



Third Party Due Diligence Policy

**Regulatory Compliance
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1. PURPOSE

TIF-HELEXPO SA applies high-level rules of transparency and integrity throughout its organisation and expects all third parties with whom it enters into transaction to fully respect its principles and values and to demonstrate professional and ethical behaviour.

Relations between TIF-HELEXPO SA and with third parties with whom it enters into transactions must be governed by transparency, integrity, trust, respect and honesty in order to ensure both the effectiveness of the cooperation in question and the company's reputation and credibility. In this context, before a business relationship with third parties begins, the relevant due diligence process as described in this Third Party Due Diligence Policy (**Policy**) must be implemented. The Policy also sets out guidelines for the company's subsidiaries.

2. SCOPE

The third party due diligence process concerning corruption/bribery concerns:

- (1) all third parties (natural and legal persons) who perform services for or on behalf of TIF-HELEXPO SA, where the total value of the contract exceeds the amount of **EUR 5,000** plus VAT per project or in total per year. This includes but is not limited to: associates, subcontractors, service providers, financial/business consultants, legal firms/legal advisors, public relations/communication consultants, human resources consulting companies, audit/accounting companies/consultants, security services, facilities management companies, etc.;
- (2) suppliers (natural and legal persons) selling goods where the total value of the contract/order (order form) exceeds the amount of **EUR 30,000** plus VAT per project or per year. The due diligence process does not apply to all other cases of suppliers from whom TIF-HELEXPO SA merely purchases goods (e.g., material goods, consumables) below the relevant threshold.

3. DUE DILIGENCE PROCESS

Given the nature of TIF-HELEXPO SA's activities, prior to the selection and commencement of cooperation/transactions with third parties, the relevant due diligence processes aim to ensure, to the greatest possible extent, that the reputation, prestige and capabilities of the third party selected are sufficient and satisfactory and that cooperation with said third party will not place TIF-HELEXPO SA at risk as regards corruption, bribery, financial crimes, conflict of interest and protection of personal data. The due diligence process consists of two stages.

3.1 [First Stage – risk assessment](#)

The Procurement Officer of TIF-HELEXPO SA, with the support of the Regulatory Compliance Officer, will assess the level of risk concerning corruption, bribery, financial crimes, conflicts of interest, and the fitness of the third party. In order to ensure better review and evaluation,

in addition to publicly available information concerning the third party (e.g., available through search engines such as Google), a questionnaire, attached as **Annex I**, must also be completed by the third party.

The questionnaire examines the structure and ownership of the third party, its activities, any (completed or ongoing) inquiries/sanctions concerning issues of corruption, bribery, financial or other crimes. During the third party review/evaluation process, particular attention must be paid to indications of an increased level of risk, e.g.:

- significant negative publicity concerning the third party and its recent activities;
- lack of transparent corporate/shareholder structure of the third party (e.g., unknown shareholders, no data provided by the Beneficial Owners Register);
- the third party or its executives share a close family or other relationship with state officials and public functionaries;
- unusually high fee or unusual payment method (e.g., multiple accounts, prepayment);
- possible conflict of interest;
- reluctance to complete a questionnaire/provide information requested;
- inquiries into or sanctions levied against the company (and/or its executives) concerning issues of corruption, bribery, financial or other crimes;
- the third party has not established policies and procedures for regulatory compliance and business ethics;
- whether or not the third party has the experience, know-how and/or qualifications to perform the contract.

Based on the foregoing and the analysis of the answers provided, the Procurement Officer (with the support of the Regulatory Compliance Officer) will evaluate the level of risk as “**low**” or “**increased**”. The relevant risk-level assessment form completed by the Procurement Officer is attached as **Annex II**.

Where the level of risk is classified as “**low**”, no further due diligence steps are required, and the process is completed upon signing of the relevant contractual clauses (see “Second Stage”).

Where the level of risk is classified as “**increased**” or the review identifies anything suspicious, then additional due diligence is required with the assistance of the Regulatory Compliance Officer to assess whether TIF-HELEXPO SA could cooperate with the third party in question. If cooperation/transaction (based on a documented analysis/evaluation) is approved, the third party will be asked to sign the relevant high-risk contractual clauses in order for the process to be completed (see “Second Stage”). Otherwise, the third party will be informed that cooperation cannot go ahead.

