

COMPANY STOCK AWARDS PROGRAM
"IDEAL HOLDINGS S.A."
Comp. Reg. no. 00027941000

Preamble

During the Ordinary General Meeting of the shareholders of "IDEAL HOLDINGS A.E." (Register No. 00027941000, hereinafter the "Company"), it was decided to establish a Stock Awards Program (the "Program") for members of the Board of Directors, the Company staff, and affiliated companies as defined in Article 32 of Law 4308/2014. The Program includes the allocation of up to 400,000 nominal shares of the Company. The Board of Directors has been authorized to determine the final beneficiaries from the categories approved by the General Meeting and to define the other terms of the Program. This document was drawn up in accordance with the decision of the Annual General Meeting dated 30.05.2023 and the subsequent resolution of the Board of Directors on 15.01.2024.

1. Purpose of the Program

The purpose of the Program, in line with the Company's Remuneration Policy, is to reward beneficiaries for their contributions to achieving the Company's goals, to retain existing talent, and to attract new capable executives. It is expected to significantly enhance the commitment and dedication of the Company's staff, fostering an "executive-shareholder" culture. This is anticipated to support the achievement of the medium and long-term objectives of the Company and its affiliated entities.

2. Characteristics of the Program and its Validity Period

This Program is governed by the provisions of Article 114 of Law 4548/2018 in conjunction with Article 49. It involves the free distribution of the Company's own shares, which have already been acquired or will be acquired, as per the decision of the Ordinary General Meeting on 30.05.2023. This decision authorized the acquisition of the Company's own shares through the Athens Stock Exchange, with a minimum purchase price of €2.00 per share and a maximum of €7.00 per share, effective from 30.05.2023 to 29.05.2025.

The free distribution of shares will commence following the General Assembly's approval on 30.05.2023 and will conclude by 31.12.2025. The distribution will occur in three cycles:

- **1st Cycle:** Free allocation of shares from 25.01.2024 to 31.03.2024, based on criteria related to the achievement of goals for the 2022 financial year and interim goals for 2023.
- **2nd Cycle:** Free distribution of shares from 01.04.2024 to 31.12.2024, based on criteria related to the achievement of annual goals for the 2023 financial year.
- **3rd Cycle:** Free distribution of shares from 01.01.2025 to 31.12.2025, based on criteria related to the achievement of annual goals for the 2024 financial year.

The number of shares distributed in each cycle may vary. Beneficiaries may participate in multiple cycles if they meet the relevant criteria. The shares allocated will be common registered shares with voting rights and will include all rights provided under Law 4548/2018 and the Company's Articles of Association (e.g., the right to receive dividends, preemption

rights, voting rights). The maximum number of shares allocated will be 0.1% of the share capital, i.e., 400,000 common registered voting shares.

- **Holding Period for Shares:**

- Shares distributed in the 1st cycle must be held until 31.03.2026.
- Shares distributed in the 2nd cycle must be held until 31.12.2026.
- Shares distributed in the 3rd cycle must be held until 31.12.2027.

The Program is a voluntary provision of the Company, which may be modified or revoked unilaterally at any time by a decision of the Board of Directors. Any modification or revocation does not constitute a unilateral harmful change to the terms of the beneficiaries' employment contracts and/or remuneration mandates. Participants/beneficiaries will not be entitled to claim any form of compensation from the Company in connection with this Program. Any contributions, deductions, or payments arising from this Program will be handled accordingly.