

Code of ethics and professional conduct

Regulatory Compliance | Business Ethics

Approved by	BoD Decision 42_08_17.03.2026
Effective since	17.03.2026
Version	V2.2026
Responsible for the publication	Regulatory Compliance Officer
Previous versions	V1.2019

Contents

1.	Mission and vision	4
2.	Our principles and values	4
3.	Code's purpose and scope.....	5
4.	Corporate governance and compliance	5
5.	Standards of conduct	6
6.	Staff training and evaluation.....	6
7.	Health and safety	6
8.	Personal and professional integrity	7
8.1	Conflict of interest	7
	At TIF HELEXPO S.A., we must pay particular attention to avoiding and handling cases that constitute or could lead to conflict of interests.....	7
8.2	External employment.....	7
8.3	Corruption and bribery.....	8
8.4	Gifts and entertainment.....	8
8.5	Money laundering.....	8
8.6	Relations with business associates	8
9.	Information and data management.....	9
9.1	Confidentiality	9
9.2	Security of Information Systems	9
9.3	Privacy and security of personal data	9
9.4	Communication and disclosure of information.....	9
9.5	Breach of confidentiality and privacy.....	10
9.6	Protection of internal and privileged information	10
9.7	Record-keeping and transparent financial information.....	10
10.	Protection and use of company assets	10
11.	Environmental responsibility	11
12.	Violations and reporting	11
13.	Approvals and responding to queries	12

1. Mission and vision

The limited by shares company (S.A.) with the name “Thessaloniki International Fair S.A.” (TIF-HELEXPO or the Company) is the largest exhibition agency in Greece, operates under private economy rules and is expressly exempt from the provisions governing the wider public sector.

Its purposes include the following tasks:

- Organising fairs, conferences, business delegations and events in general, both in Greece and abroad;
- Advising the Greek State on issues related to exhibition policy as well as the organisation of fairs, conferences and events in general (MICE events);
- Informing the State on exhibition activities in Greece;
- Providing any kind of services, including consulting and production services with regard to any type of exhibition, conference and cultural activities, to public and private bodies, as well as collecting, processing and commercially exploiting relevant information;
- Promoting Greek tourism;
- Aiding Greek producers, small-scale and large-scale industrialists in their efforts to improve the production, promotion and marketing of their products and to increase sales and exports.

TIF-Helexpo is responsible for organising the Thessaloniki International Fair. Moreover, it organises more than twenty sectoral fairs per year, it conducts regional expos throughout Greece, it prepares national pavilions at major international exhibitions held abroad, it arranges conferences and cultural events, it manages and develops its assets as well as the radio station named Radio TIF 104.9 and it advises the Greek State on exhibition policy.

The Company aims at supporting the Greek economy by:

- facilitating the networking of economic bodies and creating business and financial partnerships and synergies at both national and international level;
- promoting Greek production and processing of products, as well as Greek tourism;
- enhancing the outward-looking strategy of Greek enterprises.

The vision of **TIF-Helexpo** is:

- to create a modern exhibition and conference centre by redeveloping the existing one;
- to establish Greece as an international exhibition and conference destination of high standards and specifications;
- to become the largest event organiser in Greece and the Balkans.

2. Our principles and values

Achieving the mission and vision of our company TIF-HELEXPO S.A. necessitates a framework of values and principles governing our day-to-day conduct and practices and laying down our responsibilities in the exercise of our duties.

Public interest

We are committed to the best possible management and utilisation of public assets, aiming at creating long-term value, increasing revenue for the public sector and providing better

services to the citizens.

Integrity

We act with integrity, honesty and diligence in all our tasks, defending the Company and the public interest above all personal or other private interests. We behave objectively, not allowing third parties to raise conflicts of interest or influence our professional judgment.

Transparency, accountability and consultation

We operate with transparency and accountability. We pursue open communication, awareness and consultation with all stakeholders. Our goal is to build and enhance citizens' trust in the procedures and the operation of TIF HELEXPO S.A.

Effectiveness and innovation

We promote effectiveness and innovation in all our activities. We aim at the correct and swift implementation of strategy and decisions. We encourage the development of new solutions and ideas that add value and improve the quality of services provided to citizens.

