

RULES OF PROCEDURE

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Contents

1. Introduction 5
2. Persons Bound by the Rules 5
3. Organizational Structure 6
3.1 Group Structure 6
3.2 Company Organization Chart 6
3.3 Board of Directors 7
3.3.1 Chair of the Board 8
3.3.2 Vice Chair of the Board 8
3.3.3 Company Secretary 9
3.4 Board Committees 9
3.4.1 Audit Committee 9
3.4.2 Remuneration and Human Resources Committee 9
3.4.3 Governance, Nominations and Sustainability Committee 10
3.5 Chief Executive Officer 10
3.6 Divisions and Departments 11
3.6.1 Yamaha Division 11
3.6.2 Porsche Division 11
3.6.3 Toyota - Autodirect Division 11
3.6.4 Sixt Division 11
3.6.5. NIO Division 11
3.6.6 Finance Department 11
3.6.7 Information Technology Department 12
3.6.8 Human Resources Department 12
3.6.9 Sustainability Department 12
3.6.10 Strategic Development Department 12
3.7. Shareholder Services Unit 12
3.8. Corporate Communications Unit 13
3.9 Internal Audit Unit 13
3.10 Risk Management Unit 13
3.11 Regulatory Compliance Unit 13
3.12 Legal Department 14
4. Procedure for the Recruitment and Evaluation of Senior Executives 14
5. Procedure for Disclosure of Transactions by Persons Discharging Managerial Responsibilities 14
6. Disclosure of Relationships of Dependence 14
7. Related-Party Transactions 15

8. Conflict of Interest 15
9. Regulatory Compliance 15
10. Inside Information Management 15
11. Training of Board Members & Executives 16
11.1 Training of Board Members 16
11.2 Training of Executives 16
12. Sustainable Development Policy 16
13. Internal Control System 16
13.1 Internal Audit 17
13.2 Risk Management System 17
13.3 Regulatory Compliance System 17
14. Policy and Procedure for the Periodic Evaluation of the Internal Control System 17
15. Entry into Force and Revision 18
16. ANNEXES 18

1. Introduction

The company "MOTODYNAMICS S.A." has been applying the principles of Corporate Governance since 2002, which govern the composition and responsibilities of the Members of its Board of Directors, as well as its internal organization, with the aim of transparency in its financial management and operation, increasing its credibility and business prestige and, by extension, increasing the value of its share in the long term.

"MOTODYNAMICS S.A." and its subsidiaries, both in Greece and abroad, constitute the "MOTODYNAMICS" group, which has established and follows a Corporate Governance System for the effective management and operation of the parent company "MOTODYNAMICS S.A." itself and of the companies of its Group.

The principles of Corporate Governance constitute for "MOTODYNAMICS S.A." the foundations of the exercise of sound management, which ensures equally and fairly the interests of all parties involved, with the aim of the long-term development of the company and the safeguarding of its value.

These Rules of Procedure, together with their Annexes, which form an integral part thereof, (hereinafter the "Rules") of the company with the distinctive title "MOTODYNAMICS S.A." (hereinafter the "Company"), were drawn up in accordance with the provisions of Article 14 of Law 4706/2020 on corporate governance, as in force, the decision of the Hellenic Capital Market Commission (891/30.9.2020), the provisions of the Company's Articles of Association (hereinafter the "Articles of Association"), as well as in accordance with the applicable legislation.

The full text of the Rules is posted on the Company's intranet. A summary of the Rules is posted on the Company's website (www.motodynamics.gr).

