

INTERNAL REGULATION



THESSALONIKI, 2026

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PART ONE

A. GOVERNING BODIES

ARTICLE 1: Definition of Administrative and Management Bodies

The bodies that govern and manage the affairs of iSea are:

1. Board of Partners
2. Legal Representative
3. General Director
4. Officers

B. BOARD OF PARTNERS

ARTICLE 2: Composition of the Board

The Board of the Partners constitutes the highest governing body of iSea and decides on any matter, not within the jurisdiction of any other role.

ARTICLE 3: Participation – Right to Vote in the Board of Partners

1. Each partner participates in person, with one vote. Proxy representation is not allowed. The board meetings may be held remotely and by mail.
2. Partners vote on all decisions the Board requests to vote on.
3. The General Director and/or the Officers may attend the Board meetings after being invited by the Board.

ARTICLE 4: Responsibilities – Election of the President – Appointment of Secretary – Minutes

1. The Board decides to approve the annual financial report, strategic planning, and annual activity report. It also decides to amend the Statute and elect a new or extended legal representative.
2. The annual regular Board appoints the General Director of iSea. Each member of the Board has the right to vote for at most one candidate.

ARTICLE 5: Meetings of the Board

1. The Board convenes regularly once a year after an invitation from the Legal Representative or urgently, if requested by the General Director of iSea, or in writing by 1/3 of the partners.
2. The regular Board meeting convenes within the first half of each year and approves:
 - The annual report on the activities and the previous year's financial statement.
 - The budget for the current year.
 - The activities of iSea for the forthcoming year.
3. The Legal Representative decides the Board's agenda in collaboration with the General Director (and/or the Officers) and must have it approved by all partners.
4. Invitations are sent electronically and individually to each member of the Board, the latest 10 days before its convening and include the date, place, time, and method of convening, as well as the agenda. Members can refuse the invitation in case of late dispatch, and the Board meeting will be rescheduled.
5. For discussion of issues and decisions not on the agenda, a decision must be made with a special majority of three-quarters (3/4).

ARTICLE 6: Quorum of the Board

1. A regular Board is in quorum if at least 80% of the partners are present and participate after the first invitation. The first invitation for a regular Board meeting is communicated to members at least 10 days in advance.
2. If the first invitation does not quorum, a second invitation for a meeting (repeated) follows, which must take place at least one week later. A repeated Regular Board meeting occurs if at least half (1/2) of the partners are present and its decisions are fully valid.
3. A quorum for an extraordinary board meeting is only attained if at least 80% of the partners are present and participate.
4. In cases of amendments to the Statute regarding the Headquarters, the purpose, the method of election of the Legal Representative, the dissolution, or the extension of iSea and the participation of new partners, 100% of the partners is required.

ARTICLE 7: Decision Making

1. The decisions of the Board (regular or extraordinary) are made by a majority greater than 1/2, except for matters for which a special majority is provided by the Statute.
2. Voting is always public.

ARTICLE 8: Responsibilities, Rights, and Obligations of the Partners

1. Each partner of the Board is equally responsible towards iSea for their decisions that harm or do not serve its purposes.
2. Partners are entitled to engage in other activities that are similar or related to those of iSea, if this does not constitute unfair competition against iSea or does not directly contradict its primary purposes and character.

3. Partners have the obligation to maintain confidentiality regarding all issues discussed at their meetings and the activities.
4. Each partner has the right to be informed about the progress of iSea and its financial data and to examine related books and documents. The updates and checks must be conducted electronically or at iSea Headquarters and may be made upon the partner's request to the Legal Representative 10 days in advance.

C. MANAGEMENT OF THE ORGANISATION

ARTICLE 9: The General Director

- iSea is managed by the General Director.
- The General Director is appointed directly by the Board from among candidates proposed by the Partners.

If the appointed General Director for any reason cannot fulfil its role, she/he/@ will be replaced as the workflow-conflict-emergencies internal document describes. In addition, should the organisation lack the capacity to discharge the duties of the General Director, the Officers shall constitute a body to assume the Responsibilities of the General Director

1. Ensures the implementation of the Strategic Plan
2. Decides the representation the organisation in forums and events
3. Public Relations
 - a. Attending and possibly hosting fundraising events
 - b. Showing up to new program kick-off meetings
 - c. Speaking with reporters, donors, and other community members
4. Ensures the development of the organisation
 - a. Advocating for the right systematic changes
 - b. Ensures the technological advancement of the organisation
5. Ensures the compliance of the organisation external and internal
6. Responsible for creating and populating the Committees
7. Provide leadership to and manage the efforts to ensure appropriate support of all departments
8. Solving issues that emerge from the operation of the Organisation
9. Coordinates the submission of funding proposals together with the Conservation Officer and after consulting the Policy Officer
10. Find tools that can improve the operation of the Organisation
11. Organise bimonthly meetings with the Officers for supervising the implementation of the 5-year Strategic Plan
12. Represents the organisation in forums and events that are related to conservation
13. Creates and supervises the leadership and capacity building schemes
14. Follows training and capacity building opportunities based on the capacity building scheme of iSea

Responsibility and Obligations of the General Director

1. The General Director is liable to iSea for decisions that harm or do not serve iSea's purposes.
2. The General Director may not engage in parallel activities similar to or related to iSea.
3. The General Director is obliged to maintain confidentiality regarding all matters concerning iSea.

ARTICLE 10: Conservation Officer

The responsibilities include:

1. Prepares the project's Gantt together with the Project Managers
2. Assign the project's teams and the tasks to each person
3. Supervises the smooth and on-time implementation of the projects based on the project strategy
4. Monitor project progress and set deadlines
5. Evaluate project progress and success
6. Solving issues that emerge during the implementation process
7. Coordinates and supervises the submission, obtaining, and implementation of the research permits together with the Project Managers
8. Coordinates the participation in conferences (advises the scientific committee)
9. Coordinates the production of scientific articles and reports (advises the scientific committee)
10. Engage in special projects such as wildlife surveys and court proceedings
11. Coordinates the submission of funding proposals together with the General Director and after consulting the Policy Officer
12. Find tools that can improve project implementation
13. Participate in bimonthly meetings with the General Director to report on the progress of the Organisation's Strategy
14. Represents the organisation in forums and events that are related to conservation after the indication of the General Director
15. Follows training and capacity building opportunities based on the capacity building scheme of iSea

ARTICLE 11: Financial Officer

The responsibilities include:

1. Ensures compliance with financial regulations, reporting requirements, and tax laws in collaboration with an external accountant
2. Participate in strategic planning processes and provide financial key information to support decision-making
3. Participates and calls meetings with the General Director and other Officers when needed
4. Process payroll and employment contract renewal in collaboration with an external accountant
5. Budgets new projects in collaboration with project managers and the support of the conservation officer when needed
6. Prepares accurate and timely financial reports for board members and the General Director, ensuring financial transparency
7. Prepares financial reports for projects, both interim and final
8. Prepares and reviews agreements with legal advisory when needed
9. Prepares and executes with an external accountant the annual tax statement
10. Executes payments via web banking on time to maintain good relationships while maximising available cash
11. Manages cash flow:
 - Monitors and updates cash flow regularly
 - Reviews and prioritises expenses regularly. Seek opportunities to reduce costs without sacrificing quality or efficiency
 - Maintains an emergency fund plan to cover unexpected expenses or temporary cash flow disruptions
 - Communicates with Project Managers for any changes in the expense timeline
 - Communicates with the General Director and Conservation Officer for new funding needs

ARTICLE 12: Communication Officer

The responsibilities include:

