



CODE OF BUSINESS CONDUCT

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REVISION HISTORY

Version	Date	Description of Changes
1.0	01/04/2013	Original Version - Vivartia Code of Conduct
1.1	01/04/2023	DELTA Code of Conduct
1.2	20/12/2023	Clarifications on approval & compliance check
1.3	25/01/2025	Clarifications - Changes on Org. Structure
1.4	01/09/2025	Changes on Org.Structure

Message from DELTA's CEO

At DELTA, our strategic priority is to showcase the power and benefits of good nutrition at all levels, as a driving force for the health and well-being of consumers and society, the protection of the natural environment and the creation of a sustainable society. Through our 70 years of experience, we have created a portfolio of healthy products that support people in their efforts to follow a good diet and live a life of well-being. All of us at DELTA are committed to continue offering to all our consumers –through our strong distribution network, our high level of expertise and responsible innovation– even more choices of good nutrition that will meet their needs for good health and quality of life depending on their financial capacity, age and lifestyle.

To achieve this, we act ethically and with integrity in all aspects of our business based on the guiding principles of our Code of Conduct and in full accordance with our values. As the environment in which we operate becomes increasingly complex and is constantly changing, the Company's principles and values guide our daily behaviour and support the continuity of our course.

The Code of Conduct highlights the importance DELTA attaches to the integration of high business principles, reflects our commitment to the Principles of Business Ethics and is our compass for the way we operate, make decisions and evolve as professionals. It helps us make informed decisions, guides us on where to go when we need more information and concerns every member of our Company's staff regardless of their department, position or role.

I invite you to take the time to read and digest the Code of Conduct, so that it can reflect the essential commitment of all of us to a Responsible Corporate Culture, which is crucial for our long-term well-being.

We are here to always do the right thing, acting according to the highest ethical standards, ensuring the sustainability of DELTA, its employees, customers, shareholders and society as a whole and we are all proud to be part of the achievements and development of our Company.

INTRODUCTION

1. Purpose of the Code of Business Conduct

The Code of Business Conduct (hereinafter the "Code") refers to the basic values, principles and rules that govern all business activities of DELTA FOODS SINGLE MEMBER S.A. (hereinafter the "Company"), which also govern the professional conduct of all its employees. It defines the obligations and responsibilities that each employee has towards his/her colleagues, partners and shareholders of the Company, is compatible with the Code of Business Conduct of the Vivartia Group to which the Company belongs and is also applicable to its subsidiaries. The aim is to ensure that the Company's objectives are pursued within a framework of agreed principles and values that define everyone's daily behaviour.

The Code's values and principles make use of the best international practices and form the basis of the Company's Policies and Procedures. They are in line with existing institutional and regulatory obligations and are binding for all the Company's employees in the performance of their duties.

The Code was established taking into account the current legislative framework governing the operation of the Company, the high-quality and high-value products it produces and provides, the standards of professional conduct it has adopted for the needs of its business and Law 4990/2022 which provides, inter alia, (i) the development within companies of a system for reporting violations related to specific issues such as environmental protection, consumer protection, product safety and compliance, food safety, privacy and personal data protection, competition, taxation, (ii) the protection of persons who report such violations, (iii) the organisation of the procedure for submitting, receiving and following up reports, the applicable penalties and (iv) the designation of an Officer responsible for Receiving and Following up Reports (ORFR).

Any issue regarding a potential violation of the Code of Conduct will be investigated in a confidential manner, it will be determined whether there is indeed a violation of the Code of Conduct and appropriate corrective action will be taken in accordance with the Company's Policies and Procedures.

The Code is addressed to, concerns and is binding upon both the existing employees of the Company and its subsidiaries as well as the persons getting hired, who automatically and obligatorily join the Code. The Company expects everyone to apply the same standards and comply with the Code and any violation of the Code of Conduct will result in very serious consequences, such as disciplinary action and even termination of cooperation where necessary.

