

# Third Party Due Diligence Policy

Regulatory Compliance | Business Ethics

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## 1. Purpose

TIF-HELEXPO S.A. applies high-level rules of transparency and integrity throughout its organisation and expects all third parties (e.g. providers, subcontractors, suppliers) whom it collaborates/transacts with to fully respect its principles and values as well as to demonstrate professional and ethical behaviour.

The relations of TIF-HELEXPO S.A. with third parties, whom it cooperates/transacts with, should be governed by transparency, integrity, trust, respect and honesty, so as to ensure both the efficiency of the cooperation/transaction and the reputation and reliability of TIF-HELEXPO S.A. 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.

## 2. Scope

The Policy concerns:

- (1) all third parties (natural and legal persons) who perform services for or on behalf of TIF-HELEXPO S.A., when the total value of the contract exceeds the amount of EUR 3,000, 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) who act as goods sellers, when the total value of the contract/order (order form) exceeds the amount of EUR 20,000, plus VAT, per project or in total / cumulatively per year. The relevant due diligence process does not apply to any other case of suppliers, from whom the Company merely purchases goods (e.g., material goods, consumables) below the relevant threshold.
- (3) by analogy, the bodies/organisations, which fall into the scope of "Sponsorships and Donations Policy".

The Policy does not apply to the following cases:

- ✓ for services/transactions between TIF-HELEXPO S.A. and its subsidiaries;
- ✓ for services/transactions between TIF-HELEXPO S.A. and public bodies and organisations.

### 3. Due Diligence Process

This process applies to third parties falling into one of the above categories, with whom TIF-HELEXPO S.A. wishes to enter into a business relation.

The process must be mandatorily completed before the business relation begins.

The Regulatory Compliance Department supervises, in collaboration with the Procurement Officer or/and the executive of TIF-HELEXPO S.A. in charge for each case, the application of this Policy (including performing checks for money laundering, as well as for lists of persons who are subject to international economic sanctions). Given the nature of TIF-HELEXPO S.A.'s activities, prior to the selection and commencement of the cooperation/transactions with third parties, following the below-mentioned stages of the due diligence procedure, it should be ensured, among others, that the reputation, prestige and capabilities of the third party are sufficient and satisfactory and that cooperation with said third party is unlikely to place the Company at risk. The due diligence process takes place in two stages, as described below:

#### 3.1 First stage: Profiling (assessing the level of risk and suitability)

In the context of profiling the third party, the Procurement Officer of TIF-HELEXPO S.A. with the collaboration of the Regulatory Compliance Department of TIF-HELEXPO S.A. (where necessary), assesses the level of risk and the third party's suitability.

More specifically, at the first stage, the Procurement Officer undertakes to gather all necessary information and relevant supporting material about the third party, in order to profile the latter with regard to the criteria below:

- ✓ ownership / shareholder structure,
- ✓ organisational structure,
- ✓ operation, e.g. experience from previous co-operations, activity area.

To better check and assess the above criteria, a questionnaire is additionally used. This should be completed by the third party (Due diligence questionnaire) and it is attached to this Policy as **Annex I**. Furthermore, a special KYC tool is used for the above purposes (searching information in available lists of Politically Exposed Persons, sanctions).

If deemed necessary, the Procurement Officer may get back to the third party after the above steps are completed to ask clarifications or/and seek additional supporting documents / documenting elements. In specific cases, if deemed necessary, additional sources of information about the third party may be used, e.g. publicly available information in the press, official sources.

##### 3.1.1 Key risk indicators

For the initial evaluation of the third party's risk and suitability level, a great number of key risk indicators is examined. Particular attention is given to indications that suggest an increased level of risk (**red flags**). Potential cases of increased risk (**red flags**) with regard to:

- (1) the third party's establishment / country of operation
  - the third party does business in a country with a high level of corruption / bribery.
- (2) the third party's organisation / operation / relation

- there are indications that the third party does not have the required resources and know-how to provide the expected services / goods,
- the third party is an accountant, lawyer or other service provider, who in general does not seem to have prior experience from participating in the provision of similar services,
- there is significant negative publicity about the third party and their recent activities,
- possible conflict of interest,
- reluctance to complete the questionnaire / provide the information requested,
- investigations or sanctions against the company (or/and its executives) regarding issues of corruption, bribery, financial or other kinds of crime,
- the third party has not established regulatory compliance and business ethics policies and procedures,
- the third party does not have a transparent corporate / shareholder structure (e.g. unknown shareholders),
- the third party or its important executives have a close family connection or a relation of other kind with Politically Exposed Persons, state officials and public servants,
- the third party was introduced by a state official and public servant, who promotes the beginning of a business relation.

