Anti-Bribery and Anti-Corruption Policy

Our commitment to doing business with integrity

Company	ORBIT ΣΥΜΒΟΥΛΟΙ ΙΚΕ (Orbit Consultants P.C.)
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Approved by	Managing Partner
Owner	Managing Partner (also Compliance contact)
Review cycle	Every two years, or earlier if the law or the business changes

1. Statement of commitment

Orbit Consultants conducts its business honestly and with integrity. We do not offer, promise, give, request or accept bribes or any other improper advantage, directly or through third parties, in any country and for any reason. We would rather lose an engagement than win it improperly. This policy sets out what Orbit expects of its people and of itself as a firm.

Bribery is a criminal offence in Greece under the Penal Code (Law 4619/2019, in particular articles 159, 159A, 235 to 237 and 396) and under Law 2656/1998 ratifying the OECD Anti-Bribery Convention. Orbit's policy applies the standards of those laws and the principles of ISO 37001.

2. Scope

This policy applies to all partners, employees and trainees of Orbit, and to all associates, subcontractors, agents and other third parties who act on Orbit's behalf (together "our people"). It applies to all of Orbit's activities: consulting, assurance and training engagements, procurement, recruitment and relations with public bodies.

3. Definitions

Bribe: any financial or other advantage (money, gifts, hospitality, employment, favours, donations, information) offered, promised, given, requested or accepted with the intention of inducing or rewarding the improper performance of a function or activity, or of influencing a decision.

Public official: anyone holding a legislative, administrative or judicial office, or exercising a public function, in Greece or abroad, including employees of public bodies, regulators, state-owned enterprises and international organisations, and candidates for public office.

Facilitation payment: a small unofficial payment made to speed up a routine action to which the payer is already entitled, such as issuing a permit or processing a document.

4. Prohibited conduct

Our people must not:

- offer, promise or give any advantage to a public official, a client, a prospective client or anyone else to obtain or retain business, win an engagement, obtain a certification, approval or favourable treatment, or influence an examination or evaluation;
- request or accept any advantage in return for favourable treatment of a supplier, candidate, client or training participant, or for influencing the content or outcome of advice, an audit or a test;
- make facilitation payments, whatever the local practice;
- use a third party to do anything that Orbit itself may not do;
- make political contributions on behalf of Orbit, or charitable contributions or sponsorships intended to obtain a business advantage;
- keep off-book accounts or record any transaction in a misleading way.

5. Gifts and hospitality

Modest gifts and hospitality that build ordinary business relationships are acceptable when they are infrequent, proportionate, openly given, not in cash or cash equivalents, and could not reasonably be seen as intended to influence a decision. The following rules apply:

- Gifts to or from any single person with a value above EUR 100, and hospitality above EUR 150 per person, require prior written approval by the Managing Partner.
- No gift or hospitality may be offered to a public official in connection with a pending decision, tender, licence, inspection or examination.
- Gifts and hospitality given or received above EUR 50 are recorded in the Gifts and Hospitality Register kept by the Managing Partner.
- Gifts offered during a tender, negotiation or supervisory process are declined.

6. Third parties and engagements

Before Orbit engages an associate, subcontractor, agent or introducer, the Managing Partner performs due diligence proportionate to the risk: identity and ownership, reputation, relationships with public officials, and the commercial rationale for any fee or commission. Contracts with third parties include an anti-bribery clause requiring compliance with this policy and allowing termination for breach. Fees are paid only against an invoice, to a bank account in the contracting party's name, and never in cash.

Where an engagement involves public-sector clients, state aid, licensing or regulatory approvals, the partner in charge assesses bribery risk at the start of the engagement and records any mitigating measures.

7. Conflicts of interest

Our people disclose to the Managing Partner any personal, family or financial interest that could conflict with their duties on an engagement, including relationships with public officials, regulators, examiners or client staff. Orbit declines or restructures engagements where a conflict cannot be managed.

8. Records and controls

All payments, expenses, gifts and hospitality are recorded accurately and completely, with supporting documents, in Orbit's books. Expense claims are approved by the Managing Partner. Orbit's accountants and, where appointed, its auditors have full access to the records.

9. Raising concerns

Anyone who suspects bribery or corruption connected with Orbit, or who is asked to do something contrary to this policy, must report it without delay to the Managing Partner, or through the channels in Orbit's Whistleblowing Policy (info@orbit-consultants.com, subject "Whistleblowing report"; reports may be anonymous). Orbit does not tolerate retaliation against anyone who raises a concern in good faith, and will support any person who refuses to pay or accept a bribe even if this loses Orbit business.

10. Consequences of breach

A breach of this policy is a serious matter. For employees it is gross misconduct and may lead to dismissal; for partners it may lead to removal; for associates and suppliers it leads to termination of the cooperation. Orbit will report suspected criminal conduct to the competent authorities and may seek to recover losses.

11. Training and review

All our people receive this policy on joining Orbit and confirm in writing that they have read it. Partners and staff involved in public-sector or regulatory engagements receive refresher training at least every two years. The Managing Partner reviews this policy every two years, or sooner if the law or Orbit's activities change, and reports to the partners annually on its operation. The policy is published on www.orbit-consultants.com.