

**ASSURANCE REPORT OF AN INDEPENDENT CHARTERED AUDITOR ON THE COMPLETENESS OF THE INFORMATION CONTAINED IN THE REMUNERATION REPORT IN ACCORDANCE WITH ARTICLE 112 OF LAW 4548/2018.**

To the Board of Directors of EYDAP S.A.

**Underlying Theme**

Based on the agreement between us dated 16/07/2025, we undertook the assignment of limited assurance in order to determine whether and to what extent the attached Remuneration Report (Appendix A) of EYDAP S.A. (Company) provides for the financial year 2025 the information (hereinafter the "Subject Matter") required by the provisions of article 112 of Law 4548/2018, which are defined in this case as Applicable Criteria.

**Applicable Criteria**

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 understandable Remuneration Report, which contains a comprehensive overview of all remuneration regulated in the remuneration policy, as provided for in article 110 of the same law. The remuneration report of the last financial year is submitted for discussion at the ordinary general meeting, as an item on the agenda. After the 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 at least ten (10) years.

**Management Responsibilities**

The Company's Board of Directors is responsible for the proper preparation and publication of the Remuneration Report in accordance with article 112 of Law 4548/2018, as well as for the establishment of all necessary internal controls that ensure the Company's compliance with the provisions of articles 109 to 113 of Law 4548/2018, as applicable.

**Auditor's Responsibility**

It is our responsibility to issue this Report regarding whether and to what extent the information of article 112 of Law 4548/2018 is provided in the attached Remuneration Report, based on our work performed, as described below in the section "Scope of Work Performed".

Our work was conducted at the request of the Company's Board of Directors, in accordance with the International Standard on Assurance Engagements 3000 (Revised), "Assurance Engagements Other than Audits or Reviews of Historical Financial Information" (hereinafter "ISA 3000"), and the terms of engagement, which are described in the agreement between us dated 16/07/2025 .

ISA 3000 requires that we plan and perform our work to obtain limited assurance about the evaluation of the Subject Matter in accordance with the Applicable Criteria. As part of the procedures performed, we assess the risk of material misstatement of the information related to the Subject Matter.

We believe that the evidence we have obtained is sufficient and appropriate and supports the conclusion expressed in this assurance report.

### **Professional ethics and quality management**

We are independent of the Company, throughout the duration of this engagement and have complied with the requirements of the Code of Ethics for Professional Auditors of the International Ethics Standards Board for Auditors (IESBA Code), the ethics and independence requirements of Law 4449/2017 and Regulation (EU) 537/2014.

Our audit firm applies the International Standard for Quality Management ( ISQM ) 1 “Quality Management for Firms That Perform Audits or Reviews of Financial Statements or Other Assurance or Related Services Engagements” and consequently maintains a comprehensive quality management system that includes documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

### **Scope of Work Performed**

Our work exclusively covers the limited assurance procedures below and was conducted with the aim of ascertaining that the Remuneration Report contains, at a minimum, the following information regarding the remuneration of each individual member of the Company's board of directors.

(a) the total remuneration paid, with an analysis of its individual remuneration, the relevant percentages of fixed and variable remuneration, including the remuneration of paragraph 2 of article 109 of Law 4548/2018 and an explanation of the method of application of the performance criteria and the manner in which the total remuneration complies with the approved remuneration policy,

(b) the annual change in the remuneration of the members of the board of directors, the performance of the Company and the average remuneration of the full-time employees of the Company, excluding executives, during the last five (5) financial years at least, with a joint presentation of these 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, as well as the main conditions for exercising the rights, including the price and exercise date, as well as any change,

(e) any option rights exercised by the members of the board of directors, within the framework of the Company's share allocation programs,

(f) information on the use of the possibility of recovering variable remuneration,

(g) information regarding any deviations from the application of the remuneration policy pursuant to paragraph 7 of article 110, with an explanation of the exceptional nature of the circumstances and an indication of the specific elements of the remuneration policy from which the deviation occurred.

In a limited assurance engagement, the procedures performed are different in nature and timing and are less extensive than in a reasonable assurance engagement. Accordingly, the level of assurance obtained from such an engagement is significantly lower than the level of assurance that would have been obtained if a reasonable assurance engagement had been performed.

Our procedures were designed to obtain a limited level of assurance, on which we relied to draw our conclusion, and do not provide all the evidence that would be required to provide a reasonable level of assurance.

### **Conclusion**

Based on the work performed and the evidence obtained, nothing has come to our attention that would lead us to conclude that the attached Remuneration Report (Appendix A) of EYDAP S.A., prepared for the financial year 2025, does not provide the information required by article 112 of Law 4548/2018.

### **Restriction of use**

Our Report was prepared exclusively for the purpose referred to in the first paragraph hereof and is addressed exclusively to the Board of Directors of the Company and may not be used for any other purpose.

Athens, 14 May 2026

The Certified Public Accountant

Panagiotis Christopoulos

SOEL No. 28481