



THIRD-PARTY DUE DILIGENCE POLICY

ISSUE 1 | September 29, 2025
Approval by the Board of Directors – Decision 904/29-9-2025

CONTENTS

INTRODUCTION	3
SCOPE OF APPLICATION	3
BASIC ELEMENTS OF DUE DILIGENCE - QUESTIONNAIRE	4
EXISTING COOPERATIONS	5
EVALUATION – MONITORING OF COOPERATION	5
CONTRACTUAL COMMITMENTS	5
INTERNAL PROCEDURE - RECORD KEEPING	6
REFERENCES - CLARIFICATIONS	6
FINAL PROVISIONS	6

INTRODUCTION

The company IATRIKO ATHINON E.A.E." (ATHENS MEDICAL CENTER S.A.) (hereinafter referred to as the "Company" or the "Parent Company"), since its establishment in 1984, has envisioned providing high-quality healthcare services to society as a whole, investing in the achievement of its vision and in a business environment governed by the principles of integrity, transparency, and high ethics.

This Policy aims to:

- Prevent, identify, assess, and manage risks related to corruption, bribery, and conflicts of interest.
- To comply with the requirements of international standards (ISO 37001, ISO 9001, ISO 13485, ESRs, GDPR) through the effective operation of a robust and transparent framework of rules and procedures.
- Ensuring the Group's reputation, credibility, and operational integrity through the responsible selection and monitoring of third parties (suppliers, partners, service providers).
- Strengthening corporate governance and a culture of ethics and transparency at all levels of the Group's operations.
- Harmonizing the practices of all subsidiaries with a unified Due Diligence approach, so that a common system of rules, procedures, and controls is applied.
- Protecting human rights, preventing negative social or environmental impacts, and aligning with the principles of Sustainable Development.
- In this context, the Company expects every third party with which it transacts to fully comply with these principles and to demonstrate the appropriate professional and ethical conduct.

SCOPE OF APPLICATION

2.1. This Policy applies to:

- A) **At the initiation of new collaborations or contracts with legal entities providing services to the Company** that provide services to the Company, such as (indicatively) contractors, subcontractors, service providers, financial/business advisors, law firms/legal advisors, public relations/communications advisors, human resources consulting firms, auditing/accounting firms/advisors, security services, etc., when the value of the services provided exceeds the amount of €50,000, excluding VAT, per service provided or per year.
- B) **In new collaborations with natural persons in positions of responsibility or sensitive roles** (members of the Board of Directors, specialized scientists, quality systems consultants, technical support specialists, etc.), with a contract value exceeding €50,000, without an employment relationship.
- C) **During the evaluation of new suppliers or vendors of goods**, when the total value of the contract or purchase order exceeds €50,000 per supply/purchase order or per year.

- D) **During the evaluation of new entities or Organizations for the provision of donations or sponsorships**, in accordance with the Company's "Ethics and Anti-Bribery and Corruption Policy".
- E) **During the periodic evaluation of existing suppliers and third parties**, based on their risk level, as defined in D.O.12 Internal Due Diligence Process.
- F) **In the event of a complaint or report of non-compliance**, which triggers an ad hoc Due Diligence process.

2.2. This Policy does not apply to:

- To **collaborating physicians** (individually or through medical companies), who are evaluated within the framework of the Medical Service and Medical Privilege System procedures.
- **Long-term partners and suppliers** with a stable relationship with the Group, who have already been evaluated and are monitored periodically (cooperation for more than two years).
- **Small local suppliers** and sole proprietorships that provide low-value goods/services or occasional goods/services (e.g., neighborhood stores, small material suppliers, small repair shops, etc.). For such cases, **standard Due Diligence** applies (obtaining basic information, tax identification number, and ensuring acknowledgment and acceptance of the Group's Policies).
- **Transactions between the Parent Company and the Group's subsidiaries**, where internal corporate governance policies apply.

BASIC ELEMENTS OF DUE DILIGENCE - QUESTIONNAIRE

3.1. The basic due diligence information includes:

- a) Checking the legal form, financial statements, and management of the third party through open access sources
- b) Gathering information on the third party's main collaborations with other private or public entities
- c) Checking the required certifications of the third party
- d) Checking the establishment by the third party of policies specifically for combating violence and harassment at work, a code of conduct, protection of human rights, and combating bribery and corruption.
- e) Checking and evaluating the Due Diligence Questionnaire completed by the third party (or their refusal to complete it).