2. Principles and Values of Professional Conduct

The Company always operates in full respect and compliance with the laws and business ethics rules. For this reason, it has established policies and procedures that align its day-to-day operations with these values, thus safeguarding its name and reputation. The Company complies with internationally recognised standards and guidelines such as the United Nations Universal Declaration of Human Rights, the Basic Conventions of the International Labour Organisation (ILO), the Principles of the UN Global Compact, the Global Sustainable Development Goals (2030 Agenda), the United Nations Guiding Principles on Business and Human Rights, the Guidelines of the Organisation for Economic Co-operation and Development (OECD), as well as the UN Convention on the Elimination of All Forms of Discrimination against Women (Article 11 - Scope of employment).

Compliance and adherence to legislation, regulatory obligations, professional principles and standards in every area of the Company's business is a fundamental principle that is strictly observed by all employees. The Company's employees must be aware of the issues related to the performance of their duties and, in this regard, in case they need any clarification regarding the legislative and regulatory framework governing the performance of their responsibilities, they must contact the Legal Officer / Compliance Officer and the Director of Human Resources.

Business ethics ensures that business activities are conducted with fairness, integrity, honesty and respect, and is an essential characteristic of a modern, high-performance business. In this context, employees' contribution to maintaining social cohesion and investing in well-being are necessary conditions for long-term and sustainable business activity.

The Code defines the Company's modus operandi

- using operational resources efficiently;
- showing honesty, sincerity and reliability towards its partners, customers and suppliers;
- respecting the honour and dignity of the employees, ensuring their utilisation and development. Under no circumstances are brawls allowed in the workplace. Unintentional mistakes should be treated with sympathy;
- boosting initiative and innovation in an environment of cooperation and trust;
- creating an equitable, safe and healthy working environment, while special care and sensitivity is required when dealing with socially vulnerable groups;
- protecting the environment and fully complying with environmental legislation.

The application of these principles governs the Company's relations with its employees, shareholders, partners and competitors, and shapes the Code.

3. Corporate Image

The Company's image is directly linked to the daily professional behaviour adopted by each individual, which expresses our values and principles. For this reason, any personal opinions expressed must reflect the Company's positions and image, while public communication addressed to the media or other third parties is the exclusive responsibility of the Corporate Affairs and Sustainability Department.

The presence of a Company employee at any event or conference as representative of the Company must have been approved by competent managers who are knowledgeable about the subject matter of the event, and such approval may be accompanied by supporting material and, if necessary, relevant guidance.

Furthermore, the Company's presence on Social Media is managed by authorised executives. Where such media are used by a wider range of workers, the following principles must be respected:

- Expressing a view and personal opinion must not create the impression that it is an opinion of the Company or that it is directly or indirectly related to it.
- Employees' general presence in those media should be characterised by restraint because it may not be perceived as an individual presence but also affect the Company's image.
- In these communications, information disclosed is only information authorised for release by the Company's responsible executives and generally no data on the Company's business choices or internal processes are disclosed.
In any event, the content published may not contain offensive or inappropriate statements both for the Company and any of its employees or partners.

4. Commitment of the Management

The management team is committed to creating and maintaining a working environment that promotes mutual trust, cooperation and merit-based recognition. The Company provides equal employment opportunities in full compliance with labour legislation, without any kind of discrimination, attracting people with knowledge and values. It ensures staff development, creative expression and thinking in harmony with their legitimate personal and professional aspirations.

It ensures a working environment in which there is no room for child and forced labour, while at the same time there are no practices of violence, intimidation, harassment of any kind and discrimination on the basis of personal, racial or other characteristics and beliefs, in full compliance with the applicable legislation.

The management team is committed to and applies modern methods for the development of the Company's Human Resources, provides continuous and systematic training programs and applies modern evaluation and reward systems to

ensure that employees have the opportunity for continuous development and enhancement of their skills, recognising their contribution and dedication.

5. Quality

With widely recognised brands in its portfolio, the Company brings together the quality and dynamics of leading food products. Products incorporate innovation in their content, preparation and use, ensure high nutritional value and drive the market to meet consumer needs in terms of nutritional safety, sufficiency and reliability.

Ensuring and maintaining a high degree of product quality is linked to the Company's innovative and responsible business approach, driving the Company to set and achieve ever higher goals in this fundamental relationship with consumers.

