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Message from the Chairwoman of the Audit Committee to the Shareholders of Trastor REIC

Dear Shareholders,

With a sense of responsibility and transparency, on behalf of the Audit Committee of TRASTOR REIC, I present to you the Committee's Activity Report for the period from January 1 to December 31, 2025, as well as for the period until the approval of the annual financial statements for the fiscal year 2025.

The Committee's Activity Report aims to provide you with substantive information on how the Committee exercises its responsibilities and contributes to strengthening the supervisory function of the Board of Directors. Our goal is to clearly reflect the breadth and depth of our actions, confirming the Company's ongoing commitment to the principles of good corporate governance, the reliability of financial and non-financial information, and effective risk management.

During the 2025 financial year, the Committee exercised its powers in accordance with the applicable regulatory and institutional framework and its revised Internal Regulation, with particular emphasis on:

- the supervision of the financial reporting process and the preparation of annual and interim financial reports, including the Investment Schedule under Article 53 of Law 5193/2025, as well as the Report on the Allocation of Funds Raised from the Share Capital Increase certified on 18.01.2024, following the completion of the allocation of the funds raised,
- the oversight of the selection, performance evaluation and independence of the Statutory Auditors and Statutory Valuers, including the monitoring of the quality and effectiveness of the statutory audit and valuation process.
- the assessment of the adequacy and effectiveness of the Internal Control System and its periodic independent assessment,
- the supervision of the operational independence and effectiveness of the Internal Audit Unit, as well as the monitoring of the work of Compliance and Risk Management functions,
- monitoring the proper functioning of the Whistleblowing Framework and ethical issues, and
- assisting the Board of Directors in the periodic assessment of the adequacy and effectiveness of the Company's Corporate Governance System.

The composition of the Audit Committee in 2025 ensured in all cases the required independence, expertise, and collective competence, in accordance with the institutional framework for Corporate Governance and the operation of Audit Committees. Its members have proven experience in accounting, auditing, and the Company's field of activity, contributing substantially to the quality oversight of the Board of Directors.

At the same time, as part of its ongoing efforts to enhance its effectiveness, the Committee conducted an annual self-assessment, as well as an assessment of its Chair and members, with the assistance of the Remuneration and Nominations Committee, confirming the adequacy of its composition, its operational effectiveness, and the quality of the information it receives for the performance of its duties.

The initiatives launched during the previous fiscal year, as part of the ongoing strengthening of the Internal Control System and Corporate Governance, were successfully implemented in 2025.

In particular, the second independent External Assessment of the adequacy and effectiveness of the Internal Control System was completed by the consulting firm Grant Thornton, with a reference date of 31.12.2025, in

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accordance with Article 14 of Law 4706/2020, without any material weaknesses being identified in its individual components.

Similarly, the independent External Quality Assessment of the Internal Audit Unit was completed in accordance with the 2024 Global Internal Audit Standards of the Institute of Internal Auditors by the consulting firm KPMG, resulting in "Full Compliance" with the applicable Standards, without any material deviations.

Furthermore, as part of the maturity enhancement of the Risk Management framework, an independent External Assessment of the Enterprise Risk Management (ERM) System was completed by the consulting firm SOL-Crowe, with a comparative assessment against the international standards COSO ERM and ISO 31000. The assessment confirmed the existence of a structured and functional risk management framework, highlighting targeted areas for further strengthening, which have already been included in a specific improvement roadmap for 2026.

2025 was a year of institutional consolidation and qualitative upgrading of the Company's supervisory mechanisms, with three distinct independent assessments (Internal Control System, Internal Audit Unit, and Risk Management Framework) confirming the stability, resilience, and continuous improvement of the governance framework.

The Committee's Activity Report, in addition to providing a detailed account of our work, is an invitation to ongoing dialogue and cooperation, with the aim of further enhancing the transparency, credibility, and sustainable development of the Company.

I am at your disposal for any further clarification or discussion.

Yours sincerely
Susana Poyiadjis
Chair of the Audit Committee

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2025 Activity Report of the Audit Committee of the Company under the name "Trastor Real Estate Investment Company S.A."

This Activity Report of the Audit Committee ("Committee") of TRASTOR S.A. ("Company") describes the work of the Committee for the **current reporting period of 2025, i.e. the financial year 2025, as well as the subsequent period until the approval of the annual financial statements for the financial year 2025**, and has been prepared in accordance with the provisions of Article 44 of Law 4449/2017, as in force.

