



INTERNAL OPERATING REGULATION

Cholargos 08-07-2024

CONTENTS

CONTENTS	2
CHAPTER 1	5
GENERAL	5
SCOPE OF THE INTERNAL OPERATING REGULATION	5
VALIDITY AND AMENDMENT OF THE INTERNAL OPERATING REGULATION	5
OBLIGED PARTIES FOR COMPLIANCE WITH THE INTERNAL OPERATING REGULATION	6
CHAPTER 2	6
BOARD OF DIRECTORS	6
MEMBERS OF THE BOARD OF DIRECTORS	7
CHAIRMAN OF THE BOARD OF DIRECTORS	7
POSITION IN THE HIERARCHY	7
CEO	7
POSITION IN THE HIERARCHY	8
SECRETARIAT OF THE CHAIRMAN OF THE BOARD OF DIRECTORS	8
POSITION IN THE HIERARCHY	8
SECRETARIAT DUTIES	8
CEO'S SECRETARIAT	9
POSITION IN THE HIERARCHY	9
SECRETARIAT DUTIES	9
CHAPTER 3	9

CONFLICT OF INTEREST	9
CHAPTER 4	11
RELATED PARTY TRANSACTIONS	11
DEFINITION OF RELATED PARTY TRANSACTIONS	11
TRANSACTION APPROVAL PROCESS	12
CHAPTER 5	13
OCCUPATIONAL HEALTH AND SAFETY	13
CHAPTER 6	13
CHAPTER 7	13
DIVERSITY CHARTER	13
CHAPTER 8	13
CODE OF CONDUCT.....	13
CHAPTER 9	14
PERSONAL DATA PROTECTION	14
DATA PROTECTION OFFICER.....	14
CHAPTER 10.....	14
ORGANIZATIONAL CHART	14
(1) GENERAL MANAGEMENT	14
1.1. TECHNICAL DIRECTORATE.....	14
1.2. R&D DEPARTMENT	15
1.3. COMMERCIAL DIRECTORATE:	15
(2) LEGAL SERVICES DIRECTORATE.....	16
(3) DATA PROTECTION OFFICER:.....	17

(4) HR, PHYSICAL SECURITY AND FACILITIES DIRECTORATE.....	17
HUMAN RESOURCES DEPARTMENT:.....	17
PHYSICAL SECURITY DEPARTMENT:.....	17
FACILITIES DEPARTMENT:	18
(5) GENERAL FINANCE DIRECTORATE:.....	18
(6) CORPORATE INFORMATION SYSTEMS DIRECTORATE	18
ORGANIZATIONAL CHART	20
CHAPTER 11.....	22
SANCTIONS	22
IMPLEMENTATION OF THE INTERNAL OPERATING REGULATION	22

The internal operating regulation of "SINGULARLOGIC INFORMATION SYSTEMS AND SOFTWARE TECHNOLOGY S.A." and distinctive title "SINGULARLOGIC S.A." (hereinafter referred to as the "Internal Operating Regulation" and "SINGULARLOGIC" or the "Company" respectively) were drafted in accordance with the legal and regulatory framework governing the Company and the provisions of its Articles of Association.

This document replaces and repeals all previous versions.

The Internal Operating Regulation reflects the size of the Company, its corporate purpose, structure and organizational chart, as well as the Company's internal policies and procedures.

CHAPTER 1

General

Scope of the Internal Operating Regulation

The scope of the Internal Operating Regulation is to organize the operation of the Company in order to ensure:

- The transparency of the Company's business activity.
- The oversight of management, including the decision-making processes of the Company's administrative, managerial, and supervisory bodies.
- Compliance with the applicable laws governing the Company, particularly adherence to the legal and regulatory framework.
- Business excellence and integrity.
- The protection of personal data in accordance with the provisions of Regulation (EU) 2016/679 and Law 4624/2019, as applicable.

The Internal Operating Regulation is based on the Company's current organizational chart and aligns with its objectives and the principles of modern organization and development.

