SUMMARY OF THE INTERNAL OPERATING REGULATION

GR. SARANTIS S.A.

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1. INTRODUCTION- PURPOSE

The Company's Internal Operating Regulation is drawn up in accordance with the provisions of Law 4706/2020 and the principles of the applicable corporate governance framework. Its purpose is to clearly define the Company's administrative and organizational structure, describe its key functions and procedures, and ensure transparency, accountability and the effective exercise of control over all its activities.

At the same time, the Regulation serves as a key tool for compliance with the regulatory and supervisory framework, thereby safeguarding the interests of shareholders and other stakeholders.

1.1 Significant Subsidiaries

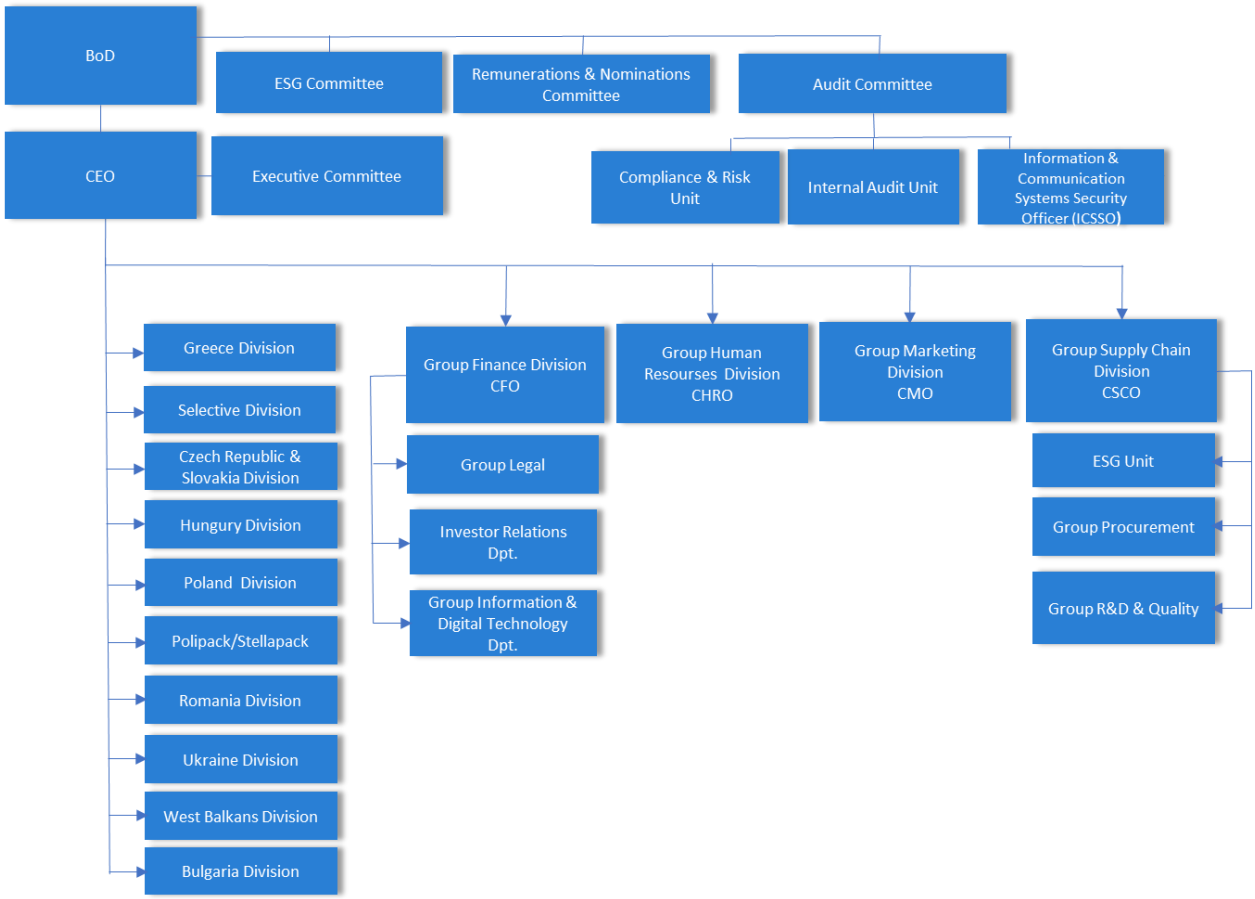
In accordance with Article 2 of Law 4706/2020, a significant subsidiary of the Company is a subsidiary that affects or may materially affect the financial position or performance or business activity or the general financial interests of the Company.