2. Persons Bound by the Rules

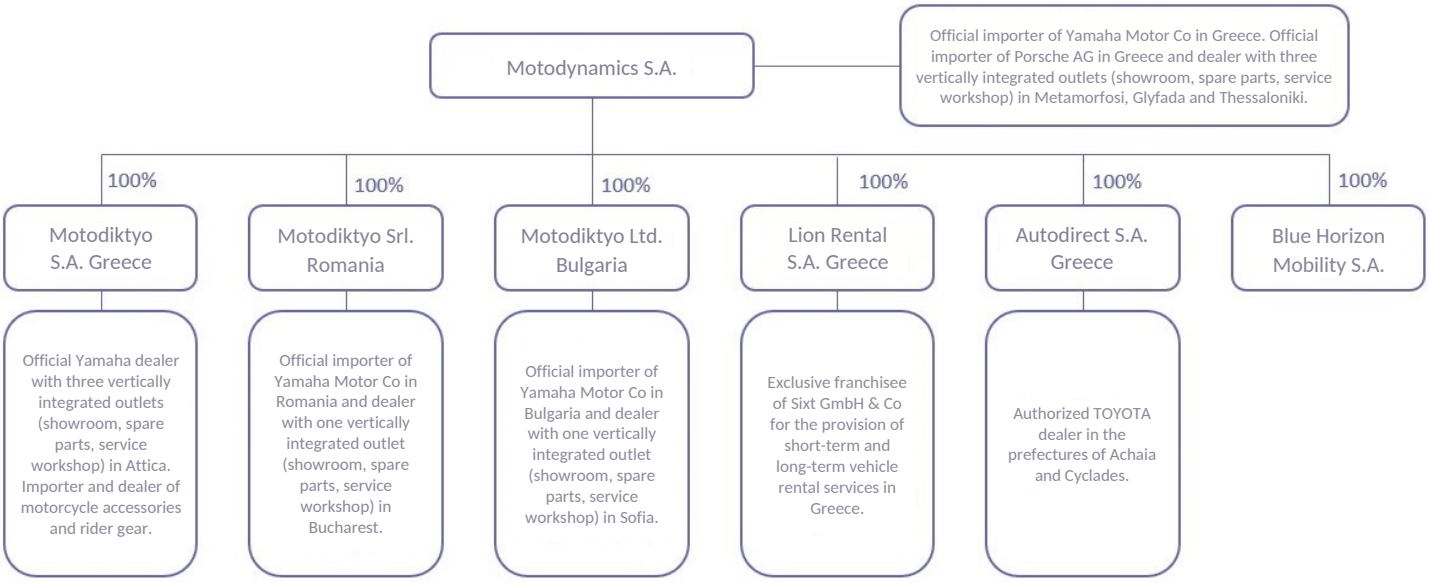
The persons bound by these Rules are:

- Board members.
- The Chief Executive Officer and the Directors of the Divisions and Departments
- The employees of the Company who are linked to it by a dependent employment relationship
- The Company's associates who provide their services under an independent services or project contract, where the cooperation is based on a special relationship of trust or where the cooperation agreement with the Company expressly subjects them to these Rules.

3. Organizational Structure

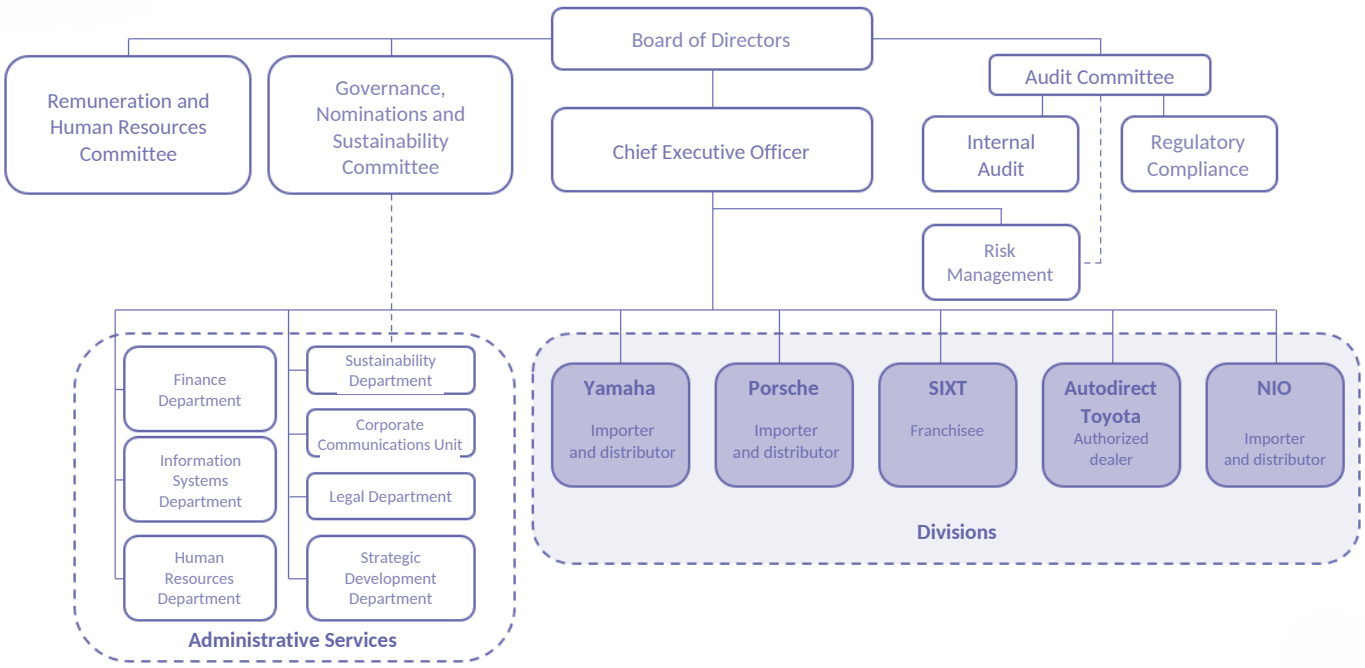
3.1 Group Structure

The Company participates in and controls six (6) subsidiaries, both in Greece and abroad, with their main activities, and participates in them with the percentages below, as presented in the diagram below:



3.2 Company Organization Chart

The Company's organization chart is presented as follows:



The Company is managed by the Board of Directors (hereinafter the "Board"), the composition and responsibilities of which are determined by its Articles of Association and the applicable legal and regulatory framework. The work of the Board is supported by three (3) individual Committees:

- the Audit Committee or Auditing Committee,
- the Remuneration and Human Resources Committee,
- the Governance, Nominations and Sustainability Committee.

The Company is structured into four (5) individual business divisions and four (4) corporate departments:

- Yamaha Division,
- Porsche Division,
- Toyota Autodirect Division,
- Sixt Division,
- NIO Division,
- Finance Department,
- Information Technology Department,
- Human Resources Department,
- Sustainability Department.

3.3 Board of Directors

The Company's Board is responsible for the Company's long-term strategy and operational objectives and, in general, for control and decision-making within the limits set by the applicable legislation and the Articles of Association, as well as for compliance with the principles of corporate governance.

The Board consists of a minimum of three (3) and a maximum of fifteen (15) members, who may be executive, non-executive and independent non-executive members. Of the Board members, the non-executive members (independent or not) are engaged in the general promotion of corporate matters and are not engaged in the day-to-day management of the Company, while the executive members are engaged in the day-to-day management of the Company.

The Board meets with the necessary frequency, in order to perform its duties effectively.

The Board has, indicatively and not restrictively, the following responsibilities:

- Determines and oversees the implementation of the Company's corporate strategy and long-term objectives.
- Safeguards and promotes the corporate interest, as well as the interests of the Company's shareholders and of its significant stakeholders ("stakeholders")
- Manages all corporate affairs with integrity.
- Establishes the Company's credibility in the economic and business community and in the wider social environment.
- Strengthens the operational and financial value of the Company.
- Defines and oversees the corporate governance system and evaluates it at least every three (3) years.
- Ensures the adequate and effective operation and independence of the Company's internal control system, including the risk management and compliance functions, which aims, pursuant to Article 4 of Law 4706, indicatively at the following:

  - the effective operation of the Internal Audit Unit, the organization, operation and responsibilities of which are defined in more detail in its Rules of Procedure, in accordance with Articles 15 and 16 of Law 4706/2020.
  - compliance with the regulatory and legislative framework, as well as the internal regulations governing the company's operation.
- Ensures the reliability and completeness of the accounting system and of the appropriate accounting records for the preparation of the published financial statements, the annual management report, the corporate governance statement and the remuneration report.
- Determines the capacity of its members as executive or non-executive.
- Delegates the exercise of part or all of the powers of management and representation of the company, except for those requiring collective action, to one or more persons, Board members, employees of the company or third parties, while also determining the extent of this delegation.

All of the above are contained in the Rules of Procedure of the Board, which is attached as Annex 1 to these Rules.

3.3.1 Chair of the Board

The Chair of the Board acts as the main link between the management of the Company, the Board and the shareholders, and has the following responsibilities:

- Presides over the meetings of the Board and directs its proceedings in compliance with his/her obligations towards the shareholders, the Company, the supervisory authorities, the law and the Company's Articles of Association.
- Sets the agenda and ensures the effective conduct of the Board's meetings, encouraging open dialogue and the contribution of the members.
- Ensures the timely and accurate briefing of the Board members and their support by the management executives.
- Facilitates the effective participation of executive and non-executive Board members in its work, and ensures constructive relations between the executive and the non-executive members.
- Ensures effective communication with all shareholders, guided by the fair and equal treatment of the interests of all shareholders.
- Facilitates dialogue with the other stakeholders.
- Ensures the evaluation of the Board and its Committees.

Furthermore, the Chair, in addition to the above responsibilities relating to the operation of the Board, and to the extent that he/she retains an executive capacity, will exercise the executive responsibilities conferred upon him/her by the relevant authorizations of the Board, with the aim of participating in all decisions that materially affect the course of the Company.

3.3.2 Vice Chair of the Board

The Board elects a Vice Chair from among its independent non-executive members. The Vice Chair of the Board has the following responsibilities:

- Substitutes for the Chair in his/her duties, where and as provided for by the Articles of Association, the law and the Company's policy.

