

Annex I

State Measures for Strengthening Business Integrity

The secretariat is seeking information from States parties to the United Nations Convention against corruption on good practices, practical examples and lessons learned from engaging the private sector and using sanctions and incentives to strengthen business integrity in the last decade. This is in line with relevant resolutions of the Conference of the States Parties to the United Nations Convention against Corruption, including, resolutions 5/6, 6/5, 9/6 and 9/8, as well as the commitments made by Member States in the political declaration entitled “Our common commitment to effectively addressing challenges and implementing measures to prevent and combat corruption and strengthen international cooperation”, adopted by the General Assembly at its special session against corruption held in 2021. The answers provided by States parties will be used to update the 2013 UNODC publication “A Resource Guide on State Measures for Strengthening Corporate Integrity” ([English](#) - [Spanish](#) - [Russian](#)) with contributions from relevant international organizations and to develop an e-learning tool that will further support States parties’ efforts to strengthen business integrity.

The Resource Guide provides a catalogue of measures that States parties can adopt to promote business integrity and the reporting of corruption involving the private sector. The Resource Guide features three chapters: i) The United Nations Convention against Corruption and the private sector, which describes the articles of the Convention that frame State interaction with the private sector; ii) Engaging the private sector, which outlines the business case for countering corruption with emphasis on governance and other factors that can drive business integrity; and iii) Using sanctions and incentives, which describes the range of sanctions and incentives that have been developed to prevent and address corruption involving the private sector.

The secretariat invites States parties to disseminate this questionnaire among relevant stakeholders, with a view to identifying internal measures adopted by private sector entities to prevent and counter corruption. Respondents may choose to answer the whole questionnaire or only sections that are applicable and relevant to a State party. The secretariat would especially welcome the provision of illustrative examples.

Respondents’ contact details will be kept confidential. The secretariat may contact a respondent to seek additional information. Unless a State party requests otherwise when providing the relevant information, the secretariat may make the submissions publicly available, including through the [UNODC Business Integrity Portal](#).

The Government may wish to provide relevant information by completing the [online questionnaire](#) or by submitting its answers to the questionnaire (attached) to the secretariat by email to uncac@un.org at its earliest convenience but no later than **19 May 2023**.

Questionnaire

Chapter 1 – The United Nations Convention against Corruption (UNCAC) and the private sector

Background: It is important that States' legislative and other measures contain sufficient detail to inform the private sector of their requirements and scope of application. In line with the principle of legal certainty, it is important to have clear provisions outlining prohibited conducts and consequences to the private sector.

1(a) Please describe (cite or summarize) good practices and/or examples of measures taken by your country to promote business integrity and/or reporting of corruption in the private sector in line with the United Nations Convention against Corruption.

According to the contributions received:

- Law **4706/2020** reforming deeply the legal framework on corporate governance in Greece regarding listed companies. For the first time a System of Corporate Governance is legal requirement for all listed companies, irrespectively of size. It introduces numerous requirements including: more responsibilities and duties assigned to the Board of Directors (BoD) (e.g. compliance with the internal regulation of the Company), numerous indicative, stricter, independence criteria for the independent non-executive members of the BoD and adoption and implementation of an internal audit system (CGS) which will also include a risk management and a compliance function. Sanctions are foreseen in case of infringement of the provisions.
- Law **4829/2021** laying down provisions governing lobbying activities (representing a clients' interest with a fee), including establishing a lobbyist register. The Law foresees an obligation to submit an annual statement on lobbying activities including revealing the identity of the client, as well as the purpose of the lobbying activity. Sanctions are foreseen in case of infringement of the provisions.
- Law **4795/2021** on internal control system in public sector that comprises a set of functions and procedures, as well as controls adopted by the entity, designed to provide reasonable assurance that it is achieving its objectives in relation to (a) the effectiveness and efficiency of its operational functions, (b) the reliability of financial and other reports; (c) the compliance with the laws, regulations and policies governing its operations; and (d) the effectiveness and efficiency of its operations. The Internal Audit System must take into account the generally accepted Standards for the Professional Practice of Internal Auditing, the Internal Audit System Framework of the C.O.S.O. Commission, as well as best practices formulated by bodies such as the Committee of Sponsoring Organizations of the Treadway Commission C.O.S.O. and the Institute of Internal Auditors I.I.A.
- Law **4816/2021** on Prevention and suppression of money laundering and financing of terrorism - Amendment of Law **4557/2018** - Incorporation of Directive (EU) 2018/1673 of the European Parliament and of the Council of 23 October 2018 on combating money laundering through criminal law, acceleration of the administration of justice and other urgent provisions.
- Law **4990/2022** implementing Directive (EU) 2019/1937 for the protection of persons reporting breaches of EU law (whistleblowers). For the private sector, it foresees establishing an internal reporting system and designating a Reporting Receipt and Monitoring Officer. Sanctions are foreseen in case of infringement of the provisions.
- **Greek Penal Code:**
 - Art 159-159A (Bribery of politicians)
 - Art. 235-236 (Bribery of civil servants)

