandatory for all Netcompany-Intrasoft stakeholders. As such, the Code of Ethics calls for enterprise-wide stakeholder awareness and acknowledgment.

Alexandros Manos

CEO, Member of the Board of Directors

Netcompany-Intrasoft

1.0 Reference and Applicable Documentation

1.1 Reference Documentation

Id	Reference	Title
R1	EU Whistleblower Directive	EU Directive on the organisation's obligation to protect whistle-blowers on reporting on any act of potential and/or actual misconduct and to provide information on the internal reporting process.
R2	ISO 37001:2016	Anti-bribery Management Systems-Requirements with Guidance for use
R3	ISO 45001: 2018	Occupational Health & Safety Legal and other requirements

Table 1 : Reference Documents

1.2 Applicable Documentation

Id	Reference	Title
A1	NC-IN_Code of Conduct	The Code of Conduct

Table 2 : Applicable Documentation

2.0 Introduction

The present Code of Ethics represents Netcompany-Intrasoft's ethical commitment to proper business conduct and individual behaviour in a transparent manner defined by the imperatives of moral responsibility that apply to stakeholders, individually, and the enterprise, collectively.

The Code of Ethics is endorsed at the highest level reflecting Netcompany-Intrasoft's commitment to fostering a corporate culture of the highest ethical standard. As such, the Code of Ethics governs decision-making at Netcompany-Intrasoft in a top-down manner. Adherence to the Code of Ethics spreads across the organization. Non-compliance with at least one of its ethical criteria and/or standards may constitute breach of ethics and, as such, regarded non-compliant behaviour.

Netcompany-Intrasoft's Code of Ethics stands alongside its Code of Conduct, and other corporate policies under development, to act as a complementary and reinforcing document to its incumbent corporate policies and as part of the applicable regulatory framework. Its validity is open-ended subject to regulatory updates and generally accepted corporate governance best practices.

In tandem with Netcompany-Intrasoft's Code of Ethics and corporate directives in development, an independent and autonomous reporting channel will be put in place to enable the process of reporting on acts of actual or suspected misconduct, whether ex post or ex ante, in a way that ensures protection to the employee reporting on misconduct, referred to as the whistleblower, by preserving full anonymity.

2.1 Purpose

Deriving from its commitment to fostering a solid corporate governance model, Netcompany-Intrasoft's Code of Ethics defines a solid ethical framework based on its corporate values and ethical criteria of decision-making to underpin consistency in ethical behavioural standards, required to be adhered to by all internal and external stakeholders in the context of "good governance". The Code of Ethics acquires profound significance against a backdrop of intensified regulatory scrutiny globally including provisions on, but not limited to, the prevention of malpractices violating the code of conduct and the eradication of all forms of severe harassment, including sexual and gender-based violence at the workplace alongside other severe violations including theft, fraud amongst others.

2.2 Scope

The Code of Ethics applies to all members of Netcompany-Intrasoft's Board of Directors, Management, employees, collectively referred to as internal stakeholders, and contractors, subcontractors, suppliers and third parties, collectively referred to as external stakeholders, entering contractual relationships with the former. Although the scope of the present policy extends to include third parties, it is acknowledged that it may not be referred to as a substitute of third parties' code of ethical behaviour at individual and collective level.

2.3 Roles and Responsibilities

Owning of the Code of Ethics in line with corporate governance best practices and the applicable regulatory framework lies with the responsibility of the compliance function.

At Netcompany-Intrasoft compliance is co-owned. All enquiries and requests for amending the Code of Ethics should be addressed to the Corporate Governance & Quality Management unit.

Communicating the Code of Ethics within and across Netcompany-Intrasoft is key. Jointly with Corporate Governance & Quality Management, Corporate Marketing and Communications is responsible to raise internal and external awareness. For newcomers, HR implements internal awareness on Code of Ethics matters at the induction stage.

Accessing the Code of Ethics in its entirety or in part(s) is ensured to internal stakeholders via WeAre portal, and to all external stakeholders via Netcompany-Intrasoft's official website.

3.0 Ethical Decision-Making Criteria

The Code of Ethics reflects on Netcompany-Intrasoft's core values outlining its operating philosophy that comprises ethical commitments and behavioural standards internal and external stakeholders must necessarily comply with.

At Netcompany-Intrasoft, ethical decision-making is value driven and takes centre-stage in its practices. Criteria for ethical decision-making are in place to indicate what an ethical action is. The backbone of its ethical framework comprises of the following considerations:

- Is the action legal?
- In the action in line with our policies?
- Is the action in line with our values?
- Would I feel comfortable sharing this action with others?
- Does the action set a good example to my colleagues?

To ensure the above, all Netcompany-Intrasoft internal and external stakeholders are advised to consult with the Code of Ethics, the Code of Conduct, the Company's policies uploaded on our site and, where applicable, the work regulation.

In case an internal and external stakeholder becomes aware of or is instructed to undertake or becomes victimised by an act of misconduct that violates the ethical framework, reporting on misconduct is imperative.

