ARCHIRODON

Gifts, Hospitality, Donations and Similar Benefits Policy

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PURPOSE & OBJECTIVES

In Archirodon Group of companies ("**Archirodon**" or the "**Group**"), all our business activities are conducted having ethics and compliance at the forefront. Integrity, transparency and accountability are among our core values setting the standards for every aspect of our business operations. We believe that it is vitally important to conduct our operations in a manner that ensures that all our employees and business associates (*for further clarification on the terminology "business associates" see below section 1. Scope)* operates in a bribery-free and overall corruption-free environment.
The offering, provision, or acceptance of gifts, hospitality, donations and/or similar benefits to and / or from suppliers, partners or clients and in general business associates, may constitute or give an appearance of dishonest or unfair dealings. We have zero-tolerance for any act which amount to bribery and we do not offer or accept any kind of gifts, hospitality, donations or any other financial / advantage, item of value or similar benefit which attempt to illegally or improperly influence our or others' business decisions or outcomes and could reasonably be perceived as benefit.

This policy is in line with Archirodon's Anti-bribery and Anti-corruption Policy and Archirodon Code of Ethics & Conduct

For the purpose of this policy the term "***Gifts & Hospitality***" is interpreted broadly and also covers donations and other similar benefits and it means anything of material value, in tangible or intangible form of any kind including, but not limited to: gifts, services, hospitality, accommodation, meals, tickets, events, client representative or public official travel expenses, promotional expenses, entertainment, sponsorships, discounts for personal purchases, prizes, political or charitable donations, community benefits, training, club memberships, confidential and privileged information or any other kind of gift or personal favours.

We recognize and accept that the occasional offer/acceptance of a modest gift, entertainment or hospitality as shown below in Section 6, can make a valuable contribution to the development and maintenance of good business relationships. This policy does not prohibit offering or receiving gifts and hospitality as long as such gifts and hospitality are provided and received in compliance with this policy. This policy sets out what may or may not be given or accepted by way of gifts and hospitality and clarifies the rules governing any such offering or acceptance together with your reporting obligations.

DESCRIPTION

1. Scope

This policy applies wherever Archirodon (including all its affiliates and subsidiaries) maintains business, equally to all its directors, officers, managers and employees (whether permanent, fixed-term or temporary), as well as any third parties acting on our behalf or representing us.

It is, also, expected that all our business associates (*according to ISO 37001 Anti-Bribery Management System terminology*), including but not limited to clients, customers, joint ventures, joint venture partners, consortium partners, outsourcing providers, contractors, consultants, sub-contractors, suppliers, vendors, advisors, agents, distributors, representatives, intermediaries and investors and others either acting on behalf of Archirodon or with which Archirodon has or plans to establish some form of business relationship, abide by the principles of the present policy, when doing business with Archirodon.

This policy covers any gifts and hospitality, donations and similar benefits that are given or received in relation to our business activities, regardless of the value, frequency, or source.

DESCRIPTION

2. Prohibited Conduct regarding Gifts & Hospitality

We do **not accept** or **offer** Gifts & Hospitality that:

- could influence or appear to influence our or others' business decisions, or could create or imply an obligation on our part or others' part (either giver or receiver);
- are illegal, unethical, inappropriate, lavish, extravagant, or excessive;
- are in cash or cash equivalents, such as gift cards, vouchers, or coupons;
- are related to any ongoing or potential business negotiations, contracts, tenders, or bids;
- are during or immediately before or after negotiations, contracts, tenders or bids
- involve political parties;
- violate the policies or codes of conduct of the giver or the recipient, or that are contrary to Archirodon's values and interests.

Indicative but not limited examples of prohibited Gifts & Hospitality are the ones that are:

- luxury items or jewelry;
- bribes, kickbacks, sexual favors, or drugs;
- intended or perceived to influence or reward a business decision or to obtain an unfair advantage;
- given or received at inappropriate times, such as during a bidding process, a contract negotiation, or a regulatory inspection;
- recurring, regular and/or could be part of a reciprocal arrangement;
- offered or accepted without proper supporting documentation & justification, approval, or transparency, as detailed in below sections 3, 4, 5 and 6.

DESCRIPTION

ARCHIRODON

3. Permitted Conduct regarding Gifts & Hospitality

To be permitted the given and received Gifts & Hospitality to or from Employees and Business Associates under this Policy must be, in all the circumstances, reasonable and justified, by following the below requirements:

a) they are not offered or accepted with the intention of influencing, inducing, or rewarding a business decision or action, or to obtain or retain a business advantage or in explicit or implicit exchange for favorable treatment or benefits;
b) they comply with the applicable legislation;
c) they do not expose Archirodon or any of its legal representatives to civil or criminal liability;
d) they are offered or received:
   - in the name of and on behalf of Archirodon;
   - openly, not secretly;
   - for an identifiable and legitimate business purpose;
e) they do not include cash or a cash equivalent (such as gift certificates or vouchers);
f) they are of an appropriate type and value and given or received at an appropriate time, taking into account the reason for their offering/acceptance;
g) they are given/offered in compliance with the registration in Archirodon's "Gifts & Hospitality Register" and/or approval process described below (where applicable).