Furthermore, where third parties process personal data in relation to TIF-HELEXPO SA, they must apply appropriate technical and organisational measures for the security and protection of the personal data they process in a manner that ensures that the processing complies with legislative requirements and safeguards the protection of the rights of data subjects.

With regard to personal data issues, in all cases where a third party processes personal data, the third party must sign a contract containing terms concerning their obligations as set out in national and EU legislation on the protection of personal data. It is noted that, in particular,

processing carried out by the processor is governed by a contract binding the processor in relation to the controller and laying down the scope and duration of the processing, the nature and purpose of the processing, the type of personal data and the categories of data subjects, as well as the obligations and rights of the controller, with the content set out in the General Data Protection Regulation (EU) 2016/679 (Article 28).

3.2 Second Stage – contractual protection

In all cases, whether the risk is “**low**” or “**increased**”, third parties must be contractually bound to combat corruption and bribery and to act in accordance with the company’s principles and values, as set out in the Code of Ethics and Professional Conduct of TIF-HELEXPO SA.

Therefore, depending on the level of risk, the relevant contractual clauses will also be signed, as required, with examples attached to **Annex III (A and B)**. It is noted that these terms are indicative and their final content is reviewed by the Regulatory Compliance Officer, in cooperation, where necessary, with the Legal Advisor of TIF-HELEXPO SA.

Specifically in cases of “**increased**” risk, the Regulatory Compliance Officer of TIF-HELEXPO SA, in cooperation with the Procurement Officer, will inform third parties and raise their awareness regarding compliance with the Code of Ethics and Professional Conduct, the principles and values of TIF-HELEXPO SA, avoiding conflicts of interest and combating corruption and bribery. In this context, third parties may be required to attend relevant training programs.

If the third party shows reluctance to comply with the Code of Conduct of TIF-HELEXPO SA or to sign the relevant contractual anti-corruption and bribery clauses of TIF-HELEXPO SA, then the possibility of non-cooperation will be considered and the Board of Directors of the company will make the relevant decision.

3.3 Periodic check and repeat procedure

Where deemed necessary at the time of the contract is signed, or where any reason arises during the performance of the contract, the Regulatory Compliance Officer will carry out periodic checks (e.g., on an annual/18-month basis) concerning any transactions or circumstances of the third party relating to corruption and bribery and other financial crimes. Checks may also be carried out in relation to the relationship and transactions of the third party with TIF-HELEXPO SA.

In the event of a new cooperation or renewal of the existing cooperation with the same third party, the due diligence process will be followed normally, unless the time elapsed is less than one year from the time the last relevant procedure was completed.

3.4 Record keeping

TIF-HELEXPO SA keeps records concerning the third party due diligence process. The Procurement Officer of TIF-HELEXPO SA is responsible for keeping and updating the records. To this end, the Procurement Officer will retain questionnaires, evaluation forms, relevant

correspondence, any additional analysis/evaluation required (concerning resolved and non-resolved issues), as well as the results of periodic checks. In cases of increased risk, copies will also be provided to the Regulatory Compliance Officer.

4. EXISTING THIRD PARTIES

With regard to third parties with whom TIF-HELEXPO SA has already entered into transactions prior to the implementation of this Policy, such third parties must, as a minimum, be notified of the Code of Ethics and Professional Conduct of TIF-HELEXPO SA and must commit to acting in accordance with its principles and values. Where the cooperation is renewed/extended, it will be examined whether the due diligence process will be followed and whether the relevant contractual clauses will be signed.

5. REPORTS AND QUERIES

TIF-HELEXPO SA encourages its executives, workers and associates to immediately report all relevant cases of possible corruption and bribery, conflict of interest, existing or potential sanctions and violations, etc. TIF-HELEXPO SA takes all the information provided in this context seriously; in all cases, the confidentiality of reports is ensured and a relevant inquiry will be carried out. TIF-HELEXPO SA will immediately terminate any transactional relationship with third parties who implement illegal practices.

If you have any questions or doubt concerning compliance with this Policy, you can contact the Regulatory Compliance Officer of TIF-HELEXPO SA, who is responsible for handling issues concerning the application hereof.

ANNEX I

THIRD PARTY DUE DILIGENCE QUESTIONNAIRE

The due diligence questionnaire must be completed by the lawful representative of the third party, or any representative of the third party authorised for this purpose, before any contract/transaction with TIF-HELEXPO SA is concluded/commences.