Validity and Amendment of the Internal Operating Regulation

This Internal Operating Regulation was amended and came into force upon its approval by the Company's Board of Directors on 08/07/2024. The amendment concerns necessary adjustments to the Company's organizational chart following the assumption of duties by the new General Manager of the Company.

The Internal Operating Regulation and any amendments thereto are approved by decision of the Company's Board of Directors and are posted in an updated form on the Company's website, where they are always available. The Internal Operating Regulation and all amendments automatically take effect the day after their approval by the Board of Directors. Exceptionally, changes to the organizational structure will be implemented immediately upon approval by the Chairman of the Board of Directors and will be reflected in the Internal Operating Regulation as soon as possible.

The Internal Operating Regulation, through its posting on the Company's website, is always accessible and is communicated to all persons responsible for its observance, mentioned below.

Obligated Parties for Compliance with the Internal Operating Regulation

The following parties are obliged to comply with the Company's Internal Operating Regulation:

- The members of the Board of Directors and the Management.
- The General Manager.
- The Company's department Directors
- The department heads/supervisors
- All employees who have an employment relationship with the Company
- Third parties who provide services under a service contract provided that their contract with the Company subjects them to the Internal Operating Regulation.

The above-mentioned parties are bound by the provisions of the IOR and are additionally required to perform their duties as specified by their employment contract, Company policies, the Company's Articles of Association, and the instructions of their respective supervisor, director, or the executive management.

CHAPTER 2

Board of Directors

The supreme administrative body of the Company is the Board of Directors.

The Board of Directors is responsible for making decisions on all matters related to the management and representation of the Company, the handling of its assets, and the overall pursuit of the Company's business objectives.

The responsibilities of the Board of Directors are defined by the Company's Articles of Association and applicable legislation.

According to provisions in the Articles of Association, the Board of Directors may delegate its powers regarding the management and representation of the Company to one or more individuals, whether or not they are members of the Board. These individuals, unless restricted by the Articles of Association and in accordance with Board decisions, may further delegate the exercise of these powers or portions thereof to other members or third parties.

The Board of Directors meets at the Company's headquarters whenever required by law, the Articles of Association, or the needs of the Company. The Board may also validly convene at another location, either domestically or abroad, provided that all members are present or represented and no member objects to the holding of the meeting or the taking of decisions. Meetings of the Board may be conducted via teleconference, for some or all members. In such cases, the meeting notice to Board members includes the necessary information and technical instructions for participation. The preparation and signing of the minutes

by all Board members or their representatives are equivalent to a Board decision, even if no meeting has taken place.

The Board of Directors must comply with the applicable legislation on the protection of personal data and in particular comply with the provisions of Regulation (EU) 2016/679.

Members of the Board of Directors

The Company's Board of Directors consists of five members.

According to the Articles of Association of the Company:

Chairman of the Board of Directors

The Chairman of the Board collaborates with the Chief Executive Officer to develop and implement the Company's objectives in accordance with the provisions of the Company's Articles of Association and applicable legislation.

Position in the hierarchy

The Chairman of the Board of Directors reports to the Company's Board of Directors.

Key Responsibilities of the Chairman

- Leads the Company's administration, heading all departments according to the organizational chart, and implements the Group's strategy in collaboration with the Chief Executive Officer.
- Convenes Board meetings and sets the agenda items
- Chairs the meetings of the BoD.
- Works with the CEO to ensure the implementation of Board decisions.
- Calls extraordinary Board meetings as needed
- In cooperation with the CEO, he proposes the members of the committees, if any.
- Collaborates with the CEO on the preparation of the agenda of the meetings of the Board of Directors.
- Collaborates with the CEO in providing instructions and directions to new Board members.
- Makes decisions on personnel recruitment.
- Represents the Company before all authorities, in accordance with Board resolutions on delegated powers.
- Oversees the provision of information and support to Board members.

