



## PROCEDURE OF COMMUNICATION WITH AND INFORMATION OF SHAREHOLDERS

<b>RELEVANT DIVISION/UNIT</b> Investor Relations & Compliance with Capital Market Authorities Department	<b>GROUP POLICY</b> Investor Relations & Compliance with Capital Market Authorities Department Regulation
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<b>BUSINESS OWNER</b> HEAD OF INVESTOR RELATIONS & COMPLIANCE WITH CAPITAL MARKET AUTHORITIES DEPARTMENT	<b>APPROVAL 1</b> DEPUTY CEO & GROUP CFO	<b>APPROVAL 2</b> GROUP CEO
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### RECIPIENTS OF THE DOCUMENT

THE PERSONNEL OF QUEST HOLDINGS

### CONFIDENTIALITY CLASSIFICATION

PUBLIC DOCUMENT

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## **1. Introduction**

This Procedure describes the processes governing the buyback and sale of own shares, the holding of the General Meetings of the Company, cash distributions, the updating of the Financial Calendar, the succession of Shareholders, the updating of the relevant section of the Company's website concerning investor relations and the issuance of certificates to Shareholders of the Company.

## **2. Purpose**

The harmonization with the requirements of Law 4706/20 no.19 for the prompt, accurate and fair information to shareholders, as well as their support in the exercise of their rights.

## **3. Scope**

This Procedure governs Quest Holdings (hereinafter the «Company»).

## **4. Person Responsible/Persons Involved**

The Board of Directors, Group CEO, Deputy CEO & Group CFO, the Shareholder Relations & Capital Market Compliance Department, the Legal Department, and the Central Depository.

## **5. Description of Procedure**

This Procedure describes the processes regarding the buyback and sale of own shares, the General Meetings, the information provided to investors, the company's website, cash distributions to Shareholders, succession, the granting of certificates to Shareholders and the preparation of the Financial Calendar.

### **5.1. Buyback and sale of own shares**

#### **Purchase of own shares**

In accordance with articles 49 and 50 of Law 4548/2018 and § 16 of resolution 25 of the Athens Stock Exchange (hereinafter referred to as "ATHEX"), the Company may buy back shares for the purpose of subsequently selling them, distributing them to its personnel or deleting them with a corresponding reduction of its share capital.

Pursuant to a relevant resolution following an Ordinary or Extraordinary General Meeting (OGM or EGM) of the Company on the approval of a share buyback programme and following the relevant resolution of the Board of Directors of the Company specifying the terms of the aforementioned programme (duration, price range, maximum quantity and granting of authorizations), the Company, through the Shareholder Relations & Capital Market Compliance Department, may buy back shares through ATHEX. Subject to the relevant resolutions of the General Meeting and the Board of Directors, a person authorized by the Board of Directors shall make such buybacks per trading day by oral or written (via email) transmission of an order to an operator (brokerage firm). The buyback order shall include the maximum quantity of shares, the maximum price per share and the maximum number of shares. It should be noted that oral transmissions of orders to operators shall be electronically recorded by the latter.

The decision (per day) of the parameters of the buy back orders shall be made either by the Chair or by the CEO or by the Deputy CEO or by the persons so authorised by the Board of Directors.

To calculate the parameters of the order the following shall be taken into account:

- In accordance with the provisions of EC 596/2014 (Regulation on market abuse) and article 5 (Conditions for the execution of transactions) of EC 2273/2003, the Company (the issuer), when executing transactions within the framework of a share buyback programme, may not buy back shares at a price higher than the price at which the last independent transaction was executed or the highest current independent offer, if the latter is higher, in the markets in which the shares are bought back. In terms of volume (units), the Company (issuer) shall not buy back on average more than 25% of the average daily volume of shares traded on the regulated market on which the shares are bought back. The average daily volume is calculated on the basis of the average daily trading volume of 20 trading days preceding the buyback date.
- In the event of extremely low liquidity in the relevant market, the Company may exceed the 25% limit, provided that: a) it has informed the competent authority of the relevant market (the Hellenic Capital Market Commission) in advance of its intention to exceed the 25 % limit, b) it has disclosed in an appropriate manner the possibility of exceeding the 25 % limit and c) it does not exceed 50 % of the average daily volume.

