



CODE OF ETHICS & DEONTOLOGY

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1. ABOUT THE CODE OF ETHICS AND DEONTOLOGY

Driven by the passion for motion and evolution **MOTODYNAMICS S.A.** is the official exclusive distributor of YAMAHA MOTOR Co. Ltd. in Greece, Romania and Bulgaria, of PORSCHE AG and SIXT in Greece. Its activities also include MOTODIKTYO, with three vertical Yamaha units and the online store www.motodirect.gr, offering in this way a comprehensive sales and service experience. It employs a team of in total over 250 qualified professionals who focus on the needs of each customer individually, while in parallel they exhibit a strong sense of responsibility towards the partner network, the shareholders, and the broader consumer audience. With the Group's sales growing dynamically and our relocation to the new, state-of-the-art facilities in Maroussi, we all work together in a coordinated and even more efficient manner, continually raising the bar and setting even higher goals every day. With innovation and expertise being our guide, we are committed to leading the way in the mobility sector, continuing our work with the same passion. We remain loyal to our vision for continuous evolution, with products of cutting-edge technology and excellent services, having as our ultimate goal to transform the driving experience into a pleasure for each and every one of you. MOTODYNAMICS is always in motion. Flexible, curious, and adaptable. It transforms. It evolves. It moves forward. With collaborations based on respect, trust and reliability, it represents leading Houses. Products and services that offer unique experiences.

1.1 WHAT THE CODE OF ETHICS AND DEONTOLOGY EXPRESSES

This Code presents the set of principles and rules governing the operation of the group and determines the behavior that MOTODYNAMICS expects from its employees and stakeholders (suppliers and customers). It outlines the commitments and requirements of MOTODYNAMICS with respect to the ethical business practices and describes the broader framework of the Group's collaboration with its customers and suppliers, as well as its executives and employees.

1.2 TO WHOM IT IS ADDRESSED

The Code of Ethics and Deontology of the MOTODYNAMICS Group applies to all employees, stakeholders, suppliers, and customers of MOTODYNAMICS. Its purpose is to determine to those to whom it is addressed the values of the Group, describe the principles of professional deontology and ethics with which the Group operates and serve as a guide for the daily professional behavior of its employees and stakeholders. The Code is available at the Group's website (<https://motodynamics.gr/>)

2. OUR VALUES

Since its establishment, MOTODYNAMICS operates and develops based on its values, which constitute the core of its corporate culture.

The values of the Group are:

2.1 ETHICS & INTEGRITY

Integrity characterizes the way we operate. It is a fundamental element of our corporate culture. We honor our agreements and we are honest to our employees, customers, suppliers, stakeholders, the State, and the institutions. We reward honesty and ethics, we pursue transparency and we match our words with our actions. We are fair.



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2.2 RELIABILITY

We fulfill our commitments to the customers, stakeholders, shareholders and the society. In all our activities, the realization of our goals becomes reality through careful business planning. We aspire for our services and products to continue to be a guarantee of our reliability.

2.3 CORPORATE RESPONSIBILITY

Responsible business behavior stands at the core of our activities. We place particular emphasis on issues of Corporate Social Responsibility, which relate to corporate governance, the development of our employees, care for the environment and the contribution to society at large.

2.4 COOPERATION & TEAMWORK

We compose and utilize the skills and the multiannual experience of our people. Our customers and suppliers are considered our stakeholders. We share ideas and expertise; we are open to new ideas.

3. STANDARDS OF ETHICS AND PROFESSIONAL CONDUCT

The Group is governed by and operates based on specific ethical and professional conduct standards, to which both the Management and all employees and stakeholders of the Group shall adhere. The aforementioned standards relate to the following key issues:

3.1 REGULATORY COMPLIANCE

COMPLIANCE WITH THE LAWS AND REGULATIONS

MOTODYNAMICS conducts its activities with integrity and fully complies with the laws in the countries where it operates. It continuously monitors the developments in laws that affect its operations and ensures to promptly respond to any emerging changes. Similarly, it requires from all employees to act in accordance with the values and principles of MOTODYNAMICS and to comply with the applicable laws and regulations.

3.2 BRIBERY AND CORRUPTION

Any form of bribery, namely the acceptance or offer or promise of gifts, facilitations or monetary exchanges or any other benefit to natural and legal persons, as well as public officials and officers, is strictly prohibited in the Group. The Management and all employees of MOTODYNAMICS, who are governed by this Code of Ethics and Deontology, as well as all stakeholders of the Group who have accepted compliance with it, commit to act with absolute integrity and honesty both inside and outside of the Group, in accordance with national and international anti-bribery legislation.

3.3 FRAUD PREVENTION AND MONEY LAUNDERING

The Group does not tolerate any form of fraud and is committed to the principles of transparency and integrity. The Management of MOTODYNAMICS is responsible for the prevention, monitoring, and taking appropriate measures in cases of fraud, continuously overseeing the processes and safety measures for evaluation, prevention, and resolution of issues related to fraud, while the individual departments and sectors are obliged to strictly implement them. Beyond the above, the Group does not permit any activity associated with illegal financing or money laundering, strictly complying with all relevant laws and regulations. The employees and stakeholders of MOTODYNAMICS have read and fully apply without exception the Anti-Money Laundering Policy that is uploaded on We Net.



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3.4 CONFLICTS OF INTEREST

A conflict of interest exists in case an executive or employee of the Group or a member of their family is involved in an activity driven by their personal interests, which are or might be contrary to those of the Group. Both the members of the Management and all employees are obliged to avoid situations that could lead to a conflict between their personal interests and the interests of the Group and to operate in accordance with the Policy and procedure for preventing and dealing with situations of conflicts of interest in the Group.

