



HUMAN RIGHTS POLICY

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1. Introduction

EYDAP S.A. (hereinafter the “Company”) recognizes the value of respecting human rights as the foundation of its activities and sustainable development, and operates with a focus on responsibility and business ethics, prioritizing People and the Environment. In this context, it demonstrates absolute respect for human rights and zero tolerance for their violation, adopting procedures aimed at protecting them and preventing situations that may infringe upon them.

The Company implements its Human Rights Policy, affirming that its priority is to uphold the fundamental rights and dignity of all its employees, its stakeholders (customers, suppliers, investors), as well as the local community.

2. Purpose and Basic Principles

The primary purpose of this Policy is to raise awareness and ensure the commitment of all those employed by the Company and its subsidiary, regardless of their employment status, including partners and suppliers, to respect and protect human rights.

Specifically, the Policy aims to express the Company's commitment to protecting internationally recognized fundamental rights and to acknowledging corporate responsibility for identifying, assessing, and managing potential impacts on the rights of its employees and stakeholders, within the context of its operations and supply chain management.

The Company has a zero-tolerance policy toward conduct and situations that constitute human rights violations and avoids doing business with individuals who have been proven to be involved in such violations.

The primary objective of this Policy is to contribute to the Company's overall sustainable development strategy, in conjunction with other relevant policies governing its broader business activities, such as the Code of Ethics and Professional Conduct, the Policy on the Prevention and Combating of Violence and Harassment in the Workplace, the Diversity, Equality, and Inclusion Policy, as well as with procedures adopted by the Company, such as training, alignment with ESG criteria in partner evaluation processes, measures to protect human rights during its "green" transition and digital transformation.

At the same time, this document aims to inform stakeholders that the Company complies with Greek and EU legislation and adheres to international and European standards, guidelines and conventions on the protection of human rights.

The Company fully complies with:

- Fundamental principles of the Greek Constitution
- Principles of the United Nations Universal Declaration of Human Rights
- European Convention for the Protection of Human Rights and Fundamental Freedoms (ECHR)
- Charter of Fundamental Rights of the European Union (2000/C 364/01)
- United Nations Guiding Principles on Business and Human Rights
- United Nations Global Compact (UNGC)

- Updated OECD Guidelines for Multinational Enterprises on Responsible Business Conduct (2023)
- Declaration on Fundamental Principles and Rights at Work of the International Labor Organization
- International Standard on Social Accountability 8000 (SA 8000)
- United Nations Sustainable Development Goals (2030 Agenda)
- Women Empowerment Principles (UN Women, UN Global Compact)
- ILO Convention No. 190 on the Elimination of Violence and Harassment in the World of Work
- UN Convention on the Rights of Persons with Disabilities
- Athens Stock Exchange ESG Disclosure Guide (2024)
- Corporate Sustainability Due Diligence Directive (CSDDD)
- Corporate Sustainability Reporting Directive (CSRD)

3. Field of application

This Policy applies to the Company and any existing or future subsidiary. In particular, the following are bound by the contents of this Policy:

- a. Members of the Company's Board of Directors
- b. Employees working for the Company under an employment contract, regardless of their position of responsibility; employees hired through a staffing agency or under a service contract; and trainees
- c. The Company's other partners (contractors, suppliers, service providers, etc.)

4. Respect and protection of labor & social human rights

4.1. LABOR RIGHTS

- **Working conditions - basic principles**

The Company provides its employees and executives with working conditions that are consistent with its operation and related to the respective duties of each employee. It maintains relationships based on mutual trust, and open dialogue with its staff to resolve any cooperation problems within the framework of the applicable labor and insurance legislation and the relevant Collective Labor Agreements.

Employees are entitled to training on the basic policies and procedures governing the Company's operations and are kept informed of their rights on an ongoing basis.

All Company employees have employment contracts, provided they are employed under a dependent employment relationship, which contain all of their agreed-upon terms of employment.

- **Health and safety**

For the Company, defending and ensuring the health and safety of its employees and third parties (contractors and their employees, service providers, etc.) is a paramount obligation. To this end, it adopts and implements high standards of health and safety in the workplace, establishes Policies and procedures for their regular assessment and management of related risks.

The Company's primary objective is to implement and maintain preventive measures that ensure a healthy and safe work environment, with the aim of mitigating risks that may arise in the workplace. In this context, the relevant organizational units systematically inform and raise awareness among the Company's employees, its contractors, and their employees regarding the protective measures implemented by the Company, such as Personal and Collective Protective Equipment (PPE & CPE).

