Chandris (Hellas) Inc.

Sustainability Report

Chandris (Hellas) Inc Sustainability Report 2021

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We have started our journey to sustainability.





Letter From The President

It is my great pleasure to introduce our inaugural Sustainability Report that outlines and exemplifies our approach to quantifying, understanding and integrating the non-financial (Environmental, Social & Governance) performance of our business operations throughout the value chain.

Our position in and impact on society and the natural environment has been a primary concern since the formation of our company. This report and the information systems that now underpin it, will help optimise our societal impact, strengthen our stakeholder relationships, and help navigate the changing operating land & seascapes. We have started what we believe to be an alternative sustainability journey, by systematically & comprehensively quantifying and valuing our direct and indirect, positive and negative impacts, in the attempt to understand our value to society. By doing so, we are forced to re-examine how value is created, destroyed, and shared. We believe this enriched understanding of value will strengthen our business resilience. I look forward to sharing more on our approach over the coming years and I hope you enjoy this first edition.

Capt. Nikolaos Kampouris

About This Report

You are reading Chandris (Hellas) Inc.'s ("Chandris") latest Sustainability Report, commencing the routine quantification, integration and communication of our non-financial Environment, Social and Governance performance.





Structure & Scope

The report begins with an introduction to our company, its history and our operating assets. Then, it outlines our approach to the sustainability-ESG endeavour and introduces the concept of **Value2**Society[™], which we will elaborate on as it matures both internally, and externally. The core ESG dimensions are consequently discussed, with reference to

Reporting Guidelines

This report has been shaped by the standards, frameworks and principles encapsulated by the Value Reporting Foundation, now part of the International Financial Reporting Standards (IFRS) Foundation. In addition, the Intertanko Guide to ESG Reporting in Tanker Shipping & UN Sustainable Development Goals (SDGs) have also been considered and, where relevant, referenced. In future representations, as our approach matures, specific concordance with Value Reporting indicators will be detailed. respective 2021 performance across our value chain, comprising: upstream-supply chain (the impact of spend patterns); direct operations (the impact of our shore- and ship-side operations); and downstream (the impact of the commodities we transport). The report concludes with an appendix of Key Performance Indicators.

Sustainability reporting (form and function) is moving fast, with increasing efforts to connect non-financial (ESG) and financial performance. The Task Force on Climate Related Financial Disclosures (TCFD) is perhaps the best example, with an emphasis on transitional and physical financial risks associated with greenhouse gas emissions. In alignment, we have placed Value to Society and Value at Risk central to our sustainability strategy.

About Chandris (Hellas) Inc

Our core management philosophy is to continually develop a high number of experienced and motivated personnel, both onshore and at sea.

Overview

Chandris (Hellas) Inc ("Chandris") is a Ship Management Company with over 100 years of shipping experience, specialising in the management and operation of oil and chemical tankers. Our primary purpose is to train the finest seafarers to carry cargo safely, protect the seas and environment, and improve energy performance. To this end, our core management philosophy is to continually develop a high number of experienced and motivated personnel onshore and at sea (totalling over 390 employees), all operating within a clear policy of maximum wellbeing and safety and supported by ongoing preventive investment and maintenance on board our vessels.

Today Chandris (Hellas) Inc. manages close to 3 million dead weight tons (DWT) across 16 vessels. Our vessels fly the Hellenic and other reputable Flags, have multinational crews and are (in combination with the company) certified against all statutory and regulatory requirements, including voluntarily international standards ISO 9001, ISO 14001, ISO 45001, ISO 50001 and the Green Award Scheme as well as a participation in the HELMEPA initiative.

Over the years, our company has developed strong relationships with its customers and long-term contracts, the outcome of consistent accreditation results (via the oil majors), the quality of our cooperation and the reliability of our service. Our vision for the future, informing our business strategy, involves continued fleet improvement through:

- The latest eco specification.
- Continued research into alternative propulsion unit fuels and other advanced vessel technologies to reduce Greenhouse Gas emissions (e.g. LNG, ammonia, biofuels, etc.).
- Strategic second-hand purchases when opportunities arise.
- The delivery of 2 Aframaxes: HN 5069 (TBN Althea, Scrubber Fitted) in Sep 2022 and HN 5075 (TBN Aetea, Scrubber Fitted) in Jan 2023.

