SUSTAINABILITY REPORT

2023





The Sustainable Development Report of EYDAP SA is also available in plain text format on the corporate website

www.eydap.gr

in order to be accessible to text readers for People with Visual Impairments.







Our vision

is the uninterrupted provision of high quality water supply and sewerage services in Attica and Greece from a Company that operates as a model in ESG issues and zero carbon water



Our mission

Is the provision of high quality and low price drinking water to an increasing number of citizens.....



and return it to the
environment clean, through
the effective management
of all available resources
on the basis of our
social responsibility and
contribution to social well
being



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Message from the Management

Ladies and Gentlemen.

We are proud to present another Sustainability Report for 2023, which captures all that we are doing and all that we have achieved in the journey we have embarked on in recent years, serving the strategic triptych of safety, efficiency and growth in the context of a sustainable development strategy rooted in our ESG priorities.

On the environmental axis, the vision of zero impact on ecosystem continues to guide all our actions and planning. However, we would be remiss not to mention the biggest environmental and social challenge at global level: drought caused by the climate crisis and the water scarcity it entails.

In Attica, EYDAP has developed a risk management plan for the case of drought phenomena prolongation, supportive to public sector, which has the obligation to provide untreated water to EYDAP, by planning and implementing short, medium and long term actions, with a view to minimize the environmental and economic impacts in combination with solving the risk of water scarcity in Attica.

In this context, in addition to the extensive investment program that includes projects for network protection, maintenance and pipeline replacement, the Company is considering a range of solutions ranging from energy-efficient desalination to the connection of its network to new water sources with the use of gravity, thus with zero energy cost. In the context of this new reality, a change of pattern is required regarding effluent as a resource, with positive flows, rather than as waste.

Moreover, key pillar of our environmental strategy and spearhead of our investment program are the East Attica projects for the reuse of recycled water, for urban and suburban use, with the development and operation of effluent management infrastructure that will upgrade the quality of life of more than 400,000 residents and contribute to the protection of marine environment and underground aquifer, contributing to the protection of our water resources.

Concurrently with our core objective of sustainable water management, we are expanding our planning for the optimization of our infrastructure efficiency, for the installation and use of renewable energy sources, and transition to electrification, initiatives that will reduce energy cost and greenhouse gas emissions. In the same axis, we plan the increase of biogas production in wastewater treatment. Final objective is the achievement of our energy neutrality by 2030.

In the society axis, the Company's concern is to ensure access for all to affordable water of superior quality, with an emphasis on labour and human rights protection, in a framework of meritocracy and transparency where equality and safe work conditions are promoted. Our goal is to consolidate the Company as a pillar of stability for social cohesion, meritocracy and development.

In the axis of governance, the Company, fully aligned with the existing legislative and regulatory framework, is already preparing for the upcoming new European requirements regarding energy neutrality and further improvement of Wastewater Treatment Plants outflow quality. A comprehensive set of Corporate Governance Policies regulates EYDAP's internal operation and supply chain management, ensuring in practice transparent and good governance.

An integral part of governance is the operational and digital transformation of the company. Starting in 2026, the new ERP, smart meters and other new digital management systems are expected to reduce operational costs, to contribute progressively to the waste of the valuable resource and overall to improve consumer experience.

Ladies and Gentlemen,

Implementing responsible practices for the benefit of consumers and society are core values that we have learned to collectively serve, aiming at the growth of our Company with care for the environment, people and society at large. Particularly nowadays, that climate crisis along with other major challenges bring closer the need of fast harmonization with the UN Sustainable Development Goals, by adopting such practices in operation and governance, with transparency and accountability, while also requiring the development of guick reflexes, readiness and planning.

This Report includes, based on international and recognized standards, all that we implement for the environment, the consumers, the local communities, the employees and other stakeholders. What we present in the report is another decisive step in our ongoing collective effort. All of us working for the creative present and dynamic future of EVDAP have adopted sustainability principles and goals and we are optimistic that we will achieve them. This optimism is fully justified and reasonable as it is based on work, plan, consistency, values and vision.

