



Rules of Operation

2021

First Edition



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Preamble

These Rules of Operation (hereinafter "**the Rules**") of the Company with the title "**AS COMPANY Commercial - Industrial Computer and Toy Company**" (hereinafter "**the Company**") were prepared in accordance with the provisions of Law 4548/2018, of Law 4706/2020, of the Corporate Governance Code of ESED of 2021 (hereinafter "**KED**"), of the Company's Articles of Association (hereinafter "**Articles of Association**") and of the general legal framework that governs its operation. In its current form, it was approved by the Board of Directors (hereinafter "the Board") and entered into force on the 16.07.2021.

The Rules are based on the organizational chart of the Company, as was approved by the Board. They correspond to the Company's size, its object and the principles of modern organization and operation. They lay down the responsibilities, duties and obligations of the bodies, the committees and their heads, as provided by the Law and the Articles of Association, as well as policies and procedures within the context of Corporate Governance, according to article 14 of Law 4706/2020.

The Rules of Operation consist of the main text and its Annexes, in the framework of which the Policies, Procedures and Regulations of the individual Units and Committees are developed and recorded (Annexes 1-17). The main body of the Rules of Operation is considered as Consolidated Rules of Operation and is posted on the Company's website (<https://ir.ascompany.gr/el/home/>). The Annexes are posted on the intranet system of the Company and access to them is controlled.

The Rules of Operation apply in parallel and in addition to the Company's Articles of Association, without prejudice to said articles.

Article 1: Objects of the Rules of Operation

These Rules, and the Annexes thereof, define, inter alia:

- the organizational structure and conformation of the Company, the responsibilities of the Management, the duties of their managers and the relations between them as well as those with the Management of the Company,
- the basic operating principles of the Board of the Company, with reference to the responsibilities of the executive, non-executive and independent members,
- the basic principles of operation of the Audit Committee and the other Committees of the Board (hereinafter referred to as "the Committees"),



- the main features of the Internal Control System (including the operation of the internal audit unit, risk management and regulatory compliance) as well as the policy and procedure for conducting its periodic evaluation,
- the process of recruiting and evaluating the performance of senior executives,
- the transaction disclosure procedures of the persons exercising managerial duties in the Company and of the persons who have a close relationship with these persons, as well as other persons for whom the Company has an obligation of disclosure according to the current legislation (the obligations deriving from the provisions Article 19 of Regulation (EU) 596/2014),
- the notification and evaluation by the Company of any dependent relationships of independent non-executive members and persons who have close ties with these persons,
- the procedure relating to transactions with related parties,
- the policies and procedures for preventing and dealing with conflict of interest situations,
- the basic policies and procedures of the Company's compliance with the laws and regulations that regulate its organization and operation, as well as its activities,
- the process of managing privileged information and proper information of the public, in accordance with Regulation 596/2014,
- the training policy of the members of the Board of Directors, the members of the Committees, the executives, the Internal Auditor, the executives dealing with risk management, the regulatory compliance and the information systems as well as the heads of the Company's departments.

Article 2: Rules of Operation Obligors

2.1. The Rules of Operation is applied by the following persons (henceforth "**the obligors**"): a) the members of the Board of Directors and the Managers (henceforth the "Management") b) the Company employees, c) the members of the Audit Committee and the other committees of the Board, which do not fall into the scope of the previous two cases, d) the external affiliates of the Company, which are contractually bound to the Company with a contract for provision of services or work, to the extent of their relation to the Rules with a relevant reference in their contract, regarding the provisions of the Rules concerning their service or work.



2.2. The Rules of Operation bind directly the obligors, which shall adhere to them along with their obligations arising by Law, any kind of contract between them and the Company and the individual Rules and Policies of the Company applicable.

Article 3: Effect and Rules of Operation amendment procedure

3.1. The Rules of Operation and any of its future amendments enter into effect immediately upon their approval by the Board of the Company, with a summary being posted without haste on the Company's website [art. 14 par. 2 of Law 4706/2020]. It is published/ delivered in a controlled manner, by the Board of the Company, in paper or electronic form, to all obligors bound by article 2 of the present.

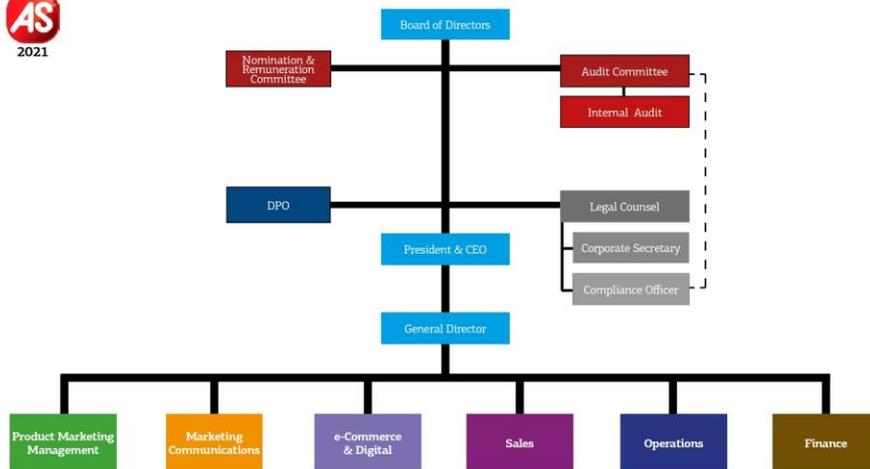
3.2. The Board of Directors continuously evaluates the timeliness and effectiveness of the Rules, which may be reformed or amended after a written proposal of a member, its Committees, the Internal Audit Department, the Risk Management Officer, and the Regulatory Compliance Officer, especially in cases of legal and regulatory alternations in general, or the Company's organizational structure.

A. Organizational Structure of the Company

Article 4: Organization Chart

4.1. The Company's organizational structure is imprinted in a relevant Organization Chart, as is briefly reflected below. The present organizational structure serves its needs, in the framework of the principles and practices which guarantee, endorse and satisfy the legal interests of the Company, as well as those affiliated with it.

4.2. The Detailed Organization Chart depicts the positions within the organization and the hierarchical connection between them. Through the hierarchical entry of each position in the Chart, the highest hierarchical rank is designated, to which it reports. Each highest rank is responsible with monitoring, developing and evaluating its subordinate ranks. The reporting lines do not exclude the cooperation and interaction, always in the sense of serving the legal interests and the operational needs of the Company.