- **Equal treatment of employees without discrimination**

The Company respects and promotes diversity and provides equal employment opportunities to all employees, prohibiting any form of

discrimination. It adopts procedures regarding employee recruitment, access to training and development, compensation, performance evaluation, and termination of employment that are free from discrimination based on social/personal characteristics such as nationality and ethnicity, gender, sexual orientation, religious or political beliefs, disability or illness, family or socioeconomic status, and age

In the context of gender equality in the workplace, the Company takes appropriate measures to eliminate all forms of discrimination in the areas of employment, equal pay for work of equal value, vocational education and training, as well as in decision-making processes, actively aiming to ensure equality, eliminate wage disparities, promote equal career advancement, and create a safe and healthy work environment.

- **Freedom of Association and Collective Bargaining**

The Company fully recognizes and respects the right to freedom of association and collective bargaining, in accordance with the law and existing collective agreements, without fear of reprisal or unequal treatment. In this context, the Company promotes dialogue and good-faith negotiations with the Employees' Federation and legally recognized unions.

- **Prohibition of unlawful disciplinary proceedings**

The Company's disciplinary procedures are applied, where necessary, as a means of managing and addressing unacceptable conduct, in accordance with its Personnel Regulations and labor laws.

In the event that an employee of the Company commits a disciplinary offense, the Company ensures the employee's right to defend their position before any disciplinary measures are taken. In any case, the disciplinary measures that may be imposed are in accordance with the provisions of the Company's Personnel Regulations and do not include actions that violate human rights in the workplace (e.g., use of force, retaliation, etc.).

- **Prohibition of discrimination and violence/harassment at work.**

The Company has a zero-tolerance policy toward any form of verbal, physical, or psychological violence and harassment, including sexual harassment in the workplace, and implements a Policy for the Prevention and Combating of Violence and Harassment at Work.

- **Facilities Security**

The Company is committed that its contracts with private security companies include the requirements of national and EU legislation and international standards for the protection of human rights, law enforcement and the use of force. At the same time, it takes note of any illegal or abusive behaviour by its security guards and allows for the termination of the contract in case of such conduct.

1.2. SOCIAL HUMAN RIGHTS

- **Child Labor**

The Company respects the laws on the minimum age of employment and in no case employ persons below the age of 18. As part of its voluntary commitment to comply with the principles and requirements of the SA 8000 International Standard, the Company is committed to and complies with Principle 5 of the United Nations Global Compact, based on zero tolerance of child labor incidents and conditions throughout its operations as well as in the supply chain.

- **Slavery, forced labor and human trafficking**

The Company actively opposes all forms of modern slavery. In this context, it condemns and prohibits the use of any form of forced or compulsory labor, exploitative labor practices, and human trafficking.

At the same time, it acknowledges its responsibility to remain aware of any relevant risks within the scope of its activities as well as throughout its broader supply chain.

The exploitation of any person, as well as the use of any form of forced or compulsory labor, is prohibited within the Company, in accordance with Principle 4 of the UN Global Compact and the Code of Ethics and Professional Conduct.

- **Protection of personal data**

The Company complying with the provisions of the applicable legislation on the protection of personal data of individuals, makes sure that appropriate technical and organizational measures and safeguards are in place to ensure that:

(a) the privacy of natural persons is respected, and only personal data necessary for the specific purpose of the processing are processed

(b) All processing is governed by the principles of lawfulness, objectivity, and transparency, purpose limitation, proportionality (data minimization), data accuracy, the establishment of the duration of processing, integrity and confidentiality, as well as the principle of the Company's accountability

(c) the possibility and procedures for exercising the rights of natural persons (information, access, opposition, erasure, restriction, portability) are in place

(d) appropriate measures are taken to prevent the alteration, loss, or destruction of personal data and unauthorized access by third parties.

- **Fight against corruption**

The Company prohibits any form of bribery and corruption in general and takes measures to prevent it, in accordance with the provisions of the Anti-Corruption and Anti-Bribery Policy approved by the Board of Directors, as well as the Compliance Management System it has adopted.

- **Protecting local communities and the environment**

The Company takes all necessary measures to protect the environment and avoids actions that could endanger both environment and local communities rights It uses technologies that are consistent with sustainable development standards while promoting a culture of environmental awareness.

Furthermore, the Company develops activities and executes projects with respect for local communities. It encourages dialogue and consultation with representatives of local communities, when necessary, in order to prevent, mitigate, and/or eliminate any potential negative impacts of its operations and to foster collaboration in shaping actions, investments, and decisions that can influence its social and economic well-being.