To that end, Netcompany-Intrasoft will establish independent and autonomous reporting channels accessible to all internal and external stakeholders to enable anonymous reporting, in good faith, on an act of misconduct. In line with the applicable regulatory framework, Netcompany-Intrasoft treats reporting on

misconduct with the utmost respect and confidentiality and comprises an integral component of Netcompany-Intrasoft's ethical decision-making framework.

3.1 Ethical Framework

Netcompany-Intrasoft's ethical decision-making framework is built around 5 main pillars:

- Increasing stakeholder trust
- Encouraging positive behaviour
- Enhancing sustainability
- Improving transparency
- Lowering capital costs

Netcompany-Intrasoft's mission is to foster a culture of business decision making and accountability while promoting internal and external stakeholders' long-term interests. To that end, integrity, transparency, and trust are instrumental in defining its ethical framework.

Netcompany-Intrasoft's ethical criteria are defined to include those standards deriving from corporate governance best practices governing business conduct for non-listed entities aspiring to what is commonly accepted as "good governance" in alignment with environmental, social and governance practices. Its annual ESG report is testament to its culture of operating responsibly and ethically by eliminating gender disparities and supporting human rights amongst its employees, fostering a positive working environment that leads to high levels of productivity while protecting the environment.

3.2 Compliance with the ethical and regulatory frameworks

Compliance with Netcompany-Intrasoft's ethical and regulatory frameworks is imperative and by no means may be waived. The enterprise employs a zero-tolerance approach to unethical behaviour referring to any immoral and/or illegal act of breach of its code of ethics. Our commitment to integrity begins with complying with the applicable code of conduct across the enterprise. Types of irregularities and acts of misconduct deemed unethical behaviour, may include, but are not limited to, the following:

- actual and/or suspected fraudulent activity including bribery, fraud, theft, abuse of assets, deceit, embezzlement, and corrupt practices
- misrepresentation of financial reporting by way of non-adherence to internal controls
- violation of any duty of confidentiality
- violation of industrial safety rules
- breach of the Code of Ethics and/or the Code of Conduct owing to all types of harassment including sexual and/or related to race, gender, religion, politics
- retaliation against a whistleblower, who reports on misconduct in good faith.

From an ethical compliance perspective, any act of misconduct including reneging on our code of conduct, corporate policies and procedures and ethical criteria of decision-making may constitute non-compliant behaviour. Non-compliance with our Code of

Ethics, partly or in its entirety, can be considered wilful misconduct and, as such, regarded on occasion as breach of the Code warranting potential further action, where necessary. From an ethical and regulatory compliance perspective, any act of misconduct entailing breach of regulation, local or international, pertaining to the territory of operation of Netcompany-Intrasoft's subsidiaries can be considered non-compliant conduct. All Netcompany-Intrasoft stakeholders should be familiar, and where applicable comply, with laws and regulation on bribery, corruption and prohibited business practices. Under the framework of Netcompany-Intrasoft's anti-bribery and anti-corruption policy (to be finalized), corruption refers to the misuse of entrusted power for private gain. For the purposes of this Code of Ethics, bribery by Netcompany-Intrasoft's personnel acting on its behalf or for its benefit including Netcompany-Intrasoft's business associates in relation to Netcompany-Intrasoft's activities, whether direct or indirect, through a third party, is ruled out.

3.3 The standards of Ethical Conduct

Standards of ethical conduct per stakeholder group are in place for Netcompany-Intrasoft to ensure the respectful treatment of all stakeholders involved in a fair manner.

Working with Customers:

Our business conduct with customers is built around long-term mutually beneficial relationships including delivery of high-quality products/services tailored to their specific needs. To that end, Netcompany-Intrasoft seeks to enable business transactions by employing best standards and practices aiming to treating fairly and responsibly all customers.

Working with Colleagues:

To provide a positive working environment where all internal stakeholders feel valued, trusted and inspired requires nurturing a culture of inclusiveness, respect, recognition and accountability. To that end, Netcompany-Intrasoft treats its internal stakeholders by applying standards including:

- Anti-discrimination displaying zero-tolerance to discrimination or harassment of any form.
- Health & Safety by providing a work environment that is conducive to preserving a work-life balance.
- Compliance with internal corporate policies to ensure internal stakeholders conduct within and/or outside business conduct may not affect ethical business conduct in an adverse way.

Working with Third Parties:

Selection of and engagement with third parties including customers, suppliers and business partners necessitates procurement and outsourcing standards that should always be adhered to so as to ensure transparency, objectivity, risk mitigation and compliance with corporate policies and procedures as per the applicable regulatory framework. Netcompany-Intrasoft's procurement and contract management policies as well as supplier and sub-contractor selection and evaluation procedures are in place to ensure working with third parties in an ethical manner.

