



INTERNAL RULES OF PROCEDURE

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| Version | 4th |

Preamble

The present Internal Rules of Procedure (hereinafter referred to as the "Rules of Procedure") of the company under the name "**EPSILON NET - Société Anonyme for Information Technology, Education and High Technology Products**" with the distinctive title "**EPSILON NET S.A.**" (hereinafter referred to as the "Company") in accordance with the provisions of article 14 of Law no. 4706/2020 on "Corporate Governance of Société Anonymes, contemporary capital markets, integration in the Greek legislation of the Directive (EU) 2017/828 of the European Parliament and the Council, measures for implementation of the Regulation (EU) 2017/1131 and other provisions", the provisions of the Company's Articles of Association (hereinafter the "Articles of Association"), as in force, as well as in accordance with the general legal regime governing the Company. The Internal Rules were approved and entered into force by the decision of the Board of Directors of the Company dated 15/06/2018 and subsequently amended/updated by the decision of the Board of Directors of the Company dated 17/07/2021. The Internal Rules are based on the Company's current organisational chart and correspond to its size, its scope and the principles of modern organisation. The Internal Rules do not supersede the Articles of Association and are in force in parallel with the latter, while reference to the provisions of the Articles of Association and their content in these Rules is made solely for the purpose of supplementing the content of the latter.

Article 1: Scope of the Rules of Procedure.

1.1. The Internal Rules include, among others:

- The organizational structure, the scope of the units, the committees of the Board of Directors or other standing committees as well as the duties of their heads and their reporting lines.
- A report on the main features of the Internal Audit System (I.A.S.), which includes the internal audit unit, risk management and regulatory compliance.
- The recruitment process for senior managers and their performance evaluation.
- The procedure for compliance of persons exercising managerial duties and persons with close relations with them, according to the obligations of article 19 of Regulation (EU) 596/2014.
- The procedure for the disclosure of the existence of any dependency relationship between independent non-executive members of the Board of Directors and persons with close relations to such persons.
- The process of complying with the obligations arising from the law on related party transactions.
- The policies and procedures for preventing and dealing with conflict of interest situations.
- The Company's policies and procedures for compliance with the laws and regulations governing its organization and operation as well as its activities.
- The procedure available to the Company for the management of privileged information and the proper communication of information to the public, in accordance with the provisions of

Regulation (EU) 596/2014.

- The policy and procedure for the periodic evaluation of the Internal Audit System (I.A.S) by independent persons of relevant professional experience.
 - The training policy for the members of the Board of Directors, the senior managers and other managers of the Company, in particular those involved in internal audit, risk management, regulatory compliance and information systems.
 - The sustainable development policy followed by the Company.
- 1.2. The purpose of the Internal Rules is to define the Company's organisational and operational framework for ensuring:
- The continuous compliance of the Company with the legislative and regulatory provisions, which regulate its organization and operation, as well as its activities; and
 - The control of the decision-making process of the management bodies.

Article 2: Obligated to comply with the Rules of Procedure.

- 2.1. The Internal Rules apply to the following persons (hereinafter the "Obligated Persons"):
- To members of the Board of Directors.
 - To the CEO (Chief Executive Officer), the General Managers and the Managers (hereinafter referred to as the "Senior Managers").
 - The Company's employees who are linked to a dependent employment relationship.
 - To the Company's partners who provide their services under a contract for the provision of independent services or work, if the cooperation is based on a special relationship of trust or if the cooperation contract with the Company expressly subjects them to this Regulation.
- 2.2. The Obligated Persons are directly bound by the provisions of the Rules of Procedure. They must diligently perform their duties within the framework of their organizational position (or the terms of their cooperation with the Company, as far as external partners are concerned), as specified in their contract with the Company (employment contract or contract for the provision of independent services), in the Articles of Association, in the decision of the corporate bodies, as well as by their immediate hierarchical superior, by the Board of Directors or by the CEO, based on the operational needs of the Company.

Article 3: Validity and procedure for amending the Rules of Procedure.

- 3.1. These Internal Rules, as well as any amendments thereto, shall enter into force immediately after their approval by the Board of Directors of the Company and shall be binding on all Obligated Persons. The Internal Rules and its amendments are obligatory posted on the Company's website, through which they are communicated to the Obligated Persons.
- 3.2. The members of the Board of Directors, the Internal Audit Directorate, as well as the General

Managers, individually or collectively, periodically evaluate the appropriateness and effectiveness of the Internal Rules. Upon written recommendation of a member of the Board of Directors, or of the Internal Audit Directorate or the Director-General, the Board of Directors shall decide on any necessary amendments to the Internal Rules.

- 3.3. In the event of changes in the legislative framework and in the Company's organisational structure, the Board of Directors of the Company shall revise and amend the Internal Rules.

A. Organizational Structure of the Company.

Article 4: Organizational Structure of the Company.

- 4.1. The structure of the Company's organization, the organizational chart and the Executive Governance bodies are appointed and operate under the responsibility of the CEO and the Company's hierarchy, within the framework of the principles and practices defined by the Corporate Governance.
- 4.2. The organisational structure, i.e. the allocation of the business activities that generate the Company's added value in sectors and the definition of the central services and operations that ensure support, synergies, compliance with applicable legislation and regulations and increase goodwill, operates under the responsibility of the CEO, who is supported by the CEO's Office with a role of coordinating the organisation and managing issues.
- 4.3. The organisation chart depicts the positions in the organisation, the hierarchical relationship between them (complete linking lines) and, if any, operational relationships between positions. Through the hierarchical relationship it is determined for each position to which higher hierarchical authority it reports and which has the responsibility for developing, motivating and evaluating its performance.
- 4.4. Internal procedures include the Company's policies and:
- Provide information about the Company's organisation to develop a common understanding among employees.
 - Clarify roles and responsibilities in matters where competent persons from different sectors intervene.
 - Define the support mode of operation for the different departments, and the manner in which issues arising at the interfaces are decided.
 - Define the Company's practices in human resources management.
 - Express the policies adopted by the Company.
- 4.5. The internal communication system includes hierarchical communication to coordinate work, as well as to inform, stimulate and decide issues relating to work, facilities, employees or groups of employees. It has an informative character and complements the hierarchical communication in

order for employees to have an overall picture of issues concerning the Company. Finally, it includes informal communication between members of the organisation, which complements hierarchical and formal internal communication by filling gaps that could cause dysfunctions in the organisation.

- 4.6. The management and audit system of technical and financial results, liquidity, transactions, capital allocation, risks, procurements, sales, resources, human resources, sustainability , etc., which ensure the productivity and reliability of the organisation and also ensure that procedures are followed faithfully.
- 4.7. The human resource development system which includes the evaluation of employee performance, training and appraisal of employees and the management of their competencies.

B. Administration of the Company.

Article 5: General Meeting of the Company.

The General Meeting of the Company's shareholders is the supreme body of the Company and is entitled to decide on any matter concerning the Company. Its legal decisions are also binding on the shareholders who are absent or dissenting. The General Meeting is the only one competent to decide on: a) Amendments to the Articles of Association. Amendments are also considered to be ordinary or extraordinary increases and decreases in the capital; b) The election of members of the board of directors and auditors; c) The approval of the overall management according to article 108 of the Law no. 4548/2018 and the discharge of the auditors; d) The approval of the annual and consolidated financial statements; e) The appropriation of the annual profits; f) The approval of the provision of remuneration or advance remuneration in accordance with article 109 of Law no. 4548/2018; g) The approval of the remuneration policy of article 110 and the remuneration report of article 112 of Law no. 4548/2018, η) The merger, division, conversion, revival, extension of the duration or dissolution of the company and i) Appointment of liquidators.

The General Meeting must convene at the company's registered office or in the district of another municipality within the district of the registered office or another municipality adjacent to the registered office at least once every financial year, at the latest by the tenth (10th) calendar day of the ninth month following the end of the financial year, in order to decide on the approval of the annual financial statements and the election of auditors (ordinary general meeting). The Ordinary General Meeting may decide on any other matter within its competence. The General Meeting may also convene in the district of the municipality where the headquarters of the Athens Exchange is located. The General Meeting, without prejudice to par. 2 of article 121 of Law no. 4548/2018 shall convene in extraordinary manner whenever the board of directors deems it appropriate or necessary (extraordinary general meeting).

The General Meeting, with the exception of reconvened General Meetings and those assimilated to

them, must be convened at least twenty (20) days before the date set for its meeting, including non-working days. The day of publication of the notice of the general meeting and the day of its meeting shall not be counted. In the case of a reconvened general meeting, the notice shall be published at least ten (10) full days in advance. However, no further notice is required if the original notice had already set the time and place of the reconvened meeting, provided that at least five (5) days elapse between the cancelled meeting and the reconvened meeting. The General Meeting shall be convened by the Board of Directors. The General Meeting may also be convened at the request of the minority, in accordance with article 29 of these Articles of Association. The company's auditor may also request the convening of a General Meeting by submitting a request to the Chairman of the Board of Directors. This meeting must be convened by the Board of Directors within ten (10) days of the service of the request and shall have as its agenda the items contained in the request.