6. Confidentiality

Corporate confidential information is an important asset of the Company, and its maintenance is a matter of reliability and professionalism. Employees shall act ethically and discreetly in this regard and shall ensure that the information they handle is protected. In addition to legal and contractual obligations, the Company's ethical principles require ensuring the confidentiality of all kinds of information concerning employees and partners of the Company.

Confidential information can be data, files, documents, in paper or electronic form, but also any material relating to the organisation and operation of the Company (know-how, methodologies, business planning, financial transactions, research and development, procedures, contracts, legal documents, organisation, etc.).

Business documents, presentations and emails created or received by employees in the normal course of the Company's activities are valuable assets and contain important business information. For this reason, correct and accurate record keeping is a necessary condition for the proper operation of the Company. Employees who keep records must ensure that such records are accurate and complete.

Each employee may not, in the performance of his/her duties, as well as in any kind of transactions or relations with third parties, disclose or make available in any way information of the Company that is confidential or secret to persons either inside or outside the Company, including members of their family and friends, throughout the duration of their employment relationship with the Company, and after its termination, in any way for their own financial benefit or for any other purpose.

At the Company we are nurturing a culture that respects privacy. The Company follows the Privacy Principles when processing personal data and is committed to processing personal data honestly, ethically and with integrity. The Company fully complies with the requirements of the General Data Protection Regulation (679/2016), as well as with the applicable Greek legislation, and takes all appropriate organisational and technical measures to ensure the confidentiality, availability and integrity of the personal data of its employees, customers and partners.

At the same time, all employees must comply with the Company's policies and procedures as in force from time to time regarding the processing of third parties' personal data to which employees have access in the performance of their employment contract with the Company.

The Company's Compliance Officer, along with the Data Privacy Officer, can help employees understand how the Company's principles on these matters are applied and explain the meaning of the Privacy Principles and of the specific procedures and guidelines that employees must follow.

Employees are bound by confidentiality even after leaving the Company.

7. Intellectual Property

Products or services developed by the Company's employees constitute its intellectual property and significant assets. The Company's employees ensure the protection of its intellectual property, which is a valuable asset of the Company. This includes, among others, trademarks, copyright, patents, proprietary software products, and any proprietary work product of the Company's employees. The use of intellectual property must be accompanied by appropriate authorisations in accordance with the Company's policies and procedures.

8. Competition

The Company, in compliance with European and national legislation on free and unfair competition, promotes healthy and fair competition and does not engage in unfair arrangements and agreements or in acts that are contrary to accepted principles of business morality and laws. Specifically, the Company does not engage in unfair price-fixing agreements, prearranged customer acquisition practices and market allocation. Following the rules on healthy competition, the Company avoids the promotion of unfairly or misleadingly advertised products, fully respecting the relevant provisions of national and Community legislation.

The Company cultivates a high level of professional conduct in all dealings and relationships, both with partners and colleagues.

Employees cannot seek, discuss or accept, or generally exchange confidential information with competitors. Employees must uphold the rules on the protection of competition and exercise particular sensitivity and caution when circulating and exchanging information among themselves and with the Company's partners.

In case of doubt regarding the legality of any communication, contract, commercial practice or activity, or if they find that the above principles have been breached by any of their colleagues or associates, employees must immediately inform/consult the Company's Legal Officer / Compliance Officer.

9. Sustainable Development and Corporate Social Responsibility

The Company believes that respect for the principles of sustainable development and environmental responsibility is an important aspect of its activities and a cornerstone of its socially responsible behaviour. Corporate Social Responsibility reflects the Company's general sensitivity towards contemporary problems faced by societies or issues concerning social groups that go through challenges today.

The Company is committed to creating a positive impact on society and all its stakeholders, developing business and environmental resilience and promoting a sustainable business model. As such, it has incorporated ESG (Environmental, Social, Governance) criteria into its strategy and operations, and operates in line with global initiatives such as the

United Nations Sustainable Development Goals (SDGs) and the 10 Principles of the United Nations Global Compact.