The CEO of EYDAP SA Charis Sachinis The Chairman of the Board of Directors of EYDAP SA Georgios Stergiou



About the Report

The Sustainable Development Report of EYDAP Water Supply and Sewerage Company with the distinctive title EYDAP SA (hereinafter referred to as the "Company" or "EYDAP" for short), which is issued on an annual basis, includes a review of its economic, social and environmental performance (ESG) from 1.1.2023 to 31.12.2023.

The Sustainability Report has been prepared in compliance with the guidelines of the Global Reporting Initiatives (GRI) sustainability reporting initiative, in order to meet the needs of its stakeholders and to present how the Company manages its most material impacts in the context of sustainability and long-term value creation.

The Company's impacts were assessed against the UN Global Sustainable Development Goals on a national basis. In 2023, EYDAP implemented a materiality analysis to identify issues material to its Sustainable Development. The Process Analysis is available in chapter 2 and on page 52.

The material issues determined the content of this year's Report, as defined by international standards and initiatives. In addition to the GRI guidelines, the analysis of the management of the topics is aligned with the principles of the Sustainability Accounting Standards Board (SASB) and specifically with the material topics of the "Water Utility and Services" sector as well as the Athens Stock Exchange's "ESG Indexes Athens Stock Exchange 2024" Guide for the disclosure of non-financial information. Pages 311 -334 contain the Tables of Contents of the Standards with the relevant references in the Report.

Information has been restated with respect to the information published in the 2022 report in the sections: carbon footprint calculation and in the counting of occupational accidents. The changes in the methodology of the measurement are explained in the corresponding sections.

EYDAP acknowledges the importance of the external validation of the Sustainable Development Report 2023 and, aiming at transparency and enhancing the reliability of the information provided, has entrusted the external validation of selected elements of the Report to Grant Thornton Greece. The Independent Auditor's Limited Assurance Report for EYDAP's annual Sustainable Development Report can be found on page 335. The process of selecting, monitoring the independence and effectiveness of the external auditors was carried out in accordance with regulatory requirements (Annual Financial Report page 119).

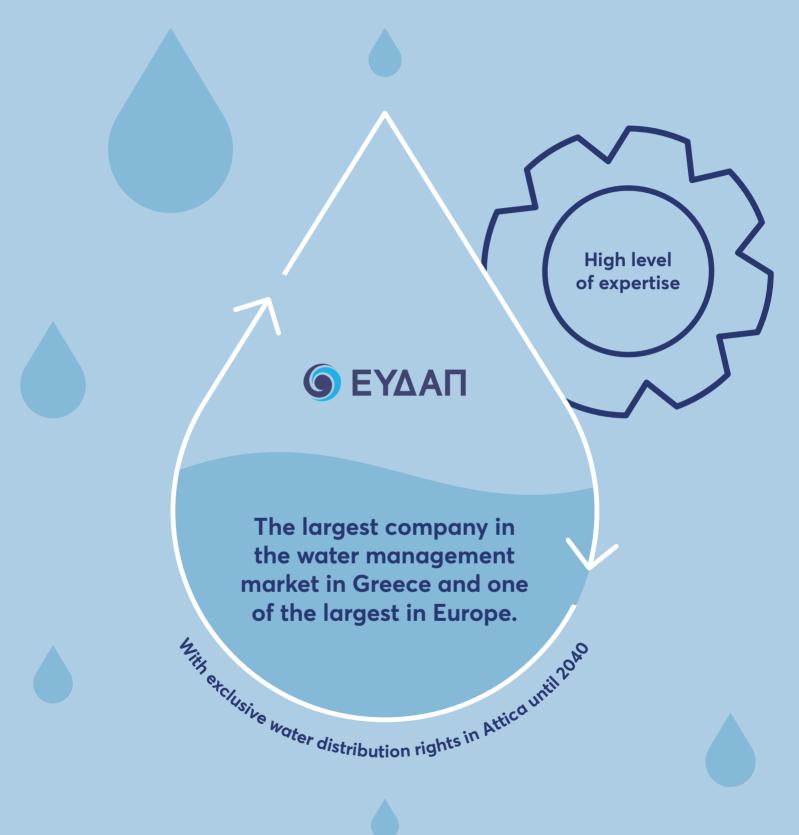
The Company for the same period (from 1.1.2023 to 31.12.2023) issues the Annual Financial Report in accordance with International Financial Reporting Standards (IFRS) & Law 3556 /2007, where the report for the annual period is presented with a reference to the significant events that took place during the Financial Year 2023 and their impact on the Financial Statements of the same period, describing the main risks and uncertainties and listing the significant transactions prepared between the Company and its related parties, in accordance with IAS 24, as well as the most significant events after the end of the financial year. Also included are the Company's Non-Financial Statements under Law 4403/07.07.2016 and the classification statement. The Report of the Board of Directors includes the explanatory report of para. 7 of Article 4 of Law No. 3556/2007 as well as the Corporate Governance Statement. The Annual Report of the Board of Directors is posted on the official corporate website www.eydap.gr.