(3) the way / kind of transaction with the third party

- an unusually high fee or an unusual payment method (e.g. multiple accounts, prepayment),
- the third party wishes to enter into a business relation without having a signed contract,
- reluctance to comply with the Code of Ethics for Suppliers of TIF-HELEXPO S.A. or to sign relevant contractual anti-corruption and anti-bribery clauses of TIF-HELEXPO S.A.

### 3.1.2 Third party profiling

When profiling the third party, we examine its structure and ownership status, its activities, any (completed or ongoing) investigations/sanctions concerning issues of corruption, bribery, financial or other crimes, taking into account the information included in the questionnaire and the results which arose from the use of the KYC tool, as well as the documentation from the received supporting material.

After that, in order to profile the third party, the Procurement Officer makes a written assessment regarding the risk level (an assessment form regarding the risk level is attached as an example in **Annex II**).

Based on the above data and the analysis of the provided answers, the Procurement Officer (with the support of the Regulatory Compliance Department) assesses the level of risk based on two potential categories, as “**low**” or “**increased**”.

It should be highlighted that any third parties providing the services below shall be evaluated by definition as involving an increased level of risk:

- ✓ human resources consulting companies,
- ✓ public relations and communication companies and
- ✓ firms providing legal services, legal advisors.

When the risk level is classified as “**low**”, the due diligence assessment is limited to conducting search from the information sources (as stated above) based on:

- the business name,
- the distinctive title and
- the name of important shareholders, representatives and senior executives of the third party.

In any case, it is advisable to record the risk assessment results in the above-mentioned form in order to document the final evaluation. No further due diligence action is required and the process is completed by signing the relevant contractual low risk clauses (see “Second Stage”).

Where the level of risk is classified as “**increased**”, then additional due diligence is required with the assistance of the Regulatory Compliance Department, in order to assess whether the Company could cooperate with the third party in question. If the Company selects to proceed with the cooperation/transaction, the third party will be asked to sign the relevant contractual clauses pertaining to increased risk, in order for the process to be completed (see “Second Stage”).

However, in some cases, where there are indications that suggest an “increased” level of risk, as described in section 3.1.1 above, the upcoming cooperation may not be possible. More specifically, the below cases shall be mentioned:

- when there are investigations/sanctions related to issues of corruption, bribery, financial or other crimes,
- reluctance to complete the questionnaire / provide the information requested,
- in case the Supplier refuses to comply with the Code of Ethics for Suppliers of TIF-HELEXPO S.A. and does not have a Code of Ethics of their own that is equivalent to the Company’s code.

### **3.2 Second Stage - contractual protection**

In all cases, whether the risk is “**low**” or “**increased**”, third parties are contractually bound for issues related to:

- the combating of corruption and bribery and
- the fundamental principles of the Code of Ethics for Suppliers of TIF-HELEXPO S.A.

Depending on the level of risk, the relevant contractual clauses are signed, as required. Examples of such clauses are attached hereto as **Annex IV (A and B)**.

Specifically in cases of “**increased**” risk, the Regulatory Compliance Department of TIF-HELEXPO S.A., in cooperation with the Procurement Officer, may inform the Company’s third parties and raise their awareness about their compliance with the Code of Ethics for Suppliers, the principles and values of TIF-HELEXPO S.A., the avoidance of conflicts of interest and the combating of corruption and bribery. In this context, third parties may be required to attend and successfully complete relevant training programs of TIF-HELEXPO S.A.

If a third party requests a modification of the relevant terms of the contract, such request will be examined by the Regulatory Compliance Department, which will inform the Legal Service.

If the third party appears reluctant to comply with the Code of Ethics for Suppliers of TIF-HELEXPO S.A. and does not have an equivalent Code of their own or refuses to sign the

relevant anti-corruption and anti-bribery contractual clauses of TIF-HELEXPO S.A., then the upcoming cooperation may not be possible.

In case personal data with regard to the Company is processed, third parties must complete and submit the completed Due diligence declaration for personal data issues that is attached to this Policy as **Annex III**.

