AUDIT COMMITTEE CHARTER

Approved by the Board of Directors Nr. 161 / 17 July 2026

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1. Introduction

This Audit Committee Charter (the "Charter") relates to the Audit Committee (the "Committee") of ADMIE Holding S.A. (the "Company"), which is a committee of the Company's Board of Directors. This Charter has been adopted within the framework of the Company's Corporate Governance System and Internal Control System, in accordance with the provisions of Law 4706/2020, in conjunction with Law 4548/2018 and Law 4449/2017, the relevant decisions of the Board of Directors of the Hellenic Capital Market Commission, as well as the Corporate Governance Code adopted and applied by the Company.

This Charter sets out the purpose, composition, membership, duties and responsibilities of the Committee, together with the rules governing its operation. It shall be reviewed whenever deemed necessary and, in any event, whenever required by the applicable legal and regulatory framework. This Charter supplements, and shall be read together with, the applicable laws and regulations.

2. Purpose of the committee

The primary purpose of the Audit Committee is to assist the Board of Directors in the discharge of its responsibilities by overseeing:

- the integrity and effectiveness of the Company's financial reporting process;
- the completeness and accuracy of the Company's financial statements;
- the Company's Internal Control System, including the policies and procedures governing its operation, and the assessment of its adequacy, effectiveness and efficiency;
- the activities of the Internal Audit Unit and the work performed by the External Auditors,

with a view to safeguarding their independence, audit quality, professional competence and overall performance.

The Committee supports and advises the Board of Directors in the performance of its duties and decision-making process by providing recommendations and reports on matters falling within its remit. In doing so, it contributes to the maintenance of a robust and effective Internal Control System and promotes integrity, transparency and accountability throughout the Company's governance framework.

In fulfilling its responsibilities, the Committee shall have the authority to:

- have full, free and unrestricted access to all of the Company's activities, records, information, assets, premises and personnel;
- review and assess any policies, procedures, internal control mechanisms, systems and practices relating to any area of the Company's operations, as well as any programme, activity or function falling within the scope of its responsibilities;
- cooperate with other committees of the Board of Directors, where appropriate;

- seek any professional advice or opinion from external advisors whenever deemed necessary, invite external experts or advisors to attend its meetings, and commission external reviews or investigations where required by the circumstances.

3. Committee's composition and term of office

The Audit Committee is a committee of the Company's Board of Directors and is established by resolution of the Board. It consists of three (3) non-executive members of the Board of Directors, at least two (2) of whom shall be independent within the meaning of Article 9 of Law 4706/2020, meet the requirements set out in Law 4449/2017, in conjunction with Law 4706/2020, and possess adequate knowledge of the sector in which the Company operates.

The term of office of the members of the Audit Committee shall coincide with the term of office of the Board of Directors and may be extended until the first Annual General Meeting convened following the expiry of such term.

The Chair of the Audit Committee shall be appointed by its members at the meeting during which the Committee is constituted as a body. The Chair shall be independent, within the meaning of Article 9 of Law 4706/2020, and shall possess the expertise and experience required to oversee matters relating to statutory audits, accounting policies and financial reporting policies and procedures falling within the Committee's responsibilities.

In the event of the resignation, death or loss of the status of an independent non-executive member, resulting in the number of independent non-executive members falling below the minimum number required by law, the Board of Directors shall appoint, until the next General Meeting, either an alternate member, where one exists pursuant to Article 81 of Law 4548/2018, or an existing non-executive member, or elect a new member to replace the departing member, provided that the requirements of paragraph 1 of Article 9 of Law 4706/2020 are satisfied. Where, by resolution of the competent corporate body, the Company provides for a number of independent non-executive members exceeding the minimum required under paragraph 2 of Article 5 of Law 4706/2020 and, following such replacement, the number of independent non-executive members of the Board of Directors falls below that number, the Company shall publish a relevant announcement on its website, which shall remain available until the immediately following General Meeting.

The Committee, as a collective body, shall possess the skills, knowledge and experience required to discharge its responsibilities effectively. The members of the Audit Committee shall maintain and continuously enhance the knowledge and skills necessary for the effective performance of their duties. Specific responsibilities, duties and areas of oversight may be assigned to individual members of the Committee.

At least one (1) member of the Committee, who shall be independent and possess

sufficient knowledge and experience in auditing or accounting, shall be required to attend the meetings of the Audit Committee held for the approval of the Company's financial statements.