No notice for a General Meeting is required if shareholders representing the entire capital are present or represented at the meeting and none of them opposes the holding of the meeting and the adoption of decisions (universal general meeting). The notice to the General Meeting is published upon its registration in the Company's record at the General Electronic Commercial Registry (G.E.M.I.). In addition to the publication of the notice in the General Electronic Commercial Registry (G.E.M.I.), the full text of the notice shall be published within the deadline set out in par. 1 of this article and on the company's website, and shall be made public within the same deadline, in a manner that ensures rapid and non-discriminatory access to it, by means deemed reasonably reliable in the discretion of the Board of Directors, for the effective dissemination of information to the investing public, such as print and electronic media as appropriate. Ten (10) days before the ordinary General Meeting, the company provides its annual financial statements, as well as the relevant reports of the Board of Directors and the auditors, to its shareholders. The company fulfils this obligation by posting the relevant information on its website.

A person possessing the status of a shareholder at the beginning of the fifth day before the day of the initial meeting of the General Meeting (record date) may participate in the general meeting (initial and reconvened).

The above record date shall also apply in the case of an adjourned or reconvened meeting, provided that the adjourned or reconvened meeting is not more than thirty (30) days from the record date. If this is not the case or if in the case of a reconvened general meeting a new notice is published, in accordance with the provisions of article 130 of Law no. 4548/2018, the person possessing the status of a shareholder at the beginning of the third day before the day of the adjourned or reconvened session of the general meeting may participate in the general meeting. Proof of shareholding may be provided by any legal means and in any case on the basis of information received by the company from the Central Securities Depository (CSD) if it provides registry services or through the participants and registered intermediaries in the CSD in any other case. The shareholder may participate in the general meeting in person or by proxy.

The members of the board of directors and the company's auditors are also entitled to attend the

general meeting. The chairman of the general meeting may, under his/her responsibility, allow the presence at the meeting of other persons, not possessing the status of a shareholder or being shareholder representatives, provided that this would not conflict with the interests of the company. Such persons shall not be deemed to participate in the meeting for the sole reason that they spoke on behalf of a shareholder present or at the invitation of the chairman.

The General Meeting is quorate and meets in a valid manner on the items on the agenda when shareholders representing at least one fifth (1/5) of the paid-up share capital are present or represented. If such a quorum is not achieved, the general meeting shall reconvene within twenty (20) days from the date of cancelled meeting, following at least ten (10) full days' notice, unless the procedure of article 20 par. 1 last subsection of this article. This reconvened general meeting shall constitute a quorum and shall convene in session for the items on the original agenda, whatever the proportion of the paid-up share capital represented at the meeting. The decisions of the general meeting are taken by an absolute majority of the votes represented at the meeting.

Exceptionally, the general meeting is in quorum and meets validly on the items on the agenda, when shareholders representing at least half (1/2) of the paid-up share capital are present or represented at the meeting, for decisions concerning:

a) the change in the nationality of the company, b) the change in the scope of the business, c) the increase in the shareholders' liabilities, d) the regular increase of the share capital, unless required by law or through the capitalisation of reserves, e) the reduction of the share capital, unless in accordance with par. 5 of article 21 or par. 6 of article 49 of Law no. 4548/2018; f) the change in the way of profit allocation; g) the merger, division, conversion, revival, extension of the duration or dissolution of the company; h) the granting or renewal of authority to the Board of Directors to increase the share capital, in accordance with par. 1 of article 24 of Law no. 4548/2018; and i) in any other case specified by Law that the general meeting decides with an increased quorum and majority. If the quorum referred to in the preceding par. is not reached, a new general meeting shall be convened within twenty (20) days of the meeting that was cancelled, convened at least ten (10) days in advance. This reconvened general meeting shall constitute a quorum and convene validly on the items on the original agenda, when shareholders representing at least one fifth (1/5) of the paid-up share capital are present or represented. No further notice is required if the original notice had already set the time and place of the reconvened meeting, provided that at least five (5) days elapse between the cancelled meeting and the reconvened meeting. Decisions on the items referred to in par. 1 of this article shall be taken by a two-thirds (2/3) majority of the votes represented at the meeting.

The discussions and decisions of the General Meeting are limited to the items on the agenda. At the general meeting, the voting is open. The general meeting may decide by open vote that voting on any or all items on the agenda shall be by secret vote. Voting by secret vote is not permitted in cases where remuneration is paid to members of the Board of Directors, and where the Law requires open voting. The discussions and decisions taken at the general meeting shall be summarised in a special minute book. A list of the shareholders present or represented at the general meeting shall be entered

in the same book. At the request of a shareholder, the chairman of the general meeting is obliged to record a summary of his/her opinion in the minutes.

Copies of the minutes of the General Meeting meetings, for which there is an obligation to register them in the G.E.M.I., according to article 12 of Law no. 4548/2018 or other provisions, shall be submitted to the competent G.E.M.I. department within twenty (20) days of the meeting of the general meeting. Copies and extracts of the minutes shall be certified by the Chairman of the Board of Directors or his/her legal representative.

Article 6: Board of Directors.

6.1. Responsibilities of the Board of Directors.

6.1.1. The Board of Directors is responsible for the administration and representation of the Company, the management of its assets and the general pursuit of its purpose. It decides on all general issues concerning the Company, within the framework of the corporate purpose, with the exception of those which, according to the Law and the Articles of Association, belong to the exclusive competence of the General Meeting. As a collective body, the Board of Directors is also competent and obliged to approve the annual budget and business plan of the Company, and must ensure their continuous monitoring.

The Board of Directors may delegate the exercise of some or all of the Company's management and representation powers, except those requiring collective action, to one or more persons, members of the Board of Directors, employees of the Company or third parties, while at the same time determining the extent of such delegation. These persons may further delegate the exercise of the powers entrusted to them or part of them to other members of the Board of Directors, employees of the Company or third parties, provided that this is provided for in the relevant decision of the Board of Directors.

For any act of representation of the Company, the signature of the legal representative under the company name, his/her name and the indication of his/her capacity is sufficient. The use of a corporate seal is not required. Acts of the Board of Directors, even if they are beyond the corporate purpose, bind the Company vis-à-vis third parties, unless the third party was aware of the exceeding of the corporate purpose or, taking into account the circumstances, could not have been unaware of it. The burden of proving the circumstances that remove the Company's commitment, in accordance with the preceding paragraphs, shall be borne by the Company itself. Compliance with the publicity formalities concerning the Company's Articles of Association or amendments thereto does not constitute proof alone.

6.1.2. The Board of Directors defines and supervises the implementation of the corporate governance system of provisions 1 to 24 of Law no. 4706/2020, monitors and periodically evaluates its implementation and effectiveness at least every three (3) financial years, taking appropriate actions to address any deficiencies.

- 6.1.3.** The Board of Directors ensures the adequate and effective operation of the Company's internal audit system, which aims at the following objectives in particular:
- a) the consistent implementation of the operational strategy, with the effective use of available resources,
 - (b) the identification and management of material risks associated with its business and operations,
 - c) the effective operation of the internal audit unit, the organisation, operation and responsibilities of which are defined in Articles 15 and 16 of Law no. 4706/2020,
 - d) the assurance of the completeness and reliability of the data and information required for the accurate and timely determination of the Company's financial position and the preparation of reliable financial statements, as well as its non-financial position, in accordance with article 151 of Law no. 4548/2018,
 - e) the compliance with the regulatory and legislative framework, as well as the internal rules governing the operation of the Company.
- 6.1.4.** The Board of Directors shall ensure that the operations constituting the Internal Audit System are independent of the business sectors they audit, and that they have the appropriate financial and human resources, as well as the authority to operate effectively, as required by their role. The reporting lines and the allocation of responsibilities are clear, enforceable and duly documented.
- 6.1.5.** The Board of Directors shall ensure that a detailed CV of each of its members, including in particular information on their current or preceding activities, as well as their participation in senior manager positions in other companies or their participation in other boards and committees of the Boards of Directors of legal entities, is updated without delay and kept posted throughout the term of office of each member.
- 6.1.6.** For the election of its members, the Board of Directors shall post on the Company's website twenty (20) days at the latest before the General Meeting, in the context of its relevant proposal, information regarding each candidate for membership, concerning the following: a) The justification of the candidate member's proposal; b) The detailed CV of the candidate member; c) The determination of the eligibility criteria of the candidate members of the Board of Directors, in accordance with the Company's eligibility policy, and, if the candidate is proposed for election as an independent member of the Board of Directors, the fulfilment of the requirements set forth in article 9 of Law no. 4706/2020.
- 6.1.7.** The Board of Directors ensures that the Company's Articles of Association, codified in its current version, is posted on the Company's website.
- 6.1.8.** The Board of Directors shall adopt its Rules of Procedure, which shall describe at least the manner in which it meets and takes decisions and the procedures it follows, taking into account the relevant provisions of the Articles of Association and the mandatory provisions of the law. The Board of Directors' Rules of Procedure are drawn up in compliance with the provisions of

Laws 4548/2018 and 4706/2020, the Company's Articles of Association and these Internal Rules of Procedure of the Company.

6.2. Term of office and number of Members of the Board of Directors.

6.2.1. The competent body for the election of the Board of Directors is the General Meeting of Shareholders, except in the case of the appointment of a member of the Board of Directors or the election of a member of the Board of Directors to replace another whose position has become vacant for any reason, by the other members of the Board of Directors, in each case in accordance with the Articles of Association. The General Meeting elects the members of the Board of Directors for a fixed term of office. The term of office of the Board of Directors is five years. Exceptionally, the term of office of the Board of Directors shall be extended until the expiry of the period within which the next Ordinary General Meeting must be convened and until the relevant decision is taken.

6.2.2. The number of members of the Board of Directors is determined by the General Meeting in accordance with the requirements of the Corporate Governance Code, but within the limits set out in the Articles of Association. In any case, the number of members may not exceed fifteen (15) members or be less than three (3) members. Alternate members of the Board of Directors may be elected, the number of which is determined by the relevant decision of the General Meeting that elects them and is within the above limit.

