

**REPORT OF CHARTERED AUDITOR ACCOUNTANT FOR CHECKING THE COMPLETENESS OF THE INFORMATION INCLUDED IN THE REMUNERATION REPORT ACCORDING TO ARTICLE 112 OF LAW 4548/2018.**

To the Board of Directors of the EYDAP SA Company  
Oropou 156,  
11146 Galatsi

We have performed the project described below in the "Scope of Performed Work " section; based on the 25/06/2021 contract between us, and in accordance with the provisions of paragraph 4 of article 112 of Law 4548/2018, in order to ascertain whether and to what extent they have been provided to the Remuneration Report (Appendix A) of fiscal year 2021 that ended on December 31, 2021, for the company EYDAP SA (Company) the information mentioned in article 112 of Law 4548/2018.

**Regulatory Framework**

In accordance with the provisions of article 112 of Law 4548/2018, the companies with shares listed in regulated market are required to prepare a clear and comprehensible Remuneration Report, which contains a complete overview of all remuneration regulated in the remuneration policy as provided by article 110 of the same law. The remuneration report is submitted to discussion at the regular general meeting, as a subject of the agenda. After discussion at the regular general meeting, the Remuneration Report is published in accordance with the provisions of the paragraph 4 of article 112 of Law 4548/2018 for a period of ten (10) years. In the same paragraph it is also mentioned that the auditors of the company have to check, whether or not the Remuneration Report provides the information of article 112 of Law 4548/2018.

**Responsibility of Board of Directors**

The Board of Directors is responsible for the correct preparation of the Remuneration Report in accordance with the article 112 of Law 4548/2018. In this context, the Company's Management is obliged to prepare a clear and comprehensible Compensation Report, which contains a complete overview of all of the remuneration as regulated in the remuneration policy of the Company provided by the article 110 of Law 4548/2018. Furthermore, the Company's Management is responsible for the formation of all the

necessary internal procedures that ensure the Company's compliance with the provisions of articles 110 and 112 of Law 4548/2018, as applicable.

### **Responsibility of the Auditor**

Our responsibility is limited to the issuance of this Report, which is based on our executed project, on whether and to what extent they are listed in the Remuneration Report (Appendix A) of fiscal year 2021 which ended on December 31, 2021 of the Company the information mentioned in article 112 of Law 4548/2018. Our project restrictively insurances the affairs described below in the section "scope of project performed". Our project was conducted in accordance with International Assurance Engagements Standard 3000, "Engagements Assurance other than Audits and Reviews of Historical Financial Information".

### **Scope of Project Performed**

Our project was carried out in order to insurance that the Remuneration Report contains at least the following information regarding the remuneration of each individual board member of the Company, its Chief Executive Officer and his deputy:

- (a) all the remunerations granted or paid, with a breakdown of their individual remunerations, the relative percentages of fixed and variable remuneration, including remuneration of paragraph 2 of article 109 and explanation of the application of the performance criteria and how total remuneration complies with the approved remuneration policy;
- (b) the annual change in the salaries of the members of the Company's Board of directors, its Chief Executive Officer and his deputy, the Company's performance and the average salaries of the Company's full-time employees, excluding the members of the Board of directors, during the last five (5) financial years at least, with a joint presentation of such data, in order to facilitate the comparison of the data by the shareholders,
- (c) any remuneration of any kind from any company belonging to the same group, as defined in article 32 of Law 4308/2014,
- (d) the number of shares and share options granted or offered to the members of the board of directors and the main conditions for exercising the rights, including the price and date of exercise, as well as any change;

- (e) any exercised options by the Board of Directors in the context of the Company's share allocation programs,
- (f) information on the use of the option to recover variable remuneration,
- (g) information regarding any deviations from the application of the remuneration policy in accordance with par. 6 of article 110, with an explanation of the exceptional nature of the circumstances and the indication of the specific elements of the remuneration policy, against of which the deviation occurred.

### **Conclusion**

Based on the project carried out and the evidence obtained, nothing has come to our attention that would lead us to the conclusion that the Remuneration Report (Appendix A) of fiscal year ended on December 31, 2021 for the Company EYDAP S.A. does not include the information required by article 112 of Law 4548/2018.

### **Limitation of Use**

Our Report was exclusively drawn up for the purpose mentioned in the first paragraph hereof and is addressed exclusively to the Company's Board of Directors and may not be used for any other purpose.

Athens, 17 June 2022

The Chartered Auditor Accountant

Panagiotis Christopoulos

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