

Code of Ethics & Human Rights

Spanos Group

1. Introduction & Purpose

Spanos Group, headquartered in Sindos, Thessaloniki, operates in the field of manufacturing concrete batching plants, as well as in the trading and technical support of construction machinery and equipment for infrastructure and recycling projects.

We recognize that ethics, respect, and responsibility are fundamental values for sustainable development and for maintaining the trust of our partners.

This **Code of Ethics** defines the principles, values, and conduct expected from all: employees, associates, suppliers, and management.

2. Fundamental Principles

Spanos Group is committed to operating with:

- Integrity and transparency,
 - Respect for legislation and human rights,
 - Equality, diversity, and inclusion,
 - Protection of the environment and employee health, and
 - Responsible corporate behavior towards society and customers.
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3. Respect for Human Rights

Spanos Group supports and applies the principles of the **Universal Declaration of Human Rights** and the **UN Guiding Principles on Business and Human Rights (UNGPs)**.

Accordingly:

- Forced, child, or compulsory labor is strictly prohibited.
 - No form of discrimination is tolerated based on gender, race, age, nationality, religion, sexual orientation, disability, or political beliefs.
 - Equal opportunities in hiring, development, and remuneration are promoted.
 - A safe and dignified working environment is ensured.
 - Freedom of expression, collaboration, and mutual respect among all employees are encouraged.
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4. Professional Integrity & Compliance

All employees and associates of Spanos Group are expected to act with integrity and professionalism.

The company:

- Rejects all forms of corruption, fraud, bribery, or conflict of interest.
 - Ensures fair and transparent business practices with clients, partners, and public authorities.
 - Protects the confidentiality of information and adheres to the **GDPR** regulations.
 - Complies with all applicable laws, regulations, and standards, including **ISO 9001**.
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5. Health, Safety & Environment

Spanos Group is committed to ensuring a safe, healthy, and environmentally responsible workplace.

- Health & Safety rules are applied in accordance with legislation and best practices.
 - Personnel receive training on safety, accident prevention, and environmental management.
 - Environmental awareness is promoted, encouraging everyone's participation in energy-saving and recycling initiatives.
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6. Equality, Diversity & Inclusion

Spanos Group fosters an open, fair, and inclusive corporate culture.

- Equal participation is supported regardless of gender or nationality.
 - The company encourages women's participation in managerial and technical positions.
 - A **zero-discrimination policy** and **equal pay for equal work** are applied.
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7. Reporting Mechanism & Internal Communication

The company has established a **whistleblowing channel** for matters related to:

- Violations of the Code of Ethics,
- Issues of safety, discrimination, or misconduct,
- Workplace complaints or concerns.

Employees may report anonymously or by name to the **Sustainability Officer** or Management, without fear of retaliation.
All reports are handled with impartiality, confidentiality, and respect.

8. Implementation & Training

This Code applies to all employees, associates, and suppliers of the company.
Every supplier or partner must comply with its principles.

Spanos Group conducts **annual training** on ethics, ESG, and human rights.
The Code is publicly available on the company's website and forms part of its ESG policy framework.

9. Responsibility & Review

The Management of Spanos Group is committed to:

- The continuous monitoring and updating of this Code,
- The promotion of ethical conduct at all levels, and
- The ongoing awareness of employees and partners.

This edition reflects the company's dedication to ethical business conduct, respect for human rights, and sustainable development.

 **Thessaloniki, November 2025**

For **Spanos Group I.K.E.**

Christos Spanos

Sustainability Officer / Management Representative