- Art. 396 (Bribery in the private sector)
- Art. 237 (Bribery of Judge or Arbitrator)
- Art. 237A Trading in Influence - Intermediaries
- Art. 372 & 374 (Burglary)
- Art. 375 (Embezzlement)
- Art. 377 (Burglary & Embezzlement of small value)
- Art. 390 (Misappropriation of funds)

Greek Code of Criminal Procedure

Art. 47 of the Greek Code of Criminal Procedure awards the status of public interest witness to persons who make a substantial contribution to the detection and prosecution of all types of bribery offenses (articles 159, 159A, 235, 236, 237 and 237A of the Criminal Code) by providing information to the prosecutorial authorities without being in any way involved in the acts in question and without seeking their own benefit, while it provides for the abstention from their criminal prosecution for crimes such as perjury, false statement, false testimony and breach of official secrecy under the Criminal Code.

- Law **4622/2019** (Ethics Committee of Article 74 – established within the auspices of the National Transparency Authority – reviews the implementation of the provisions on ineligibility, incompatibilities, and rules for the avoidance of conflicts of interest and addresses ethical issues, conflict of interest concerns as well as revolving doors practices).
- Law **2656/1998** (Ratification of Convention on Combating bribery of foreign public officials in international business transactions).
- Law **2802/2000** Ratification regarding Convention against corruption involving officials of the European Communities or officials of Member States of the European Union.
- Law **3560/2007** Ratification of Criminal Law Convention on Corruption and Additional Protocol
- Law **3666/2008** Ratification of UN Convention on Combating Corruption.
- Law **3932/2011** On the Authority for combating money laundering and terrorist financing and source of funds investigations.
- Law **3961/2011** Amendments of the Law No 3126 /2003 on penal responsibility of ministers and other provisions.
- Law **4022/2011** Adjudication of corruption offences committed by politicians and senior state officials, cases of great social importance and major public interest as well as other provisions.
- Law **4139/2013** On substance abuse and other provisions.
- Law **4254/2014** Measures for the support and development of the Greek economy within the application framework of Law 4046/2012 and other provisions.

Strengthening transparency

- By **art.83 of Law 4727/2020** on Strengthening transparency in the expenditure of subsidized entities: *“1. Civil Non-profit Societies, Associations, Foundations, Social Cooperative Enterprises and other non-profit-making entities receiving grants in any way by the entities of the General Government, as defined in Article 14 of Law No. 4270/2014 (A' 143), with an amount exceeding three thousand (3,000) euros in total per year, publish on the website of **Diavgeia** (diavgeia.gov.gr) expenditure accounts, in the indicating the legal documents relating to the amount of the grant, with particular reference to the issuer and the recipient of the document, and the object and amount of the transaction. 2. Failure to publish the above statements shall result in the exclusion of the persons liable from any further grant or subsidy of any kind funding from general government entities of Article 14 of Law No. 4270/2014.”* See also the Grants Registry <https://mef.diavgeia.gov.gr/> facilitating searches for registered organisations and their grants and expenditure.