The associated graphics details our current vessels by class and the commodities transported.

Fleet [as of December 2021]



5 x MIDRANGE (184M) 36 - 51 Thousand DWT



4 x AFRAMAX (241M) 112 – 115 Thousand DWT



2 x SUEZ MAX (274M) 158 Thousand DWT



3 x VLCC (330M) 299 – 320 Thousand DWT

Cargo



9.5 Million MetricTonnes of Oil &Chemical ProductsTransported Over 640Thousand Nautical Miles

Value2Society™

Sustainability & ESG endeavours are fast evolving with increasing demands from multiple stakeholders.



Introduction

Sustainability & ESG endeavours are fast evolving with increasing demands from multiple stakeholders, all keen to understand the wider non-financial performance of our business activities and its connection to financial performance. To this end we are gradually introducing two concepts (and associated frameworks) to our core sustainability strategy.

The first is our 'Value to Society' ("**Value2**Society[™]"), which quantifies and values the direct and indirect (upstream & downstream)

the direct and indirect (upstream & downstream) external impact of business activities, for example, greenhouse gas emissions,

Physical Risk ↓ Value2Society™ ↑ Transitional Risk

Strategy

Our sustainability strategy is maximising our positive impact on society (Value2Society[™]) whilst minimising the associated financial risks (Value@Stake[™]). Our strategy is formulated by the external operating environment, sustainability-based risks & opportunities and our stakeholder perspectives. The strategy informs our business model through the provision of materiality assessments, the setting of sustainability objectives (short, medium and infringement of human rights and community investment. The process of valuing these impacts permits impact comparison, aggregation and integration with our finance systems.

The second is our 'Value at Stake' (**Value**@ Stake[™]), which estimates the probability, over time, of these external impacts translating to real financial costs and revenue opportunities. This translation is typically through physical (e.g. extreme weather) and transitional (tightening environmental regulations) events. These concepts have been trialled using our direct GHG emissions and our potential exposure to carbon taxes, worldwide.



long term) and enhancing our sustainability performance data management and reporting.

To this end we have adopted the Route2 sustainability data & workflow management platform. Further our strategy has distilled two priority focus areas, of digitalisation (having near real time, secure, data to support optimal decision making, across the business) and decarbonisation (to understand and continually reduce our carbon footprint, throughout our value chain).

Considerations

Strategy

Maximise

External Environment

- Unstable political situations and conflicts impact trading in areas such as Black Sea, Russia, and Middle East.
- · Volatile crude oil prices and wider energy crisis bring uncertainty to the shipping industry.
- Inflationary environment pushes up cost of business (e.g. increase of salaries, increase of costs of products and services).

Sustainability / ESG Risks & Opportunities

Strategic Risks

and media

- Poor ESG performance or greenwashing accusations due to loss of reputation
- · Flawed ESG reporting leads to increased cost of capital

Operational Risks

- · Environmental incidents result in significant fines
- · Poor sustainability track-record significantly reduces access to talent

Key Stakeholders

Stakeholders Example Capital Stock Focus

Owners	Returns, Employee Wellbeing, Leadership
Management	Asset Performance, Employee Engagement, Compliance
Employees	Wellness, Development
Customers	Compliance & Climate Change
Suppliers	Timely Payments
Peers	Climate Change
Finance	Cash Flows & Climate Change
Government	Compliance, Climate Change & Marine Environment
Communities	Employment, Marine Environment

Strategic Opportunities

Tightening environmental

challenge the industry.

requirements increasingly

Society and employees expect

businesses to take on societal

and environmental leadership as

they growingly distrust government

- · Better ESG reporting and trackrecord enable differentiation and lower cost of capital
- Strong ESG performance attracts - and retains - the talents of tomorrow

Operational Opportunities

· Strong execution and communication on of ESG efforts increases employee's productivity and engagement

Key Focus Areas

alue2SocietyTM

Digitization

Decarbonization

Vinimise Value@StakeTM

Business Model

Materiality Assessment

- · Materiality is currently determined via the Value2Society[™] framework, which translates all business impacts, throughout the value chain, into comparable value terms.
- This allows Chandris to place all issues on a common scale, and prioritise actions according to their contribution to our Value2Society™ performance
- The intention is to supplement this approach with the more traditional qualitative stakeholder engagement process in subsequent years, as our sustainability strategy matures

