POLICY AGAINST BRIBERY AND CORRUPTION

ABACUS RESEARCH AE, recognizing the need to combat corruption and bribery, with the aim of strengthening the Company's credibility and reputation, the transparency and efficiency of its business operations, as well as to meet the needs and expectations of its stakeholders, has developed, implemented, and committed to the application and continuous improvement of an Anti-Bribery Management System, in accordance with the requirements of the International Standard for Anti-Bribery Management EN ISO 37001:2025.

The scope of the System is:

- Provision of Qualitative and Quantitative Research Services
- Provision of Polling Services

In this way, it aims to reinforce management's commitment to zero tolerance for bribery and to raise awareness among all of the Company's employees and business partners regarding bribery by establishing a series of procedures that will ensure the prevention, deterrence, and combating of bribery.

ABACUS RESEARCH S.A. specifically commits to:

To comply with the applicable legal and regulatory framework for combating bribery

To meet the requirements of the Anti-Bribery Management System in accordance with the ISO 37001:2025 standard

To encourage the confidential reporting of incidents, suspicions, or attempted incidents of bribery through specific communication channels by the Company's employees and business partners, without fear of retaliation, to the Anti-Bribery Compliance Officer (CCO) and to the appropriate Company personnel.

To explain the authority and independence of the Compliance Officer in the Company's regulatory compliance and anti-bribery control process.

To explain the consequences of the Company's non-compliance with this policy

To support the operation and independence of the Compliance Officer in the process of monitoring the Company's regulatory compliance and anti-bribery compliance,

the consequences and the imposition of sanctions in the event of non-compliance with this policy,

the provision of the necessary resources and appropriate tools for training, raising awareness, and engaging staff on regulatory compliance and anti-bribery matters, with the aim of continuously improving the Anti-Bribery Management System (ABMS).

To continuously improve the Anti-Bribery Management System in its operational functions through the following tools:

- Risk assessment and implementation of necessary actions.
- Establishing and achieving the Company's objectives for regulatory compliance and anti-bribery compliance.
- Implementing due diligence and anti-bribery controls.
- Conducting internal audits.
- Providing training and raising awareness among staff.

Management of nonconformities and corrective actions.

Review of Management and the Compliance Officer.

Through the Anti-Bribery Policy documents, the relevant requirements of the stakeholders regarding their obligations to comply with both the applicable legal framework and anti-bribery regulations, as well as their participation in the Anti-Bribery Policy, have been integrated into the Company's operations.

In this context, the Company's Management is committed to supporting the implementation, monitoring, and maintaining the Anti-Bribery Compliance Program, which will be periodically reviewed, revised, and improved as necessary, so as to continuously ensure its regulatory compliance with both the applicable legal framework and anti-bribery laws.

The executives and employees of ABACUS RESEARCH AE, as well as third parties working on its behalf, are not permitted to offer, promise, or bribe anyone, nor may they solicit bribes from anyone.

This policy is binding on management, executives, employees, and any other person involved in the operation of the business, including all types of external service providers and professional partners.

Failure to comply with this policy, whether intentional or unintentional, may result in disciplinary action against those involved, as well as criminal prosecution in accordance with applicable anti-corruption laws.

This Anti-Bribery Policy is communicated to and made available to all relevant parties and is reviewed periodically by the Company's Management.

Athens, 20 Of January 2025

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Nikos Athanasiadis

Chairman of the Board of Directors & Advisor