B. Management of the Company

Article 5: General Meeting of the Company

The General Meeting (hereinafter the "General Meeting") of the Company's shareholders in accordance with the current legislation, the Articles of Association and the Corporate Governance Code followed by the Company, is its supreme body and is entitled to decide on any case concerning the Company. Its decisions made in accordance with the Law are binding for all shareholders, even if said shareholders are absent or disagree.

Article 6: Board of Directors

6.1. In general

The administration, management and representation of the Company is exercised by the Board collectively, except in cases where they are assigned to natural persons, in accordance with Law 4548/2018 and the Articles of Association. The Board is elected by the General Meeting of the shareholders of the Company, following a proposal of the outgoing BoD and upon the recommendation of the Remuneration and Nominations Committee, in agreement with the Suitability Policy of the Board Members. (ANNEX 1).

The non-Issue within one (1) year, before or after its election, of a final court decision acknowledging the Board's liability for loss-making transactions of a Company or an



unlisted Company of Law 4548/2018, with related parties, is a prerequisite for the election or retention of membership in the Board of the Company. Each candidate Member submits to the Company a formal statement that there is no such impediment and each member of the Board of Directors immediately notifies the Company of the issuance of a relevant final court decision.

The Board has a three-year term, which can be extended until the expiration of the term, within which the regular General Meeting must be convened immediately following the expiration of the Board's term. In case of resignation or death or in any other way of member of the Board status loss, the Board may elect its members to replace the missing members. This election is allowed if the replacement of the above members is not possible by alternate members. The election by the Board is made by decision of the remaining members, if there are at least three (3), and is valid for the remainder of the term of the replaced member. The decision of the election is submitted to publicity and is announced by the Board at the next General Meeting, which may replace the elected members, even if no relevant item is on the agenda.

The Board exercises the administration and representation of the Company and the management of its assets, decides on all general issues that concern it and refer to the purpose of the Company, except those which according to the Law or the Articles of Association are under the exclusive competence of the General Meeting of the Company or for which it has already legally decided.

Extensive reference to the duties and powers of the Board is made in article 11 of the Company's Articles of Association.

6.2. Board of Directors Composition and Operation

The Board consists of seven (7) to eleven (11) Members. A legal entity may also be appointed as a Member of the Board, being obliged to appoint a natural person for the exercise of its powers, as a member of the Board.

The composition of the Board reflects the knowledge, skills and experience required to exercise its responsibilities, in accordance with the business model and strategy of the Company.

Representation per sex on the Board may not be less than twenty-five percent (25%) of the total Board Members.

The Board of the Company immediately after its election meets in order to constitute and elect the President of the Board, a non-Executive Vice President and an Executive Vice President. The capacity of President and Vice-President cannot be held by the same person. The Board may at any time at its discretion elect one or more of its



members as Managing Directors. The responsibilities, authorities, duties and the term of office of the Managing Directors and the responsibilities and powers of other members of the Board of Directors are determined each time by a decision of the Board of Directors. The capacity of President may coincide with the capacity of Chief Executive Officer and that of Executive Vice President or General Manager.

The Board follows a schedule of regular meetings, each time with the conditions set by law, the Articles of Association and the Corporate Governance Code applied by the Company or required by the needs of the Company. It also meets extraordinarily if there is a special reason. The meetings of the Board are usually chaired by the President or, in the event of his incapacity, by the Vice-President who has the capacity of the Non-Executive Member and in case of his incapacity, by the oldest of the members. For the issues of convening, quorum, majority of the Board and representation of absent members at the meetings, reference is made to articles 14 and 15 of the Company's Articles of Association.

6.3. Distinction of the Members of the Board in Executive, Non-Executive and Independent

The Members of the Board are distinguished into Executive, Non-Executive and Independent Non-Executive Members, with the conditions and consequences of articles 5 and 6 of Law 4706/2020, and in compliance with the criteria of independence of article 9 of Law 4706/2020.

The Executive Members of the Board deal with the day-to-day management of the Company and are responsible for the implementation of the strategy set by the Board.

The Non-Executive Members are in charge of promoting all corporate issues in general, mainly with Corporate Governance and other obligations imposed by the current legislation.

The Independent Non-Executive Members of the Board must not hold shares in excess of 0.5% of the share capital of the Company and must not be dependent on the Company or its affiliates, in accordance with the provisions of article 9 of Law 4706/2020.

The fulfillment of the conditions for typifying a member of the Board of Directors as an independent member is re-examined by the Board at least on an annual basis per financial year and, in any case, before the publication of the annual financial report, which includes relevant findings. In the event that during the examination of the fulfillment of the conditions of independence or in case at any other time it is



ascertained that the conditions have ceased to exist in the person of an independent non-executive member, the Board shall take appropriate action to replace it.

The number of Independent Non-Executive Members of the Board must not be less than 1/3 of the total number of Members. In the case of a fraction, the number is rounded to the nearest whole number. The Independent Members cannot be less than three (3).

The Company submits to the Hellenic Capital Market Commission the minutes of the Board meeting or of the General Meeting, which has as its subject the composition or the term of office of the members of the Board of Directors, within twenty (20) days from its end.

6.4. Duties of the Board of Directors

The duties of the Board include the responsibility of exercising effective control of all Directorates and individual Departments of the Company, in all the activities they're engaged in. Also, the Board prepares the annual budget, the formulation of the business policy and strategy of the Company, the preparation and assignment of auditing of the published accounting and financial statements and reports, as well as the preparation of a report made to the shareholders of the Company in accordance with the provisions for companies in a regulated stock market. According to article 11 of the Company's Articles of Association, the responsibilities of the Board of Directors, include, indicatively, the following:

- The representation of the Company in any kind of relations with third parties, before the courts and any Public, Administrative, Community or other Authority, the appointment of attorneys and Legal Advisors, the representation on behalf of the Company before Courts of all degrees and jurisdictions with all the capacities of the party, the assignment of the oath to one of the Members of the Board or Director or employee of the Company, the conclusion of arbitrations, the appointment of arbitrators, the exercise or waiver of legal remedies, temporary or precautionary or interim measures, the order to carry out compulsory or conservatory enforcements, the filing of bankruptcy, the filing of lawsuits and the waiver thereof, the filing of appeals against decisions of Civil, Administrative or Criminal Courts or decrees of any degree and jurisdiction and the waiver thereof, the invocation of documents as forged or invalid and the abolition of Court proceedings.
- The management and operation of corporate property, the purchase, sale, registration of a mortgage or promissory note, the establishment of a pledge, real or personal rights, the lease, rental, exchange of movable or immovable property, the establishment of horizontal real estate and the drafting of regulations of the co-



owners of the real estate, the taking of collateral or other measures in favor of the corporate property, the issuance, acceptance, guarantee or endorsement of bills of exchange or securities in general, the collection of the Company's receivables, the provision of all kinds of guarantees which the Company trades and if it is deemed appropriate for the success of the corporate purpose, the execution or acceptance of deposits, the conclusion or acceptance of loans or credits or discounts of bank, simple or with any security, the application for letters of guarantee, the conclusion of promissory, land, or commercial contract, legal act or transaction.