For this reason, the Company operates in full respect of the protection of the environment and is oriented to sustainable development. A clear objective of the Company is the reduction of its environmental footprint through practices and actions aimed at protecting the environment. The Company operates responsibly towards the environment throughout its business chain and fully implements all environmental legislation and international standards and responsible practices for the management of environmental impacts. It undertakes a number of initiatives aimed at reducing the environmental impact of its products, using energy efficiently and reducing its carbon footprint, restricting water use, reducing greenhouse gas emissions and food waste, etc.

At the same time, the Company has adopted socially responsible practices fully in line with modern trends in the business world, and such practices have often been reflected in applicable laws and regulations. The Company supports local communities in the areas where it operates and strengthens social groups that are disadvantaged or temporarily or permanently unable to follow social developments.

The Company invests and actively contributes with Corporate Social Responsibility actions to improve the quality of life for everyone, inside and outside the Company, ensuring universal access to healthy and balanced nutrition, through the improvement and upgrading of products and the development of innovative products of high nutritional value. In the context of Corporate Social Responsibility, the Company gives grants for social and humanitarian purposes or to support social actions that promote education, culture, sports and good environmental behaviour.

10. The Company's employees

The Company's employees put their knowledge, skills and abilities at the service of the Company's objectives and ensure:

- result orientation with perseverance and dedication to achieve team and business objectives;
- innovation and taking initiatives for the implementation of new ideas and solutions;
- organising and carrying out work in a diligent, methodical and flexible manner in accordance with the schedule;
- solving problems by evaluating the available alternatives and making appropriate decisions;
- cooperation and teamwork by communicating with and informing colleagues and associates;
- building relations of constructive cooperation, mutual respect, professionalism and ethical behaviour, without discrimination of any kind.
- avoiding bullying, violence and harassment on the basis of gender, origin, ethnicity and beliefs of any kind.
- compliance with applicable legislation.

11. Health and Safety at Work

One of DELTA's priorities is to maintain a healthy and safe working environment for all employees and partners. The Company guarantees that its employees will be employed in a healthy and safe working environment in full compliance with the legislation on occupational health and safety. Preventing and reducing accidents is everyone's responsibility. In accordance with its policies, the Company ensures monitoring and control of the relevant risks by qualified safety technicians, as well as taking the necessary preventive measures against accidents and occupational diseases and the systematic inspection of compliance with safe working rules, protecting the health, safety and welfare of its employees and its associates. At the same time, the Company systematically trains its employees to ensure their compliance with Health and Safety regulations and conducts regular occupational risk assessments in order to identify, assess, prevent and properly manage all risks and their impact on the health and safety of employees. Similarly, the Company expects its employees, suppliers and partners to comply with the relevant safe working rules, to observe the relevant laws and standards and to behave in a safe and responsible manner at all times.

12. Transparency and integrity

The Company adopts a transparency regime throughout its activities, by implementing appropriate policies and procedures that prevent any form of irregular or illegal transaction and provide for a due diligence procedure for external partners, such as, but not limited to, certifications, required guarantees of their suitability, their licenses, the availability and maintenance of the required insurance policies, their reputation in the market, etc.

Relations with customers and suppliers are also governed by a regime of transparency, respect, honesty and integrity, and are managed in a fair and impartial manner. Accordingly, the Company expects its customers and suppliers to comply with relevant laws, procedures, practices and standards and to behave with the same degree of integrity and respect. To this end, it has also drawn up a Code of Conduct for its Suppliers and Partners.

Suppliers are always selected based on objective criteria such as the quality of the products and services provided, excellent and prompt customer service, pricing policy, financial solvency, punctuality in the delivery of products and services, compliance with basic environmental and safety principles, as well as the experience and integrity of a supplier. It is understood and non-negotiable that the Company will terminate any business relationship if it finds that any of its suppliers or contractors are engaging in illegal or anti-competitive practices.

Transparency, honesty and integrity also govern the provision of the necessary information to any competent public authority, the production of financial reports that provide a true and fair view of the Company's financial position, the provision of reliable and fair information to shareholders and all stakeholders.