- **Prevent bribery of national public officials, bribery of foreign public officials and officials of public international organizations, and bribery in the private sector**

As a good practice in the context of prevention of bribery of national/foreign public officials, are identified:

- Circular (no.2273/2022) issued by the Secretary General of the Ministry of Foreign Affairs, according to which all personnel serving in Greek embassies or consulates abroad must submit directly to the Greek competent authorities any complaints for bribery or attempted bribery of foreign public officials in which Greek entrepreneurs or companies of Greek interests are allegedly involved. The same applies as to information they acquire from local media regarding cases of bribery or attempted bribery of foreign public officials.
- Joint Raising awareness activities on bribery in international business transactions:
 - webinar, taken place on November 30, 2022, organized by the National Transparency Authority (NTA) in cooperation with the Diplomatic Academy of the Ministry of Foreign Affairs and the National Centre for Public Administration and Local Government on the “Convention on Combating Bribery of Foreign Public Officials in International Business Transactions” (<https://www.youtube.com/watch?v=-oPa5bhfbFE>).
 - Webinar, taken place on July 1, 2021, organized by NTA in cooperation with the Deputy Minister of Foreign Affairs and the Secretary General for International Economic Affairs on the importance of transparency in International Business Transactions (<https://www.youtube.com/watch?v=51611klT0p4&t=5s>)

- **Prevent conflicts of interest**

Currently NTA is receiving technical assistance from OECD on Mapping of national legal framework and international practices on how to identify, disclose, address, prevent, detect and manage present and potential conflict of interest situations and on preparing Proposals for Greece to consider possible legislative changes and reforms leading to a coherent policy, as well as international good practices and tools concerning the management of conflicts of interest.

- **Introduce or strengthen the liability of legal persons**

The **liability of legal persons and entities in Greek legislation** is introduced in **art.45 of Law 4557/2018**. *“1. If an offence of money laundering or any of the predicate offences is committed for the benefit or on behalf of a legal person or entity by a natural person acting either individually or as a member of an organ of the legal person or entity and holding a managerial position within the legal person or entity or having power of representation or authority to take decisions on its behalf or exercise control within it, the following penalties shall be imposed on the legal person or entity, cumulatively or severally, with reasons: (a) an administrative fine of between fifty thousand (50,000) euro and ten million (10,000,000) euro. The exact amount of the fine is set at a minimum of at least twice the amount of the profit derived from the infringement, if the profit can be determined, or, if it cannot be determined, at EUR 1 million (1,000,000). (b) Definitive or temporary, for a period of one (1) month to two (2) years, revocation or suspension of the operating license or prohibition to carry out the business activity, or dissolution of the legal person or entity and its liquidation. (c) Prohibition to carry out certain business activities or to establish branches or to increase the share capital, for the same period of time. d) Definitive or temporary exclusion for the same period of time from public benefits, aid, contracts for works and services, supplies, subsidies, advertising and tenders of the Greek State or legal persons under public law including Local Authorities (OTA) and their legal entities, without prejudice to Articles 73 and 74 of Law No. 4412/2016 (A' 147) and 39 and 42 of Law No. 4413/2016 (A' 148). The administrative fine of paragraph (a) is always imposed regardless of the imposition of other sanctions. The same sanctions shall be imposed when a natural person who has any of the qualities mentioned in the first subparagraph is an instigator or accomplice in the same acts. The administrative penalties shall be imposed only if there is a final conviction against the natural person.”*

Strengthen transparency and accountability (interacting with the public sector)

Diavgeia portal: Art. 75 to 83 of Law 4727/2020 modernize the regulatory framework of "Diavgeia" on strengthening transparency through the mandatory posting of laws and acts of governmental, administrative and self-governing bodies on the internet (portal).

- On the portal are posted laws, presidential decrees of a regulatory nature, other acts of a regulatory nature, interpretative circulars and circulars for the implementation of the legislation the budgets, balance sheets of the entities falling within the scope of the law, the decision of approval of expenditures, Acts of appointment of unilateral bodies and the establishment of collective administrative bodies of public bodies, acceptance of resignation, replacement or termination of General Secretaries of Ministries and Regions, Special Secretaries of Ministries, acts of setting up committees, working groups, task forces, project groups, acts determining the remuneration and allowances of members of unilateral and collective management bodies, members of committees, working parties, task forces and similar bodies, whether or not they are remunerated, calls for positions by competition or by selection, lists of successful candidates, summaries of acts of appointment, transfer, availability, acceptance of resignation, termination of employment etc.
- Through the years of its operation, Diavgeia has proved to be a good practice example in ensuring transparency and accountability in the public sector.