1. GENERAL INFORMATION CONCERNING THIRD PARTIES	
Corporate name	
Address	
Telephone number	
E-mail address	
Website	
In which country is the third party established?	
Main shareholders/partners of the third party	
2. SCOPE OF SERVICES/TRANSACTION	
Area of activities of the third party	
Description of the project/services	
Have you worked with TIF-HELEXPO SA in the past?	YES <input type="checkbox"/> NO <input type="checkbox"/> (If YES, please provide a summary of previous cooperation/services provided)

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<p>Is this project/Are these services a renewal/extension of a pre-existing cooperation?</p>	<p>YES <input type="checkbox"/></p> <p>NO <input type="checkbox"/></p> <p>(If YES, please provide a summary of previous cooperation/services provided)</p>
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<p>Who will be responsible for cooperation with TIF-HELEXPO SA?</p>	
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<p>Will subcontractors or other third parties be involved in this project/provision of services to TIF-HELEXPO SA?</p>	<p>YES <input type="checkbox"/></p> <p>NO <input type="checkbox"/></p> <p>(If YES, please provide details)</p>
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3. REGULATORY COMPLIANCE AND BUSINESS ETHICS	
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<p>Have <u>sanctions</u> (e.g., regulatory, criminal, etc.) been levied on the COMPANY - CONTRACTOR or on its executives for violation of anti-corruption/anti-bribery laws, financial or other crimes?</p>	<p>YES <input type="checkbox"/></p> <p>NO <input type="checkbox"/></p> <p>(If YES, please provide details)</p>
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<p>Has the COMPANY - CONTRACTOR or its executives been involved in current or previous <u>inquiries</u> or prosecution concerning <u>corruption/bribery</u>, financial or other crimes?</p>	<p>YES <input type="checkbox"/></p> <p>NO <input type="checkbox"/></p> <p>(If YES, please provide details)</p>
<p>Have you established policies and procedures for regulatory compliance/business ethics?</p> <p>(For instance: Code of conduct, Policies against corruption and bribery, money laundering, terrorist financing, in accordance with the relevant national framework)</p>	<p>YES <input type="checkbox"/></p> <p>NO <input type="checkbox"/></p> <p>(If YES, please provide details)</p>
<p>Do you provide your executives and associates with training on the above policies and procedures for regulatory compliance/business ethics or other related processes/policies?</p>	<p>YES <input type="checkbox"/></p> <p>NO <input type="checkbox"/></p> <p>(If YES, please provide details)</p>
4. POSSIBLE CONFLICT OF INTEREST	
<p>To your knowledge, is there is a manager or other executive or member of Management who has previously worked at TIF-HELEXPO SA?</p>	<p>YES <input type="checkbox"/></p> <p>NO <input type="checkbox"/></p> <p>(If YES, please provide details)</p>

<p>To your knowledge, do your managers or other executives or any member of Management share a close family or other relationship with public officials or public functionaries?</p>	<p>YES <input type="checkbox"/></p> <p>NO <input type="checkbox"/></p> <p>(If YES, please provide details)</p>
<p>Do you have any suspicions or knowledge of any situation that could lead to a possible conflict of interest in relation to the project/provision of services to TIF-HELEXPO SA?</p>	<p>YES <input type="checkbox"/></p> <p>NO <input type="checkbox"/></p> <p>(If YES, please provide details)</p>
5. PERSONAL DATA PROTECTION	
<p>Are you aware of and are you applying the relevant provisions of the General Data Protection Regulation (EU 2016/679 -GDPR),</p> <p>Law 4624/2019, as well as Law 3471/2006 in the area of electronic communications?</p>	<p>YES <input type="checkbox"/></p> <p>NO <input type="checkbox"/></p>

I, the undersigned, hereby solemnly declare, in my capacity, to TIF-HELEXPO SA that the information I provided in the context of completing the above questionnaire is accurate and complete.

Third Party Details:

Full name:

Capacity:

Date:

Signature:

ANNEX II

RISK-LEVEL ASSESSMENT FORM

(only for internal use - to be completed by the competent TIF-HELEXPO SA executive on a case-by-case basis)

Full name of third party	
Was the questionnaire completed?	YES <input type="checkbox"/> NO <input type="checkbox"/> (If NO , please provide details as to why the third party did not complete the questionnaire)
Is there any negative publicity (e.g., reports/rumours concerning prior conduct of the third party that is contrary to business ethics practices or any involvement in a similar situation, etc.)?	YES <input type="checkbox"/> NO <input type="checkbox"/> (If YES, please provide details)
Other indications of increased risk (e.g., any indication that would make such cooperation awkward or suspicious, etc.)	Explanation:
Highlighting of important questionnaire topics	

