

HUMANRIGHTS360 ANTI-FRAUD POLICY

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DEFINITIONS

Organization	HUMANRIGHTS360 NON-PROFIT CIVIL LAW PARTNERSHIP
Staff-Partner	The managing executives, the employees of the Organization, and in general all persons employed by the Organization, either under an employment contract or otherwise, or persons who cooperate or are linked in any way and by any relationship with the Organization.
Implementing Partner of Program/Activity	The legal and natural persons, their employees and the persons who are employed in any way by the Partner of the Program or Activity for their implementation.
Implementation	The anti-fraud policy applies to all of the Organization's activities, including programs, projects and actions funded by the Organization itself, services provided by the Organization to other associations and organizations, as well as to all agreements of program management and provision of management services in general.
Petitioner	The person, staff member, associate, implementing partner of Program / Project / Action, and any third party who, acting in good faith, reports incidents he or she discovered during or in connection with his or her duties that involve evidence or suspicion of fraud.
Fraud	The infliction of damage to another's property for the purpose of obtaining an unlawful gain from the perpetrator or another, which is committed or achieved through the deliberate misrepresentation of the truth or concealment of a material fact to induce another to act.
Good faith	The belief in the correctness of the reported facts, i.e., the fact that the petitioner reasonably and honestly believes that the information transmitted is true. Good faith is presumed to exist unless (and until) the contrary is proven.
Secrecy/confidentiality regarding the identity	In cases where the petition is anonymous, the identity of the petitioner is kept confidential by the recipient of the information against the person (s) who may be involved in the commission of the act involving evidence or suspicions of fraud and used only in cases, where it is absolutely necessary.

1) INTRODUCTION

HUMAN RIGHTS360 (hereinafter "the Organization"), aiming to ensure that the highest standards of legality, ethics, extroversion, honesty, transparency and accountability are met in all its activities, and based on the culture and values it has incorporated, it adopts this Policy to deal with Fraud.

The Management of the Organization attaches paramount importance to the confrontation and fight against incidents of fraud, as well as any other irregular action and auditing-practice incompatible with the international practice and the existing provisions. These actions are contrary to the fundamental values and principles that govern the conduct of the Organization and lead or could lead to undesirable consequences, with a serious impact on the reputation of the Organization as well as on the interests and trust of financiers and donors. Fraud could also affect the efficiency and effectiveness of the Organization's staff and associates, their motivation and ethos and have an impact on attracting and retaining healthy and appreciable human resources.

2) PURPOSE

With this Policy and taking into account the zero tolerance of the Organization in cases of fraud and corruption by the staff, associates, suppliers of the Organization and third parties with whom the Organization cooperates in any way, but also the obligations arising from the institutional, legal and regulatory framework, at national and international level, the Organization seeks to:

- establish specific principles and rules for the prevention, deterrence and fight against fraud and the formation of a unified professional behavior and culture for dealing with it,
- raise the awareness and vigilance of the Organization's Staff and Associates, so that they are able to identify and avoid fraud-related actions,
- encourage the confidential reporting of any suspected act of fraud, through appropriate channels of communication that ensure the protection of individuals and the proper investigation of the reported incident,
- the development of systems, procedures and control mechanisms that assist in the prevention and suppression of fraud.

This Policy is expected to make a significant contribution to:

- ensuring the maintenance of a high level of ethical conduct in the provision of services and the execution of the activities of the Organization,
- preventing and dealing with potentially harmful consequences from possible illegal actions of Staff and Associates, which could endanger the reputation and interests of the Organization, its financiers, donors and beneficiaries.

3) SCOPE OF APPLICATION

This Policy:

- (a) Establishes the basic principles for the prevention and treatment of fraud in the Organization.

(b) Applies to all senior management, employees of the Organization, associates and in general all persons employed by the Organization either under an employment contract or otherwise (e.g. Consultants, Special Associates, Staff of companies cooperating with the Organization, Volunteers).

(c) Applies to all third parties providing services to or on behalf of the Organization or cooperating in any way with the Organization, including suppliers, Program Partners, Projects and Actions, etc.

d) Covers all the activities of the Organization, including all the work carried out by any of its Departments or a third party acting on behalf of or in cooperation with the Organization, programs, projects and actions financed or controlled by the Organization, as well as programs, projects and actions implemented by it.

e) It completes the framework of principles and rules of moral conduct and ethics of the Organization, as formulated in particular by the Code of Conduct and Ethics of the Organization, as well as other existing Policies of the Organization, establishing principles for dealing with fraud.

