

Report on the Audit Committee's activities for the financial year 2021

With regard to the External Audit and Financial Reporting Process of the Company and the Group, the Committee:

- Monitored the process and the conduct of the statutory audit of the financial statements and considering the content of the supplementary Statutory Auditor's report submitted its relevant reporting to the Board of Directors. More specifically:
 - Conducted meetings with the Statutory Auditors at the planning stage of the audit, during its execution and at the presentation stage of the supplementary audit report.
- Monitored the financial reporting process as well as other published relevant information and submitted its relevant recommendations/proposals to the Board of Directors to ensure its integrity. More specifically:
 - Conducted meetings with the Statutory Auditors, the Statutory Valuers and the management at the preparation stage of the Financial Statements and Investment Schedule.
- Monitored the independence of the Statutory Auditor and the appropriateness of the provision of all Non-Audit Services.
- Directed the evaluation process of both the Statutory Auditor and Statutory Valuer and recommended to the Board of Directors to propose their appointment by the General Meeting.

With regard to the Internal Audit, Risk Management and Corporate Governance systems, the Committee:

- Monitored the functions of Internal Audit, Risk Management and Compliance to ensure the correctness of their operation and their independence. More specifically:
 - The Annual Internal Audit Plan (risk-based)
 - The Annual Budget of the Internal Audit Unit
 - The annual declaration of independence of the Head of the Internal Audit
 - The annual report/self-assessment of the Risk Officer's activities
 - The annual report/self-assessment on the Compliance Officer's activities
- Monitored the adequacy and effectiveness of the Internal Control System and taking into account the results of the Internal Audit Unit's audit reports, made relevant recommendations to the Board of Directors for its further improvement and enhancement. More specifically:
 - The quarterly activity reports of the Internal Audit Unit
 - The Final Audit Reports
 - The annual report of the Internal Audit Unit on the Internal Control System
- Monitored the Risk Management process and, taking into account the Risk Management Officer's reports, made recommendations to the Board of Directors regarding the identification, assessment and management of risks. More specifically:
 - The quarterly risk management reports of the Risk Officer
 - The Risk Registry

- Monitored the compliance procedures of the Company and the Group with the laws and regulations, regulating its structure, operation and activities and taking into account the Compliance Officer's reports, submitted recommendations to the Board of Directors regarding the revision of the Company's internal regulatory framework of operation. More specifically of the following:
 - Audit Committee's Internal Rules of Procedure (January 2021)
 - Procurement Policy (February 2021)
 - Compliance Policy (February 2021)
 - Internal Regulation (June 2021)
 - Internal Audit Unit's Audit Charter (June 2021)
- Monitored the implementation of the Company's Corporate Governance framework and submitted relevant recommendations to the Board of Directors. More specifically regarding the following:
 - The monitoring of conflict of interests' situations
 - The monitoring of related parties' transactions

Furthermore, the Committee:

- Periodically examined its organization and operation and submitted relevant recommendations to the Board of Directors. More specifically regarding the following:
 - Preparation of the Committee's annual activities plan
 - Revision and approval of the Committee's Internal Regulation (June 2021)
 - Committee's Self-Assessment
 - Reconstitution and election of the Committee's Chairwoman (21.04.21 and 15.07.21)
- Monitored the implementation of the Company's Sustainable Finance Policy (ESG), as described in annex VI of the Company's Internal Regulation, which is available at the Company's official website:

[https://trastor.gr/wp-content/uploads/2021/09/Internal-Regulation_june-2021 - Website_ENG.pdf](https://trastor.gr/wp-content/uploads/2021/09/Internal-Regulation_june-2021_-_Website_ENG.pdf)

In particular, it was informed on the following issues:

- The establishment of a relevant steering committee ("ESG Steering Group") consisting of members of the Board of Directors, aiming to develop an ESG strategy and to monitor and manage the ESG Program.
- The establishment under the steering committee's responsibility of the "ESG Internal Working Group", consisting of Company's executives responsible for the implementation, monitoring and reporting to the committee of the ESG Program's results.
- In 2021, the Working Group had as its primary purpose to capture the current situation, to recognize the Company's initiative in relation to ESG issues and to propose further acts, actions and opportunities for improvement.
- During 2021, 3 meetings of the ESG Steering Group were held and the foundations were laid for the organization of an integrated ESG Program for 2022.

For the implementation of the above, the Audit Committee convened in 2021 a total of 9 AC meetings, always in full quorum, and additionally adopted 5 written resolutions.