Meritocracy and social responsibility

We operate on the basis of meritocracy, we promote diversity and at the same time we ensure equal treatment and opportunities at the workplace, preventing prejudices.

We must all comprehend and share the Company's principles and values, act responsibly towards the Company and the community, as well as exhibit a conduct that is aligned with the principles of professional and business ethics and does not injure the image, reputation and work of TIF-HELEXPO S.A.

3. Code's purpose and scope

The Code of Ethics and Professional Conduct (**Code**) serves as a guide to our day-to-day professional conduct. It applies for all employees and associates of TIF HELEXPO S.A., regardless of their position, including executives, the Administration and members of the Company's Board of Directors (BoD) and Corporate Governance Council. It also governs all other third persons acting on behalf of TIF HELEXPO S.A., cooperating with the Company or keeping a business relation with it, such as suppliers, service providers and others. It clearly lays down the ethical principles and values, as well as the internal rules of ethics and moral conduct that everyone who works for or collaborates with TIF HELEXPO S.A. must abide by. We are all collectively responsible for complying with and abiding by the values, principles and rules laid down in the Code.

It must be further stressed that the Code is complemented by the Company's relevant policies, procedures and guidelines. In any case though, it is not possible to accurately address all potential situations and forms of conduct, so we must all exhibit sound judgment and avoid even an ostensibly inappropriate behaviour.

In order to ensure compliance with the Code, we must all fully familiarise ourselves with the rules and principles laid down in it, undergo relevant training and commit ourselves to complying with the Code, regardless of the moment when we were hired in TIF HELEXPO S.A.

4. Corporate governance and compliance

TIF HELEXPO S.A. adheres to high standards of corporate governance and transparency.

It complies with all legal requirements governing the administration and the control of the company, while in parallel, it has adopted, through the Corporate Governance Code, the international best practices and recognised standards of sound and responsible governance and operation.

Compliance with the existing Greek and European legislation in force is a key requirement. Moreover, we must all abide by the relevant policies and procedures enacted by the Company. We are all obliged to know the rules that govern our day-to-day work, in order to ensure compliance with the legal and regulatory framework. In case questions or doubt on issues related to the exercise of our duties and the performance of our work arise, we must contact the Company's Regulatory Compliance Department as well as the Legal Service.

5. Standards of conduct

We are all responsible for fostering and establishing a stable, modern and healthy corporate environment that will promote the work of TIF HELEXPO S.A. and will be governed by the principle of equality, the respect of individual rights as well as the respect of diversity.

We must therefore treat our colleagues and associates with respect and dignity and not tolerate any form of discrimination and harassment at the workplace. In this way, we ensure the creation of a work environment that provides equal opportunities for development and professional growth for everyone, which is a key requirement for a healthy business activity, social cohesion and progress.

The Company's image is directly linked to the conduct each one of us exhibits. Therefore, we must all behave in a way that does not injure the business image, the name and the reputation of the Company.

6. Staff training and evaluation

The Company's main concern is to attract and maintain specialised personnel through a system of continuous training and development of the staff's knowledge and skills. Hence the Company takes care for the employees' training through targeted training and information actions and programmes, aiming to ensure that all employees are fully equipped in order to be efficient in their roles and further develop themselves. Participation in training programmes is obligatory for everyone.

In parallel, the Company implements a system to evaluate and reward the employees' performance through defined criteria that guarantee an objective assessment.

7. Health and safety

Protecting employees' health and safety is a fundamental condition for the safe and efficient exercise of their duties. The Company ensures that all reasonable measures that guarantee a safe and healthy work environment are taken, in order to prevent accidents at work as well as to subsequently determine and implement corrective or improvement actions with regard to health and safety issues.

Health and safety concern us all and each one of us consciously commits themselves to abide by and implement the health and safety rules.

8. Personal and professional integrity

8.1 Conflict of interest

At TIF HELEXPO S.A., we must pay particular attention to avoiding and handling cases that constitute or could lead to conflict of interests.

Conflict of interest arises when the private or personal interests or relations of a TIF HELEXPO S.A. executive, employee or associate directly or indirectly compete with the interests of TIF-HELEXPO S.A. Conflict of interest means any situation that can unfairly influence our ability to act in the best interests of TIF HELEXPO S.A. in an objective and unbiased manner.