1. Responsible for the outreach of the Organisation
2. Formulate Communication Strategies for all projects after consulting with the Conservation Officer
3. Regularly meet with and conduct interviews with media personnel
4. Act as a spokesperson for the organisation
5. Write, edit and distribute various types of content, including material for a website, press releases, marketing material and other types of content that take the message to the public
6. Develop and maintain working relationships with journalists in multiple types of media outlets
7. Create a database with the social media of the organisation and the articles in press with details that can contribute to the analysis of successful strategies
8. Conduct surveys or contact people of the target audience to understand their views
9. Ensure that all marketing and communications material aligns with the brand's standards
10. Responsible for the 360 branding of the Organisation
11. Prepare reports for the Project Managers, the Policy Officer and the General Director, including recommendations to ensure a more positive attitude
12. Participate in bimonthly meetings with the General Director to report on the progress of the Organisation's Strategy
13. Represent the organisation in forums and events that are related to conservation after the indication of the General Director
14. Follows training and capacity building opportunities based on the capacity building scheme of iSea
15. Responsible for developing the digital marketing of iSea
16. Represents the organisation in forums, events and meetings after the indication of the General Director

ARTICLE 13: Policy Officer

The responsibilities include:

1. Responsible for the policy and the advocacy of all projects of the Organisation
2. Formulate strategies for Policy and Advocacy of all projects
3. Engage and try to influence Ministries, other authorities and policymakers
4. Commissioning and performing analysis and research for policies
5. Setting up meetings and consultations with stakeholders and the general public
6. Monitoring, managing and inspecting the implementation of policies
7. Providing communications to inform others of policy developments
8. Working with experts in specialised fields to gain insights into policy changes, reform and development
9. Participate in bimonthly meetings with the General Director to report on the progress of the Organisations Strategy
10. Represents the organisation in forums, events and meetings after the indication of the General Director
11. Follows trainings and capacity building opportunities based on the capacity building scheme of iSea
12. Responds to all the external requests for supporting advocacy actions after consulting the General Director
13. Consults the General Director and the Conservation Officer regarding the funding proposal submissions

E. SUPPORTERS

ARTICLE 14: Function of the Supporters Department

iSea operates a Supporters Department overseen by the General Director, the Communication Officer, the Financial Officer and the People and Culture Committee.

ARTICLE 15: Rights and Obligations of Supporters

Supporters have the following rights and obligations:

1. "Supporters" can be friends of iSea who agree with its purposes as defined in its Statute and support it financially.
2. A supporter's status is personal and not transferable or assignable to another person. It is noted that supporters' status does not coincide or overlap with that of partners or members of iSea. All partners and members automatically gain the status of supporter.
3. Upon donating, the candidate simultaneously applies, in paper or electronic form, to obtain the status of a supporter, concurrently accepting the maintenance and processing of their personal data for iSea. For individuals younger than 18, the application must be submitted by an adult (parent or guardian).
4. The minimum donation for an individual to obtain the supporter's status is 20 euros per year.
5. iSea maintains a record of individuals with the status of "supporter" and maintains unique relations of information communication with them. Supporters receive a special "supporter" identity card and regular updates, in printed or electronic form, about the activities of iSea.
6. Supporters can participate in iSea events and activities and disseminate and promote its ideas and purposes, using its printed materials and any material provided to them by iSea for this purpose.
7. The status of iSea supporters may be revoked, following a decision by the General Director, from any supporter who acts against the purposes of iSea or hinders its smooth operation. The status of "supporter" also ceases to exist in the event of death, declaration of disappearance, judicial prohibition, loss of civil rights as a result of a decision of Greek Courts, and dissolution or liquidation of iSea.

F. VOLUNTEERS

ARTICLE 16: iSea's Support from Advisors and Volunteers

iSea can be supported by advisors and volunteers, who either individually or as part of any form of association of persons, will assist in the specific activities of iSea on the explicit condition that they agree to the statute and the currently applicable internal regulations. In addition, the organisation supports the establishment of Voluntary Committees composed of iSea people and external individuals who collaborate to support the organisation's mission. These committees provide expertise, advice, and assistance, fostering innovation and community engagement. Members participate voluntarily and align with the organisation's values and objectives. The formation and operation of such committees shall be overseen by the relevant department or Officer to ensure consistency and effectiveness in achieving organisational goals. Responsible for the Volunteering Scheme is the Administrative Assistant.

ARTICLE 17: Volunteers – iSea Volunteer Groups

1. The General Director, along with the Communication Officer, decides on the implementation of volunteer work projects and the establishment of volunteer groups to support projects implemented by iSea, or the support of scientific research and management actions for the natural environment, habitats, species, cleanups, study of underwater habitats, etc.
2. Volunteers must be at least 18 years old. They complete and sign a volunteer agreement, which outlines the specific terms of their support, as well as a confidentiality agreement and a health statement form. If the volunteers are under 18, any actions must be conducted with their guardian's written consent.
3. iSea Communication Team is responsible for the design, development, and coordination of volunteer work projects, as well as Volunteers' training, support, and motivation.
4. iSea maintains a record of individuals participating in its activities as Volunteers, in accordance with the principles of personal data maintenance and usage, and maintains relationships of information communication with them.
5. In parallel, iSea may establish local Volunteer Groups in cities and areas with a strong presence. These groups can undertake initiatives that align with the purposes and principles of iSea.
6. To establish a local Volunteer Group, the participation of at least 3 Volunteers is mandatory for each local group and requires the approval of the General Director.
7. Project Managers appointed by the General Director manage the local volunteer groups.
8. iSea maintains a record of individuals participating in each local Volunteer Group according to the principles of maintaining and using personal data, and maintains information-communication relationships with them. The Volunteers' data is collected by managers, who must update it periodically. Meanwhile, the records are kept at iSea's Headquarters.
9. The local iSea Volunteer Groups are not liable for the decisions of the Partners' Board or the General Director.
10. The local Volunteer Groups may be dissolved if they do not serve the purposes of iSea, do not conduct actions for one (1) year, or do not meet the minimum number of Volunteers (3 volunteers) after the Volunteers depart. The dissolution takes place following a decision by the General Director.
11. The General Director has the right to change the managers of a local Volunteer Group by their decision, while the local group may request the General Director to change the individuals managing it with a letter co-signed by 2/3 of its volunteers.

G. STUDENTS

ARTICLE 18: Participation of Students in iSea's Activities

iSea may welcome students from universities in Greece and abroad to participate in its activities and to complete their thesis and internship. Students must participate in the specific activities of iSea, on the explicit condition that they accept the Statute and the currently applicable internal regulations. Responsible for the Internship Scheme is the Administrative Assistant.

1. For internships:

- a. The minimum duration is set to two months.
- b. Public Universities (Domestic): A relevant agreement must exist with the students' University, stating explicitly who assumes the obligation to pay the students' insurance contributions, as well as the payment, if any.
- c. Private Universities (Domestic and Abroad): A relevant agreement must exist with the University, stating explicitly whether the University takes on the obligation to insure the students. If the University does not undertake this obligation, students must obtain private insurance covering general civil liability against third parties for material damage or bodily harm and accident cases. In both cases, students must sign a confidentiality agreement before starting their internship.

2. For thesis work:

Students can receive data from iSea or participate in iSea's activities to collect data for undergraduate and postgraduate theses. However, an agreement between iSea and the University is required, stipulating the responsible persons for each entity and the publicity terms. In the case of students participating in the activities of iSea, insurance coverage is required. The method of insurance coverage is selected according to the ways described in cases A and B of the above paragraph (p.1 Article 20)

SECOND PART

H. Code of Ethics

ARTICLE 19: Confidentiality

Within the framework of our values, we must act with justice and transparency in all our relationships. Consequently, we seek to recognise individuals' personalities and capabilities and place them in positions where they can contribute to the greatest extent and be recognised. We aim to think, act, and communicate consistently and with integrity.

A fundamental requirement is respect for the country's legal and regulatory framework, international commitments and initiatives of corporate responsibility, and a high sense of responsibility and ethics. We must recognise our obligation to operate safely and protect the environment in every activity.

To achieve the above, the following aims are pursued:

- a) To ensure smooth operation, iSea has established fundamental principles that must be followed by all iSea people and management personnel. A primary goal of iSea code of ethics is to create trust among all iSea people and contractors.
- b) Trust-based cooperation is essential for effectively operating iSea and efficiently handling external challenges.
- c) All individuals employed at iSea must maintain confidentiality regarding any information related to iSea and the scope of its operations, according to the confidentiality agreement they signed upon hiring or starting their collaboration.

