



Subject: Zero Tolerance of Corruption Plan

Version no.1 dated 22/04/2024

Application Areas

Perimeter: Greece

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CHIEF EXECUTIVE OFFICER

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1. GENERAL PRINCIPLES

Principia Energy Group of Companies are committed to respecting its own Code of Ethics and obligations.

Consequently, it requires its staff to demonstrate honesty, transparency and fairness in performing their work. The same commitments are required of all other stakeholders (i.e. individuals, groups, or institutions) that contribute to the achievement of its mission or undertake activities related to this objective.

2. ZTC PLAN: COMMITMENTS

On the base of its analysis of the activities most exposed to the risk of corruption, Principia Energy assumes the following commitments for carrying out its activities.

2.1. Bribes

Principia Energy forbids the use of any form of unlawful payment, in money or other benefits, for obtaining an advantage in relations with its stakeholders, where advantage is understood as facilitation or guarantee of obtaining services that are in any case due. This prohibition extends to both personal gain and the furtherance of business interests.

The ban naturally applies to employees who, by virtue of their role or activities carried out at Principia Energy Group of Companies, intend to accept and/or offer bribes to their own benefit or that of relatives, associates, or acquaintances.

If bribes should be promised, offered, or requested, Principia Energy Group of Companies employees must inform their line manager or the Report Receiving and Monitoring Officer (PRMO) through the channel dedicated to the collection of such reports.

2.2. Contributions to political parties

Principia Energy refrains from all forms of pressure, whether direct or indirect, on politicians, does not finance political parties, their representatives, or their candidates, whether in Greece or abroad, and does not sponsor any event whose exclusive purpose is political propaganda.

2.3. Contributions to charitable organizations and sponsorship

Principia Energy has the exclusive purpose of pursuing the goal of social solidarity with respect to the disadvantaged, and particularly to the disabled, the sick, children and senior citizens.



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Therefore, Principia Energy does not accept further requests for contributions in this sector, except in exceptional cases foreseen by current business practices in the sector.

Through sponsorship or special agreements, Principia Energy supports initiatives concerning

social, environmental, sports, entertainment, art, science and technology issues with events which offer a guarantee of quality, which have national relevance or respond to specific local or regional needs (in situations in which Principia Energy intends to support initiatives in areas of industrial interest), and which involve citizens, institutions and associations with which Principia Energy cooperates in planning), in such a way as to guarantee originality and effectiveness. In all cases, Principia Energy pays particular attention to all possible conflict of interest at individual or corporate level before accepting proposals to support.

2.4. Facilitation

Principia Energy does not allow its staff to offer or accept, directly or indirectly, payments or any other form of benefit from any party for the purpose of expediting services already due from its partners or for personal gain or further business interests.

In the event of a promise or offer of, or request for facilitating its services, Principia Energy Group of Companies employees must inform their line manager or Report Receiving and Monitoring officer (PRMO) through the channel dedicated to the collection of such reports.

2.5. Gifts, presents and benefits

Principia Energy does not permit any form of gift that could even be interpreted as exceeding normal commercial practice or courtesy or otherwise offered to obtain favorable treatment in the conduct of any activity connected to Principia Energy Group of Companies. The company prohibits gifts in any form to Greek and foreign public officials, auditors, directors of Principia Energy Group of Companies, and mayors or their relatives, which could affect independence of judgement or lead to the guaranteeing of any form of advantage related to business interests or personal gain

This rule, which admits no exceptions, not even in countries where the offering of valuable gifts to business partners is the custom, regards both gifts promised or offered by gift, the company intends any kind of benefit (free participation in conferences, promise of employment, etc.). In all cases, Principia Energy refrains from practices not allowed by law, commercial practice, or the ethical codes – where known – of companies or entities with which it deals. Company's gifts are intended to promote its image.

Gifts offered – apart from those of modest value – must be managed and authorized according to business procedures and must be adequately documented. Then, the employees must refuse them and inform their direct manager and report them to hr@principia-energy.com, following the steps described in Gifts and Hospitality policy.

3. ZTC PLAN: IMPLEMENTATION

Respect for company's commitment to the fight against corruption requires the involvement of its stakeholders in implementation of the plan.



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3.1. Organization and responsibility

At the proposal of the Chief Executive Officer of Principia Energy, the ZTC plan is submitted to the Board of Directors for approval.

3.2. Relations with third parties

3.2.1. Subsidiaries, affiliates, and partners

- In the acquisition phase or while defining partner relations with third party companies, the company ascertains that the minimum conditions for respect of the ZTC plan are present.
- The Boards of Directors of Principia Energy Group of Companies is asked to adopt the ZTC plan through specific decision.
- The company proposes that affiliated companies and partners that do not have their own codes of ethics, or programs to fight corruption, adopt this ZTC plan or, alternatively, draw up similar documents.