- Leads the process of evaluating the Chair by the Board, represents the independent non-executive members on the Board and effectively coordinates their action within the Board as well as their communication with the Chair and Management.

- Ensures the submission of the annual reports and statements of the independent Board members to the ordinary General Meeting of the Company's Shareholders.
- Participates in meetings or other communication, to the extent required, with the Company's shareholders on matters relating to the company's governance.

3.3.3 Company Secretary

The Board is supported by a Secretary who is appointed by the Chair of the Board and is not a member thereof. The task of the Company Secretary is to provide practical support to the Chair and the other Board members, collectively and individually, with a view to the Board's compliance with the relevant laws and regulations, as well as the Company's internal rules.

3.4 Board Committees

The Board has established committees that support the preparation of its decisions and ensure the effective management of potential conflicts of interest in the decision-making process.

In this context, three (3) committees currently operate, in which Board members participate and whose role and responsibilities are set out in the respective Rules of Procedure applied by the Company for each of them.

3.4.1 Audit Committee

The Audit Committee was established to support the Board in the performance of its duties, without prejudice to the full responsibility of the Board members, and specifically in:

- overseeing the adequacy and effectiveness of the Company's internal control system and in particular of quality assurance, regulatory compliance and risk management,
- monitoring the financial reporting process on a stand-alone and consolidated basis and the statutory audit by the statutory auditors, in order to ensure its integrity,
- monitoring the performance of the Internal Audit Unit,
- overseeing the process for selecting statutory auditors and the process for approval by the Committee of any non-audit services provided by the statutory auditor, with the aim of safeguarding their independence.

The Audit Committee consists of at least three (3) members and may be a committee of the Board or an independent one. The majority of its members are independent, with the Chair being one of them. At least one (1) of its members, who is independent of the Company, has sufficient knowledge of auditing and accounting (international standards). The Committee meets in the presence of all its members, at regular intervals – at least four (4) times a year – and extraordinarily, whenever deemed expedient and necessary.

The composition, operation and responsibilities of the Audit Committee are described in detail in the Rules of Procedure of the Audit Committee of the Company, as included in Annex 2 hereto.

3.4.2 Remuneration and Human Resources Committee

The main mission of the Remuneration and Human Resources Committee is the attraction and retention of suitable executives at the Company, as well as the linking of the remuneration system with the corporate strategy and the Company's objectives. In this context, the Remuneration and Human Resources Committee

a) ensures the design and monitoring of the Remuneration Policy of the Board members, b) formulates proposals to the Board regarding the remuneration of the Board members and of the Company's senior executives and c) ensures the development and implementation of systems for the management and development of the Company's Human Resources.

The Remuneration and Human Resources Committee consists of at least three (3) non-executive members, the majority of whom, including the Chair of the Committee, are independent. The Committee meets upon invitation by its Chair and meets twice a year and extraordinarily, whenever deemed expedient and necessary.

The composition, operation and responsibilities of the Remuneration and Human Resources Committee are described in the Rules of Procedure of the Remuneration and Human Resources Committee of the Company, as included in Annex 3 hereto.

3.4.3 Governance, Nominations and Sustainability Committee

The purpose of the Governance, Nominations and Sustainability Committee is, first and foremost, to propose to the Board persons suitable for acquiring the capacity of Board member and to support the Board in its annual evaluation. It also supports the Board in designing and monitoring the implementation of the Company's key corporate governance and sustainability principles and policies and, in this context, monitors the implementation of the Company's strategy and Sustainable Development Policy.

The Committee consists of at least three (3) non-executive members of the Board, the majority of whom, including the Chair of the Committee, are independent. The Committee convenes upon invitation by the Chair at least annually, or more frequently at the discretion of the Chair or following a proposal by one of its members – at a minimum, before the announcement of the annual financial report and before the General Meeting for the nomination of new Board members and, if required, for the update of the Suitability Policy.

The composition, operation and responsibilities of the Committee are included as Annex 4 to these Rules.

3.5 Chief Executive Officer

The Chief Executive Officer is responsible for implementing the Company's long-term strategy and operational objectives. He/she reports to the Company's Board and also holds the position of General Manager.

The Chief Executive Officer exercises the responsibilities assigned to him/her by the Company's Board, which are the following:

- Implements the long-term strategy of the Company and the Group so that the core mission and the interests of shareholders are achieved and profitable growth in the domestic and European market is ensured.
- Reports on the financial results to the Board and recommends new business opportunities to the competent statutory bodies, with the aim of the Company's penetration into new markets and the safeguarding of the Group's profitable growth.
- Ensures the achievement of the Company's annual objectives, through the management of its Departments and Divisions, the assurance of their effective and efficient operation and the alignment of their individual objectives with those of the Group.
- Evaluates the overall effectiveness of the Group, checks the Effectiveness-Efficiency ratio of existing functions, and is responsible for studying and processing Organizational and Operational matters.