- The decision to participate in the Company in other companies or companies of any kind.
- The management and organization of the Company and its businesses, the conclusion of representation agreements with foreign companies, the decision to establish, operate, close or abolish factories, branches, offices, agencies, warehouses of the Company, the appointment and termination of Directors, agents, representatives, as well as the staff of the Company, the determination of their duties and remuneration, since they are not Members of the Board, so the remuneration and any other remuneration are regulated by the General Meeting via a special decision, the convening of the General Meeting of shareholders, regular or extraordinary and the formation of their agenda.
- The closing of the books and accounts of the Company, the preparation of the balance sheet of the other financial statements and the annual activity reports, the proposal of the depreciations or deductions made and the manner of distribution of profits.
- The execution in general of every transaction and the taking of every decision related to the purposes of the Company and the management of its property in Greece and abroad, even if they are not mentioned in this article.

Also, within the competence of the Board, the decision-making process for the establishment and operation of subsidiaries in general is included, the appointment of their legal representatives and executives.

In general, the Board decides and acts without limits on any matter related to the purposes and business activity of the Company, unless otherwise provided by the Law or the Articles of Association of the Company. The responsibilities of the Board are subject to articles 19, 99 and 100 of Law 4548/2018, as in force.



In addition, the Board:

- defines and supervises the implementation of the Corporate Governance System in accordance with articles 1-24 of Law 4706/2020,
- monitors and evaluates periodically every three (3) financial years its implementation and effectiveness, taking appropriate action to address deficiencies.
- ensures the adequate and efficient operation of the Company's Internal Control System, which aims at the following objectives:
 - o the consistent implementation of the business strategy, with the efficient use of available resources,
 - o the recognition and management of the essential risks related to the business activity and operation of the Company and its Group,
 - o the efficient operation of the internal audit unit,
 - o the completeness and reliability of the data and information required for the accurate and timely determination of the financial position of the Company and the Group, the preparation of reliable financial statements, as well as the non-financial position of the Company and the Group, in accordance with article 151 of Law 4548/2018,
 - o the compliance with the regulatory and legislative framework, as well as the internal regulations governing the operation of the Company.
- ensures that the bodies that make up the Internal Control System are independent of the business sectors they control, and that they have the appropriate financial and human resources, as well as the power to operate them effectively, as required by their role. The lines of reporting and the division of responsibilities are clear, enforceable and duly documented.
- ensures that the detailed curriculum vitae of each Member (p. b' of par. 1 of article 18 of Law 4706/2020) is updated without delay and is kept posted throughout its term.

6.5. Assignment of responsibilities by the Board

According to article 11 par. 3 of the Company's Articles of Association, the BoD may assign, by decision, the exercise of all or some of its rights, powers and responsibilities, related to the administration, management and representation of the Company, to one or more persons, regardless of whether these persons are Members



of the Board or not. The minutes of the Board which defines the powers and responsibilities assigned to its members, is published in the General Commercial Registry.

Responsibilities of the Executive Members (article 6 of law 4706/2020)

Among other executive responsibilities, they are responsible for planning, submitting proposals to the Board for the establishment and reform of the strategy of the Company and the Group as well as for the implementation and monitoring of the strategy determined by the Board of the company.

In the context of their duties regarding the strategy of the Company and the Group, they must inform the Board of Directors on the effectiveness and appropriateness of the implemented strategy as well as to submit in a timely manner, either jointly or separately, to the Board, memoranda for any risks that threaten and / or are undertaken in relation to the activity of the Company and the Group and the assessments for the effects on their financial situation, proposing measures for their prevention or mitigation, especially in existing situations of crisis or risk and when imposed by the circumstances, to take measures, which are reasonably expected to affect the Company.

Responsibilities of the Non-Executive Members

The Non-Executive Members of the Board, including independent non-executive members, are required to:

- monitor and examine the strategy of the Company and the Group its implementation, as well as the achievement of its objectives.
- ensure effective oversight of Executive Members, including monitoring and controlling their performance.
- consider and express opinions on the proposals submitted by the Executive Members, based on existing information.

Responsibilities of the Independent Non-Executive Members

In addition to the above, applicable to non-Executive Members, the responsibilities of Independent Non-Executive Members also include:



- the submission, jointly or individually, of memoranda and reports to the regular or extraordinary General Meeting of the Company, regardless of the reports submitted by the Board.

Obligations of the Independent Non-Executive members of the Board:

The independent non-executive members of the Board have the following statutory obligations:

- mandatory participation of at least two members in the meetings of the Board concerning the approval of financial statements or issues that require an increased quorum and majority, in order for the BoD to meet in quorum (art. 5 par. 3 law 4706/2020)
- mandatory participation in the meetings of the Board unless in cases of justified absence. In case of unjustified absence of an independent member for 2 consecutive meetings of the Board, which concern the above mentioned issues, the resignation of the independent member of the Board is presumed and the Board may replace it.

A necessary condition for the assignment of management and representation powers of the Company to third parties or for maintaining the relevant assignment in force, is that no final court decision shall have been issued within one (1) year, before or after the assignment of the powers, acknowledging their fault for loss-making transactions of a Company, or a non-listed company of Law 4548/2018 with related parties.

Each candidate for the assignment of the above powers submits to the Company a formal statement that the above obstacle does not exist and every third party to whom it has been assigned, notifies the Company in a timely manner of the issuance of a final court decision and that the independence criteria of article 9 of law 4706/2020 are met.

6.6. President of the Board of Directors

The President of the Board of Directors coordinates the function of the Board of Directors and chairs it. He has the responsibility to convene the Board of Directors, to designate the issues on the agenda of its meetings and to ensure the good organization of its works and the efficient conduct of its meetings. He ensures the timely and correct information of the members of the Board of Directors, guided by the fair and equal treatment of the interests of all shareholders, the maximization of



the return on investments and the protection of the Company's property. He coordinates the implementation of the Company's corporate governance system and its effective implementation. The Board elects its President from among its members. In case the President is absent or is prevented from exercising his duties, he is replaced as President of the Board, in his non-executive duties by the non-executive Vice President and in his executive duties by the Executive Vice President, in case of absence or impediment of these, by another member of the Board with a corresponding capacity, which will be specifically determined by the Board.