CEO

The Chief Executive Officer (CEO) is a member of the Board of Directors and works closely with the Chairman and the Board to develop and implement the Company's objectives.

Position in the hierarchy

The CEO reports to the Company's Board of Directors. He heads the departments and divisions of the Company as outlined in the organizational chart.

Key Responsibilities of the CEO

The CEO:

- Participates in defining the Company's strategy together with the Chairman and other Board members who hold executive roles.
- Takes part in setting the overall objectives and in determining how these objectives will be achieved.
- Shares responsibility with the Chairman of the Board for establishing the Company's compensation policy.
- Promotes the Company's image and vision.
- Engages in the approval process for capital investments.
- Develops and negotiates collaboration agreements with international companies (representation, marketing, product distribution, etc.).
- Liaises with financial institutions and makes decisions on matters of funding and loans.
- Co-decides and approves the Company's general operating expenses.
- Co-decides on pricing and discount policies.
- Sets priorities and makes decisions on investments, funding, pricing, and product matters.
- Directs the activities of personnel, particularly within the Company's commercial departments.
- Attends regular meetings with:
 - The Chairman of the Board
 - The Board of Directors
 - Banking institutions
 - Subsidiary companies of the Company

Secretariat of the Chairman of the Board of Directors

Position in the hierarchy

The Chairman's Secretariat reports directly to the Chairman of the BoD.

Secretariat duties

The Chairman's Secretariat provides general administrative support to the Board of Directors, in compliance with the provisions of Regulation (EU) 2016/679 on personal data protection.

Specifically:

- Prepares the agenda for each meeting under the Chairman's direction.

- Ensures timely distribution of the agenda and related materials to all Board members, in coordination with the Chairman.
- Schedules meetings for the Chairman of the Board.

CEO's Secretariat

Position in the hierarchy

The CEO's secretariat reports functionally to the CEO.

Secretariat duties

The Secretariat is responsible for organizing and overseeing all procedural tasks, obligations, and pending matters of the CEO, ensuring compliance with Regulation (EU) 2016/679 on personal data protection.

Specifically:

- Coordinates the CEO's meetings and general commitments.
- Resolves pending matters by collaborating with department heads, directors, executives, or other associates responsible for implementation.
- Manages the flow of incoming and outgoing documents and ensures their proper filing.
- Communicates with external parties as directed by the CEO to handle pending matters or relay messages.

CHAPTER 3

Conflict of interest

All employees are obligated to act loyally toward the Company. A conflict or potential conflict of interest arises when employees act based on personal interests that are or may be contrary to those of the Company.

Employees are required to adhere to the provisions on conflicts of interest specified in the Company's Internal Employment Regulation.

A conflict or potential conflict of interest may also arise or be identified between a member of the Company's Board of Directors and the Company. A conflict or potential conflict of interest occurs where a member of the BoD or any of his or her family members has or may have a personal or financial interest that limits or could limit that member's independence of judgment in performing their duties.

Board members and any third party delegated responsibilities by the Board are required, as part of their duty of loyalty to the Company, to avoid pursuing personal interests that conflict with those of the Company. They must disclose, in a timely and adequate manner, any personal interests arising from Company transactions relevant to their duties as Board members.

In particular, members of the Board of Directors and Senior Management should promptly and adequately disclose to the other members:

(a) any direct conflict of interest, i.e. any conflict of interest with the interests of the Company or with the interests of affiliated companies (within the meaning of article 32 of Law 4308/2014), which arises in the performance of their duties as members of the Board of Directors,

(b) any indirect conflict of interest, i.e. any conflict of interest between the Company and the people referred to in para. 2 of article 99 of Law 4548/2018, provided that these persons are associated with members of the Board of Directors.

