

Maroussi, April 3, 2024

STOCK AWARD PLAN

Preamble

The Annual General Meeting of the shareholders dated 07.09.2022 of the Société Anonyme under the name "DIMAND S.A. REAL ESTATE DEVELOPMENT AND REAL ESTATE DEVELOPMENT AND CONSTRUCTION, SERVICES AND PARTICIPATION COMPANY", with General Commercial Number Registry 004854501000 (hereinafter, the "Company"), resolved on the adoption of a Stock Award Plan (hereinafter, the "Plan", or the "Free Distribution") in recognition of the contribution to the Company's growth of the members of the Board of Directors and the employees of the Company, as well as individuals providing services to the Company on a regular basis. Specifically, pursuant to the aforementioned resolution, the acquisition by the Company of up to one hundred and fifty thousand (150,000) own shares (common registered with voting rights) was approved, pursuant to paragraphs 1 and 3 of article 49 of Law 4548/2018, with a minimum acquisition price of EUR 10.00 per share and a maximum acquisition price of EUR 17.50 per share and the free distribution of these shares to members of the Board of Directors and/or the Company's employees, including freelancers or self-employed persons who provide services exclusively to the Company on a continuous basis and whose insurance contributions are paid by the Company, in accordance with the provisions of article 114 of the Law 4548/2018.

Subsequently, by virtue of the decision of the Annual General Meeting of the Company's shareholders on 22.06.2023, it was decided to distribute the own shares to the beneficiaries in stages, with a final date of distribution the 30th of June 2024.

In accordance with the above resolution of the Annual General Meeting of the Company's shareholders held on 22.06.2023 and the respective delegated resolution of the Board of Directors dated 02.04.2024, the present document has been prepared.

1. Objectives - Purpose of Free Distribution

The adoption of the Plan is part of a broader remuneration and benefits framework and forms part of the long-term incentives given to executives and associates of the Company. The main objective of the Free Distribution is to reward executives and associates of the Company for their contribution to the achievement of the Company's medium and long-term objectives and to strengthen their loyalty and confidence in the Company, while serving the operational

needs of the Company. The Plan is adopted for the benefit of members of the Board of Directors and employees (including associates) of the Company, as specified below (hereinafter referred to as "Beneficiaries") whose contribution is crucial to the achievement of the Company's business objectives.

2. Beneficiaries

The beneficiaries of the Plan are members of the Board of Directors and/or the Company's employees, including freelancers or self-employed persons who provide services exclusively to the Company on a continuous basis and whose insurance contributions are paid by the Company, who:

- (a) were employed / commenced their collaboration on or before 30.6.2022, and
- b) currently remain employees and associates, respectively, of the Company.

3. Shares to be distributed

The Company will distribute own shares, which have already been acquired under the Company's own share buyback program, which was approved by the resolution of the Annual General Meeting of the Company's shareholders on 07.09.2022, as subsequently amended by the resolution of the Annual General Meeting of the Company's shareholders on 22.06.2023, with a final date of distribution the 30th of June 2024.

The maximum number of shares to be distributed under the plan is 150,000 own shares (common registered with voting rights).

Undistributed shares: in accordance with the relevant resolution of the Annual General Meeting of 22.06.2023, any own shares that will not be distributed under the existing Free Distribution plan, for any reason, will be allocated for any purpose and use permitted by applicable law (including, but not limited to, reduction of share capital and cancellation of shares).

4. Characteristics of the shares - Terms and Conditions of the Free Distribution

The shares to be awarded to the Beneficiaries will be common registered shares with voting rights and will incorporate all the rights provided for in Law 4548/2018 and in the Company's Articles of Association, providing the same rights as the rest of the Company's shares.

There will be a retention obligation for the shares awarded under the Free Distribution, which will be reserved for six (6) months from the date of acquisition. If the shares are disposed of prior to the six (6) month period, the recipient who disposed of the shares will owe the Company an amount equal to the number of shares received multiplied by the weighted average price per share (€13.1875 per share) at which the Company acquired the own shares.

The Free Distribution is a voluntary provision, paid once, at the Company's discretion, without prejudice to its right to revoke, modify or cancel it at any time, without, however, affecting acquired rights resulting from the exercise of the Company's right of revocation. Any such revocation or modification shall in no way constitute a unilateral adverse change in the terms of the Beneficiaries' employment and/or commission contracts and the Beneficiaries shall have no claim (compensatory or otherwise) against the Company for any cause whatsoever connected with this Free Distribution. Upon completion of the Free Distribution, the Company shall have no obligation to the Beneficiaries to implement the same or similar distribution in the future.

5. Procedure

The shares will be transferred to the Beneficiaries at the Company's discretion, through an Over The Counter transaction, in accordance with the applicable provisions of stock exchange and capital market law, no later than 30.06.2024, the date on which the deadline set by the decision of the Annual General Meeting of the Company's Shareholders of 22.06.2023 expires.

6. Conditions of Free Distribution

The allocation of shares to the beneficiaries of the Plan will be based on the following criteria:

Criterion A: Seniority level

For the purposes of the Plan, the following levels of seniority and scoring are defined:

Level	Score
Executive BoD Members	100
Senior Management	75
Middle Management	50
Junior Management	25

It is noted that the non-executive and/or independent members of the Board of Directors do not participate in the Plan.

Criterion B: Years of prior work experience

For the purposes of the Plan, the following levels of prior work experience (per 4-year period) and scoring are defined:

Years	Score
>16	100
12-16	80
8-12	60
4-8	40
< 4	20

Criterion C: Active participation in the IPO process

For the purposes of the Plan, a multiplication factor equal to 10% of the product of the scores of criteria A and B is established for those who actively participated and contributed substantially to the IPO process.

The allocation of shares to the beneficiaries of the Plan will be made by applying the following mathematical formulas (1) and (2):

(1) Number of shares = Total number of shares to be allocated x Individual Score : Total Individual Scores

(2) Individual Score = Criterion A Score x Criterion B Score x (1 + Criterion C Multiplication Factor)

In case of fractional share balances, rounding will be carried out to the nearest whole number of shares.

7. Applicable law

The Free Distribution and any issue related to the interpretation of its terms are governed by Greek Law. The Courts of Athens shall have exclusive jurisdiction to resolve any dispute that may arise.