1(b) What challenges (if any) did you encounter in developing and/or enforcing such measures?

The main - horizontal - challenge is to avoid imposing unnecessary administrative burdens to companies and to avoid cases of over-reporting. The Greek economy includes many very small and small businesses, that is difficult to adapt to frequent changes in the regulatory framework. During the first year of implementing Law 4706/2020 concerns have emerged regarding the burden and cost of establishing and operating all the mechanisms prescribed by the Law, especially among smaller listed companies. Law 4990/2022 (art.9, par.5) for whistleblowers protection has addressed similar concerns for small companies (workers between 50 and 250) and envisage the sharing of resources for the receipt of reports (not sharing a whistleblowing platform). *Exceptions provided in par.4 for companies (active in transports, environment or in sectors that may cause/pose a risk to the environment and public health) that are required to designate a responsible for the receipt and monitoring of complaints (YPPA), irrespective of the number of employees.*

1(c) Please describe the steps you took to overcome such challenges (if any).

SEV, as a business association, has interacted with public officials in order to propose better regulation regarding the (administrative) burdens imposed by legislation and proposed alternative measures for the achievement of the stated policy goals. Also, in this respect, SEV has organised webinars and drafted guidelines in order to inform businesses regarding the new requirements and obligations and facilitate compliance.

NTA as an independent Authority, coordinating the fight against corruption in Greece, promotes the cooperation between national authorities and private entities by organising raising awareness activities and actions.

Chapter 2: Engaging the private sector

Background: Anti-corruption programmes, commonly referred to as compliance programmes, are a primary tool used by companies to advance ethical business practices. They provide a framework for articulating the values, policies and procedures used by a company to educate its employees and to prevent, detect and counter corruption in its business operations.

2(a) Please describe (cite or summarize) good practices and/or examples of measures taken by your country to promote integrity through anti-corruption programmes in the private sector.

NTA by designing National Anti-Corruption Strategy (NACAP 2022-2025), after an extended consultation with public entities as well as with civil society organisations, has incorporated crucial reforms in the fields of: **internal audit, lobbying, Gift Policy, Conflict of Interest, whistleblowers' protection** as well as the roll out of the institution of **integrity advisors**.

The national Anti-Corruption Strategy 2022-2025 includes focused raising awareness actions related to the promotion and enhancement of integrity in the context of corporate social responsibility in the private sector (Action no.3.1.6 of the plan).

The following initiatives have been identified as good practices to prevent and detect corruption in the private sector:

1. Governance:

- Adopt an Internal Control System in companies, which includes Internal Audit function, Compliance function and Risk Management function. The above functions ensure that sufficient internal auditing, reporting and establishment of relevant communication channels, result in preventing and detecting acts of corruption.

2. Policies and processes in private sector:

- Adopt and implement policies, e.g. Code of Conduct, Anti-corruption and conflict of interest Policy, Supplier Code of Conduct, Code of Human Rights and Social Principles, Sustainability Policy, Policy on Prevention and Combatting Violence and Harassment in the Workplace, Diversity, Equity and Inclusion Policy and Digital Ethics' Guidelines on AI.
- Inquiries by employees; handling tip offs on corruption, fraud, anti-trust, financial reporting, money laundering issues & case management including remediation/consequence management.
- Integrity checks of prospective business partners/suppliers. Further integrity checks of consultants, which are considered high risk partners; the checks should concern thorough preliminary checks of the consultant background and structure information, to avoid any conflict-of-interest situations, and after signing the contracts, monitoring of deliverables, payments and checking assignment to subcontractors.
- Risk Assessment (Identification & evaluation of risks, derive mitigation measures)

3. Training and Communication measures in companies:

- Carry out e-Learnings on Anti-corruption topics and on Code of Conduct.
- Induction trainings to employees/managers, inductions to newly appointed BoD members, continue digital trainings focusing on anti-corruption to selected target groups.
- Anticorruption e-Learning and Top Management Compliance Training.
- Communication Campaigns (including Tone from the Top) on raising awareness on anti-corruption, anti-fraud, human rights issues etc.
- Submission of Compliance Statements and Conflict of interest Statements by employees.
- Awareness / trainings, including anti-corruption issues, addressed to main suppliers/ business partners of the company.