Where a (direct or indirect) conflict of interest is identified, including a potential conflict of interest, the Board member must promptly inform the Board in writing describing, where applicable, the relevant situation or transaction in which the conflict of interest and his/her related personal interests arise or may arise. The disclosure of conflicts of interest concerns not only conflicts of interest of members of the Board of Directors with the interests of the Company or with the interests of other businesses subject to consolidation with the Company, but also conflicts of interest between, on the one hand, the Company and, on the other hand, related parties of the members of the Board of Directors (indicatively, children, spouse, company controlled by the member of the Board of Directors of the Company, etc.). The notification to the Management Board shall in any case contain an indication as to whether the declared conflict or potential conflict is direct or indirect as described above.

The members of the Board of Directors will abstain, temporarily, from voting on the declared transaction/status until a decision is taken on such a matter. If the Management Board decides that there is no conflict of interest, the temporary abstention will be lifted. If the Board of Directors decides that a conflict of interest has arisen, the member of the Board of Directors concerned shall temporarily abstain from the items on the Board of Directors agenda relating to the transaction/situation giving rise to the direct or indirect conflict of interest, in which case the decision on those matters shall be taken by the other members. If the inability to vote concerns so many members that the others do not form a quorum, the other members of the Board of Directors, regardless of their number, must convene a general meeting for the sole purpose of taking this decision.

The Board of Directors may consult with the Company's legal management if deemed necessary to determine whether there is a conflict of interest. The Company discloses any cases of conflict of interest at the next ordinary general meeting of shareholders of the Company, in accordance with para. 1 ed. 2 of article 97 of Law 4548/2018.

The participation of the members of the Board of Directors in the boards of directors of the parent company and/or subsidiaries is allowed, in accordance with the provisions of Law 4548/2018.

CHAPTER 4

Related Party Transactions

The related party transaction procedure aims to describe how related party transactions are approved in accordance with the applicable legal framework and to assess whether specific transactions are subject to or fall within the exceptions of paragraph 3 of Article 99 of Law 4548/2018.

Definition of Related Party Transactions

According to the provisions of paragraph 1, Article 99 of Law 4548/2018, the conclusion of any contracts between the Company and the persons referred to in paragraph 2 of Article 99 of Law 4548/2018 is prohibited and null and void. Specifically, this includes companies without shares listed on a regulated market, members of the Board of Directors, individuals controlling the company, their close family members as defined in Appendix A of Law 4308/2014, as well as legal entities controlled by these individuals. A natural or legal person is considered to control the company if one of the cases set forth in Article 32 of Law 4308/2014 applies.

According to paragraph 3, Article 99 of Law 4548/2018 the following types of transactions are excluded from the scope of the rules on related parties:

- Transactions that fall within the ordinary course of business of the Company with the persons mentioned in paragraph 2 of Article 99 of Law 4548/2018. "Ordinary transactions" are those customary, in relation to the Company's business activities, in terms of their nature and scale, and conducted under usual market terms.
- Contracts relating to the remuneration of the members of the Company's Board of Directors, the general manager and any deputy, as well as its executive officers as defined by International Accounting Standard 24, to which the provisions of Articles 109 to 114 apply.
- Contracts concluded by credit institutions under measures aimed at preserving their stability, following approval by the competent authority responsible for prudential supervision.
- Contracts between the Company and its shareholders, provided the opportunity to conclude such agreements is offered to all Company shareholders on identical terms, thereby ensuring equal treatment of all shareholders and the protection of the Company's interests.
- Contracts between the Company and a 100% subsidiary, or a subsidiary in which no related person participates under paragraph 2 of Article 99 of Law 4548/2018, or agreements for providing collateral or guarantees in favor of these subsidiaries.
- Contracts between the Company and companies directly or indirectly controlled by it, or collateral or guarantees in favor of such companies, which are concluded or provided in the interest and for the benefit of this

Company, without jeopardizing the interests of the latter or the interests of minority shareholders.

Transaction Approval Process

If the Board of Directors determines that a specific transaction falls within the scope of the above exceptions under Law 4548/2018, the relevant party is notified to complete the transaction without requiring board approval.