1. Mission – Role of the Committee

The Committee's purpose is to **fulfill its responsibilities** as provided for in Article 44 of Law 4449/2017 (as applicable) and **to assist the Board of Directors** in order to ensure more effective supervision of the financial reporting and disclosure process, the compliance of the Company and its subsidiaries with the legal and regulatory framework, the application of the principles of corporate governance, the operation of the internal control system, and the supervision of the audit function, compliance function, and risk management. In particular, the Committee assists the Board of Directors on matters primarily concerning:

1. **The financial reporting process**, including the preparation of annual and interim financial statements, the Investment Schedule, and, where required, the Reports on the Allocation of Funds Raised, ensuring the integrity, accuracy, and reliability of the relevant disclosures in accordance with the applicable regulatory framework.
2. **External audit,** including the selection, evaluation, and assurance of the independence of Statutory Auditors and Statutory Valuers, as well as monitoring the quality and effectiveness of the external audit and property valuations work.
3. **The Company's Internal Control System**, including supervising its adequacy and effectiveness, monitoring its periodic independent evaluation, and submitting relevant recommendations to the Board of Directors.
4. **The Internal Audit Function and Unit**, including ensuring its independence, approving the Audit Strategy, the Annual Audit Plan, evaluating its quality and work, and conducting periodic external evaluations in accordance with international internal audit standards.
5. **The Risk Management Function and the Compliance Function**, including assessing the adequacy, independence, and effectiveness of the relevant frameworks and mechanisms.
6. **The Whistleblowing Framework and ethics issues**, including oversight of the proper functioning of the reporting mechanism, protection of whistleblowers, and monitoring of the handling of related cases and conflict of interests issues,
7. **Non-financial information and sustainability issues (ESG/CSRD),** including oversight of the sustainability disclosure process and assessment of the reliability of relevant data.
8. **Periodic assessment of the Corporate Governance System**, providing documented support to the Board regarding the adequacy and effectiveness of the governance mechanisms under its oversight.

Issues relating to the Composition, Functioning, Role, Authority, and Responsibilities of the Committee are set out in its **Internal Regulation**, which is available on the Company's official website: https://trastor.gr/company/corporate-governance/board-of-directors/audit-committee/audit-committee-regulation/

2. Composition, term of office, and participation of Audit Committee members

The General Meeting of Shareholders on 17.11.2023 decided (decision 4) that the Company's Audit Committee should continue to be a committee of the Company's Board of Directors, elected by the Board of Directors, and be composed exclusively of non-executive members thereof, continue to be a three-member committee,

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with a majority of independent members, and consist of a Chairperson and two members with a term of office identical to that of the Company's Board of Directors.

Furthermore, the General Meeting of Shareholders on March 28, 2025, decided (decision 12) that the Company's Audit Committee should continue to be a committee of the Company's Board of Directors, elected by the Board of Directors, and be composed exclusively of non-executive members thereof, continue to be a three-member committee, with a majority of independent members, and consist of a Chairperson and two members with a term of office similar to that of the Company's Board of Directors.

In 2025, the Company's Audit Committee met a total of 13 times and also took decisions on various issues through written resolutions (written decisions) on two occasions.

The composition of the Audit Committee, the term of office and the attendance of its members at its meetings for the year 2025 are set out in the table below, "2025 – TRASTOR Audit Committee":

<table>
<tr><th colspan="5">2025 – TRASTOR AUDIT COMMITTEE</th></tr>
<tr><th>MEMBERS</th><th>STATUS</th><th>TERM OF OFFICE</th><th>MEETING DATA
*WR: Written Decision</th><th>PERCENTAGE OF PARTICIPATION IN MEETINGS</th></tr>
<tr><td colspan="5">Committee composition from 01.01.2025 to 27.03.2025</td></tr>
<tr><td>Susana Poyiadjis</td><td>Chairwoman</td><td>17.11.2023-
27.03.2025</td><td rowspan="3">21.01.2025
27.01.2025
20.02.2025*
27.02.2025
04.03.2025</td><td>5/5 = 100</td></tr>
<tr><td>Lambros Papadopoulos</td><td>Member</td><td>17.11.2023-
27.03.2025</td><td>5/5 = 100%</td></tr>
<tr><td>Ioannis Vogiatzis</td><td>Member</td><td>17.11.2023-
27.03.2025</td><td>5/5 = 100</td></tr>
<tr><td colspan="5">Committee composition from 28.03.2025 to 31.12.2025</td></tr>
<tr><td>Susana Poyiadjis</td><td>Chairwoman</td><td>28.03.2025-
27.03.2029</td><td rowspan="3">28.03.2025*
10.04.2025
06.05.2025
12.06.2025
14.07.2025
24.07.2025
23.09.2025
16.10.2025
4.11.2025
15.12.2025</td><td>10/10 = 100%</td></tr>
<tr><td>Lambros Papadopoulos</td><td>Member</td><td>28.03.2025-
27.03.2029</td><td>10/10 = 100</td></tr>
<tr><td>Artemis Kourkoumeli</td><td>Member</td><td>28.03.2025-
27.03.2029</td><td>10/10 = 100</td></tr>
</table>

