	IMS	CODE: F.01.13
	Code of Business Conduct and Ethics	VERSION: 01
AUTHOR: QUALITY AWARD	VERSION DATE: 05/06/2026	APPROVED BY: SMART NS

At Smart NS, we are committed to conducting our business with integrity, professionalism, transparency, accountability, and respect.

This Code of Business Conduct and Ethics establishes the principles, standards, and expectations that guide the behaviour of all persons working for or on behalf of Smart NS. It reflects our commitment to ethical business practices, legal compliance, responsible corporate citizenship, and the protection of our stakeholders.

The purpose of this Code is to:

- Promote ethical conduct and sound business judgment.
- Protect the reputation, assets, and interests of Smart NS.
- Ensure compliance with applicable laws, regulations, contractual obligations, and international standards.
- Support a culture of integrity, transparency, accountability, and mutual respect.
- Prevent bribery, corruption, fraud, discrimination, harassment, conflicts of interest, and other forms of misconduct.
- Encourage employees and stakeholders to raise concerns without fear of retaliation.

Smart NS promotes a culture of integrity, ethical behaviour, transparency, accountability, and compliance. Management demonstrates active leadership and commitment to preventing bribery, corruption, fraud, and other unethical conduct and encourages all personnel to act in accordance with the Company's values and ethical principles.

Scope


This Policy applies to all employees at every level of the organization, including Managing Partners, executives, temporary workers, consultants, contractors, interns, trainees, apprentices, volunteers, job applicants, former employees, suppliers, customers, business partners, and visitors interacting with Smart NS personnel.

The Policy applies to conduct occurring at company premises, during business travel, meetings, conferences, training sessions, company events, remote work activities, and through electronic communications, including email, messaging platforms, social media, video conferencing, and telephone communications, as well as in any other work-related setting.

Our Values

The way we conduct business is guided by the following core values:

- We act honestly, ethically, and transparently in all our activities and business relationships.
- We take responsibility for our actions, decisions, and commitments.
- We treat everyone fairly, professionally, and with dignity.
- We strive for quality, innovation, and continual improvement.
- We comply with applicable laws, regulations, contractual requirements, and company policies.

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Responsibilities

Every individual covered by this Code is expected to:

- Act ethically and professionally.
- Follow company policies and procedures.
- Protect company assets and information.
- Report concerns, violations, or suspected misconduct.
- Cooperate with investigations and audits.
- Avoid conduct that could damage the reputation of Smart NS.
- Compliance with applicable Laws and Regulations

Smart NS conducts business in accordance with all applicable laws, regulations, contractual requirements, and industry standards.

Employees are expected to understand and comply with legal requirements relevant to their responsibilities.

Ignorance of legal or company requirements is not an acceptable justification for non-compliance.

The Managing Partners are responsible for promoting the principles of this Code and ensuring that adequate resources, support, and oversight are provided for its implementation. Management is committed to leading by example and fostering an ethical organizational culture throughout Smart NS.

Business Ethics And Integrity


All business activities shall be conducted honestly, fairly, and transparently. Employees must avoid any behaviour that could compromise the integrity of Smart NS or create an appearance of impropriety. Business decisions must be based on objective criteria and legitimate business interests.

Anti-Bribery And Anti-Corruption

Smart NS maintains a zero-tolerance approach toward bribery and corruption. Employees and business associates shall not:

- Offer, promise, give, request, solicit, or accept bribes.
- Make or accept facilitation payments.
- Offer improper gifts, hospitality, donations, sponsorships, or other benefits intended to influence decisions.
- Engage in any activity that could create an actual or perceived act of corruption.

All personnel shall comply with the Smart NS Anti-Corruption and Anti-Bribery Policy and the requirements of ISO 37001. In the Anti-Corruption and Anti-Bribery Policy,, gift and donation, fraud and whistleblowing management is also referred to.

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Smart NS maintains confidential reporting channels that allow employees and stakeholders to report concerns, suspected violations, unethical conduct, bribery, fraud, or other misconduct in good faith. Reports may be submitted to the Compliance Officer at ramr@smartns.gr.