Short, Medium & Long Term **Strategic Objectives**

- · Annually define and review integrated business performance targets
- Improve sustainability data collection and reporting, establish 3-year non-financial performance baseline, and compare with this internal and future sectoral benchmarks
- Continuously improve fleet, for efficiency, emission reductions whilst understanding the full costbenefit trade offs of vessel life extension versus scrapping

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- Research alternative propulsion unit fuels & engineering modifications as groundwork for Greenhouse Gas reduction
- Achieve optimal investments by embedding Value2Society™ thinking into capital expenditure programmes

ESG Performance Measurement & Reporting

- Further evolve Chandris performance reporting for greater alignment with Value Reporting initiative (incorporating both Integrated Reporting Sustainability Accounting Standards Board (SASB)), now part of the IFRS foundation
- Demonstrate continuous improvement in our overall Value2Society™
- Engage key suppliers on Value2Society™ to further strengthen our upstream performance
- Engage key customers on Value2Society[™] to further strengthen our downstream performance
- Share Value2Society™ amongst industry peer group to engage on strengths & weaknesses and improve overall industry performance

Focus Areas

Digitization

A core focus of our business integrated sustainability strategy is digitalisation - having as close to real time data, securely, informing decision making across the business. To achieve this, we have invested in several technological solutions to automate its operational processes and improve performance.

The pandemic demonstrated the value of digital initiatives in e-commerce, deliveries, supply chain, virtualization, process automation and other ventures, especially where physical activities were no longer possible. Digital business acceleration is more important than ever, and Chandris is in the process of moving towards a digital path.

Accordingly, sustainability & ESG concepts have gained prominence through this digital journey by adopting technological tools capable of improving both processes and deliveries. Digitization facilitates the integration of systems as decisions are optimised when based on the analysis of data in our internal systems.

To this end we are utilising Route2's sustainability data and workflow management platform. This platform currently permits sustainability data capture at the vessel and shore side levels and will soon deliver the various requisite reporting formats (for internal and external purposes).

Cybersecurity

Cybersecurity is regarded as a key sustainability-ESG concern, offering a richer perspective into the safeguard of our information systems. During the COVID-19 pandemic our organization took an accelerated shift in, where possible, digitizing our assets. The most critical of intangible assets is data - be it personal data, financial information, security, or behavioural data.



attacks on critical infrastructure and financial networks, Chandris has become more and more savvy about potential vulnerabilities. There is a demand for transparency into how we use and protect the confidentiality and integrity of personal data of every individual.

We have proved capable of adjusting to changing conditions and protecting ourselves against potential breaches by demonstrating operational resilience, flexibility and having a robust disaster recovery plan in place. Cybersecurity is of utmost importance to Chandris, with 2021 spending exceeding expectation, in: Infrastructure Protection; Network Security Equipment; Integrated Risk Management; Application Security; and Awareness and Training.

Respond to cyber security incidents

Identify threats

Respond to cyber security threats that are realised using the response plan.

threats to the ship.

threat posed by inappropriate use and lack of awareness



Establish contingency plans

Develop a response plan to reduce the impact of threats that are realised on the safety and security of the ship.

Develop protection and detection measures

Reduce the likelihood of vulnerabilities being exploited through protection measures.

Reduce the potential impact of a vulnerability being exploited.

Identify vulnerabilities

Understand the external cyber security

Understand the internal cyber security

Develop inventories of onboard systems with direct and indirect communications links.

Understand the consequences of a cyber security threat on these systems.

Understand the capabilities and limitations of existing protection

Asses risk exposure

Determine the likelihood of vulnerabilities being exploited by external threats.

Determine the likelihood of vulnerabilities being exposed by inappropriate use.

Determine the security and safety impact of any individual or combination of vulnerabilities being exploited.



Decarbonisation

Our carbon footprint and contribution to climate change is a key business consideration & wider concern for Chandris and our stakeholders.