In the context of determining the composition of the Committee by the General Meeting of Shareholders on 28.03.2025, and following the relevant decision taken on the same day by the Board of Directors and the Audit Committee, it was decided to replace Mr. Ioannis Vogiatzis as a member of the Audit Committee and to appoint Ms. Artemis Kourkoumeli, while the other members (including the Chairwoman) were decided to remain the same, as shown in the table above.

Upon their election, the above persons were deemed suitable, both individually and collectively, for re-election as members of the Audit Committee, in accordance with the relevant recommendation of the Company's Remuneration and Nominations Committee dated 04.03.2025.

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In particular, the above independent non-executive members, namely Ms. Susana Poyiadjis and Mr. Lambros Papadopoulos, meet all the independence criteria, in accordance with the provisions of Article 9 of Law 4706/2020, as applicable, and the provisions of Law 4548/2018, as applicable, the provisions of the Corporate Governance Code, the Company's Articles of Association, and the Company's Internal Operating Regulations. In addition, both are members of the Institute of Chartered Accountants in England and Wales (ICAEW) and have proven, due to their academic background and professional experience, sufficient knowledge of accounting and auditing, thus fulfilling the requirements set out in Article 44(1)(g) of Law 4449/2017, as applicable.

Finally, all of the above persons have proven sufficient knowledge in the field in which the Company operates, thus enhancing the overall effectiveness of the Audit Committee.

For the 2025 financial year, the composition of the Committee ensured in all cases that the members had the qualifications and expertise required for such positions, continuing to meet the relevant requirements of Law 4449/2017 and Law 4706/2020, as applicable, as confirmed by the Committee's internal evaluation for 2025, by the Company's Board of Directors, with the assistance of the Remuneration & Nomination Committee.

The CVs of the Committee members are posted on the Company's official website :

https://trastor.gr/company/corporate-governance/board-of-directors/audit-committee/

3. Committee meeting agenda items

The areas covered and the main topics discussed at the Audit Committee meetings for the current reporting period of 2025 are summarized below:

I. With regard to the Company's and Group's **Financial Reporting Process**, the Committee:

- Monitored **the financial reporting process and the disclosure of relevant information**, ensuring their integrity and compliance with applicable accounting standards in terms of accuracy, completeness, and consistency. It also confirmed that the Company complies with the applicable laws and regulations governing the issuance and disclosure of financial statements. **More specifically, Committee reviewed and recommended the following:**
  - Reviewed the **Interim Separate and Consolidated Financial Statements** for the period from 01.01.2025 to 30.06.2025 and further recommended their approval by the Board of Directors.
  - Examined the **annual Separate and Consolidated Financial Statements** for the year ended December 31, 2025, and further recommended their approval by the Board of Directors.
  - Examined the **Investment Schedule of 30.06.2025 and 31.12.2025** and further recommended their approval by the Board of Directors.
  - Examined the **Report on the Allocation of Funds Raised**, which was prepared following the completion of the allocation of funds raised from the Share Capital Increase by cash payment that was certified on January 18, 2024, as included in the Interim Financial Statements of 30.06.2025, and recommended its approval by the Board of Directors.

  In all of the above cases, with the assistance of the Statutory Auditor, the Statutory Valuers, the Internal Audit Unit, and the Compliance Officer, **Committee confirmed the following in each case**:
  - **Compliance with Applicable Accounting Standards and Regulatory Framework:** The Financial Statements were prepared in accordance with International Financial Reporting Standards (IFRS) and

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Greek legislation on REICs was complied with. The disclosures are complete and include all information required by the Hellenic Capital Market Commission and other regulatory bodies.

- **Accuracy and Completeness of Financial Information**: Financial data is accurately recorded, without errors or omissions. The assumptions and estimates used are reasonable, documented, and do not mislead the presentation of the financial statements, and the presentation of financial data is clear, consistent, and allows investors to have an objective view of the Company's financial position and performance.
- **Assessment of Management Valuations and Estimates**: In addition to property valuations based on independent valuations by Statutory Valuers and objective data, accounting estimates (e.g., provisions for doubtful debts) are also documented and consistent with market conditions. Deferred taxes and other accounting entries are correctly calculated and aligned with tax requirements.
- **Comparability and Transparency:** Financial information is comparable to previous periods and there are no changes in accounting policy. Disclosures are transparent, including risk factors and significant commitments, and all required disclosures have been incorporated to enhance investor and shareholder information.