- Develops and manages relations with third parties (suppliers, customers, associates - dealers, etc.) with the aim of promoting the interests of the Group.
- Ensures the lawful operation of the Company, as well as the implementation of all the policies and internal regulations that make up the Internal Control System.
- Assesses and evaluates the effectiveness and performance of the Company's senior executives on an annual basis based on their strategic objectives and results.

3.6 Divisions and Departments

With the aim of the effective and efficient organization of its activities, the Company is structured into 4 Business Divisions and 4 Corporate Departments.

Both the Heads of the Divisions, who are responsible for the design and implementation of the strategy, as well as for monitoring the commercial activity of each Division, and the Heads of the Departments, who supervise and coordinate the operation of each Department, contributing to the Group's business planning, report functionally and administratively to the Chief Executive Officer.

3.6.1 Yamaha Division

The Division operates in the wholesale of motorized two-wheelers and other vehicles, marine products, spare parts, consumables and accessories of YAMAHA MOTOR Co in Greece, Bulgaria and Romania, through the local subsidiaries that serve as the Official Importers of Yamaha Motor Co in these countries. Products are distributed through a wholesale distribution network comprising partners for land products and for marine products, and at retail level through Motodiktyo S.A., an official Yamaha dealer operating individual vertically integrated outlets (showroom, spare parts, service workshop) in Attica. In addition, the Division imports, distributes and sells a wide range of motorcycle accessories and rider gear.

3.6.2 Porsche Division

The Division operates in the wholesale and retail sale of the products of the automobile manufacturer PORSCHE AG (cars, spare parts and accessories) in the Greek market. Porsche cars are sold through the Company's three vertically integrated units (Porsche Centers with sales of vehicles and spare parts and workshop services) in Metamorfosi, Attica, in Glyfada, Attica and in Thessaloniki.

3.6.3 Toyota - Autodirect Division

The Division operates in the distribution of the products of TOYOTA HELLAS S.A. (vehicles, spare parts and accessories) in the prefectures of Achaia and Cyclades through the branches of its subsidiary AUTODIRECT S.A. in Patras and Syros.

3.6.4 Sixt Division

The Division operates in the Greek market through its subsidiary Lion Rental S.A. as the exclusive franchisee of Sixt GmbH, providing short-term and long-term vehicle rental services. The activity is supported by a company-owned network of rental stations throughout Greece.

3.6.5. NIO Division

The Division operates in the distribution of NIO's products (vehicles, spare parts and accessories) in Greece

3.6.6 Finance Department

Through its head, the Finance Department contributes to the achievement of business planning and ensures the availability of financial resources in Greece and abroad (Romania and Bulgaria) for all of the Group's

activities. It coordinates and supervises all of the Group's financial functions and covers all financial reporting needs within and outside the Group.

3.6.6.1 Corporate Announcements Unit

The purpose of the Corporate Announcements Unit, which reports to the Finance Department, is to make the necessary announcements concerning regulated information as well as corporate events, with the aim of informing the shareholders or holders of other securities of the Company. It is also responsible for the Company's communication with the competent authorities, including the Hellenic Capital Market Commission and any other competent body.

3.6.7 Information Technology Department

Through its head, the Information Technology Department contributes to the achievement of the Group's business planning by developing and implementing the Group's strategic technology infrastructure. It designs and monitors the implementation of applications and systems for all of the Group's Divisions and Central Services in Greece and abroad, with the aim of satisfying all of their technological needs. It also ensures the security of systems and information for all technological applications and systems.

3.6.8 Human Resources Department

The Human Resources Department contributes substantially to the achievement of the Group's business planning, by developing and implementing the strategy for attracting, developing and retaining the Group's human resources. In addition, it is responsible for the design and implementation of the remuneration and benefits of its human resources, as well as for the continuous development of their knowledge and skills. At the same time, it ensures the promotion of safety and health in the work environment.

3.6.9 Sustainability Department

The Sustainability Department ensures the implementation of the Group's sustainability strategy and contributes to the implementation of the Sustainable Development Policy. In this context, it is responsible for planning actions on sustainability issues, communicating with external bodies and stakeholders, and preparing the sustainability reports. The Sustainability Department ensures the implementation of the Group's sustainability strategy and contributes to the implementation of the Sustainable Development Policy. In this context, it is responsible for planning actions on sustainability issues, communicating with external bodies and stakeholders, and preparing the sustainability reports.

