

FRAMEWORK OF ANTI-BRIBERY AND ANTI-CORRUPTION

RULES- PRINCIPLES-VALUES AND COMMITMENTS

(A) INTRODUCTION:

Our company under the official distinctive label “**MID EAST International Tours Ltd.**” VAT number 095776278, headquarters located in Athens, 105-107 Vas. Sofias Ave., P.C. 11521 hereinafter referred to as “**COMPANY**”, and is legally represented by Souha-Aikaterini Mousbeh, father’s name Jadallah, and Maria-Zalfa Mousbeh again father’s name Jadallah, it has as a statutory purpose the provision of touristic and travel products and services, organization of conference events, promotion of tourism interest, and has the necessary know-how, experience, infrastructure, the appropriate and necessary staff to provide the above services and products.

(B) GENERAL ANTI-BRIBERY AND ANTI-CORRUPTION COMMITMENTS

The Company is committed and guarantees to any third party that:

- It operates legally and has been officially licensed for this purpose by the Greek Authorities, in order to freely operate commercially without any legal, or financial, or other restriction and is legally represented in accordance with national legislation, with administrative rules and with the provisions of its statutes for the provision of touristic products and services to any third party-customer or person (individual or legal entity).
- It fully understands and acknowledge the real meaning and content of the Fight against Corruption and Bribery, and has informed variously, explain and communicate in any way, to every employee and every associate and person (individual or legal entity), to every representative, acting on its behalf, the value, meaning and content of the Fight Against Corruption and Bribery. Similar information and notification shall be made to any employee, person (individual or legal entity) and partners who are going in the future to act on its behalf and in its name in relation to its business and commercial activity including representatives or subcontractors, before assigning them such a possibility of actions.
- It has not in the past and shall not in the future pay directly or indirectly or authorize the offer or payment of any amount of money or provide a gift or benefit of expensive or even cheap value, seeking to influence any competent

Person (as specified below) or any other person (individual or legal entity) in order to acquire or maintain in an improper manner verbal activity or gain an unfair business advantage, and has not accepted and shall not accept in the future, such a payment.

- Whenever requested by a Public Authority or a contracting client to provide any information about its legal and financial background and controls by the authorities for Fight Against Bribery and Corruption, in the case of a structured, semi-structured or open questionnaire, this information shall always be multifaceted, complete, true and accurate even when it concerns employers, the legal representatives of the Company and their relatives and each employee and each partner of the Company.
- Whenever requested by a Public Authority, it shall provide true, complete and detailed documents and supporting documents, for each project (provision of services and products), carried out and any income and expenses that have been made, the Company maintains and shall continue to maintain an organized and certified accounting department and will provide true, accurate and complete invoices, reports, statements, tax books and data and other relevant records held.
- It shall allow, during the duration of a contract with a contracting customer for the provision of tourism products and services, and for a period of two years after the final payment made under the provisions of the contract, access by internal and external auditors of its contracting customer to the relevant books and records, documents, and data of the Company relating to transactions under the provisions of the contract.
- It shall terminate any contract and refuse to perform and apply it, in any part of it, if it violates any of the above statements and guaranties.
- **THE COMPANY "MIDEAST"** is strictly bounded by rules, principles, values, codes of ethics, laws, decisions and official state and administrative policies and private contracts, which fight and tackle bribery and corruption before, during and after any of its business activities in Greece and abroad. The Company is committed to behaving with integrity, and shall act in an integrity, ethical manner, which at the same time shall be legal manner, in accordance with all applicable laws and regulations in Greece and abroad. The Company declares its unwillingness to cooperate with other companies, individuals or legal entity, entrepreneurs, consultants, tour operators, agents and others acting on its behalf and, in its name, (employees and partners), as well as with those acting on behalf of its other corporate and business partners.
- **THE COMPANY "MIDEAST" DECLARES** hereby that it makes it mandatory for everyone (employers, employees, associates and partners of the company) to strictly follow and apply the following **"Rules-Principles-Values and Commitments for the fight against Corruption and Bribery"** and is committed to the strict observance, compliance and even obedience of national and international typical and official laws, codes of conduct,

directives and administrative decisions of public authorities and services against Bribery and Corruption.