If the Board of Directors determines that a specific transaction does not fall within the scope of the above exceptions provided in Law 4548/2018, the procedure specified in Articles 100 and 101 of Law 4548/2018 must be followed.

The Board of Directors is the competent body for granting special authorization for related party transactions, according to Law 4548/2018, as amended. The approval must be granted prior to the completion of the transaction and remains valid for six (6) months, during which the transaction must be completed. The Board's approval is submitted to the General Commercial Registry (GEMI) in accordance with current legislation.

Within ten (10) calendar days from the publication of the relevant announcement in the General Commercial Registry (G.E.MI.), shareholders representing one twentieth (1/20) of the share capital may request the convening of a general meeting in order to decide on the granting of approval.

The contract for which approval was granted by the Board of Directors is considered finally valid only after the expiration of the ten (10) day period without any action, or with the approval of the general meeting or with the written declaration of all shareholders of the Company that they do not intend to request the convening of a general meeting, in accordance with the current framework. Following the expiration of the ten (10)-day period and subject to any request from the shareholders representing one twentieth (1/20) of the share capital to convene a general meeting, the Company publishes to the General Commercial Registry a second announcement regarding the expiration of the ten (10) day period.

Finally, the relevant party is adequately informed to proceed with executing the respective contract.

All transactions with related parties may be reviewed by the Board of Directors to monitor potential conflicts of interest in related party transactions, in accordance with the provisions of Law 4548/2018.

CHAPTER 5**Occupational Health and Safety**

The Company complies with the applicable provisions on health and safety at work by employing an occupational doctor and a safety technician who perform their duties as defined by current legislation.

CHAPTER 6**Policy for Combating Violence and Harassment and Managing Internal Complaints**

The Company observes all measures and obligations regarding the implementation of the provisions in Part B of Law 4808/2021 to prevent and address all forms of violence and harassment, including gender-based violence and harassment and sexual harassment. It has adopted a policy in accordance with Articles 9 and 10 of Law 4808/2021 and the related regulatory legislation (Ministerial Decision 82063/22-10-2021 by the Ministers of Education and Religious Affairs and Tourism – Government Gazette 5059B/01-11-2021) that applies to the individuals specified in paragraph 1 of Article 3 of Law 4808/2021.

The Company acknowledges and respects the right of each employee to a work environment free of violence and harassment and does not tolerate any such behavior of any form from any person.

CHAPTER 7**Diversity Charter**

The Company has signed the Diversity Charter of Greece and has joined the Diversity Charter Greece (<https://diversity-charter.gr/signatories/>). The Diversity Charter aims to serve as a commitment tool for promoting equality of opportunity and diversity in Greece.

CHAPTER 8**Code of Conduct**

The Company has a professional conduct policy applicable to all members of the Board of Directors, senior executives and employees and encapsulates the Company's values and the framework for conduct as required by current legislation, taking into account the specific market conditions in which the Company operates.

CHAPTER 9

Personal Data Protection

Within the scope of its activities, the Company complies with the provisions of the General Data Protection Regulation (EU) 2016/679 (GDPR), Law 4624/2019 as applicable. The Company has appointed a Data Protection Officer with the Personal Data Protection Authority.

Data Protection Officer

The Data Protection Officer (DPO) has been appointed following the procedures established by the Data Protection Authority. The DPO performs duties as specified under the General Data Protection Regulation (EU) 2016/679 (GDPR), as well as under Law 4624/2019, as applicable.

CHAPTER 10

Organizational chart

According to the organizational chart of the Company, the Company is organized as follows:

(1) General Management

The General Management is responsible for implementing the Company's strategic planning. It proposes strategic goals and directions, and coordinates, guides, and oversees the departments and divisions under its purview to achieve these objectives. The General Management comprises the Technical Directorate, the Commercial Directorate, and the Research & Development Department.

The General Manager leads the General Management.

The General Manager is supported by a secretary to assist in the completion of all tasks.

