




FULL NAME

* Mr. I. Tsoumas was elected for the first time to the Audit Committee on 15.10.20

During the above-mentioned meetings, the Audit Committee has dealt with issues within its competence, namely:

The Audit Committee has monitored and evaluated the adequacy and effectiveness of the internal control and risk management system with regard to financial reporting.

It has examined and evaluated the findings and recommendations of both the Internal Audit Unit and the Certified Auditors, as well as the actions taken in this regard.

It has informed the Board of Directors on the above.

The Audit Committee has held meetings with the Management and was informed of the financial reporting process, as well as of any issues that could have had an impact on the financial statements.

It was informed on the Supplementary Audit Report of the Company's Certified Auditors for the FY 2021.


It has reviewed the Annual Financial Report for FY 2021.

It has approved the timetable for the finalization of work for the publication of the Financial Statements for the FY 01.01.21-31.12.21.



It has reviewed the audit program and approach of the statutory audit of the Company's Certified Auditors, SOL CROWE and GRANT THORNTON for the FY 2021.

The following were identified as the mo1004B00440056004-e followi600fied Au



remuneration and employment terms, after having taken into consideration the offers of a total of three (3) Audit Firms.

It was informed by the Finance Division on the financial statements of Q1 and Q3 2022 and has recommended their approval to the Board of Directors.

It was informed by the Certified Auditors of the interim Financial Statements for the first half of 2022, which has then reviewed and recommended their approval to the Board of Directors.

It has monitored the effectiveness and adequacy of the Internal Audit and the execution of the audit program by the Internal Audit Unit without compromising its independence.

It has approved the annual audit plan of the Internal Audit Unit for the year 2023.

It has reviewed and evaluated the Internal Audit reports for Q1, Q2, Q3 and Q4 of 2022, as well as the relevant comments of the Management; and has monitored the development and progress of the Internal Audit findings, has informed the Board of Directors of the Company on these findings, and has submitted proposals for the implementation of corrective measures, where deemed appropriate. It was informed and has approved the annual report and the activities of the Internal Audit Unit for the FY 2021 (01/01/2021 - 31/12/2021).

It has approved the budget of the Internal Audit Unit for 2022.

In early 2023, it has evaluated the adequacy and effectiveness of the Internal Audit Unit and the Head of the Unit.

It has approved its annual action plan for 2022.

It has approved the notification of the General Meeting of Shareholders regarding its activities (ANNUAL REPORT) for the FY 2021 (01/01/2021 - 31/12/21).

It has selected after a competitive process Grant Thornton as its consultant and has approved its remuneration as an additional permitted non-audit service for the evaluation of the Internal Control System, in accordance with the provisions of paragraph 3 (j) and