- **Meetings** were held **with the Company's independent Statutory Valuers** prior to the publication of the semi-annual Investment Schedule, in order to provide information on the performance of the real estate market and the main assumptions used in the Group's investment properties. In particular, **for the 2025 Valuations,** the Audit Committee, recognizing the impact on financial reporting, with the assistance of the Statutory Auditor and their valuations experts and the Internal Audit Unit, **confirmed and subsequently informed the Board of Directors of the following**:
  - **Compliance with Accounting and Regulatory Standards**: Valuations comply with International Financial Reporting Standards (IFRS) and valuation procedures are in accordance with the Regulatory Framework for REICs and, in particular, with Law 5193/2025 (as applicable).
  - **Valuation Methodology**: The methodologies used (e.g., comparative market data approach, discounted future cash flows) are appropriate for the type and use of each property, and the assumptions applied (e.g., discount rates, vacancy rates, rental growth rates) are realistic and consistent with current market conditions.
  - **Accuracy and Completeness of Data**: The data used for the valuation (such as lease agreements, interest rates, taxes, capital expenditures) are accurate and complete, and the calculations are mathematically correct and have undergone adequate validity checks.
  - **Consistency and Comparability**: Valuations are consistent with prior reporting period, and any significant deviations are justified.

II. With regard to External Audit, external statutory auditors, and independent statutory valuers, the Committee:

- Monitored the **process and performance of the statutory audit** of the financial statements. More specifically:
  - Held meetings with the Statutory Auditor **during the planning stage**, where it received and reviewed the Plan for the Statutory Audit of the financial statements of the Company and the Group for the fiscal year 2025 prior to its implementation, assessing its completeness in terms of covering the critical control areas and systems that affect financial reporting, taking into account the main risks of the Group.
  - Held meetings with the Statutory Auditor, the Statutory Valuers, and the Management Executives **during the preparation of the Financial Statements and the Investment Schedule**, in order to inform and confirm the adequacy and effectiveness of the relevant procedures.

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- It held meetings with the Company's Statutory Auditor **prior to the publication** of the annual and semi-annual financial reports, as well as the semi-annual investment schedule, during which relevant clarifications were provided in response to inquiries from Committee members.
  - Among other things, it was confirmed that the valuations of the properties are correctly reflected in the financial statements and that the relevant disclosures in the financial statements are complete and transparent, including sufficient information on the key assumptions and valuation methodology.
- It examined the **reports on the Statutory Auditor's Audit Report** and **on his Additional Report for the year 2025**, which includes the results of the statutory audit and complies, among other things, with the requirements of Article 11 of Regulation (EU) No 537/2014 for the formulation of proposals to the Board of Directors.
  - As reflected in the Statutory Auditor's Additional Report for 2025, the Committee received assurance that **no risks of material misstatement were identified** in the separate and consolidated financial statements, whether due to fraud or error. Furthermore, **no findings were made** that would have a material impact on the financial statements or the Company's Internal Control System, thus ensuring its smooth operation. **No material issues or weaknesses in the Internal Control System were identified** in relation to financial reporting, which the Committee communicated to the Board of Directors.

- It monitored and confirmed the **independence of the Statutory Auditor** and the appropriateness of the provision of non-audit services for the 2025 financial year.
  - Examined and ensured the maintenance of the independence of the Statutory Auditor throughout his term of office, as well as the provision of non-audit services (NAS), confirming that they are within the fee-cap limit and do not affect the independence of the regular audit, in accordance with Law 4449/2017 and Regulation (EU) 537/2014.
  - Monitored the duration of the audit relationship and compliance with the mandatory rotation requirements, in accordance with Regulation (EU) 537/2014.
  - Assessed the proposed fee of Deloitte SA Certified Public Accountants for the statutory audit of the 2025 financial year, pre-approved the amount and submitted a relevant proposal to the Board of Directors.

- Monitored and confirmed the **independence of the Statutory Valuers for the 2025 fiscal year**.
  - Reviewed and ensured the maintenance of their independence throughout their term of office.
  - Assessed the proposed remuneration of CBRE Axies S.A. and P. Danos & Associates S.A. for the semi-annual valuations of the company's properties for the 2025 fiscal year, pre-approved the amount, and submitted a relevant proposal to the Board of Directors.

