

REPORT OF AN INDEPENDENT CERTIFIED AUDITOR ACCOUNTANT ON THE CONTROL OF THE COMPLETENESS OF THE INFORMATION INCLUDED IN THE REPORT OF REMUNERATION ACCORDING TO ARTICLE 112 OF LAW 4548/2018"

To the Board of Directors

EYDAP SA Company

Oropou 156,
11146 Galatsi

We carried out the work described below in the "scope of work performed" section, based on the contract between us dated 05/09/2022, and in accordance with the provisions of paragraph 4 of article 112 of Law 4548/2018, in order to establish whether and how much have been included in the Remuneration Report (Appendix A) for the fiscal year that ended on December 31, 2022, for the company EYDAP S.A. (Company) the information referred to in article 112 of Law 4548/2018.

Regulatory Framework

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

Responsibility of the Company's Management

The Company's Management is responsible for the correct preparation of the Remuneration Report in accordance with article 112 of Law 4548/2018. In this context, the Company's Management is required to draw up a clear and comprehensible Remuneration Report, which contains a comprehensive overview of all remuneration as regulated in the Company's remuneration policy provided for by article 110 and 112 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 Controller

Our own responsibility is limited to the issuance of this Report, based on our work, on whether and to what extent the information referred to in article 112 of Law 4548/2018.

Our work limitedly covers the items described in the "scope of work performed" section below.

Our work was conducted in accordance with International Assurance Engagements Standard 3000, "Assurance Engagements Other than Audits and Reviews of Historical Financial Information."

Scope of Work Performed

Our work was carried out in order to establish that the Remuneration Report contains at least the following information regarding the remuneration of each individual member of the Company's board of directors, its managing director and his deputy:

(a) the set of remunerations that have been granted or paid, with a breakdown of their individual remunerations, the relative percentages of fixed and variable remunerations, including the remunerations of paragraph 2 of article 109 and an explanation of how the performance criteria are applied and how whereby total remuneration complies with the approved remuneration policy,

(b) the annual change in the remuneration of the members of the board of directors, its managing director and his deputy, the performance of the Company and the average remuneration of the full-time employees of the Company, excluding the members of the board of directors, during the last five (5) financial years at least, with a joint presentation of the data in question, 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 pursuant to paragraph 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 which the deviation occurred.

Conclusion

Based on the work 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) for the year ended December 31, 2022 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 drawn up exclusively 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, July 11, 2023

The Certified Public Accountant

Panagiotis Christopoulos

No M SOEL 28481