Regarding personal data issues, in all cases where a third party processes personal data as a processor, they should sign a contract containing terms in relation to their obligations, according to the provisions of national and EU legislation on the protection of personal data.

If a third party requests a modification of the relevant terms of the contract, such request will be examined by the Data Protection Officer.

### **3.3 Monitoring of the cooperation**

The Procurement Officer, assisted by the Regulatory Compliance Department, where necessary, monitors the Company's relation with the third party and performs ancillary periodic checks, if deemed necessary, concerning any transactions or circumstances contradicting the aforementioned provisions.

Monitoring involves updating the existing supporting documentation for the third party from available information sources or/and evaluating in general the existing cooperation with the third party.

In all cases, the existing supporting documentation should be reviewed every 18 months.

In the event of a new cooperation or renewal of the existing cooperation with the same third party, the due diligence process shall be carried out normally, unless the time elapsed is less than 18 months from the moment the last relevant procedure was completed.

### **3.4 Record keeping**

TIF-HELEXPO S.A. keeps records concerning the third party due diligence process through an electronic contract management platform. The Company's Procurement Officer is responsible for keeping and updating the electronic records.

## **4. Violations and reporting**

Breaching this policy can have important consequences for TIF-HELEXPO S.A.

The Company adopts and applies a whistleblowing system for wrong and inappropriate behaviours. This system critically contributes to raising awareness and preventing respective incidents. It is an international practice that includes safe and effective reporting channels for TIF HELEXPO S.A. For this purpose, we have also created the reporting platform SAFEVOICE, which can be accessed through the following address: <https://safevoice.growthfund.gr>.

The system aims to provide necessary encouragement and safety to employees and associates of companies, so that they can immediately disclose cases that damage corporate reputation. Protecting the confidentiality of the details of persons making such reports is a non-negotiable principle.

This is the only way to ensure that the principles and values of TIF HELEXPO S.A. and the rules of ethics and professional conduct will continue to be applied, and that the Company will be able to take any corrective steps required.

## **5. Policy management and resolution of questions**

The Regulatory Compliance Department is responsible for managing this Policy. It closely cooperates with the Company's departments, as deemed necessary, to jointly address any arising issues. The Policy is periodically examined to determine whether there is any need to revise it.

For any questions or relevant clarifications related to the compliance with this Policy you can consult the Regulatory Compliance Department, which is also responsible for managing issues that may arise from the application of the Policy. With regard to issues related to personal data, you can contact the Company's Data Protection Officer.

## ANNEX I - Due diligence questionnaire

The due diligence questionnaire must be completed by the third party, before any contract/transaction with TIF-HELEXPO S.A. is concluded.

<b>1. GENERAL INFORMATION CONCERNING THE THIRD PARTY</b>	
Legal name	
Address	
Telephone	
Email	
Website	
In which country is the third party established?	
Main shareholders of the third party (namely natural or legal persons holding 10% or more of the share capital)	
<b>2. SCOPE OF SERVICES / TRANSACTION</b>	
Area of activity of the third party	
Description of the project / services provided to TIF HELEXPO S.A.	
Have you worked with TIF HELEXPO S.A. in the past?	<input type="checkbox"/> YES  NO <input type="checkbox"/>  (If YES, please briefly mention any previous cooperation / services provided)
Is the current project / service an extension of a pre-existing cooperation?	<input type="checkbox"/> YES  NO <input type="checkbox"/>

	(If YES, please briefly mention any previous cooperation / services provided)
Have you worked in the past with a holding company of TIF HELEXPO S.A.?	<input type="checkbox"/> YES NO <input type="checkbox"/> (If YES, please briefly mention any previous cooperation / services provided)
Who will be responsible for the cooperation with TIF HELEXPO S.A.?	
Will subcontractors or other third parties be involved in this specific project / provision of services to TIF HELEXPO S.A.?	<input type="checkbox"/> YES NO <input type="checkbox"/> (If YES, please provide details)
<b>3. REGULATORY COMPLIANCE AND BUSINESS ETHICS</b>	
To the best of your knowledge, have sanctions (e.g., regulatory, criminal, etc.) been imposed on your company or on important executives for violation of anti-corruption / anti-bribery laws, as well as for financial or other crimes?	<input type="checkbox"/> YES NO <input type="checkbox"/> (If YES, please provide details)
To the best of your knowledge, has your company or important executives been involved in current or previous <u>investigations</u> or prosecution concerning corruption/bribery, financial or other crimes?	<input type="checkbox"/> YES NO <input type="checkbox"/> (If YES, please provide details)
Have you established regulatory compliance and business ethics policies and procedures?  (Including at least: code of ethics, policies against corruption and bribery, as well as money laundering and terrorist financing, in accordance with	<input type="checkbox"/> YES NO <input type="checkbox"/> (If YES, please provide details)