For the purposes of this Regulation, the Company has defined as criteria for classifying a subsidiary as significant its contribution, on the one hand, to Net Sales and, on the other hand, to Earnings Before Interest and Taxes (EBIT).

2. ORGANIZATIONAL STRUCTURE

2.1 Organizational Chart

The Company's organizational structure is reflected in the approved organizational chart, which includes the main divisions, functional units and reporting lines. The organizational chart ensures a clear allocation of responsibilities and the effective operation of the Company.



2.2 Administration and Management

2.2.1 Board of Directors

General - Composition

The Board of Directors is the Company's supreme administrative body and is responsible for its administration, the management of its assets and its representation. At the same time, it is responsible for determining the Company's strategic direction and overseeing its implementation by management.

The Board of Directors consists of executive, non-executive and independent non-executive members, in accordance with the provisions of the applicable legislation, in a manner that ensures adequate oversight and objectivity in decision-making.

More specifically, the Board of Directors consists of three (3) to fifteen (15) members, whose term of office may not exceed six (6) years. Independent non-executive members shall represent no less than one third (1/3) of the total number of Board members and, in any event, shall not be fewer than two (2). The Chair of the Board of Directors shall be a non-executive member or, where the Chair is exceptionally an executive member, a non-executive Vice-Chair shall be appointed.

Within the scope of its responsibilities, the Board of Directors:

- determines the Company's strategy and key policies,
- monitors the implementation of the business plan and the achievement of objectives,
- ensures the reliability of financial reporting,
- ensures the existence and effective operation of the Internal Control System,
- oversees risk management and compliance with the regulatory framework,
- addresses conflicts of interest and related-party transactions.

Particular emphasis is placed on ensuring the independence of the control functions and the provision of adequate resources for the effective performance of their duties.

2.2.1.1 Suitability Policy

The Company has established a Suitability Policy for the members of the Board of Directors, which sets out the criteria for the selection and evaluation of members, both individually and collectively. This policy ensures that members possess the required knowledge, experience, professional competence and independence, while also promoting diversity in the composition of the Board of Directors.

2.2.1.2 Succession Policy

The Company has established a Succession Policy for the members of the Board of Directors and senior management. This policy aims to ensure business continuity through the timely identification and development of suitable candidates for critical positions.

2.2.1.3 Remuneration Policy and Governance

The Company has established a Remuneration Policy, which sets out the remuneration framework for members of the Board of Directors and senior executives. The policy aligns remuneration with the Company's strategy and long-term value creation, incorporating both financial and non-financial criteria, including sustainable development (ESG) indicators.

2.2.1.4 Evaluation of the Board of Directors and Committees

The effectiveness of the Board of Directors and its Committees is evaluated on a regular basis through an annual internal evaluation and a periodic external evaluation conducted by an independent evaluator. The process covers the collective performance of the Board of Directors, the functioning of its Committees and the individual contribution of their members, and aims to support the continuous improvement of the composition, functioning and effectiveness of the Company’s governing bodies.

2.2.1.5 Governance of Related-Party Transactions

The Company applies clearly defined procedures for the management of related-party transactions, ensuring that such transactions are carried out on market terms and in the interest of the Company, with full transparency and in accordance with the applicable regulatory framework.

2.2.1.6 Market Abuse Regulation (MAR) and Regulated Information

The Company fully complies with Regulation (EU) 596/2014 (MAR) regarding the prevention of market abuse and the management of inside information.

In this context, it:

- ensures the timely, accurate and equal disclosure of inside information (Article 17 MAR),
- maintains and updates lists of persons who have access to inside information (insider lists),
- applies procedures for the notification of transactions by persons discharging managerial responsibilities (Article 19 MAR),
- and carries out training and control activities to ensure compliance.