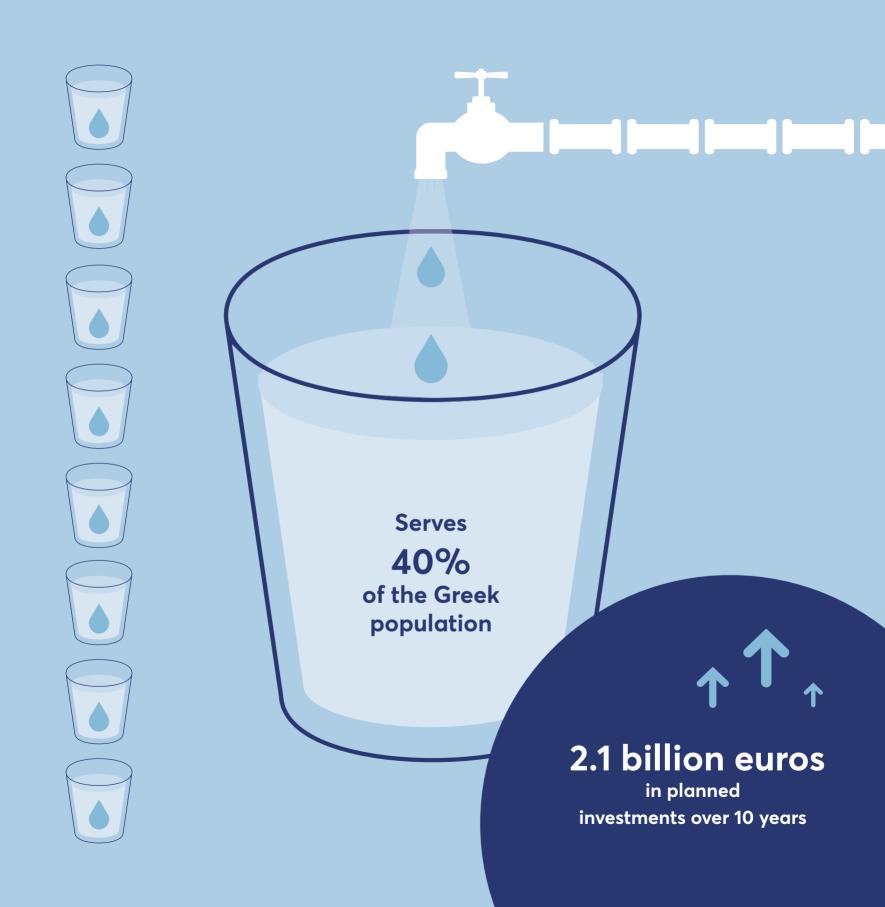
Tell us what you think

In order to provide meaningful and complete information to our stakeholders, we encourage any observations or comments that may help in our efforts towards continuous improvement. Contact information is available below:

Iro Aggeli

Supervisor Corporate Responsibility & Sustainability Service Tel: +302107495412 - +302107495420 aage@eydap.gr - pubrel@eydap.gr





Significant Events 2023

> Signing of Agreement between the Municipality of Athens and FYDAP

On February 8, 2023, a planning agreement was signed between EYDAP and the Municipality of Athens, according to which EYDAP will proceed with the construction of the secondary sewage network. either for the replacement of old municipal pipelines or for the completion of the network in the Municipality of Athens, as well as the construction of individual property connections to the main pipelines.