Indicative but not limited examples of Gifts & Hospitality that are permitted under this policy as described in section 6 below:

- Gifts & Hospitality of nominal value that is customary and appropriate for the occasion, such as branded merchandise, calendars, pens, or chocolates
- Gifts of value that does not exceed the amount of 50,00 US Dollars.
- Reasonable meals or refreshments that are related to a legitimate business purpose, such as a meeting with a client, supplier, or partner.
- -Invitations to attend cultural, sporting, or charitable events that are relevant to our business interests and do not create a conflict of interest or an appearance of impropriety..

DESCRIPTION

3. Permitted Conduct regarding Gifts & Hospitality

- Travel and accommodation expenses of business associates that are necessary and reasonable for attending a legitimate business event, such as a conference, seminar, audit or training, and that are approved in advance by the relevant manager and are not exceeds the 350,00 US Dollars, per person, per day. In the event of a hospitality (accommodation, meals, transportation etc) that exceeds the 350,00 US Dollars, per person, per day, a pre-approval from the Compliance Officer is required.
- Sponsorships proposed by Archirodon Management and approved by CEO with a maximum amount of 50.000,00 USD, per year, per sponsorship

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DESCRIPTION

4. Public Officials, Political Parties and Charities

Particular care must be exercised whenever you associate with public officials and political parties.

Public officials are typically employees of national, regional, or local government, public bodies, exercising a public function. Employees of companies owned or controlled by national, regional or local governments, as well as members of government (members of the parliament, ministers, and the like) also fall within the definition scope. Offering and/or accepting any Gifts & Hospitality without prior written approval from Archirodon's Compliance Officer and relevant registration of such a gift in the Gifts & Hospitality Register is prohibited. This prohibition is subject to specific applicable limits as set out in the Table below. It is noted that for the purposes of the present policy, judicial officers do not fall within the scope of "public officials" and any offering and/or accepting any Gifts & Hospitality to the judicial officers is totally prohibited.

Political parties include registered political organizations, campaign committees, political action groups. Offering and/or accepting any Gifts & Hospitality to the above is totally prohibited.

Regarding envisaged Gifts & Hospitality to charities, Archirodon's Compliance Officer shall undertake, a due diligence exercise on the charity or other recipient to determine whether they are legitimate and are not being used as a channel for bribery (e.g. this could include searches on the internet or other appropriate enquiries to ascertain whether the managers of the charity have a reputation for bribery or similar criminal conduct, or are connected with the organization's projects or customers).

In case of charitable donations, sponsorship, promotional expenses and community benefits Archirodon should public disclosure of the payment at least internally within the Organization.

DESCRIPTION

5. Important Considerations

- ✓ We always have in mind and respect the cultural norms and customs of the countries and regions where we operate, but we do not compromise Archirodon's ethical standards or compliance obligations.
- ✓ We report and record any Gifts & Hospitality exceeding 50 US Dollars in 2 working days that we accept or offer in accordance with the approval procedure described below and thresholds specified in this policy.
- ✓ We must always use our common sense and professional judgment and we always consider the purpose, value, frequency, timing, and context of the Gifts & Hospitality and assess whether it is appropriate, reasonable, and compliant with this policy and the applicable laws and regulations; in particular, with respect to a hospitality gift, the appropriateness should be assessed taking into account the intended business purpose and the position of the giver and/or receiver.
- ✓ We seek guidance and approval from our manager or the Archirodon's Compliance Officer (compliance-officer@archirodon.net), whenever we are uncertain as to the appropriateness of a Gift & Hospitality or have any relevant questions.
- ✓ If we receive an unsolicited Gift & Hospitality that does not meet the criteria of this policy, we must politely decline it and return it, and inform the giver of Archirodon Policy. We must also report and record the Gifts & Hospitality to the Gifts & Hospitality Register as per this policy, even if we have already declined it in 2 working days.
- ✓ Specific considerations regarding client representative or public official travel, in the event of a business visit by the representatives/ delegations from other Companies / Business Associates to Archirodon Offices and Site, for which Archirodon intends to cover the relevant costs/ expenses:

-The payment must be permitted by the procedures of the client or public body, and by applicable law and regulations

-The payment of expenses of family members or friends is prohibited

-The payment of holiday or recreational expenses is prohibited

DESCRIPTION

5. Important Considerations

-The department responsible for liaising with the visiting Companies / Business Associates is the one within Archirodon which defines the necessity and purpose of the intended visit. This department must inform the Administration or Office Management Team, which will then proceed with the necessary booking arrangements. . . .