4) GOVERNANCE

The Management of the Organization is responsible for the adoption and approval of this Policy, its periodic review, as well as the monitoring of its implementation. The Management of the Organization is also responsible for the proper implementation of this Policy, as well as for its communication to all stakeholders, the training of Staff and Associates in matters related to fraud, in order to ensure their continuous awareness and vigilance.

5) DEFINITION - CATEGORIES OF FRAUD

The infliction of damage to another's property for the purpose of obtaining an unlawful gain from the perpetrator or another, which is committed or achieved through the deliberate misrepresentation of the truth or concealment of a material fact to induce another to act.

The crime of fraud may entail all forms of participation in it, i.e., a) main perpetration, b) incitement and c) aiding or abetting.

Fraud can be either internal, i.e., committed or involving the Personnel and Associates of the Organization or external, i.e., committed by third parties who aim to harm the interests of the Organization.

The main categories of fraud are divided into:

- Misrepresentation or concealment of material facts,
- Bribery,
- Extortion,
- Forgery

- Theft or misappropriation of money or property
- Breach of fiduciary duty,
- Misappropriation of trade secrets
- Conflict of interest,
- Money laundering,
- The improper use of the assets of the Organization,

The main factors that favor the commission of fraud are:

- the insufficient operation of the defined levels of control, which allows the circumvention of the internal regulations and instructions, during work,
- the omission of the division of responsibilities or their unclear division, as a result of which, the responsibility is spread to many persons and there is an overlap of duties and responsibilities,
- the violation of the hierarchy or the existence of ambiguity as to its limits,
- the precarious safekeeping and safeguarding of all kinds of assets and resources of the Organization and third parties,
- the ignorance or lack of knowledge on the object of work and the inability to properly judge or evaluate the result of an action or decision.

6) ANTI-FRAUD MECHANISMS

(a) Awareness of fraud

The Personnel of the Organization, the Suppliers, the Partners of Programs, Actions and Projects and any third party employed under this Policy must be aware of their duty to prevent, detect and report fraud. In this context, Managers should continually draw attention to this Policy and reiterate the obligation of Staff to report fraud. They must also inform suppliers, Partners of Programs, Projects and Actions and any third party involved in any way with the Organization about this Policy and its content, as well as their commitment to its content.

(b) Design and adoption of fraud prevention and detection mechanisms

During the planning and management of Programs, Actions and Projects, but also the general activity of the Organization, mechanisms for prevention, control and detection of fraud, especially in high-risk programs and actions, must be designed and adopted. These mechanisms should be communicated to financiers, donors, program partners, beneficiaries and any third party concerned together with the risk assessment for each case. In particular, precautionary measures should be taken, such as:

- risk assessment to identify potential the risks to which resources, programs, projects, actions and interests of funders, donors, etc. are exposed,

- evaluation of the identified risks, selection of solutions to avoid them, design and implementation of ways of prevention, mitigation and control,
- creation and implementation of measures to prevent its recurrence,
- monitoring and supervising the general behavior of all potential suspects.

Program, Project and Action Managers should identify areas where fraud may occur, and the probability of their occurrence and reproduction. They should also carry out an impact assessment, such as an assessment of the precautionary measures taken to prevent fraud, as well as the systematic monitoring of all actions in the implementation of Programs, but also of the general activity of the Organization and third parties.

In case of suspicion of fraud, the Organization will be in a position, following a reasoned decision, to conduct a preventive audit and investigation of such actions, acts and omissions.

(c) Individual integrity and other best practices

The Organization has adopted practices regarding the notification of this Policy to the Personnel, Associates, Suppliers, Partners of Programs, Projects and Actions and any third party with whom it collaborates or with whom it has any other form of transaction, which the Organization must apply both when hiring or starting a cooperation as well as during the period in which the contract or collaboration is valid.

Integrity is a factor that must be taken into account when recruiting or starting a partnership with any person, which is monitored - as far as possible - through interviews, professional experience and academic credentials, recommendations and prior collaboration.

The Organization has adopted the Code of Conduct and Ethics, which covers the Staff, the Associates and third parties with whom the Organization has a contract or any other form of transaction. In addition, the concluded contracts stipulate conditions regarding the permitted actions of the parties, which all discourage fraud and encourage the application of high standards of professional conduct. the Organization must remind these rules and the obligations to the Staff, the Partners and the third parties in any way.

7) ROLES AND RESPONSIBILITIES

To ensure the effective and safe operation of the Organization, all the Personnel of the Organization, Associates and third parties must prevent, detect and handle / report incidents of fraud and corruption in order to safeguard the resources of the Organization and its funding and donations, but also the safeguarding of the reputation of the Organization. The Management of the Organization has developed an organized network of functions, procedures and control mechanisms that covers on a continuous basis all its areas of activity.