6.7. Vice – Presidents of the Board of Directors

According to article 12 of the Company's Articles of Association, the BoD elects from among its members a non-executive Vice-President and an Executive Vice-President, who shall replace the President as referred to in the preceding paragraph.

The non-executive Vice President is assigned all the responsibilities that belong to this position and capacity, in accordance with the Law and the Corporate Governance Code applied by the Company. Indicatively, he is in charge of the coordination and effective communication of the executive and non-executive members of the Board. He also chairs the meetings of the non-executive members of the Board. He attends the General Meetings of the Company's shareholders in order to discuss corporate governance issues, when and should they arise.

6.8. Chief Executive Officer

According to article 12 par. 2 of the Company's Articles of Association, the responsibilities, powers, duties and the term of office of the Chief Executive Officer are determined each time by a decision of the Board of Directors.

Article 7: Board of Directors' Committees

7.1. Audit Committee

The Audit Committee is a Committee of the Board of Directors and consists of four (4) Members. Three of its Members are Independent from the Company, according to the requirements of Law 4449/2017 and Law 4706/2020. At least one (1) Member of the Audit Committee has sufficient knowledge in the audit or accounting of companies, and is obligatorily present at the meetings of the Audit Committee



concerning the approval of the financial statements. Its term is three years and coincides with that of the members of the Board.

The Chairman is appointed by the Members and is independent of the Company within the meaning of Law 4706/2020.

The Audit Committee is established and operates in accordance with article 44 of Law 4449/2017, as amended by article 74 of law 4706/2020, articles 10, 15 and 16 of Law 4706/2020, EU Regulation 537/2014, the KED that has been adopted by the Company and the provisions of these Rules of Operation.

The members of the Audit Committee of the Company, their CVs and the properties of each of them, are posted on the Company's website (<https://ir.ascompany.gr/el/home/>).

The Audit Committee has specific responsibilities and duties regarding the supervision of the regular audit, the financial information process, the Internal Control System, regulatory compliance and risk management and the supervision of the Internal Control Unit.

The operation of the Audit Committee is described in detail in its Rules of Operation, which is drawn up by itself and is approved by the Board of Directors of the Company. The Rules of Operation of the Audit Committee are posted on the Company's website (<https://ir.ascompany.gr/el/home/>) and are contained in **ANNEX 2** hereof.

In order to fulfill the purpose of the Committee, the BoD has the necessary funds to the Commission on the recommendation of its President.

7.2. Remunerations and Candidate Nomination Committee

The Company has a 3-member Remunerations & Candidate Nomination Committee, which is a Committee of the Board and is composed of non-executive members, the majority of whom are independent. The Chairman of the Committee appointed is an independent non-Executive Member.

The Remunerations and Candidate Nominations Committee, among others:

- formulates proposals to the Board regarding the remuneration policy submitted for approval to the General Meeting, in accordance with par. 2 of article 110 of law 4548/2018,
- formulates proposals to the Board regarding the remuneration of the persons that fall within the scope of the remuneration policy, according to article 110 of law



4548/2018, and regarding the remuneration of the Company's executives, as well the head of the internal audit unit,

- examines the information included in the final draft of the annual remuneration report, providing its opinion to the Board, before submitting the report to the General Meeting, in accordance with article 112 of law 4548/2018.
- identifies and proposes to the Board persons suitable for the acquisition of the status of a member of the Board of Directors, based on a procedure provided in its Rules of Operation, taking into account the factors and criteria determined by the Company, in accordance with the Suitability Policy adopted,
- periodically evaluates the size and composition of the Board based on the Suitability Policy and submits its proposals to the Board.

The Committee has Rules of Operation (**ANNEX 3** hereof), which define, inter alia, its role, the fulfillment procedure, as well as the procedure for its convening and meetings. The Rules of Operation are posted on the Company's website (<https://ir.ascompany.gr/el/home/>).

In order to fulfill the purpose of the Committee, the BoD has the necessary funds, after a proposal of its Chairman to the Board.

C. Company Organization

The existing organization serves the needs of the Company in the context of achieving its purpose.

The head of each unit in the Company is responsible for the organization and supervision of all its activities in order to achieve the strategic and operational goals of the Company.

The reporting lines of the heads of each organizational unit are reflected in the organization chart of the Company, while the main tasks per organizational unit are described below.



Article 8: Units that report to the Board of Directors

8.1. Internal Audit

The Internal Audit Department (hereinafter IAD) is an independent organizational unit within the Company, with the main purpose of providing audit, consulting and assurance services, with objective and independent judgment, to ensure its smooth and efficient operation, within the context of the general strategy, to achieve its planned qualitative and quantitative objectives.

The head of the IAD, who heads the Department, is appointed by the Board of Directors of the Company, upon the proposal of the Audit Committee and is a full-time and exclusive employee. In the performance of his duties he is personally and functionally independent and has the required knowledge and expertise. It reports to the Chief Executive Officer, but is reported, supervised and evaluated in relation to his work by the Audit Committee.

Within the framework of its general responsibilities, according to Law 4706/2020, the IAD:

a) Monitors, controls and evaluates:

aa) the implementation of the Rules of Operation and the Internal Control System, in particular as to the adequacy and correctness of the financial and non-financial information provided, risk management, regulatory compliance and the corporate governance code adopted by the Company;

ab) quality assurance mechanisms,

(ac) corporate governance mechanisms; and

ad) compliance with the commitments contained in prospectuses and the Company's business plans regarding the use of funds raised from the regulated market.

b) Prepares reports to the audited units with findings regarding item a), the risks arising from them and suggestions for improvement, if any. The reports of the present, after incorporating the relevant views of the audited entities, the agreed actions, if any, or the acceptance of the risk of non-action by them, the limitations on its scope of control, if any, the final internal audit proposals and the results of the response of the audited units of the Company to its proposals are submitted quarterly to the Audit Committee.

c) Submits at least every three (3) months to the Audit Committee reports, including its most important issues and proposals, regarding the tasks of items a) and b) hereof,



which the Audit Committee presents and submits, together with its remarks, to the Board.

At the same time, the IAD:

- Examines the mechanisms for the safeguarding and protection of the Company's assets.
- Examines the risk management mechanisms and the operation of regulatory compliance as well as the integrity, reliability, confidentiality and continuous availability of information systems.
- Examines any issue requested by the Audit Committee and / or the BoD, provided it receives the relevant approval from the Audit Committee.
- Informs the Audit Committee, and the Board on a regular basis or in exceptional cases, as the case may be.
- Informs the Audit Committee and the Board of the Company for cases of conflict of private interests.
- Controls the relations and transactions of the Company with its related parties.
- Controls the remunerations and all kinds of benefits to the members of the Board, based on decisions of the General Meeting of the shareholders.
- Monitors the adequacy of risk identification and management procedures.
- Controls and ensures the quality and reliability of the information provided by the Management to the Board of Directors regarding the internal control system.
- Periodically confirms (follow-up) the degree of implementation of the agreed actions and informs the Audit Committee.