(C) ANTI-BRIBERY and ANTI-CORRAPTION DURING THE EXECUTION OF BUSINESS AND COMMERCIAL TRANSACTIONS WITH INDIVIDUALS AND LEGAL ENTITIES

The Company is committed to its business relations with other companies and individuals, **not to bribe and not to corrupt** in any way (provision of money, expensive or cheap symbolic gifts, benefits, entertainment moral or immoral, facilities, offers, opportunities, excessive discounts, etc. offered in an illegal, secret and inappropriate way), in order to succeed in a discriminatory and unfair way, the sale of its products and services and respectively the purchase by third parties of these products and services.

The employees of the Company are all prohibited from offering, giving, requesting and accepting bribery of any kind, to or by any individual or legal entity. In addition, employees and partners and those who operate commercially on behalf of the Company, are prohibited from committing in a direct or indirect way or fraudulently to omit actions in order to promise, approve, encourage, allow and carry out an impermissible, improper, immoral and illegal payment or acceptance of any pecuniary, material and intangible bribery by any individual or legal entity, with a goal to obtaining from them an illegal business advantage and/or a financial or other benefit.

Similarly, Company's employees and other associates, acting on behalf and in the name of the Company, are prohibited from requesting and/or accepting in a direct or indirect way payment of any kind, or any monetary or other object of material value, as an incitement to improper, immoral and illegal conduct and to carry out actions or intentional and frequently omissions on their part, before, during or after business and commercial activity on behalf of the Company.

In addition, employees of the Company and other associates, who operate on behalf and in the name of the Company, are not allowed in any way to accept from other companies and commercial and business partners, in a direct or indirect way, provision of money, expensive or cheap and symbolic gifts, benefits, entertainment moral or immoral, facilities, offers, opportunities, excessive discounts, etc., offered in an unlawful, secret and improper manner, in order to promise, approve, encourage, allow and carry out an impermissible, improper, immoral and unlawful payment or acceptance of any monetary, material and intangible bribery relating to the Company's business activities.

THE COMPANY DECLARES its unwillingness to cooperate with any other company and individual or legal entity, who does not recognize and does not follow the same principles and rules against corruption and bribery as above.

(D) ANTI-BRIBERY AND ANTI-CORRUPTION DURING THE EXECUTION OF BUSINESS AND COMMERCIAL TRANSACTIONS WITH:

- **AGANCIES AND REPRESENTATIVES OF THE GENERAL GOVERNMENT**
- **AGANCIES AND REPRESENTATIVES OF THE CENTRAL PUBLIC ADMINISTRATION**
- **AGANCIES-INSTITUTIONS-ORGANIZATIONS AND REPRESENTATIVES OF THE WIDER AND CLOSER PUBLIC AUTHORIES**
- **LEGAL ENTITY UNDER PUBLIC LAW**
- **LEGAL ENTITY UNDER PRIVATE LAW BELONGING TO STATE OR SUPERVISED BY THE STATE**
- **INDEPENDENT ADMINISTRATIVE AUTHORITIES**
- **GOVERNMENTAL AGENTS AND OFFICIALS**
- **AGENTS AND REPRESENTATIVES OF THE FIRST AND SECOND DEGREE OF LOCAL GOVERNMENT**
- **POLITICIANS-POLITICAL FIGURES AND PARTY REPRESENTATIVES**

a) DEFINITIONS:

i) The Public Sector in Greece includes the General Government, the Legal Entities under Public Law, Public Enterprises and Organizations (Law 3429/2005) and all agencies, bodies and services included in the official Register of Services and Bodies of the Greek Administration with their representatives and administrations, included as well legal entities under private law, independent administrative authorities, local authorities, other public or private enterprises and organizations with their Boards of Directors and/or the Managing Directors, all supervised and financed by the General Government and/or the State Budget, and appointed by the State. Similarly, the above apply in accordance with the provisions of the national legislation for foreign states.

ii) Governmental Agent, Representative or Official at every level (e.g. local, regional, national or foreign, administrative, legislative, executive etc.) shall be considered to be as follows:

- Each elected or appointed State and Governmental member (e.g. President of the Republic, member of parliament, elected or unelected member of the Government including general and special secretaries and general directors of ministries, etc.).
- Any elected and unelected member of the Administration of Local Governmental Organizations of all levels (e.g. Regional Governors, Mayors, Regional and Municipal Councilors, Administrations of Regional and Municipal Organizations, etc.).
- Any employee (of any rank from the highest to the lowest) or an individual acting on behalf of a Government Official, a State or Public Authority, an Enterprise and an

Organization, who performs a governmental, state or public function, belongs to or supervised by the Government.