ARTICLE 20: Interactions with Personnel

iSea, as a significant social unit, aims, among other things, at the substantive realisation of its social role. The people of iSea are considered as a particularly important factor in its development and treated as so. Therefore, iSea people are considered "integrated" into the organisation, beyond the employment relationship that connects them, in the sense that the continuous improvement of their capabilities and the result of their work is inextricably linked to the progress of iSea. The general principles, which have characteristics such as clarity, trust, inclusivity, objectivity, dynamism, relevance, and flexibility, are communicated by iSea to its entire human resource pool, while their adherence is a primary objective of its social policy. iSea prioritises the safety and protection of the interests and rights of its personnel within the framework of good governance, given that one of the factors of success is the absolute dedication of the people to their duties.

Therefore, they can always communicate with the People's and Culture Committee for workplace issues. The values and actions of iSea are based on the fight against racism, intolerance, and xenophobia. Consequently, the selection of iSea people and collaborators is conducted with absolute respect for the International Convention on the Elimination of All Forms of Racial Discrimination (CERD) without any discrimination, exclusion, limitation, or preference based on gender, race, ethnicity, origin, religious beliefs, disability, age, sexual orientation, self-identification of gender, identity, or representation of gender. Emphasis should, on the contrary, be placed on respecting the characteristics of each individual separately, as well as their culture and habits (dress, rules of social behaviour, religious obligations, dietary beliefs, etc.).

ARTICLE 21: Use of Equipment

A. iSea's equipment (vehicles, microscopes, computers, stereoscopes, diving equipment, etc.) must be treated with particular care and cleaned and maintained regularly, according to its specifications.

In the event of equipment damage or loss, the Administrative Assistant shall be notified immediately by telephone or text message, once human life has been secured. Such notification must be followed, as soon as internet access becomes available, by an informative email containing a description of the damage and the incident, accompanied by photographs. Verbal communication alone shall not suffice; a written email report is mandatory.

Requests for equipment for fieldwork or any other activity must be submitted via the corresponding form below no later than two working days prior to departure. Prior to departure and upon return, the Administrative Assistant and the applicant shall jointly inspect the equipment to confirm that it is operational and ready for use. Find the form here: <https://docs.google.com/forms/d/e/1FAIpQLSfXjJaLf-wiZzKF-qWV3CXr4-Lk-LmU6V5pJ6681g8aRU0g/viewform>

If an item that is iSea property is worn, lost, or destroyed due to negligence by an individual, this individual must replace it at no further cost to the Organisation.

B. In cases where the use of personal equipment is required, prior approval must be obtained from the Administrative Assistant and the Financial Officer. This provision also applies to any maintenance needs arising from the time and use of such equipment.

ARTICLE 22: Behaviour in the Workplace

- Behaviour of iSea's representatives during any kind of activity must always be in respect of the existing legal framework.
- Smoking is prohibited in the internal and enclosed areas of the working spaces, as well as the improper disposal of cigarette butts.
- The consumption of alcohol and drugs is prohibited during working hours.
- The legally established quiet hours are observed, which apply to all iSea working spaces and are as follows:
 - a) During the summer period from 15:00 to 17:30 and from 23:00 to 07:00
 - b) During the winter period from 15:30 to 17:30 and from 22:00 to 07:30
For this application, the summer period is considered to be the time frame from April 1 to September 30 and the winter period from October 1 to March 31.
- Respect for the external areas of iSea's structures is deemed necessary. The outdoor areas of the Headquarters and the Research Bases must be absolutely respected. The workspaces have a shared yard, which iSea's people must keep clean.

ARTICLE 23: Dress Code/Attire and Behaviour in External Activities

During working hours, iSea representatives in the field and any activity outside the Headquarters and the Research Bases must wear the clothes provided by iSea following the guidelines developed by the

Communication Team of the Organisation. You can find the guidelines here: https://www.canva.com/design/DAG1BU8s-gl/4_hmHxq9jpW3j6CkO0CbRw/edit

Wearing iSea clothes outside working hours is prohibited. In addition, while in iSea clothing (per the provided guidelines), all people must follow the internal regulation: smoking and drinking alcohol are prohibited, food consumption guidelines must be followed, and the use of Single-Use Plastics is prohibited.

ARTICLE 24: Information Management - Personal Data Protection

A) In all business processes, we guarantee the protection of privacy in compliance with applicable law. Business information and other exclusive information regarding iSea, such as financial and partner information, must be managed confidentially. Information of this kind should not be disclosed to people or organisations outside of iSea or to employed individuals who do not have the appropriate authorisation. The privacy policy and information on the collection and processing of personal data are integral to iSea's internal regulations. Individuals employed at iSea, during their work at iSea and even after the completion of their work, should not disclose confidential information to third parties but should manage business and confidential information with the utmost discretion. The data policy of iSea can be found here: <https://isea.com.gr/privacy-policy-and-personal-data/>.

ARTICLE 25: Internal Information

Internal information includes all non-public information that funders and collaborators consider significant for decision-making. Its management must be conducted with strict confidentiality and must not be accessible to third parties. The Officers are responsible for ensuring that all iSea people comply with these principles.

ARTICLE 26: AI Use Policy

The purpose of this policy is to establish clear guidelines for the ethical, secure, and effective use of Artificial Intelligence (AI) tools at iSea. As a science-based conservation organisation, we place paramount importance on our credibility, data security, and commitment to accuracy. This policy applies to the use of all public and private AI platforms including Large Language Model (e.g., ChatGPT, DeepSeek, etc.), digital imagery GenAI tools (e.g. Adobe Firefly and Google Imagen) and and GenAI features in software and systems in the creation, editing, or analysis of any work product, including but not limited to: scientific reports, policy briefs, communications, social media content, and internal documents. This guidance is aimed at iSea employees, consultants, interns and volunteers considering the use of AI for any activities related to iSea. Ultimately, staff are responsible for ensuring that any use of AI is reasonable, lawful, and in accordance with this policy.

Core Principles

- **Human-in-Command:** AI is a tool to augment human expertise, not replace it. Final responsibility for all content, analysis, and decisions rests with a qualified human member.
- **Accuracy & Scientific Integrity:** All outputs generated with AI assistance must be rigorously fact-checked and verified against primary sources (e.g., peer-reviewed literature, our own data, official databases). AI must not be used to generate or interpret original scientific data without explicit, reviewed methodologies.
- **Transparency:** The use of AI in our workflow must be documented internally. Public-facing content created with significant AI assistance is not acceptable.
- **Security & Confidentiality:** Protecting our sensitive data is non-negotiable. Never input confidential

information into AI platforms.

• **Intellectual Integrity:** Avoid plagiarism and misrepresentation. Ensure all work is original and properly cited. AI cannot be listed as an author or creator.

Specific Guidelines

Content Type	Permitted Uses	Prohibited
Scientific Reports, Research	• Grammar/style editing • Bibliography formatting	• Generating or analysing research data • Creating literature reviews • Writing conclusions or interpretations • • Unpublished project data
Policy Briefs & Advocacy	• Analysing the structure of existing documents • Grammar/style editing	• Generating legal or policy language without expert review • Drafting sensitive communications to officials • Speculating on political outcomes without evidence • Creating literature reviews
Public Communications (Blogs, Layman's Reports)	• Suggestions for simplifying complex concepts • Suggesting communication concepts • Grammar/style editing	• Creating sensationalist or emotional narratives that misrepresent science • Publishing AI-generated content without human review for accuracy and tone • Drafting original texts • Using AI to generate photorealistic images/videos of marine life or ecosystems could be misleading or misinform the public • Financial, donor, or unpublished project data
Social Media & Graphics	• Brainstorming campaign ideas • Generating hashtags • Repurposing long-form content • Grammar/style editing	• Posting without human review • Using AI to generate photorealistic images/videos of marine life or ecosystems could be misleading or misinform the public • Drafting original texts
Internal Communications	• Summarising email threads	• Inputting confidential Members' information

Content Type	Permitted Uses	Prohibited
	- Improving clarity of internal documents - Grammar/style editing - AI notetakers	- Financial, donor, or unpublished project data - Drafting original emails and content

Transparency & Disclosure Protocol

- Internal Disclosure: When AI is used in a significant way for a task, the staff member must note it in project documentation (e.g., "AI used to check grammar in final report").
- External Disclosure: It is not allowed.
- Prior approval via email from the General Director or the Conservation Officer of consent for AI use of data if applicable.