Alternate members may only be used to replace, as defined below, a member or members of the Board of Directors who have resigned, died or otherwise lost their status. Alternate members will replace any or specific member of the elected members, depending on the act of election. Alternate members may attend meetings of the Board of Directors without voting and may speak at the discretion of the Chairman.

6.2.3. The Board of Directors of the Company consists of executive, non-executive and independent non-executive members. The status of the members of the Board of Directors as executive or non-executive shall be determined by the Board of Directors. The independent Members of the Board of Directors shall be elected in accordance with article 3.5 of these Rules. The criteria for the selection of the members of the Board of Directors shall include at least an adequate gender representation of not less than twenty-five percent (25%) of the total number of members of the Board of Directors. In the case of a fraction, this percentage shall be rounded to the preceding whole number. Where a legal person is a member of the Board of Directors, it must appoint a natural person to exercise the powers of the legal person as a member of the Board of Directors.

6.2.4. The Board of Directors, after its election, convenes and is constituted in accordance with the provisions of the applicable legislation and the Company's Articles of Association.

6.2.5. The independent non-executive members are elected by the General Meeting or appointed by the Board of Directors in accordance with par. 4 of article 9 of Law no. 4706/2020, are not less than one third (1/3) of the total number of its members and, in any case, are not less than two

(2). In the case of a fraction, this percentage shall be rounded to the nearest whole number. At meetings of the Board of Directors whose agenda includes the preparation of the financial statements of the Company, or whose agenda includes items for the approval of which a decision is to be taken by the general meeting with an increased quorum and majority, in accordance with Law no. 4548/2018, the Board of Directors shall constitute a quorum when at least two (2) independent non-executive members are present. In the event of the unjustified absence of an independent member from at least two (2) consecutive meetings of the Board of Directors, this member is considered to have resigned.

Such resignation shall be established by a decision of the Board of Directors, which shall replace the member in accordance with the procedure set out in par. 4 of article 9 of Law no.4706/2020 , which is referred to in article 3.7 of this Article.

- 6.2.6.** In the event of resignation or death or any other loss of status of the Board of Directors, the Board of Directors may elect members to replace those who have been missed. This election is allowed if the above members cannot be replaced by alternate members elected by the General Meeting. Election by the Board of Directors shall be by decision of the remaining members, if there are at least three (3), and shall be valid for the remainder of the term of office of the member being replaced. The decision of the election shall be made public and announced by the Board of Directors at the forthcoming General Meeting, which may replace the elected members, even if no item is on the agenda. Alternatively, in the event of resignation, death or any other loss of status or members of the Board of Directors, the remaining members may continue to manage and represent the Company without replacing the missing members, as stated above, provided that their number exceeds half of the members as they had before the occurrence of the above events. In any case, these members may not be less than three (3). The remaining members of the Board of Directors, regardless of their number, may convene a general meeting for the sole purpose of electing a new Board of Directors.
- 6.2.7.** In the event of resignation or death or any other loss of the status of independent non-executive member, which results in the number of independent non-executive members falling below the minimum number required by law, the Board of Directors shall appoint as independent non-executive member until the next general meeting, either an alternate member, in case of an independent non-executive member under article 81 of Law no. 4548/2018, or an existing non-executive member or a new member elected in replacement, provided that the criteria of independence set out in the provisions of Law no. 4706/2020 are met. Where a decision of the competent body of the Company determines the number of independent non-executive members to be greater than the number provided by law and, after the replacement, the number of independent non-executive members of the Board of Directors is less than the number set out above, a relevant announcement is posted on the Company's website, which is kept posted until the next General Meeting.
- 6.2.8.** The Company shall submit to the Hellenic Capital Market Commission the minutes of the Board

of Directors or the General Meeting of Shareholders, which deals with the formation or the term of office of the members of the Board of Directors, within twenty (20) days of the end of the meeting.

6.3. Term of office and number of Members of the Board of Directors.

6.3.1. The competent body for the election of the Board of Directors is the General Meeting of Shareholders, except in the case of the appointment of a member of the Board of Directors or the election of a member of the Board of Directors to replace another whose position has become vacant for any reason, by the other members of the Board of Directors, in each case in accordance with the Articles of Association. The General Meeting elects the members of the Board of Directors for a fixed term of office. The term of office of the Board of Directors is five years. Exceptionally, the term of office of the Board of Directors shall be extended until the expiry of the period within which the next Ordinary General Meeting must be convened and until the relevant decision is taken.

6.3.2. The number of members of the Board of Directors is determined by the General Meeting in accordance with the requirements of the Corporate Governance Code, but within the limits set out in the Articles of Association. In any case, the number of members may not exceed fifteen (15) members or be less than three (3) members. Alternate members of the Board of Directors may be elected, the number of which is determined by the relevant decision of the General Meeting that elects them and is within the above limit. Alternate members may only be used to replace, as defined below, a member or members of the Board of Directors who have resigned, died or otherwise lost their status. Alternate members will replace any or specific member of the elected members, depending on the act of election. Alternate members may attend meetings of the Board of Directors without voting and may speak at the discretion of the Chairman.

6.3.3. The Board of Directors of the Company consists of executive, non-executive and independent non-executive members. The status of the members of the Board of Directors as executive or non-executive shall be determined by the Board of Directors.

The independent members of the Board of Directors are elected in accordance with the provisions of par. 6.3.5 below. The criteria for the selection of the members of the Board of Directors shall include at least an adequate gender representation of not less than twenty-five percent (25%) of the total number of members of the Board of Directors. In the case of a fraction, this percentage shall be rounded to the preceding whole number. Where a legal person is a member of the Board of Directors, it must appoint a natural person to exercise the powers of the legal person as a member of the Board of Directors.

6.3.4. The Board of Directors, after its election, convenes and is constituted in accordance with the provisions of the applicable legislation and the Company's Articles of Association.

6.3.5. The independent non-executive members are elected by the General Meeting or appointed by the Board of Directors in accordance with par. 4 of article 9 of Law no. 4706/2020, are not less

than one third (1/3) of the total number of its members and, in any case, are not less than two (2). In the case of a fraction, this percentage shall be rounded to the nearest whole number. At meetings of the Board of Directors whose agenda includes the preparation of the financial statements of the Company, or whose agenda includes items for the approval of which a decision is to be taken by the general meeting with an increased quorum and majority, in accordance with Law no. 4548/2018, the Board of Directors shall constitute a quorum when at least two (2) independent non-executive members are present. In the event of the unjustified absence of an independent member from at least two (2) consecutive meetings of the Board of Directors, this member is considered to have resigned. Such resignation shall be established by a decision of the Board of Directors, which shall replace the member in accordance with the procedure set out in par. 4 of article 9 of Law no. 4706/2020, which is referred to in par. 6.3.7.

- 6.3.6.** In the event of resignation or death or any other loss of status of the Board of Directors, the Board of Directors may elect members to replace those who have been missed. This election is allowed if the above members cannot be replaced by alternate members elected by the General Meeting. Election by the Board of Directors shall be by decision of the remaining members, if there are at least three (3), and shall be valid for the remainder of the term of office of the member being replaced. The decision of the election shall be made public and announced by the Board of Directors at the forthcoming general meeting, which may replace the elected members, even if no item is on the agenda.

Alternatively, in the event of resignation, death or any other loss of status or members of the Board of Directors, the remaining members may continue to manage and represent the Company without replacing the missing members, as stated above, provided that their number exceeds half of the members as they had before the occurrence of the above events. In any case, these members may not be less than three (3). The remaining members of the Board of Directors, regardless of their number, may convene a general meeting for the sole purpose of electing a new Board of Directors.

- 6.3.7.** In the event of resignation or death or any other loss of the status of independent non-executive member, which results in the number of independent non-executive members falling below the minimum number required by law, the Board of Directors shall appoint as independent non-executive member until the next general meeting, either an alternate member, in case of an independent non-executive member under article 81 of Law no. 4548/2018, or an existing non-executive member or a new member elected in replacement, provided that the criteria of independence set out in the provisions of Law no. 4706/2020 are met. Where a decision of the competent body of the Company determines the number of independent non-executive members to be greater than the number provided by law and, after the replacement, the number of independent non-executive members of the Board of Directors is less than the number set out above, a relevant announcement is posted on the Company's website, which is kept posted until the next General Meeting.

6.3.8. The Company shall submit to the Hellenic Capital Market Commission the minutes of the Board of Directors or the General Meeting of Shareholders, which deals with the formation or the term of office of the members of the Board of Directors, within twenty (20) days of the end of the meeting.

6.4. Independent non-executive members of the Board of Directors.

A non-executive member of the Board of Directors is considered independent if, upon appointment and during his/her term of office, he/she meets the criteria of independence set forth in article 9 of Law no. 4706/2020. The Board of Directors shall, annually and in any case before the publication of the annual financial report, depending on each individual case, examine the compliance of each of its independent Members by submitting a declaration of dependency on their commitment to the independence criteria.

Should it be concluded at any time that any of the independence criteria are no longer met by an independent non-executive member, the Board of Directors, given that the member in question has lost his/her status as an independent member, will take the appropriate steps to replace him/her in accordance with the legislation in force and the Articles of Association.

6.5. Duties of non-executive members of the Board of Directors.

6.5.1. The non-executive members do not exercise executive duties in the management of the Company, but are charged with participation in the Board of Directors and, where appropriate, in its Committees, contributing to the objectivity and transparency of the decisions taken and to the promotion of all corporate issues. They conduct independent estimates of the Company's strategy, its performance, its assets, the nomination of candidates for the Board of Directors, and present them at the Board of Directors' meetings.