The Company has invested in enhancing transparency, in the integrity of financial reporting as a means for credible management as well as for the correct and accurate disclosure of financial information in accordance with internationally accepted accounting standards and principles, so that the accounting records present fairly the nature of transactions.

13. Assets Protection

The Company shall ensure that appropriate policies are developed and maintained to safeguard its assets. Such assets include the company's fixed equipment, vehicles, computers, software, as well as the methods and procedures used for production, corporate information, reputation, customer base, trademarks, brand name, etc.

All employees have a duty to protect the Company's assets and resources and to take care to avoid waste, damage, destruction or theft. Any asset provided to an employee should be kept safe and secure to reduce the risk of loss or damage.

Employees should always exercise due care when using the Company's assets, whether tangible or intangible, and not use them for any personal benefit or the benefit of anyone other than the Company. Theft of the Company's assets either through physical removal or misappropriation is considered a criminal offence and will

be treated as such. The same applies in the case of theft of property belonging to other employees.

14. Fighting Corruption/Bribery

DELTA is committed to fighting all forms of corruption and bribery, which can take many forms, such as facilitation through bribery and kickbacks, offering or accepting gifts and hospitality, and does not intend to tolerate it.

In this context, procedures are developed in all critical functions of the Company (e.g. procurement of goods and services, outsourcing, classified approval thresholds, group governance principles, closed bidding procedures, etc.) and any suspected violation of the procedures can be reported/submitted to the communication channel defined in the Code.

The Company carries out transactions and conducts business in a transparent manner and with full respect for legality in accordance with applicable legislation and refrains from any activity that seeks to secure favourable treatment in exchange for a benefit or pecuniary advantage to a third party.

Consequently, the Company's employees do not accept money or other benefits (e.g. any type of facilities, services or preferential prices, etc.) from third parties, nor do they donate objects or services that could be perceived as a bribery attempt.

Furthermore, it is expressly prohibited to offer or promise or provide any monetary or other benefit to a Public Official or other Public Entity and/or third party for the purpose of securing and maintaining a commercial transaction, commercial advantage or preferential treatment.

The above does not include corporate public relations in the context of which gifts and meals of small value are allowed, provided they do not jeopardise the integrity or reputation of the person involved or the Company, nor can be interpreted as acts aimed at gaining an unfair advantage. These activities do not exceed the limits of fair business practices and cannot be misconstrued as affecting the business ethics of the Company and its employees.

The Company informs and educates its employees about the principles and rules to be followed in the context of a fair business relationship, as well as about the requirements for approval and recording of items offered or received. However, the offering and receiving of gifts of significant value or significant benefits (including hospitality, discounts and any other privileges not available to all employees) is prohibited. It must be ensured that decisions are not influenced in any way and under any circumstances by gifts or hospitality and we do not seek in any way and under any circumstances to influence the decisions of others by offering gifts or hospitality.

For example, gifts or hospitality should not be offered or accepted by a prospective partner when a tender procedure and negotiations are underway for the signing of a new agreement.

15. Human rights

DELTA is committed to the respect and protection of all categories of Human Rights both for the Company itself and for its social partners groups. Respect for Human Rights is one of the fundamental responsible practices of the Company's employees and supply chain.

DELTA emphasizes on ensuring a fair, merit-based and safe working environment and does not tolerate any form of discrimination on the basis of gender, age, disability, sexual orientation, cultural background or beliefs. The Company's relations with its employees, as well as relations between the employees, are based on respect for the individual and human rights. DELTA's goal is to create an accepting environment where everyone feels respected and valued by others and can be themselves. This also extends to the Company's partners. The Company seeks equality of opportunity and inclusion of all employees through its employment policies and practices, recognising the importance of diversity in the workplace.

The Company provides equal opportunities to all its employees regardless of their age, gender, nationality, origin or disability. It encourages and recommends to all its employees to respect the diversity of each employee or partner and not to accept any behaviour that offends the dignity of the individual or creates discrimination of any kind.

The Company has zero tolerance to any form of child labour and is committed to the protection of children and minors from work, as well as illegal work.