Conflicting Interests

Employees, contractors, and business associates shall avoid situations where personal, financial, family, political, or other interests may conflict, or appear to conflict, with the interests of Smart NS. Any actual, potential, or perceived conflict of interest shall be disclosed promptly and managed in accordance with Company procedures.

Fair Competition

Smart NS supports free and fair competition. Employees shall not:

- Engage in anti-competitive behaviour.
- Exchange confidential market information with competitors.
- Participate in price fixing, bid rigging, market allocation, or other unlawful practices.

Business activities shall be conducted in accordance with applicable competition laws.

Information Security, Confidentiality and Privacy

Employees are responsible for protecting:

- Company information.
- Customer information.
- Intellectual property.
- Confidential business information.

Information shall only be accessed, used, disclosed, and stored in accordance with company policies and authorized business purposes.

Unauthorized disclosure of confidential information is prohibited.

Smart NS is committed to protecting personal data and complying with applicable privacy legislation, including the General Data Protection Regulation (GDPR).


Employees shall process personal data lawfully, fairly, securely, and only for authorized purposes. Any suspected data breach must be reported immediately at dpo@qualityaward.gr.

Respectful Workplace

Smart NS is committed to providing a safe, respectful, inclusive, and professional working environment. Discrimination, harassment, bullying, violence, intimidation, retaliation, or abusive behaviour are not tolerated. All personnel must comply with the Company's Violence and Harassment Policy.

Human Rights, Diversity, And Equal Opportunities

Smart NS respects internationally recognized human rights. We are committed to:

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- Equal opportunity.
- Diversity and inclusion.
- Non-discrimination.
- Fair treatment.
- Prevention of forced labour, child labour, human trafficking, and exploitation.

Employment decisions are based solely on merit, qualifications, performance, and business needs.

Health, Safety, And Well-Being

Employees must contribute to a safe and healthy working environment. All personnel are expected to:

- Follow health and safety procedures.
- Report hazards and incidents.
- Support workplace well-being.
- Act responsibly to protect themselves and others.

Environmental And Social Responsibility

Smart NS recognizes its responsibility to operate in a sustainable and socially responsible manner. Employees are encouraged to:

- Minimize environmental impacts.
- Use resources responsibly.
- Support sustainability initiatives.
- Contribute positively to the communities in which we operate.

18. Reporting Concerns

Employees and stakeholders are encouraged to report concerns regarding:

- Ethical misconduct.
- Bribery and corruption.
- Fraud.
- Harassment or discrimination.
- Conflicts of interest.
- Violations of laws, regulations, or company policies.


Reports may be submitted through designated management, compliance, or whistleblowing channels.

DPO: dpo@qualityaward.gr

RAMR: ramr@smartns.gr

19. Protection Against Retaliation

Smart NS prohibits retaliation against any person who:

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- Reports a concern in good faith.
- Participates in an investigation.
- Provides information relating to suspected misconduct.

Retaliation itself constitutes a violation of this Code and may result in disciplinary action.

20. Investigations

All reported concerns shall be treated seriously and investigated fairly, objectively, confidentially, and without bias.

Appropriate corrective and disciplinary actions shall be taken where violations are confirmed.

21. Non-Compliance

Violations of this Code may result in:

- Corrective actions.
- Additional training.
- Disciplinary measures.
- Termination of employment or contractual relationships.
- Referral to competent authorities where required by law.

22. Communication, Training, And Awareness

This Code shall be communicated to all personnel and made available to relevant interested parties.

Employees shall receive appropriate training and periodic awareness activities regarding ethical conduct, compliance obligations, and company policies.

23. Monitoring And Continual Improvement

Smart NS shall periodically review this Code to ensure its continuing suitability, effectiveness, and alignment with legal, regulatory, and business requirements.

Management is committed to continually improving ethical governance, compliance practices, and organizational culture.



Panagiotis Chiras
Managing Partner