6.5.2. Non-executive members, including independent non-executive members, inter alia:

- (a) monitor and review the Company's strategy and its implementation, as well as the achievement of its objectives
- (b) ensure effective supervision of executive members, including monitoring and auditing of their performance;
- (c) examine and express opinions on proposals submitted by executive members, based on existing information.

The independent non-executive members shall submit, jointly or separately, statements and reports to the ordinary or extraordinary general meeting of the Company, independently of the reports submitted by the Board of Directors.

6.6. Duties of executive members of the Board of Directors.

6.6.1. The executive members of the Board of Directors in particular:

- (a) are responsible for the implementation of the strategy defined by the Board of Directors; and
- (b) consult regularly with the non-executive members of the Board of Directors on the

appropriateness of the strategy implemented.

6.6.2. In existing crisis or risk situations, as well as when circumstances require measures to be taken that are reasonably expected to have a significant impact on the Company, such as when decisions are to be taken regarding the development of the business and the risks assumed, which are expected to affect the financial position of the Company, the executive members shall promptly inform the Board of Directors in writing, either jointly or separately, by submitting a report containing their estimates and proposals.

6.7. Responsibilities of the Chairman of the Board of Directors.

The Chairman of the Board of Directors coordinates the operation of the Board of Directors and presides over it. He/she is responsible for convening the Board of Directors, determining the agenda of its meetings and ensuring the proper organization of its work and the efficient conduct of its meetings. Ensures that the members of the Board of Directors receive timely and accurate information, with a view to the fair and equitable treatment of the interests of all shareholders, the maximization of the return on investment and the protection of the Company's assets. Coordinates the implementation of the Company's corporate governance system and its effective implementation.

When he/she is absent or prevented from attending, he/she shall be replaced, to the full extent of his/her executive powers, by the CEO, or, if the CEO is absent or prevented from attending or if the attributes of the Chairman and the CEO coincide in the same person, the Deputy CEO and, if he/she is also prevented from attending or absent, by a Director appointed by decision of the Board of Directors.

6.8. Responsibilities of the (independent non-executive) Vice-Chairman of the Board of Directors.

The independent non-executive Vice-Chairman of the Board of Directors shall replace the Chairman of the Board of Directors in all his/her operations, except for his/her executive operations, when he/she is absent or prevented from attending. He/she is responsible for the coordination and effective communication of the executive and non-executive members of the Board of Directors. He/she also chairs over the evaluation of the Chairman carried out by the members of the Board of Directors as well as at the meetings of the non-executive members of the Board of Directors.

6.9. Responsibilities of the CEO.

6.9.1. The CEO monitors and controls the implementation of the Company's strategic objectives and the management of the Company's affairs and sets the Company's guidelines. He/she supervises and ensures its smooth, orderly and effective operation, in accordance with its strategic objectives, operational plans and action plan, as determined by decisions of the Board of Directors and the General Meeting. The CEO participates and reports to the Board of Directors of the Company and implements the strategic choices and major decisions of the Company.

6.9.2. The Board of Directors of the Company may elect one of its members as Deputy CEO. The responsibilities of the Deputy CEO may relate to the responsibilities and competencies of the CEO such as strategic decision making and the setting of relevant objectives as well as the

coordination and supervision of the individual Directorates of the Company. In addition, the Deputy CEO replaces the CEO in case of his/her indisposition or absence.

6.10. Operation of the Board of Directors

6.10.1. At the beginning of each calendar year, the Board of Directors establishes a calendar of meetings and an annual action plan, which is revised according to developments and the needs of the company, in order to ensure the correct, complete and timely fulfilment of its duties, as well as the consideration of all items on which it takes decisions.

6.10.2. The Board of Directors must convene at the Company's registered office whenever the law, the Articles of Association or the needs of the Company so require. The Board of Directors may also hold valid meetings in Athens, where the company has a branch. The Board of Directors may validly convene at another place outside the Company's registered office, either in Greece or abroad, provided that all its members are present or represented at the meeting and none of them opposes the holding of the meeting and the taking of decisions.

6.10.3. The meeting of the Board of Directors may be held by videoconference for some or all members. In this case, the notice to the members of the Management Board shall include the necessary information and technical instructions for their participation in the meeting.

In any case, any member of the Board of Directors may request that the meeting be held by videoconference as far as he/she is concerned, by request to the Chairman.

6.10.4. The Board of Directors shall be convened by the Chairman or his/her deputy, with a notice to its members, at least two (2) working days before the meeting and at least five (5) working days if the meeting is to be held outside the Company's headquarters. The notice must clearly state the items on the agenda, otherwise decisions may only be taken if all members of the Board of Directors are present or represented and no one objects to the decision. The Board of Directors may be convened at the request of at least two (2) of its members, at the request of the Chairman or his/her deputy, who shall convene the Board of Directors in time for it to convene within seven (7) days of the request. The application must, under penalty of inadmissibility, clearly state the issues to be dealt with by the Board of Directors. If the Board of Directors is not convened by the Chairman or his/her deputy within the above deadline, the members who requested the meeting are allowed to convene the Board of Directors within five (5) days from the expiry of the above seven (7) days deadline, by notifying the other members of the Board of Directors of the relevant notice.

6.10.5. Information material: Under the diligence of the Company Secretary or the executive member of the Board of Directors to be appointed, the members of the Board of Directors will receive the information material relating to the agenda of each meeting in good time, and in any case no later than two (2) working days before the meeting, so that they can study it, taking into account each time the complexity of the issues to be discussed. The information should be sufficient to set out in a clear and comprehensible manner all the relevant issues to be discussed and to

facilitate their evaluation by members. The material should be organized to provide clear instructions to members as to the purpose it serves (e.g., for approval, for information and discussion, or for supporting information). The information material should include the mandatory contributions of the Chairman on the items on the agenda, which will be an integral part of the minutes kept for each meeting of the Board of Directors.

All members of the Board of Directors shall ensure that the confidentiality of the material (paper or electronic) and information transmitted is preserved.

- 6.10.6.** Any member of the Board of Directors may, at any time from the time he/she is informed of the items on the agenda until the meeting, request the Chairman of the Board of Directors to provide any additional information or document relating to the item being introduced.
- 6.10.7.** The Board of Directors shall constitute a quorum and shall convene in session validly when more than one-half of the Directors are present or represented, but in no case shall the number of Directors present or represented be less than three (3). Any resulting fraction shall be omitted for the purpose of determining the quorum. The absent director may be represented by another director. Each director may represent only one absent director. Its decisions shall be validly taken by an absolute majority of the directors present and those represented, except in the case referred to in par. 1 of article 6 of the Company's Articles of Association. In the event of a tie, the Chairman of the Board of Directors shall have the casting vote. Representation on the Board of Directors may not be entrusted to persons who are not members of the Board of Directors.
- 6.10.8.** The Board of Directors should be supported by a competent, qualified and experienced Company Secretary, who is appointed by the Board of Directors and attends its meetings. The Company Secretary is especially responsible, in consultation with the Chairman, for ensuring that the Board of Directors is provided with prompt, clear and complete information, the integration of new members, the organisation of General Meetings, the facilitation of shareholder communication with the Board of Directors and the facilitation of communication between the Board of Directors and senior managers.
- 6.10.9.** The discussions and decisions of the Board of Directors shall be summarised in a special book, which may also be kept electronically. At the request of a member of the Board of Directors, the Chairman shall enter a summary of the opinion of that member in the minutes. The Chairman shall be entitled to refuse to register an opinion which relates to items clearly not included in the agenda, or the content of which is clearly contrary to good morals or the law.

A list of the members of the Board of Directors present or represented at the meeting shall also be entered in this register. The minutes of the Board of Directors shall be signed by the members present. If a member refuses to sign, a note to this effect shall be made in the minutes. Copies of the minutes shall be formally issued by the Chairman or another person designated for this purpose by the Articles of Association or by the Board of Directors, without any other authentication being required. Copies of the minutes of the Board of Directors' meetings, for

which it is required to be registered in the G.E.M.I., according to article 12 of Law no. 4548/2018 or other provisions, shall be submitted to the competent G.E.M.I. department within twenty (20) days of the Board of Directors' meeting.