Specifically in the context of the evaluation of the Internal Control System (Internal Controls) and Risk Management of the Company, the IAD:

- Monitors, examines and evaluates the adequacy and effectiveness of all the policies, procedures and safety valves of the Company regarding on the one hand the Internal Control System (Internal Controls) and on the other hand ensuring the quality of the financial information provided to the Board. Identifies the main risks and uncertainties of the Company, evaluates the methods used by the Company to identify and monitor them as well as address the main ones through the Internal Control system (Internal Controls), as well as their disclosure in the disclosed financial information in the right way.



- Examines the existence and content of those procedures, according to which the Company's staff will be able, in confidence, to express its concerns about possible illegalities and irregularities.

The individual duties of the Department are included in the Rules of Operation of the IAD, as attached in **ANNEX 4**.

The Company may also assign to the Head of the Internal Audit Department the role of Risk Manager Officer (hereinafter RMO), having ensured the existence of the necessary safety valves, in accordance with the provisions of the Risk Management Rules of Operation (**ANNEX 5**).

8.2. Legal Department

The Legal Department of the Company is staffed by lawyers, by standing order and / or external collaborators.

Indicatively, the responsibilities of the department are the following:

- Support in the preparation and examination of contracts,
- Control and support of the legality of the actions of the Management, with relevant suggestions, where required,
- Providing legal support for the activities and interests of the Company, in accordance with current Greek and European legislation,
- Dealing with issues of the Company's statutory operation,
- Providing legal opinions on questions of the Management or the Administrative Bodies
- Judicial representation of the Company.
- Coordination of cooperation with local lawyers, external collaborators, to deal with judicial or other legal issues
- Collaboration with other lawyers, external collaborators, in Greece and abroad, to address specific issues.
- Contribution to the drafting of minutes of General Meetings, BoD and Internal Audit Committee.
- Regulatory compliance control and relevant suggestions to the competent bodies of the Company



The Legal Department reports to the Board of Directors of the Company and cooperates with all the bodies and directorates of the Company.

8.2.1. Regulatory Compliance Unit

The Company has a Regulatory Compliance Officer (hereinafter RCO), subordinate of the Legal Department.

The RCO has the responsibilities provided in Law 4706/2020 and the KED and particularly the establishment and implementation of appropriate and updated policies and procedures, in order to achieve timely and full compliance of the Company with the applicable regulatory and regulatory framework and provide at all times a complete picture of the degree to which this has been achieved. The complexity and nature of the Company's activities have been evaluated for the establishment of the relevant policies and procedures.

The RCO reports to the Board of Directors, the Chief Executive Officer and the Audit Committee. He has access to all required sources of information, has sufficient knowledge and experience regarding the regulatory framework governing the overall operation of the Company and prepares the annual regulatory compliance action plan of the Company which is approved by the Audit Committee. To achieve its goals and on a case by case basis, it cooperates with all the executives of the Company.

The Regulatory Compliance Officer cooperates with the heads of the Company's Directorates / Departments / Sub-Departments, especially with the Chief Financial Officer, the Audit Committee and the head of the Internal Audit Department. He proposes meetings on a regular or extraordinary basis at his discretion with the above, in order to agree on actions and / or to make suggestions related to the risks of regulatory compliance by the operation of the Company. He proposes to the Board, in consultation with the head of the Internal Audit Department, training actions and the allocation of resources for the training of Company executives in matters of corporate governance, legislation on the capital market and others related to important functions of the Company. He is present, if requested, at the meetings of the Audit Committee and the Board.

The work, duties and responsibilities of the RCO are reflected in the Rules of Operation of Regulatory Compliance (**ANNEX 6**).



8.2.2. Corporate Secretary

The Corporate Secretary is appointed and revoked by the Board of Directors, is not a member of it and attends its meetings, as well as the General Meetings of shareholders.

The main responsibilities of the Corporate Secretary are the following:

- provides practical support to the Board of the Company for the efficient and effective operation and for the compliance of the BoD with the internal policies and procedures of the Company, the relevant laws and regulations.
- in consultation with the President, he ensures the provision of timely, clear and complete information of the Board regarding its meetings, the inclusion of new members, the organization of General Meetings, the facilitation of shareholders' communication with the Board of Directors and the communication facility of the Board with senior executives.

In general, the Corporate Secretary performs all the responsibilities and duties that relate to this position, in accordance with the legal and regulatory framework to which the Company adheres.

Article 9: Personal Data Protection Officer

The responsibilities of the Personal Data Protection Officer (DPO) cover all the obligations of the Company arising from the current European and national legislation on personal data protection (GDPR).

Article 10: General Manager

The General Manager is in charge of all the Directorates of the Company and reports to the Chief Executive Officer and the Board of Directors.

The main responsibilities of the General Manager of the Company include the following:

- Supervision and coordination of the smooth operation of the Directorates and Departments
- Coordination of the activities of the Directorates
- Maintaining a climate of cooperation between the Company's directorates.



- Providing valid and timely information to the CEO, through the preparation of regular reports, memoranda or other forms of communication.
- Suggestions to the Board for the formulation and implementation of the business strategy in order to fulfill the annual and long-term goals of the company
- Participation with the Management in the wider strategic planning
- Communication of the strategy to be implemented to the Management and other Executives of the Company and monitoring of its implementation.
- Communication of the most important results of the Company and the Group to the Management and, as the case may be, to Executives
- The participation, if requested, in the meetings of the Board of the Company, unless he is a Member of which he participates automatically
- Identification of human resource needs together with the Management or the Directors of the Company on a case by case basis
- Participation in the evaluation and development of Executives (promotions, salaries, etc.).

Article 11: Directorates

11.1. Generally

The Directorates provided in the Organization Chart of the Company, are headed by the respective Managers who refer to the General Manager and through him to the Chief Executive Officer, as well as to the Board of Directors, when requested, or deem necessary themselves.

The head of each Directorate is the respective Manager. Unless explicitly prohibited by applicable law, the same person may be in charge of more than one of the Company's Directorates or departments and divisions, depending on the operational needs and guided by the corporate interest. Most of the Company's Directorates are structured in Departments and Subdepartments. The Heads of Departments or the Heads of Divisions report to the Managers. In special cases, if there is no relevant prohibition, the work of Departments may be directed by the same Supervisor or Head respectively. Also, in special cases, the work of the Departments may be directed directly by the Managers of the respective Directorate or the General Manager.