1.1. Technical Directorate

The main responsibility of this directorate is to select IT products and services that support the integration of client applications and technologies that will aid in the future development of solutions, providing a competitive advantage to the Company. This directorate supervises the departments under its responsibility to achieve their objectives and includes the Business Applications Services Department, Integrated Special Projects Department, Financial Applications Department, PM Office, and the SAP & ServiceNow Directorate.:

Business Applications Services Department: The main responsibility of the department is to provide consulting services for designing and implementing

innovative solutions using the Microsoft Power Platform and providing outsourcing services to Company clients.

Integrated Special Projects Department: This department is responsible for developing IT solutions and applications for public and private sector organizations, including their implementation and support.

Financial Applications Department: The main responsibility of the department is the development of financial service solutions, mainly addressed to financial institutions, including implementation and support.

PM Office: The main responsibility of this office is to manage client projects within the defined scope, time, quality, and cost parameters.

SAP & ServiceNow Division: Primarily responsible for providing consulting and development services to large corporate clients by leveraging the comprehensive SAP enterprise suite and the ServiceNow platform for digital workflows.

1.2. R&D Department

The R&D Department focuses on research and development of pioneering applications, participating in European projects.

1.3. Commercial Directorate:

The Commercial Directorate is responsible for the Company's commercial strategy, the implementation of its commercial policy, and the achievement of its commercial goals, utilizing the Company's solutions and applications to drive further growth and expansion. It comprises the Enterprise Solutions Directorate and the Public BS Department, along with the Presales & Solutions Design, Bid & Quality Process Management, and Marketing Departments.

Enterprise Solutions Directorate: Primarily responsible for promoting information systems, applications, and solutions to the broader private sector.

Public BS Department: Primarily responsible for promoting information systems, applications, and solutions to public and wider public sector entities.

Presales & Solutions Design Department: Primarily collaborates with the sales departments, preparing techno-economic proposals by leveraging the solutions and services provided by the Company and participating in tenders.

Bid & Quality Process Management Department: This department is mainly responsible for gathering the necessary documentation required for the Company's participation in tenders, as well as managing the certification and recertification of the organization according to ISO standards.

Marketing Department: Responsible for designing and implementing marketing strategies in line with corporate goals, forecasting market trends, collaborating with the sales departments, and promoting the Company's brand.

(2) Legal Services Directorate

The Company's Legal Services Directorate provides legal support for the Company's affairs.

The duties and responsibilities of the Company's lawyers may also be defined by the Company's Board of Directors through a formal decision.

In the organizational hierarchy, Company lawyers report to the Chairman of the Board of Directors and also have reporting obligations to both the Board and the CEO.

The Board of Directors or the Chairman may assign external legal partners to provide advisory services on specialized legal issues, as well as any legal services related to specific judicial and extrajudicial matters concerning the Company. The Board or Chairman selects these external legal partners, defining the specific terms of cooperation, the scope of legal services, and the compensation and payment terms.

Company lawyers may attend Board meetings and general shareholder assemblies upon invitation from the Chairman of the Board.

The lawyers are responsible for providing legal assistance to the Board of Directors, the Chairman, and the CEO, offering opinions on matters for which legal advice is requested and presenting verbal opinions. They also continuously update the Board on the progress of legal matters.

Additionally, they represent the Company in court as authorized attorneys in coordination with Company management.

They are responsible for maintaining the Company's legal case records.

Company lawyers also support the legal needs of the Company's directorates and departments.

They draft, review, and sign all Company contracts, ensuring legal accuracy and completeness. They review the documentation required for Company participation in tenders and are responsible for drafting objections and appeals before awarding authorities.

They prepare minutes of Board meetings and the general shareholders' assembly.

They provide written updates to Company departments regarding any applicable legislative regulations.

They work in collaboration with external legal partners managing the Company's judicial cases or extrajudicial legal matters.

They cooperate with external legal associates who handle court cases or out-of-court legal matters of the Company.

(3) Data Protection Officer: This role is described in detail in the dedicated section above.