- 6.10.10.** The preparation and signing of minutes by all members of the Board of Directors or their representatives shall be equivalent to a decision of the Board of Directors, even if no meeting has been held beforehand. This arrangement also applies if all directors or their representatives agree to have a majority decision recorded in minutes without a meeting. The minutes shall be signed by all the directors. The minutes prepared in accordance with the above shall be entered in the minutes book.
- 6.10.11.** The signatures of the directors or their representatives may be replaced by an exchange of messages by email or other electronic means.
- 6.10.12.** The minutes of the Board of Directors will be available (and sent to the members of the Board of Directors) within fifteen (15) days as regards the minutes submitted to the G.E.M. and as regards other minutes within twenty-five (25) calendar days of the relevant meetings.
- 6.10.13.** The members of the Board of Directors also ensure that they themselves are regularly informed about business developments and the major risks to which the Company is exposed. They are also timely informed about changes in legislation and the market environment.
- 6.10.14.** The Chairman and the CEO of the Company are obliged to inform the members of the Board of Directors in the framework of its meetings at regular intervals, and at least every quarter, regarding the following matters:
- i. the progress in the implementation of the annual budget and the business plan of the Company and its subsidiaries (hereinafter the "Group"),
 - ii. the financial performance of the Company, the Group and its most important subsidiaries,
 - iii. important business developments concerning the Company and the Group, including, but not limited to, information on acquisitions,
 - iv. significant developments in the markets in which the Company and its subsidiaries operate.
- 6.10.15.** The members of the Board of Directors should be in regular contact with the Company's managers through regular presentations by the heads of divisions and services, while they have the right to request from the Administration, through the CEO, any information they consider necessary for the performance of their duties at any time.
- 6.10.16.** Any non-executive member has the right to request the Chairman of the Board of Directors to schedule individual meetings with the participation of only the non-executive members or meetings with the external auditor, with other managers of the Company and/or its subsidiaries. Minutes need not be kept during the individual meetings, but in any case the participants, the issues to be discussed and the actions agreed to be implemented are recorded.
- 6.11. Remuneration of members of the Board of Directors.**

All types of remuneration, i.e. fixed or variable remuneration as well as benefits that may be paid to the members of the Board of Directors, are defined in the Company's remuneration policy, which has been prepared in accordance with the provisions of article 110 of Law no. 4548/2018 and approved by a special decision of the ordinary General Meeting.

6.12. Support of the Board of Directors by external consultants

The Board of Directors may, at the request of any of its members to the Chairman, decide to hire specialized external consultants to assist in its work and to provide more complete information to the members of the Board of Directors. The cost of the services of the aforementioned directors will be agreed by the Board of Directors and will be covered by the Company.

6.13. Introductory briefing of the members of the Board of Directors.

After their election, the new members of the Board of Directors receive information material in order to gain as full an understanding as possible of the organisational structure of the Company and its activities. The information material includes at least: (a) the Company's organizational chart, (b) the Company's annual financial statements for the preceding three (3) years, (c) the budget, (d) the Company's strategic and business plan, (d) the calendar of meetings if it has already been prepared at the time of the election of the new member. New members may request the Chairman of the Board of Directors (i) to receive additional information material that will facilitate their effective understanding of the structure and functions of the Company.

6.14. Evaluation of the Board of Directors

The Board of Directors conducts an annual self-evaluation of the Board of Directors as a whole and of each individual part, in accordance with the procedure provided by the Company, which is initiated and organized by the Nomination and Remuneration Committee. The Board of Directors shall record the results of the suitability evaluation and in particular any shortcomings identified between the intended and the actual individual and collective suitability, in accordance with the approved Company's Suitability Policy, as well as measures to be taken to address these shortcomings.

6.15. Audit Committee.

The Audit Committee operates in accordance with article 44 of Law no. 4449/2017 as amended by article 74 of Law no. 4706/2020, articles 10, 15 and 16 of Law no. 4706/2020 and EU Regulation No. 537/2014, the Greek Corporate Governance Code that the Company has voluntarily adopted and the provisions of the Company's Rules of Procedure. The members of the Company's Audit Committee, their status and CVs are posted on the Company's website. The Audit Committee has specific responsibilities and competencies regarding the oversight of the regular audit, the financial reporting process, the internal audit system, compliance and risk management, the oversight of the Internal Audit Directorate and sustainable development.

The Audit Committee shall have full and unimpeded access to the information it needs in the exercise of its responsibilities and shall have the resources necessary to carry out its work. Its responsibilities are defined while taking into account, in addition to the applicable legal framework, the specific

circumstances and needs of the Company, such as its size, ownership structure, organisational complexity, risk profile and the specificities of the relevant market.

In order to fulfil its purpose, its main responsibilities are the following:

- It is responsible for the selection process of the regular auditor and makes proposals to the Board of Directors regarding the appointment, reappointment and removal of the regular auditor, as well as for the approval of the remuneration and terms of employment of the regular auditor under article 44 "Audit Committee" of the Law no. 4449/2017 and article 16 of Regulation (EU) 537/2014 to be approved by the General Meeting.
- It shall review and monitor the independence of the regular auditor and the objectivity and effectiveness of the audit process.
- It reviews the financial reports before their approval by the Board of Directors in order to evaluate their completeness and consistency with the information brought to its attention and with the accounting principles applied by the Company and informs the Board of Directors accordingly.
- It holds meetings with the Administration during the preparation of the financial reports as well as with the statutory auditor during the planning and audit stage, during the execution of the audit and during the preparation of the audit reports.
- It is informed about the process and timing of the preparation of financial reporting by the Administration and the annual statutory audit program by the statutory auditor.
- It receives from the regular auditor a supplementary report based on article 11 of Regulation (EU) 537/2014, which includes the results of the statutory audit and any weaknesses of the internal audit system, in particular, the weaknesses of the financial reporting procedures for the preparation of the financial statements and informs the Chairman, the CEO and the Board of Directors of the Company.
- It informs the Board of Directors of the outcome of the statutory audit and explains how the statutory audit contributed to the integrity of the financial reporting and what the role of the Audit Committee was in this process.
- It shall monitor the performance of the external auditors, taking into account any findings and conclusions of the competent authority in accordance with par. 6 of article 26 of Regulation (EU) No. 537/2014.
- With regard to the financial reporting process and the system of internal control, compliance and risk management, the Audit Committee:
- It monitors the financial reporting process and makes recommendations or suggestions to ensure its integrity and the reliability of the Company's financial statements.
- It oversees all official communications concerning the Company's financial performance (announcements, press releases), informs the Board of Directors of its findings and submits proposals for improvement if it deems necessary.

- It inspects the Company's internal financial audits and monitors the effectiveness of the Company's internal audit, regulatory compliance and risk management systems. To this end, the Audit Committee periodically reviews the Company's internal audit and risk management system to ensure that the main risks are properly identified, managed and disclosed. It informs the Board of Directors of its findings and submits proposals for improvement as it deems necessary.
- It examines and evaluates in detail important matters such as significant judgments, assumptions and estimates in the preparation of the financial statements, valuation of assets at fair value, assessment of recoverability of assets, adequacy of disclosures about significant risks faced by the Company, significant related party transactions, significant unusual transactions and compliance with accounting principles and standards and any changes since the preceding financial year.
- It examines the existence and content of those procedures, whereby the Company's employees can, in confidence, express their concerns about possible irregularities and irregularities in financial reporting or other issues related to the operation of the Company. The Audit Committee shall ensure that procedures are in place for the effective and independent investigation of such matters and for dealing with them appropriately.
- It reviews the regulatory compliance system, which includes the establishment and implementation of appropriate and updated procedures, in order to achieve full and continuous compliance of the Company with the applicable regulatory framework in a timely manner and to have a complete picture of the extent to which this objective is achieved at all times.
- It reviews the policy and procedure for conducting periodic evaluation of the internal audit system by persons with proven relevant professional experience and who have no dependencies in accordance with article 14 of Law no. 4706/2020.

The operation of the Audit Committee is described in detail in the Audit Committee Rules of Procedure approved by the Board of Directors of the Company and posted on the Company's website. The Audit Committee shall use whatever resources it considers appropriate to fulfil its purpose, including the services of external managers.

6.16. Internal Audit Directorate

The Company has an Internal Audit Directorate, which is an independent organizational unit within the Company, with the purpose of monitoring and improving the Company's operations and policies regarding its internal audit system. The Internal Audit Directorate operates in accordance with Articles 15 and 16 of Law no. 4706/2020 and the Greek Corporate Governance Code that the Company has voluntarily adopted. The internal auditors perform their duties in accordance with the Company's Code of Ethics and apply the principles of independence, objectivity and confidentiality.

The Head of the Internal Audit Directorate is appointed by the Board of Directors of the Company, following a proposal of the Audit Committee, is a full-time and exclusive employee, personally and operationally independent and objective in the performance of his/her duties and has the appropriate knowledge and relevant professional experience. It is administratively subordinate to the CEO and

operationally subordinate to the Audit Committee. As Head of the Internal Audit Directorate, he/she cannot be a member of the Board of Directors or a voting member of any standing committee of the Company and cannot have close ties with anyone holding one of the above positions in the Company or a Group company.

The Company shall inform the Capital Market Commission of any change in the Head of the Internal Audit Directorate by submitting the minutes of the relevant Board of Directors meeting within twenty (20) days of such change. In order to carry out the work of the Internal Audit Unit, the Head of the Internal Audit Unit shall have access to any organizational unit of the Company and shall obtain knowledge of any information required for the performance of his/her duties.

The Internal Audit Unit shall have and implement internal rules of procedure, which shall be approved by the Board of Directors, following a proposal from the Audit Committee. The internal audit unit in particular:

a) Monitors, audits and evaluates:

aa) the implementation of the Rules of Procedure and the internal audit system, in particular with regard 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) the quality assurance mechanisms,

(a) the corporate governance mechanisms; and

ad) adherence to the commitments contained in the Company's prospectuses and business plans regarding the use of funds raised on the regulated market.

b) Prepares reports to the audited entities with findings regarding (a), the risks arising from them and suggestions for improvement, if any. Its reports, after incorporating the relevant views of the audited entities, the agreed actions, if any, or the acceptance of the risk of no action by them, the limitations on its scope of control, if any, the final internal audit recommendations and the results of the response of the Company's audited entities to its recommendations, are submitted quarterly to the Audit Committee.

(c) Submits reports to the Audit Committee at least every three (3) months, including the most important issues and its proposals, on the tasks of par. (a) and (b) hereof, which the Audit Committee shall present and submit together with its comments to the Board of Directors.