- Any employee (of any rank), or individual, holding a State or Public seat as defined by the applicable legislation (national and foreign).
- Any official (of any rank) or individual, or uniformed or non-uniformed member serving in the armed forces and state security forces of each country state.
- Each employee (of any rank) or individual acting on behalf of a public or International Institution or Multinational Enterprise.
- Any other employee (of any rank) or individual, characterized as a Governmental Agent, Representative, Official, at all levels of the State, in accordance with the applicable national and foreign legislation.

(iii) Politician, political figure and a party representative shall mean any employee (officially paid or a volunteer) of a political party, a candidate for a state or public seat, any official or employee or individual who acts and operates on behalf of and in the name of a political party or a candidate of a party (elected or not), or of a candidate for a state or public seat.

b) COMMITMENTS OF THE COMPANY:

States of the Western world, including the U.S.A., the United Kingdom and the countries of the European Union, but also many other third countries have all introduced into their legal and justice system, laws, provisions, codes of conduct and directives, against corruption and bribery, prohibit the provision and/or acceptance, offer or promise of any payment or any other gift, even of trivial or symbolic value (directly or indirectly in accordance with the above), in an improper, unfair and illegal way, to any Governmental Agent, Representative or Official, Politician and Party Representative, to proceed to any unfair and illegal state act or take an unfair and illegal decision, which shall help a company to acquire or maintain a business activity or in any other way to gain an unfair advantage over its competitors. Accordingly, a company or individual is not permitted and prohibited from using another company or other individual or legal entity, to engage in any of the above-mentioned immoral and illegal activities in order to achieve the above goals.

THE COMPANY DECLARES and IS COMMITTED to fully **comply** with the above legal and customary provisions in Greece and abroad, which oppose, combat, fight and tackle corruption and bribery, not to cooperate and not to use any other company and/or individual or legal entity, unwilling to follow the above principles and rules against corruption and bribery, so that in no way and under any condition shall it be held responsible and accountable for the commission or attempted corruption and bribery, as a result of actions or omissions intentionally carried out by an employer or by an employee of the Company or any other partner and associate, anywhere and at any time in the world.

Specifically, THE COMPANY IS COMMITTED that, the employees and its partners and associates of the Company and those individuals or legal entities, acting on its behalf and in its name, regarding its business activity are all:

- Not allowed and prohibited, to promise, directly or indirectly, or approve the provision of unfair payment or gift or to offer anything that has any value even trivial or symbolic, to any Governmental Agent, Representative, Official, Politician Political Figure or Party Representative, to urge him to make any unfair and illegal state act or decision, or to expedited taking decision, which shall help the Company to acquire or maintain a business activity. Employees and all partners and associates of the Company, and those who act on its behalf are not permitted and prohibited from offering any payment or to offer to a Governmental Agent, Representative, Officer, Politician, Political Figure or Party Representative, any material or intangible benefit, regardless of value, as an unfair incitement to promote in any unfair and illegal way the company's business activities.
- They are obliged to completely understand and comply with national and foreign laws, regulations, codes of conduct, administrative provisions and decisions, operational procedures, which impose limits, restrictions or requirements for disclosure of their personal financial data and data from the assets. In case of any objection or doubt regarding the above obligation, they must immediately inform the Management and the Employer of the Company.
- They are obliged to report to the Management and the Employer of the Company suspicious at their subjective judgment, possible violations or objective facts of violation by any involved individual or legal entity, of national and foreign principles, values, codes of conduct, formal laws and customary rules, fighting against Corruption and Bribery.