4. Human rights focused on companies:

- Ensure that a comprehensive human rights due diligence program is in line with the UN Guiding Principles on Business and Human Rights as in place including, implementation and follow up of social policies.
- Human Rights Risk and impact analysis in companies.

2(b) Please describe (cite or summarize) good practices and/or examples of measures you have used to encourage transparency, public reporting and/or public participation through your anti-corruption programmes (both for the public and private sectors).

Both NTA and SEV as a business association, have organised webinars, drafted guidelines and have produced articles and communicative material in order to raise awareness on issues regarding transparency, corporate governance and fraud reporting.

In addition:

- Listed companies updated their compliance programs, procedures and policies in order to comply with the provisions of Law 4706/2020.
- Several companies established reporting channels (mainly to comply with the provisions of Law 4990/2022). By Law 4990/2022 the Directive 2019/1937 was transposed into the Greek legislation. With article 11 of the law NTA is the external whistleblowing reporting channel nationwide and has the competence to receive whistleblower reports from public sector officials and private sector employees when they believe that their reports may not be dealt effectively if submitted internally or where there is a risk of retaliation.
- Several companies introduced awareness raising and training programs for their newly introduced reporting channels.

2(c) What was the impact of the measures described above (2a and 2b)?

The initiatives taken by NTA and SEV contributed towards dissemination of information and informing companies with respect to their obligations stemming from the new laws.

Companies generally viewed the updating of their corporate governance structures as a positive exercise, albeit a vast majority stressed that the cost/benefit balance remains, at least for the time being, neutral given the large burden and costs of establishing the newly required structures and their operation.

2(d) What challenges (if any) did you encounter in implementing the measures above (2a and 2b)?

- By law 4622/2019 the role of impact assessment is strengthened as well as mechanisms for citizen participation have been thoroughly regulated. By art.61, legislative initiatives are required to undergo online public consultation (www.opengov.gr) for two (2) weeks, prior to being passed to parliament for discussion. During the consultation phase, a draft of the provisions of the draft law as well as a preliminary Regulatory Impact Analysis are posted on the website and the possibility of article-by-article commentary is provided. In addition, two detailed legislative methodology manuals (a Manual of Legislative Methodology, A template for Regulatory Impact Assessment and a manual on its completion¹) were issued in 2020 by the Secretariat General for Legal and Parliamentary Affairs (including a template for a comprehensive impact assessment) as well as Guidance on the public online consultation process on opengov.gr and on legislative and administrative codification so that all responsible public entities follow a uniform way of action.
- By art.83 par.2ib) of Law 4622/2019: the NTA is inter alia responsible for the development of a methodology, standards and guidelines for the drafting of the part of the Regulatory Impact Assessment Report referring to corruption.
- By art.85 par. 4 of Law 4622/2019: The General Secretariat for Legal and Parliamentary Affairs shall notify the Authority, prior to submission to the Parliament for adoption, of the legislative provisions on issues of integrity, transparency, accountability, controls and anti-corruption.

¹<https://diavgeia.gov.gr/doc/60%CE%99%CE%9946%CE%9C%CE%93%CE%A87%CE%A1%CE%95%CE%97?inline=true> & <https://gslegal.gov.gr/?p=7041>

The Authority shall, within thirty (30) days from the time it becomes aware of them, issue an opinion on them, which in any case shall not be binding on the competent government bodies. If this time limit expires without action, the Authority shall be deemed to have issued an opinion in accordance with the content of the legislative provisions.