- Oversaw the **evaluation** process of **the Statutory Auditor and Statutory Valuers** and recommended to the Board of Directors that **they** be **re-elected** by the General Meeting, emphasizing the selection **of valuation firms with international prestige and proven experience** in the real estate market, as well as **auditing firms with recognized prestige**. Specifically for the fiscal year 2025, it was responsible for:
  - For the process of proposing the auditing firm "**DELOITTE** SA Certified Public **Accountants"** for the mandatory audit of the Company's Seperate and Consolidated Financial Statements for the fiscal year.
  - For the proposal process of the companies "**CBRE** Axies SA" and "P. **Danos** & Associates SA" as independent statutory valuers under Article 53 of Law 5193/2025, for the fiscal year.

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III. With regard to the **Internal Control System (ICS)**, the operation of Internal Audit, Risk Management and Compliance functions, as well as the **Corporate Governance System**, the Committee:

- **Monitored and evaluated the adequacy and effectiveness of the Internal Control System (ICS),** with particular emphasis on the effectiveness of controls related to financial reporting, and assisted the Board of Directors in its assessment with its recommendations. The adequacy and effectiveness of the Company's ICS, including the Risk Management and Compliance systems, are monitored on an ongoing basis by the Audit Committee and evaluated periodically at least every three (3) financial years with the assistance of an independent external evaluator, in accordance with Article 14 of Law 4706/2020 and Decision 1/891/30.09.2020 of the Hellenic Capital Market Commission, as applicable.
  - In this context, **the second external evaluation of the adequacy and effectiveness of the Company's ICS was completed in January 2026**, conducted by Ms. Athina Moustaki, Certified Public Accountant (AM 28871) and Partner at Grant Thornton, with a reference date of 31.12.2025, covering the period 01.01.2023 – 31.12.2025. This assessment did not reveal any material weaknesses in any of its individual areas, namely the Control Environment, Risk Management, Control Mechanisms and Safeguards, the Information and Communication System, and the Monitoring of the Company's ICS. This result confirms that the Company is in constant compliance with the legislative and regulatory framework governing the ICS and adopts best practices with a view to its lawful and orderly operation.

- **It monitored and evaluated the components of the Company's Corporate Governance System that fall within its remit**, namely (i) the Internal Control System, including the Risk Management and Compliance systems, (ii) the procedures for preventing, identifying, and managing conflicts of interest, and (iii) the mechanisms for communication and dialogue with shareholders (shareholder engagement).
  - In this context, and taking into account:
    - The results of the periodic independent external evaluation of the Internal Control System with a reference date of 31.12.2025,
    - the results of the annual regular audit of "Corporate Governance" and the Annual Report on the Internal Control System of the Internal Audit Unit, as well as
    - the annual reports of the Risk Officer and the Compliance Officer, particularly those concerning "Conflict of Interest" issues

    assisted the Board of Directors in the periodic internal evaluation of the Corporate Governance System with a reference date of 31.12.2025, confirming its adequacy and effectiveness, as the above **did not give rise to any finding that constitute material weaknesses**.

- Reviewed the **Management Letter** submitted by the Statutory Auditor regarding identified weaknesses in the ICS for the year 2024, which was submitted in July 2025, and found that, overall, **the observations constitute non-material** weaknesses, while monitoring the timely and effective implementation of the agreed actions by Management through the Internal Audit Unit's follow-up reports.
  - Specifically for the year 2024, the Management Letter reported non-material weaknesses in the Internal Control System, limited to observations concerning IT controls. Management formally agreed on appropriate remedial actions and developed a structured action plan, setting out defined implementation deadlines and designated responsible persons.

- Held meetings with the Statutory Auditor and the Head of Internal Audit without the presence of Management, thereby strengthening the independence of supervision.

- Systematically monitored the **Internal Audit** function to ensure **its proper operation and independence** and, taking into account the content of the Internal Audit Unit's audit reports, submitted relevant

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recommendations to the Board of Directors for the further improvement and strengthening of the Internal Audit System. More specifically:

- The quarterly activity reports of the Internal Audit Unit (IAU)
- The Final Audit Reports
- Follow-up reporting on the implementation status of corrective actions in response to findings identified in prior internal and external audits
- The annual report of the Internal Audit Unit on the Internal Audit System
- The Internal Audit Strategy
- The Annual Internal Audit Plan (based on risks)
- The Annual Budget of the Internal Audit Unit
- The annual declaration of independence of the Head of Internal Audit
- Reviewed the identified weaknesses of the ICS for the year 2025 and made relevant recommendations for improvement to the Board of Directors.
  - Specifically for 2025, the IAU audits did not reveal any findings of high significance that would constitute material weaknesses in the ICS, and IAU recommendations mainly concerned improvements to the Company's internal procedures and internal controls.
  - The Committee also reviewed and recommended for approval by the Board of Directors the revised Internal Audit Charter, ensuring its compliance with the new Global Internal Audit Standards issued in 2024 by the Institute of Internal Auditors (IIA).
- Assessed the adequacy of the resources of the Internal Audit Unit, staffing, and organizational independence.
- **Supervised and ensured the conduct of the independent External Quality Assessment (EQA) of the Internal Audit Unit**, in accordance with the 2024 Global Internal Audit Standards of the Institute of Internal Auditors.
  - The assessment was completed in January 2026 by KPMG, with a reference date of 31.12.2025, and concluded that the Internal Audit Function is fully compliant (Conformance) with the applicable Standards, without identifying any material deviations or issues that affect its independence or effectiveness. In addition, targeted opportunities for further enhancement were identified and incorporated into the Unit's Strategic Plan and improvement action program for the period 2026–2028.

- **Monitored and assessed the Company's Enterprise Risk Management (ERM) framework** as part of its institutional oversight of the second line of defense. During the 2025 financial year, the Committee:
  - Assessed the adequacy of resources and the organizational positioning of the Risk Management Function, took note of and assessed the change of Risk Management Officer, examined the suitability and adequacy of the new executive (fit & proper assessment), confirmed the independence and proper organizational placement of the Risk Management Function, and ensured a smooth transition without disrupting the effectiveness of the ERM Framework.
  - Received quarterly reports on the evolution of the Company's risk profile, the breaches of Risk Appetite and Risk Tolerance limits, as well as the progress of the implementation of the relevant mitigation measures.
  - Specifically, it systematically monitored the fourteen (14) key risks selected for enhanced supervision from a total of thirty-nine (39) risks recorded in the Risk Register, with particular emphasis on the risks of "Regulatory Risk De-listing", "Tenants Default" and "Leverage", which were assessed as critical in 2025. The identified breaches of the Risk Appetite and Risk Tolerance limits were analysed and monitored through specific action plans, without any regulatory sanctions or breaches of financial commitments arising during the reporting year.

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- **In addition, an independent external assessment of the ERM framework was completed in 2025**, with the aim of benchmarking it against international standards (COSO ERM and ISO 31000). The assessment confirmed that the Company has the basic components of a structured and functional risk management system, highlighting targeted areas for further standardisation and maturity enhancement, which have been included in a specific improvement roadmap for 2026.

- It monitored the **Compliance** function to ensure its proper functioning and independence and, taking into account the reports of the Compliance Officer, **confirmed for 2025** that the compliance procedures of the Company and the Group with the legislative and regulatory provisions governing its organisation, operation and activities **are adequate and effective**. More specifically:
  - The **quarterly reports** of the Compliance Officer, in particular with regard to the following:
    - Participation of Compliance in the issuance and revision of Company procedures
    - Findings of compliance audits (identified by the Compliance Officer or reported to him by third parties).
    - Outsourced activities
    - Monitoring by Compliance of the timely submission of mandatory reports by the Company to the competent authorities
    - Review of changes to the Company's regulatory framework
    - Information on any penalties imposed
  - The annual Compliance Action Plan
  - The Annual Compliance Activity Report
  - The Gifts Register
  - The Register of Conflicts of Interest
  - The Framework Reporting Register

- Reviewed the **internal operating framework**, as well as the drafts of new or amended Policies, Regulations, and other documents that constitute the internal operating framework, **with the aim of strengthening the** Company's **Internal Control System** (ICS).
  - Recommended their approval by the Board of Directors.
  - Verified the compliance of the documents with the applicable regulatory and legal framework, as well as with best corporate governance practices.
  - Confirmed that the new or amended Policies and Regulations enhance the transparency, effectiveness, and adequacy of internal controls.
  - Assessed the clarity and completeness of the procedures, ensuring that they promote accountability, business continuity, and risk management.
  - Highlighted any gaps or areas for improvement, recommending the necessary amendments where deemed necessary.