-the purpose of this communication is to align with the other parties' anti-bribery system requirements, if they exist, and to avoid any unintended non-compliance with their policies.

DESCRIPTION

6. Reporting and Approval Procedure

We have established a particular "**Gifts & Hospitality Register**" (the "**GHR**"), which should be used to approve and disclose appropriate Gifts & Hospitality offered or received, through ARCO WMS.

You are not obliged to record in the GHR any Gifts & Hospitality not exceeding the amount of USD 50, unless the conditions of the offering of any such Gift & Hospitality could be perceived clearly as bribery. The same applies for Gifts & Hospitality that are not accepted, even if it is not exceeding the amount of USD 50. When considering such conditions, you should always bear in mind the frequency of the offering/acceptance of Gifts & Hospitality between the involved parties, as relatively small Gifts & Hospitality can accumulate to a large amount if repeated, see below Table.

Any Gifts & Hospitality, either offered or accepted, the value of which exceeds USD 50,00 must be recorded in the GHR, while if the value of the Gifts & Hospitality exceeds the amount of USD 200,00, such Gifts & Hospitality are subject to Archirodon's Compliance Officer **approval** which must be obtained **prior** to such offer or acceptance.

In exceptional and unavoidable circumstances, the recording and the approval of Gifts & Hospitality the value of which exceeds USD 50,00 may be requested retrospectively (e.g. when the employee receiving the gift is uncertain of the gift's value and believes that the denial of the gift could be interpreted as an offense from a local culture perspective) but in any case, within ten (10) calendar days of the gift being given or of the date of the event.

The gifts that have been received by Archirodon Employees, but the receiver wants to hand it over to Archirodon and not retain it, it could be provided to the Organization for display in public areas. The same applies in the case of a gift that has been initially received, but eventually rejected by Archirodon's Compliance Officer, according to this Policy.

We must comply with the annual limits for accepting and offering gifts and hospitality, as specified in the table below. These limits are based on the cumulative value of the gifts and hospitality received or offered from or to the same source or recipient in a calendar year. If we exceed or are likely to exceed these limits, we must seek approval from Archirodon's Compliance Officer and report and record the Gifts & Hospitality as per this policy.

DESCRIPTION

6. Reporting and Approval Procedure

Any customary gift (branded with the logo of Archirodon) that Archirodon provides to business associates will not be recorded in the Gift and Hospitality Register (GHR), as the initial approval has been received by the Management for their production. Customary gifts (branded with the logo of Business Associate) that Archirodon receives from a business associate, shall be reported in the GHR, if the value of each item exceeds the amount of 50,00 USD. In cases of receiving bulk customary gifts from a business associate, the Archirodon employee that received the package will report in the GHR the total amount of the package and is not required by each Archirodon Employee that will receive one piece of this package.

DESCRIPTION

6. Reporting and Approval Procedure

Source or recipient	Limit per Gift/Hospitality	Annual Limit (Maximum frequency per year)	Preapproval required	Obligation to be recorded in the GHR	Exclusions
Suppliers, vendors, clients or other business partners	Up to USD 50,00	3 gifts-hospitality/year	No	No	Customary and appropriate for the occasion, provided by Archirodon (e.g. branded, merchandise, calendars, pens, chocolates etc.)
	USD 50,01 – 200		Yes	Yes	
	More than USD 200		Yes	Yes	
Public officials, government entities, or charities	Up to USD 50,00	3 gifts-hospitality/year	No	No	
	USD 50,01 – 200		Yes	Yes	
	More than USD 200		Yes	Yes	
Accommodation of business associates for business purposes	Up to USD 350,00 per person, per day	N/A	No	No	
Accommodation of business associates for business purposes	More than USD 350,00 per person, per day	N/A	Yes	Yes	
Business Meals for business associates	Up to USD 150 per person, per day	N/A	No	No	
Business Meals for business associates	More than USD 150,00 per person, per day	N/A	Yes	Yes	

DESCRIPTION

6. Reporting and Approval Procedure

In any case, the limits provided above for approval of gifts will be subject to any applicable local laws and regulations.

At least annually, this GHR must be reviewed by Archirodon's Compliance Officer and be brought to the management's attention for consideration.

DESCRIPTION

7. Communication

This policy is published on our ARCO IMSdigital and is reviewed periodically. The policy will also be shared with other stakeholders, including suppliers, business partners and associates and clients, when so is required.

8. Consequences of Violation

Any person who breaches this policy will face disciplinary measures up to and including termination of employment or contract, as well as legal action or penalties. Any suppliers, agents, advisers, joint venture partners, or any other business associates who breach this policy may, among others, have their contracts terminated. We reserve the right to report any breaches of this policy which may amount to bribery and corruption to the relevant public authority for investigation, if this is so required under applicable legislation.