> New Independent Regulatory Authority

On March 28, 2023, Law 5037 was published /2023 (Government Gazette 78/A/28-3-2023) "Renaming of Energy Regulatory Authority to Waste, Energy and Water Regulatory Authority and expansion of its scope with responsibilities for water services and urban waste management, strengthening of water policy - Modernization of leaislation on the use and production of electricity from renewable sources through the incorporation of EU Directives 2018/2001 and 2019/944 - Specific provisions on renewable energy and environmental protection".

Mention on page 27 of the Annual Financial Report.



> Supervision of EYDAP

By Law 5037/2023, the supervision of EYDAP was transferred to the Ministry of Environment and Energy, while the supervision of the provision of water services and urban waste management throughout the country was delegated to the Waste, Energy and Water Regulatory Authority (RAAEY).

Trilateral signature of an Addendum to the Contract of 2.2.2022 - EWS projects

In June 2023, the trilateral signing of an Addendum to the 2.2.2022 Contract between the Greek State, and the companies "EYDAP Asset Company" and "EYDAP SA" was completed. The objective of the agreement is the execution of works on the closed unitary aqueduct of Mornos - Marathon, section Klidi - Dafnoula. This agreement promotes the implementation of an important project for the upgrading of Attica's External Water Supply System.

Transfer of HCAP's shares to the Greek State

On March 20, 2023, the 7th and 8th decisions of the Three Judge Compliance Council of the Council of State were published, in which the Council of State ruled that the executive and legislative power, under Articles 114 and 115 of Law No. 4964/2022 (mentioned above). did not comply with the decisions of the Council of State 190 & 191/2022, which had ruled the unconstitutionality of the transfer of the shares of EYDAP and EYATH from the State to the HCAP and ordered the Ministry of Finance to comply within 8 months and the re-transfer of the majority of the shares of EYDAP from HCAP to the Greek State.

On August 3, 2023, the transfer of 53,250,001 shares (50%+1) of EYDAP and EYATH from the HCAP to the Greek State was completed. Article 64 of Law 5045/29/7/2023 provided that all the shares owned by HCAP in EYDAP are transferred to the Greek State. After the transfer, the rights of the Greek State as a shareholder in EYDAP are exercised jointly by the Ministers of Finance and Environment and Energy.

The total shareholding (direct and indirect) of the Greek State has not changed...

> Extension of the EWS operating contract

In August 2023, EYDAP Fixed Assets Company notified EYDAP SA of the request for the unilateral extension of the contract for the operation and maintenance of the External Water Supply System (EWS), under the same provisions, for an additional period of 6 months, until June 30, 2024, as provided for in the 2/2/2022 contract between EYDAP, EYDAP Fixed Assets and the Greek State.



Acceptance of municipal networks and the Megara & Koropi WWTP

On **September 1, 2023,** EYDAP took over the municipal water supply and sewerage networks and the Wastewater Treatment Plant (WWTP) of the city of Megara, the municipal sewerage network of the city of Nea Peramos and the municipal water supply networks of the areas of Kinetta, Vlychada (Agios Panteleimonas), Nea Zoi, Kandylion, Koumindrio, Lakka, Agia Triada, Iremo Kima and Pachi with their associated facilities.

In **December 2023** the management and operation of the Koropi-Peania WWTP was transferred to EYDAP.

Special General Meeting

In **June 2023,** at the Special General Meeting of the Minority Shareholders, Mr. Panagiotis Skoularikis and Mr. Christos Mistriotis were re-elected for a four-year term of office expiring on 9 June 2027. Following the recommendation of the Remuneration and Nominations Committee, the Board of Directors of EYDAP SA determined the suitability of Mr. Christos Mistriotis and Mr. Panagiotis Skoularikis based on the provisions of the legislation and the current Nomination Policy of the Members of the Board of Directors of EYDAP SA Subsequently, the Board of Directors, at its meeting of 20.6.2023, was constituted.

> Annual General Meeting -Election of new Board Members

On **September 12, 2023**, the 41st Annual General Meeting of the Company's Shareholders was held, in which the Greek State as the majority shareholder proposed, and they were elected, the nine (9) Members of the Board of Directors of EYDAP SA with a four-year term of office, expiring on September 6, 2027, automatically extended until the Annual General Meeting of Shareholders that will be held after the expiration of their term of office. On September 14, 2023, the Board of Directors of the Company met and was constituted.