- Monitored and evaluated the **framework for anonymous and named reporting (Whistleblowing),** within the scope of its supervisory responsibility to ensure the integrity, confidentiality, and independence of reporting mechanisms, as well as the relevant mechanisms available to the Company.
  - In particular, it conducted an annual review of the operation of the available reporting channels, the procedures for handling and investigating complaints, as well as the safeguards for whistleblowers, confirming the framework's compliance with the applicable regulatory framework and best corporate governance practices.
  - In 2025, following relevant recommendations by the Committee, targeted enhancements to the Framework were implemented, including:

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– the appointment of the Chair of the Audit Committee as the sole recipient of written reports,
– restricting access to the relevant electronic reporting channel in order to further enhance confidentiality,
– improving the visibility of the available reporting channels on the company website, and
– the provision of an additional internal communication channel for employees, strengthening the framework for preventing and addressing incidents of violence and harassment in the workplace.

- For the year 2025, according to the relevant Internal Audit Unit Register, no reports were recorded through the Framework.

IV. With regard to **its organization and operation,** the Committee:

- Systematically monitored the effectiveness of its organization and operation, in accordance with the revised Committee Internal Regulation (Version 4.0), which was aligned with the provisions of Law 4706/2020, Decision 1/891/2020 of the European Commission, and the evolving sustainability regulatory framework (CSRD/ESRS), to the extent that this concerns or may concern the Company

- In particular, in 2025:
  - **It prepared and approved an annual action plan/calendar**, ensuring the planning of regular supervisory issues (financial reporting, ICS, Risk Management, Compliance, ESG, Whistleblowing, etc.).
  - **It conducted a self-assessment of its effectiveness**, as well as an assessment of its Chairwoman and Members, with the assistance of the Remuneration and Nominations Committee, confirming the adequacy of its composition, operation, and quality of the information provided.
  - **It revised its Internal Regulation**, incorporating:
  - a clearer description of its responsibilities with regard to the supervision of the Internal Control System and its external evaluation,
  - distinct reference to Risk Management and Compliance functions (alignment with the Three Lines Model),
  - enhanced framework for the supervision of Ethics and Whistleblowing issues,
  - new section on the supervision of Sustainability issues (CSRD/ESRS) and the external assurance of relevant disclosures,
  - explicit contribution of the Committee to the evaluation of the Corporate Governance System by the Board of Directors.

- It **prepared and submitted** its **Annual Activity Report** to the Board of Directors and the General Meeting, detailing its supervisory actions and key conclusions for the year.

V. With regard to monitoring the **implementation of the Company's Sustainable Development Policy - ESG**, as described in Annex VI of the Company's Internal Operating Regulations , which is available on its official website https://trastor.gr/wp-content/uploads/2021/09/Internal-Regulation_gr.pdf within the scope of its responsibilities, as derived from Article 44 of Law 4449/2017, Article 14 of Law 4706/2020 and its Operating Regulations, the Audit Committee monitored and reviewed the implementation of the Company's Sustainable Development Policy (ESG), as well as the process of preparing the relevant disclosures.

Taking into account the Company's Internal ESG Report submitted on January 30, 2026, for the purposes of informing the Committee, the following is noted:

- **Summary Description of Sustainable Development Policy**

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- The Company's Sustainable Development Policy – ESG **is determined by the Board of Directors.** The Company has incorporated the principles of Sustainable Development into its business activities and the way it operates, recognizing that **these principles are a prerequisite for its long-term growth**.

- **As a real estate investment company, Trastor recognises its responsibility** to take environmental, social and governance factors into account in its investment management. Therefore**,** the **issues of Environment, Social Responsibility, and Governance** are the **three pillars on which the Company focuses** when designing its strategy, aiming at the best allocation of capital and the achievement of sustainable returns in the long term.

- **These three pillars (Environment, Social Responsibility**, **and Corporate Governance**) are defined as follows:

  - **Pillar E (Environment) – Environmental Dimension**: The Company recognizes the critical role of REICs in reducing the environmental footprint of the building stock and promotes sustainable practices in the management of its properties. Specifically:
    - **Energy efficiency and** CO_2 **emissions reduction**: Continuous investments in improving the energy efficiency of properties through upgrades and the use of renewable energy sources.
    - **Environmental certifications**: Certification of its properties with internationally recognized standards (e.g., LEED, BREEAM).
    - **Water and waste management**: Implementation of sustainable management practices to reduce water consumption and ensure proper waste disposal.
    - **Circular economy**: Promotion of recycling and reuse of materials in the development and renovation of properties.