3.5 PROTECTION OF PERSONAL DATA AND CORPORATE INFORMATION

MOTODYNAMICS is committed to maintaining the appropriate technical and organizational measures for the protection and security of personal data and confidential information. In full compliance with the applicable law, every trade secret, exclusive information about customers or stakeholders, contract, and financial condition are treated in the Group as confidential information, implementing all the necessary procedures to protect it. Every employee is obliged to implement the relevant procedures and not to disclose to third parties or organizations confidential information (such as financial, technical or commercial data or trade secrets or documents not made public).

3.6 FINANCIAL AND NON-FINANCIAL INFORMATION

The accurate, correct and comprehensive keeping of financial and non-financial data and statements is a priority for the Company, as it always seeks transparency in its relationships with third parties. All financial transactions are recorded and are published always in accordance with the International Financial Reporting Standards, while strict audit mechanisms are implemented in the Group that ensure that both the financial and non-financial information is free from material inaccuracies.

4. RELATIONS WITH STAKEHOLDERS

4.1 RELATIONS WITH CUSTOMERS

A timeless priority of the Group is the creation of added value, for both its shareholders and its people, as well as for its customers and stakeholders. The Group aims to maintain the accumulated expertise and knowledge of its executives undiminished and based on these to continuously expand its network of customers and stakeholders, intensifying its activities in the mobility sector. Additionally, it commits to operate responsibly before its customers and meet their needs and expectations, meaningfully deepening in the relationships with both existing, and also with potential customers who will in qualitative terms expand its portfolio.

4.2 RESPECT FOR COMPETITION RULES

The Group prohibits any behavior that restricts or impedes free and fair competition, while any agreement or even discussion with competitors regarding price fixing or other transaction terms is not accepted and constitutes a breach of the duty of loyalty to the Company. Employees and direct stakeholders shall avoid any form of unfair collaborations, at all times respecting competition laws.

4.3 RELATIONS WITH STAKEHOLDERS

The Group is committed to open communication with the stakeholders, in order to document their needs and expectations, putting every possible effort to live up to them. Based on the dialogue with stakeholders, the Group is capable of continuously improving its performance and the services it offers.



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4.4 CARE FOR THE EMPLOYEES

MOTODYNAMICS is committed to maintaining its relationships with its employees based on respect and trust, while ensuring their continuous development and evolution. The Group provides training and development opportunities for its employees, who are evaluated objectively based on their performance and abilities, offering equal opportunities regardless of origin, gender, beliefs, or other personal characteristics. MOTODYNAMICS does not tolerate any form of discrimination or harassment in its workplaces and activities.

4.5 PROTECTION OF HUMAN RIGHTS

Working conditions that contradict national and international laws and practices for the protection of human rights are not acceptable in the Group. MOTODYNAMICS has zero tolerance for malicious behaviors such as sexual harassment or intimidation. The Management, the employees and the stakeholders ensure that across the whole range of our activities, conditions that favor the violation of human and labor rights do not exist. Additionally, the Group commits to providing equal employment opportunities and to combating all forms of discrimination.

4.6 HEALTH AND SAFETY OF EMPLOYEES

A constant goal of MOTODYNAMICS is the protection of the health and safety of its employees and stakeholders. Every employee carries out their professional activities complying with the safety and health protection rules applicable to their workplace and participates in related awareness programs on these matters.

Employees manage the assets of MOTODYNAMICS in a responsible and appropriate manner and pay particular attention to the avoidance of losses, thefts, damages, unnecessary expenses, misuse, and even incorrect or unauthorized use. The employees respect in the same manner both the Group's but also the stakeholders' tangible and intangible assets, which should be handled properly and only for the intended business purposes.

4.7. RESPECT FOR THE ENVIRONMENT

The Group is committed to implementing actions for the protection of the environment and the continuous reduction of its footprint. The Group aims to invest in products that are more friendly to the environment and have become a key environmental element. MOTODYNAMICS also expects every employee of the Group to intensely contribute, within the scope of their responsibilities, to these efforts, applying and enhancing the Group's initiatives with respect to the environmental protection.

4.8. CORPORATE RESPONSIBILITY AND SOCIAL CONTRIBUTION

MOTODYNAMICS aims to stand by the side of the local community where its products and services are located. The Group further serves the value of volunteerism and the collective effort of the employees.

5. COMPLIANCE WITH THE CODE

5.1 SCOPE OF APPLICATION

The Code of Ethics and Deontology, as well as the procedures related to it, address, relate and apply to:

- the employees of the Group
- the stakeholders and consultants who represent or operate on behalf of the Group.



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In case there are differences between the applicable laws and regulations, and the standards set out in this Code of Conduct, the higher standard that aligns with the applicable national legislation applies. The violation of this Code of Ethics and Deontology or the applicable laws may lead to internal disciplinary actions, dismissal or even criminal prosecution. With respect to the management of questions that may occur relating to the application of the rules of the Code of Ethics and Deontology, the Regulatory Compliance Department is responsible. The Code of Ethics and Deontology is approved by the Board of Directors of MOTODYNAMICS. All deviations, if any, are reviewed by the CEO and approved by the Board of Directors.

5.2 MONITORING AND AMENDMENTS TO THE CODE

The heads of the Group's departments, the Internal Audit Control Department and the Regulatory Compliance Department are responsible for monitoring compliance with this Code. The Code of Ethics and Deontology is updated based on the applicable legal framework and the International Standards. The responsibility for its review lies with the Management of MOTODYNAMICS, following recommendations/suggestions from the Regulatory Compliance and Internal Control Departments respectively, which undertakes to ensure the adaptation of the Code's content to possible changes either in the applicable legislative/regulatory framework or/and the Group's principles.