The implementation of the MAR framework is incorporated into the Internal Control System and is overseen by the Audit Committee.

2.2.2 Description of Divisions and Units

The Company has distinct organizational units and divisions, which operate with clearly defined responsibilities and reporting lines, in accordance with the approved organizational chart.

The organizational structure includes both central (Group) functions and decentralized country-level management structures, ensuring the effective operation of the Group in all geographical areas in which it operates.

In particular, Country Management structures operate and are responsible for business operations and the implementation of strategy at local level, in accordance with the directions of central management and taking into account the specific characteristics of local markets and the applicable regulatory framework.

The Company's functions are divided into business, control and specialized governance functions.

Business functions

Business (core) functions include, among others:

- Finance Services,
- Legal Service,
- Human Resources Division,
- Information and Digital Technology Division,
- Supply Chain Division,
- Marketing and Commercial Activities Division.

These functions support the Company's day-to-day business activity and the implementation of its strategy.

Internal Control System functions

The Company has independent functions that contribute to ensuring the effective operation of the Internal Control System and compliance with the regulatory framework. These functions include:

- the Internal Audit Unit,

- the Risk Management, Regulatory Compliance and Personal Data Protection (DPO) Unit.

These functions operate with functional independence and cooperate with one another for the effective management of risks and the monitoring of compliance.

Specialized governance functions

At the same time, specialized functions operate to strengthen the Company's corporate governance and regulatory compliance framework, such as:

- the Quality function, which is responsible for ensuring the quality of products and processes in accordance with the applicable standards and regulatory requirements,
- the Regulatory & Compliance (R&C) function, which ensures compliance of the Company's products and activities with the applicable regulatory framework in all markets in which it operates,
- the Investor Relations and Corporate Communications function,
- the ESG Unit.

In particular, the Investor Relations and Corporate Communications function ensures the timely, accurate and equal provision of information to shareholders, investors and other stakeholders. Within the scope of its responsibilities, it:

- organizes and coordinates communication with investors, analysts and institutional bodies,
- ensures the publication of financial results and other corporate announcements,
- ensures compliance with obligations for the disclosure of inside information, in cooperation with the competent units,
- supports management in matters of market communication and investor relations management.

The function cooperates closely with Finance Services, the Legal Service, the Regulatory Compliance Unit and the Management Team, ensuring the consistency and reliability of the information provided. The function makes a decisive contribution to the Company’s compliance with regulated information and transparency obligations, in accordance with the applicable regulatory framework.

Cybersecurity Governance

As part of strengthening cybersecurity and compliance with the applicable regulatory framework, the role of Information & Cyber Security Senior Officer (ICSSO) operates and is responsible for the design, implementation and oversight of the information security and cybersecurity framework at Group level.

This role operates in close cooperation with the Information Technology Division and the other control and regulatory functions, ensuring a consistent and holistic approach to the management of cybersecurity risks.

Overall architecture

The above organizational structure ensures:

- the effective allocation of responsibilities,
- the clear segregation of duties,
- and the functional independence of the key control and regulatory functions,

thereby enhancing the overall effectiveness of the Company's Internal Control System and corporate governance framework.

2.2.3 Code of Ethics and Conduct

The Company applies a Code of Ethics and Professional Conduct, which sets out the fundamental principles of ethics and integrity governing its operation and the conduct of its employees and associates.

The Code covers matters such as the prevention of corruption, the avoidance of conflicts of interest, the protection of corporate information and compliance with the law, thereby contributing to the creation of a culture of responsibility and transparency.

2.2.4 Whistleblowing Reporting Mechanism (Speak Up)

The Company has established a reports and complaints management mechanism (whistleblowing), through which employees and third parties may securely and confidentially report incidents involving violations of legislation or internal policies.

The mechanism operates in accordance with the applicable regulatory framework for the protection of reporting persons and ensures confidentiality, the objective investigation of reports and the prohibition of retaliation.

