

**Board of Directors' Proposals on the Items of the Agenda
of the Annual General Meeting of Shareholders of 05.06.2025**

ITEM 1: Submission and approval of the Annual (Company's and Consolidated) Financial Report for the fiscal year 2024 (01.01.2024 - 31.12.2024), which includes the Annual Financial Statements along with the relevant Report and Declarations of the Board of Directors and the Audit Report of the Independent Certified Auditor.

The Board of Directors proposes to the General Meeting the approval of the Annual Financial Statements (Company and Consolidated) for the financial year 01.01.2024 – 31.12.2024, which have been prepared in accordance with the International Financial Reporting Standards (IFRS), along with the relevant reports of the Board of Directors and the Statutory Auditor, and which were approved by the Board of Directors by its decision dated 28/04/2025.

The Annual Financial Statements (Company and Consolidated) for the financial year 2024 are available on the Company's website: <https://www.idealholdings.gr/el/ependytikes-sheseis/oikonomiki-enimerwsi/>

ITEM 2: Approval of the distribution of €14,401,176.30, corresponding to a cash payment of €0.30 per share, to the Company's Shareholders. Decisions on the minimum dividend and the granting of a remuneration based on the profits of the fiscal year 2024.

2.1 Share capital decrease of €14,401,176.30 through a reduction in the nominal value of each ordinary share by €0.30, for the purpose of distributing cash to shareholders. Corresponding amendment to Article 5 of the Company's Articles of Association.

2.2 Approval to waive the distribution of any additional amounts prescribed as the minimum dividend pursuant to Article 161, paragraph 2 of Law 4548/2018

2.3 Approval for granting remuneration based on the profits of the fiscal year 2024, in accordance with Articles 159 and 160 of Law 4548/2018.

2.1. The Board of Directors proposes to the General Meeting the reduction of the Company's share capital by the amount of fourteen million four hundred one thousand one hundred seventy-six euros and thirty cents (€ 14,401,176.30), through a reduction in the nominal value of the share from € 2.00 to € 1.70, and the return of the capital reduction amount in cash to the shareholders, i.e., an amount of € 0.30 per share.

The Articles of Association of the Company will be amended with respect to Article 5, paragraph 1, as follows:

Article 5

SHARE CAPITAL

The share capital of the Company amounts to eighty-one million six hundred six thousand six hundred sixty-five euros and seventy cents (€81,606,665.70) and is divided into forty-eight million three thousand nine hundred twenty-one (48,003,921) common nominal shares with voting rights, each having a nominal value of €1.70. The share capital has been paid up as follows:

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(Kb) By the decision of the Annual General Meeting of Shareholders on 05.06.2025, it was decided to reduce the share capital of the Company by the amount of fourteen million four hundred one thousand one hundred seventy-six euros and thirty cents (€14,401,176.30), through a reduction in the nominal value of the share from €2.00 to €1.70, and the return of the capital reduction amount by paying cash to the shareholders, i.e., an amount of €0.30 per share.

Thus, the total share capital of the Company, after the above reduction, amounts to eighty-one million six hundred six thousand six hundred sixty-five euros and seventy cents (€81,606,665.70) and is divided into forty-eight million three thousand nine hundred twenty-one (48,003,921) common nominal shares with voting rights, each having a nominal value of €1.70.

2.2. The Board of Directors, taking into account its proposal in item 2.1, which leads to a cash distribution of fourteen million four hundred one thousand one hundred seventy-six euros and thirty cents (€14,401,176.30), as well as the cash distribution of four million eight hundred thousand three hundred ninety-two euros and ten cents (€4,800,392.10) approved by the Extraordinary General Meeting of Shareholders on 03.02.2025, a total cash distribution of €19,201,568.40 within the 2025 fiscal year, amounting to €0.40 per share, has deemed it appropriate to propose to the General Meeting of Shareholders the non-distribution of any additional amount as a minimum dividend from the profits of the fiscal year ending 31.12.2024, in accordance with article 161 of Law 4548/2018.