The Audit Committee shall maintain open and effective communication with the External Auditors, the Internal Audit Unit, the Board of Directors and the Company's Management, and shall promote communication with the competent supervisory authorities.

The Company shall, without undue delay and, in any event, within twenty (20) days of the relevant meeting of the Board of Directors or the General Meeting, publish on the website of the regulated market and submit to the Hellenic Capital Market Commission copies of the relevant minutes relating to the composition and membership of the Audit Committee, including, in particular, the appointment, election or replacement of its members, as well as the term of office of the Committee.

4. Tasks and Responsibilities of the Committee

Without prejudice to the overall responsibility of the members of the Board of Directors for the matters set out below, the Audit Committee shall have, indicatively, the following supervisory and advisory responsibilities in accordance with Article 44(3) of Law 4449/2017:

(a) It shall monitor the statutory audit of the Annual Financial Statements and explain how the statutory audit contributed to the integrity of the financial reporting and what role the Audit Committee played in that process, taking into account any findings and conclusions of the competent authority pursuant to Article 26(6) of Regulation (EU) No 537/2014.

(b) It shall inform the Board of Directors by submitting the relevant report on the outcome of the statutory audit and the issues arising therefrom, explaining in particular: (i) the contribution of the external statutory audit to the quality and integrity of the financial reporting, namely the accuracy, completeness and correctness of the financial information, including the related disclosures approved by the Board of Directors and publicly disclosed; and (ii) the role of the Audit Committee in the above process, namely the actions taken by the Committee during the statutory audit. In the context of informing the Board of Directors, the Audit Committee shall take into consideration the contents of the additional report submitted by the Statutory Auditor, which contains the results of the audit performed and complies, at a minimum, with the requirements of Article 11 of Regulation (EU) No 537/2014.

(c) It shall monitor, review and evaluate the financial reporting process, including the mechanisms and systems for the production, flow and dissemination of financial information generated by the Company's organisational units. Such review shall include any information publicly disclosed in relation to the Company's financial

information in addition to the published financial statements (e.g. stock exchange announcements and press releases). In this context, the Audit Committee shall inform the Board of Directors of its findings and, where appropriate, submit recommendations or proposals for improving the process and safeguarding its integrity.

(d) It shall monitor, review and evaluate the adequacy and effectiveness of all the Company's policies, procedures and internal control mechanisms relating, on the one hand, to the Internal Control System and, on the other hand, to the Company's risk assessment, quality assurance and risk management in relation to financial reporting. With regard to the internal audit function, the Audit Committee shall monitor and review the proper operation and staffing of the Internal Audit Unit in accordance with the applicable professional standards and the prevailing legal and regulatory framework, and shall evaluate its work, adequacy and effectiveness, without impairing its independence. The Audit Committee shall also review the information disclosed regarding the internal control system and the Company's principal risks and uncertainties relating to financial reporting. In this context, the Audit Committee shall inform the Board of Directors of its findings and, where appropriate, submit recommendations or proposals for improving the relevant processes and safeguarding their integrity.

(e) It shall review and monitor the independence of the Statutory Auditors or Audit Firms, as well as the appropriateness of the provision of non-audit services to the Company.

(f) It shall be responsible for the procedure for selecting the Statutory Auditors or Audit Firms and shall recommend the Statutory Auditors or Audit Firm to be appointed, as well as their remuneration.

In addition, pursuant to Article 44(1) of Law 4449/2017, the Audit Committee shall submit an Annual Report on its activities to the shareholders at the Annual General Meeting. Such report shall include a description of the sustainability policy followed by the audited entity.

The Audit Committee shall also recommend to the Board of Directors the appointment of the Head of the Internal Audit Unit in accordance with Article 15(2) of Law 4706/2020.

The Audit Committee shall consider and examine the most significant issues and risks that may affect the Company's financial statements. In this context, it shall review and evaluate, indicatively, the following:

- the Company's compliance with the applicable legal and regulatory framework through oversight of the Compliance Function;
- the use of the going concern assumption;
- significant judgements, assumptions and estimates applied in the preparation of the Financial Statements;
- the valuation of assets at fair value;

- the recoverability of assets;
- the accounting treatment of acquisitions;
- the adequacy of disclosures regarding the significant risks faced by the Company, as well as the adequacy of the Risk Management Policies and Procedures implemented by Management;
- significant related-party transactions; and
- significant unusual transactions.

The Audit Committee may use any resources it considers appropriate for the fulfilment of its responsibilities, including services provided by external advisers. Accordingly, the Company shall make available to the Audit Committee adequate funding for that purpose.