2.2.5 Health and Safety at Work- Protection from Violence and Harassment

The Company has established policies and procedures for the protection of employees' health and safety, as well as for the prevention and handling of incidents of violence and harassment in the workplace.

In this context, prevention, information and training measures are taken, while procedures are provided for the submission and management of relevant reports.

2.2.6 Disclosure Controls and Procedures (DC&P)

The Company applies Disclosure Controls & Procedures, with the aim of ensuring the accuracy, completeness and reliability of the information disclosed to the investment community and supervisory authorities.

These procedures cover the collection, processing and approval of information and contribute to compliance with the applicable regulatory framework, including obligations for the disclosure of inside information.

2.2.7 Board of Directors Committees

In order to strengthen corporate governance, Committees of the Board of Directors operate, supporting its work and contributing to the effective exercise of its responsibilities.

In addition to the Executive Committee, the following also operate:

- the Audit Committee, in accordance with the provisions of Article 44 of Law 4449/2017,
- the Remuneration and Nomination Committee, in accordance with Law 4706/2020,
- the Sustainable Development (ESG) Committee, which oversees the implementation of the sustainability strategy.

The Committees have defined responsibilities, composition and operating procedures, and report to the Board of Directors.

2.3 Audit- Oversight

The Company is subject to regular audit by Certified Public Accountants - Auditors, who are appointed by the General Meeting of shareholders and audit the financial statements in accordance with the applicable accounting and auditing standards.

At the same time, an independent Internal Audit Unit operates, which evaluates the adequacy and effectiveness of the Internal Control System and reports functionally to the Audit Committee.

The Head of the Internal Audit Unit is appointed by the Board of Directors following a recommendation by the Audit Committee. The Unit has unrestricted access to the information, systems, facilities and persons required for the performance of its responsibilities and communicates directly with the Audit Committee.

2.4 Transparency of Information

The Company adopts policies of transparency and timely information, ensuring the provision of reliable and complete information to shareholders, the investment community and supervisory authorities, in accordance with the requirements of the applicable legislation.

2.5 Sustainability and Stakeholder Relations

The Company incorporates sustainable development principles into its strategy and operations, taking into account environmental, social and governance factors (ESG).

At the same time, it maintains an open dialogue with stakeholders, seeking to understand their needs and expectations.

2.6 Corporate Governance

The Company applies the principles of the Hellenic Corporate Governance Code and publishes an annual Corporate Governance Statement, which describes the governance practices and structures it applies.

2.7 Risk Governance and Internal Control System

The Company applies an integrated risk governance and Internal Control System framework, aimed at the effective identification, assessment and management of risks that may affect the achievement of its strategic and operational objectives.

This framework forms part of the Company's overall corporate governance system and is based on the Three Lines Model, as established by international internal control standards, ensuring a clear segregation of responsibilities and effective oversight.

First line - Business functions

The Company's business units bear primary responsibility for identifying, assessing and managing risks within the scope of their activities.

These units:

- apply the approved policies and procedures,
- incorporate control mechanisms into day-to-day operations,
- and ensure compliance with the applicable regulatory framework.

Second line - Risk management and compliance functions

The second line includes functions whose purpose is to support and monitor the effective management of risks and the Company’s compliance.

These functions include, in particular:

- the Risk Management, Regulatory Compliance and Personal Data Protection (DPO) Unit,
- the Regulatory & Compliance (R&C) function,
- the Quality function,
- the cybersecurity function.

These functions:

- develop policies and procedures,
- provide guidance and support to the business units,
- and monitor compliance with the regulatory and internal framework.

Third line - Internal Audit

The third line consists of the Internal Audit Unit, which operates independently from the other functions and provides objective and independent assurance regarding the adequacy and effectiveness of the Internal Control System.

The Internal Audit Unit:

- evaluates the effectiveness of risk management and control processes,
- examines compliance with the regulatory framework and internal policies,
- and submits its findings and recommendations to the Audit Committee and the Board of Directors.

Its operation is governed by the International Standards for the Professional Practice of Internal Auditing (IIA Standards), Law 4706/2020 and the relevant decisions of the Hellenic Capital Market Commission.