(a) Obligations of Staff and Associates

The Management demands from all staff members to perform their duties with honesty and integrity, to comply with the internal regulations and service instructions and, in general, to be guided by the protection of the interests and all kinds of assets and resources of both the Organization and those (financiers, donors, beneficiaries and third parties) who have trusted it.

Fraud is an ever-present threat to these resources. Therefore, its prevention and suppression should be a major concern for all staff members. In this context, the staff of the Organization must be on constant alert and vigilance and immediately inform the Directors and the Management of the Organization of any phenomenon that involves evidence or causes suspicion of fraud, which falls into their perception.

It is also emphasized that any person who perceives delinquent behavior, which indicates fraud or raises suspicions of fraud, should not:

- contact the suspects or persons he/she considers to be involved in the case, attempting to determine the facts on his own or to request restoration of the previous situation,
- communicate the case or discuss facts, suspicions or accusations with any third party.

(b) Obligations of the Managers of the Organization and the Managers of the Programs / Projects and Actions

The Managers of the Organization and of the Programs / Projects and Actions should, in parallel with the Organization, cultivate a culture of zero tolerance for fraud and corruption and ensure that any practice contrary to this Policy is dealt with proactively and repressively. They should also take care to prevent and avoid wrongdoing, irregularities and improper or malicious acts that could endanger the reputation and interests of the Organization, its funders, donors, beneficiaries and third parties, but also its programs, projects and actions in general. When designing and implementing Programs and Actions, they should provide mechanisms for predicting, assessing and avoiding fraud and corruption, and implement mechanisms to mitigate the likelihood of their occurrence. Since it is impossible to eliminate all these possibilities, an effective risk management presupposes a healthy balance between anticipating, assessing, transferring or assuming the risks, which should be communicated to those involved.

To this end, all control procedures must incorporate, with the care of the Directors of the Departments and Programs, appropriate control mechanisms. And this to ensure that all works / transactions are valid, if they have been performed according to the operating rules of each Department and each Program / Project, and they have been assessed in terms of the risks involved, handled by appropriately authorized and identified persons, registered in the files provided for each case and integrated into the administrative information system.

The faithful compliance of all involved, Staff, Associates and third parties, with the rules, principles, procedures and functions provided for each job and field of activity, ensures the safe and orderly operation of the Organization and the programs / projects, as well as the prevention of fraud or other improper actions and irregularities capable of harming their interests.

Managers of Departments and Programs should be kept informed of the existence of this Policy and its content and encourage Staff, Associates and third parties to report suspected fraud and corruption.

(c) Obligations of the Organization Associates, Program Implementing Partners, Suppliers and third parties

The Organizational Partners, including Program / Project and Action Partners, Suppliers and third parties, should develop and encourage a work culture of honesty and integrity, implement controls and procedures aimed at minimizing any possibility of fraud, at receiving, reporting, investigating reports, and recommending remedies in relation to incidents, suspicions or concerns expressed about fraud. More specifically, Associates, Program Partners and third parties should be familiar with the forms of fraud that may occur in their area of responsibility, be aware of any indication of fraud and corruption or unacceptable activity and monitor them strictly in order to avoid such incidents.

The Organization's Associates, the Project and Actions Implementing Partners and third parties must comply with the Organization's Anti-Fraud Policy and are required to ensure that all staff members under their supervision have a copy of this Policy in a language they understand and are encouraged to report suspicious cases of fraud. In the event that they belong to the public sector or the wider public sector, they will have to prove that they apply this or a corresponding Anti-Fraud Policy during their cooperation with the Organization and take all necessary measures to combat fraud. In case of fraud, they should immediately inform the Organization and cooperate with it to deal with the incident and repair any damage.

8) REPORTING, INVESTIGATION AND CORRECTION PROCEDURE

(a) Reporting procedure

Reporting delinquent behavior, which indicates fraud or raises suspicion of fraud is a moral duty of every member of Staff, Associates, Implementing Partners, of Programs, Projects and Actions and third parties, but also of the Management of the Organization and helps the Organization to detect and combat fraud. This duty is safeguarded through the strong protection offered to petitioners acting in good faith.

It is pointed out that in addition to the above report, third parties such as financiers, donors, beneficiaries, etc. can also submit a report.

The report on irregularities, infringements, acts and omissions, which are unusual or incompatible with the prevailing accounting practices, is submitted **free of charge in writing in any way, including via e-mail, and directly to the Management of the Organization, ie to the General Manager of the Organization. its legal representative and the person in charge of Human Resources.**

In order for the investigation to be successful, references should be as specific as possible. To this end, references should include at least the following:

- the act or omission that conceals a possible incident of fraud or corruption

- the time, place and manner in which it took place
- the persons who were involved or who are possibly aware of the facts reported.