The individual Directorates of the Company have in summary the following object:



11.2. Product Marketing Management Directorate

The Directorate is headed by the **Product Marketing Management** Manager, who reports to the General Manager and through him to the CEO. The main responsibilities of the Directorate can be summarized as follows:

- Monitoring the market in which the Company operates, as well as the movements of competitors, in order to increase the competitiveness and market share of the Company.
- Development of strategic plans and marketing plans, promotions and plans to increase market penetration and develop the Company's competitive position.
- Market research for new and innovative products.
- Redesign of products, according to the special needs of the Greek and foreign market and their commercial promotion with the most modern marketing strategies.

11.3. Communication Marketing Directorate

The Directorate is headed by the Marketing Communication Manager who reports to the General Manager and through him to the CEO. The main responsibilities of the Management can be summarized as follows:

- Creating a communication strategy for the Company which includes PR, Marketing and Online.
- Implementation of communication plans aimed at increasing the competitiveness of the company's image and its products

The individual managers of the Communication Marketing Directorate of the Company are the following:

- Communication Marketing Manager
- Internet Communication Manager

11.4. Digital Operations Directorate



The Directorate is headed by the Manager of Digital Operations who reports to the General Manager and through him to the Chief Executive Officer. The main responsibilities of the Directorate may be summarized as follows:

Design and implementation of the company's digital transformation strategy

- Management of the online stores of the company's customers
- Development of a B2B e-commerce platform
- Design and implementation of B2C e-commerce strategy through third party eRetailers
- Management of digital technology suppliers
- Development of online sales
- Collaborate with sales and marketing teams to achieve common online and offline business goals

11.5. Sales Directorate

The Sales Department is headed by the Sales Manager, who reports to the General Manager and through him to the CEO.

The main activities of the Company's Sales Directorate are the following:

Monitor and pursuit of business goals, as budgeted by the Company's Management, with the main aim of increasing Turnover.

- Planning sales plans per customer
- Development of the customer base in Greece and abroad and penetration in new markets
- Building long-term win-win relationships with large customers
- Designing a strategic business development plan
- Preparation and monitoring of sales budget
- Commercial policy planning
- Training, mentoring and monitoring of sales teams
- Design and monitoring of KPIs (KEY PERFORMANCE INDICATORS) and reports to Management



11.6. Directorate of Operations

The Directorate of Operations is headed by the Operations Manager, who reports to the General Manager and through him to the Chief Executive Officer.

The main activities of the Company's Directorate of Operations are the following:

- the application of proper procedures and practices throughout the company and its subsidiaries
- in strategy formulation, performance improvement, procurement of material and resources in a cost-effective manner
- increase the quality of customer service
- design and implementation of best practices at all levels with the aim of efficiency and profitability increase

More specifically, the Operations Manager has as main responsibilities:

- all operations to be performed in an appropriate and cost-effective manner
- improvement in all systems, processes and business management
- compliance of procedures with legislation
- the supply of goods, materials, inventory monitoring and the improvement of warehouse efficiency
- setting business goals and improving profitability
- managing budgets and forecasts
- increasing employee productivity and meeting human and other resource needs
- increase the quality of customer service
- the correct computer operation

11.7. Financial Management

The Financial Management of the Company is headed by the Financial Manager, who reports to the General Manager and through him to the Chief Executive Officer and the Board of Directors.



The Financial Management consists of the following departments:

- Accounting Services Department, the operation of which is under the supervision of the Chief Accountant
- Shareholder Service & Corporate Announcements Department

The main activities of the Financial Directorate of the Company include the following:

- Publication of the Company's results on a monthly basis based on IAS.
- Providing valid and timely financial information to the Management through the creation of regular reports and reports or other form of reports.
- Management of the Company's available funds.
- Provision to the Department of Shareholder Service and Corporate Announcements of all the necessary information and data for the correct, complete and timely information of the Company's shareholders and investors, in accordance with the existing legislation and the Corporate Governance.
- Management and supervision of the financial and international tax planning of the Company.
- Submission of proposals to the Board of the Company, regarding the investment planning of the Company.
- Recommendations to the competent bodies of the Company regarding the determination of the financial policy of the Company and the improvement of the return on capital.
- Monitoring and processing of the Company's obligations in accordance with Law 4548/2018.
- Financial management

11.7.1. Accounting Services Department

The Accounting Services Department of the Company is staffed by specialized staff and Head of Accounting who manage the following basic tasks:

- Accounting tasks

- Accounting records of transactions in the warehouse (imports, exports of goods, returns, rebates).



- Costing of imports in the warehouse.
- Execution of an agreement between the warehouse balance and accounting books.
- Compliance & fund agreement
- Monitoring of current accounts under the guidance of the accounting officer.
- Issuance of payable checks.
- Preparation of tax returns and payment of taxes.
- Keeping accounting books and preparing financial statements.

- Payroll tasks

- Prepares the monthly payroll statements
- Takes care of the payment of the salary.
- Issues certificates regarding the salaries and insurance contributions of the staff.
- Calculates insurance contributions and other deductions.
- Keeps records and records and submits the declarations and data provided for in social security legislation.

12.7.2. Shareholder Service Department & Corporate Announcements

The duties of the Shareholder Service and Corporate Announcements Department are reflected in the Rules of Operation of the Shareholder Service and Corporate Announcements Department, in which the relevant operating framework is designated, the basic responsibilities are defined and the activities of the Department are harmonized with the provisions of Law 4706/2020 on corporate governance regarding the mandatory operation of a Shareholder Service Unit and Corporate Announcements in listed companies.

The Rules of Operation of the Shareholder Service and Corporate Announcements Department are contained in **ANNEX 7** of this Regulation.



D. Company Operating Regulatory Framework & Corporate Governance

Article 13: Regulatory framework

The regulatory framework of the Company is formed by:

- the current legislation for Public Limited Companies that are of public interest and are listed on an Organized Stock Exchange Market in the European Union and specifically on the ATHEX.
- the Corporate Governance Code of the ESED 2021 adopted by the Company

Article 14: Legislation for listed companies in Greece

The Company, as a Societe Anonyme operating in Greece, is obliged to abide by Law 4548/2018 as well as the other legislation governing its operation, as a trading company dealing with imports, exports, wholesale and retail trade.

Furthermore, as a Company listed on the ATHEX, it must implement and comply with the current stock exchange legislation, including Law 4607/2020 and the relevant regulatory and regulatory framework formed by the ATHEX and the Hellenic Capital Market Commission, within the framework of their responsibilities.