16. Harassment and Bullying

The Company does not tolerate any inappropriate behaviour and prohibits sexual or other types of harassment, intimidation, abuse of power or exploitation of employees in the workplace and in general in its activity spaces. Harassment includes any inappropriate or unwanted behaviour, including words, gestures and actions that may offend or humiliate an individual. This includes sexual harassment. Harassment can occur between members of the same or opposite sex, outside the workplace and/or outside working hours and can be a single incident or a series of incidents.

The Company applies, in accordance with the applicable provisions, a Violence and Harassment Policy and a corresponding internal complaints handling procedure for incidents of violence and harassment, which are also posted on the intranet.

17. Conflict of interest

A conflict of interest arises when an employee is called upon to serve his/her own (financial and/or other) interest, or the interests of a (natural or legal) person directly or indirectly related to him/her through a control relationship, in a way that is in conflict with the Company's interests.

We are obliged to act in the best interests of the Company and avoid and identify behaviour that may lead to any form of conflict of interest. We apply this conflict of interest policy and ensure that those acting on our behalf also comply with it.

In this context, employees must demonstrate personal reliability and professionalism at all levels and act in the best interests of the Company. They must avoid situations in which a conflict between the Company's interests and a potential personal benefit may arise. In other words, all employees are required to refrain from activities that pursue personal financial interests or other personal benefits in the performance of their duties, activities which violate their loyalty to the Company and are inconsistent with their professional activity.

All business decisions must be taken without bias and based solely on the Company's best interests.

Employees should consider whether they have a personal interest (such as a financial interest in another company) that could affect their impartiality in making decisions concerning the Company.

Therefore, if they find themselves in a position where their personal and professional interests may be in conflict, they are obliged to declare it and obtain approval for cases that may constitute a conflict of interest. Supervisors can help determine whether a conflict of interest actually exists. Any identified conflicts of interest must be prevented or resolved. In addition, all employees are encouraged to consult the Chief People and Culture Officer or the Legal Officer/Compliance Officer if, in the course of their duties, they are required to take actions outside the normal course of action and are in doubt as to whether such actions create a conflict of interest.

Below are some examples:

1. External activities or investments

A personal interest in one of the Company's customers, partners or competitors, which may have an impact on the Company's business. This interest may take the form of an investment, participation in business activities or a relationship with the management team, or it may influence decisions made at work.

2. Friends, relatives and relationships with partners

A close relationship with a senior executive of a competitor or partner as well as business relationships with relatives, spouses, depending on the position one holds in the Company, can create situations of conflict of interest, which can be difficult to resolve.

3. The use of Company resources such as time, assets, money, equipment or trademarks for personal activities may also create a conflict of interest.

18. Political Activities

The Company respects the right of employees to freely engage in political activity of their choice or to participate in the political process.

It is an express condition that this activity must not create any direct or indirect suspicion of the Company's participation in this process or of its commitment to any form of political process.

19. Data Protection & Confidentiality

At DELTA we are building a culture that respects privacy. The Company follows the Privacy Principles when processing personal data and is committed to processing personal data honestly, ethically and with integrity. It fully complies with the requirements of the General Data Protection Regulation (679/2016), as well as with the relevant Greek legislation and takes all appropriate organisational and technical measures to ensure the confidentiality, availability and integrity of the personal data of its employees, customers and partners. Since the relevant obligation came into effect, the Company has adopted policies and procedures that it continuously monitors, updates and upgrades to provide effective protection for employees, customers and suppliers covered by the relevant provisions.

Taking into account that the Company's human resources play a key role in the success of the individual interventions and compliance requirements, all the Company's employees have received training and awareness-raising which are repeated at regular intervals.

At the same time, all employees must comply with the Company's policies and procedures as in force from time to time regarding the processing of third parties' personal data to which employees have access in the performance of their employment contract with the Company.

The Company's Legal Officer/Compliance Officer and Data Privacy Officer can help employees understand how the Company's principles on these matters are applied and explain the meaning of the Privacy Principles and of the specific procedures and guidelines that employees must follow.

The Company also protects any business or commercial information (commercial confidential partnerships, contracts, projects, financial data, customers, suppliers and partners) that it handles. Such information shall not be disclosed to persons or organisations outside the Company or to employees of the Company who are not appropriately authorised.