the respective national framework, ethical conduct)	
Do you provide training on the above policies and procedures you have established for regulatory compliance / business ethics to your executives and associates?	<input type="checkbox"/> YES NO <input type="checkbox"/> (If YES, please provide details)
Do you provide training on the above policies and procedures you have established for regulatory compliance / business ethics to third partners - subcontractors / suppliers (who will be involved in the implementation of the project / the provision of the services to TIF HELEXPO S.A.)?	<input type="checkbox"/> YES NO <input type="checkbox"/> (If YES, please provide details)
Have you established policies and procedures with regard to environmental protection?  (Including but not limited to issues pertaining to sustainable development, pollutant emissions, waste management, climate change)	<input type="checkbox"/> YES NO <input type="checkbox"/> (If YES, please provide details)
Have you established policies and procedures with regard to social responsibility?  (Including but not limited to issues pertaining to health and safety of staff, human rights protection)	<input type="checkbox"/> YES NO <input type="checkbox"/> (If YES, please provide details)
<b>4. POSSIBLE CONFLICT OF INTEREST</b>	
To the best of your knowledge, is there a manager or other important executive who has previously worked at TIF HELEXPO S.A. or any of its subsidiaries and holding companies during the last three years?	<input type="checkbox"/> YES NO <input type="checkbox"/> (If YES, please provide details)
To the best of your knowledge, are the shareholders or partners or important executives or managers of your	<input type="checkbox"/> YES

<p>company Politically Exposed Persons or close relatives of Politically Exposed Persons in accordance with Law 4557/2018 or do they share any other relationship with state officials and public servants?</p>	<p>NO <input type="checkbox"/></p> <p>(If YES, please provide details)</p>
<p><b>5. DONATIONS</b> (it shall be completed only if the third party receives donations from the company)</p>	
<p>Is the organisation enrolled in any of the official registers that are kept at the Ministry of the Interior (<a href="https://okoip.gov.gr/CSOIS/home.html">https://okoip.gov.gr/CSOIS/home.html</a>) and the Ministry of Labour (<a href="https://kalo.gov.gr/">https://kalo.gov.gr/</a>) respectively?</p>	<p><input type="checkbox"/> YES</p> <p>NO <input type="checkbox"/></p> <p>(If YES, please provide details about how its activities contribute to the accomplishment of its charitable purposes, as well as information about the number of people / groups who have benefited during the last 5 years.) If NO, please complete the following questions.)</p>
<p>Is information about the purposes of the foundation/organisation publicly available?</p>	<p><input type="checkbox"/> YES</p> <p>NO <input type="checkbox"/></p> <p>(If YES, please provide details)</p>
<p>Does the statute of the entity / organisation reflect its current purposes of action?</p>	<p><input type="checkbox"/> YES</p> <p>NO <input type="checkbox"/></p> <p>(If YES, please provide details)</p>
<p>Does the entity / organisation ensure that its funds and assets are exclusively used for charitable purposes and not for the benefit of specific people?</p>	<p><input type="checkbox"/> YES</p> <p>NO <input type="checkbox"/></p> <p>(If YES, please provide details)</p>
<p>Are regular updates made and relevant reports submitted regarding the activities and the financial statements of the entity / organisation?</p>	<p><input type="checkbox"/> YES</p> <p>NO <input type="checkbox"/></p> <p>(If YES, please provide details)</p>

<p>Does the entity / organisation enable its staff and third parties to raise concerns or/and file reports / complaints about the way it functions and its activities?</p>	<p><input type="checkbox"/> YES</p> <p>NO <input type="checkbox"/></p> <p>(If YES, please provide details)</p>
<p>Is the entity / organisation aware of and does it get informed about its regulatory obligations? If yes, does it comply with them?</p>	<p><input type="checkbox"/> YES</p> <p>NO <input type="checkbox"/></p> <p>(If YES, please provide details)</p>

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

**Third Party Details:**

Full name: .....

Capacity: .....