After the end of the trading session of ATHEX, the operator shall send the Company the receipt relating to the buyback of own shares.

Upon confirmation of the above transactions, the Investor Relations & Compliance with Capital Market Authorities Department shall:

- be informed and shall send the relevant announcement for publication;
- update the central file with the «position» of the Company for all buybacks of own shares.

The two above notifications are sent to the Chair, the CEO, and the Deputy CEO.

- An announcement is sent by the next working day to ATHEX (via the H.E.R.M.E.S. system) and is posted on the Daily Statistical Bulletin;
- An announcement is posted on the corporate website by the next working day;
- The receipt is sent to the Company department that is responsible for its payment;

The notification shall be made in both the Greek and English language and shall, at least, include the following:

- Date of transaction;
- Average buyback price per share;
- Total transaction value;
- Operator (optional);
- Units of buyback shares;
- Total own shares held; and
- Total number of own shares held as a percentage on the share capital.

Note: In accordance with the stipulations of EU 596/2014 the Company may alternatively disclose the buybacks made in the previous 7 days cumulatively.

### **Handling and sale of own shares**

In accordance with Law 4548/2014, the Company may cancel, dispose or sell its own shares held by the Company to the staff.

## **5.2. Holding of General Meetings**

The Company holds at least one OGM of the Shareholders per year and may also hold EGMs as the need arises.

The dates of the OGM or EGM shall be determined by resolution of the Board of Directors of the Company. Prior to the date of the GM, the Shareholder Relations & Capital Market Compliance Department shall observe the following:

#### **5.2.1 Update of Financial Calendar**

In accordance with the Rulebook and Resolution No. 25 of ATHEX, the Financial Calendar of the Company is sent or supplemented to ATHEX and the corporate website is updated with the date of the OGM. Furthermore, if it provides for dividend distribution or return of capital, then the information related to the ex-date, Record Date and commencement of payment of the dividend/cash distribution shall also be completed.

#### **5.2.2 Invitation to the GM**

The Legal Affairs Division of the Company prepares the invitation to the GM, which is thereafter sent by the Shareholder Relations & Capital Market Compliance Department and is posted on the corporate website.

#### **5.2.3 BoD Comments to the GM**

The Legal Affairs Division of the Company sends to the Shareholder Relations & Capital Market Compliance Department the text of the comments of the Board of Directors to the General Meeting which, in accordance with Article 123 of Law 4548/2018 - (Shareholders' Rights prior to the General Meeting), is posted on the corporate website.

#### **5.2.4 Proxies and ballots for the GM**

The proxy forms and ballots are posted on the corporate website to be accessed by the shareholders who will not appear in person or for the representation of legal entities - shareholders at the GM.

#### **5.2.5 Number of shares and voting rights**

The information on the number of shares and voting rights is posted on the corporate website in accordance with article 123, § 3, section b of Law 4548/2018.

#### **5.2.6 Other documents submitted to the OGM**

In the case of an OGS, the following documents from the Company's Legal Affairs Division shall be posted on the corporate website:

- Report of the Independent Non-Executive Members of the Board of Directors;
- Report of the Nominations and Corporate Governance Committee;
- Report of the Remuneration Committee for the fiscal year;
- Report of the Audit Committee;
- Report on the remuneration of the members of the Board of Directors;
- Any other document required (e.g. Curricula Vitae of board members, etc.).

#### **5.2.7 Resolutions of the GM**

After the GM is adjourned and in cooperation with the Company's Legal Affairs Division, the text of the resolutions of the GM shall be drafted and, after its approval by either the Chair or the CEO or the Deputy CEO, it shall be published on ATHEX (after the end of ATHEX's meeting) and it shall also be posted on the corporate website. In case the resolutions of the GM include distribution of dividend, depending on the ex-dates and determination of the beneficiaries, an additional announcement shall

be sent to ATHEX and shall be posted on the corporate website with the required information on the cash distribution.