- Diavgeia: Art. 75 to 83 of Law 4727/2020 modernize the regulatory framework of "Diavgeia" on strengthening transparency through the mandatory posting of laws and acts of governmental, administrative and self-governing bodies on the internet (portal).
- A main challenge in implementing the above (2a) measures was to fully promote and implement the anti-corruption agenda. There were a few cases where legislative amendments were introduced late in the usual legislative procedure or with short public consultation periods. By Law 4622/2019 (art.19) the principles of good governance and good administration are established, requiring the Central Public Administration to operate on the basis of the principles of good governance and good administration as defined by international analysis and practice, in particular the principles of accountability, efficiency, and transparency, as well as subsidiarity, meritocracy, and professionalism. Based on the principles of transparency and accountability, the central administration must provide for consultation procedures in the design of public policies and take account of its findings, make use of quality information and data to make decisions; and make information accessible to the public and society. *The efforts and positive steps made by the Greek authorities to increase transparency and facilitate public consultation when designing norms and policies were strengthened in recent years and "A comprehensive reform of law-making procedures has taken place in recent years", as identified in the 5th Evaluation Round of GRECO.*

Challenges in implementing relevant measures are described below:

- Continuous monitoring and adaptation to new relevant legislation.
- Commitment and continuous cooperation with high management and DoD members.
- Analyse compliance requirements of new lines of business in a constantly changing business environment; ensure proper design & implementation of anti-corruption processes and controls, e.g. segregation of duties, two-eye principle and anti-corruption / anti-fraud auditing and reporting.
- Create a third party/nth party management holistic approach, to maintain a supply chain that is sustainable and follows high integrity standards as well as abiding with required anti-corruption guidelines in alignment with national and international legislation.
- Proper technical requirements and organizational controls for the implementation of reporting channels, to ensure confidentiality and data protection guidelines.

Chapter 3: Using sanctions and incentives

Background: While effective sanctions for corruption offences are required under the United Nations Convention against Corruption, the Convention also recognizes the essential role of incentives that encourage and reward corporate self-reporting and preventive efforts.

Part A - Sanctions

3(a) Please describe (cite or summarize) good practices and/or examples of sanctions used to strengthen business integrity and/or reduce corruption in the private sector in your country.

- **Use of a database** containing legal or physical entities (Blacklisting), the cooperation with which is strictly prohibited for the duration of their listing in International Sanction Lists (EU, UN, OFAC etc.). When a compliance check of prospective suppliers/partners is conducted, the

database of blacklisted companies is checked to avoid exposure to compliance risks and in preventing liabilities and loss of reputation.

- **Russia sanctions** (compliance with EU Directive 2022/576/2022): relevant review of suppliers & partners and related communication measures. Partners / Suppliers / Subcontractors were kindly requested to sign the Solemn Declaration concerning restrictive measures in view of Russia's actions establishing the situation in Ukraine.
- **Questionnaires by banks** concerning activities in territories under sanctions, or cooperation with legal persons included in International Sanction Lists, in case of Loans and other financing projects of private sector companies with financial institutions.
- **Anti-corruption clause, including sanction regulations** in contracts with suppliers/partners /consultants used by private sector companies (see also Law 4412/2016 art.18 on principles applicable to public procurement procedures.

3(b) What were the main challenges (if any) your country faced in enforcing these sanctions?

The need to speed up judiciary procedures is identified as a key challenge to be addressed. Recent initiatives towards this direction have been taken by the Greek government including the full operationalization of the Integrated Management System for Judiciary Cases (ΟΣΔΔΥ), new interoperability services between registries and public databases, the establishment of a dedicated department for Justice Statistics (JUSTAT).

3(c) What steps did you take to overcome those challenges (if any)?

- **Law 5042/2023** on Management of frozen, including seized, and confiscated assets derived from criminal activities, measures to implement Regulation (EU) 2021/23 of the European Parliament and of the Council of 16 December 2020 on a framework for the recovery and resolution of central counterparties and amending Regulations (EU) 1095/2010, 648/2012, 600/2014, 600/2014, 806/2014 and 2015/2365 and Directives 2002/47/EC, 2004/25/EC, 2007/36/EC, 2014/59/EU and (EU) 2017/1132, measures implementing Regulation (EU) 2019/1238 of the European Parliament and of the Council of 20 June 2019 on the introduction of a pan-European individual pension product (PEPP), and other provisions.