3.6.10 Strategic Development Department

The Strategic Development Department is responsible for the design and implementation of the Group's long-term strategy, with the aim of sustainable growth and strengthening competitiveness. It analyzes market trends, competitors' moves and the organization's internal capabilities. It identifies new business opportunities, strategic partnerships or investments that can add value. It cooperates with management and the other departments for the implementation of strategic projects. It monitors the performance of the strategy and recommends corrective actions with the aim of ensuring the long-term success of the Company and the Group.

3.7. Shareholder Services Unit

The purpose of the Shareholder Services Unit is the immediate, accurate and equal information of shareholders, as well as their support regarding the exercise of their rights, based on the applicable legislation. The head of the Shareholder Services Unit reports to the Chief Executive Officer.

3.8. Corporate Communications Unit

The Corporate Communications Unit contributes to the achievement of the Group's business planning by shaping and strengthening the Group's image. Its main task is the design and implementation of the communication program with the various audiences inside and outside the Group through the effective management of all communication channels.

3.9 Internal Audit Unit

The main mission of the Internal Audit Unit is to help the Company achieve its objectives, by adopting a systematic, professional approach to monitoring, evaluating and improving the effectiveness of risk management processes, the internal control system and corporate governance. The Internal Audit Unit enhances and protects the Company's value by providing objective, independent and risk-based assurance, advice and information.

The Internal Audit Unit is an independent organizational unit within the Company, headed by its head. Its head is appointed by the Company's Board, following a proposal by the Audit Committee. He/she is a full-time and exclusive-employment employee, personally and functionally independent and objective in the performance of his/her duties, and has the appropriate knowledge and relevant professional experience. He/she reports administratively to the Chief Executive Officer and functionally to the Audit Committee and, through it, to the Board.

The Internal Audit Unit has access to any organizational unit (Division/Department) of the Company and obtains knowledge of any information required for the performance of its duties.

The Rules of Procedure of the Internal Audit Unit are included as Annex 5 to these Rules of Procedure.

3.10 Risk Management Unit

The main mission of the Risk Management Unit is to help the Company achieve its objectives, by adopting a systematic, professional approach to defining the framework for identifying, assessing and managing the risks that arise in the course of the Company's operation, as well as determining the activities and duties of the competent executives for its implementation.

The Risk Management Officer is responsible for coordinating the risk management system, as described in Annex 12 and sub-paragraph 13.2. hereof, with a reporting line to the Board through the Chief Executive Officer.

3.11 Regulatory Compliance Unit

The main mission of the Regulatory Compliance Unit is to define the framework for identifying, addressing, preventing and monitoring regulatory compliance issues, to designate responsible persons per regulatory compliance area, to coordinate the activities and duties of the competent executives for its implementation, and to monitor the adequacy and the need for updating the policies and procedures for achieving compliance, assessing the complexity and nature of the Company's activities, both in the existing operating model and in the design of new activities, products, relationships with third parties, etc.

The Unit operates with a reporting line to the Board through the Audit Committee and in accordance with the provisions of the Regulatory Compliance System, which constitutes an Annex hereto.

3.12 Legal Department

The Legal Department is responsible for ensuring the lawful operation of the Company through the completion of the necessary legal procedures and the provision of legal advice and solutions regarding legal issues of any kind arising during the Company's operation.

The Legal Department reports to the Chief Executive Officer and its main duties include:

- The coordination, management and monitoring of the Company's legal matters and cases,
- The legal review of all kinds of contracts between the Company and its counterparties,
- The provision of legal advice and/or opinions on matters concerning the Company,
- Appearance before courts or authorities of any kind for the purpose of defending the Company, protecting its rights and interests and bringing legal claims on its behalf and for its account.

4. Procedure for the Recruitment and Evaluation of Senior Executives

With the aim of attracting and retaining capable executives and evaluating their performance, the Company has established and applies a Procedure for the Recruitment and Evaluation of Senior Executives.

The Company's Management continuously monitors the existing pool of senior executives and evaluates its composition (skills/knowledge/experience) in relation to the Company's long-term strategy and objectives.

The final selection of the senior executive is made and approved by the Chief Executive Officer after taking into account the opinion of the Remuneration and Human Resources Committee, while the final selection for the position of Chief Executive Officer is decided by the Chair of the Board in cooperation with the Governance, Nominations and Sustainability Committee. The process of evaluating the performance of the Company's senior executives is based on the goal-setting system, as it is formulated and implemented on an annual basis. The evaluation of the Chief Executive Officer is carried out by the Chair of the Board with the support of the Governance, Nominations and Sustainability Committee.