2.3. The Board of Directors proposes to the General Assembly to approve, in accordance with the provisions of Articles 159-160 of Law 4548/2018, the payment of total remuneration up to €800,000 to executive members of the Board of Directors and to personnel of the Company, from the profits of the fiscal year 2024.

Additionally, for the sake of more complete information, it is noted that remuneration of up to €1.3 million is envisaged for executive members of Boards of Directors and personnel of all the Group's subsidiaries, from the respective profits of those companies. The final allocation of the aforementioned amounts will be made by the competent bodies of the Company and/or its subsidiaries, in accordance with the terms

and conditions of the Remuneration Policy, internal regulations, and relevant approvals, ensuring proper application of corporate and tax legislation provisions.

ITEM 3: Submission of the annual Audit Committee Activity Report in accordance with Article 44, paragraph 1, point (i) of Law 4449/2017

The Board of Directors submits for discussion at the General Assembly the annual Activity Report of the Audit Committee for the fiscal year 2024, in accordance with Article 44, paragraph 1, section (h) of Law 4449/2017. The Audit Committee's Activity Report has been posted and will remain available on the Company's website at the link <https://www.idealholdings.gr/el/ependytikes-sheseis/enhmerwsh-metoxwn/genikes-suneleuseis/>

The annual Audit Committee Activity Report Is submitted to the General Assembly in accordance with Article 44, paragraph 1 (i) of Law 4449/2017, as applicable, and is not subject to voting.

ITEM 4:Submission of the Independent Non-Executive Directors' Report to the General Meeting, according to article 9 par. 5 of Law 4706/2020.

The Board of Directors submits for discussion at the General Assembly the Report of the Independent Non-Executive Members of the Board of Directors, prepared in accordance with the provisions of Article 9, paragraph 5 of Law 4706/2020, titled "Corporate Governance of Public Limited Companies, Modern Capital Market, Incorporation into Greek Legislation of Directive (EU) 2017/828 of the European Parliament and of the Council, measures for the implementation of Regulation (EU) 2017/1131, and other provisions" (Government Gazette A' 136/17.07.2020).

The Report of the Independent Non-Executive Members of the Company's Board of Directors has been posted and will remain available on the Company's website at the link: <https://www.idealholdings.gr/el/ependytikes-sheseis/enhmerwsh-metoxwn/genikes-suneleuseis/>

The Report of the Independent Non-Executive Members of the Board of Directors is submitted to the General Assembly in accordance with Article 9, paragraph 5 of Law 4706/2020, as applicable, and it is not subject to voting.

ITEM 5: Approval of the overall management in accordance with article 108 of Law 4548/2018 and release of the certified auditors from any liability for the financial year 01.01.2024 - 31.12.2024 pursuant to article 117 par. 1 case (c) of Law 4548/2018.

The Board of Directors proposes to the General Assembly the approval of the overall management of the Company by its members for the fiscal year 01/01/2024 – 12/31/2024, in accordance with Article 108 of Law 4548/2018, and the discharge of the Certified Public Accountant for the audit conducted on the company's financial statements for the fiscal year 01/01/2024 – 12/31/2024, pursuant to paragraph 1, section (γ) of Article 117 of Law 4548/2018.

ITEM 6: Approval of the remuneration paid to the members of the Board of Directors for the fiscal year from 01.01.2024 to 31.12.2024, determination of remuneration for the fiscal year 2025, and approval of advance payment of remuneration for the period until the next Annual General Meeting, in accordance with Article 109 of Law 4548/2018.

The Board of Directors proposes the approval of the fees and remunerations paid to its members for the year 2024, amounting to a total of €886,125, in accordance with the provisions of Article 109 of Law 4548/2018. These amounts were paid precisely as pre-approved by the Annual General Meeting held on 06.06.2024.

Detailed information on the remuneration paid during the 2024 financial year is included in the Annual Remuneration Report, which has been posted on the Company's website at the following link:

<https://www.idealholdings.gr/el/ependytikes-sheseis/enhmerwsh-metoxwn/genikes-suneleuseis/>

In addition, the Board of Directors, following a relevant proposal by the Company's Remuneration Committee, proposes the approval of the remuneration of the members of the Board of Directors for the financial year 01.01.2025 – 31.12.2025 and until the Ordinary General Meeting of 2026, in accordance with Article 109 of Law 4548/2018, as in force.