A detailed reference to the Significant Events for FY 2023 is made on pages 27-29 of the Annual Report..

Significant Events after the end of the 2023 fiscal year

Consultation on the Ministry of Environment and Energy's climate change bill.

In April 2024, the Ministry of Environment and Energy consulted on the bill "Regulations to address the multi-level impacts of climate change in the areas of: a) water management, b) forest management and protection, c) urban resilience and policy, d) combating unauthorized construction, e) energy security".

Articles 9-14 of the bill relate to regulations for EYDAP SA and EYATH SA and in particular to issues such as:

- implementation of stormwater projects,
- water protection from pollution and contamination,
- amendments to Law No. 2744/99 concerning,
- the purposes of the Company,
- the maintenance and operation of the EWS,
- enabling the Ministry of Environment to approve the rates of EYDAP SA until the terms and conditions of para. 5 of article 23 of Law 5037/2023 are met.

Modification of the Articles of Association of EYDAP SA

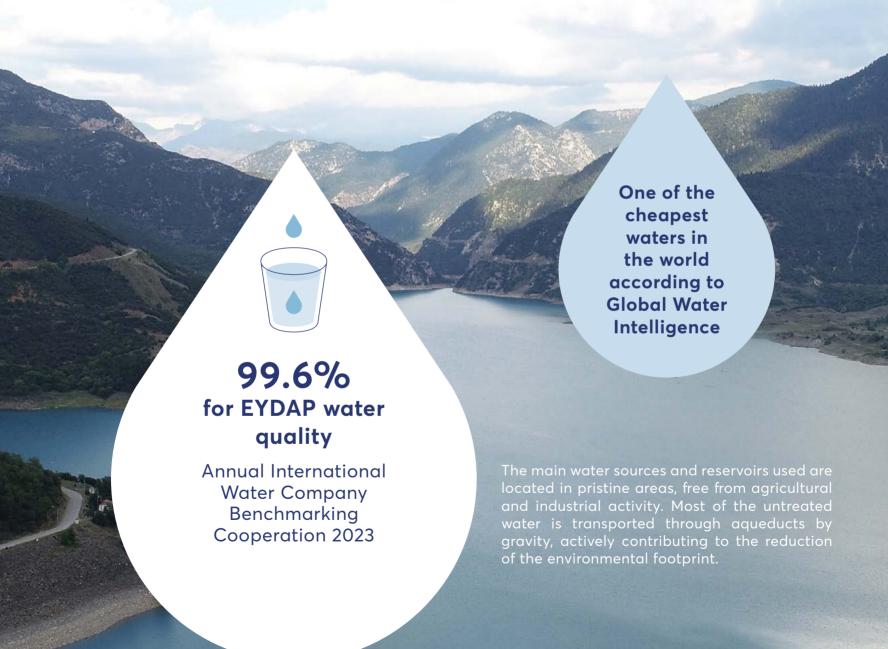
On July 11, 2024, the General Meeting of the Company's Shareholders approved the modification of the Articles of Association of EYDAP SA in order to comply with the new legislative and regulatory framework for the operation of EYDAP SA and in particular Law 5037/2023 (Government Gazette A' 78), Law 5045/2023 ('Government Gazette A' 136) and Law 5106/2024 ('Government Gazette A' 63).

The amended Articles of Association are posted on the Company's websit www.eydap.gr.