In accordance with ATHEX's Resolution No. 25, the resolutions of the Company's GM must indicate at least the quorum at the GM, the resolutions passed and the items not discussed or not resolved upon.

Note: The announcement of §§ 6.2.1 through 6.2.7 shall be sent in both the Greek and English language.

Moreover, in the context of Shareholders Rights Directive II (SRD-II) the Company shall send through the Central Depository platform both the resolutions of and the invitation to the General Meeting in a file that meets the specifications of the Depository.

#### **5.2.8 Holding of the GM**

The Investor Relations & Compliance with Capital Market Authorities Department extracts from the Shareholders' File Platform the list of shareholders entitled to attend the GM (Record Date). In the period between the dispatch of the invitation to the GM and the date of the GM, a file containing the proxies and the ballot papers shall be kept where the votes per item on agenda item shall be recorded. The shareholders will send the relevant forms either electronically by email or by post. On the date of the GM, the Investor Relations & Compliance with Capital Market Authorities Department shall conduct the relevant identification of shareholders attending the GM in person and record the votes during the voting. Moreover, with regard to the identification of Shareholders, additional information may be requested by the Central Depository under CRD-II (Shareholders Rights Directive II - <https://www.athexgroup.gr/el/srd-ii>).

After recording all votes of the shareholders present, the text of the resolutions shall be completed (5.2.7).

Note: The record of the proxies and ballots and the recording of votes shall be kept electronically.

In the event of postponement or cancellation of the GM, the Company shall make an announcement to ATHEX, setting out the reason for the postponement or cancellation, as well as the date on which the sessions will continue or a new meeting will be convened, or the date on which the Board of Directors of the issuer will meet to decide the date of the rescheduled.

### **5.3 Company website content editing**

The Investor Relations & Compliance with Capital Market Authorities Department ensures the correct and timely presentation of corporate events and the image of the company on the corporate website.

More specifically, it ensures :

- The posting of all corporate announcements to the investors set out by the law;
- The posting of all relevant documents of the General Meetings;
- The posting of the Annual and Interim Financial Reports of the Company and the Annual Financial Statements of its subsidiaries;
- An overview of the Group's holdings;
- The posting of corporate presentations;
- The current state of the stock (on-line);

- The shareholder composition at any given time;
- The posting and supplement/amendment of the Financial Calendar
- The posting of other reports and information (Curricula Vitae, Composition of Committees and Board of Directors, Analysts' Reports, etc.)

The corporate website is updated in the Greek and English language at the same time, while all information shall remain posted for a period of, at least, five years.

#### **5.4 Cash Distribution**

The Investor Relations & Compliance with Capital Market Authorities Department is responsible for the distribution of dividends, cash distributions resulting from the return of capital or other distributions in kind to the Company's shareholders.

The Company shall immediately send to ATHEX an announcement with the amount of the dividend or interim dividend (gross and net, if different), the ex-date, the Record Date, the payment start date as well as the paying bank or the ATHEXCSD, as applicable, through which its payment will be made.

Any day within a period of three (3) business days from the dispatch by ATHEXCSD of the file determining the dividend beneficiaries, pursuant to the specific provisions of the ATHEXCSD Rulebook, may be set as the payment start date. The detachment of the dividend or interim dividend takes place on the condition that a relevant corporate announcement has been posted on the ATHEX website by no later than the second (2nd) business day prior to the ex-date.

The procedure for the distribution of dividends to shareholders provides for the following:

5.4.1 Updating / Supplement of the Financial Calendar following a relevant resolution of the Board of Directors, which includes the dividend ex-date, the Record Date and the dividend payment start date.

5.4.2 Holding of the GM as described in § 6.2.8 – Passing of Resolution

5.4.3 Forwarding to ATHEX's Daily Statistical Bulletin and posting on the corporate website of the announcement with the amount of the dividend per share (net and gross), the dividend ex-date, the Record Date, the dividend payment start date as well as the paying bank and the timeframes for the receipt of the dividend by the Shareholders.