The law aims at

- establishing a uniform framework for the recovery and management of frozen, including seized, and confiscated assets derived from criminal activities,
- regulating the procedures for the management of frozen, including seized and confiscated assets derived from criminal activities under the supervision of a Management Entity,
- updating the Management Entity and defining its responsibilities for the management of frozen, including seized, and confiscated assets,
- establishing and operating the Central Registry for the Management of Tied Assets, including seized and Confiscated Assets (C.M.R.I.R.I.S.), which are derived from criminal activities,
- regulating the conditions for the cooperation and coordination of the Management Entity with the prosecutorial and judicial authorities and other public authorities, which carry out attachments, including seizures, and confiscations, or to which individual management procedures are entrusted in accordance with this Act, such as the Deposits and Loans Fund (T. P.D.), the Public Real Estate Company SA (ET.A.D. SA) and the Independent Public Revenue Authority (A.A.D.E.); and
- regulating organisational issues of the Management Entity.

Part B - Incentives

3(d) Please describe (cite or summarize) good practices and/or examples of incentives used to strengthen business integrity and/or reduce corruption in the private sector in your country.

Certification with ISO 37001:2016 as a mandatory prerequisite for participation in public procurement tenders considered a good practise that strengthens integrity safeguards.

According to input received from the Association of Regulatory Compliance Professionals of Greece (SEKASE) In order to strengthen business integrity, members of the Association (listed ones):

- publish annually, through the Sustainability/Integrated Report the number of corruption cases, how they were handled and respective measures such as penalties that were taken.
- through the “Annual Financial Report” information is published on cases of conflict of interest and agreements of each previous fiscal year that fall under the article 99 of law N.4548/2018 (Related party transactions), as well as information regarding acquired own shares in accordance with the provisions of article 50 paragraph 2 of law 4548/2018, and Risk and uncertainties about each next year that may have a serious effect on the company’s reputation.
- As far as procurement, the diffusion of key values and standards in the supply chain is an important feature of responsible business conduct. All procurement practices are carried out according to the OTE Group Procurement Policy, which sets out all the terms and regulations under which purchases of products, materials/equipment, services or works by vendors (suppliers) are made.

The main objectives of the Procurement Policy are:

- Optimization of value added in terms of cost, quality and time.
- Ensuring transparency. Specific criteria related to corporate responsibility and sustainability can be added to each procurement notice, in accordance with the specifications required and defined by the business unit that initiates the procurement process. All prospective suppliers are required to declare and collaborate with socially and environmentally responsible suppliers. This intention of the company is reinforced by a Human Rights and Social Principles Code. Legal documents of prospective suppliers are reviewed during the procurement process and prior to contract signing in order to determine prospective suppliers’ good legal standing and solvency.

3(e) What is the main impact of such incentives?

Part C - Additional measures

3(f) Please describe (cite or summarize) good practices and/or examples of any other additional measures used to strengthen business integrity and/or reduce corruption in the private sector in your country.

- By **Law (4915/2022)**, National Strategic Plan for Combating Corruption (NACAP) constitutes Greece's national strategy for combating and preventing corruption, which includes a coherent framework of actions, interventions and projects, resulting from an extended consultation with public entities and civil society organizations, aimed at preventing and fighting corruption, strengthening transparency, integrity and accountability. The NTA is the competent authority for the monitoring of the implementation progress of the NACAP actions as well as for their evaluation and update. The Council of Ministers has approved NACAP 2022-2025 (GG138A'/13.7.2022) ² ensuring commitment at the highest level. To better

² The Prime Minister or the Minister responsible for ensuring unity and coherence of the government's work recommends the NACAP for adoption and approval by the Council of Ministers in December of the preceding calendar year, from the first year of the NACAP's period. After its approval, an Act of the Council of Ministers (ACM) is issued, which published in the Government Gazette.

coordinate the process of drafting and updating the NACAP, a Central Coordination Committee has also been established. The NTA's Governor may determine the procedures for the elaboration, monitoring, evaluation, and redesign of NACAP. Any changes related to NACAP's structure, strategic objectives or specific objectives shall be approved by the Council of Ministers, while changes/amendments concerning the content and planning of NACAP's actions can be approved by the Central Coordination Committee. NACAP also includes actions that make up the National Integrity System (NIS), more particular, actions and projects relating to public administration and focusing on strengthening public integrity and accountability in public sector bodies.