The individual steps, roles and responsibilities are described in the Procedure for the Recruitment and Evaluation of Senior Executives followed by the Company, which is included as Annex 6 hereto.

5. Procedure for Disclosure of Transactions by Persons Discharging Managerial Responsibilities

In compliance with Regulation (EU) No 596/2014 of the European Parliament and of the Council of 16 April 2014 on market abuse and the relevant guidelines of the Hellenic Capital Market Commission, the Company maintains a Procedure for the Disclosure of Transactions by persons discharging managerial responsibilities and persons closely associated with them.

The individual disclosure steps and the obligations of the persons are described in the Procedure for the Disclosure of Transactions by persons discharging managerial responsibilities followed by the Company, which is included as Annex 7 to the Rules.

6. Disclosure of Relationships of Dependence

Within the framework defined by Article 9 of Law 4706/2020 regarding the criteria that a Board member must meet in order to be considered independent, the Company applies a Procedure for the Disclosure of Relationships of Dependence of the Independent Non-Executive Members of the Board.

The Board is collectively responsible for overseeing the implementation of the Procedure, with the assistance of the Governance, Nominations and Sustainability Committee.

The specification of the independence criteria, the information collected from each independent member, and the actions and persons responsible for ascertaining independence are described in the Procedure for the Disclosure of Relationships of Dependence of the Independent Non-Executive Members of the Board followed by the Company, which is included as Annex 8 to the Rules.

7. Related-Party Transactions

In compliance with the relevant institutional and regulatory framework, the Company has drawn up and applies a Related-Party Transactions Policy and Procedure with the aim of establishing the rules and procedures for ensuring transparency and the effective oversight of the Company's contracts or transactions with related parties.

The Company's Related-Party Transactions Policy and Procedure describes the individual steps for the identification of related parties, the maintenance of a relevant register, the identification, evaluation and approval of transactions with related parties, as well as the procedure for their disclosure, and is included as Annex 9 to the Rules.

8. Conflict of Interest

The Company has established a Policy and Procedure for the Prevention and Handling of Conflict of Interest Situations with the aim of offering clear guidance on how conflicts of interest are defined, what the obligations of the persons concerned are with regard to them, and what handling actions the Company has established for such situations.

The Policy and Procedure includes specific provisions for Board members and third parties to whom responsibilities of the Board have been delegated.

The individual steps, roles and responsibilities are described in the Policy and Procedure for the Prevention and Handling of Conflict of Interest Situations followed by the Company, which is included as Annex 10 to the Rules.

9. Regulatory Compliance

The Company's regulatory compliance concerns compliance with the requirements of the applicable institutional and supervisory framework governing the Company's operation.

To this end, the Company has developed a Regulatory Compliance System, which describes the compliance strategy, the management of non-compliance risk, the development of a relevant culture in the Group and the relevant compliance policies and procedures. The System is included as Annex 11 to the Rules.

10. Inside Information Management

The Company has adopted and applies a relevant Procedure for the Management of Inside Information and Proper Public Briefing, which includes mechanisms and procedures concerning the effective and lawful management of inside information and the proper briefing of the investing public.

The individual steps of the process for identifying and assessing inside information, disclosing it and ensuring its confidentiality, and drawing up the lists of persons who hold inside information are described in the Procedure for the Management of Inside Information and Proper Public Briefing followed by the Company, which is included as Annex 13 to the Rules.

11. Training of Board Members & Executives

The Company recognizes the primary role of continuous learning and development in achieving its strategic objectives. For this reason, it supports its Board members and executives in strengthening their knowledge, abilities and skills and applies a relevant Board Member and Executive Training Policy.

11.1 Training of Board Members

Regarding the Training of Board Members, the Company applies a relevant induction briefing for its new members, under the responsibility of the Chair of the Board and with the support of the Governance, Nominations and Sustainability Committee. The induction briefing process consists of a series of actions and activities, with the aim of briefing the Member as effectively as possible on the Company's environment so that he/she can respond immediately and effectively to his/her new duties.

In addition, the Company supports the continuous training of its Board members through regular briefings and presentations on matters concerning the Company, as well as through the organization and provision of training on specific topics.

11.2 Training of Executives

Each Supervisor is responsible for the development of the staff of the Department under his/her responsibility and identifies training needs.

Through the Human Resources Department, the relevant training cost is included in the annual human resources budget in accordance with the individual needs of the Departments and the annual operational directions.

The individual steps, roles and responsibilities are described in the Board Member and Executive Training Policy followed by the Company, which is included as Annex 15 to the Rules.