Employees who come across confidential information in the course of their work, but also afterwards, handle it responsibly and do not disclose confidential information to third parties.

Employees are bound by confidentiality even after leaving the Company.

20. Recruitment / Employment of Relatives

The Company intends to treat employees equally and to recognise and provide equal opportunities to them, with the ultimate goal of creating a friendly, objective and fair working environment, in which each employee is confident that he/she is treated equally with each of his/her colleagues.

To this end, the Company establishes policies and procedures regarding the recruitment and employment of relatives, in order to ensure that the relevant decisions are made on the basis of qualifications, skills, experience and performance, and to avoid any suspicion of bias and opacity, both during the recruitment process

and during the period of employment in the Company (evaluation, promotion, salary progression, etc.)

21. Misuse of Employee Status

Employees cannot use their status as employees for the purpose of securing any kind of advantage or benefit for themselves or their relatives. In particular, invoking their status as employees of the Company is prohibited in circumstances and places that are not connected or related to their position and duties in the Company, even more so when such invocation raises the expectation of personal material or moral benefit.

22. Information Systems Security

The availability and integrity of the Company's Information Systems is of fundamental importance. Personal and professional data are protected against unauthorised access, loss, or manipulation using any technical means available, in accordance with applicable law. Employees must follow the information and systems security rules as recorded in the relevant manuals.

Employees are committed to following the principles of protection of the electronic devices they use (computers, telephones, etc.) and the principles of access to electronic data sources. The use of those media is for corporate purposes with the possibility of personal use insofar as this does not interfere with or endanger corporate security.

The Company reserves the right to restrict employee access to certain websites for network security reasons. Solely for reasons pertaining to the companies' network, the Company reserves the right to record employees' visits to websites.

The Company reserves the right to restrict employees' access to files and records in shared systems, as well as to functionalities of the various enterprise resource planning (ERP) systems, in order to limit access to data that are not related to the responsibilities of each employee.

23. Process Management

Company procedures define the way in which business processes are properly executed, contribute to the safe and reliable operation of the Company and provide a framework for the proper execution of the employees' duties in accordance with the Company's mission and objectives.

Company procedures are approved by the Company's Management Team.

Employees are informed of the company procedures in their area of activity and they must be aware of such procedures and fully comply with them.

Particular importance is given to specific stages of the procedures that serve as safeguards and inform the proper execution of the functions (e.g. approvals and filing, recording of important information, communication - informing supervisors, etc.) or constitute evidence of compliance because they are defined in tax or other legislation.

24. Crisis Management

The Company has established crisis management procedures which are contained in a Crisis Management Manual and aim to prevent, reduce or eliminate the negative effects of a potential crisis.

A special category of actions is the Company's communication –through authorised representatives– with public authorities, where required, as well as communication with the media and competent bodies.

On this basis, periodic training and briefing of all parties involved is carried out as regards the role and obligations of each of them in the event of such an incident.

25. Internal Audit

The Company has an adequately staffed Internal Audit department, which provides independent, objective, advisory and assurance services designed to add value, improve the Company's operations and help it achieve its objectives.

The scope of the Internal Audit Department's activity relates to the identification and management of risk, the operation of safeguards and compliance with corporate governance principles in the Company, as designed and implemented in the relevant procedures.

The Company has established policies and procedures that strengthen the position and operation of the Internal Audit Department, ensuring that it has direct and unhindered access to each area of business activity, to the staff and systems that host the Company's operational and financial data.

The Internal Audit Department applies the Standards of Internal Audit Professional Practice as defined by the Institute of Internal Auditors and has adopted a Corporate Internal Audit Regulation in accordance with the IIA Ethical Principles.

APPLICATION

26. Adherence to and compliance with the Code of Business Conduct

This Code is issued, revised and communicated under the responsibility of the Compliance Officer and is approved by the Management Team.

The Compliance Officer in cooperation with the team leaders are responsible for regularly raising awareness, training and informing employees about the principles of the Policy.