- **Social Responsibility**

The Company operates with a focus on social responsibility and transparency. The Company's business actions are carried out with responsibility towards the environment and society. People, respect for human values and commitment to the principles of sustainable development are a priority for the Company and a prerequisite for its sustainable business activities.

Therefore, the principles of Social Responsibility are the cornerstone of any planned strategy focusing on employee development, social welfare, transparency, moral integrity, quality of services and environmental protection at every level of the Company's operation.

With respect to those principles, the Company follows the relevant Sustainable Development Policy, incorporating the criteria E [Environment], S [Society], G [Governance].

In this context, the Company supports organizations and institutions and actively participates in social initiatives, providing tangible support to the local community and vulnerable social groups, while also striving to eliminate any stereotypes, inequalities, discrimination, and other negative social impacts in its operations and activities.

5. Monitoring procedure - Commitments

As part of its efforts to monitor the adequacy and effective implementation of this Policy, the Company:

Raises awareness among its employees regarding human rights by providing information and training, under the supervision of the Human Resources Directorate and the Compliance Directorate. In this context, it ensures the greatest possible participation of employees in the training related to this Policy

Promotes respect for and protection of human rights throughout its supply chain by including relevant provisions in the terms and conditions of its procurement notices for supplies, services, and works. Specifically, in accordance with the aforementioned provision, the Company's prospective Contractors/Suppliers are required, among other things, to adhere to all principles arising from the recognition of fundamental human rights and to make available to the Company, upon request, all relevant information, licenses, and disclosures to verify their compliance.

Communicates this Policy to its suppliers and external partners at the start of their collaboration.

Implements a systematic human rights due diligence process, by identifying and assessing the actual and potential adverse impacts of its business activities on the human rights of the Company's employees as well as those of workers placed at its disposal and under its control (staff employed through a provider, external consultants, and partners).

publishes the relevant findings, following the above assessment, in the Company's annual Sustainability Report and implements specific measures to prevent, mitigate, and, where necessary, remedy the identified human rights impacts, taking into account any recommendations and suggestions from stakeholders.

Publishes, on an annual basis, the number of incidents and/or complaints related to labor and serious human rights impacts affecting its workforce as well as workers placed at its disposal and under its control (staff employed through a provider, external consultants, contractors), as well as any relevant significant fines, penalties, or compensation for the reporting period

Identifies and prioritizes the areas within each of the Company's activities where the risk of human rights violations may be greatest (risk assessment). The assessment of risks related to the protection of human rights is not limited to evaluating their impact on the Company but also extends to the rights of third parties.

Conducts a survey via a questionnaire sent to its employees and to employees placed at its disposal and under its control (staff employed through a provider, external consultants, contractors) regarding their views on the impact of this Policy and respect for human rights in the workplace.

6. Consequences for Non-Compliance.

This Policy must be strictly adhered to by everyone without exception. No violation will be tolerated, and in the event of a breach of its principles, the process for imposing legal sanctions will be initiated.

Failure to comply with this Policy may result in sanctions such as disciplinary action and/or other legal consequences, in accordance with the Personnel Regulations and applicable law.

The Company reserves the right to decline to engage with or to terminate its relationship with suppliers and business partners in general, in the event of a violation of this Policy.

7. Reporting Policy Violations

The Company encourages employees and any third parties to voice any concerns and report incidents of human rights violations, in accordance with the Whistleblowing Policy (Whistleblowing Policy), which aligns with the guidelines of Law 4990/2022, which incorporates European Directive 2019/ 1937 and serves as a key mechanism for protecting the rights of employees and all stakeholders, as well as in accordance with the Policy on the Prevention and Combating of Violence and Harassment in the Workplace (where applicable).

The submission, investigation, and handling of relevant reports are carried out in accordance with the procedure set forth in the above Policies.

(<https://www.eydap.gr/Investors/CorporateGovernance/WhistleblowingApp/>, syndesmos@eydap.gr).

The Company's Board of Directors is informed annually of any violations of the Policy, as well as of the measures taken to prevent such violations

8. Final Provisions – Approval and Revision

The Human Rights Policy is posted on the Company's website and intranet and is communicated by the Regulatory Compliance Division to all employees, who are required to review it and act in accordance with its principles.

The Regulatory Compliance Division is responsible for addressing questions regarding the implementation of this Policy (gr_d_kansym@eydap.gr) as well as for monitoring its implementation, in collaboration with the Corporate Responsibility and Sustainable Development Department.

This Policy is approved and revised by the Board of Directors, whenever deemed necessary, with the aim, in particular, of harmonizing it with the applicable legislative/ regulatory framework in force, as well as to mitigate the negative impact of identified risks to the protection of human rights, upon recommendation by the Regulatory Compliance Division.