(4) HR, Physical Security and Facilities Directorate

The HR, Physical Security, & Facilities Directorate includes the Human Resources, Physical Security & Reception, and Facilities departments. The Directorate, in cooperation with department heads, is responsible for attracting, selecting, and hiring qualified personnel to achieve Company goals. It aims to retain effective and productive employees through talent management programs, compensation and benefits, training, performance evaluations, and development initiatives. It also ensures a safe and secure physical work environment by providing appropriate working conditions across Company facilities.

Human Resources Department:

The HR department, in compliance with Regulation (EU) 2016/679 on data protection, is responsible for managing the Company's human resources.

Specifically, this department designs and implements:

- Candidate attraction and selection systems.
- Orientation and onboarding for new hires.
- Training programs in collaboration with external providers.
- Talent management and development systems.
- Comprehensive rewards programs.
- Performance evaluation and employee motivation systems.

Additionally:

- The HR department is responsible for informing and placing newly hired personnel.
- It maintains employee records.
- It processes all matters related to hiring, termination, and separation with respect to social security funds, insurance entities, employment offices (OAED), and labor inspection offices to ensure adherence to proper procedures.
- It manages and processes employee requests (such as providing certificates).
- It collects all necessary data for employee training, development, and certification requirements, monitors implementation, and informs the relevant authority (OAED - LAEK) for Company reimbursement.
- It gathers necessary data for payroll processing.

Physical Security Department:

The primary purpose of the Physical Security Department is to safeguard the Company's workforce, assets, and facilities from malicious actions. This is

achieved by implementing controlled access mechanisms and security systems. The department is responsible for collaborating with external contractors who provide security services and manage the installation and maintenance of security systems, such as access control and fire suppression.

Facilities Department:

The Facilities Department ensures the smooth operation of the Company's offices to provide suitable working conditions for all employees. Working in coordination with external partners as needed, the department systematically monitors and maintains building systems and equipment, including lighting, heating, cooling, generators, the building's UPS, and elevators. Additionally, the department oversees the remodeling and construction of office spaces as required.

(5) General Finance Directorate:

The General Finance Directorate is responsible for the Company's financial strategy, evaluating partnerships and growth prospects, preparing financial reports, meeting tax obligations, and managing cash flows, procurement orders, and warehouse operations.

It includes the following departments: Financial Planning & Analysis Department, Accounting & Fiscal Department and Logistics Department, which are described below as follows:

- **Financial Planning & Analysis Department:** This department handles expense planning, budget monitoring, credit control, accounts receivable, and cash management, as well as overseeing the Company's procurement and purchasing system.
- **Accounting & Fiscal Department:** Responsible for collecting, preparing, and drafting financial data, tax documents, and financial reports in compliance with accounting standards and tax authority requirements.
- **Logistics Department:** This department manages the organization, monitoring, and distribution of stored goods and equipment for the Company.

(6) Corporate Information Systems Directorate

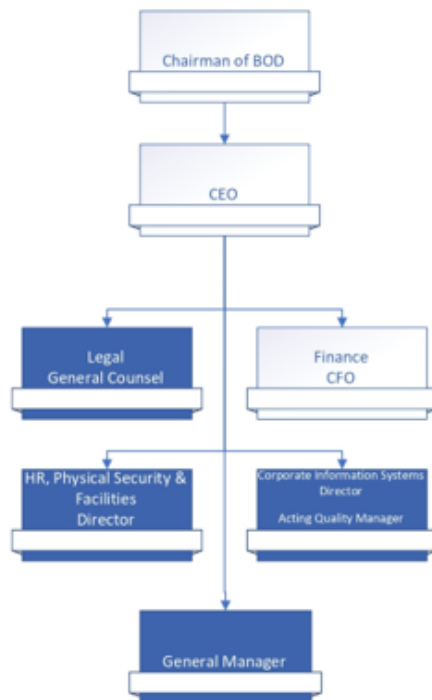
The Corporate Information Systems Directorate is responsible for the smooth and secure operation of the Company's systems and networks, IT support for employees, and customer support regarding data center and Managed Print Services (MPS).

