

Business Ethics, Quality and Environmental Policy

Purpose

This Policy sets out the fundamental principles and commitments of FORVIS MAZARS regarding business ethics, the quality of the services provided, environmental and energy management, and occupational health and safety.

The Company is consistently committed to:

- The continuous improvement of the effectiveness of its processes and the adoption of modern scientific techniques, with a view to consistently meeting clients' needs and expectations.
- The provision of high-quality services and the prompt and appropriate response to client requirements.
- The performance of work within the agreed timelines and budgets, with the least possible deviation from the agreed terms and conditions.
- The prevention of accidents and occupational diseases.
- The optimal management of the environmental impacts of its operations, with an emphasis on reducing energy consumption and greenhouse gas emissions associated with its activities.
- The prevention of pollution and the limitation of environmental burden and degradation.
- The promotion of sustainability across all its activities.
- The promotion of employee health and safety.

Forvis Mazars

This Policy applies to "FORVIS MAZARS CERTIFIED PUBLIC ACCOUNTANTS BUSINESS ADVISORS S.A." and "FORVIS MAZARS CONSULTING SINGLE-MEMBER P.C." (hereinafter jointly referred to as "FORVIS MAZARS" or the "Company").

This Policy applies to all members of Management, partners, executives and employees of FORVIS MAZARS, irrespective of the form or duration of their engagement. Suppliers, subcontractors, external associates and other third parties acting on behalf of the Company must also comply with its principles insofar as they relate to their cooperation with FORVIS MAZARS.

Core Policy Principles

FORVIS MAZARS' policy is based on the following principles:

- The pursuit of high levels of quality performance as an integral part of the Company's management.
- The pursuit of high levels of performance in environmental and energy management.
- The pursuit of high levels of occupational health and safety performance.
- The consideration of quality principles and environmental and energy parameters in decision-making.
- Full and non-negotiable compliance with applicable legislation, contractual requirements and requirements relating to quality, the environment and energy.
- Safeguarding the safety, health and well-being of third parties and society.

Business Ethics and Professional Conduct

FORVIS MAZARS is committed to:

- Respecting and ensuring the appropriate handling of sensitive or confidential information and data concerning the Company, its associates and interested third parties.
- Complying with all applicable European and Greek laws, regulations and directives.
- Promoting transparency, safety, and environmental and energy awareness across all its activities.
- Respecting human dignity and ensuring equal opportunities and fair treatment, without discrimination on the grounds of race, religious beliefs, sex, gender identity or expression, sexual orientation, marital status, disability, age, national origin or any other characteristic protected by law. Harassment, bullying, violence, threats or retaliation are not tolerated in any work environment or work-related activity.
- Promoting its professional reputation through the quality of its products and services and its responsible social conduct, while avoiding unfair competition practices.
- Not accepting any form of payment, benefit or other consideration intended to secure improper favour or treatment.
- Not tolerating wrongdoing or irregularities under any circumstances.
- Conducting its activities ethically, safeguarding the interests of the Company, its associates and interested third parties.
- Identifying, promptly disclosing and managing any actual, potential or perceived conflict of interest that may affect objectivity, impartiality or professional judgement. Executives and associates must comply with applicable independence requirements, disclose relevant financial, professional or personal relationships, and refrain from any engagement or decision where their independence or objectivity is threatened or may reasonably be perceived to be threatened.

Where non-compliance with legislation, contractual requirements or the established code of conduct is identified, FORVIS MAZARS ensures that the necessary corrective actions are taken and implemented without delay.

This Policy is supplemented by the Whistleblowing Policy ([Link](#)), Forvis Mazars Group Code of Conduct ([link](#)) and the Anti-Bribery and Corruption Policy ([Link](#)), which are available on our website. These policies set out in greater detail, respectively, the available reporting channels and the procedures for submitting and handling reports, as well as the specific rules for preventing, identifying and addressing incidents of bribery and corruption.

Management System and Procedures

FORVIS MAZARS develops and implements a Management System and related procedures to ensure that the requirements established for its individual activities are met.

In particular, it takes measures to ensure:

- The identification and fulfilment of needs and requirements relating to the provision of audit, financial, advisory and tax services.
- The identification and fulfilment of the needs of associates and interested third parties, at national and international level.
- The identification and fulfilment of requirements relating to the procurement, storage, trading and management of equipment, spare parts, materials and consumables.
- The provision of adequate and effective facilities, with the aim of creating a safe working environment and limiting environmental impact and the consumption of energy resources.
- The provision of adequate information, instructions, training and supervision by appropriately qualified persons to ensure safe working conditions and strengthen environmental and energy awareness.
- The promotion of a culture of identifying and managing business, environmental and occupational risks, road safety risks, energy-intensive practices and related opportunities.

Performance Monitoring and Continual Improvement

FORVIS MAZARS establishes and monitors corporate performance indicators through:

- Statistical analysis of individual results and performance.
- Systematic performance monitoring and measurement.
- The setting of annual objectives for quality, the environment, energy, occupational health and safety, and road safety, together with related initiatives.
- The continuous review and redefinition of objectives in line with the Company's performance and needs.
- Ensuring the availability of the information and resources required to achieve the established objectives.
- The continuous education and training of personnel involved in the management and implementation of the Company's activities.
- The systematic recording, analysis and review of complaints from clients, suppliers, employees and other interested parties, using the results to take corrective action and improve satisfaction and performance.
- The conduct of internal audits.

Provision of Resources and Employee Participation

FORVIS MAZARS is committed to providing all resources required to implement this Policy.

At the same time:

- It supports the active participation of its personnel and encourages them to take initiative in accordance with their level of involvement in the established Management System.
- Company personnel must be familiar with and act in accordance with this Policy, ensuring compliance with it.
- The Policy is communicated to clients and suppliers upon request.
- Management promotes the active and constructive participation of personnel and the consistent implementation of all procedures and processes included in the Management System.