- **Transposition of the EU Directive 1937/2019 into national legislation** by Law 4990/2022 (Government Gazette A' 210): Introduction of whistleblowing channels and complaints management systems in the private and public sectors.
- In December 2022 (09/12/2022): the 2nd Integrity Forum consisted of **three** sessions on **Lobbying Activities**, on a **Public Opinion Survey** on **attitudes** and **perceptions** towards **Corruption** and on **Conflict of Interest, Local Government & Integrity Advisor Institution**.
- **Law 5013/2023** Introduces a Comprehensive Risk Management Framework: each public entity is obliged to develop and implement a risk management policy, framework and procedure based on international standards. The law also introduced an obligation for all public entities to keep a risk register, as well as to collect data and information on corruption risks faced by public sector entities in the Central Corruption Risk Repository, which will be supported and maintained by the National Transparency Authority.

Business integrity seminars organised by NTA:

In the context of its institutional role, the NTA has scheduled a webinar on "Business Integrity as a Factor of Growth" that took place at the Thessaloniki International Exhibition on September 11, 2021 (link available: <https://www.youtube.com/watch?v=BRwYxS3stB8>).

In 2021, NTA's efforts to raise awareness in the private sector continued with an initiative to launch a series of 5+1 webinars on business integrity that aim to address the fight against corruption in the private sector and raise awareness on the following topics:

- Fighting corruption as a pillar of corporate social responsibility (18.10.2021);
- Anti-Bribery compliance programs; from adoption to implementation and monitoring (15.12.2021);
- Beneficial owners and corporate transparency (09.02.2022);
- Lobbying activities: The Greek institutional framework (06.04.2022);
- Protection of whistle-blowers and transposition of Directive 2019/1937 (TBC);
- Conclusion: Findings and proposals (TBC)

In designing these seminars, the NTA took into consideration the recent international and European developments in the fight against corruption, the country's progress in establishing an effective framework, as well as the initiatives of the private sector to foster a culture against corrupt practices. The webinars aimed to demonstrate that the private sector can play a leading role in the fight against corruption through the adoption of measures and mechanisms aimed at ensuring transparency, integrity and accountability.

The webinars were conducted in an interactive format, combining brief presentations with discussions on case studies as well as mentimeter questions that triggered further discussion between participants

(highly ranked officers of private sector companies, academics, representatives of civil society organizations, chambers, and professional associations).

The following practices / initiatives / guidelines should be monitored and followed (by private sector):

- Global Reporting Initiative (GRI)
- UN Sustainable Development Goals (SDGs)
- International Finance Corporation Environmental and Social Performance Standards
- Task Force on Climate-related Financial Disclosures (TCFD)
- International Integrated Reporting Council (IIRC)
- OECD Guidelines for Multinational Enterprises
- UN Guiding Principles on Business and Human Rights
- The Athens Stock Exchange (ATHEX) ESG

Especially, participation in the below initiatives/networks is highly recommended for private sector:

- Hellenic Network for Corporate Social Responsibility (CSR Hellas) - (membership)
- Global Compact Network Hellas (GCNH) (membership)
- Federation of Hellenic Enterprises (SEV) Council for Sustainable Development (membership)
- The Sustainable Greece 2020 Initiative - Participation as "Ambassadors of Sustainability",
- Corporate Responsibility Institute, (membership)
- Global Sustain (membership)
- Hellenic Institute of Entrepreneurship and Sustainable Development (membership)
- Greek Diversity Charter (membership)
- Transparency International Greece.

Additional information

Is there any other information that you wish to share which has not been addressed by the previous questions?

Public Procurement

The Hellenic Single Public Procurement Authority "HSPPA" is the competent independent authority in Greece for providing guidance to the contracting authorities and issues opinions regarding the integrity in public procurement as well as on the implementation of the legislative framework and the relevant provisions in general.

Within the framework of the National Procurement Strategy 2021-2025 designed by HSPPA, a set of measures and actions has been designed aiming at a) enhancing transparency through control procedures in public procurement and through the development of risk assessment tools for identifying and mitigating risks in public procurement; and c) Professionalisation of the public procurement sector.