EYDAP supplies Attica with one of the highest quality waters in Europe

with exclusive water distribution rights for Attica until 2040



Water Supply Network

4,400,000 Customers 384,147,775 m³

annual distribution of drinking water

2,257,414

water connections

4 WTPs

14,300 km

of proprietary water supply network





Operates and manages 4 reservoirs & 495 km External Water Supply Network (EWS) owned by EYDAP FIXED ASSETS SA

Sewerage network 3,695,000 customers



New projects in East Attica for holistic wastewater management 250,340,000 m³

annual wastewater treatment from 3 WWTPs

8,716 km

of sewerage network

5 WWTPs

Psyttalia, Thriassio, Metamorphosis, Megara, Koropi



Returns water to nature free of its pollutant load by 95%

2,334 employees

54.56%

of the positions of responsibility are held by women





Our people



We are growing

5 WWTPs

2 new WWTPs in 2023

Acceptance of new water supply

supply & sewerage networks

351.6 million €

Turnover

Increased by 2.4%

compared to 2022

62,131 thousand €

EBITDA

without other provisions 2023

Increased by 121%

compared to 2022



We invest

2.1 billion

10-year investment plan

3-fold increase

investment from 2019

€44.2 million

completed investments in 2023

Increased by 45%

compared to 2022

1 Increased by 140%

compared to 2021

€81.6 million

planned investments in 2024

€958 million

East Attica projects

90% EU funding

€681 million

Water supply projects

€365 million

Sewerage projects

€104 million

Building upgrade projects & Digital Governance



We innovate

49.19%

renewable energy consumption

Reuse of water

for irrigation

Establishment of a non-potable water network

from Hadrian's Aqueduct

We are changing East Attica

We are upgrading West Attica

€176,625

in sponsorship to the local community

2 scholarships each year to PhD students



We are improving our costumers' experience

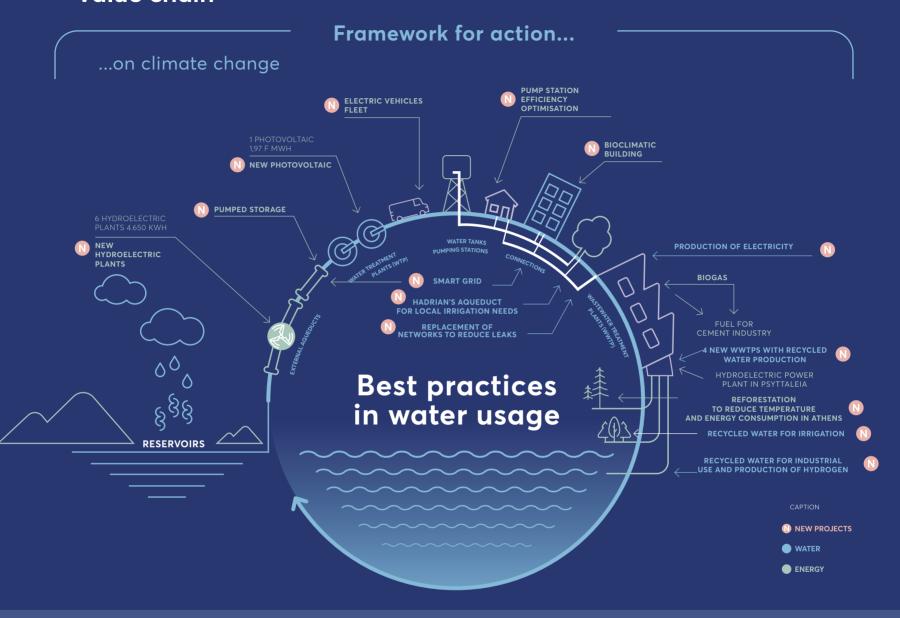
97% satisfaction rate for bill reduction requests

75% customer satisfaction index

57% choose online bill payment channels (34% in 2019)

+32
Net Promoter Score - 1 in 2
would recommend the Company

Value chain



...and water scarcity

> Short-term planning

Pumping from the Yliki branch by operating the Mavrosouvala boreholes, and the pumping stations of the Yliki branch