Role of the Board of Directors and the Audit Committee

The Board of Directors bears overall responsibility for the adequacy and effectiveness of the Company's Internal Control System and risk management.

The Audit Committee supports the Board of Directors in overseeing:

- financial reporting,
- the effectiveness of the Internal Control System,
- the operation of the Internal Audit Unit,
- and compliance with the regulatory framework.

Integrated ERM and Internal Control System framework

The Company's Internal Control System includes a set of policies, procedures and control mechanisms covering all of its activities.

The Enterprise Risk Management (ERM) framework:

- supports decision-making,
- strengthens the Company's resilience,
- and contributes to ensuring the achievement of its strategic objectives.

The relevant policies and procedures are set out in detail in, and form an integral part of, the full text of the Company's Internal Operating Regulation.

3. PROCEDURE FOR THE RECRUITMENT OF SENIOR EXECUTIVES AND THE EVALUATION OF THEIR PERFORMANCE

The purpose of the recruitment procedure is to assess and identify the Company's actual needs for senior executives, to conduct market research regarding the availability of suitable candidates and prevailing remuneration levels, and to enable the Company to structure an attractive remuneration package.

The performance of senior executives is evaluated through the performance management system applied by the Company, while the objective-setting and evaluation of executives at the highest management level are carried out, as appropriate, with the participation or under the oversight of the Board of Directors and its competent bodies.

This Procedure is set out in detail in, and forms an integral part of, the full text of the Company's Internal Operating Regulation.

4. PROCEDURE FOR TRANSACTIONS BY PERSONS DISCHARGING MANAGERIAL RESPONSIBILITIES AND PERSONS CLOSELY ASSOCIATED WITH THEM UNDER ARTICLE 19 OF REGULATION (EU) NO 596/2014 ON MARKET ABUSE (MAR)

The Company has established this Procedure to ensure compliance by Persons Discharging Managerial Responsibilities and Persons Closely Associated with Them (collectively, the "Obliged Persons") with their obligations under Article 19 of Regulation (EU) No 596/2014.

In this context, specific responsibilities are assigned to the Regulatory Compliance Officer and the Shareholders and Corporate Announcements Unit. On behalf of the Company, they inform Persons Discharging Managerial Responsibilities of their obligations and prepare and maintain an up-to-date list of Obliged Persons. The Shareholders and Corporate Announcements Unit is also responsible for receiving transaction notifications from Obliged Persons in accordance with Article 19 of Regulation (EU) No 596/2014.

This Procedure is set out in detail in, and forms an integral part of, the full text of the Company's Internal Operating Regulation.

5. PROCEDURE FOR NOTIFICATION OF ANY DEPENDENCY RELATIONSHIPS OF THE INDEPENDENT NON-EXECUTIVE MEMBERS OF THE BOARD OF DIRECTORS AND PERSONS CLOSELY ASSOCIATED WITH THEM

The Company has established this Procedure to set out the steps followed to verify the independence of the independent non-executive members of the Board of Directors, persons closely associated with them and any other persons subject to independence requirements.

This Procedure is set out in detail in, and forms an integral part of, the full text of the Company's Internal Operating Regulation.

6. MANAGEMENT OF RELATED-PARTY TRANSACTIONS

The Company fully complies with Articles 99–101 of Law 4548/2018, Decision No 1A/890/18.09.2020 of the Hellenic Capital Market Commission, the International Financial Reporting Standards, in particular IAS 24 on related-party disclosures, and the corporate governance principles of the Hellenic Corporate Governance Council.

The purpose of the Procedure is to establish an integrated Related-Party Transactions Control Framework that ensures transparency, the protection of minority shareholders and the fair treatment of all stakeholders.

This Procedure is set out in detail in, and forms an integral part of, the full text of the Company's Internal Operating Regulation.

7. CONFLICTS OF INTEREST POLICY

The Company has established a Policy and applies a Procedure for the Prevention and Management of Conflicts of Interest.