We are all obligated, whether in the exercise of our duties or the conduct of our personal affairs beyond the scope of TIF HELEXPO S.A., to avoid any conflict of interest, including the impression of creating a conflict of interest. In all cases, we are all obliged to explore possible cases of conflict of interest in the context of our activities. This concerns us personally, as well as our family members.

Aiming to prevent actual or potential cases of conflict of interest, TIF HELEXPO S.A. has drawn up a relevant Policy for the Avoidance of Conflict of Interest that outlines the rules and procedures for identifying and handling such situations. According to this policy, we must immediately notify the Company's Regulatory Compliance Department in writing about any important personal interests that may be affected by TIF HELEXPO S.A.'s transactions or decisions, as well as about any other conflict of our personal interests arising during the exercise of our duties.

Even if somebody has hesitations or doubts about their situation or believes that their case might constitute conflict of interest, they must contact the Company's Regulatory Compliance Department.

For further guidance, we must consult the Policy for the Avoidance of Conflict of Interest of TIF HELEXPO S.A.

8.2 External employment

We must all keep TIF HELEXPO S.A. as our top professional priority, according to the applicable internal staff employment regulation and under the terms provisioned in the legislation in force.

Therefore, we must not professionally provide our services in any manner or use our knowledge to professionally exercise any other activity, without the prior approval of the Company in writing.

Furthermore, TIF HELEXPO S.A. employees may not participate in the administration of any other legal person or association of persons, without obtaining prior approval by the Company in writing.

In case any person holding a dependent employment relationship with TIF HELEXPO S.A. intends, during their employment, to acquire an interest, take on obligations or be directly or indirectly engaged on their own account or on account of a third natural or legal person, with or without compensation, they must notify the Regulatory Compliance Department and

obtain the relevant approval of the Company in writing.

8.3 Corruption and bribery

Integrity is a fundamental principle of TIF HELEXPO S.A. and we must all maintain the highest standards of ethics and integrity in the exercise of our duties. All our transactions must take place in a lawful and ethical manner, in accordance with the legislation in force.

We must not tolerate any form of corruption, as well as conducts, actions or omissions that could expose us to the risk or even raise the mere suspicion of corruption. Furthermore, we must all abstain from any action or omission that could give rise to conditions of unfair activities. It is expressly prohibited to make any kind of promise or provision or offer or acceptance, whether directly or indirectly, for financial purposes or any other personal or other benefit, to or from a civil servant and/or private employee, in order to secure privileged treatment or a business advantage.

All incidents of potential corruption and bribery must be reported to the Regulatory Compliance Department. Anyone committing and/or engaging in illicit suppression or concealment of the commission of the offence of corruption or bribery in the discharge of their duties shall be held liable towards the law and their relationship of employment or cooperation with the Company shall be terminated.

For further guidance, we must consult the Anti-Corruption and Anti-Bribery Policy of TIF HELEXPO S.A.

8.4 Gifts and entertainment

The exchange of gifts and entertainment with external associates, advisors and other third parties is commonplace in the business world; however, it is important to maintain an arm's-length relationship.

In this context, it is prohibited to offer or accept gifts and entertainment in any other form as well as any benefit relating to the performance of our duties or entailing the undertaking of any obligation or giving rise to the suspicion of bribery. We must always assess to what extent the gift or entertainment we are providing or receiving could be considered excessive or even inappropriate.

Providing or accepting low-value, non-monetary corporate gifts and entertainment is only permitted in the context of ordinary social propriety and business practice, and always in accordance with the relevant Company Policy on Gifts and Entertainment.

8.5 Money laundering

We do not tolerate any kind of activity that can be related to money laundering or to persons who are subject to international economic sanctions, while we fully comply with all relevant laws and regulations.

Moreover, we fully support international anti-money laundering initiatives.

8.6 Relations with business associates

The relations of TIF HELEXPO S.A. with third parties, whom it cooperates/transacts with, should be governed by transparency, integrity, trust, respect and honesty, so as to ensure both the efficiency of the cooperation/transaction and the reputation and reliability of TIF HELEXPO S.A. In this framework, we apply the relevant due diligence procedure (as described in the Third Party Due Diligence Policy), as well as the Code of Ethics for Suppliers.