5. Procedure for convening meetings

The Audit Committee shall meet at the Company's registered office or by means of teleconference, on a regular basis or whenever necessary. Minutes shall be kept of its meetings and reports shall be submitted to the Board of Directors whenever deemed appropriate.

The minimum number of meetings of the Audit Committee during the year shall be determined by its responsibilities in conjunction with its annual work plan[1]. Indicatively, the Committee's activities include:

- Constitution of the Committee as a body and appointment of its Chair;
- Preparation of the Audit Committee's annual work plan;
- Approval of the annual audit plan of the Internal Audit Unit;
- Meetings with senior management regarding the preparation of the Financial Statements;
- Meetings with the Statutory Auditors during the audit planning stage;
- Meetings with the Statutory Auditors during the performance of the statutory audit;
- Meetings with the Statutory Auditors during the preparation of the audit reports and the presentation of the additional report;
- Review and evaluation of the quarterly reports of the Internal Auditor and of the Audit Committee's recommendations thereon to the Board of Directors;
- Preparation of a report to the Board of Directors on the preparation and audit of the annual and semi-annual Financial Statements, together with the comments of the Statutory Auditor, prior to their approval by the Board of Directors; and
- Preparation and approval of the Audit Committee's Annual Activity Report.

The Company's Corporate Governance Statement shall describe the work of the Audit Committee and disclose the number of meetings held during each financial year.

The Chair of the Audit Committee shall convene its meetings, determine the agenda and ensure that the Committee effectively discharges its responsibilities. If the Chair is unable to perform his or her duties, he or she shall be replaced by the longest-serving member of the Committee, based on the date of appointment to the Committee. Any member of the Committee may propose items for inclusion on the agenda.

The agenda, together with the relevant supporting documentation, shall be made available to each member at least two (2) calendar days prior to the meeting. Where the agenda (including the relevant supporting documentation) is circulated less than two (2) calendar days before the scheduled meeting, such items shall be accepted for discussion at the forthcoming meeting only upon the unanimous consent of the Committee members. The relevant documentation may also be circulated by electronic mail.

[1] *http://www.hcmc.gr/vdrv/elib/a1a22bf7c-5b34-410f-9fbb-9c3e32600447-246227520-0*

The Committee shall be deemed to be in quorum when at least two (2) of its members are present. At its discretion, the Committee may invite the Company's Statutory Auditors and

members of the Company's Management to attend its meetings, including, indicatively, the Chief Executive Officer, the Chief Financial Officer, the Head of the Internal Audit Unit, the Head of the Compliance and Risk Management Unit, or their deputies, provided that they have been invited in writing no later than two (2) business days prior to the meeting.

The Committee's decisions shall be validly adopted by a majority of the members present. Where a decision is not unanimous, the dissenting views of the minority shall be recorded in the minutes. In the event of a tie, the Chair shall have the casting vote.

The Committee shall examine any matter referred to it by the Chair of the Board of Directors or by the Board of Directors. Following the relevant meeting of the Committee, the Chair of the Committee shall report to the Board of Directors on the matters considered.

The duties of Secretary shall be performed by one of the Committee's members who, together with the Chair, shall ensure that the minutes of the Committee's meetings are properly prepared and maintained. Following their approval by the members present, the minutes shall be signed and maintained in a separate file from the minutes of the Board of Directors and those of the other Board Committees.

6. Monitoring the Adequacy and Effectiveness of the Internal Control System

The Audit Committee shall monitor, review and evaluate the adequacy and effectiveness of the Company's policies, procedures and internal control mechanisms relating to the Internal Control System ("ICS"), based on the information made available to it.

The monitoring of the adequacy and effectiveness of the Internal Control System shall also be carried out through oversight of the activities of the Internal Audit Unit, the Compliance Unit, the Risk Management Unit and the work of the Statutory Auditor.

The Committee shall hold timely discussions with the Company's independent Statutory Auditor on matters falling within its responsibilities, including significant accounting policies and practices, alternative accounting treatments within the framework of generally accepted accounting principles, as well as any other relevant matters brought to the attention of the Committee or the independent Statutory Auditor by the Company's Management. The independent Statutory Auditor shall have the right to request a meeting with the Committee.

