



Human Rights Policy

The **EPSILON NET** Group, in the context of its business activity, respects and protects the following Labor and Social Human Rights

The Group consistently pays attention to the way its business activities may affect human rights and does not engage in activities or relationships where there are clear indications of human rights violations.

Our governance, prevention and management measures have a particular focus on the following areas of activity:

- respect for the human rights of employees and society
- avoiding human rights violations through our business relationships with customers, suppliers and partners

To ensure effective implementation, we are committed to providing mandatory training on the Human Rights Statement to all employees on an annual basis.

Employees

The Group aims to be an "employer of choice" for current and future employees (Best working places). The subject of human rights in this context is broad and includes, among others, the prohibition of forced and child labor, the commitment to fair pay and working hours, ensuring freedom of association, equality, respect and freedom of action.

In general, our approach is based on the International Labor Organization's Declaration on fundamental principles and rights at work, as well as the applicable labor laws in the different jurisdictions in which we operate. Among others, the Group is committed to the following standards:



Health and well-being

We proactively address psychosocial risks and the risks that lead to low productivity and high rates of absenteeism and presenteeism with modern tools of Employee Assistance Programs. A modern system of prevention and protection in the workplace is in place to ensure continuous health and safety at work.

By increasing health and safety awareness and providing direct and indirect access to medical care for its employees, the Group contributes to the reduction of work-related accidents and illnesses.

Protection of personal data

According to the applicable legislation, employees' personal data are considered sensitive data and, therefore, special protection is required when handling, processing (including storage and deletion), transferring, disclosing and/or sharing such data.

All those who process employee data are required to know, comply with and apply internal and external data protection regulations.

The handling of employees' personal data complies with the relevant laws on the protection of individuals with regard to the processing of personal data and the free movement of such data, national data protection provisions and the relevant laws.

Diversity and inclusion

The Group is committed to providing equal employment and promotion opportunities to all employees, respecting the rights of minorities and women, without discrimination.

All employees are evaluated on the basis of their performance (assessed against specific work-related behavioral indicators and targets) and understand and support honest, fair and corrective feedback from their supervisors and colleagues.

In line with our Code of Business Conduct, we are committed to treating everyone with dignity and respect, regardless of their job or working conditions.

Remuneration

Total remuneration consists of fixed monthly salaries, benefits and variable performance-based remuneration linked to profitability and other business performance and targets at individual and business level.

The Group provides, and is committed to continue to provide, a fair comprehensive remuneration framework that ensures a decent living and remunerates employees competitively in relation to the industry and the local labor market in accordance with the applicable labor legislation, while efforts are made to attract and retain talented executives.

Freedom of association

The Group complies with all applicable laws, rules and regulations on collective agreements, negotiations and freedom of association, as well as global conventions such as International Labor Organization (ILO) Conventions 87 and 98.

Forced labor and child labor

The Group has zero tolerance for child labor or forced labor in all its business activities in and outside the country.

Customers

To identify, prevent and mitigate adverse impacts on human rights, we have integrated human rights issues (e.g. labor practices, forced labor, children's rights, health and safety of employees and communities, etc.) into our environmental and social due diligence process and pay attention to their implementation.

Our clients operate in all sectors of the economy, including areas where the risk of negative impacts on human rights may be high. In this context, we seek to understand the environmental and social risks associated with a customer or transaction just as we do for any financial risk.

In addition, due diligence is complemented by direct interaction with customers and external tools/databases available to support the risk assessment process, considering when collaboration with independent experts is required.

Suppliers

A supplier is an entity that does not belong to the Group and provides goods and/or services to the Group.

We strive to work with suppliers whose human rights policies and practices are in line with our own. Suppliers are expected to respect the human rights of their employees, offer equal employment opportunities to all and not tolerate discrimination or harassment.

We expect our supplier partners and their supply chains to comply with all applicable laws and regulations in the jurisdictions, countries and regions where they operate, especially laws on labor, e.g. avoiding forced or child labor, adhering to workplace safety and health rules and standards, and offering fair pay and insurance to employees.

We maintain long-term relationships with our suppliers wherever possible. If a partner fails to comply with the applicable laws and regulations and/or our requirements, upon notice we will insist on improvements and reserve the right to terminate the relationship if our standards are not met and any identified deficiencies are not addressed.



Complaints and reporting mechanisms

The Group seeks to engage in meaningful consultation with stakeholders as part of its human rights due diligence process and encourages all stakeholders to contact the organization in the event that they have clear evidence of non-compliance with the relevant procedures in an effort to prevent and/or avoid any human rights harm or wider involvement in a human rights issue.

Customers and the public can contact us or submit complaints to info@epsilon.net.gr so that they can be investigated by the relevant services.

Any complaints, including those concerning human rights, are initially dealt with in accordance with the reporting and complaints policy.

Approved by the Board of Directors of EPSILON NET SA at its meeting on 17/10/2022.