> Medium-term planning

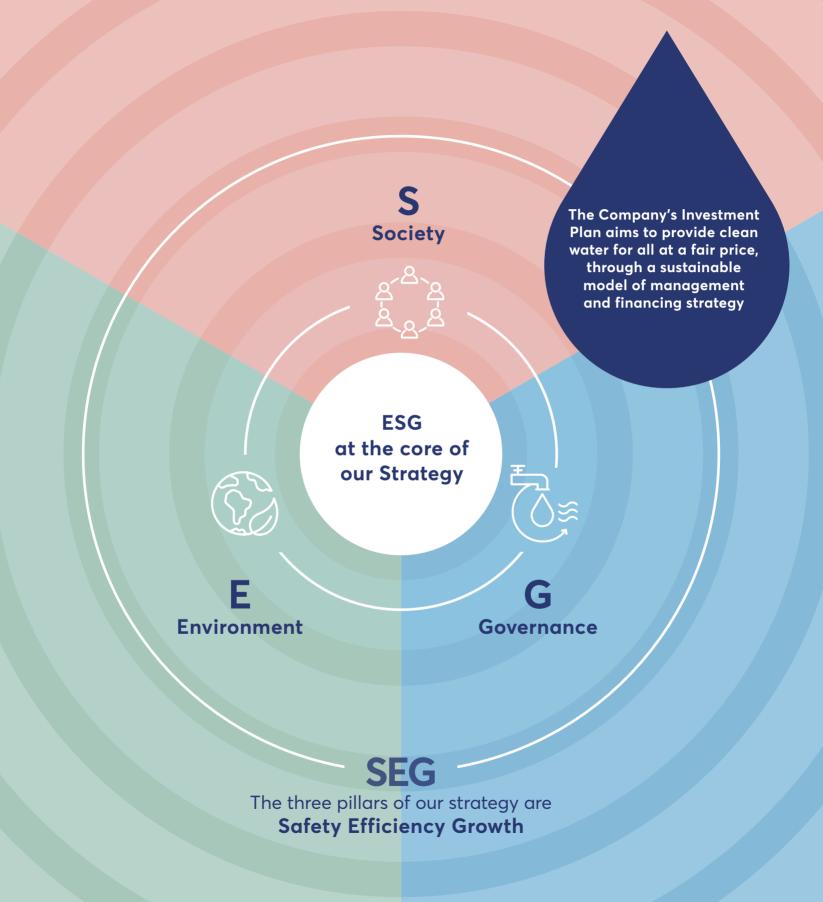
Increase pumping from the Yliki branch and activation of the drilling of the Boeotic Kifissos Middle Stream which, through the Unitary Aqueduct of Distomo, feeds the Aqueduct of Mornos.