The head of the internal audit unit shall attend the general meetings of the shareholders and provide in writing any information requested by the Capital Market Committee, cooperate with it and facilitate in every possible way the work of monitoring, control and supervision by it.

6.17. Nomination and Remuneration Committee

The Nomination and Remuneration Committee of the Company is established in order to support the Board of Directors in fulfilling its obligations vis-à-vis the shareholders, in order to ensure that the nomination of candidates for the Board of Directors is carried out in a meritocratic and objective

manner, in order to ensure the smooth succession of its members and senior managers for the long-term success of the Company. As part of its role, the Nomination and Remuneration Committee identifies and proposes to the Board of Directors persons suitable for the acquisition of Board membership, on the basis of a procedure provided for in its Rules of Procedure. For the selection of candidates, it takes into account the factors and criteria set by the Company, in accordance with its Suitability Policy. The Company has a single Nomination and Remuneration Committee, but may choose to establish separate committees. The members of the Company's Nomination and Remuneration Committee, their status and CVs are posted on the Company's website.

6.18. Data Protection Officer (DPO) and Development Manager

The responsibilities of the Company's Data Protection Officer (DPO) and Development Manager, which include the services provided to the Group's companies, cover all the Company's obligations as they arise from the national and European legislation on personal data protection (GDPR).

6.19. Financial Directorate

The Company's Financial Directorate consists of four (4) sub-departments, the operation of which is under the general supervision of the CEO. The Departments of the Company's Finance Department are the following:

- Financial.
- Accounting
- Financial statements
- Treasury Department

6.20. Human Resources Directorate

The main responsibilities of the Human Resources Directorate, which include the services provided to the Group's companies, are summarized below:

- Organizational Design.
- Recruitment/departures.
- Remuneration and Benefits Policy.
- Payroll.
- Human resources development in all Group companies
- Internal communication.
- Projects related to human resources management.
- Control and monitoring of the preparation of the annual budget for issues related to human resources management in all Group companies.
- Preparation of the annual remuneration report.
- Implementation of legislation on the Safety Technician.
- Implementation of legislation on the Occupational Physician.

6.21. Directorate for Information Technology and Information Systems Security.

The main responsibilities of the Director of Information Technology and Information Systems Security, which include the services provided to the Group companies, are related to the administration and support of applications, systems and projects of information technology and information systems security.

Article 7: Major Subsidiaries of the Group.

Based on the Board of Directors' meeting of 14/02/2022, the following companies are designated as significant subsidiaries of the Company:

1. The société anonyme under the name "Epsilon SingularLogic Information Technology Société Anonyme" and with the distinctive title "Epsilon SingularLogic S.A.", with VAT No. 801490198, with G.E.M.I. No. 157876205000, having its registered office in the Municipality of Pylaia - Chortiatis in the Regional Unity of Thessaloniki (EMO Zone - Pylaia Thessaloniki, 87, 17th Noemvri Lane) and is legally represented,
2. The société anonyme with the name "EPSILON HR INFORMATION SYSTEMS SOCIÉTÉ ANONYME" and the distinctive title "EPSILON HR S.A." with a VAT number 800714373, with G.E.M.I. No. 137969805000, having its registered office in the Municipality of Pylaia - Chortiatis in the Regional Unity of Thessaloniki (EMO Zone - Pylaia Thessaloniki, 87, 17th Noemvri Lane) and is legally represented,
3. The société anonyme with the name "EPSILON HOSPITALITY INFORMATION SYSTEMS SOCIÉTÉ ANONYME" and the distinctive title "EPSILON HOSPITALITY S.A." with VAT No. 997993030, with G.E.M.I. No. 043354706000 having its registered office in the Municipality of Pylaia - Chortiatis in the Regional Unity of Thessaloniki (EMO Zone - Pylaia Thessaloniki, 87, 17th Noemvri Lane) and is legally represented and
4. The société anonyme with the name "DATA COMMUNICATION SINGLE MEMBER SOCIÉTÉ ANONYME BUSINESS COMPUTERIZATION" and the distinctive title "DATA COMMUNICATION" with VAT No. 094394893, with G.E.M.I. No. 001251501000, having its registered office in the Municipality of Penteli in the Region of Attica (2 P. Tsaldari and Zaimi str.) and is legally represented.

Article 8: Office of the CEO.

The organisational structure of the Company operates under the responsibility of the Board of Directors and the CEO, who is supported by the Office of the CEO. The Office of the CEO has a role in coordinating the organisation and handling of issues related to the responsibilities of the CEO.

C. Business Activity Sectors

Article 9: Business Activity Sectors (BAS) Activity - Structure.

Based on the Company's organisational structure, the Business Activity Sectors (BAS) are divided according to the main criterion of business activities. Each BAS is headed by a Director General or a Director with extended powers and authority. The selection of the heads by the Company's administration is based, inter alia, on their long professional experience in the respective sector.

Article 10: Head of BAS - Responsibilities.

10.1. The heads of the autonomous BAS are managers of the Company and have administrative and operational responsibility for the day-to-day activities of the respective BAS. They are subordinate, through the CEO, to the Board of Directors.

10.2. The key responsibilities of the respective BAS Head are as follows:

- Developing the strategy and strategic objectives for its BAS, taking into account the Company's vision and strategy.
- Guiding the BAS administrative team to achieve the above objectives.
- Preparing the necessary instructions and supporting the members of the BAS administrative team in their daily procedures. Addressing difficulties when and where necessary.
- Ensuring that the current business action plan is successfully implemented and also reviewing and identifying business development opportunities.
- Ensuring that budget targets are met.
- Ensuring that key performance indicators are in line with the Company's strategic objective. Facilitating synergies at Company level with the involvement of other BAS.

D. Internal Audit System.

Article 11: Definition of Internal Audit.

The Internal Audit System (I.A.S.) consists of the set of policies, procedures, audit mechanisms as well as duties and behaviours that are put in place by the Board of Directors to ensure the smooth and effective operation of the Company.

The purpose of the establishment of the I.A.S. is the following:

- efficient operation of the Company, with effective use of available material and human resources,
- identification and management of existing and potential operational risks,
- implementation of a reliable financial reporting framework and production of administrative reports,

- compliance with the legislative and regulatory framework and adherence to Internal Rules and the Code of Ethics,
- protection of the reputation and maintaining a positive perception of the Company in order to protect the interests of its shareholders, investors and employees,
- efficient and effective use of information systems in order to support the Company's operations as well as the secure maintenance and processing of data.

Article 12: Components of the Internal Audit System.

There are 5 key components of the Internal Audit System (I.A.S.):

- the audit environment,
- the risk assessment,
- the safety valves,
- information and communication,
- monitoring.

12.1. Audit Environment

The audit environment is the foundation of the Internal Audit System (I.A.S.) applied by the Company. It influences the way business strategies and objectives are formulated, the structure of corporate processes and the procedure of identifying, evaluating and managing business risks. It also influences the design and operation of safety valves, information and communication systems and the monitoring mechanisms of the Internal Audit System (I.A.S.). The audit environment is essentially the sum of many individual elements that determine the overall organization and way of administration and operation of the Company.

12.2. Risk Assessment

The adequacy and effectiveness of the Company's Internal Audit System (I.A.S.) is based on: a) the nature and extent of the risks it faces, b) the extent and categories of risks that the Board of Directors deems acceptable to be assumed, c) the likelihood of the aforementioned risks materializing, d) the Company's ability to reduce the impact of the risks that ultimately materialize, and e) the cost of operating specific safety valves, relative to the benefit of risk management. Risk assessment requires the definition of objectives. Based on these, the significant events that may affect them should be identified, the relevant risks should be assessed and the Company's response to them should be decided.

12.3. Safety valves (Control Activities)

Safety valves are the policies, procedures, techniques and mechanisms that are put in place to ensure that the decisions of the Board of Directors regarding the management of risks that threaten the achievement of the Company's objectives are implemented.

They apply to the entire Company and are performed by managers at all levels (Board of Directors,

Administration, other employees) and in all corporate operations. Safety valves consist of several categories of actions that vary in cost and degree of effectiveness, depending on the circumstances. They include approvals, authorizations, confirmations, reviews of operational performance, asset security. They are part of employees' daily work and are incorporated into company policies and procedures, which should be reviewed periodically in order to be appropriately updated.

12.4. Information and Communication

An element of the Internal Audit System (I.A.S.) is the way in which the Company ensures the identification, collection and communication of information, in a time and manner that allows the various managers to perform their responsibilities. This flow can be in all directions, inside (top-down, bottom-up, horizontal) and outside the Company.

12.5. Monitoring

The monitoring of the Company's Internal Audit System (I.A.S) consists in the continuous evaluation of the existence and operation of the components of the internal audit framework. This is achieved through a combination of ongoing supervisory activities and individual evaluations. The identified deficiencies of the Internal Audit System are communicated to the Company's senior management, while the most significant ones are communicated to the senior Administration and the Board of Directors.

The periodic evaluation of the Internal Audit System (I.A.S.) is carried out in particular with regard to the adequacy and effectiveness of financial reporting, on an individual and consolidated basis, with regard to risk management and regulatory compliance, in accordance with recognised evaluation and internal audit standards, as well as the implementation of the corporate governance provisions of the applicable legal framework.

Article 13: Risk Management System.

Risk management is based on the definition of objective objectives based on which the most significant events that may affect the Company are identified, the relevant risks are assessed and the Company's response to them is decided.

All of the above are recorded in the Company's risk record.

Article 14: Internal Audit Directorate.