Date: .....

Signature: .....

**ANNEX II - Template of the Risk Level Assessment Form**

*(for internal use only - to be completed by the Procurement Officer)*

Name of the third party	
Was the questionnaire completed?	<input type="checkbox"/> YES NO <input type="checkbox"/> (If NO, please provide details)
Is the third party established or does business in countries outside the EU or the EEA?	<input type="checkbox"/> YES NO <input type="checkbox"/> (If YES, please provide details)
Are there indications of increased risk (e.g. negative publicity, any indication that renders the cooperation in question inconvenient or suspicious etc.)?	<input type="checkbox"/> YES NO <input type="checkbox"/> (If YES, please provide details)

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

**Details of the Procurement Officer**

Full name: .....

Capacity: .....

Date: .....

Signature: .....

## ANNEX III - Due diligence declaration on issues pertaining to personal data

The due diligence declaration should be completed by the third party, in case the latter processes personal data.

1.	Confirm that you comply with the General Data Protection Regulation (EU) 2016/679 and that your company has a Policy for the Protection of Personal Data and/or relevant procedures.
2.	Confirm that you implement appropriate technical and organisational measures to ensure the safety and protection of the personal data you are going to process in the context of your cooperation with our company.
3.	Confirm that you keep the data of TIF HELEXPO S.A. in a separate file.
4.	Confirm that you implement systems of graded access with regard to the data of TIF HELEXPO S.A.
5.	Confirm that you implement passwords to your systems.
6.	Confirm that in case your staff accesses personal data from non-corporate devices, you take appropriate measures to protect such personal data.
7.	Confirm that you will implement procedures to manage personal data breach cases and data subjects' requests to exercise their rights.
8.	If necessary, confirm that you have appointed a Data Protection Officer.
9.	Confirm that you train your staff on issues pertaining to the protection of personal data and information safety.
10.	Confirm that you are able to ensure that you can safely delete / destroy / return to our company all copies, in electronic or printed form, of personal data you may be processing on our behalf, according to the legislation in force.
11.	In case a third subcontractor of your company processes personal data in the context of our cooperation, confirm that you have a process in place to evaluate whether the latter provides appropriate safeguards for the protection of personal data.
12.	Confirm that in case personal data concerning our company is transferred out of Greece, you comply with the legislation in force.

I, the undersigned, hereby solemnly declare, in my capacity, to TIF HELEXPO S.A. that a) I confirm the above and b) a third subcontractor will not / will process personal data in the context of our cooperation. Furthermore, I solemnly declare that the information I provided in the context of filling in the above questionnaire is accurate and complete.

**Third Party Details:**

Third Party: .....

Description of the project / services provided to the Company [.....]: .....

Full name: .....

Capacity: .....

Date: .....

Signature: .....

## ANNEX IV

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

- [X] [The third party] complies with its obligations based on the provisions of environmental, social security and other legislation enacted in European Union law, national law, etc.[The third party] declares that they have examined and accept the Code of Ethics of TIF HELEXPO S.A., to the extent that it concerns them. The Code is attached hereto and forms an integral part of this document.
- [X.1] Neither [the third party] nor any of its employees, shareholders, representatives or subcontractors 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 S.A.; (ii) is intended to influence or does influence or is intended to reward or does 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; (iii) is granted to or for a public official with the intention of influencing them and 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 the best of our knowledge, neither [the third party] nor any of its Affiliated Parties (i) has been judged, at any time, by a court of any jurisdiction to have committed any act of corruption (or demonstrated similar behaviour); (ii) has admitted at any time that they have committed any act of corruption (or demonstrated similar behaviour); or(iii) has been subjected, at any time, to investigation regarding any act of corruption or has been suspected, at any time, of having been involved in any act of corruption (or demonstrated similar behaviour). [The third party] declares and guarantees that neither themselves nor their Affiliated Parties have committed any act of corruption before the date of this Agreement.
- [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 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 towards the Company. 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 must immediately inform the responsible corporate body of TIF HELEXPO S.A.in writing. Furthermore, it shall be obligated to remedy the aforementioned situation as soon as a relevant request is made by the Company. The Company is entitled to decide, at its absolute discretion, on whether or not there is a conflict of interest situation

concerning the associate/third party, regardless of whether it is described above or not.