Data Security: The "Do Not Input" List

To protect our mission, partners, and operations, NEVER input the following into public, non-secure AI platforms:

- Unpublished research data or field observations.
- Personal information of staff, donors, volunteers, or community partners.
- Confidential internal communications, or strategic plans.
- Precise location data of vulnerable species, ecosystems, or enforcement activities.
- Draft policy briefs or advocacy strategies meant for limited distribution.
- Financial information, grant proposals, or budget details.
- Any information covered by a Confidentiality Agreement.

Approved Tools: Where possible, use organisation-provided, enterprise-grade AI tools that guarantee data privacy. Consult with the Officers for approved tool listings.

ARTICLE 27: Environmentally Responsible Behaviour

Based on the nature of iSea, which is engaged in the protection of aquatic ecosystems, and thus the protection of the environment, behaviour that harms the environment is prohibited for iSea people or interns and volunteers involved in iSea activities.

Specifically:

- The use of Single-Use Plastics within the workspaces, as well as during work in outdoor areas, by iSea people or interns and volunteers involved in iSea activities is prohibited, including plastic straws, plastic plates and cups, Single-Use Plastic or nylon items, non-biodegradable or non-recyclable laundry detergent, and products containing microplastics in their composition. Additionally, purchasing products with Single-Use/non-recyclable plastic packaging for use in iSea's workplaces is prohibited. If the purchase of products packaged in plastic is necessary and there is no alternative, such items must be approved by the head of the Research Bases and the General Director.
- Restrictions are imposed on the food products chosen by iSea people, both during their stay at the Research Bases and during external activities and business trips. For provisions at the Research Bases, local products, bulk or in ecological packaging, are preferred and always based on their seasonality.

Moreover, preventing food waste requires attention to the quantities purchased and the amounts cooked. To limit the environmental footprint in terms of diet, meat consumption is restricted to a maximum of 2 times per week. Finally, for the consumption of seafood, only responsible consumption specifications are followed, as recommended in the Responsible Consumption Guide created by iSea. You can find it here: https://isea.com.gr/wp-content/uploads/2022/08/PickTheAlien_brochure_gr-1.pdf<https://isea.com.gr/resources/guides/>). In case of travelling and fieldwork of less than a week period, no meat consumption is allowed.

3. Restrictions are placed on travel and the Organisation's overall operation to reduce its carbon footprint. More specifically, regarding workplaces in ARTICLE 29, the correct ways to handle electrical devices are described to reduce the energy footprint. At the same time, iSea, for implementing external activities and travel, is committed to selecting available means of transportation with the lowest carbon footprint. Finally, iSea is committed from 2023 onwards to calculating the carbon footprint of its travels to gradually reduce it and create indicators of environmental performance to reduce its carbon footprint overall.

I. Health & Safety Policy

ARTICLE 28: Cleanliness

The health and safety policy in the workplaces is a fundamental part of all iSea activities. Its purpose is to ensure health and safety conditions in the workplace, prevent accidents, and encourage collaboration among all iSea people.

For the smooth operation of iSea, a predetermined program defines the needs of its three workspaces spaces, the Headquarters and the Research Bases in Amvrakikos Gulf and in Lemnos Island. Each space must be taken care of and cleaned at least twice a week according to the schedule, as well as maintained to be safe and friendly for its people. The organisation monitors and implements European and national legislation on health and safety at work, as well as international best practices to reduce risks at work. Therefore, the external Safety Officer for iSea has taken over the safety aspect to ensure compliance with the above data, and iSea people must follow their instructions.

To achieve this, the following must be adhered to:

- The retention of research samples in the refrigerator and freezer designated for use by the people is prohibited.
- The internal and external spaces must be kept clean, according to the cleaning programs defined in each space and posted on the bulletin board.
- Only clean towels must be used.
- Disinfection of the spaces must occur on cleaning days.
- Systematic removal and disposal of waste is required.
- Retention of spoiled foods is prohibited.

ARTICLE 29: Attendance & Departure Protocol

A security protocol has been established to close the working spaces when someone leaves. The workspaces must be treated with respect. The protocol is as follows:

Upon departure from the workspaces, strict checks must be conducted to ensure that all electrical devices are turned off and unplugged, except for those necessary, and the heating sources are set as pre decided for the particular period of time. Specifically, for the Headquarters, the storefront's

windows and external shutters must be closed and locked, and the last person to leave must inform the Logistics Team of the alarm activation.

ARTICLE 30: Use of Electrical Devices

- Power Strips: All power strips must be unplugged when not in use.
- Electrical Devices: All electrical devices must be turned off and unplugged when not in use.

ARTICLE 31: Use of Vehicles and Road Safety

- a. iSea vehicles may only be used for the organisation's purposes, and the implementation of all activities and obligations of iSea, except for cases outlined in CHAPTER L.
- b. Drivers must strictly adhere to the Highway Code and promptly report any vehicle malfunctions to the Administrative Assistant via phone or text message. If damage occurs first, they must ensure human life, then contact the Administrative Assistant for informing and once with internet connection access, they must inform through email about the incident and provide pictures.
- c. iSea people using iSea vehicles must exhibit responsible behaviour, always according to the existing Highway Code, and return them without damage to the possible extend.
- d. iSea does not assume responsibility for costs arising from violations of the Highway Code.

ARTICLE 32: Fire Protection

iSea's obligations consist of:

- Taking all necessary measures to ensure the safety of people and third parties in the workplaces from any risk that may threaten their health or physical integrity.
- Implement all indications from technical and health inspectors and generally facilitate their work within iSea.
- Supervising the proper application of health and safety measures at work.
- Collectively taking protective measures for people.
- Informing them of occupational hazards from their work.
- Encouraging the training of people on health and safety matters at work.
- Inform people about the legislation in force regarding health and safety at work and how iSea implements it.
- Developing a preventive action progra and improving working conditions in iSea.
- Keeping a unique accident book in which the causes and descriptions of accidents are recorded.

The obligations of people consist of:

- Applying health and safety rules.
- Using personal protective equipment.
- Maintaining safety provisions and mechanisms.
- Participating in training related to health and safety.

ARTICLE 33: Earthquake Protection

iSea's obligations consist of:

- Taking care of the safety of people in the event of an earthquake through preventive actions.

- Providing sufficient information and training to people regarding appropriate earthquake protection measures and encouraging their participation in Emergency Planning.
- Providing regular information regarding the management of earthquake risk in their workplace.

People must:

- Understand their personal responsibility for safety.
- Collaborate with iSea to implement the duties assigned to them.
- Propose improvements to the earthquake design.
- Follow the provided instructions to ensure not only their safety but also that of their colleagues.

ARTICLE 34: Emergency Evacuation Plan

1. Plan for Headquarters

I. Defining Emergency Response Teams

- a) First Aid Team: Gather injured persons and provide assistance to any seriously injured individuals at their location until the ambulance arrives.
- b) Fire Safety Team: Knowledge of using fire protection systems, extinguishing small fire outbreaks, and informing iSea/Safety Technician about the prevailing situation.
- c) Network Control Team: This team ensures the proper functioning of networks, cuts off electricity and water supply to the facilities, checks networks, and informs iSea/Safety Technician about the prevailing situation.

I. Recording contact details: See ARTICLE 27

- II. Identification and elimination of hazards: The Safety Technician is, among others, the responsible person for advising iSea regarding the identification of any hazards present in the building(s) and the area of refuge of the workplace, as well as drafting proposals for their resolution. The term identification and elimination of hazards refers to the necessary pre-seismic interventions that must be made to reduce the impacts of the earthquake, namely, avoiding injury to iSea people and others that may arise from damage to non-structural elements of the building and damage to the infrastructure and equipment.
- III. Defining escape routes and evacuation procedures: Two escape routes are defined, which are shown in Figure 1. Initially, the ground floor is evacuated. The kitchen is evacuated through exit 2, while offices 1 and 2 are evacuated through exit 1. Subsequently, office three is evacuated from the semi-basement.