	Key Decarbonisation Metrics	Unit of Measure	Quantity
1	Total GHG Emissions	Tonnes	373,981
2	Total Vessel GHG Emissions	Tonnes	373,981
3	Total Vessel Capacity	Dead Weight Tons	1,634,676
4	Total Vessel Cargo	Tons	9,553,765
5	Total Distance	Nautical Miles	639,769
6	Ton Miles	Nautical Miles	87,757,530,600
7	Average Annual Efficiency Ratio (AER)	grams CO2 / DWT-Mile	4.81
8	Average Energy Efficiency Operational Indicator (EEOI)	grams CO2 / Ton-Mile	11.7
9	Industry Average AER (2018)*	grams CO2 / DWT-Mile	6.31
10	Industry Average EEOI (2018)*	grams CO2 / Ton-Mile	11.67

* Fourth IMO GHG Study 2020

To improve the energy efficiency of our existing fleet, an essential lever in our decarbonisation efforts, we have introduced several technical retrofits as detailed in the table below:

Energy Efficiency Systems	Vessels
Number of vessels with energy efficient propellors or supplementary equipment (e.g. PBCF, mewis duct)	
Number of vessels with low friction hull coating	6
Number of vessels with optimised hydrodynamic hull form	5

Through the Paris Agreement*, the world There exist multiple fuel options, from lower is largely committed to achieving 'net zero' emission fossil fuels to true alternatives, but there greenhouse gas emissions by 2050 (and reduced is only a sub set with the potential to be both zero by 45% by 2030). This international agreement emissions (on a full life cycle basis) and scalable is supported by our industry sector's Getting enough to competitively supply forecasted future to Zero Coalition. Understanding how shipping demands. These are the SZEFs can contribute to this goal is a primary focus The various fuel options for net zero shipping at Chandris, and this largely concerns the role are exemplified below. As a company we are of alternative, Scalable Zero-Emission Fuels exploring the technical and commercial feasibility (SZEF), the associated, significant, land side of each and combined options; the decisions infrastructure requirements, vessel retrofitting and and investments we make, will be routinely even the creation of 'green' shipping corridors. communicated through our sustainability reporting.

Chandris' Key Fuel Considerations: Costs, Technological Maturity, Transition Dynamics

2 Energy Sources Can Deliver 5 Energy Carriers.

The Net-Zero Journey requires initial blend of sources with emphasis shifting to renewables.



Energy Carrier



In tandem with retrofitting our vessels and exploring the viability of alternative fuels, incentivising this 'net zero' transition is the spectre of direct and indirect carbon pricing. Greenhouse gas emissions are utilising the planet's natural sequestration and climate stabilising functions. These are global 'public resources' that we currently use free of charge and therefore without incentive to reduce our use. Carbon pricing introduces the financial incentive to reduce use. The clear corollaries are the waste disposal services we pay to remove solid and liquid waste flows.

Carbon pricing regimes are already in play (e.g. EU ETS, UK Climate Levy, Sweden's Carbon Tax etc.,) and likely to expand in scope and magnitude. To understand our direct and indirect exposure to carbon pricing we have modelled and applied geo specific tax scenarios to our projected vessel emissions (that follow the IMO's proposed emission reduction pathway) and our annual spend. This analysis helps inform our future investments and exemplifies the Value2Society[™] (external impact) and Value@Stake™ (financial cost) concepts.

Our Value Chain



Supply Chain

Indirect-Upstream: The impacts resulting from our procurement & influence on costs.

Direct Operations

The impacts resulting from the operation of our vessels & shore side offices.

Materiality

Our Approach

Our approach to sustainability-ESG (riskopportunity) materiality is based on our Value2Society[™], the mechanism by which our impacts, throughout the value chain, are guantified and translated into value terms. By converting our impacts into value terms, the negative impacts into economic costs and the positives into economic benefits, we have a mechanism to compare and prioritise. The intention is to introduce stakeholder perspectives to this value lens in future years.

Key Concept: Economic valuation is the process by which physical impacts, negative & positive, can be translated into economic cost and benefit terms. Depending on the impact type, the valuation can have financial ("F") and non-financial (well being) ("NF") components & influence multiple stakeholders - the company, individuals, governments, sector peers and wider society. For example, a workplace injury can impact: the host company through lost productivity (F) and compensation payments (F); the injured individual through reduced well being (NF) and medical expenditures (F) and; the host government through reduced tax payments (associated with the company's lost productivity) (F) and medical expenditures treating the injured individual (F). Harvard University's Impact Weighted Accounts* initiative is making important contributions to the systematization of this impact valuation approach.