12. Sustainable Development Policy

The Company has established and applies a Sustainable Development Policy, which sets out the framework for sustainable development and in particular the Company's responsibility with regard to the safety of employees, respect for the environment, coexistence with the local community and meeting its customers' needs. The Policy is based on the Company's fundamental values: transparency, integrity, respect and honest communication.

The pillars on which the Company's Sustainable Development framework rests are:

- Environment
- Society
- Corporate Governance

The Sustainable Development Policy and the corresponding framework are monitored by the Governance, Nominations and Sustainability Committee, while overall oversight rests with the Board of Directors.

The Sustainable Development Policy adopted by the Company is included as Annex 16 to the Rules.

13. Internal Control System

The Internal Control System is defined as the set of internal control mechanisms and procedures, including risk management, internal audit and regulatory compliance, which continuously covers every activity of the Company and contributes to its safe and effective operation.

13.1 Internal Audit

The Company has established the Internal Audit Unit within the Company, as described in detail above under 3.7

13.2 Risk Management System

The Company applies a Risk Management System based on four pillars:

- Identification of risks (risk identification)
- Assessment of risks (risk assessment)
- Response to potential risks (risk response)
- Monitoring and reporting of risks (risk monitoring and reporting)

The Company has appointed a Risk Management Officer to coordinate the risk management process, who supports the Chief Executive Officer and the Senior Executives of the Company in its implementation.

The Risk Management System and Procedure adopted by the Company is described in the Risk Management Policy in Annex 12 to these Rules of Procedure.

13.3 Regulatory Compliance System

The Company has adopted a Regulatory Compliance System, as included in Annex 11 to these Rules of Procedure, and has appointed a Regulatory Compliance Officer for the oversight and management of regulatory compliance matters.

The Company's Board, with the support of the Audit Committee, ensures the adequate and effective operation of the Company's Internal Control System and of Regulatory Compliance as part thereof, which includes four main pillars:

- Compliance Strategy
- Compliance Risk Management
- Compliance Policies and Procedures
- Development of a Compliance Culture

14. Policy and Procedure for the Periodic Evaluation of the Internal Control System

Recognizing the importance of the adequacy and effective operation of the Company's Internal Control System, the Company adopts a Policy and Procedure for Conducting the Periodic Evaluation of the Internal Control System ("ICS"). The Company's Board is responsible for ensuring the adequacy and effectiveness of the ICS. The evaluation of the ICS examines:

- The effectiveness and adequacy of financial reporting (on a stand-alone and consolidated basis),
- Risk management,
- Regulatory compliance,
- The implementation of the corporate governance system.

The relevant policy and procedure describes the scope and subject matter of the evaluation, the stages of selection of the independent evaluator, the monitoring of the work and the process for communicating the reports to the Audit Committee and the Board.

The Policy and Procedure for the Periodic Evaluation of the Internal Control System adopted by the Company is included in Annex 14 to the Rules.

15. Entry into Force and Revision

From the date of its approval by decision of the Company's Board, the Rules replace the Company's Internal Rules of Operation that had been drawn up in accordance with the provisions of Law 3016/2002, as revised and in force.

In each individual Chapter hereof, a relevant reference and cross-reference is made to the detailed Rules of Procedure or to individual Rules, Policies and Procedures of the Company.

The detailed Rules of Procedure and the individual Rules, Systems, Policies and Procedures of the Company that the Company has are posted on its intranet.

The present edition of the Rules is a summary of the Rules of Procedure and is registered on the Company's website (www.motodynamics.gr).

16. ANNEXES

A/A	RULES/PROCEDURE/POLICY
1	Rules of Procedure of the Board of Directors
2	Rules of Procedure of the Audit Committee
3	Rules of Procedure of the Remuneration and Human Resources Committee
4	Rules of Procedure of the Governance, Nominations and Sustainability Committee
5	Rules of Procedure of the Internal Audit Unit
6	Procedure for the Recruitment and Evaluation of Senior Executives
7	Procedure for the Disclosure of Transactions by Persons Discharging Managerial Responsibilities
8	Procedure for the Disclosure of Relationships of Dependence of the Independent Non-Executive Members of the Board
9	Related-Party Transactions Policy and Procedure
10	Policy and Procedure for the Prevention and Handling of Conflict of Interest Situations
11	Regulatory Compliance System
12	Risk Management Policy
13	Procedure for the Management of Inside Information and Proper Public Briefing
14	Policy and Procedure for the Periodic Evaluation of the Internal Control System
15	Board Member and Executive Training Policy
16	Sustainable Development Policy

17	Rules of Procedure of the Shareholder Services and Corporate Announcements Unit