3.2. When initiating new collaborations/transactions with third parties, they are required to complete the Due Diligence Questionnaire (Annex I of the relevant Internal Due Diligence Process D.O.12), on the basis of which the following are primarily examined and evaluated: the structure and ownership status of the third party, its activities, any procedures/sanctions relating to corruption, bribery, financial crimes or other crimes, and any potential conflicts of interest.

EXISTING COOPERATIONS

Third parties with whom the Company has been doing business for at least two years prior to the adoption of this Policy should be informed by the Company (Regulatory Compliance) to be informed by means of a relevant information letter about the applicable Policies implemented by the Company and to require their compliance by its counterparties.

EVALUATION – MONITORING OF COOPERATION

5.1. Based on the results of the questionnaire completed by third parties, the Legal Department and/or Regulatory Compliance assesses the level of risk (low, medium, or high) associated with the specific business relationship or activity. During the third-party assessment process, particular attention is paid to indications of increased risk, such as significant negative publicity regarding the third party and its recent activities, opaque corporate/shareholder structure, close relationship of the third party with government officials and public servants, unusually high remuneration or unusual payment method, potential conflict of interest, absence of policies, lack of required certificates, unwillingness to provide information, etc. Especially in cases where investigations or sanctions against the third party by competent authorities have been identified in relation to corruption, bribery, financial crimes, or crimes of another nature, cooperation may be considered "impossible."

5.2. Based on the data collected as above, the Legal Service or the Compliance Officer shall prepare a Due Diligence Report (Annex II & III of the relevant Internal Due Diligence Process), which shall be submitted to the General Manager of the Clinic and/or the Board of Directors for final approval. III of the relevant Internal Due Diligence Process), which is submitted to the General Manager of the Clinic and/or the Board of Directors for final approval.

5.3. Existing ongoing collaborations with third parties are monitored and reviewed every 2 or 3 years in accordance with IDP12 Internal Due Diligence Process and the level of risk, with regard to the history of transactions with the Company and the activity of the third party.

5.4. In cases of contracts under which third parties process personal data on behalf of the Company, as Data Processors, it is mandatory to conclude an additional specific Data Protection Framework Agreement between the Company and the third party.

CONTRACTUAL COMMITMENTS

All third parties engaging in business with the Company, whether or not subject to the Due Diligence process, must be contractually required to confirm that they have reviewed and fully comply with the Company's Policies available on its official website, by signing the corresponding contractual clause (Annex IV to Internal Procedure D.O.12 Due Diligence Process). Any refusal to accept this clause shall constitute grounds for termination or non-initiation of cooperation.

INTERNAL PROCEDURE - RECORD KEEPING

7.1. Specific topics, actions, questionnaires, and forms related to the due diligence process are included and analyzed in D.O.12 Internal Due Diligence Process.

7.2. The Company maintains a third-party due diligence process file. The Compliance Officer is responsible for maintaining and updating the file, to whom the relevant information is forwarded. The file includes questionnaires, evaluation forms, relevant communications, the results of periodic reviews, and other additional information or data, as specified in D.O.12 Internal Due Diligence Process.

REFERENCES - CLARIFICATIONS

8.1. The Company has adopted a Reporting Policy whereby it guarantees that any bona fide, anonymous or named report/complaint regarding irregularities, violations of the legislative and regulatory framework, cases of possible corruption and bribery, conflicts of interest, existing or potential sanctions, which have come to the attention of staff, suppliers or other parties working with the Company will be taken seriously and examined objectively with full protection of the whistleblowers and the personal data of the parties involved, following the procedure described in the Reporting Policy.

8.2. Clarifications regarding compliance with this Policy may be requested from the Company's Regulatory Compliance Officer (compliance@iatriko.gr).

FINAL PROVISIONS

This Policy shall take effect upon its approval by Decision No. 904/29-09-2025 of the Company's Board of Directors and shall be reviewed and revised **whenever deemed necessary**.

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