9. Information and data management

9.1 Confidentiality

Keeping confidentiality regarding information and data is of paramount importance for TIF HELEXPO S.A. We are all committed to keeping service and business secrecy and safeguarding the confidentiality of non-publicly available information that concerns TIF HELEXPO S.A. Every business-related information, as well as other crucial information about the Company, such as financial data as well as details of customers, suppliers and associates, must be handled as confidential. It is prohibited to use and publish such information, except if there is prior approval in writing by the Communication Department of TIF HELEXPO S.A.

Employees of TIF HELEXPO S.A. must not disclose confidential information to third parties, both during and after their work in the Company, and are obliged to handle all confidential information with utmost discretion.

9.2 Security of Information Systems

We must all pay particular attention and be particularly sensitive on matters of confidentiality, protection and security of data when using the Company's IT and communication systems. The protection of information systems is of fundamental importance. Personal data and confidential information of any kind are protected against unauthorised access, loss or disclosure, based on the legal and regulatory framework in force as well as on best practices.

9.3 Privacy and security of personal data

TIF HELEXPO S.A. is aware that the personal data of its associates, as well as those entrusted to it by third parties, are important, and therefore it protects them with great care and responsibility. TIF HELEXPO S.A. takes technical and organisational measures to protect personal data from unauthorised access and unapproved or inappropriate use.

Therefore, we are all obligated to strictly comply with the relevant directives and rules on the protection of privacy and, more specifically, to respect and safeguard the rights of persons whose data are processed. For further guidance we can consult the relevant Personal Data Protection Policy of the Company. In any case, if we have any queries or require clarifications with regard to personal data, we can contact the Company's Data Protection Officer.

9.4 Communication and disclosure of information

It is important that the communication between TIF HELEXPO S.A. and representatives of the media, the wider public or other external actors takes place accurately, consistently and only by the designated TIF HELEXPO S.A. staff, who have been authorised to make any form of disclosure for publication on behalf or in the name of TIF HELEXPO S.A.

Unauthorised communication is not permitted due to the serious consequences on the image and operation of TIF HELEXPO S.A. Therefore, we should not make statements, announcements or presentations to third parties on matters we became aware of due to or in relation to the services we provide, without prior approval by the Communication Department of TIF HELEXPO S.A. in writing. In case we are approached by people with such requests, we notify immediately the Company's Communication Department.

For further guidance, we must consult the Communication Policy of TIF HELEXPO S.A.

As far as the use of social media is concerned (**social media**), TIF HELEXPO S.A. utilises the possibilities they provide in order to inform the public about TIF HELEXPO S.A., its holding companies and their activities in a faster, more direct and meaningful way. The social media of TIF HELEXPO S.A. are not intended for commercial exploitation by any third party. TIF HELEXPO S.A. encourages its employees to participate in the dissemination and sharing of the Company's news. For this purpose, employees should refer to the Social Media Policy of TIF HELEXPO S.A., which assures that all staff, irrespective of their position in TIF HELEXPO S.A., uses social media and their accounts securely and effectively.

9.5 Breach of confidentiality and privacy

If a Company employee or associate is proven to have revealed and/or disclosed information, whether personally or through third parties, or did not take due care to avoid the leak of confidential information, they shall bear full liability and be held accountable against the Company. Such breach or negligence constitutes behaviour in breach of contract, may infringe legislation and entails the termination of the relationship of employment / cooperation with the Company.

9.6 Protection of internal and privileged information

Those of us who, due to our position and capacity at TIF HELEXPO S.A., have access to privileged or confidential information, which can influence the price of shares or other financial instruments of any listed company, must keep such information confidential.

Similarly, it is absolutely prohibited to disclose, use and exploit internal/privileged information in order to make any investment decisions or carry out any transaction for personal gain or for the benefit of a third party. Such illicit behaviour is unlawful, in breach of contract and shall result, without exception, in the termination of the relationship of employment / cooperation with TIF HELEXPO S.A. and the initiation of criminal prosecution.