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RISK LEVEL	
Increased	<input type="checkbox"/>
Low	<input type="checkbox"/>
<u>Explanation:</u>	

Details of competent executive

Full name:

Capacity:

Date:

Signature:

ANNEX III

A. Contractual terms concerning corruption/bribery and avoidance of conflicts of interest for third parties assessed as “LOW RISK”

- [X] [The third party] complies with its obligations under the provisions of environmental, social security and other legislation adopted by European Union law, national law, etc. [The third party] declares that they have reviewed and accept the Code of Conduct of TIF-HELEXPO SA, to the extent that it concerns them, which has been uploaded to the company website (<https://www.helexpo.gr/el/Kanonistiki-Symmorfosi>).
- [X.1] Neither [the third party] nor any of its employees, shareholders, members of Management, representatives or subcontractors or its associates (“Affiliated Parties”) will offer, give or agree to offer or give (whether alone or in agreement with other parties), whether directly or indirectly, in private business transactions or in transactions with the public sector, any payment, gift or other advantage, in relation to matters covered hereunder, which:
- (i) would infringe any anti-corruption laws or regulations applicable to [the third party] or TIF-HELEXPO SA. As regards TIF-HELEXPO SA, the relevant regulations have been uploaded to the company’s website (<https://www.helexpo.gr/el/Kanonistiki-Symmorfosi>); or
 - (ii) are intended to influence or do influence or are intended to reward or do reward any person for an act that violates the principles of good faith, impartiality or trust, or which would be inappropriate for the recipient to accept; or
 - (iii) are granted to or for a public official with the intention of influencing them in order to obtain or maintain an advantage in the business transaction; or
 - (iv) a reasonable person would, in any case, consider immoral, illegal or inappropriate.
- [X.2] To our knowledge, neither [the third party] nor any of its Affiliated Parties
- (i) has been convicted, at any instance, in the last twenty (20) years, by a court of any jurisdiction of committing any act of corruption;
 - (ii) has admitted at any time that they have committed any act of corruption; or
 - (iii) has been the subject of inquiries into corruption during the last twenty (20) years, or is suspected of having been involved in any act of corruption, and the relevant procedure has not been completed.
- [The third party] declares and warrants that both [the third party] and its Affiliated Parties have not committed any acts of corruption during the twenty (20) years prior to the date hereof.
- [X.3] [The third party] declares that it is not in any legal or factual relationship or situation which would place it in a potential conflict of interest situation or which, generally,

could give rise to suspicion that it is impeded, whether to a lesser or greater extent, from providing its services with the necessary efficiency and objectivity toward TIF-HELEXPO SA. Should any legal or factual relationship or potential situation arise for any reason in the future, whether with or without the contribution of the third party, the third party shall immediately inform the Regulatory Compliance Officer of TIF-HELEXPO SA, and shall be obligated to remedy the aforementioned situation as soon as a relevant request is made by TIF-HELEXPO SA. TIF-HELEXPO SA is entitled to decide, at its unfettered discretion, on whether or not there is a conflict of interest situation concerning the third party, whether or not described above.

- [X.4] [The third party] must immediately inform the relevant corporate body of TIF-HELEXPO SA of any development that could substantially affect its ability to either effectively provide its services towards the company or to comply with the applicable legislative provisions and regulatory requirements.
- [X.5] Should TIF-HELEXPO SA suspect that this Annex has been infringed, it may terminate this contract without penalty for it and with immediate effect following written notice to [the third party].

B. Contractual terms concerning corruption/bribery and avoidance of conflicts of interest for third parties assessed as “INCREASED RISK”

