



# **SHAREHOLDER SERVICES AND CORPORATE ANNOUNCEMENTS UNIT**

Approved by decision of the Board of Directors Minutes 124 / 23.12.2024

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VERSION CONTROL

| Version Number | Version Date / Last Modified | Points that changed     |
|----------------|------------------------------|-------------------------|
| 01             | December 2024                | <i>Original Version</i> |
|                |                              | <i>Last Amendment</i>   |
|                |                              |                         |

## 1. INTRODUCTION

The Shareholder Services and Corporate Announcements Policy of the company under the corporate name “IPTO HOLDING S.A.” (hereinafter the “Company”), as currently in force, has been prepared in accordance with the provisions of Articles 18, 19 and 20 of Law 4706/2020, Law 3556/2007, Law 4548/2018, the Athens Exchange Rulebook, the Hellenic Corporate Governance Code (June 2021) adopted and implemented by the Company, as well as the applicable legislation and regulatory framework governing the responsibilities of the Unit.

The Shareholder Services and Corporate Announcements Unit (hereinafter the “Unit”), in cooperation with the Company’s Regulatory Compliance Unit (hereinafter the “Compliance Unit”), is responsible for the drafting, periodic review and, where necessary, revision of this Policy.

## 2. PURPOSE

The purpose of the Shareholder Services and Corporate Announcements Policy is to provide guidelines and define the standards and obligations of the Company regarding the services provided to shareholders in relation to the exercise of their rights in accordance with the law and the Company’s Articles of Association, and the appropriate, timely and equal information of shareholders and the investment community regarding significant corporate matters and the disclosures required under the applicable legislative and regulatory framework.

This Policy forms part of the Company’s Corporate Governance System and includes adequate and effective mechanisms for communication with shareholders, facilitating the exercise of their rights and promoting active shareholder<sup>1</sup> engagement.

## 3. DEFINITIONS AND OBLIGATIONS

“**Regulated<sup>2</sup> information**” shall mean all information managed by the Company which it is required to disclose pursuant to:

- α) Law 3556/2007 and the decisions issued pursuant to it,
- β) Articles 17 and 19 of Regulation (EU) No 596/2014, as well as the delegated or implementing acts and decisions adopted pursuant to these Articles.

In addition to the above regulated information, the Company issues updates/disclosures in accordance with the provisions of Law 4548/2018, Law 4706/2020, the Athens Stock Exchange

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<sup>1</sup> Article 13 of Law 4706/2020

<sup>2</sup> Definition according to letter p) of paragraph 1 of article 3 of law 3556/2007

Regulation<sup>3</sup>, and the Hellenic Corporate Governance Code.

#### 4. ORGANIZATIONAL STRUCTURE OF THE SHAREHOLDER SERVICES AND CORPORATE ANNOUNCEMENTS UNIT

The Shareholder Services Unit and the Corporate Announcements Unit operate as a single<sup>4</sup> unit within the Company and are responsible for the implementation of this Policy.

The Shareholder Services and Corporate Announcements Unit is headed by the Head of the Unit, who reports directly to the Chief Executive Officer (CEO) of the Company.

The Head of the Shareholder Services and Corporate Announcements Unit is appointed by the Company's CEO, following the Company's Recruitment Policies and Procedures, and must possess the appropriate expertise and relevant professional experience required for the performance of their duties.

Both the Head of the Unit and its other members may be full-time and exclusively employed staff members who possess the appropriate expertise and relevant professional experience necessary for the performance of their duties. However, the operation of the Unit may also be outsourced to a third legal or natural person, provided that such person meets the appropriate requirements (adequate knowledge, experience, etc.).

#### 5. ROLES AND RESPONSIBILITIES

The key governing bodies involved in this Policy are summarized as follows:

##### 5.1. Board of Directors

The **Board of Directors** ensures that adequate and effective policies and procedures are implemented for shareholder services and corporate announcements, aiming to ensure compliance with the applicable regulatory and legislative framework, as well as with the internal regulations governing the Company's operation.

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<sup>3</sup> Par. 4.1.1 of the ATHEX Regulation.

<sup>4</sup> Article 20 of Law 4706/2020

## 5.2. Chief Executive Officer

The **Chief Executive Officer (CEO)** is responsible for overseeing the operation of the Shareholder Services and Corporate Announcements Unit and for taking decisions where required or submitting recommendations to the Board of Directors for decision-making on matters related to this Policy.