Provision of emergency supplies – Definition of necessary equipment.

- II. **Fire Protection Systems:** There are 2 fire extinguishers on the ground floor, one near the interior door and the other in the kitchen.
- III. **First Aid Supplies:** Two kits containing all necessary equipment for providing first aid are in the bathroom's cabinet.
- IV. **Emergency Supplies:** Water and dry food for 10 people for 5 days are available in the kitchen under the sink.
- V. **Warning, Signage, and Alarm Systems:** There is specific signage at both emergency exits.
- VI. **Backup Power Supply Systems:** There are not.
- VII. **Communication Methods with Involved Services:** iSea people can call the relevant services at the phone numbers displayed on the notice boards in the workplaces either from iSea phone line or

from their personal phones. iSea is responsible for training its people on the workspace's earthquake preparedness plan. This training should be ongoing and adapt to new data and guidelines. Therefore, iSea commits to conducting two updates per year for all iSea people on fire extinguishing and earthquake response issues, while new iSea people will be informed on their first day.

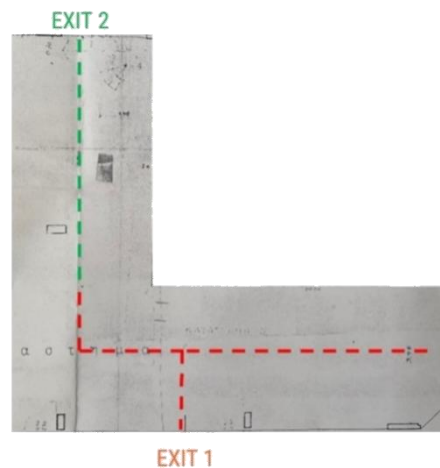


Figure 1: Headquarters layout and the emergency exits.

Designation of Refuge Areas: The park of Kritis is designated as a refuge area, as shown in Figure 2.

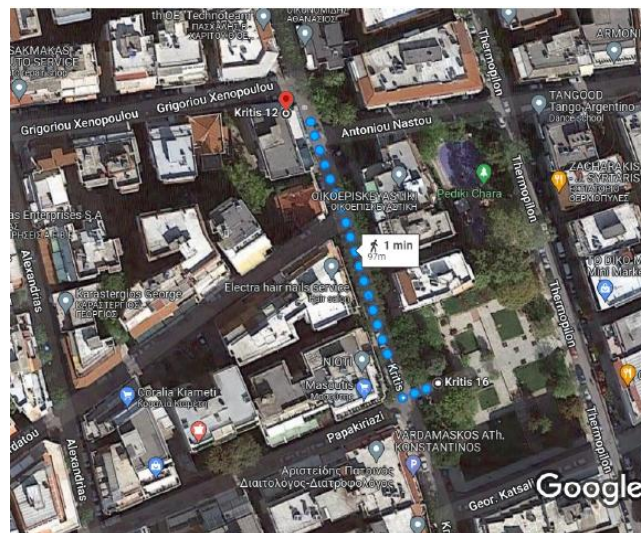


Figure 2: The Headquarters (Kritis 12, 54645, Thessaloniki) is marked in red. The blue dotted line indicates the route to Kritis Park, designated as the refuge area.

2. Plan for the Research Base of Amvrakikos Gulf

Definition of escape routes and evacuation procedures: The escape routes are shown in Figure 3 and are designed and displayed accordingly.

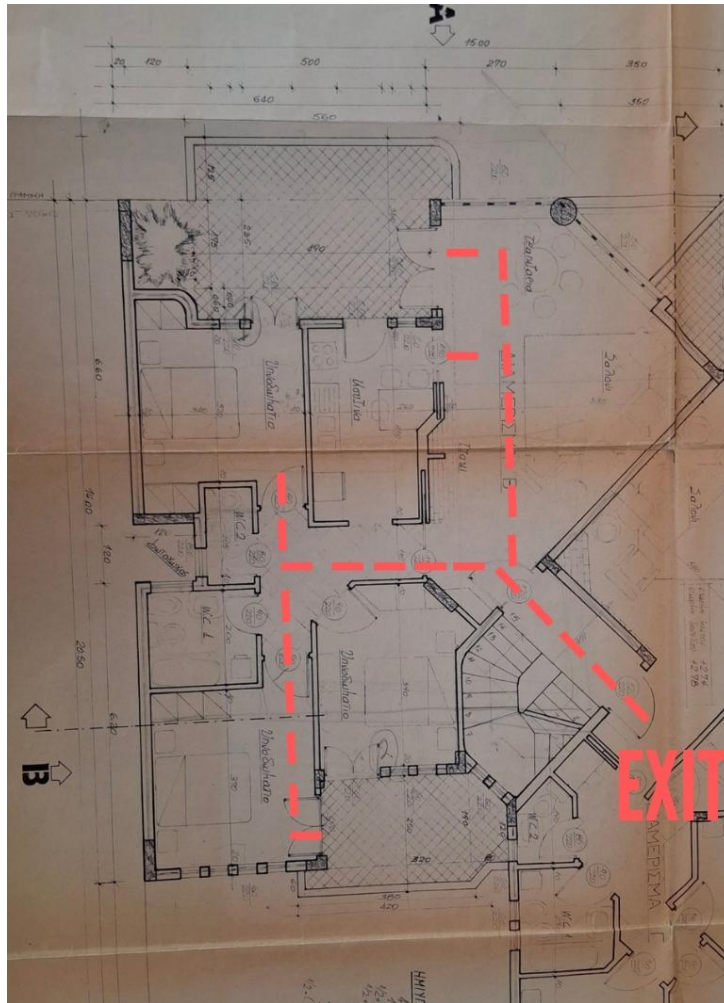


Figure 3: Emergency exit routes for the evacuation.

Location of refuge areas: A refuge area is defined as the location shown in Figure 4. In case of an emergency that requires the abandonment of the building, all members must meet in this location.

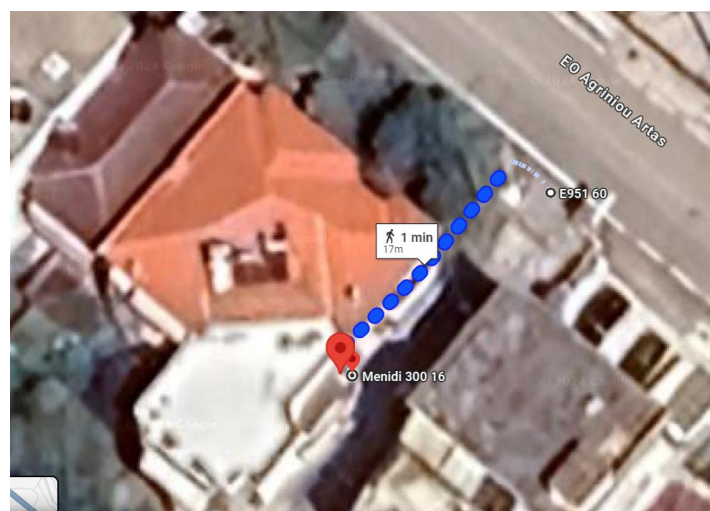


Figure 4: E951 60 is the refuge area in case of emergency that requires to abandoned the building.

3. Plan for the Research Base of Lemnos Island

Definition of escape routes and evacuation procedures: The escape routes in the Research Base in Lemnos are shown in Figure 5 and are designed and displayed accordingly.

