



D.D. Synergy's Anti-bribery Programme

I. ANTI-BRIBERY POLICY

In D.D. Synergy Hellas S.A., integrity and ethical values are fundamental to our functioning. D.D. Synergy's anti-bribery programme declares our commitment to these values and to a policy of zero tolerance of bribery.

Bribery limits competition, damages innovation and corrupts societies, in other words is unethical and so against our values. For this purpose, our organization built structures and assigns responsibilities for countering bribery.

Not only are we determined to develop and cultivate an anti-bribery culture within our organization but also to maintain it. To this end we are offering to our employees, business partners and third parties all the means they need, such as information, training, and legal advice, to comply with this policy.

A handwritten signature in blue ink, appearing to read "Ioannis Bratakos".

Ioannis Bratakos

Managing Director & Chairman of the Board

II. DEFINITIONS

1. Bribery

Bribery means giving, offering or receiving an undue reward with the intention of influencing the behavior of someone in government or business in order to obtain or retain a commercial advantage.

2. Forms of bribery

Bribery can take many forms including:

- cash or gifts to an individual or family members, inflated commissions, fake consultancy agreements, unauthorized rebates, political or charitable donations.
- excessive or inappropriate entertainment,
- paying for the travel of spouses, or inappropriate non business related travel,
- giving, offering, requesting and receiving a bribe through a third party,
- intangible benefits, such as favours, if offered in exchange for other tangible or intangible benefits.

III. IMPLEMENTATION

1. Resources

The Board of Directors, senior management and human resources' department will be responsible for the effective function of the D.D. Synergy's Anti-bribery Programme as follows:

The Board of Directors

The Board of Directors and the Chief Executive are responsible for approving and supervising, anti-bribery policy and receiving and reviewing information about its function.

Senior management

The senior management of the company is responsible for the implementation, communication and integration of anti-bribery policy in the organization's processes.

Legal Department

The legal department is responsible for the monitoring of anti-bribery function, the design of proper documentation, the provision of legal advice, and the feedback to the Board and senior management.

2. Risk Assessments

D.D. Synergy's Anti-bribery policy addresses, the most relevant to its function, forms of bribery. It also undertakes periodic assessments of the bribery risks that it faces.

The risk-areas, as analyzed and recognized are the following:

- **Gifts, travels, hospitality, entertainment and meals**
- **Engagements with Government Officials**
- **Third Parties**
- **Procurement**
- **Charitable contributions and sponsorships**

- **Facilitation payments**

3. Policies and Procedures

3.1 Anti-bribery procedures

Anti-bribery procedures are designed to mitigate the risks identified by the risk assessment.

- **Gifts, travels, hospitality, entertainment and meals**

Every board member, chief executive, senior manager, employee or third party is prohibited to offer or receipt gifts (including payments for travel expenses, hospitality, entertainment, meals or other expenses) whenever those could affect or be perceived to affect the outcome of business transactions.

- **Engagements with Government Officials**

D.D. Synergy through its board members, managers, employees, partners or third parties is prohibited to make direct or indirect contributions to political parties, organizations or individuals engaged in politics, as a way of obtaining advantage in business transactions.

- **Third Parties**

D.D. Synergy prohibit all forms of bribery whether they take place directly or through third parties. To this end due diligence needs to be conducted prior commencing any activities with third parties.

- **Procurement**

D.D. Synergy will execute its contracting and procurement practices in a fair and transparent manner.

- **Charitable contributions and sponsorships**

D.D. Synergy will publicly disclose all its charitable contributions and sponsorships in order to secure that are not used as a subterfuge for bribery.

- **Facilitation payments**

D.D. Synergy recognizes that facilitation payments are bribes and works to identify and eliminate them.

3.2. Compliance

The following procedures scope to enhance and ensure compliance with the anti-bribery programme:

Internal Controls

D.D. Synergy's will expand and tailor its internal controls, in particular the accounting and record keeping practices, in order to assure that they are effective in countering bribery.

Documentation

Proper documentation that will ensure and enhance compliance with the anti-bribery programme includes:

- a) documentation explaining the obligation to comply with the company's anti-bribery programme,
- b) documentation of risk assessment and its conclusion,
- c) documentation of anti-bribery training received,
- d) a documented guide for D.D. Synergy's anti-bribery procedures,
- e) documentation and analysis of incidents and violations; their handling, advice lines and the outcomes,
- e) full documentation of due diligence procedures to provide a trail for any inspections or audit in order to protect the company in the event of an investigation.

Record keeping

Every person – employee, manager, partner or third party- that observe or suspect an inappropriate behavior is encouraged to speak and report it either to its senior manager or to the compliance contact without risk of reprisal. A record of all incidents is held and analyzed for further use.

Due diligence

For all future business partners and other third parties due diligence needs to be conducted prior to commencing any activity.

Compliance contact

A legal advisor from the legal department will be responsible for advising employees at all levels regarding the compliance to the anti-bribery programme policy.

Corrective actions

Failure by employees at all levels to comply with the D.D. Synergy's Anti-bribery Programme will subject the employee to disciplinary action. Senior Management is responsible for determining any appropriate disciplinary action in accordance with laws. Breaches of law may also result in civil or criminal penalties for the individual employee.

4. Training

All employees, partners and third parties receive training in how to understand, avoid or report bribery. All directors, managers, employees and agents, and particular those in high-risk positions receive tailored training customized to their needs according to the risks that they may be facing.

5. Communication

D.D. Synergy's Anti-bribery Programme is made publicly-available and is published on the D.D. Synergy's website. A key principle of the programme is openness and all employees and other parties are encouraged to communicate their concerns and incidents and generate active discussion about them.

IV. Monitoring

The monitoring of anti-bribery procedures include one or more of the following actions in regular basis:

- Review of record keeping on bribery incidents and/or confidential reports and concerns from employees or other parties.
- Review of the training record.
- Interviews with selected employees, members of the board, senior managers, etc.