The Policy takes into account:

a. the provisions of Law 4548/2018 concerning the duty of loyalty and conflicts of interest; and
b. the relevant provisions of Article 14, paragraph (g), of Law 4706/2020 concerning the obligation to adopt a policy and procedure for the management of conflicts of interest.

The purpose of the Policy is to establish a framework for the identification, assessment, management and prevention of conflicts of interest, enabling the Company's governing bodies to make prudent, objective and independent decisions in the interests of the Company and in pursuit of its objectives, while ensuring the required diligence of their members and the promotion of the corporate interest.

More specifically, the Policy sets out the principles and procedures adopted by the Company to fulfil its legal obligations concerning the maintenance and application of effective administrative procedures and control mechanisms for the prevention, identification and management of existing and potential conflicts of interest arising in the context of its activities.

This Policy and Procedure are set out in detail in, and form an integral part of, the full text of the Company's Internal Operating Regulation.

8. POLICY AND PROCEDURE FOR COMPLIANCE WITH LEGISLATIVE AND REGULATORY PROVISIONS

The Company has established a Regulatory Compliance Policy and Procedure aimed at ensuring the Company's full compliance with the applicable legal and regulatory framework governing its operations.

This Policy and Procedure are set out in detail in, and form an integral part of, the full text of the Company's Internal Operating Regulation.

9. PERSONAL DATA PROTECTION

The Company applies an integrated Personal Data Protection Governance System in accordance with Regulation (EU) 2016/679, the General Data Protection Regulation (GDPR), Law 4624/2019 and the relevant European and national legislation.

The Company has appointed a Data Protection Officer (DPO), who performs his or her duties independently, in accordance with Articles 37–39 of the GDPR.

The DPO reports directly to the Board of Directors on personal data protection matters and has unrestricted access to all Company systems, information and persons. The DPO receives

no instructions regarding the performance of his or her duties, and his or her independence is ensured in accordance with the applicable regulatory framework.

The Risk Management, Regulatory Compliance and Personal Data Protection functions, together with the management of whistleblowing reports and complaints, are integrated within the same organizational unit. In this context, the Company applies appropriate organizational and procedural safeguards to ensure the clear segregation of the respective responsibilities, the avoidance of conflicts of interest and the independent performance of the DPO's duties.

Furthermore, to ensure the effective management of personal data protection matters, the Company ensures cooperation between the Data Protection Officer, the cybersecurity function and the Legal Service for the coordination of actions, risk assessment and compliance with the applicable regulatory framework.

10. PROCEDURE FOR THE MANAGEMENT AND PUBLIC DISCLOSURE OF INSIDE INFORMATION

The Company has established this Procedure to ensure compliance with the applicable legislative and regulatory framework governing the identification, management and public disclosure of inside information and other regulated information concerning the Company, including Regulation (EU) No 596/2014 on market abuse (MAR), as amended and in force, and the applicable decisions, circulars, guidelines and other regulatory acts issued by the Hellenic Capital Market Commission.

The purpose of this Procedure is to ensure that relevant information is disclosed to the investment community in a timely, accurate, complete and non-discriminatory manner.

This Procedure covers the identification, assessment, management and public disclosure of inside information, as defined in Article 7 of Regulation (EU) No 596/2014, and regulates:

- the public disclosure of inside information;
- the delay in the public disclosure of inside information;
- the selective disclosure of inside information;
- the management of unconfirmed information;
- the management of information in the context of market soundings; and
- the preparation and maintenance of a list of persons who have access to inside information (insider list).

This Procedure is set out in detail in, and forms an integral part of, the full text of the Company's Internal Operating Regulation.

11. POLICY AND PROCEDURE FOR THE PERIODIC EVALUATION OF THE INTERNAL CONTROL SYSTEM

The Company has established an Internal Control System Evaluation Policy. The purpose of the Policy is to set out the general principles concerning the subject matter and frequency of the evaluation of the Internal Control System, the scope of the evaluation, any significant subsidiaries to be included in the evaluation, as well as the assignment of the evaluation and the monitoring of its results.

This Policy is set out in detail in, and forms an integral part of, the full text of the Company's Internal Operating Regulation.