## 5.3. Shareholder Services and Corporate Announcements Unit

The Shareholder Services and Corporate Announcements Unit of the Company has the following responsibilities<sup>5</sup>:

- a. Payment of dividends and bonus shares, actions related to the issuance of new shares against cash payment, share exchanges, the time frame for exercising related pre-emption rights, or any modifications to original deadlines (e.g., extensions of the exercise period).
- b. Provision of information regarding ordinary or extraordinary General Meetings and the decisions adopted therein.
- c. Acquisition of treasury shares, their disposal or cancellation, as well as share distribution plans, including free share allocation to members of the Board of Directors and Company personnel.
- d. Communication and data exchange with central securities depositories and intermediaries, within the context of shareholder identification.
- e. Maintaining effective communication with shareholders.
- f. Informing shareholders, in accordance with the provisions of Article 17 of Law 3556/2007 (Government Gazette, Series I, No. 91), regarding the facilitation and provision of information by securities issuers.
- g. Monitoring shareholders' exercise of their rights, particularly in relation to shareholding percentages and the exercise of voting rights at General Meetings.
- h. Timely and proper issuance of the required announcements concerning regulated information, in accordance with the provisions of Law 3556/2007 (Government Gazette A' 91), as well as corporate events in accordance with Law 4548/2018 (Government Gazette A' 104), with the aim of informing the shareholders or holders of other securities issued by the Company.
- i. Disclosure of information provided for in Article 17 of Regulation (EU) 596/2014 concerning the public disclosure of inside information, as well as in other applicable provisions.

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<sup>5</sup> According to paragraph 2 of article 19 and according to article 20 of Law 4706/2020

The Head of the Shareholder Services and Corporate Announcements Unit shall, in particular, be responsible for supervising and ensuring the timely and proper execution by the Unit of the following:

- Ensuring the Company's compliance with the obligations arising from the applicable legislative framework, as well as with the decisions and guidelines of the Hellenic Capital Market Commission.
- Communication with the competent authorities, including the submission to the Hellenic Capital Market Commission and the Athens Stock Exchange of the required information in accordance with the applicable legislative and regulatory framework and the relevant Company Policies and Procedures (see relevant references in Section 6 of this Policy).
- Announcements of regulated information, in accordance with Law 3556/2007 (Government Gazette A' 91) and mandatory disclosures pursuant to Regulation (EU) 596/2014.
- Announcements of corporate events, in accordance with the provisions of Law 4548/2018, with the aim of informing the shareholders.
- Preparation and updating of Insider Lists under Articles 17 and 19 of Regulation (EU) 596/2014
- Monitoring and analysis of financial results, along with the preparation of related updates.
- Preparation and publication of press releases
- Informing analysts and conducting public relations and corporate communications through the organization and execution of road shows and events.
- Organization and proper functioning of the Unit.

## **6. GUIDELINES FOR THE IMPLEMENTATION OF THE SHAREHOLDER SERVICES AND CORPORATE ANNOUNCEMENTS PROCESS**

**The Shareholder Services and Corporate Announcements Unit ensures** the prompt, accurate and equal dissemination of information to shareholders, as well as their support regarding the exercise of their rights, in accordance with the applicable legislation and the Company's Articles of Association. Furthermore, the Unit ensures the timely and proper disclosure of regulated information (as defined in Section 3 above), corporate events, in accordance with the provisions of Law 4548/2018 (Government Gazette A' 104), disclosures arising from Law 4706/2020 (Part A), and disclosures required under the Hellenic Corporate Governance Code, which the Company has adopted and implements.

Specifically:

**6.1. Information related to General Meetings, Dividends and Related Party Transactions (Law 4548/2018)**

The Shareholder Services and Corporate Announcements Unit shall publish on the Company's website, at minimum, the following information arising from the provisions of Law 4548/2018 (Law on Sociétés Anonymes / Greek Companies Law):

- a) All information related to the procedure for convening the General Meeting of Shareholders
- b) Information regarding the payment of dividends/interim dividends and other cash distributions.
- c) Information regarding transactions between the Company and Related<sup>6</sup> Parties, in accordance with the Company's "**Related Party Transactions Policy and Procedure.**"
- d) The Company's approved **Remuneration Policy**<sup>7</sup>

**6.2. Regulated Information according to Law 3556/2007**

Regulated information that must be disclosed includes, among other things, the following information, which must be published within the deadlines provided for by the relevant provisions of Law 3556/2007, and relates to:

- a. The annual financial report and the semi-annual financial report (Articles 4 and 5 respectively).
- b. The acquisition or disposal of major holdings (Article 9).
- c. The total number of voting rights and the amount of share capital (Article 9, paragraph 5).
- d. The acquisition, disposal or exercise of significant percentages of voting rights (Article 10).
- e. The acquisition or disposal of financial instruments (Article 11).
- f. The acquisition or disposal of treasury shares (Article 15).
- g. Supplementary information (Article 16).

