

1.0 OBJECTIVE

AINTEK SYMVOYLOI EPIHEIRISEON EFARMOGES YPSILIS TEHNOLOGIAS EKPAIDEYSI ANONYMOS ETAIREIA SA., with the distinctive title, IDEC S.A., acknowledges its corporate responsibility with regard to human rights including labour rights, child protection, and its compliance with applicable laws and regulations. The company respects internationally recognized human rights as expressed in the International Bill of Human Rights, which consists of the Universal Declaration of Human Rights, the International Covenant on Economic, Social and Cultural Rights. IDEC also respects the principles and rights set out in the eight core treaties of the International Labour Organization and expresses zero tolerance for the violation of Human Rights that may be carried out by related violations either by itself or by third parties.

In line with the core values, IDEC believes that all people deserve to be treated with respect and dignity. The commitment to respecting human rights is underscored by the company's participation in the UN Global Compact and support for the "Protect, Respect and Remedy" framework including the Guiding Principles on Business and Human Rights as adopted by the UN Human Rights Council. It is also committed to upholding the International Bill of Human Rights and the fundamental rights set out in the International Labour Organization's Declaration. IDEC operates with zero tolerance for child exploitation and is dedicated to safeguarding children's rights across all operations.

In this Human Rights Policy, the company has set out the relevant primary principles for human rights at work that also support its core values and reinforce the awareness and commitment of the company's management, employees, suppliers and partners.

2.0 POLICY OBJECTIVES

1 . Diversity and equal opportunities

There should be no discrimination in recruitment and employment practices on the grounds of religion, gender, race, age, physical ability, political opinion, social status or sexual orientation. The company's goal is that everyone, whether an internal or external partner or customer, is treated fairly and with dignity.

2 . Fair Employment Practices

The company complies with applicable laws and regulations regarding employee compensation, weekly working hours and conditions for providing fair and competitive pay commensurate with the employees' position. The company also ensures that it provides rest periods for its employees as required by Greek legislation. IDEC is committed to providing equal opportunities at all stages of employment including recruitment and termination, opportunities for advancement. It also monitors any client that may be discriminatory and encourages employees to discuss their doubts internally with colleagues and/or their support manager.

- Working hours
- Fee

3. Prohibition of Harassment and Intimidation

The company provides workplaces free from all forms of harassment including verbal, physical, mental and visual harassment. The company values respect for the work environment as it contributes positively to the work performance, employment conditions of an individual. Each customer and supplier is screened against these practices.

4. Freedom of employee participation and consultation

IDEC Development respects and upholds the rights of employees to freely associate, organize and bargain in accordance with applicable laws and regulations by actively promoting employee participation through in-house committees on information and consultation. A committee has been appointed on employee participation in environmental management, health and safety and communication of improvement proposals.

5. Child Protection and Prohibition of Child Labour

5.1. Introduction

IDEC supports the rights of children and is committed to their safety and well-being, staff members and those working with IDEC share a common responsibility and commitment to the awareness, prevention and reporting of and responding to child abuse in the course of their operation.

IDEC is committed to protecting children from abuse, exploitation, and harmful labor practices. This policy extends beyond prohibiting child labor to ensuring a safe environment for children interacting with our operations, partners, or projects.

5.2. Scope

This policy applies to all part-time, full-time, and casual IDEC employees, freelance and other experts, interns and volunteers (hereinafter: IDEC staff or staff) as well as associate firms and sub-contractors (hereinafter: partners) working with IDEC on the implementation of development assistance projects.

5.3. Definitions

- Child: Any person under 18 years.
- Child abuse: Physical, emotional, sexual abuse, neglect, or exploitation, including commercial sexual exploitation.

5.4. Principles

- Zero tolerance for child abuse or labor.
- Prioritize children's best interests.
- Shared responsibility among staff and partners to protect children.
- Special protections for vulnerable groups (e.g., migrants, disabled children).

5.5. Commitments

- Awareness: Ensure all employees, partners, and stakeholders understand child rights and risks.
- Prevention: Ensure, through awareness and good practice, that IDEC will minimize the risks to children.
- Reporting: Ensure clarity and accountability in reporting concerns, and mandate reporting of suspected abuse.
- Response: Act swiftly to protect children and address violations, investigate allegations promptly, support victims, and terminate partnerships violating this policy.

5.6. Procedures

- Policy Integration: Compliance is mandatory for employees, contractors, partners, and subsidiaries. New employment contracts include clauses for immediate termination in cases of policy breaches.
- Transparency and Accessibility: The policy is publicly available on IDEC's website and displayed in the office. Contact details for reporting concerns are visibly posted in workplaces and shared with staff.
- Reporting and Resolution: A standardized procedure ensures prompt documentation, escalation, and investigation of suspected abuse. Reports are treated confidentially, with internal reviews and cooperation with authorities as needed to resolve cases and protect children.

5.7. Reporting Guidelines

Reporting suspected or actual child abuse is mandatory for all staff, volunteers, consultants and sub-contractors. No IDEC staff or partner will prejudice their own position or standing with IDEC by responsibly reporting someone who they believe is breaking the Child Protection Code of Conduct.

Responsible reporting also means that any person making a report should bear in mind that all concerns are allegations until they have been investigated. For this reason, it is important for anyone raising a concern to follow the specific reporting guidelines. In particular, confidentiality is expected within the reporting chain.

- Report concerns to senior management immediately.
- Document incidents with dates, witnesses, and evidence.
- Escalate to Greek authorities (e.g. labor Inspectorate) if abuse is confirmed.

6. Safe and healthy workplace

Committed to providing and maintaining a safe and healthy working environment for every employee, supplier, customer, consumer and service provider. The company follows specific decision-making procedures to protect employees and, in particular, to best prevent potential injuries, potential illnesses and potential hazards. In addition, the company has an emergency response plan. All employees, suppliers and customers are informed, trained and involved in the implementation of activities adapted to the new conditions.

IDEC guarantees its employees the right of access to preventive health care and to enjoy medical treatment in accordance with the conditions provided for by local laws.

7. Trade Union Freedom

The company is committed to communicate and co-exist with all employees, partners and suppliers with dignity and respect and recognises the fundamental right of the employee to associate and co-operate.

8. Personal and Professional Development

Promoting personal and professional development and encouraging employees to balance work and personal responsibilities is a key commitment of the company as its training programmes are tailored to the needs of employees.

9. Respect for local communities

The policy aims to demonstrate that the company operates as a good corporate entity and contributes directly or indirectly to the general well-being of the community in which it operates while minimising disruption. IDEC endeavours to recruit qualified personnel from the local community whenever possible.

THE ADMINISTRATION