3.2.2. Agents, consultants, and intermediaries

- Any person operating as a representative of Principia Energy Group of Companies must sign a declaration of commitment to respecting the ZTC plan.
- Agreed fees are adequately justified in relation to the activity to be carried out and by current market practices.
- Adequate documentation for guaranteeing maximum correctness, transparency and traceability of contractual relations is archived.
- In cases where it is established that the behavior of counterparts violates the ZTC plan, and within the limits of law, Principia Energy takes appropriate action, including annulment of contracts.

3.2.3. Purchasing and sales procedures

- The company conducts purchasing and sales procedures in a correct and transparent way.
- Internal procedures include suitable controls to guarantee transparency and correctness in the process of selecting suppliers and in management and execution of contractual relations.
- The suitability of an eventual counterpart is evaluated in terms of its acceptance of specific ethical-social commitments.
- In cases where it is established that the behavior of counterparts violates the ZTC plan, and within the limits of law, the company takes appropriate action, including annulment of contracts.

3.3. Human resources

- In the hiring process, candidates that have been selected are required to sign
- an undertaking to respect the provisions of the Code of Ethics and the ZTC plan.
- All internal documents regarding personnel management carry reference to the provisions of the ZTC plan.
- No-one is penalized for refusing to pay bribes.



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- In cases of violation of the ZTC plan, the company applies the sanctions provided for
- in its disciplinary code to its employees, including managerial staff, in line with collective labor agreements and applicable procedures and legislation in the country in which Principia Energy Group of Companies are present.

3.4. Training

- Training activities are provided for all personnel to ensure dissemination and correct understanding of the ZTC plan.
- Principles, undertakings, and implementation procedures are an integral part of special in-depth training sessions for professional families.

3.5. Reporting

Employees, managers, and directors of Principia Energy Group of Companies are required to report all violations or suspected violations of the ZTC plan and, more generally, of the Code of Ethics, to the Principia Energy Report Receiving and Monitoring Officer (PRMO), which is responsible for analyzing the report and may eventually wish to talk to the person who reported an alleged violation and to the person suspected of the alleged violation.

Reports can be submitted as follows:

- in written form, via the web, through the online anonymous reporting system available at the following link: <https://forms.office.com/e/gHuNUhY5LG>, which is also accessible to persons with disabilities, or, by post by sending it to the postal address of Principia Energy, Gravias 4, Marousi, Greece, 15125
- orally by telephone or other voice messaging systems by contacting the numbers +30 2111808573 & +30 2111808550
- via E-mail: compliance@principia-energy.com
- or, at the request of the whistleblower, through a direct meeting set within a reasonable time through the aforementioned channels.

All other stakeholders are invited to report any violation or suspected violation through the same channels.

In all cases, the company guarantees that the identity of the person making the report will be kept confidential, subject to legal obligations and safeguarding of the rights of the company significant cases, and after appropriate analysis, informs company's Chief Executive Officer, or as the case may be, the Board of Directors of the violations and the action taken.

3.6. Communication

- Principia Energy Group of Companies employees are made aware of the ZTC plan through internal communication tools.
- All employees receive a copy of the ZTC plan.
- A note providing information about adoption of the ZTC plan is included in Principia Energy Group of Companies contracts.
- A copy of the ZTC plan is on the online SharePoint of the company

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3.7. Control activities**3.7.1. Internal control system**

All Principia Energy Group of Companies resources are committed to fighting corruption.

More specifically, each organizational unit is responsible for setting up appropriate control systems for implementing the ZTC plan in its own areas of responsibility.

3.7.2. Audit

Monitoring the controls set up by the various operational units to implement the plan is entrusted to the auditor's office, which carries out its activities in the company with the objective of suggesting changes designed to improve the internal control system. The Internal Audit Committee evaluates the adequacy of the periodic audit plan and Internal Audit Committee evaluates the adequacy of the periodic audit plan and ascertains that interventions are planned to ensure vigilance in relation to the ZTC plan.

3.7.3. Sustainability report

Initiatives carried out to implement the ZTC plan shall be reviewed by an independent consultant and shall be stated in the annual Sustainability report.

3.8. Monitoring and review

The CEO provides the Board of Directors with:

- binding opinions regarding revision of the most relevant internal policies and procedures with a view to guaranteeing their consistency with the ZTC plan
- evaluation of eventual modifications or additions to the ZTC plan.