**6.3. Information related to the MAR Regulation**

The Shareholder Services and Corporate Announcements Unit publishes on the Company's website information arising from Regulation (EU) No 596/2014, as well as from the delegated or implementing acts and decisions adopted pursuant thereto, including in particular the following:

- a) Disclosure of inside information in accordance with the provisions of Regulation (EU) No 596/2014 (MAR), Commission Implementing Regulation (EU) 2016/1055, and Law 4443/2016, in line with the Company's "**Policy and Procedure for the Management of Inside Information.**"
- b) Disclosure of transactions by persons discharging managerial responsibilities (PDMRs), in accordance with the provisions of Article 10 of Commission Delegated Regulation (EU) 2016/522

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<sup>6</sup> Articles 99-101 of Law 4548/2018

<sup>7</sup> Article 110 of Law 4706/2018

and Article 19(7) of Regulation (EU) No 596/2014, in line with the Company's **"Policy and Procedure for the Compliance of Persons Discharging Managerial Responsibilities and Persons Closely Associated with Them."**

#### 6.4. Information according to Law 4706/2020

The Shareholder Services and Corporate Announcements Unit publishes on the Company's website, at minimum, the following information regarding the Company's Corporate Governance System:

- a) The members and the curricula vitae of the members of the Board of Directors and of the Committees provided for under Article 10 of Law 4706/2020.
- b) The decisions of the Board of Directors and of the Committees of Article 10 of Law 4706/2020 regarding the composition and term of office of their members, as well as the Head of Internal Audit.
- c) The Company's **Articles of Association**<sup>8</sup>, codified in their applicable version from time to time.
- d) The **Corporate Governance Statement**<sup>9</sup>.
- e) The **Fit and Proper Policy**<sup>10</sup> of the members of the Board of Directors.
- f) The **Summary**<sup>11</sup> of the Company's Internal Regulation of Operation
- g) The **Rules of Procedure**<sup>12</sup> of the Audit Committee and of the Remuneration and Nomination Committee.
- h) **Information**<sup>13</sup> regarding share capital increases through cash contributions, mergers, spin-offs of business sectors, contributions of assets, and changes in the use of the funds raised.

Furthermore, in accordance with Article 19 of Law 4706/2020, the Shareholder Services and Corporate Announcements Unit ensures that all facilities and information necessary for shareholders to exercise their rights are available in Greece, and that the integrity of the relevant data is safeguarded. The exercise of shareholders' rights through a proxy is permitted, subject to the relevant provisions of the law of the country in which the Issuer has its registered seat.

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<sup>8</sup> Article 18 of Law 4706/2020

<sup>9</sup> Article 18 of Law 4706/2020

<sup>10</sup> Article 3 of Law 4706/2020

<sup>11</sup> Article 14 of Law 4706/2020

<sup>12</sup> Article 10 of Law 4706/2020

<sup>13</sup> Article 22 and 23 of Law 4706/2020

## **6.5. Information required by the Athens Stock Exchange Regulation**

The Shareholder Services and Corporate Announcements Unit publishes on the Company's website information arising from the obligations to comply with the Athens Stock Exchange Regulation, including the following:

- a) Publication of the Financial Calendar
- b) Information regarding corporate actions
- c) Briefings for analysts.
- d) Information regarding indirect listing.
- e) Information regarding corporate events that have a significant impact on the Company without a share capital increase (e.g., acquisitions, spin-off of business sectors, change of business activities).
- f) Publication of press releases concerning key financial figures.
- g) Information regarding the suspension of trading or placement under a status similar to the Surveillance Category in another organized market or Multilateral Trading Facility (MTF).
- h) Information required for the purposes of the regular review of eligibility for inclusion in the Surveillance Category.

## **7. ORGANIZATION AND PROPER FUNCTIONING OF THE UNIT.**

The Head of the Shareholder Services and Corporate Announcements Unit is responsible for the organizational and operational matters of the Unit, ensuring its proper functioning, including indicatively the following:

- a) Preparation and monitoring of the strategic plan.
- b) Preparation and monitoring of the Unit's annual budget.
- c) Updating and management of the Company's website.
- d) Management of the Shareholder Registry.
- e) Development of communication channels with all key stakeholders and sources of information, in order to ensure that the required information is accurate and received in a timely manner.
- f) Training and professional development of the Unit's employees.

## **8. NOTIFICATION**

The Shareholder Services and Corporate Announcements Policy constitutes an internal document of the Company.

The members of the Unit in each case are responsible for complying with this Policy. All involved parties shall observe its provisions to the extent that they concern them and insofar as they are involved in the activities of the Unit.

The name and contact details of the Head of the Shareholder Services and Corporate Announcements Unit are published on the Company's website.

## **9. ENTRY INTO FORCE & REVISION OF THE POLICY**

This Policy shall enter into force immediately upon its approval by the Company's Board of Directors.

The Head of the Unit may review and reassess the Shareholder Services and Corporate Announcements Policy, in cooperation with the Company's Compliance Unit, on a periodic basis and no later than every three (3) years, and may propose for approval any amendments deemed necessary.