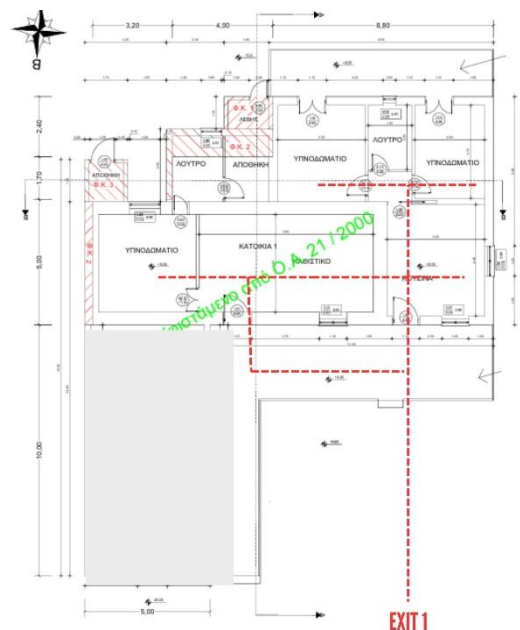


Figure 5: Emergency exit routes for the evacuation.

Location of refuge areas: A refuge area in Panagia, Lemnos is defined as the location shown in Figure 6. In case of an emergency that requires the abandonment of the building, all members must meet at this location.



Figure 4: In Panagia Lemnos, GR81401 is the refuge area in case of emergency that requires to abandoned the building.

THIRD PART

I. PROCUREMENTS – PROJECTS

ARTICLE 35: Procurement Regulations

1. The responsibility for proposing the supplies of iSea lies with the Financial Officer.
2. In cases where an approved project or funding agreement establishes specific procurement rules or procedures that differ from the present Internal Procurement Regulations, the organisation shall comply with the project-specific framework for all expenditures related to that project.
3. When no such project-specific procurement requirements exist, the procurement processes and thresholds defined in the present Internal Procurement Regulations shall apply in full. For supplies valued up to €100 per item, the Project Manager can proceed to direct purchase with prior approval of the Financial Officer.
4. For supplies valued from €100.01 - €15,000 per item, the Project Manager must present at least three offers and the Financial Officer decides. At the same time, the Financial Officer reserves the right not to approve any offer and request the Project Manager to collect offers again.
5. For supplies from €15,000.01 - €30,000.00, a simplified tendering process is followed: With due diligence and responsibility of the Financial Officer supervised by the General Director, an invitation is published for every interested party to submit sealed offers to iSea for the intended procurement, with a clear description of the items/services to be purchased. The invitation to submit offers is posted on iSea's website for at least one week.
6. For supplies valued over €30,000.01, a regular bidding procedure is followed: With due diligence and responsibility of the Financial Officer supervised by the General Director, an invitation is published for every interested individual/business to submit sealed offers to iSea for the intended procurement, with a clear description of the items to be purchased. The publication must be made in at least two Mass Media means of national circulation, and additionally on iSea's website, in a space easily accessible to potential suppliers.
7. In cases where, due to the specific technical characteristics, uniqueness, or limited availability of required items, it is objectively not possible to obtain more than one offer, the organisation may proceed with procurement based on a single available offer. The Project Manager shall provide a written justification documenting the reasons why additional offers could not be obtained. In such cases, the required approval level shall follow the same approval authority applicable to the corresponding price range defined in these procurement regulations above.
8. It is clarified that the above amounts include VAT.
9. The invitation specifies the time and place for submitting the offers, which will be opened by the project manager in the presence of the General Director and the Financial Officer. The competition results are subject to approval by the General Director and the Financial Officer by unanimous decision.
10. The Financial Officer has the ability:
 - a. To declare a supplier in default if they do not comply with their contractual obligations.

b. To select, considering other factors such as reliability, time, quality, service, etc. In this case, their decision must be justified.

ARTICLE 36: Assignment of Projects – Services

iSea may assign projects of all kinds of companies, organisations, and individuals for its needs, following the procedures below:

1. In cases where an approved project or funding agreement establishes specific procurement rules or procedures that differ from the present Internal Procurement Regulations, the organisation shall comply with the project-specific framework for all expenditures related to that project.

When no such project-specific external services requirements exist, the assignment processes and thresholds defined in the present Internal Assignment of Projects – Services shall apply in full.

2. For projects with a budgeted cost of up to €1,000 per item, the Financial Officer decides after a proposal from the Project Manager.
3. For projects with a budgeted cost ranging from €1,000.01 to €6,000.00, a simplified tendering process is followed: The Project Manager is responsible for inviting at least three sealed offers for carrying out the project, with a clear description of the relevant conditions, criteria, and specifications, and the Financial Officer decides after a recommendation from the Project Manager. The contract with the interested person or entity is drafted under the responsibility of the Financial Officer and is signed by the Legal Representative.
4. For projects with a budgeted cost of €6,000.01 to €15,000.00, a simplified tendering process is followed: The Project Manager is responsible for inviting at least three sealed offers for carrying out the project, with a clear description of the relevant conditions, criteria, and specifications, and the Financial Officer supervised by the General Director decides after a recommendation of the Project Manager. As above, the contract with the interested person or entity is drafted under the responsibility of the Financial Officer and is signed by the Legal Representative.
5. For projects with a budgeted cost ranging from €15,000.01 to €30,000.00, a simplified tendering process is followed: The Financial Officer is responsible for publishing an invitation for every interested party to submit sealed offers to iSea for carrying out the project, with a clear description of the relevant conditions, criteria, and specifications. The publication is made in the daily press and on iSea's website, in a space easily accessible to potential contractors. As stated above, the contract with the interested party or parties is drafted under the Financial Officer's responsibility and signed by the Legal Representative.
6. For projects with a budgeted cost exceeding €30,000.01, a regular tender process is followed: An invitation is issued by the Financial Officer who decides on the conduct of the tender process, the announcement, evaluation, and assignment of the project and has the authority to form respective committees or bodies, specifying the selection criteria. With due diligence and the responsibility of the General Director, an invitation is published for any interested party to submit sealed offers to iSea for executing the project, with a clear description of relevant terms, criteria, and specifications. The publication will be made in at least two electronic or print publications of national reach where the bidding will take place. Additionally, it will be on iSea's website in a space easily accessible for potential contractors. After the evaluation processes are completed, the General Director and the Financial Officer, after a proposal from the Project Manager, decide unanimously to award the project and draft

a contract with the contractor.

7. In all cases, it is clarified that the amounts mentioned above include VAT and any other taxes that might apply.

ARTICLE 37: Implementation Contracts for Funded Projects and Programs

To promote its goals, iSea may submit proposals for undertaking the implementation and management of projects within the framework of national, European and international programs or initiatives, following the procedures below:

1. The Conservation Officer, along with the other Officers, meets regularly, twice a year, and exceptionally when deemed necessary to select proposals that will be submitted by iSea. Subsequently, the Conservation Officer, will appoint a person responsible for drafting the proposal. The person will be responsible for drafting and promoting the proposal and can be an iSea people or an independent collaborator. The final proposal version will be approved by the Conservation Officer and signed by the Legal Representative. More on the procedure can be found here: https://www.canva.com/design/DAGA0UQf3go/y_mSmfoPw9JRgP6E3k_XWA/edit
2. In the case of proposal approval, the General Director approves the project's undertaking, and the Legal Representative signs the relevant contract.
3. The General Director must decide on contracts exceeding €300,000 or those requiring co-financing at a rate equal to or greater than 10%.
4. When the terms of a call for funding or collaboration framework require the prior approval of the organisation's governing bodies for submitting a project proposal, the submission shall be approved by the Board of Partners.

K. GENERAL GUIDELINES FOR PROCESSING AND RECORDING TRANSACTIONS

ARTICLE 38: Payment of Invoices via Bank Transfer

1. Expense payments must always be made through bank transfers (payment by card, deposit). This is important for the transparency of iSea and effective control of the financial data.
2. The justification for the transaction via bank transfer must always include the invoice number related to the transaction. In cases where there is no invoice number (rent, payroll, etc.), the reasoning for the expense must be described in the best possible way.
3. In special cases where payment via bank transfer is not possible, and cash payment is required, approval must be obtained from the Financial Officer, along with the necessary proof of cash withdrawal (unless it comes from the Headquarters' cash register) and the change that must be returned to the Headquarters' cash register. Cash payment restrictions apply according to Article 20, Paragraph 3 (Law 3842/2010) and its revisions.