(b) Protection of the petitioner

All reports submitted are treated with absolute secrecy and confidentiality, with special protection of the anonymity of the petitioner who, in good faith and sense of responsibility, contributes to maintaining the excellent image and reputation of the Organization.

The organization recognizes that reporting a suspected incident of fraud can be a difficult decision, mainly due to the fear of retaliation from the suspects or perpetrators of the fraud. The Organization will not tolerate harassment, blackmail or retaliation against the person making such a report, instead it will take all practical steps to protect all the petitioners, who act in good faith.

The Organization will protect the anonymity of the person reporting a suspected fraud. However, identification of the primary source of information may be required and the person reporting the incident may be required to make a written statement, which will be used as part of the evidence. In this case the Organization will protect the individual at every stage of the process.

The Organization discourages anonymous allegations. Incidents that are expressed anonymously will be assessed at the discretion of the Organization. In exercising this discretion of the Organization the factors to be taken into account will include:

- the seriousness of the reported issues
- the assessed credibility of the allegations and the reported facts
- the possibility of verification of the claim from confirmed sources.

When any allegation is made in good faith, even if it is not confirmed by an investigation, the Organization guarantees that it will not take action against the petitioner. If, however, a person submits a malicious report or a report in bad faith, then disciplinary and other legal action may be taken against that person.

(c) Fraud investigation process

The Management of the Organization will investigate the reports of fraud cases with absolute confidentiality, through a Committee of Internal Audit of fraud cases consisting of 3 persons with relevant training and experience. Any interventions or harassment that may be exercised to the said committee and / or the Management of the Organization during the exercise of its audit work, by the respective suspects or by their representatives or by lawyers, must be dealt with in cooperation with the Legal Adviser of the Organization.

The Committee submits to the Management of the Organization within a reasonable time its conclusion regarding the investigated incident, which, like the minutes of the meetings of the Committee, will be confidential.

No information regarding the course or results of an investigation may be provided by the members of the Audit Committee and the Management of the Organization to any interested parties or to

third parties who are not part of the Committee or the Management of the Organization. Members of this Committee, who participate in these investigations, must report to the Management of the Organization any cases of conflict of interest, in order to ensure their independence and objectivity.

The Internal Audit Committee and the Management of the Organization take care of the safekeeping of the evidence resulting from the investigation of the relevant reports and cases. This material as well as the findings of the investigations are not communicated to unauthorized persons and bodies. This avoids undesirable situations that can lead to both insulting the name and personality of individuals, which were initially considered suspicious, but no facts were substantiated against them, as well as insulting the reputation, prestige and credibility of the Organization itself.

(d) Remedies – Follow-up actions

The Management has as a fixed principle to take disciplinary, administrative and all legal measures in cases where the crime of fraud is substantiated. Proven allegations of fraud may lead to:

- (a) when it comes to the staff members of the Organization: in disciplinary and administrative penalties as well as in their dismissal
- (b) when it comes to associates : termination of the cooperation or no renewal
- (c) when it comes to volunteers: sending of a certificate to the attending institution (school, university) regarding the volunteer behavior
- (d) when it comes to suppliers: termination of cooperation and exclusion from future cooperation or other penalties

For all the above, in any appropriate case, the Organization will refer the incident to the Legal Adviser for the purpose of the initiation of the criminal prosecution. The context as well as the possible consequences at the level of human rights should always be considered before prosecuting the persons involved. In any case, the final decision on the prosecution should be taken by the Management of the Organization.

If the Organization suffers damage or loss due to fraud, the return of any gain or advantage arising from the commission of the fraud will be claimed, and the person responsible will be required to fully recover any loss of the Organization from the fraud. If the person responsible for the damage due to the fraud cannot or does not repair the damage, then all the necessary legal measures will be taken to cover the damage, in addition to any criminal proceedings that may arise.

In case of factors related to the overall operating system of the Organization, which contributed to the commission of the fraud, the Management of the Organization identifies the operational weaknesses and the relevant risks and adopts ways of prevention, handling or recovery, in order to avoid future recurrences. It also conducts, whenever it deems appropriate, relevant follow-up actions, in order to determine the handling of the identified risks and weaknesses.

9) ENTRY INTO FORCE - POLICY REVIEW

The Anti-Fraud Policy is implemented from 01/01/2021.

Based on the application of best practices, the content of this Anti-Fraud Policy will be reviewed by the Management of the Organization every two (2) years.