The Company has also established a corresponding Internal Control System Evaluation Procedure. The purpose of the Procedure is to set out the individual stages for the selection, by the Audit Committee, of the candidates who will perform the evaluation of the Internal Control System, and the process for the selection and approval by the Board of Directors of the appointment of the evaluator, following the relevant recommendation of the Audit Committee. The Procedure also determines the person or body responsible for monitoring the performance of the agreed evaluation engagement and ensuring that it is carried out in accordance with the agreed terms.

This Procedure is set out in detail in, and forms an integral part of, the full text of the Company's Internal Operating Regulation.

12. INFORMATION SYSTEMS AND CYBERSECURITY GOVERNANCE (NIS2)

The Company applies an integrated cybersecurity and information security governance framework, which aims to protect its information systems, data and critical infrastructure. Cybersecurity governance forms part of the Company's overall corporate governance and Internal Control System framework and is aligned with the requirements of the NIS2 Directive and the relevant national legislation.

Cybersecurity governance is based on the Three Lines Model, ensuring a clear segregation of responsibilities and the effective management of the relevant risks.

First line - Business and technical functions

Business functions across the organization apply information security policies and procedures, while the technical functions, particularly the Information Technology (IT) Division, are responsible, in addition to implementing security policies and procedures, for the day-to-day management of cybersecurity and the application of the relevant protective measures.

In this context, they:

- implement technical and organizational protection measures,
- manage access to systems and data,
- and monitor the operation of information systems.

Second line - Governance, risk management and compliance

The second line includes the functions responsible for shaping the cybersecurity framework, monitoring the relevant risks and ensuring compliance.

The Information & Cyber Security Senior Officer (ICSSO) plays a central role and:

- designs and implements the Company's cybersecurity strategy,
- monitors and assesses cybersecurity risks,
- coordinates the response to security incidents (incident response),
- and ensures compliance with the applicable regulatory framework.

This function cooperates closely with:

- the Risk Management, Regulatory Compliance and Data Protection (DPO) Unit,
- the Regulatory & Compliance (R&C) function,

thereby ensuring a holistic approach to the management of cybersecurity risks.

Third line - Internal Audit

The Internal Audit Unit provides independent assurance regarding the adequacy and effectiveness of the cybersecurity and information security framework.

In this context, it:

- evaluates cybersecurity procedures and controls,
- examines compliance with the regulatory framework,
- and submits its findings and recommendations to the Audit Committee and the Board of Directors.

Role of the Board of Directors

The Board of Directors bears overall responsibility for overseeing the cybersecurity framework and ensuring the resilience of the Company's information systems, with the support of the competent functions.

In this context, it:

- approves the cybersecurity strategy,
- monitors the relevant risks,
- and ensures the availability of adequate resources for the effective implementation of the relevant measures.

Cybersecurity management framework

The Company applies an integrated cybersecurity management framework, which includes, among other things:

- mechanisms for the prevention, detection of and response to security incidents,

- access management and authentication control procedures,
- measures for the protection of data and information systems,
- procedures for recording and monitoring security events,
- as well as business continuity and recovery plans (BCP/DRP).

The Company's cybersecurity governance framework is set out in detail in the full text of the Company's Internal Operating Regulation.

13. BUSINESS CONTINUITY AND CRISIS MANAGEMENT SYSTEM (BCP/DRP)

The Company applies a Business Continuity System designed to ensure the uninterrupted operation of critical business activities in the event of serious or disruptive events. As part of its implementation, Business Impact Analyses are performed to identify critical functions, dependencies, potential impacts and required recovery times.

The Company develops, maintains and tests Business Continuity Plans for critical departments and facilities.

Information Systems are covered by Disaster Recovery Plans, which set out recovery and restart procedures in the event of catastrophic system failure.

In the event of a serious incident, the Company activates a Crisis Management Team, which coordinates recovery and communication actions.

14. TRAINING POLICY FOR BOARD MEMBERS AND EXECUTIVES

The Company has established a Policy for the continuous training and ongoing information of its officers and executives. The Policy covers members of the Board of Directors, executives and other Company officers, particularly those involved in the key functions of the Company's Internal Control System, as identified in Law 4706/2020, namely internal audit, risk management, regulatory compliance and information systems.