The Company has an Internal Audit Directorate, which is an independent organizational unit within the Company, with the purpose of monitoring and improving the Company's operations and policies regarding its internal audit system. The Internal Audit Directorate operates in accordance with article 15 and 16 of Law no. 4706/2020, the Greek Corporate Governance Code that the Company has voluntarily adopted(<http://www.helex.gr/el/esed>) and the provisions of the Company's Rules of Procedure. The internal auditors perform their duties in accordance with the Company's Code of Ethics and apply the principles of independence, objectivity and confidentiality. Internal auditors shall comply

with:

The operation, organisation and responsibilities of the Internal Audit Directorate are described in detail in its Rules of Procedure, which are approved by the Board of Directors of the Company following a proposal by the Audit Committee.

The Head of the Internal Audit Directorate is appointed by the Board of Directors of the Company, following a proposal of the Audit Committee, is a full-time and exclusive employee, personally and operationally independent and objective in the performance of his/her duties and has the appropriate knowledge and relevant professional experience. It is administratively subordinate to the CEO and operationally subordinate to the Audit Committee. As Head of the Internal Audit Directorate, he/she cannot be a member of the Board of Directors or a voting member of any standing committee of the Company and cannot have close ties with anyone holding one of the above positions in the Company or a Group company.

The Company shall inform the Capital Market Commission of any change in the Head of the Internal Audit Directorate by submitting the minutes of the relevant Board of Directors meeting within twenty (20) days of such change.

Article 15: Regulatory Compliance

The Company's Regulatory Compliance Unit operates in accordance with Law no. 4706/2020, providing relevant services to the significant subsidiaries of EPSILON NET Group. The main mission of Regulatory Compliance Unit is to establish and implement appropriate and updated policies and procedures in order to achieve full and continuous compliance of the Company with the applicable regulatory framework in a timely manner and to have a complete picture of the degree of achievement of this objective at all times.

The complexity and nature of the Company's activities, including the development and promotion of new products and business practices, have been evaluated in order to establish the relevant policies and procedures.

The Regulatory Compliance Unit is independent and has operational reporting to the Board of Directors and administrative reporting to the CEO, the Regulatory Compliance Officer has access to all required sources of information, has sufficient knowledge and experience and prepares the Company's annual regulatory compliance action plan which is approved by the CEO. The Regulatory Compliance Officer monitors the implementation of the annual action plan.

E. Other procedures & Policies

Article 16: Recruitment and performance evaluation procedures for managers.

With absolute assurance of meritocracy and respect for the privacy of candidates and their personal data, the Company follows specific procedures for the identification, recruitment and subsequent

evaluation of its managers.

16.1. Recruitment.

Such a request shall be made by the immediate supervisors of the senior managers to be recruited and shall be forwarded to the Human Resources Directorate. This request is made by:

- The Director-General of the BAS or, for the Directors of the BAS concerned
- The Managing Director for the Directors-General of the BAS.

The Human Resources Directorate then examines, first of all, the possibility of covering the needs from the existing staff. If this is not feasible, it shall publish an advertisement in daily or periodical publications, or on the Internet or in any other acceptable and appropriate manner. In cases where there is a need to recruit managers where specialised qualifications are required, these are determined by the relevant General Managers and candidates may be sought through specialised consultants under the responsibility of the Group's Central Human Resources Directorate.

The evaluation process is followed by an evaluation process involving the relevant Director General, in order to select the most suitable candidate for the position and the final selection is made by the CEO or the Directors General as appropriate.

16.2. Evaluation.

The evaluation of senior managers is carried out once a year and is coordinated by the Human Resources Directorate. Responsibility for the evaluation of managers lies with the CEO and the relevant Director General. Following the evaluation of senior managers for the current year against the objectives set, systematic monitoring of their performance during the following year is required in terms of the achievement of the planned objectives. The above is done by completing specific reports. The procedure is based on the following key principles:

- Participation and consent of the evaluated person in the evaluating process.
- Planned and oriented to the action outcome of the evaluated person.
- Impartial Evaluation.
- Knowledge of the evaluation rules, in advance, and an open information process.
- Establish measurement elements for the evaluation criteria.
- Ability to record oppositions/objections, on behalf of the evaluated person.

Article 17: Compliance Procedure for Persons Performing Managerial Duties

The Company has a specific procedure for the compliance of persons performing managerial duties in full compliance with the provisions of article 19 of Regulation (EU) 596/2014 regarding transactions carried out by senior managers of listed companies and persons closely associated with them. In the context of the application of article 19 of Regulation (EU) No. 596/2014 and the relevant delegated Regulations (EU) 522/2016 and (EU) 957/2016 and the implementing Regulation (EU) 523/2016, as of 3/7/2016, the obligation is imposed on persons exercising managerial duties in companies with

securities listed on the Athens Exchange, as well as on persons with close ties to them, to notify the Capital Market Commission and the Company (EPSILON NET Investment Relations Department and the CEO) of the transactions they carry out on their own account in shares or bonds of the specific Issuer Companies and to refrain from market abuse acts (manipulation, abuse of privileged information, illegal communication of privileged information).

The Compliance Procedure for Persons Performing Managerial Duties of the Company sets out in detail the steps for its implementation as well as the obligations and responsibilities of the persons involved.

Article 18: Procedure for Disclosure of Dependency Relationships of members of the Board of Directors.

In compliance with the provisions of article 9 of Law no. 4706/2020 on independent non-executive members of the Board of Directors, the Company has a procedure for the disclosure of any dependency relationships of its members of the Board of Directors and persons with close links to them. The Board of Directors is responsible for taking the necessary measures to ensure the above compliance as well as for taking the necessary actions in case it is established that the independence requirements defined by law are not met. The review of the conditions takes place on a quarterly basis with the assistance of the Company Secretary of the Company and is included in the annual management report.

Independent members of the Board of Directors are required to inform the CEO or the Secretary in writing of any possible change in their independence status within the last month of each financial quarter. The CEO or Secretary then informs the Nomination and Remuneration Committee in order to initiate the process of electing a new independent non-executive member of the Company. The CEO or Secretary shall be responsible for diligently maintaining a record of changes in the independence of the independent members of the Board of Directors and the actions taken to replace members under this procedure.

Article 19: Compliance procedure for related party transactions.

Each affiliated company follows the rules regarding transparency, independent financial management, accuracy and correctness of its transactions, as required by law. "Related Parties", according to the applicable legislation (article 99 of Law no. 4548/2018), are the persons defined as related to the Company in accordance with International Accounting Standard 24, as well as legal entities controlled by the Company in accordance with Accounting Standard 27. Transactions between the Company and its related parties are prohibited in accordance with article 99 par. 1 of Law no. 4548/2018. The prohibition shall not apply to the acts and contracts referred to in par. 3 of article 99 of Law no. 4548/2018. For the granting of authorization to prepare the transaction with a related party, the article 100 of Law 4548/2018 shall apply and the publicity provisions of article 101 of the same law are complied with. The Compliance Procedure for related party transactions of the Company sets out in

detail the steps for its implementation as well as the obligations and responsibilities of the persons involved.

Article 20: Conflict of interest policy.

The Company has and applies a Conflict of Interest Policy in accordance with article 14 of Law no. 4706/2020. The Conflict of Interest Policy includes procedures to prevent conflicts of interest, measures to disclose and manage conflicts of interest and any circumstances and conditions under which, exceptionally, it would be acceptable for a Board member or Senior Manager to have conflicting interests, provided that such interests of the member or manager are substantially limited or appropriately managed. All actual and potential conflicts of interest are subject to adequate disclosure, discussion, documentation, decision-making and appropriate management.

Article 21: Legislative and regulatory compliance process

In compliance with article 13 of Law 4706/2020 on organizational arrangements in the context of implementing an effective Corporate Governance system, the Company has a Regulatory Compliance Unit that provides relevant services to its major subsidiaries. The main mission of Regulatory Compliance Unit is to monitor the establishment and implementation of appropriate and updated policies and procedures in order to achieve full and continuous compliance of the Company with the applicable regulatory framework in a timely manner and to have a complete picture of the degree of achievement of this objective at all times.

The Regulatory Compliance Officer is responsible for adhering to the annual audit planning regarding the Company's regulatory compliance and in particular with regard to the audit areas highlighted by the annual planning of the Internal Audit Directorate.

Article 22: Privileged Information Management Process

The Company has a specific procedure for the management of privileged information in compliance with article 18 of Regulation (EU) 596/2014 on the list of persons holding privileged information and with the provisions of Implementing Regulation (EU) 347/2016 on the templates for the proper establishment and updating of the list. In the context of the application of article 18 of Regulation (EU) No. 596/2014 and Implementing Regulation (EU) 347/2016, the company with securities listed on the Athens Exchange is obliged to establish and update a list of all persons who have access to privileged information and who work for it under an employment contract, service contract or otherwise perform duties through which they have access to privileged information such as directors, accountants or credit rating agencies. Any person included in the list of persons holding privileged information shall acknowledge in writing the legal and regulatory obligations to which he or she is subject and shall be aware of the penalties applicable in the event of acts of misuse of privileged information and unlawful disclosure of privileged information. The lists of holders of privileged information shall, upon request, be submitted electronically to the Capital Market Commission.

The Company must disclose without undue delay the privileged information as defined in article 17 of EU Regulation 596/2014, in decision 3/347/12.7.2005 of the Board of Directors of the Capital Market Commission and in article 6 of Law no. 3340/2005. The Corporate Announcements and Shareholders' Service is responsible for the compliance of the above and for informing the relevant parties.