Article 15: Corporate Governance Code

The Company has adopted the Corporate Governance Code (KED) of the Hellenic Corporate Governance Council of 2021, which it implements, with some deviations. The adoption of the KED and the deviations took place with the no. 763/16/7/2021 minutes of the BoD of the company.

Article 16: Company procedures

16.1. Recruitment and evaluation process of senior executives

The Company forms a clear and comprehensive framework for the recruitment of new senior executives and the management of their performance, which is described in the process of Recruitment and Evaluation for Senior Executives.

The purpose of the Recruitment and Evaluation Process for Senior Executives is to formulate a comprehensive framework for the recruitment of new senior executives and to record their performance appraisal practices.



The Recruitment and Evaluation Process for Senior Managers is described in **ANNEX 8** hereof.

16.2. Related Party Transaction Notification Procedure

The Company has a Related Party Transactions Policy and Procedure that it prepares and implements, with the aim to:

- designate the related parties for the Company,
- establish the rules and procedures that lead to maximum transparency and effective supervision of the Company's contracts or transactions with related parties,
- set the rules and procedures for the detection, evaluation, approval and disclosure of related party transactions in compliance with the relevant legislation.

The above Procedure is included in **ANNEX 9** herein.

16.3. Conflict of Interest Prevention and Management Policy & Procedure

The Company has and implements a Procedure for the Prevention and Management of Conflict of Interest situations that specifies the relevant Policy for the Prevention and Management of Conflict of Interests of the Company, and describes the existing mechanisms for preventing and dealing with potential or present situations of conflict of interest, including special provisions of the members of the Board and third parties who have been assigned responsibilities of the Board of Directors.

The purpose of the Policy and Procedure for the Prevention and Management of Conflict of Interest Situations is to create a framework of policies, mechanisms and procedures implemented by the Company with the aim of preventing, dealing with and managing existing and potential conflict of interest situations.

The above Policy for the Prevention and Management of Conflict of Interest Situations is included in **ANNEX 10** and the Procedure for the Prevention and Management of Conflict of Interest Situations is included in **ANNEX 11** of these Rules.



16.4. Process for the Management of Privileged Information and Proper Information of the Public

The Procedure for the Management of Privileged Information and Proper Information of the Public reflects the framework of procedures and mechanisms applied by the Company, in order to effectively manage the privileged information and to inform the public, in accordance with the applicable legal and regulatory framework.

The process includes the appropriate mechanisms and methods for managing privileged information regarding:

(a) the management of privileged information and in particular the obligations under Articles 7, 8, 10 and 14 of Regulation (EU) 596/2014 concerning:

- the evaluation of information to be classified as privileged,
- the prohibition of the misuse of privileged information or the attempted misuse,
- the prohibition of recommending another person to misuse privileged information,
- the prohibition of illegal disclosure of privileged information.

(b) proper information of the public and related disclosure requirements such as:

- the obligation of disclosure of preferential information by the Company and the possibility of postponement of disclosure under Article 17 of Regulation (EU) 596/2014,
- the conditions regarding the disclosure of privileged information by the Company in the context of market surveillance under Article 11 of Regulation (EU) 596/2014,
- the prohibition of market manipulation under Articles 12, 13 and 15 of Regulation (EU) 596/2014,
- the obligations of recording and submitting to the Hellenic Capital Market Commission the list of persons who have access to privileged information under Article 18 of Regulation (EU) 596/2014,
- prohibitions on the publication or dissemination of information in the media pursuant to Article 21 of Regulation (EU) 596/2014.

The Procedure aims at the timely and complete information of the Company's executives and staff, as well as any third party regarding its application as follows, on



sanctions related to possible non-compliance with it and the requirements of the institutional framework for market abuse.

The Procedure for the Management of Privileged Information and Proper Information of the Public is set out in **ANNEX 12** to this Regulation.

16.5. Procedure of Periodic Evaluation of the Internal Control System (ICC)

The Procedure of Periodic Evaluation of the Internal Control System covers the requirements of article 14 of Law 4706/2020 and the decision no. 1/891/30.9.2020 of the Exchange Commission and defines the individual actions that are followed for the fulfillment of the periodic evaluation of the Company's ICC by an independent evaluator.

This Procedure aims to create a clear framework for the selection of the evaluator, the objects of evaluation as well as the compilation and communication of the results through a relevant report.

The Procedure is implemented by the Audit Committee under the supervision of the Board. Specialization on the responsibilities is included in the separate sections of the Procedure of Periodic Evaluation of the Internal Control System.

The Procedure is included in **ANNEX 13** of this Regulation.

16.6. Board Members and Executives Training Policy and Procedure

The Company follows the Board Members and Executives Training Policy and with the aim of creating a climate of continuous improvement of performance and training and implements a Training Procedure for Board Members and Executives in order to determine the training framework that meets the needs of the members of the Board of Directors and the Company's senior management and in particular those involved in internal audit, risk management, regulatory compliance and information systems.

The Procedure was prepared based on the best practices and the Greek Code of Corporate Governance which is followed by the Company and is applied for the purpose of covering the introductory information needs of new Board members as well as the continuous training of existing members (see section Training of Board members).



The Policy is included in **ANNEX 14** and the Procedure is included in **ANNEX 15** of these Rules.

16.7. Procedure for compliance of Executives with Article 19 of Regulation (EU) 596/2014

The Company, in the context of implementation and compliance with article 19 of Regulation (EU) 596/2014, the letter no. 2146/14.10.2020 of the Exchange Commission and the relevant regulatory framework, implements the Procedure for compliance of Executives with Article 19 of Regulation (EU) 596/2014, in order to explicitly record the required disclosure actions, in case of transactions for own account on shares or other debit securities of the Company by executives and persons who have close ties with them, to enhance transparency as well as to identify and prevent possible risks of abuse and illegal communication of privileged information and market manipulation.

The above Procedure is described in **ANNEX 16** of these Rules.

16.8. Code of Ethics & Ethical Behavior

The Company has adopted the Code of Conduct and Ethics Behavior referred to in **ANNEX 17**, the purpose of which is to determine the commitments of the Company and its employees regarding the principles and rules that should govern each aspect of its operation as well as the relationships between of the Company, the employees and all interested parties.

16.9. Notification of Dependencies of Board Members

The Company assesses whether the independent non-executive members meet the independence criteria and examines whether there are professional or other relationships that could affect their objective and independent judgment or their ability to act in the interest of the Company. The fulfillment of the independence requirements is re-examined by the Board at least once per financial year, pursuant to the provisions of art. 9 par. 3 of Law 4706/2020.

