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Corporate Charitable Giving Policy



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I. Introduction

While we strive for excellence and foster a culture of innovation, we place purpose at the centre of our strategy. We aspire to use whatever influence we have to make a positive impact on those around us; not simply our clients and peers across industry, but on society in general.

We aim to play our part for the community, by paying our share of taxes, showing zero tolerance for corruption, upholding human rights throughout our supply chain and, primarily, by being a fair employer. We believe that our role is to foster a transparent, inclusive and sustainable way of doing business.

We aspire to be responsive to our community's concerns by aligning our vision and values with our actions around giving back, be it in the form of advocacy or corporate giving. Furthermore, as part of our corporate giving, we actively engage our employees with offering volunteer opportunities and support their involvement with pro bono projects.

Through our corporate giving, we aim to collaborate with and support third party organisations which contribute positively to the local and global community, demonstrate respect for our firm's guiding principles, foster innovative and actionable solutions and offer practical and demonstrated results in their areas of focus.

This corporate charitable giving policy (the "Policy") provides the framework and guidelines within which Zepos & Yannopoulos and ZEYA Accounting A.E. (the two entities hereafter collectively referred to as the "Organisation" or "ZEYA") shall perform their corporate giving.

II. Scope

The Organisation's charitable contributions shall cover the following main areas:

- Education
- Social Welfare
- Arts & Culture
- Environment & Sustainability
- Transparency & Accountability.

III. Eligibility & selection standards

To be eligible for a charitable contribution, the candidate beneficiary shall satisfy the following conditions:

- Be a registered non-profit organisation, hospital, school, or other registered academic institution;
- Have a demonstratable track record of at least three years in its area of focus;



- Adhere to all local laws and regulations and be transparent in the reporting of its activities;
- Agree to adhere to the Organisation's relevant Code of Conduct, Anti-Harassment Policy and Anti-Bribery policy.

The Organisation must refrain from making charitable contributions to entities or institutions that:

- Have a religious, political or legislative role;
- Discriminate on the basis of race, ethnicity, religion, gender or sexual orientation;
- Conflict with the Organisation's business principles and Code of Conduct;
- Cannot produce a clean record with authorities; or
- Projects which create the appearance of a bribe, kickback, or other corrupt.

IV. Due diligence and periodic review

The Organisation shall follow the respective internal procedures for the evaluation, due diligence process and selection of a beneficiary and shall proceed to periodic reviews of such evaluations according to said procedures.

V. Reporting

The Organisation will adequately communicate its corporate charitable contributions and activities with the public through its website, social media and relevant reports, adhering in essence to the guiding principle of transparency and accountability and as mandated also by its Code of Conduct and Anti-Corruption and Anti-Bribery Policy and to encourage the public at large through awareness raising activities.