Specific responsibilities and roles for the design and implementation of the Code are assigned in the framework of the individual Policies and corporate procedures in which the Code's Principles are further detailed.

It is the responsibility of all employees to know, understand and comply with the Code. If anyone is in doubt they should seek guidance as the Code attempts to cover many

of the situations in which workers may find themselves, but it cannot cover all possible situations.

Supervisors have increased responsibility as regards both the knowledge and understanding of the Code by members of their team and the compliance with the Code, acting as role models. If a supervisor knows that an employee intends to engage in a prohibited act and fails to take action, he or she will be just as responsible as the employee.

Internal Audit in cooperation with the Legal Officer/Compliance Officer has the unrestricted right to obtain information and conduct regular and extraordinary audits unless otherwise provided for by legal provisions.

27. Breach of the Code

In case any employee of the Company becomes aware of a possible illegal activity or violation of the Code, which may harm the Company, or has concerns about any unethical practice, he/she should report it to the Chief Legal and Compliance Officer, (210-3495000), **who is also appointed as the Officer responsible for Receiving and Following up Reports (ORFR)** under Law 4990/2022 for the cases of infringements falling within its scope.

A reasonable suspicion of unethical conduct may be reported anonymously or by name, in writing or orally through the following channels:

–In person at a personal meeting with the ORFR (in this case, subject to the consent of the reporting person, a full and accurate record of the meeting shall be kept, either by electronic recording of the conversation or by keeping a written record of the meeting, drawn up by the ORFR or the persons authorised by him, giving the reporting person the opportunity to verify, correct and agree with the text to be drawn up by signing it).

–By e-mail: codeofconduct@delta.gr, with ORFR as the primary recipient –By using complaint/report boxes kept in secure places in all the Company's buildings and premises for free access and **by marking on the outside of the envelope "ATTENTION ORFR"**. Complaints/reports are collected regularly with a maximum collection period of one month, by ORFR or an employee authorised by her.

–By post/in writing: at "Achaias 3 & Troizinias, N. Kifissia, 14564", CONFIDENTIAL, ATTENTION ORFR Depending on the nature of the complaint/report, the ORFR refers its further examination to the competent committee and more specifically either:

A) to the Internal Complaints Handling Committee, if it is an incident of Violence and Harassment

B) or to the **Complaints Handling Committee of the Code of Conduct**, which consists of the Chief People and Culture Officer / Chief Legal and Compliance Officer and the Internal Audit Manager, if there is a violation of the Code of Business Conduct or of Law No. 4990/2020, which will review the report in accordance with the applicable procedure provided for in the Company's policies.

If the sender so wishes, he/she can maintain his/her anonymity. A basic and inviolable principle for the control and implementation of the Code is the protection of anonymity in case a complaint is made anonymously and the confidentiality of the

details of the persons making such reports, as well as their protection against unfavourable treatment.

The Company shall take all necessary measures to maintain the confidentiality of the person's identity and the information submitted by him/her, disclosing it only if required by applicable legislation or when such disclosure is indispensable for the conduct of an effective investigation and the taking of appropriate measures.

Any third party outside the Company may report an incident or suspected unethical practice using one of the above methods, and the report will be dealt with in accordance with the applicable reporting policy.

In any case, any incident of a potential violation of the Code will be investigated in a confidential manner, it will be determined whether there is indeed a violation of the Code and appropriate corrective actions will be taken in accordance with the Company's policies and procedures.

Depending on the gravity of the violation, the Company will take, through its competent bodies, any required corrective action in accordance with applicable legislation and corporate policies and procedures.

28. Validity of the Code

This Code is binding on all employees of the Company and its subsidiaries and the Company's employees must, in their dealings with suppliers, customers and partners, bring the Code to their attention and ask for their compliance with its rules.

The Company is responsible for complying with the Code's basic principles and may, depending on its needs, specify its content by adapting its internal procedures.

The Code of Conduct has been approved and ratified by the DELTA Board of Directors and can only be amended or cancelled by the Board of Directors. Any amendments or cancellations will be notified accordingly and the current Code will be posted on its website (www.delta.gr).

This Code shall come into effect immediately after its posting on the Company's intranet and website.