The independent non-executive members provide the Remuneration and Nominations Committee with the necessary information for the evaluation of the assistance of the conditions of their independence.



Article 17: Operation and characteristics of the Internal Control System Policies and Regulatory Compliance Procedures

The Company establishes and implements a number of policies, procedures and mechanisms, including risk management and regulatory compliance that contribute to its safe and effective operation and constitute its Internal Control System (ICS). The Company's ICS aims at:

- the consistent implementation of the business strategy, with the efficient use of available resources,
- the recognition and management of the essential risks related to the business activity and operation of the Company,
- the efficient operation of the Internal Audit Department,
- to ensure the completeness and reliability of the data and information required for the accurate and timely determination of the financial situation of the Company and the preparation of reliable financial statements, as well as its non-financial situation, in accordance with article 151 of Law 4548/2018,
- the compliance with the regulatory and legislative framework, as well as the internal regulations governing the operation of the Company.

The ICS consists of:

- The Control Environment
- Risk Management
- The Control Mechanisms and Safety Valves
- The Information & Communication System
- The Monitoring Activities of the ICS

17.1. Control Environment

The Company's Control Environment includes the structures, policies and procedures that contribute to the development of the ICS, the framework of ethics and integrity that governs the Company (eg Code of Ethics and Ethical Behavior), the organizational structure and operation of the Board and its Committees (eg Suitability Policy, Rules of Operation of Committees), the role of the Management and the determination of the appropriate reporting lines, etc.



17.2. Risk Management

The Company has prepared Rules for the Operation of Risk Management in order to determine the framework of identification, assessment and management of risks arising during the operation of the Company as well as the definition of the scope and duties of the executives responsible for its implementation.

The Board of Directors of the Company has the overall responsibility for the design and effective operation and implementation of the risk management framework related to the overall operation and achievement of the Company 's objectives.

The Company has established and implements a risk management system based on four (4) axes:

- risk identification,
- risk assessment,
- risk response, and
- risk monitoring and reporting.

Risk Management is a systematic process for the Company that aims to effectively identify, analyze, control, manage and monitor any type of risk involved in the operation of the Company.

The results of the process are reflected in the Risk Profile and the Action Plan of the Company approved by the Board of Directors. The Audit Committee monitors the implementation of the process as well as the progress of the implementation of the actions of the Action Plan.

The Risk Management Rules of Operation adopted by the Company are included in ANNEX 5 of the present Rules.

17.3. Control Mechanisms & Safety Valves

The Company adopts and implements policies that are in accordance with the current legislation and set the principles, values and basic rules for various issues such as recruitment and evaluation policies, Company relations with customers and suppliers, personal data protection. At the same time, it implements basic procedures that ensure the proper execution of tasks by its executives and employees, in order to



optimally operate and organize the Company as well as compliance with the applicable legal and institutional framework. The content of the Policies and Procedures is approved by the Board.

17.4. Information and Communication System

The Company has established communication channels whose operation is described indicatively in the Code of Ethics and Ethical Behavior and in the Regulatory Compliance Rules of Operation while taking measures for the reliability of financial and non-financial statements.

17.5. Monitoring of the ICS

The ICS as a whole is monitored by the Audit Committee while an evaluation is carried out by an external independent evaluator.

17.5.1. Internal control

The Company has an Internal Control Unit, which operates at a department level (IAD) in order to conduct audits and provide consulting, suggestive and assurance services, with objective and independent judgment, in order to ensure its smooth and efficient operation, within the framework of its general strategy, to achieve the its planned qualitative and quantitative objectives.

The IAD is an independent organizational unit, headed by its head, and reports administratively to the CEO but is reported and supervised by the Audit Committee. Its head has access to any organizational unit of the Company and is aware of any information required for the performance of his duties.

The Company has prepared Rules of Operation of the IAD in order to describe the role, the object, the responsibilities, the duties, the obligations and other parameters of the operation of the Department.

The Rules of Operation of the IAD are included in **ANNEX 4** of these Rules.

17.5.2. Regulatory compliance



The Company has developed and implements Rules of Operation for Regulatory Compliance in order to determine the framework for identifying, addressing, preventing and monitoring regulatory compliance issues and determining the scope and duties of the executives responsible for its implementation.

The main mission of regulatory compliance is the establishment and implementation of appropriate and up-to-date policies and procedures to achieve the above, evaluating the complexity and nature of the Company's activities in the existing operating model but also in planning new activities, products, relationships with third parties etc.

The Company implements a Regulatory Compliance System that consists of four main pillars:

- Compliance Strategy concerning actions and commitment to compliance issues of the Board and senior management,
- Compliance Risk Management, which involves actions from the compliance function,
- Compliance policies and procedures, which involve actions and procedures by all staff and are designed based on the above,
- Formulation of a Compliance Culture, which concerns actions from the compliance function to form a corporate compliance culture.

The role of the Head of Regulatory Compliance is assigned to a member of the Legal Department of the Company. The Regulatory Compliance Officer is responsible for overseeing and managing regulatory compliance and ethical issues. The BoD has the overall supervisory responsibility to monitor on an ongoing basis the Company's compliance achievement, while the Audit Committee approves and monitors the implementation of the annual regulatory compliance action plan which includes the periodic ones and, where appropriate, compliance actions.

Regulatory obligations and required policy procedures and mechanisms are mapped during the compliance risk assessment and are recognized at a minimum during the preparation of the annual regulatory compliance action plan as described in the Company Rules of Operation for Regulatory Compliance.

The above Rules of Operation for Regulatory Compliance as well as the Code of Ethics and Ethical Behavior are included as **ANNEXES 6 and 18** respectively of these Rules.



ANNEX

α/α	Text
1	Board of Directors Members Suitability Policy
2	Rules of Operation for the Audit Committee
3	Rules of Operation for the Remunerations and Candidate Nomination Committee
4	Rules of Operation for the Internal Audit Department
5	Rules of Operation for Risk Management
6	Rules of Operation for Regulatory Compliance
7	Rules of Operation for the Shareholder Service and Company Announcements Department
8	Recruitment and evaluation process of senior executives
9	Related Party Transaction Notification Procedure
10	Policy for the Prevention and Management of Conflict of Interest Situations
11	Procedure for the Prevention and Management of Conflict of Interest Situations
12	Procedure for the Management of Privileged Information and Proper Information of the Public
13	Procedure of Periodic Evaluation of the Internal Control System (ICS)
14	Board Members and Executives Training Policy
15	Board Members and Executives Training Procedure
16	Procedure for compliance of Executives with Article 19 of Regulation (EU) 596/2014
17	Code of Ethics & Ethical Behavior