5.4.4 Conclusion of agreement with the paying bank

5.4.5 Register a bank account for servicing the cash distribution

5.4.6 Receipt of the file containing the calculation of the payable amount and the withholding tax from the Depository and conclusion of agreements.

5.4.7 Transfer of the amount to the bank account servicing the payment to Shareholders

5.4.8 Confirmation with the paying bank on the date of payment upon completion of the process.

5.4.9 Receipt of the list of Shareholders who have not been serviced from the paying bank

The payment of the amount of the Company's cash distributions (Dividend, Interim Dividend, Tax Free Reserves, etc.) shall be made by the paying bank in the following ways:

Through the DSS Operators, for those eligible shareholders who have authorized their DSS Operators for collection.

In respect of payment of dividend to the heirs of deceased beneficiaries whose securities are held in the Special Account of their Shares in the DSS, which is handled by ATHEXCSD, the dividend payment process will be carried out after the completion of legalization of heirs, through the Company.

In accordance with the provisions of article 250 of the Civil Code and Law 1195/1942, the shareholder's claim for dividend payment on behalf of the Société Anonyme, is barred in favour of the Greek State after the expiry of a five-year period. This five-year limitation period starts from the end of the year in which the claim arose, i.e. from the end of the year in which the financial statements for the fiscal year were approved and the resolution to distribute dividends was passed.

### **5.5 Inheritance**

The Investor Relations & Compliance with Capital Market Authorities Department handles the transfer of dematerialized shares and any unpaid dividends, due to the death of a shareholder of the Company, to the legal heirs, as well as the reimbursement of the amount of money resulting from the sale of the Company's registered shares.

This process of succession includes the legalization of heirs following submission of the required supporting documents (as detailed below on a case by case basis) and the transfer of shares to their personal Securities Account or crediting their bank accounts with the amount deriving from the disposal of the Company's shares and any unpaid dividends. The actions described hereinbelow are carried out following telephone or electronic communication with Shareholders of the Company.

Indicative documents and data for the legalisation of heirs and the distribution of dematerialized shares, on a case-by-case basis, are:

#### **IF AN INHERITANCE DOCUMENT, OR WILL DOES NOT EXIST (by intestate succession)**

a) full details of the applicant, b) full details of the deceased in the DSS (share & securities account), as well as ID No and TIN. 2. Death certificate of the deceased (original or certified copy). 3. Certificate of next of kin from the municipality of the deceased (original or certified copy) 4. Certificate of non-publication of the deceased's will. (Local Court / Court of First Instance – Department of Wills). 5. Certificate of non-waiver of succession (Local Court /Court of First Instance). In case of waiver, a certified copy of the relevant report. 6. Certificate of no contestation of succession rights (Court of First Instance). 7. Certificate of Article 105 of Law 2691/2001 [Law 118/1973] from the relevant Tax Office of the deceased or Digital Inheritance Tax Declaration, which is drawn from the myPROPERTY platform, accompanied by a Solemn Declaration of Article 8 of Law 1599/1986 (Government Gazette 75A), stating that "the data resulting from the Inheritance Tax Declaration have not changed and no tax is due", for each heir. (For the confirmation of the Company's CLOSING PRICE, one day prior to the death, you should contact the Protocol Department of Athens Stock Exchange at the telephone 210/3366776). Printing of the Individual Investor Share Codes in the Dematerialized Securities System (DSS) of the deceased and each heir separately. In case of disagreement among the heirs on the allocation of any undistributed balance\*, a Co-Owner Share shall be required. \*in the event that there is an undistributed balance among the heirs, a joint application must be submitted by the legal heirs stating to which individual share the heirs wish the undistributed balance to be transferred.