Specifically, regarding the Non-Executive and Independent Non-Executive Members of the Board of Directors, the Board of Directors unanimously decided to propose that the remuneration of the Non-Executive Members remain at the same levels as those set for the 2024 financial year, as follows:

A) The Non-Executive Members of the Board of Directors shall receive annual gross remuneration of €35,000, payable on a proportional monthly basis.

B) The Independent Non-Executive Members of the Board of Directors shall receive annual gross remuneration of €35,000, payable on a proportional monthly basis.

C) The Chair of the Audit Committee, an Independent Non-Executive Member of the Board of Directors, shall receive, in addition, annual gross remuneration of €6,000 for her participation in the Company's Audit Committee, bringing her total annual gross remuneration to €41,000, also payable on a proportional monthly basis.

Regarding the remuneration of the executive members, the Board of Directors proposes the following:

A) The Chairman of the Company's Board of Directors, taking into consideration his position and his special involvement, shall receive annual gross remuneration of €50,000, which will be paid pro rata on a monthly basis.

B) The other executive members of the Company's Board of Directors maintain employment contracts with the Company or its subsidiaries. According to the approved Remuneration Policy, no additional remuneration is provided for the performance of their duties as executive members of the Company's Board of Directors.

ΘΕΜΑ 7^ο: Submission for discussion and voting on the Remuneration Report for the fiscal year 2024 (01.01.2024–31.12.2024), in accordance with Article 112 of Law 4548/2018.

The Board of Directors, following the proposal of the Company's Remuneration and Nominations Committee and taking into account the current legislative and regulatory framework, and in particular the provisions of article 112 of Law 4548/2018, submits to the General Meeting the Remuneration Report of the Board Members for the financial year 2024, for discussion and voting.

The Report includes a summary of the total remuneration paid to the Board members for the year 2024, along with the relevant supporting documentation, in accordance with Article 112 of Law 4548/2018.

The Remuneration Report for the financial year 2024 is available on the Company's website at: <https://www.idealholdings.gr/el/ependytikes-sheseis/enhmerwsh-metoxwn/genikes-suneleuseis/>

Furthermore, the Company's auditors have reviewed whether the legally required information has been properly included in the Remuneration Report. For this purpose, the relevant Audit Report issued by the auditing firm "GRANT THORNTON SOCIETE ANONYME OF CERTIFIED PUBLIC ACCOUNTANTS AND BUSINESS CONSULTANTS" which is available on the Company's website, is also submitted to the General Meeting.

ITEM 8: Permission to the members of the Board of Directors to participate in the boards of directors of other companies, pursuant to Article 98, paragraph 1 of Law 4548/2018.

The Board of Directors recommends to the General Meeting the granting of a license, in accordance with article 98 of Law no. 4548/2018, to the members of the Board of Directors of the Company in order to participate in any capacity in Boards of Directors as directors or executives of other companies. It is noted that the Board of Directors of the Company has received the required disclosures from its members regarding any of their above participation in other companies, based on the provisions set forth in the Company's Operating Regulation and Conflict of Interest Policy, which includes its subsidiaries, from which no competing function to the Company's interests is derived. In any case, the members of the Board of Directors shall act responsibly and in accordance with the applicable provisions and regulations and shall disclose any conflict of interest to the other members of the Board of Directors in a timely and adequate manner and shall abstain from any relevant discussions and decisions of the Board of Directors.

ITEM 9: Election of Certified Auditors from the Registry of Certified Auditors for the audit of the Company's Financial Statements and Consolidated Financial Statements, the issuance of the tax certificate, and the Annual Sustainability Report for the fiscal year 2025, and determination of their remuneration.