This Policy is set out in detail in, and forms an integral part of, the full text of the Company's Internal Operating Regulation.

15. SUSTAINABLE DEVELOPMENT POLICY

The Company has incorporated social responsibility, transparency in its operations, respect for and protection of the environment, and the development of its people as integral elements of its strategy. This Policy reflects the Company's current and future commitment to the principles underpinning its approach to sustainable development.

With a focus on quality and value creation for all stakeholders, the Company structures its processes so as to respond to the expectations of its customers, business partners, employees, consumers and other stakeholders. The Company places particular emphasis on the development and provision of products that are consistent with its corporate responsibility commitments and that benefit employees, the environment and society.

The Company's sustainable development priorities are structured around five pillars: product quality, environmental responsibility, responsible human resources management, sound corporate governance and social contribution.

More specifically, the Company's strategic environmental priorities are:

- ensuring the sustainable and circular sourcing of raw materials and packaging materials;
- minimizing packaging and adopting circular practices in waste management;
- improving energy efficiency, increasing the use of renewable energy sources and reducing greenhouse gas emissions in production and distribution;
- investing in research and development for innovative and sustainable products; and
- assessing suppliers in relation to their environmental and social impacts.

This Policy is set out in detail in, and forms an integral part of, the full text of the Company's Internal Operating Regulation.

16. GENERAL MEETING PROCEDURE

The Company applies a defined procedure for convening and holding the General Meeting of shareholders, in accordance with Law 4548/2018 and the applicable regulatory framework.

The Procedure ensures:

- transparency and the timely provision of information to shareholders;
- equal treatment of all shareholders;
- the proper exercise of minority shareholder rights; and
- compliance with disclosure and corporate governance obligations.

The Company ensures the timely publication of the notice, the relevant documents and the resolutions of the General Meeting, in accordance with the prescribed deadlines.

The Procedure involves the competent functions, including the Secretariat of the Board of Directors, the Legal Service, the Regulatory Compliance Unit, Investor Relations and Finance Services, thereby ensuring compliance with the regulatory framework and the effective conduct of the General Meeting.

This Procedure is set out in detail in the Company's Internal Operating Regulation.

17. WHISTLEBLOWING AND SPEAK UP POLICY

The Company has established and applies a Whistleblowing and Speak Up Policy, providing independent, confidential and secure channels for the submission, receipt, assessment, investigation and follow-up of reports, in accordance with Directive (EU) 2019/1937, Law 4990/2022 and the other applicable legislation.

Reports are assessed and handled by the Designated Whistleblowing Officer, while the Audit Committee oversees the operation and effectiveness of the reporting framework. The Company prohibits any form of retaliation and ensures the protection of reporting persons,

persons assisting them and other persons involved in the reporting and investigation process, in accordance with the applicable legal framework.

The purpose of the Policy is to establish the framework for the internal management of reports concerning actual or suspected violations of applicable laws and regulations, as well as breaches of the Company's internal regulations, policies and procedures. These include, in particular, breaches of the Code of Ethics and any act or omission that may adversely affect the Company's reputation, operations or assets, or the interests and safety of its executives and personnel.

The mechanisms for the submission, assessment, investigation and follow-up of reports, together with the specific safeguards and procedural requirements set out in the Policy, are designed to ensure the effective handling of reports, the protection of personal data and confidentiality, and the protection of reporting persons against retaliation. They are also intended to safeguard the integrity of the reporting mechanism against reports made knowingly on the basis of false or misleading information.

This Policy is set out in detail in, and forms an integral part of, the full text of the Company's Internal Operating Regulation.

18. ENTRY INTO FORCE AND AMENDMENT

The Company's Internal Operating Regulation and any amendment thereto are approved by the Board of Directors. A summary of the Regulation is published on the Company's website.

19. APPENDICES

The appendices to the full text of the Company's Internal Operating Regulation comprise the organizational chart, which is also presented in summary form in Section 2, together with the Company's Policies and Procedures referred to in Sections 3 to 17 of this summary.