#### **IF A WILL EXISTS**

a) full details of the applicant, b) full details of the deceased in the DSS (share & securities account), as well as ID No and TIN. 2. Certificate of next of kin from the municipality of the deceased (original or certified copy). 3. A certified copy of the minutes of the competent court on the publication of the will (holographic, mystic, extraordinary) or a certified copy of the public will. In the case of a holographic will which has been declared a main will, a certified copy of the minutes of the competent court which declared the holographic will to be a main will. 4. A certificate stating that no other will of the deceased



has been published. (Local Court /Court of First Instance - Department of Wills). 5. Certificate of non-waiver of succession (Local Court /Court of First Instance). In case of waiver, a certified copy of the relevant report. 6. Certificate of no contestation of succession rights (Court of First Instance). In case of acceptance of the inheritance, a certified copy of the notarial deed of acceptance of the inheritance of the deceased. 6. Certificate of no contestation of succession rights (Court of First Instance). 7. Certificate of Article 105 of Law 2691/2001 [Decree 118/1973] from the relevant Tax Office of the deceased or Digital Inheritance Tax Declaration, which is drawn from the myPROPERTY platform, accompanied by a Solemn Declaration of Article 8 of Law 1599/1986 (Government Gazette 75A), stating that "the data resulting from the Inheritance Tax Declaration have not changed and no tax is due", for each heir. 8. Printing of the Individual Investor Share Codes in the Dematerialized Securities System (DSS) for the deceased and each heir separately. In the event of a disagreement among the heirs on the allocation of any undistributed balance, a Co-Owner Share shall be required. In the event of an undistributed balance among the heirs, a joint application must be submitted by the legal heirs stating to which share the heirs wish the undistributed balance to be transferred.

**IF AN INHERITANCE DOCUMENT EXISTS**

a) full details of the applicant, b) full details of the deceased in the DSS (share & securities account), as well as ID No and TIN. 2. A certified copy of the Court's decision to grant the certificate of succession. 3. Certificate of no revocation or amendment or cancellation of the certificate of succession. (Local Court/ Court of First Instance). 4. Certificate of Article 105 of Law 2691/2001 [Decree 118/1973] from the relevant Tax Office of the deceased or Digital Inheritance Tax Declaration, which is drawn from the myPROPERTY platform, accompanied by a Solemn Declaration of Article 8 of Law 1599/1986 (Government Gazette 75A), stating that "the data resulting from the Inheritance Tax Declaration have not changed and no tax is due", for each heir. 5. Printing of the Individual Investor Share Codes in the Dematerialized Securities System (DSS) for the deceased and each heir separately. In the event of a disagreement among the heirs on the allocation of any undistributed balance, a Co-Owner Share shall be required. In the event of an undistributed balance among the heirs, a joint application must be submitted by the legal heirs stating to which share the heirs wish the undistributed balance to be transferred.

**IF AN INHERITANCE ACCEPTANCE BY THE HEIR EXISTS**

a) full details of the applicant, b) full details of the deceased in the DSS (share & securities account), as well as ID No and TIN. (form 1). 2. A certified copy of the notarial deed of acceptance of the deceased's inheritance. 3. Certificate of Article 105 of Law 2691/2001 [Decree 118/1973] from the relevant Tax Office of the deceased or Digital Inheritance Tax Declaration, which is drawn from the myPROPERTY platform, accompanied by a Solemn Declaration of Article 8 of Law 1599/1986 (Government Gazette 75A), stating that "the data resulting from the Inheritance Tax Declaration have not changed and no tax is due", for each heir. 4. Printing of the Individual Investor Share Codes in the Dematerialized Securities System (DSS) for the deceased and each heir separately. In the event of a disagreement among the heirs on the allocation of any undistributed balance, a Co-Owner Share shall be required. In the event of an undistributed balance among the heirs, a joint application must be submitted by the legal heirs stating to which share the heirs wish the undistributed balance to be transferred.

In all the above cases and following the relevant legalization of the shareholders, the Company shall submit an application to the Athens Stock Exchange for the transfer of the securities to the beneficiaries by submitting a certificate under article 105 of Law 2691/2001 [Decree 118/1973]. Alternatively, and in accordance with § 5 of article 26 of Law 3220/2004 as in force, where the payment of the tax is not required and in cases where the inheritance tax has been paid in full, instead of the certificate, the taxpayer shall submit a copy of the relevant tax return, as well as a Solemn Declaration under article 8 of Law 1599/1986, stating that the data resulting from the submitted tax return have not changed and that the inheritance tax has been paid in full.