9.7 Record-keeping and transparent financial information

We are all responsible for safeguarding the correctness, accuracy and comprehensiveness of financial and business files in general. These include all information created or used by TIF HELEXPO S.A. Proper record-keeping enhances the successful and seamless operation of the Company, as well as its prestige and reliability.

TIF HELEXPO S.A. has adopted high standards of transparency and publicity. TIF HELEXPO S.A. produces its financial and non-financial information in accordance with international reporting standards, and this information fully depicts the true view of its financial position and performance.

10. Protection and use of company assets

The assets and resources of the Company must be managed responsibly and be used exclusively for the intended operational purposes, and not for personal benefit. These include both tangible (buildings, fixed equipment, consumables) and intangible (information, trade secrets, studies, copyright) assets of the Company, as well as third-party assets. Common sense must of course always prevail as the Company's policy may also permit the personal use of certain assets (e.g. use of mobile telephones).

Any text, document and file we produce or which is disclosed to the bodies and staff of the Company, whatever its form, that pertains to Company activity falls under the exclusive

ownership of TIF HELEXPO S.A. Upon the expiry or termination of the employment contract or whenever requested by the Company, we must deliver the material we used or prepared from time to time in intact form.

Therefore, we must all show due attention and diligence in caring for the Company's tangible and intangible assets, so as to ensure their integrity and proper use. In addition to the administrative responsibility which specific executives are tasked with in order to ensure the safety of the Company's assets, we must all remain vigilant and highlight any shortcomings or make relevant proposals.

11. Environmental responsibility

Protecting and respecting the natural environment is a non-negotiable commitment for TIF HELEXPO S.A. The Company systematically seeks ways to reduce its environmental footprint through recycling and controlling the consumption of energy and natural resources.

Therefore, we are all obligated to remain particularly sensitive to environmental protection matters and make every effort to save natural resources, where possible. We support the recyclable material management programmes implemented by the Company and we contribute to their implementation not only personally but by also encouraging our colleagues to adopt similar conduct and tactics.

We examine the impact of our investment decisions on sustainability factors and we participate in the Company's efforts to record its carbon footprint or/and prepare sustainable development reports, in the spirit of good cooperation.

12. Violations and reporting

Breaching the Code of Conduct, the relevant legislation and the Company's directives/policies can severely impact not just the persons committing such breach but TIF HELEXPO S.A. as well.

The Company encourages its employees and associates to immediately report cases of breach and inappropriate conduct, as well as any act or conduct that could deviate from the norm, whenever deemed necessary.

The Company adopts and applies a whistleblowing system for wrong and inappropriate behaviours. This system critically contributes to raising awareness and preventing respective incidents. It is an international practice that includes safe and effective reporting channels for TIF HELEXPO S.A. For this purpose, we have also created the reporting platform SAFEVOICE, which can be accessed through the following address: <https://safevoice.growthfund.gr>.

The system aims to provide necessary encouragement and safety to employees and associates of companies, so that they can immediately disclose cases that damage corporate reputation. Protecting the confidentiality of the details of persons making such reports is a non-negotiable principle.

This is the only way to ensure that the principles and values of TIF HELEXPO S.A. and the rules of ethics and professional conduct will continue to be applied, and that the Company will be able to take any corrective steps required. Therefore, if we ascertain any conduct that causes concern, we must report it through the available internal reporting channels.

The Company takes all reports of possible misconduct seriously into account and, in all cases, it ensures confidentiality and conducts a relevant investigation in order to ascertain whether any misconduct was committed. For every breach the necessary measures are taken, in accordance with the nature of the breach, the applicable law and the employment/cooperation contracts.

The Company shall protect anyone who discloses a concern or makes a report in good faith. However, it maintains the right to take any measures it deems appropriate against any employee or/and associate, if it is proven that they intentionally/maliciously provided false information concerning any breach of the Code and/or the relevant legislation.

For further guidance about the procedure to file reports, we must consult the Reporting Policy of TIF HELEXPO S.A.

13. Approvals and responding to queries

Regarding any situations that are described in the Code and necessitate prior approval, we should contact the Regulatory Compliance Department to receive further guidance. Similarly, for questions related to the compliance with the Code you can consult the Company's Regulatory Compliance Department, which is also responsible for managing issues that may arise from the application of the Code.