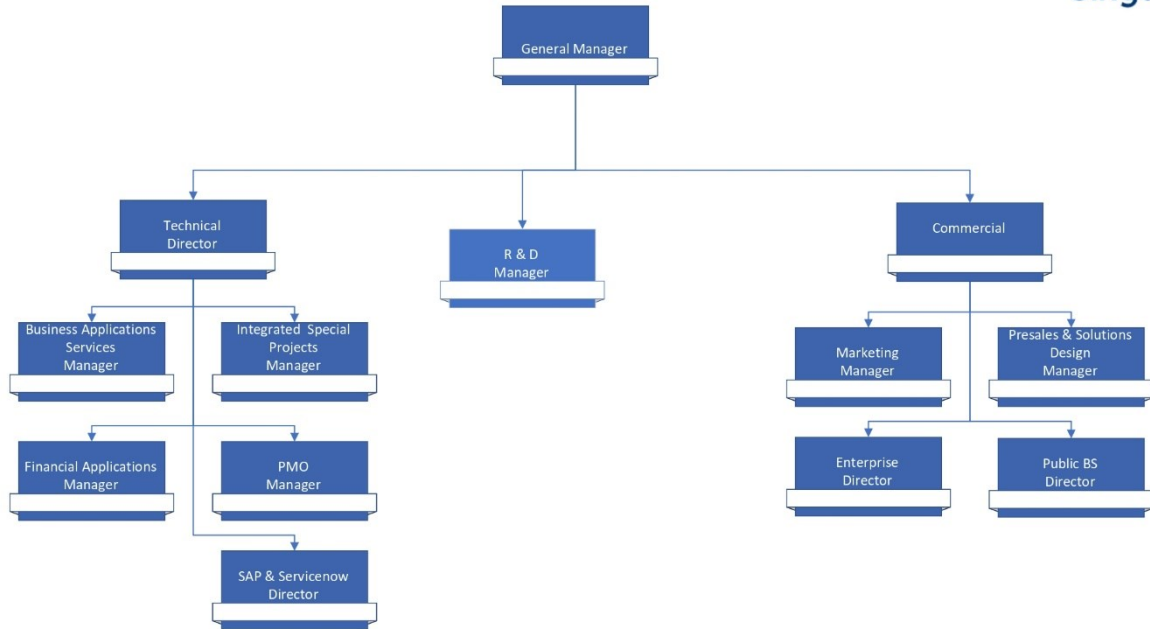
This directorate includes the following departments:

- **IT Infrastructure Department:** Responsible for supporting the Company's IT and telecommunications infrastructure and equipment, installing necessary applications on employees' computers and laptops, and ensuring proper use and maintenance.

- **Business Support Services Department:** Primarily responsible for supporting the Company's IT systems and training employees in their proper use.
- **MPS Department:** Oversees the support of managed printing services provided to Company clients.
- **Datacenter Department:** Supports the Cloud as a Service data center services offered to clients and ensures its continuous and secure operation.
- **DC Presales Department:** The department collaborates with the sales departments for the submission of techno-economic proposals related to the Company's datacenter services.

ORGANIZATIONAL CHART





CHAPTER 11**Sanctions****Implementation of the Internal Operating Regulation**

According to the Internal Operating Regulation, obliged individuals are required to adhere to their obligations as defined in the Regulation or derived from the organizational principles and operating standards of the Company. In cases where obligated individuals violate the principles or codes of conduct set forth in this Regulation, the Board of Directors will decide on the imposition of sanctions.

REVIEW (NAME-TITLE-SIGNATURE)	APPROVAL (NAME-TITLE-SIGNATURE)
CEO	CHAIRMAN OF THE BoD
I. MERTZANIS	SP. MANOLOPOULOS