Relationship with the Shareholders:

Netcompany-Intrasoft commits to retaining an ethical relationship with its shareholders by way of consistently working towards the promotion of their long-term interest in accordance with the regulatory framework and based on corporate governance generally accepted best practices. To that end, its robust internal control system based on its corporate governance model of multiple lines of defense ensures Netcompany-Intrasoft acts in the best interest of its shareholders.

4.0. Regulatory Framework

The Code of Ethics is designed to comply with the applicable regulatory frameworks across Netcompany-Intrasoft and its subsidiaries and affiliates. All regulatory provisions pertaining to ethical business conduct are respected including ethical individual and collective behaviour that constitutes a core prerequisite for creating and sustaining a corporate environment of the highest ethical standard adhering to lawful and moral practices.

As part of this framework, the following compliance requirements are underlined for future action:

- The prevention and eradication of all severe types of violation and forms of harassment including sexual harassment at the workplace.
- Adherence to internal corporate policies applicable across Netcompany-Intrasoft and its subsidiaries.
- The establishment of whistleblowing reporting channels in line with the EU Directive on Whistleblowing.

4.1 Gender-based violence including sexual harassment at the workplace

Gender-based violence and harassment at the workplace refers to a range of unacceptable types of behaviour, acts, practices, threats aiming at and/or entailing physical, psychological, sexual, or financial damage. The definition is extended to include a one-off assault that falls under the abovementioned types of damage. Whether one-off or recurring, all acts of gender-based violence may include sexual harassment. Any such act occurring at the workplace, including public and private areas therein, and/or related events, social activities, training, travel and all types of communication, whether virtual or remote, constitutes unethical behaviour and/or improper conduct and, as such, breach of law.

4.2 Employer's core principles & obligations

Netcompany-Intrasoft employs a zero-tolerance approach to unethical behaviour with a view to adopting and sustaining an inclusive, integrated and gender-responsive approach to the prevention and elimination of violence and harassment at the workplace. Its core principles & obligations include amongst others:

- prohibiting violence and harassment
- ensuring relevant policies and remedies for affected persons are in place to address acts of violence and harassment

- adopting proactive measures to pre-empt, tackle and eradicate all forms of harassment
- strengthening internal awareness
- addressing the rights and obligations of all internal stakeholders and employers alike

As part of the applicable Occupational Health & Safety EU legislation, psycho-social risk prevention is mandatory. In compliance with the ISO 45001:2018, Netcompany-Intrasoft's Code of Ethics introduces pre-emptive protection measures on (a) the eradication of gender-based violence including sexual harassment and (b) on the improvement of working conditions at the workplace. To that end, assessing psycho-social risk, amongst other risks, that may have an adverse impact on internal stakeholders' well-being leading to psychological strain, which may entail adverse neurophysiological responses or reactions, is prioritized. To align with the provisions of psycho-social risk prevention from a global occupational health perspective, in-house proactive measures are designed to address psycho-social, environmental, and technological parameters pertaining to the best possible set-up of the workplace.

4.3 Internal Stakeholder rights & obligations

In case an internal stakeholder witnesses activity that classifies as unethical behavior, it is the internal stakeholder's obligation to report on an act of misconduct in good faith.

In case the offender is an internal stakeholder, it is the employer's responsibility to take the necessary measures against the offender to ensure misconduct ceases, where applicable. Such measures include official warnings, verbal and in writing, and may lead to further actions.

In case an employee is exposed to and/or becomes a victim of an act of misconduct related to gender-based violence including sexual harassment, the employee has the right to legal protection. Details of the response to these instances are outlined in the relative corporate policy under development.

5.0 Code of Ethics Governance & Accountabilities

The responsibility to ensure the adequacy and effectiveness of the Code of Ethics lies with Netcompany-Intrasoft's Board of Directors. The Code of Ethics is in place to protect the best interest of Netcompany-Intrasoft's shareholders, executive management and employees while ensuring compliance with its ethical decision-making criteria and applicable regulatory framework for its countries of operation globally.

6.0 Sanctions

Any internal or external stakeholder found to have violated Netcompany-Intrasoft's Code of Ethics may be subject to sanctions in accordance with the applicable regulatory framework and/or, where applicable, the work regulation. More specifically,

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non-compliance with Netcompany-Intrasoft's Code of Ethics a) by internal stakeholders, may lead to termination of employment contract, taking into consideration the applicable legal and regulatory framework and b) by external stakeholders, may lead to termination of contract and/or exclusion from procurement contracts with Netcompany-Intrasoft.

Successful adherence to the Code of Ethics is of profound significance in safeguarding Netcompany-Intrasoft's reputation.

Document History

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0	90	27/09/2021	Code of Ethics – Policy initiated by CGQM to serve as a complementary and reinforcing document to the Code of Conduct. For internal Review	All
0	91-99	01/10/2021- 23/04/2022	Code of Ethics – Policy revised by CGQM and resubmitted in response to EU Whistleblower Directive requirements calling for a technical feasibility assessment to set an appropriate reporting channel applicable to NC-IN Greece. Also updated to reflect internal comments raised by reviewers	All
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