- [X] [The third party] complies with its obligations under the provisions of environmental, social security and other legislation adopted by European Union law, national law, etc. [The third party] declares that they have reviewed and accept the Code of Conduct of TIF-HELEXPO SA, to the extent that it concerns them, which has been uploaded to the company website (<https://www.helexpo.gr/el/Kanonistiki-Symmorfosi>).
- [X.1] Neither [the third party] nor any of its employees, shareholders, members of Management, representatives or subcontractors or its associates (“Affiliated Parties”) will offer, give or agree to offer or give (whether alone or in agreement with other parties), whether directly or indirectly, in private business transactions or in transactions with the public sector, any payment, gift or other advantage which:
- (i) would infringe any anti-corruption laws or regulations applicable [to [the third party] or TIF-HELEXPO SA]. As regards TIF-HELEXPO SA, the relevant regulations have been uploaded to the company’s website (<https://www.helexpo.gr/el/Kanonistiki-Symmorfosi>); or
 - (ii) are intended to influence or do influence or are intended to reward or do reward any person for an act that violates the principles of good faith, impartiality or trust, or which would be inappropriate for the recipient to accept; or
 - (iii) are granted to or for a public official with the intention of influencing them in order to obtain or maintain an advantage in the business transaction; or
 - (iv) a reasonable person would, in any case, consider immoral, illegal or inappropriate.
- [X.2] To our knowledge, neither [the third party] nor any of its Affiliated Parties
- (i) has been convicted, at any instance, in the last twenty (20) years, by a court of any jurisdiction of committing any act of corruption;
 - (ii) has admitted at any time that they have committed any act of corruption; or
 - (iii) has been the subject of inquiries into corruption during the last twenty (20) years, or is suspected of having been involved in any act of corruption, and the relevant procedure has not been completed.
- [The third party] declares and warrants that both [the third party] and its Affiliated Parties have not committed any acts of corruption during the twenty (20) years prior to the date hereof.
- [X.3] [The third party] shall take reasonable steps to ensure that its Affiliated Parties and any subcontractors/partners or suppliers, approved by TIF-HELEXPO SA, that provide goods or services in connection with the provision of services [by the third party] to TIF-HELEXPO SA pursuant hereto have been provided with the Code of Conduct of TIF-HELEXPO SA, which have been uploaded to the company’s website

(<https://www.helexpo.gr/el/Kanonistiki-Symmorfosi>). [The third party] shall take reasonable steps to ensure that its Affiliated Parties and subcontractors/associates comply with the Code.

[X.4] [The third party] and its Affiliated Parties shall attend anti-corruption training if so requested by TIF-HELEXPO SA.

[X.5] Throughout the term hereof and for [one] year thereafter, [the third party]:

(i) shall correctly and accurately record in its books and records (whether in hard copy or in other form) all transactions related in any manner whatsoever to this Agreement or to services provided by [the third party] to TIF-HELEXPO SA hereunder (“Transaction Records”); and

(ii) shall provide copies of the Transaction Records or any other information as may reasonably be required by TIF-HELEXPO SA by written notice in order to monitor the compliance of [the third party] with its obligations under Annex I. [The third party] shall provide all reasonable assistance, including access to premises, documents (whether in hard copy or in other form) and human resources, as TIF-HELEXPO SA may reasonably require for the above purposes.

[X.6] [The third party] declares that it is not in any legal or factual relationship or situation which would place it in a potential conflict of interest situation or which, generally, could give rise to suspicion that it is impeded, whether to a lesser or greater extent, from providing its services with the necessary efficiency and objectivity toward TIF-HELEXPO SA. Should any legal or factual relationship or potential situation arise for any reason in the future, whether with or without the contribution of the third party, the third party shall immediately inform the Regulatory Compliance Officer of TIF-HELEXPO SA, and shall be obligated to remedy the aforementioned situation as soon as a relevant request is made by TIF-HELEXPO SA. TIF-HELEXPO SA is entitled to decide, at its unfettered discretion, on whether or not there is a conflict of interest situation concerning the third party, whether or not described above.

[X.7] [The third party] must immediately inform the Regulatory Compliance Officer of TIF-HELEXPO SA of any development that could substantially affect its ability to either effectively provide its services towards the TIF-HELEXPO SA or to comply with the applicable legislative provisions and regulatory requirements.

[X.8]

Without prejudice to the [Termination] clause, should TIF-HELEXPO SA suspect that this clause has been infringed, it may terminate this contract without penalty for it and with immediate effect following written notice to [the third party]. If the third party infringes this Article/Annex and the terms contained herein in any manner, then [the third party] hereby undertakes the obligation to compensate TIF-HELEXPO SA for

any actual and/or consequential prejudice it suffers due to breach of the obligations undertaken by [the third party] under this Article/Annex and consisting of any fine, penalty, liability, loss or prejudice, compensation, third-party claim as well as any related costs (including but not limited to court costs and legal costs) arising from any act or omission by [the third party] in relation to this Article/Annex, and/or any breach of obligations and commitments undertaken by [the third party] pursuant to this Article/Annex.