The Committee shall evaluate the annual audit plan of the Internal Audit Unit. In this context, it shall:

- be informed of, and approve, the annual internal audit plan;
- take into consideration the principal business and financial risks, as well as the results of previous audits, and assess whether the annual audit plan adequately covers the most significant audit areas and systems relating to financial reporting;
- hold regular meetings with the Head of the Internal Audit Unit to discuss matters falling within his or her responsibilities, as well as any issues arising from internal audits;
- be informed of the activities of the Internal Audit Unit and its reports (both regular and ad hoc) and inform the Board of Directors of their content. It shall also inform the Board of Directors of the principal findings and recommendations arising from completed audits;
- monitor the implementation of the recommendations issued by the Internal Audit Unit concerning improvements to the Company's internal control procedures;
- ensure the independence and objectivity of the Internal Audit Unit and its unrestricted access to any information necessary for the performance of its duties;
- evaluate the staffing and organisational structure of the Internal Audit Unit and, where deemed necessary, submit relevant recommendations to the Board of Directors to ensure that the Unit is adequately staffed with personnel possessing the appropriate qualifications and expertise for the proper implementation of the annual audit plan. In this context, in addition to recommending the appointment of the Head of the Internal Audit Unit, the Committee shall also recommend his or her dismissal;
- evaluate the process for preparing the annual audit plan, placing particular emphasis on the risk assessment process carried out under the responsibility of the Risk

Management Unit, the prioritisation of audits and the coordination with the statutory audit performed by the Statutory Auditors, and approve any amendments thereto; and

- monitor the conduct of ad hoc audits assigned either by the Committee itself or upon instruction of the Company's Management (the Chair of the Board of Directors and/or the Chief Executive Officer).

In addition, the Audit Committee shall be responsible for ensuring that the Company's Internal Control System is subject to periodic evaluation by an independent external evaluator, in accordance with Article 14(4) of Law 4706/2020. A decision of the Hellenic Capital Market Commission shall determine the timing, procedure, frequency and any other specific matters necessary for the implementation of the evaluation of the Internal Control System provided for in Article 14(3)(i), as well as the qualifications and characteristics of the persons conducting such evaluation.

The timing of the evaluation, together with the details of the person conducting it, shall be disclosed in the Company's Corporate Governance Statement.

The adequacy of the Internal Control System shall be evaluated in accordance with international best practices, with the objective of ensuring compliance with the applicable requirements governing the Internal Control System through an independent evaluator, within the timeframes prescribed by law or whenever requested by the Board of Directors or the competent supervisory authority.

The process for evaluating the Internal Control System, including the individual stages of selecting the candidates to perform the evaluation, shall be overseen by the Audit Committee, which shall recommend and assign the evaluation of the Internal Control System and shall monitor the implementation and proper execution of the agreed engagement.

7. Remuneration and Expenses of the Audit Committee

Any remuneration of the members of the Audit Committee for their participation therein, in addition to their basic remuneration as members of the Board of Directors, shall be determined in accordance with the Company's Remuneration Policy and approved by the General Meeting of Shareholders, taking into consideration, among other things, the complexity and scope of their duties, the time required for the performance of their responsibilities, the degree of responsibility involved and the level of remuneration of the other members of the Board of Directors.

The Audit Committee may engage the services of external advisers for the purpose of performing its duties and, where deemed necessary, shall be provided with adequate funding for that purpose. The Audit Committee shall also have unrestricted and full access to any information required for the performance of its responsibilities.

8. Publication of the Charter

The Audit Committee Charter shall be published on the Company's website at www.admiehloding.gr, in accordance with Article 44(1)(h) of Law 4449/2017, as amended by Article 74(4) of Law 4706/2020.

The members of the Audit Committee in office from time to time shall be responsible for compliance with this Charter. All persons involved shall comply with the provisions of this Charter to the extent that they are applicable to them and insofar as they are involved in the work of the Audit Committee.

Any disagreement among the members of the Board of Directors, including any disagreement between the Audit Committee and the Board of Directors, shall be resolved at the level of the Board of Directors.

9. Entry into Force and Revision of the Charter

This Charter shall enter into force immediately upon its approval by the Board of Directors of the Company and may be amended whenever deemed necessary.

The Audit Committee shall review the adequacy of this Charter every two (2) years and shall submit to the Board of Directors any amendments it considers appropriate.

The Audit Committee may adopt and apply, with immediate effect and prior to any formal amendment of this Charter, the provisions of any new legislation governing matters regulated by this Charter.

Any proposal for the amendment of this Charter may be submitted by the Audit Committee or by any member of the Board of Directors to the Board of Directors of the Company, which shall have the final responsibility for approving any amendments to this Audit Committee Charter.