Services

Indirect-Downstream: The impacts enabled from our transportation services & influence on revenues.



Environment

SUSTAINABLE G ALS



The UN's Sustainable Development Goals (SDGs) offer a universal framework to which all organisations can frame & communicate the wider impact of business activities. They comprise 17 goals "which are an urgent call for action by all countries - developed and developing - in a global partnership. They recognize that ending poverty and other deprivations must go hand-in-hand with strategies that improve health and education, reduce inequality, and spur economic growth – all while tackling climate change and working to preserve our oceans and forests"

Our Impacts & Approach

Protecting the environment remains the primary objective of how we here in Chandris operate. We believe that continuous implementation of our high standards for prevention of marine environment and conservation of natural resources fulfil the company's fundamental principle for clean seas. Protection of the environment is one of our primary concerns and considerations. In that respect, all stakeholders linked directly or indirectly with our activities, are made aware of it. Our decision-making processes continue to prioritize and actively promote environmental consciousness, which is essential in maintaining our performance as an environmentally friendly business.

We believe that a shipping company is a natural custodian of the marine environment. With every operational day traversing the world's oceans, our fleet is a unique witness to the ever-changing quality and protection of the marine environment. There are four main areas in which vessels impact the natural environment: water quality, biodiversity, air quality and climate change.





Chandris supports UN SDG 14, targeting the protection of life below water. In particular Target 14. C that aims to enhance the conservation and sustainable use of oceans and their resources by implementing international law as reflected in the United Nations Convention on the Law of the Sea Chandris supports UN SDG 13, targeting global action to combat climate change. This is in line with the IMO 2030 strategy and the IMO 2050 ambition. Chandris is committed to the IMO's GHG Decarbonization Strategy and, as such, we keep pursuing our ambitious goals and tackling the difficulties the industry is currently facing. Regarding ESG matters, this is, and will always be, our ethos. We are dedicated to pioneer the market and establish ourselves amongst the best. For the years to come, we have set several lofty goals and precise tactics to achieve them. In collaboration with ships' class (ABS, LRS etc.) we have run EEXI calculations of our existing fleet (where applicable) and have explored and applied practices for improvement. We have carried out evaluation of Main Engine retrofits for Limitation of Engine Power with EPL or SapoLi retrofits solutions, in cooperation with engine makers (MAN B&W + Wartsila).

Proactive Regulatory compliance with IHM, MRV, DCS, Low sulfur fuel, BWTS installations and new legislations, has taken place well before its implementation date. We implement innovative and efficient shipping practices during Dry-Dockings such as installation of Mewis Duct, PBCF, low friction paints and permanent propeller ultrasonic cleaning (Sonic-Hull systems). Additionally, we have enabled day to day practice with the collection and analysis of Ship raw data, engaging machine learning processes, and targeting to optimizing ship operations and reducing emissions. Finally, Chandris actively participates in associations such as HELMEPA, GREEN AWARD with fundamental objective the protection of Marine Environment.

Social

Our Impacts & Approach

The health, wellbeing and continued development of our ship-side and shore-side colleagues is the essence of and utmost importance to Chandris. We support and comply with all relevant regulations to ensure that human and labour rights are followed throughout our value chain, strengthened by our company polices, concerning Leadership; Human Relations capturing our standpoint on equal opportunities, harassment & bullying; and Business Ethics.

Port State Control Inspections

PSC inspections are performed in national ports to ensure foreign ships comply with regulations issued by the International Maritime Organization (IMO), A total of nine regional agreements on Port State Controls have been signed, including the Paris Memorandum of Understanding (PMoU), and AMSA (Australian Maritime Safety Authority). The United State Coast Guard (USCG) maintains the 10th PSC regime. A total of 20 Port State Controls (PSC) inspections were performed on Chandris vessels, 19 of which were with no deficiency raised (0.5 deficiencies on average), and no detentions.



Chandris supports UN SDG 3, targeting the health and well being of colleagues. In 2021 Our Lost Time Incident Rate (LTIR) was 2, down from 4 in 2020. The Lost Time Incident Frequency (LTIF) was at 0.8 in 2021, down from 1.5 in 2020.