ARTICLE 39: Justification of Expense

Every invoice, in addition to iSea's details, must describe the project to which the expense corresponds or the related agreement to ensure the expenditure is recorded uniquely.

ARTICLE 40: Handwritten Invoices

Every handwritten invoice must certify that the details of the counterparty are included and the Justification of Expense. Handwritten invoices may be accepted only if they fall within the exceptions provided by the applicable governing legislation on digital invoicing. In all other cases, invoices must be issued and received through legally compliant digital invoicing systems.

ARTICLE 41: Selection of Proper Invoice

Receipts can be issued for expenses up to €50, strictly for consumables. For all other expenses, regardless of category, an invoice is required.

ARTICLE 42: Prepayment of Expenses and Invoice Settlement

1. If a supplier requests an advance payment of an expense amount, a pro forma invoice must be issued according to the amount and number for which the expense is incurred.
2. Invoices are paid after the services are completed or the goods are delivered, provided that the person responsible for the project under which the expense was incurred has performed a delivery check.
3. If the payment of an invoice requires a different payment schedule or terms than those normally applied by the organisation, prior approval from the Financial Officer is required before any commitment or arrangement is made.

L. TRAVEL

ARTICLE 43: General Provisions

1. The articles in the chapter "L. Travel" regulate matters regarding travel outside the working spaces i.e iSea's Headquarters and Research Bases:
 - a. of iSea people with indefinite or fixed-term employment contracts, full or part-time,
 - b. of collaborators with project contracts if the coverage of travel expenses is provided in the project contract,
 - c. of members of the General Director and the Officers.
2. "Domestic travel" is defined as travel for work execution within the activities, obligations, and needs of iSea within the borders of Greece at a distance equal to or greater than 30 km from the Headquarters and/or the Research Bases of the travelling individual. "International travel" is defined as any trip outside Greece.
3. "Days outside": Every travel day (domestic or international) is considered a day outside working spaces, regardless of whether the traveller stays overnight or returns the same day.
4. Travel expenses (meals and small miscellaneous expenses necessary for movement and work needs) are reimbursed with iSea cards provided to each iSea people. Exceptionally, for extraordinary events approved by the Financial Officer, the coverage of the above expenses may be conducted with "reimbursement based on receipts" (invoices, receipts, etc.) corresponding to the actual expenses incurred. In any case, travel expenses cannot exceed the maximum acceptable amount ("ceiling") set at €20 per day/per person for domestic travel and €40 per day for international travel. If one or more

overnight stays occur, receipts are accepted for the return day, up to an amount not exceeding half of the corresponding maximum acceptable amount. The amounts are readjusted by amendment to this Regulation, upon decision of the Board. For collaborators, exclusively "reimbursement based on receipts" applies with the above limits per trip.

5. "Mileage reimbursement": For iSea's personnel, mileage reimbursement relates to travel with corporate vehicles. Collaborators may also refer to corporate or personal vehicles, as agreed between the vehicle owner and the General Director. For every collaborator's trip, mileage reimbursement is provided upon approval of the General Director and based on receipts submitted on an iSea expense report.
6. Before any trip, iSea people must submit a "Travel Request Form" using the following link https://docs.google.com/forms/d/e/1FAIpQLSc3nOaacAF_a6C1J1KtL3T6LvKF_zb8nTKT0zsMaq_u1Hu5A/viewform

ARTICLE 44: Means and Eligible Travel Expenses

1. All means of transportation (plane, ship, train, bus, taxi), vehicles owned, rented, or used by iSea, and personal vehicles may be used for travel, prioritising based on criteria for reducing carbon footprint and the indicators for its reduction that have been established in 2023 by iSea and described in Article 26.
2. iSea people must travel in the Economy class of the means of transportation, except in cases of extraordinary events.
3. Travel by taxi is permitted in the following cases:
 - a. For travel to or from airports, ports, trains, and bus stations to or from the hotel or place of work in the destination area, or in the case of an intermediate change of transport, from the drop-off station to the next boarding station, provided that both stations are in the same city and there is no other available means of transportation.
 - b. When travelling by taxi with or without other passengers is less than or equal to the ticket price of the most expensive public transportation that can be used for the same route.
 - c. When the additional cost (overnight stay, daily allowance etc.) incurred by not using a taxi is equal to or greater than the cost of the taxi.
 - d. In fully justified special or emergency cases when no other means of transportation are available, the General Director must approve each case after consulting the person responsible for the program.
4. If travel by sea to or from the islands is required, the cost of transporting a vehicle is eligible if the nature of the work requires documented use of a vehicle.
5. For public transportation, the ticket and the corresponding legal receipt/invoice from the issuer must be provided.
6. All the above documents for travel expenses must be issued in the name of the travelling individual and settled when presented at the working spaces, except for those under paragraph 7.
7. In the case of travel with a personal vehicle rented or used by iSea, once the travel has been approved according to Article 42 and not settled with an iSea bank card, a fuel purchase receipt or invoice must be issued in the name of iSea, include the vehicle's license plate number, and be submitted to iSea for

reimbursement to the driver or the traveller who covered the respective cost.

8. For travel by plane or boat, a ticket sales receipt or invoice will be issued in the billing details of iSea, and prior payment is not required. In this case, payment is made to the travel agency and not to the travelling individual.
9. In addition to the above travel expenses, a green card, parking, tolls, and ferries are also eligible, provided that an iSea vehicle or a personal vehicle is used and relevant receipts are provided.
10. To reimburse expenses, all expense documents (receipts, payment documents, invoices) must be delivered to iSea's Financial Assistant within three working days of the return date.

ARTICLE 45: Travel - Accommodation - Reimbursement for Travel Outside the Working Spaces (Headquarters, Amvrakikos Gulf Research Bases, Lemnos Island Research Base)

1. For travel without an overnight stay:
 - a. When a trip is carried out to a location less than 30 km from iSea workplace or when the trip involves participating in an event (seminar, conference, working meeting, session, etc.) and the organising entity covers, among other things, the cost of meals, only travel expenses will be reimbursed.
 - b. When travel is carried out to an area 30 km away from iSea workplace of the travelling individual or more, only travel expenses plus the actual expenses for meals and small expenses (e.g., coffee, refreshments, etc.) incurred by iSea person, they will be reimbursed, as evidenced by receipts (invoices, receipts, etc.). The total of the submitted receipts cannot exceed €15/ person.
 - c. When travel involves an international trip (e.g., during a short visit to a neighbouring country), only travel expenses plus actual expenses for meals and small expenses (e.g., coffee, refreshments, etc.) incurred by the travelling individual will be reimbursed, as corroborated by receipts (invoices, receipts, etc.). In this case, the submitted receipts cannot exceed €30/ person.
2. For travel outside Headquarters and/or Research Bases and staying for one or more days:
 - a. In the case of domestic travel with one or more overnight stays, only travel and accommodation expenses will be reimbursed, plus actual expenses for meals and small expenses (e.g., coffee, refreshments, etc.) incurred by the travelling individual, as evidenced by receipts (invoices, receipts, etc.). The total of the submitted receipts cannot exceed the current maximum acceptable amount for each day of domestic travel (€30, as defined in Article 42 of this regulation) plus half of that amount (€15) for the return day (total: €45) per person.
 - b. In the case of international travel with one or more overnight stays, only travel expenses and accommodation/stay expenses will be reimbursed, plus actual expenses for meals and small expenses (e.g., coffee, refreshments, etc.) incurred by the travelling individual, as evidenced by receipts (invoices, receipts, etc.). In this case, the total of the submitted receipts cannot exceed the current maximum acceptable amount for each day of international travel (€40, as defined in Article 42 of this regulation) plus half of that amount (€20) for the return day per person.
3. In the exceptional case of loss or theft of the travelling individual's receipts, after a sworn statement, payment may be made corresponding to the number of overnight stays equal to or less than those made. This case requires the approval of the Financial Officer.

4. In addition to previous expenses, other categories of expenses may be considered eligible for travel outside Headquarters, such as:
 - a. The cost of participation in various events (exhibitions, conferences, workshops, etc.).
 - b. Expenses for business meals or public relations after approval by the Financial Officer.
 - c. The cost of procuring printed or other material (proceedings, books, etc.) at various events (exhibitions, conferences, workshops, etc.), the cost of transporting equipment or other materials necessary for off-site work, and any other expenses that are necessary during travel and have prior approval.

