



ADACOM (GR & CY)

Monday, February 16, 2026

Public Documentation

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1. Scope and applicability

For the purpose of this Policy, a third party means any individual or organization that the Organization interacts with in the course of its business activities. This includes, but is not limited to:

- Actual and potential clients and customers
- Suppliers, vendors, and distributors
- Business contacts, agents, and advisers
- Government and public bodies, including their advisers, representatives, officials, politicians, and political parties

This Policy applies exclusively to all third parties engaged with the Organization, whether through contractual arrangements, business dealings, or other forms of cooperation.

2. Definitions of Bribery and Corruption

Bribery

Bribery is the offering, promising, giving, accepting or soliciting of money, a gift or any other advantage as an inducement to do something that is illegal, or a breach of trust, in the course of carrying out ADACOM (GR & CY) activities. It is illegal to give or receive a bribe and Ideal Software Solutions S.A. must have adequate procedures in place to prevent such actions, otherwise it too may be liable to legal action.

Bribes can take many different shapes and forms. A bribe could include a:

- direct or indirect promise, offering, or authorization, of anything of value;
- offer or receipt of any inducement, loan, fee, reward or other advantage; and/or
- giving of aid, donations or voting designed to exert improper influence.

Examples of bribery include:

- a customer offering payment or gift to a member of staff so that a new account can be opened, when the application would normally be rejected;
- a potential supplier offering money or a gift in order to influence a tendering process; or
- a job applicant offering payment in order to increase his/her chance of being offered employment.

Corruption

Corruption is a form of dishonesty or a criminal offence, which is undertaken by a person or entity entrusted with a position of authority and trust, in order to acquire illicit benefits or abuse power for their own gain.

Corruption can also take many forms including:

- using a position of power to force others to perform illegal or immoral acts;
- falsification of corporate records; and/or
- agreements that lead to distortion of competition.

Examples of corruption include:

- managers getting their direct reports to pay for products or services, so that they can authorize it; or
- misappropriation of corporate assets.

3. Basic Principles for dealing with Bribery and Corruption

ADACOM (GR & CY) adopts leading international practices to manage and address bribery and corruption risks, using the following principles:

- Zero tolerance to bribery and corruption;
- Establishes and follows effective control procedures to prevent or identify bribery and corruption;
- Ensures the implementation of a control program;
- Provides efficient, confidential reporting mechanisms to staff and encourages their use by providing protection to individuals who report in good faith. Staff are encouraged to report bribery attempts by third parties;
- Establishes mechanisms for monitoring incidents of bribery;
- Adopts regular risk assessment mechanisms of the Group's structures and operations, which it oversees, reviews, adapts and revises;
- In the context of the ongoing risk assessment, a record of bribery complaints and/or incidents is maintained;
- Records in a formal questionnaire the minimum requirements of ADACOM (GR & CY) towards third parties regarding bribery issues; and
- Provides ongoing training and briefing of staff on the prevention and identification of bribery and corruption incidents.

4. Gifts and hospitality

This Policy does not prohibit normal and appropriate gifts, hospitality, entertainment and promotional or other similar business expenditure, such as calendars, diaries, pens, meals and invitations to theatre and sporting events (given and received), to or from Third Parties. However, the key determining factor for the appropriateness of the gift or hospitality and/or its value would be based on facts and circumstances under which such gift or hospitality is provided.

The practice of giving gifts and hospitality is recognized as an established and important part of doing business. However, it is prohibited when they are used as bribes. Giving gifts and hospitality varies between countries and sectors and what may be normal and acceptable in one country may not be so in another.

To avoid committing a bribery offence, the gift or hospitality must be:

- a) Reasonable and justifiable in all circumstances.
- b) Intended to improve the image of the Organization, better present its products and services, or establish cordial relations.

The giving or receiving gifts or hospitality is acceptable under this Policy if all the following requirements are met:

- a) It is not made with the intention of influencing a Third Party to obtain/ retain business or a business advantage or to reward the provision or retention of business or a business advantage or in explicit or implicit exchange for favors / benefits or any other corrupt purpose.
- b) It complies with local laws and customs.
- c) It does not include cash or a cash equivalent (such as gift certificates or vouchers).
- d) It is appropriate in the circumstances. For example, in Greece, it is customary for small gifts to be given at Christmas time.
- e) Taking into account the reason for the gift or hospitality, it is of an appropriate type and value and given at an appropriate time.
- f) It is given openly, not secretly, and in a manner that avoids the appearance of impropriety.

In order to maintain the highest standards of ethics and integrity in our organization, we have established a relevant gifts and hospitality registry. By following these guidelines, we can ensure that our business dealings are transparent and ethical, and that we maintain the trust and confidence of our stakeholders.

5. Charitable donations

As part of its corporate citizenship activities, the Organization may support local charities or provide sponsorship, for example, to sporting or cultural events. We only make charitable donations that are legal and ethical under local laws and practices and also within the corporate governance framework of the organization.

6. Political activities

We are apolitical, advocate government policies on sustainability and do not contribute financial or in-kind to political parties, politicians and related institutions in any of the countries.

We do not make contributions to political parties, political party officials or candidates for political office.

Payment or use of corporate assets of any type as payment, directly or indirectly to any person, business, political organization or public official for any unlawful or unauthorized purpose, is prohibited.

7. Business relationships

The Organization expects all Third Parties doing business with them to approach issues of bribery and corruption in a manner that is consistent with the principles set out in this Policy. The Organization requires all Third Parties to cooperate and ensure compliance with these standards, to continue the business relationship.

8. Reporting Bribery and Corruption Cases

ADACOM (GR & CY), encourages the reporting of bribery and corruption incidents by both staff and third parties. For this reason, it has established a mechanism for submitting and monitoring anonymous reports. Every member of staff or any concerned third party shall raise any concerns through one of the alternative channels below:

Send an email to: (whistleblowing@adacom.com)

9. Training and communication

On a regular basis, through training modules and internal communication, staff awareness is raised on emerging risks when dealing with cases of bribery and corruption. Training is provided to all new staff.

10. Climate Change

In line with ISO 37001:2016/Amd 1:2024, ADACOM (GR & CY) recognizes that climate change can influence bribery and corruption risks.

ADACOM (GR & CY) is committed to integrating climate-related considerations into our anti-bribery practices, ensuring transparency, integrity, and accountability in all climate-related activities and decisions.