Article 23: Internal Audit System (I.A.S.) Evaluation Process

The Company has a specific procedure for the periodic evaluation of the I.A.S. by an objective, independent, certified and sufficiently experienced evaluator as defined in article 9 and article 14 of Law no. 4706/2020 and specified by the decision 1/891/30.9.2020 of the Board of Directors of the Capital Market Commission.

In addition, the Company has a specific process for the proposal, selection and approval of the I.A.S. evaluator. The procedure for periodic evaluation of the I.A.S. specifies the evaluation items, the form and recipients of the evaluation report, the periodicity, the assignment process to the independent evaluator and the subsidiaries included in the evaluation. The evaluation items as specified in the Company's I.A.S. evaluation procedure are as follows:

- Audit Environment.
- Risk Management.
- Safety Valves.
- Information System & Communication.
- Monitoring of the I.A.S.

The periodic evaluation of the Internal Audit System (I.A.S.) is carried out on an individual and consolidated basis, in terms of risk management and regulatory compliance, in accordance with recognised standards of evaluation and internal audit, as well as the implementation of the corporate governance provisions of the applicable legal framework. The Board of Directors of the Company and the Audit Committee are responsible for the adequate and effective operation of the Corporate Governance System and the Internal Audit System, as defined in Articles 1 to 24 of Law no. 4706/2020. Within the framework of this responsibility, the Board of Directors shall determine the periodic evaluation of the I.A.S. every three (3) years. In any case, the evaluation of the I.A.S. is part of the overall evaluation of the Company's Corporate Governance System, in accordance with article 4 par. 1 of Law no. 4706/2020. The Corporate Governance System of the Company is expected to be evaluated in 2024 with a reporting date of 31/12/2023.

The Board of Directors of the Company is obliged to cooperate with the Capital Market Commission in the event that the latter requires an evaluation of the Company's I.A.S. on a case-by-case basis.

The process of proposing, selecting, approving and ultimately assigning the evaluation of the I.A.S. begins with the recommendation of the Company's CEO to the Company's Audit Committee as to the appropriate evaluator based on the regulatory criteria mentioned above as well as technical and financial criteria.

The Company's Audit Committee reviews the recommendation of the CEO and in turn makes a recommendation to the Company's Board of Directors, which is ultimately responsible for the selection of the evaluator and the assignment of the evaluation of the I.A.S.

The selected evaluator then initiates the project and concludes with the evaluation report with both a summary and a detailed report covering all the findings and potential risks related to the evaluation items. The recipients of the summary and detailed report are the Board of Directors and the Audit Committee of the Company. The Company shall submit without delay to the Capital Market Commission, and in any case within three (3) months from the date of the report of the evaluation report, the summary of the report and, if required, the whole report. The annual Corporate Governance Statement includes a report on the results of the Evaluation Report. The evaluator who will carry out the periodic evaluation of the I.A.S. shall be a legal or natural person or an association of persons. The evaluator shall carry out the evaluations of the adequacy of the I.A.S. based on international best practices as defined through the International Federation of Accountants: International Standards on Auditing, the Institute of Internal Auditors: The International Professional Practices Framework) and the COSO: Internal Control Integrated Framework.

According to article 2 of Law no. 4706/2020, a significant subsidiary of the Company is defined as one that has or may have a material effect on the financial position or performance or the business activity or the general economic interests of the Company. Also, in accordance with the decision 1/891/30.9.2020 of the Board of Directors of the Hellenic Capital Market Commission, the evaluation of the I.A.S. includes, in terms of scope and periodicity, the significant subsidiaries of the Company.

Article 24: Executive Training Policy

The Company ensures the continuous training and education of the members of the Board of Directors, senior managers and those involved in internal audit, risk management, regulatory compliance and information systems. Specifically, the Company ensures that the aforementioned persons attend, at regular intervals, training seminars relevant to the scope of their duties and the scope of the Company's business activity.

Article 25: Sustainable Development Policy

The Administration of the Group and its subsidiaries is committed to the implementation of the Sustainable Development Policy at all levels, companies and sectors of the Group's activities.

F. Principles of operation of the Company.

Article 26: Code of Ethics and Conduct.

26.1. For its proper operation, the Company has established basic principles, which should be respected by all its staff and managers. The primary objective of the Company's Code of Ethics is

to create a climate of trust between the various categories and levels of the Company's employees.

- 26.2. The Company's philosophy is focused on meeting the needs of its customers, responding rapidly to market needs and flexible administration systems. The need to record rules of conduct arose primarily from the growth of the Company's business, its increased obligations vis-à-vis supervisory bodies, the existence of important information handled by a large number of its employees and the need to adopt measures to prevent money laundering from criminal activities.
- 26.3. Trust-based cooperation is considered essential for the efficient operation of the Company and the effective response to external challenges.
- 26.4. It is noted that the principles described in the code of ethics are not intended to replace labour legislation, case law, contracts or labour regulations, but describe the principles governing the Company's relations with its employees.
- 26.5. All employees of the Company must keep confidential any information relating to the Company and the scope of its business.
- 26.6. Senior managers are required to complete and sign a certificate of no conflict of interest, in which they must declare any personal and business relationship they or their families have with any third parties with whom the Company cooperates (customers, suppliers, consultants, etc.). Furthermore, the aforementioned managers are obliged to report to the Company's Central HR Directorate any conflict of interest that may arise after the signing of this certificate. In the event of a conflict of interest being identified, Central HR Directorate shall inform the internal audit.

Article 27: Manuals of operating procedures.

The Company has registered "operating procedures", which are harmonized and compatible with the current Greek legislation. Procedures and policies are included in the operating manuals. The development and management of the Company's procedures as well as the processes of control of their adoption, revision and modification are the responsibility of the respective BAS, to which the procedures relate, while the IT activity ensures the uninterrupted provision of the appropriate operating system. The coordination of the above work is undertaken by the Office of the CEO in cooperation with the relevant Directorates General. In order for a new procedure to come into force, approval is required from the relevant Director-General of BAS of the Company or the CEO based on the approved organisational structure. In order to improve the Company's functionality, the IT department has developed a modern standardized system for recording approved procedures with coding. Access to procedures, standing instructions and documents is controlled by a fully structured system of rights to ensure that only authorized employees are allowed access and that data security is guaranteed. Access rights shall be determined by the Office of the Chief Executive. The procedures and any amendments thereto shall be created in electronic form and shall be automatically accompanied

by an electronic message which shall be communicated to the parties concerned. Every procedure and its modification is accessible in the system and the user can study and print it. The versions of procedures and instructions that are replaced shall be archived, but users shall have access to the current version. The Company's operating procedures are detailed in the relevant manuals.

Article 28: Policies of the Company.

28.1. Compliance

The Company confirms as one of its main policies that it makes, and will continue to make, every effort to ensure that the Company's business is carried out through its employees and officers in full compliance with the applicable laws, regulations and operating principles of the Company and that it looks forward to the legitimate participation of each of its employees and officers in the fulfilment of this basic requirement.

28.2. Relations with employees.

The Company, as an important social unit, aims, among other things, at the effective realization of its social role. The Company is a financial organisation with its capital as a key element and its primary objective being profit, but at the same time, through the latter, it also seeks to ensure the well-being of its employees, whom it regards as an important factor in its development. As a result, employees are considered "integrated" in the Company, beyond the employment - remuneration relationship that links them to it, in the sense that the continuous improvement of their capabilities and the outcome of their work is inextricably linked to the progress of the Company. This interdependence, as well as the creative coexistence of the economic and social character of the Company, is the guiding principle for the formulation of the general principles of social policy. The general principles, which are characterised by clarity, dynamism, timeliness and flexibility, are communicated to all the Company's human resources, while their observance is a main objective of its social policy. The Company's management sets as its priorities the safety and protection of the interests and rights of its employees within the framework of good administration, since one of the success factors is the absolute dedication of employees to their duties. Therefore, employees can communicate with authorized members of the administration on all issues of concern in order to receive timely responses and solutions.

28.3. Health and safety policy

The Company's health and safety policy complies with the provisions of the relevant law in force and is implemented by observing, inter alia, the following commitments:

- Diligence and control of appropriate resources and means of safe working.
- Enhancement of the culture on security issues and integrating them into decision-making at all levels. Education and training of employees and encouragement to work in a responsible and safe manner.
- Encouragement of the participation of all employees to ensure the implementation of this policy

and their compliance with the Company's safety rules and guidelines. Identification and evaluation of risks in normal as well as abnormal operation and taking measures to reduce and eliminate the risks.

- Systematic inspection of operations, organisation and compliance with health and safety procedures to ensure that they are constantly updated and improved, that rules are respected and that objectives are achieved.

The Company, through its competent services, ensures the proper implementation of this policy. Compliance with the health and safety rules is mandatory both for the Company's employees and for any third party that contracts or cooperates with the Company.

28.4. Environmental policy.

In the context of the sustainable development perspective, respect for the environment is a priority, of equal importance to the safety of personnel, quality, financial performance and customer satisfaction. This policy aims to continuously improve environmental performance and is based on the following principles:

- Compliance with legal requirements, as well as with the agreements and commitments that the Company has voluntarily undertaken.
- Assessment of the environmental impact, inventory of risks and assessment of the risk of major accidents from past, current and future activities. Their inclusion in long-term programmes and new plans.
- Training, awareness-raising and information for staff in a way adapted to their tasks and needs.
- Motivation of the Company's partners (contractors, suppliers, customers) to respect the environmental policy.



FOR EPSILON NET S.A.

The Chairman of the Board of Directors & CEO

[stamp EPSILON NET SA

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