ARTICLE 46: Travel Approval

The Financial Officer approves travel. A travel request (https://docs.google.com/forms/d/e/1FAIpQLSc3nOaacAF_a6C1J1KtL3T6LvKF_zb8nTKT0zsMaq_u1Hu5A/viewform) must be submitted. Pre-approval is automatically granted, and if any issues arise, the Financial Officer and/or the Administrative Assistant contact the iSea person.

ARTICLE 47: Documentation of Travel Expenses

1. After travel, the documentation for travel, accommodation, meals, and small expenses must be submitted cumulatively within three working days from the return date (see Articles 43-44) to the Financial Assistant.
2. If the work pertains to different projects during travel, then receipts for travel, accommodation, meals, and small expenses must be submitted to the Financial Assistant cumulatively and categorised per project within three working days from the return date.
3. In the case of urgent and emergency travel, for which timely approval is not possible (for various reasons, which must be thoroughly justified with relevant approval from the Financial Officer) Article 42, 43 and 44 must be followed.
4. Travel expenses made from the research bases are submitted to the Financial Assistant at the last working day of each week.

M. DOCUMENTATION OF EXPENSES OUTSIDE TRAVEL

ARTICLE 48: Payroll

Payroll is processed according to the detailed payroll statement issued by the external accountant. Payment is executed through bank transfer, and corresponding justification with reference to the month and the individual concerning the payroll is required.

ARTICLE 49: Obligations to the Tax Office and Employer Contributions to Insurance Funds

Payment is made with a certified Debt ID through a bank transaction (winbanking). The corresponding proof of issuance of the above debts (Analytical Payroll Statement, Withheld Tax, etc.) and the proof of their payment must be entered electronically and in print into iSea's records, ensuring that

information is organised and easily accessible.

ARTICLE 50: Rent Payment

For rent payment, the agreed amount must be paid via bank transfer, and proof of payment must be electronically and physically recorded in iSea's files. Any other debt of the counterparties must be settled in a separate transaction.

ARTICLE 51: Electricity, Heating, and Telecommunications Bills

Electricity, heating, and telecommunications bills are monitored in order to reduce the organisation's footprint. Payments should be made via the companies' respective websites to avoid banking transaction fees, where possible.

ARTICLE 52: Provision of Freelance Services and Withholding Tax

Invoices related to freelancers' provision of services should be checked for potential withholding tax obligations according to Article 48 of the Income Tax Code and any updated legislation.

ARTICLE 53: Eligible Office Expenses

1. Office supplies, cleaning materials, and food expenses cannot exceed the maximum acceptable amount ("ceiling") set by the Financial Officer and the Administrative Assistant.
2. Expenses for updating the first-aid kit and any safety equipment are a priority. When using the kit's contents or any safety equipment, check the availability of the remaining supplies and the expiration date, and replace any supply missing or in shortage.
3. Expenses for office supplies and equipment replacement should be examined on a case-by-case basis by the Financial Officer and the Conservation Officer for their approval and timing of the expenditure.

N. USE OF CASH REGISTER

ARTICLE 54: Retail Sales

1. For the sale of merchandise sold by iSea for its financial support, the issuance of a retail receipt is required.
2. For any day that a sale is made with a retail receipt via the cash register machine, at the end of the cash register's usage, within the day the sale is made, the issuing of a Z report (transmission of total retail cash register receipts) is required, which must be submitted to the internal accountant within three working days of its issue.
3. For any retail sale the POS device must be available and functional to the buyer. Detailed instructions for iSea users must be provided by the Financial Officer prior a sale.

ARTICLE 55: Cash Register Inspection & Identification

1. In the case of an inspection by the competent authorities regarding using the cash register, the relevant document with the registered unique registry number of the cash register must be presented.

2. In the event the cash register is moved outside Headquarters, a delivery note to/from the locations of movement, a document of the cash register's registry number, and an internet connection (Ethernet, SIM card) for transmitting retail cash register receipts at the end of use and day are required.

FOURTH PART

ARTICLE 56: Work Regulations

- **Applicable Legislation:** Employment relationships within iSea are governed by Greek Labour Law, and more specifically, they are regulated in accordance with the Labour Code (Presidential Decree 62/2025, Government Gazette A' 121), as well as any other relevant labour legislation that may be applicable. This internal regulation is in accordance with the principles and provisions of the applicable labour legislation, and any matter not regulated by this regulation shall be resolved in accordance with the statutory provisions.
- **Working Hours:** The working hours are set in accordance with the law at eight hours per day, with a five-day workweek within the period from Monday to Saturday. The weekly work schedule shall be determined based on the business's needs. For this reason, every Friday, all iSea people will email the Financial Officer and the Conservation Officer a rota for the following week. If no further communication takes place, the Rota is considered Final; changes will be sent, and the iSea person will be required to resubmit. Working hours must remain within the legal limits of weekly employment, namely 40 hours per week and no more than 45 hours per week. In exceptional cases where work is required on Sundays or official public holidays, the provisions agreed upon within the employment contracts concluded by the employee with iSea shall apply, in full compliance with the applicable legislation and case law.
- **Applying for additional working hours:** Requests for additional working hours must be submitted in advance via email to the Conservation Officer. Approval of such requests is at the sole discretion of the Conservation Officer. Any additional hours worked without prior notification to, and approval from, the Conservation Officer will not be recognised or counted.
- **Travel hours:** Additional hours arising from travel-related delays, including but not limited to flight delays, missed flights, and ferry delays, will not be recognised or counted. In relation to travel by car, journey time will be calculated based on estimates provided by Google Maps, with the inclusion of a 30 minute break for every three hours of travel. Any further delays will not be recognised or counted.
- **Workspace attendance:** Flexible attendance arrangements apply across all iSea workspaces. iSea people may commence work between 09:00 and 09:30 and conclude between 17:00 and 17:30 accordingly. In all instances, a full eight-hour working day must be observed. Employees who arrive at 09:30 may not leave before 17:30 unless prior agreement has been obtained from both the Financial Officer and the Conservation Officer. In cases of non-compliance, the Financial Officer is responsible for notifying the iSea person of the breach of attendance requirements.

ARTICLE 57: Leaves

Leave Application: All leave requests (annual leave, sick leave, extraordinary leave, etc.) must be submitted in writing via email to the Project Manager(s), the Financial Officer, and the Conservation Officer using the Leave Application Form (available on iSea Server -> Guidelines and Files). The Financial Officer confirms approval before the absence commences.

Scheduling of annual leave must ensure the organisation's uninterrupted operation.

The Financial Officer is responsible for maintaining an accurate record of iSea person's attendance, leave balances, and overtime.

Documentation of Absence: In cases of illness or unforeseen emergency, the iSea person must notify their Financial Officer as soon as possible. A medical certificate must be submitted for any absence from the first day of absence, in accordance with legal requirements.

FIFTH PART

ARTICLE 58: DIGITAL AND PRINTED DOCUMENTATION

All printed and digital documentation related to projects and general operations must be systematically organized, categorized, and stored to prevent clutter and ensure easy access.

1. Printed documents kept in the office shall be clearly labeled and filed according to defined project or operational categories, with outdated or duplicate material regularly reviewed and removed.
2. All digital files stored on shared servers must follow an agreed folder structure, saved either under the appropriate project or operational directory, and named consistently. The same organizational principles apply to digital tools and platforms used by the organisation, including design and collaboration softwares, where uploaded images and files must be properly grouped, named, and cleaned up periodically, and task management softwares, where assigned tasks must be actively maintained, updated with accurate status indicators and any other related software that needs

N. FINAL PROVISION

This Internal Regulation of the Non-Profit Non Governmental Organisation for the Preservation of the Aquatic Ecosystems, iSea, consists of fifty-seven (58) articles, and was approved by the Board in its 32nd Extraordinary General Meeting of 2026.

It comes into effect and is applied from 21/04/2026.