- [X.4] [The third party] must immediately inform the relevant corporate body of TIF HELEXPO S.A. 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] Without prejudice to the clause [Termination], in case TIF-HELEXPO S.A. suspects that this clause [x] has been infringed, it may terminate this contract without penalty for itself and with immediate effect, following a written notice to [the third party].

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

- [X] [The third party] complies with its obligations based on the provisions of environmental, social security and other legislation enacted in European Union law, national law, etc.[The third party] declares that they have examined and accept the Code of Ethics of TIF HELEXPO S.A., to the extent that it concerns them. The Code is attached hereto and forms an integral part of this document (see Annex ...).
- [X.1] Neither [the third party] nor any of its employees, shareholders, representatives or subcontractors 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 S.A.; (ii) is intended to influence or does influence or is intended to reward or does 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; (iii) is granted to or for a public official with the intention of influencing them and 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 the best of our knowledge, neither [the third party] nor any of its Affiliated Parties (i) has been judged, at any time, by a court of any jurisdiction to have committed any act of corruption (or demonstrated similar behaviour); (ii) has admitted at any time that they have committed any act of corruption (or demonstrated similar behaviour); or(iii) has been subjected, at any time, to investigation regarding any act of corruption or has been suspected, at any time, of having been involved in any act of corruption (or demonstrated similar behaviour). [The third party] declares and guarantees that neither themselves nor their Affiliated Parties have committed any act of corruption before the date of this Agreement.
- [X.3] [The third party] shall take reasonable measures to ensure that its Affiliated Parties and

any subcontractors or suppliers, approved by TIF-HELEXPO S.A., who provide goods or services in connection with the provision of services [by the third party] to TIF-HELEXPO S.A., pursuant hereto, have been provided with the Code of Ethics of TIF-HELEXPO S.A., which is attached to Annex [XX]. A copy of the Code has been granted to [the third party] by TIF-HELEXPO S.A. [The third party] shall take reasonable measures to ensure that its Affiliated Parties and subcontractors comply with the Code.

- [X.4] [The third party] and its Affiliated Parties shall attend the anti-corruption training of TIF-HELEXPO S.A., as this may be reasonably requested by TIF-HELEXPO S.A.
- [X.5] Throughout the term of this Agreement 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] hereunder (“Transaction Records”); and (ii) shall provide copies of the Transaction Records or/and any other information, as it may reasonably be required by TIF-HELEXPO S.A. by written notice in order to monitor the compliance of [the third party] with its obligations under the clause [X]. [The third party] shall provide any reasonable assistance, including access to premises, documents (whether in hard copy or in other form) and human resources, as TIF-HELEXPO S.A. may reasonably require to perform its monitoring duties.
- [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 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 towards the Company. 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 must immediately inform the responsible corporate body of TIF HELEXPO S.A. in writing. Furthermore, it shall be obligated to remedy the aforementioned situation as soon as a relevant request is made by the Company. The Company is entitled to decide, at its absolute discretion, on whether or not there is a conflict of interest situation concerning the third party, regardless of whether it is described above or not.
- [X.7] [The third party] must immediately inform the relevant corporate body of TIF HELEXPO S.A. 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.8] Without prejudice to the clause [Termination], in case TIF-HELEXPO S.A. suspects that this clause [x] has been infringed, it may terminate this contract without penalty for itself and with immediate effect, following a written notice to [the third party].

## ANNEX V - Code of Ethics for Suppliers

### 1. Purpose

TIF-HELEXPO S.A., **or the Company** applies high-level rules of transparency and integrity throughout its operation, including third parties that contract with the Company and provide goods and services to it, namely its Suppliers as well as any person who acts as their representative or subcontractor<sup>1</sup>. The Company expects everyone to observe in full the principles and values governing its operation and to demonstrate professional and ethical conduct.

The Code of Ethics for Suppliers of TIF-HELEXPO S.A. (**Code**) contributes to the consolidation of understanding and mutual harmonisation between the Company and its Suppliers, regarding the systematic response to issues related to business ethics and the integration of ESG & sustainable development considerations into business operations.

We only cooperate with Suppliers who share our commitment to integrity, sustainability and respect for human rights and have agreed to meet the requirements prescribed in this Code.