Chandris supports UN SDG 4, quality education, and are committed to the continuous training of our seafarers and shore side colleagues, with respect to safety of operations, protection of the environment and achieving performance goals. In 2021, 5025 training hours were completed.

Chandris supports UN SDG 5, gender equality. We recognize the gender imbalance in the shipping industry and our company and seek to improve this. Furthermore, any form of discrimination or harassment, including those based on gender, colour, age, religion, national origin, citizenship status, sexual orientation, or disability, is not accepted. There was 0 incidents of bullying, discrimination and harassment

Chandris supports UN

SDG 8, decent work and

economic growth providing

395 committed employment

opportunities across shore

& ship side operations

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Governance

Approach

Corporate governance is a matter of great importance for our company. We consider our organization as a corporate 'citizen of society' with rights and responsibilities, and we apply an ethical framework that it is in the best interest of society and in compliance with laws and regulations. We embrace responsibility for our actions and encourage a positive impact on our stakeholders and wider society. We manage diversity to create a productive environment in which everybody feels valued, where talents are fully utilised and in which organizational goals are met.

Chandris' Corporate Governance Flow

Code of Ethics

Our corporate code of ethics extends beyond legal requirements, encompassing all business areas ranging from board strategies to how we negotiate with our suppliers

Essential ingredients to our ethical conduct comprise: fairness, openness/transparency, honesty, responsibility, accountability, integrity and safeguarding

Board of Directors

Our board comprises the appropriate mix of knowledge, skills and perspectives

Noting the need for continuous improvement, we provide the resources for developing and refreshing the knowledge and skills of our directors and ensure routine evaluation of board performance

A continuous information exchange exists between board and stakeholders through annual and extraordinary general meetings



Chandris supports UN SDGs 16 & 17 targeting the development of strong institutions & partnerships. Our corporate governance flow assists with developing a resilient business and participation in the following associations ensures Chandris is effectively linked to the innovations and actions that can deliver the SDG agenda: Intertanko, Hellenic Union of Greek Shipowners, RightShip, Bimco, Green-Award, ITOSF, ITF, SIGTTO, IMEC, MARTECMA, HELMEPA, HELLENIC HSQE FORUM & PIS London Focus Group.

Internal Controls

Internal controls span all the activities of the company processes, in-built to information systems and reviewed for effectiveness on a routine basis.

We adhere to robust budgetary control procedures ensuring transparency & accountability on annual operating budgets & annual capital expenditure plans, regularly monitored by variance analysis on a quarterly basis

Disclosures extend beyond annual financial statements, through the production of quarterly management accounts & soon nonfinancial statements

Risk Management

Risk awareness, identification & management is embedded in the organization's culture and values

In support we have invested in ERP systems to ensure effective information flows to management

Our risk management strategy is communicated to the rest of the organization and integrated with all the other activities



Appendix

Key Performance Indicators

Adhering to Sustainability Accounting Standards Board (SASB) Classification

Торіс	Metric	Unit of Measure	Code	Value
Greenhouse Gas Emissions	Gross global Scope 1 emissions	Metric tons (t) CO2-e	TR-MT-110a.1	373,981
Greenhouse Gas Emissions	Gross global Scope 2 emissions (onshore operations)	Metric tons (t) CO2-e		56
Greenhouse Gas Emissions	Gross global Scope 3 emissions (upstream via supply chain spend)	Metric tons (t) CO2-e		37,000
Air Quality	Air Emissions	Metric tons (t)	TR-MT-120a.1	11,907
Ecological Impacts	Ballast water Treatment	Percentage of Fleet	TR-MT-160a.2	64
Ecological Impacts	Number of Spills	Number, M3	TR-MT-160a.3	0
Employee Health & Safety	Lost Time Incident Rate (LTIR)	Rate	TR-MT-320a.1	2
Accident & Safety Management	Number of marine casualties	Number	TR-MT-540a.1	3
Accident & Safety Management	Percentage of marine casualties classified as very serious	Percentage	TR-MT-540a.1	0
Accident & Safety Management	Number of port state control inspections	Number	TR-MT-540a.3	20
Accident & Safety Management	Number of port state control detentions	Number	TR-MT-540a.3	0

✓ Route2 Chandris (Hellas) Inc.