	IMS	CODE: F.01.12
	Anti-Corruption and Anti-Bribery Policy	VERSION: 01
AUTHOR: QUALITY AWARD	VERSION DATE: 05/06/2026	APPROVED BY: SMART NS

The Anti-Corruption and Anti-Bribery Policy of Smart NS aims to define how the Company prevents, detects, manages, and responds to bribery and corruption risks, ensuring full compliance with ISO 37001, applicable legal and regulatory requirements, and the highest standards of integrity, transparency, and ethical business conduct.

Smart NS adopts a zero-tolerance approach to bribery and corruption in any form and is committed to conducting all business activities honestly, fairly, transparently, and ethically.

### Objectives


The main objectives of Smart NS, to which Management is fully committed, are:

- Creating and maintaining a business environment that prevents and combats bribery and corruption while promoting integrity, accountability, and ethical conduct in all business relationships.
- Ensuring full compliance with all applicable anti-bribery and anti-corruption laws, regulations, contractual obligations, and international best practices.
- Protecting the reputation, assets, stakeholders, and long-term sustainability of the Company through effective anti-bribery controls.
- Continuously improving the Company's Anti-Bribery Management System and associated policies, procedures, and controls.
- Encouraging a culture where employees and business partners feel confident to raise concerns regarding suspected bribery or unethical conduct without fear of retaliation.

To achieve the above objectives:

- The Company's Management establishes measurable anti-bribery objectives and regularly reviews their effectiveness.
- The Company provides the necessary resources, including personnel, training, technology, and financial support, to ensure the effective implementation and maintenance of the Anti-Bribery Management System.
- The Company performs periodic bribery risk assessments and implements appropriate controls to address identified risks.
- The Company applies due diligence processes for business associates, suppliers, subcontractors, consultants, and other relevant third parties.
- All managers, employees, and persons acting on behalf of Smart NS are responsible for complying with this Policy and contributing actively to the prevention, detection, and reporting of bribery and corruption.
- Appropriate disciplinary measures shall be applied in cases of non-compliance with this Policy.

No employee or business associate shall suffer demotion, penalty, discrimination, disciplinary action, or any other adverse consequence for refusing to participate in bribery or for reporting concerns in good faith, even if such refusal may result in the loss of business opportunities.

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### **Conflict of Interest**

Smart NS is committed to ensuring that business decisions are made objectively, impartially, and in the best interests of the Company.

A conflict of interest exists when an individual's personal, financial, family, political, or other interests interfere, or appear to interfere, with their ability to perform their duties objectively and in the interests of Smart NS.

All employees, managers, contractors, consultants, and business associates are required to avoid situations that may create actual, potential, or perceived conflicts of interest.

Examples of conflicts of interest may include:

- Holding a financial interest in a employee, supplier, customer, competitor, or business partner of Smart NS.
- Participating in procurement, recruitment, or business decisions involving relatives, close friends, or associates.
- Receiving personal benefits from third parties seeking to do business with Smart NS.
- Engaging in outside employment or business activities that may interfere with Company responsibilities.
- Using Company information, resources, or position for personal gain.

Any actual, potential, or perceived conflict of interest must be disclosed promptly to Management or the Compliance Officer.

The Company shall assess disclosed conflicts of interest and implement appropriate measures to eliminate, mitigate, or manage associated risks.

Failure to disclose a conflict of interest may result in disciplinary action and may constitute a violation of this Policy and the Company's Anti-Bribery Management System.

### **Prohibited Conduct**


Smart NS strictly prohibits the offering, promising, authorizing, giving, requesting, soliciting, or accepting of bribes in any form.

The Company also prohibits facilitation payments or unofficial payments intended to expedite routine governmental or administrative actions, as well as kickbacks, secret commissions, or any other improper advantage.

Gifts, hospitality, donations, sponsorships, or other benefits must never be used to improperly influence business decisions or obtain an undue advantage.

Furthermore, any form of retaliation against individuals who report concerns or suspected misconduct in good faith is strictly prohibited.

### **Gifts, Hospitality, Donations, and Sponsorships**

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Gifts, hospitality, donations, sponsorships, and other business courtesies may only be offered or accepted when they:

- Are lawful, reasonable, transparent, and properly documented.
- Are not intended to influence a business decision or obtain an improper advantage.
- Comply with applicable legislation, Company procedures, and approval requirements.
- Do not create an actual or perceived conflict of interest.

Cash gifts or cash equivalents are strictly prohibited.

### Reporting Concerns

Smart NS encourages all employees and stakeholders to report any actual, suspected, or attempted bribery, corruption, unethical conduct, or violation of this Policy at [ramr@smartns.gr](mailto:ramr@smartns.gr).

Reports may be submitted through the Company's designated reporting and whistleblowing channels.

All reports shall be treated confidentially and investigated fairly, objectively, and without bias.

### Protection of Reporting Persons

Smart NS is committed to protecting employees and stakeholders who raise concerns or report suspected misconduct in good faith.

Retaliation, victimization, discrimination, intimidation, or adverse treatment against any reporting person or participant in an investigation is strictly prohibited and may result in disciplinary action.

### Responsibility and Transparency


The Managing Partners have overall responsibility for the establishment, implementation, maintenance, and continual improvement of the Anti-Bribery Management System and this Policy.

The IMS Manager is authorized and independent to oversee the implementation of the Anti-Bribery Management System, monitor compliance, provide guidance, receive reports, conduct or coordinate investigations, and recommend improvements to Management.

The IMS Manager shall have direct access to the Managing Partners and shall be provided with sufficient authority, independence, and resources to perform these responsibilities effectively.

### Monitoring and Continuous Improvement

Smart NS regularly monitors the effectiveness of its Anti-Bribery Management System through audits, management reviews, risk assessments, investigations, training activities, and performance evaluations.

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Any identified weaknesses, incidents, or opportunities for improvement shall be addressed through appropriate corrective actions.

**Communication**

This Policy shall be communicated to all employees and made available to all relevant interested parties, including customers, suppliers, subcontractors, consultants, and business partners.

Compliance with this Policy is mandatory for all persons working for or on behalf of Smart NS.



**Panagiotis Chiras**  
**Managing Partner**