### 2. Human rights / fair working conditions

The Company's Suppliers bind themselves to fully respect their employees' rights, in accordance with international and national provisions on work and human rights. In this context, they should ensure respect to privacy and individual rights, as well as to the prohibition of all forms of discrimination (including, among others, discriminations based on race, colour, age, gender, sexual orientation, nationality, disability, religious or political beliefs, union memberships etc.), oppression or exploitation of employees. Furthermore, they should comply with regulations concerning wages and/or collective agreements, statutory working hours, the prevention of child labour and protection against violence and harassment at the workplace. Moreover, they are required to implement principles and values that promote justice, equality and fair working conditions for all their employees.

This includes ensuring a decent level of wages and working conditions, as well as providing protection against all forms of exploitation or ill-treatment.

### 3. Health and safety at work

Our Company's Suppliers are obligated to assure a healthy and safe working environment for all their employees. This includes complying with all legal requirements in force pertaining to the health and safety of employees, as well as implementing and complying with safety procedures.

Suppliers should take preventive measures to reduce work risks and maintain a working environment that promotes health and safety. In this context, Suppliers must ensure that their employees have access to proper training and equipment to safely perform their duties.

### 4. Environmental management

Protecting and respecting the natural environment is a non-negotiable commitment for everyone. The Company's Suppliers have to systematically seek ways to reduce their environmental footprint, through recycling and controlling the consumption of energy and

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<sup>1</sup>The term "Suppliers" refers to third parties, including individual contractors, whom the Company cooperates with to procure goods or/and services or/and projects.

natural resources. They also need to remain particularly sensitive to environmental protection matters and make every effort to save natural resources, where possible.

The Company's Suppliers are expected to make provisions for their adaptation to the criteria of responsible entrepreneurship and ESG practices/sustainable development, as well as to avoid situations that can generate negative consequences. Furthermore, TIF-HELEXPO S.A., at its own discretion, incorporates the need to document ESG standards and rules applied by suppliers in their business operations into its award criteria for projects related to sustainable development.

The Company's Suppliers are obliged to keep high standards of environmental management in all their activities through their compliance with all applicable laws and regulations on environment, as well as the adoption of practices that promote the sustainable use of natural resources and the reduction of emissions and waste.

Apart from complying with legal requirements, the Company's Suppliers are invited to adopt an ongoing improvement approach in the field of environmental management, by adapting and upgrading their practices in order to reduce the environmental impact of their work.

The Company's Suppliers are encouraged to implement environmental management programmes, promote the use of sustainable materials and production processes and invest in technologies that reduce the environmental footprint of their activities.

## **5. Business ethics**

The Company's Suppliers have to operate with integrity and transparency in all aspects of their business relation and remain always in full compliance with the applicable legal and regulatory framework for the combating of corruption and bribery, the avoidance of conflicts of interest and unfair competition as well as the prevention of money laundering.

The Company requires all suppliers to keep the highest standards of ethical behaviour, including compliance with all applicable anti-corruption laws. The Company shall not tolerate nor participate in any form of bribery or corruption and it shall not allow any conduct that can lead to the appearance of such practices. Suppliers must avoid any activity that can lead to a conflict of interests, such as personal use of information or abuse of power for the benefit of their own interests.

## **6. Confidentiality and protection of information and data**

The Company's Suppliers bound themselves to protect all confidential information provided in the framework of our cooperation, abide by the legal framework for the protection of data and privacy, as well as ensure the integrity and safety of their information systems (cyber security). Suppliers must assure that personal information and data of clients and employees are collected, stored and processed in accordance with data protection laws in force.

## **7. Failure to comply - corrective measures**

To ensure compliance with the Principles described in this Code, Suppliers have to inform the Company in case they or any of their subcontractors fail to comply as well as document the non-compliance. This information should also include corrective measures that have already been taken to restore compliance.

## **8. Commitment to compliance and possibility to file complaints**

Suppliers commit themselves to comply with the Code, by allocating the available and appropriate resources and by incorporating all applicable policies and procedures.

In the event of failure to comply with the terms of this Code or in case of suspicion that a party is not acting in accordance with the Code, we encourage you to raise your concerns through the appropriate communication channels, as described in the Company's Reporting Policy.

The Company adopts and applies a whistleblowing system for wrong and inappropriate behaviours. This system critically contributes to raising awareness and preventing respective incidents. It is an international practice that includes safe and effective reporting channels for TIF HELEXPO S.A. For this purpose, we have also created the reporting platform SAFEVOICE, which can be accessed through the following address: <https://safevoice.growthfund.gr>. More information is available in the Company's Reporting Policy.