The Board of Directors proposes to the General Meeting the election of the auditing firm "GRANT THORNTON SOCIETE ANONYME OF CERTIFIED PUBLIC ACCOUNTANTS AND BUSINESS CONSULTANTS" for the audit of the Financial Statements for the fiscal year 01.01.2025 – 31.12.2025, the issuance of the tax compliance certificate, and the Annual Sustainability Report, as well as the authorization of the Board of Directors to determine their remuneration for the fiscal year 2025.

ITEM 10: Update of the composition of the Audit Committee, in accordance with Article 44 of Law 4449/2017, with respect to the independence of its members, following a re-evaluation.

The Board of Directors informs the General Meeting that, following a re-examination of the details of one of the members of the Audit Committee elected by the General Meeting in 2024, it was found that the said member no longer meets the independence criteria set out in Article 9 of Law 4706/2020.

However, according to Article 44 of Law 4449/2017, the Audit Committee may function as long as the majority of its members are independent. Given that two out of the three members of the Audit Committee continue to meet the required independence criteria, the Committee is confirmed to be in compliance with legal requirements and capable of continuing its operations without interruption.

In light of the above, it is proposed that the current composition of the Audit Committee be ratified as is, with the clarification that it consists of two (2) independent members and one (1) non-independent member, and that this distinction be recorded in the minutes of the present General Meeting.

The current composition of the Audit Committee is as follows:

1. Eleni Tzakou – Independent, Non-Executive Member of the Board of Directors
2. Panagiotis Vroustouris – External to the Company, Non-Independent Member
3. Ioannis Theodorou – External to the Company, Independent Member

ITEM 11: Establishment of Own Share Buyback Program in accordance with Article 49 of Law 4548/2018.

The Board of Directors proposes to the General Meeting the establishment of a new Own Share Buyback Program in accordance with Article 49 of Law 4548/2018, under the following terms:

(a) Maximum number of shares to be acquired: The maximum number of shares to be acquired by the Company, including those already held by the Company (as of the date of this proposal, 1,787,530 treasury shares), shall not exceed 10% of the Company's share capital (which currently amounts to 48,003,921 shares). In other words, the 10% threshold will always include the treasury shares already held by the Company, and additional shares may be purchased up to this limit, so that the total number of treasury shares held at any time does not exceed this percentage. If current conditions change for instance the share capital, the above figures will be proportionally adjusted – mathematically - by decision of the Board of Directors, which will be published in accordance with applicable legislation, so that the 10% is always calculated on the basis of the paid-up share capital at the time. The maximum number of treasury shares the Company may currently hold amounts to 4,800,392 shares.

(b) Duration: The approval granted will be valid for a period of twenty-four (24) months from the date of the General Meeting, specifically from June 5, 2025, to June 4, 2027.

(c) Maximum purchase price: The maximum purchase price is set at €9.00 per share, and the minimum purchase price at €4.00 per share.

(d) The Company shall carry out share buyback transactions in accordance with the conditions set out in Commission Delegated Regulation (EU) 2016/1052 of March 8, 2016, in relation to the price and daily trading volume of purchased shares.

(e) The Board of Directors shall be authorized to determine the specific terms and related details for the acquisition of treasury shares.

The main purposes of the program are the reduction of the Company's share capital through the cancellation of the shares purchased during the program and/or the distribution of the shares purchased to the Company's personnel and/or the personnel of companies affiliated with the Company within the meaning of article 32 of Law 4308/2014, in accordance with the provisions of article 49 of Law 4548/2018, without excluding the allocation of treasury shares for another special purpose that will promote the corporate interest, following a special decision by the competent body.

ITEM 12: Revision of the existing Remuneration Policy in accordance with Articles 110 and 111 of L. 4548/2018.

The Board of Directors proposes to the Annual General Meeting of Shareholders the approval of the revision of the Company's Remuneration Policy, which had been approved by the Extraordinary General Meeting of Shareholders of the Company on 19.09.2024, with a validity period of four (4) years, in accordance with Article 110 of Law 4548/2018.

The Report of the Board of Directors to the Annual General Meeting of Shareholders regarding the revision of the Company's Remuneration Policy is available at the following link:
<https://www.idealholdings.gr/el/ependytikes-sheseis/enhmerwsh-metoxwn/genikes-suneleuseis/>