  - **Pillar S (Social) – Social Responsibility:** The Company adopts responsible business practices that promote the well-being of employees, contractors, and local communities through fair labor practices, health and safety, inclusion, social integration, and initiatives with a positive social impact:
    - **Labor Practices:** Promoting equal opportunities, providing ongoing training and professional development for employees.
    - **Health and safety:** Prioritising the creation of a safe and healthy environment for employees, tenants and visitors to the properties.
    - **Active community involvement:** Implementation of a Corporate Social Responsibility program, supporting local communities and incorporating social criteria into investment decisions.
    - **Employee satisfaction:** Adopting practices to improve the quality of life of employees, such as using smart technologies to improve property management and providing flexible workspaces.

  - **Pillar G (Governance) - Corporate Governance:** The Company has adopted a robust corporate governance framework, aligned with the applicable regulatory framework and best practices, ensuring:
    - **Transparency and accountability:** Compliance with the requirements of the Hellenic Capital Market Commission and disclosure of non-financial ESG data.
    - **Management structure:** Strong Board of Directors with independent members and Committees (Audit, Remuneration & Nominations, Investment) that ensure proper oversight.
    - **ESG risk management:** Integration of ESG criteria into the risk management strategy.
    - **Ethics and compliance:** Code of Conduct, Anti-Corruption Policy, Conflict of Interests Policy and measures to strengthen business ethics

- **As part of** the **implementation** of the Sustainable Development - ESG Policy and the setting of specific ESG targets for the Company, **the** Company's **ESG business strategy is formulated annually**. The Company believes in establishing an environmental policy as one of the most important factors in

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shaping proper corporate behavior. The Company's **goal** is to minimize its impact on the environment, continuously improve its environmental performance, and promote environmental responsibility in its culture. The Company follows the **principle of prevention in environmental challenges**, taking initiatives to promote general environmental responsibility and encouraging the development and integration of environmentally friendly technologies.

- Recognizing that a successful ESG business strategy must have **broad**, high-level **approval**, a relevant **"ESG Steering Group"** (ESG Steering Group) has been established, consisting **of members of the Board of Directors**, with the aim of developing, managing, monitoring, and further strengthening the ESG strategy.

- Under the responsibility of the ESG Steering Group, an additional "**ESG Working Group**" has been established, consisting **of Company executives** responsible for defining actions, coordinating, implementing, monitoring, and reporting the results of the ESG strategy to the ESG Steering Group.

- During 2025, **two meetings** of the ESG Steering Group were held, followed by a briefing of the Board of Directors.

- In particular, the Committee:
  - **Reviewed the ESG governance structure**, including the operation of the ESG Steering Group and the ESG Working Team, as well as the role of the Sustainability Manager, ensuring that there is a clear framework of responsibilities, accountability, and reporting to the Board of Directors.
  - **Monitored the integration of ESG** and climate risk **parameters** into the Risk Management System and the Internal Control System, in collaboration with the Risk Management, Compliance, and Internal Audit functions.
  - **Reviewed the preparation of the Company's voluntary ESG disclosures,** assessing their clarity and consistency with other publicly available information.
  - **Took note of the progress made in implementing the sustainable development initiatives for 2025**, in particular:
    - environmental certifications (LEED GOLD, BREEAM VERY GOOD, LEED SILVER in progress),
    - further strengthening corporate governance by updating policies and strengthening the whistleblowing framework,
    - social contribution actions and strengthening the well-being of employees and wage earners.
  - **Was informed about the operation of the structured ESG target monitoring framework** and the systematic evaluation of the Company's performance against its annual commitments, noting that the planned ESG targets for 2025 are being implemented in accordance with the business plan.
  - **Took note of the Company's long-standing participation in the GRESB comparative assessment** as a mechanism for external evaluation of ESG performance and enhancing transparency vis-à-vis investors.
  - **The Audit Committee informed the Board of Directors accordingly** and, within the scope of its supervisory role, it considered that the implementation of the Sustainable Development Policy for 2025 was consistent with the Company's strategic directions and integrated into the broader framework of corporate governance and risk management.

- For the 2025 financial year, the Company does not yet fall within the scope of Directive (EU) 2022/2464 (CSRD), but has voluntarily adopted a structured approach to monitoring and reporting on ESG issues, enhancing its transparency and accountability to investors and other stakeholders.

A detailed **description** of the Company's Sustainable Development practices and initiatives for 2025 in **ESG matters is provided in the 2025 Corporate Governance Statement**, which forms **an integral part of the Company's 2025 Annual Financial Report**.

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MEMBERS OF THE AUDIT COMMITTEE OF TRASTOR REIC

SOUSANA POGIATZI	**LAMBROS PAPADOPOULOS**	**ARTEMIS KOURKOUMELI**
Chairwoman	**Member**	**Member**