It is noted that shareholders of companies listed on the Athens Stock Exchange may alternatively choose not to inform the Company but to only contact the competent department of the Athens Stock Exchange, which handles all the above-mentioned cases of succession (<https://www.athexgroup.gr/el/web/guest/investors-inheritance-transfers>).

### **5.6 Granting of Certificates**

The Investor Relations & Compliance with Capital Market Authorities Department issues to the beneficiaries, among others, certificates of acquisition of shares of the Company from corporate transactions (e.g. share capital increase, public offering, capital repayment, etc.).

The law stipulates that the dividend and reserve payment certificates, are only issued by the Greek Central Securities Depository SA (ATHEXCSD) or through the DSS Operators.

### **5.7 Financial Calendar**

The Investor Relations & Compliance with Capital Market Authorities Department and the Company's Legal Services & Corporate Governance Directorate are responsible for the preparation and publication of the Company's Financial Calendar. In accordance with the Rulebook and § 2 of ATHEX's Resolution No. 25, the Company shall forward the Financial Calendar, in both Greek and English, to ATHEX prior to the announcement or publication of its annual financial results and financial report.

Upon relevant approval by the Board of Directors of the Company, the Company's Investor Relations & Compliance with Capital Market Authorities Department, with the assent of the Company's Legal Services & Corporate Governance Directorate, shall prepare the Financial Calendar of the Company, which shall be notified to ATHEX and posted on the Company's website in both Greek and English.

In the Financial Calendar the Company shall specify:

- the date of publication of the commentary on the financial results (Press Release);
- the date of publication of the annual financial report;
- the date of the annual analyst briefing (if applicable);
- the date of the convocation of the Annual General Meeting;
- the proposal for the distribution or non-distribution of dividend/cash distribution;
- the ex-date;
- the Record date;
- the dividend/cash distribution payment start date;
- the dates of the announcement of the commentary on the interim financial statements (Press release);
- the dates of publication of the interim financial reports;
- the dates on which analysts are informed of the interim financial statements (if applicable);

Note: The Company, if it is a participant in the FTSE/ATHEX Large Cap and FTSE/ATHEX Mid Cap indices, shall be required to provide an analyst update on its financial results at least once (1) each year after the date of the announcement of the annual results. The relevant presentation to analysts shall also be sent at the same time to ATHEX.

If the information on the dates of GMs, ex-dates, determination of the beneficiaries of cash distributions is not available at the time the Financial Calendar is sent may be disclosed at a later time when it becomes known as a supplement to the Financial Calendar.

Please note that where the shares of the Company constitute the underlying asset of a derivative, which is traded in the Derivatives Market, or participate in an index that constitutes the underlying asset of such a derivative, the Company has the obligation to include information in the Financial Calendar and set the ex-date of the dividend or other special type of dividend or cash distribution at a time always

after the date of expiry of the nearest liquidity series of the derivative on the share of the Issuer or of the index in which it participates respectively.

In the Financial Calendar, the Company clarifies whether the posting of the financial results/statements shall be posted on the ATHEX website shall take place before the start or after the close of the Athens Exchange session.

The Company reserves the right to change the dates by amending the Financial Calendar accordingly.

## 6. Control

The Head of the Investor Relations & Compliance with Capital Market Authorities Department is responsible for monitoring the implementation of this Procedure. In any case, the Internal Audit Department may carry out an internal audit in any Function of the Company and the Group Companies.

## 7. Approval/Review

This Procedure shall be approved by the Deputy CEO & Group CFO and the Group CEO of the Company, shall be reviewed at least every three (3) years and revised whenever the need arises. The Head of Department shall prepare and propose revisions to this Procedure.

## 8. File of Changes

Version	Date	Description
1	14/02/2025	First version of Procedure