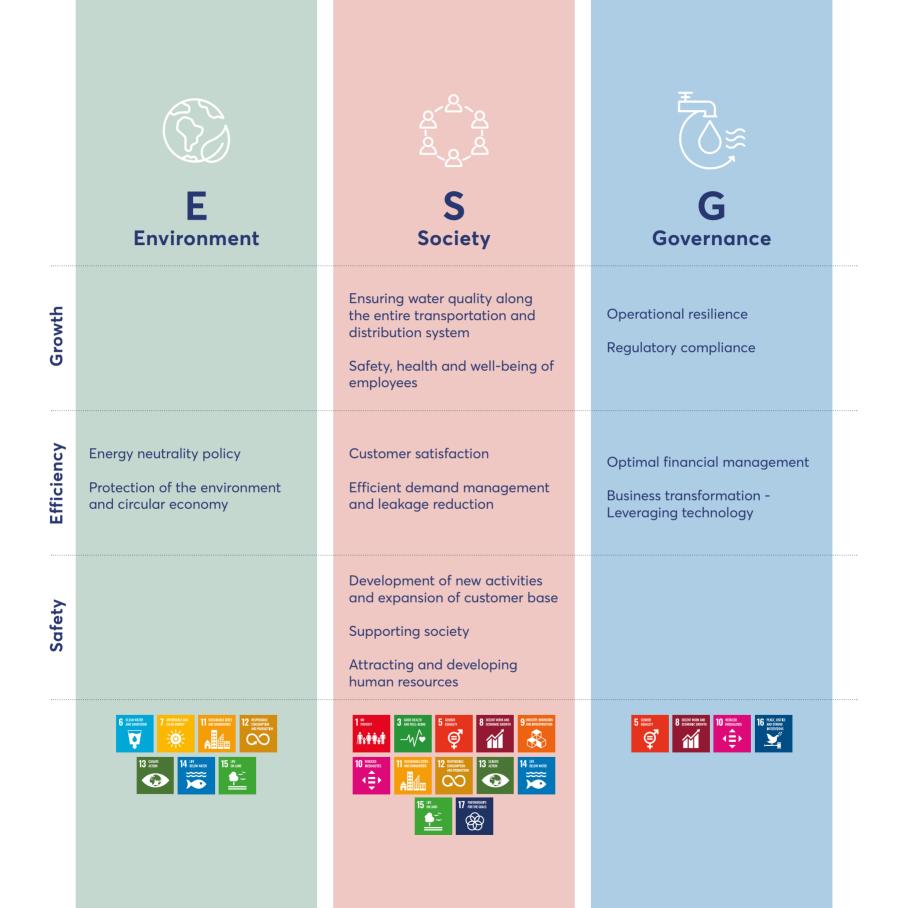
> Long-term planning

Alternatives such as desalination, enrichment of the underground aquifer with recycled water, and connection to other water reservoirs are already under consideration.

Our strategy

is based on achieving balanced and sustainable growth for the benefit of society as a whole, customers, employees, shareholders, the environment and all those with a vested interest in it.





Our ESG performance

EYDAP's participation in international assessments reflects the alignment of its strategy with its ESG objectives, through transparent processes with a commitment to climate change actions.

Main ESG Raters

Raters	Performance scale (Lower - Higher)	2021	2022	2023	Comparison with the previous year
S&P Global *	0 - 100	19	36	39	+3↑ points
CDP	D – A	-	С	С	
MORNINGSTAR SUSTAINALYTIC	S 100 - >=10	42,8	37,5	35	+2.5 ↑ points
ESG Transparency Score 93% 8	0-100	-	93%	-	1st year of evaluation

* The Company's rating is higher than 69% of the 79 companies in the industry rated globally

FTSE Russell (the trading name of FTSE International Limited and Frank Russell Company) confirms that EYDAP SA has been independently assessed according to the FTSE4Good criteria, and has satisfied the requirements to become a constituent of the FTSE4Good Index Series. Created by the global index provider FTSE Russell, the FTSE4Good Index Series is designed to measure the performance of companies demonstrating strong Environmental, Social and Governance (ESG) practices. The FTSE4Good indices are used by a wide variety of market participants to create and assess responsible investment funds and other products.





Corporate awards

> EBEN GR

The Internal Audit Department was awarded with the GOLDEN BEE (Business Ethics Excellence) Award by the non-profit organization, Hellenic Institute of Business Ethics (EBEN GR) at the 16th "Responsible Management Excellence (RME) Awards 2023, ESG - CRITERIA FOR THE SUSTAINABILITY OF A COMPANY.

> Green Brand Awards 2023

Silver Award in the category "Green Energy Service" was awarded to EYDAP, in the General Directorate of Transformation, for a wide range of actions aimed at saving energy.

Bronze Award, to the Strategy and Innovation Directorate, in the category "R&D for Green Service" for the innovative Sewer Mining technology.

> Future Ready Business

EYDAP was awarded 5th place in the Future Ready Business competition, which was held this year for the first time and was conducted by the Competitiveness Council of Greece-Compete GR and the Association of Public Limited Companies & Entrepreneurship, and under the auspices of EVEA, EEDEGE and SEV.

The competition highlighted the list of 12 Greek companies, which stood out among dozens of entries for their readiness to face future challenges.







> Cybersecurity Awards

Gold Award (1st place) in the category of solutions related to security in a CLOUD environment and Silver Award (2nd place) as an innovation in the Utilities sector.

> FORBES ESG TRANPARENCY INDEX

EYDAP was ranked in the "Leaders - Diamond" category, in the context of the evaluation of Greek companies, in terms of transparency, comprehensive and accurate information using ESG indicators of leading international and national non-economic standards.

> Business Awards HRIMA

EYDAP was awarded the 2nd prize in the category "Best Utility Company for 2023".

Also, the Communication and Corporate Relations Department of EYDAP received the 2nd Award in the category "Best Company Award in the ATHEX ESG-2023 Index".

> CRI INDEX

Gold Award was given to EYDAP in the field of Corporate Social Responsibility, in 4 sub-sectors: Society, Environment, Employees and Market.

Honorary Awards or Hadrian's Aqueduct

1st prize at the award ceremony in Guangzhou, China, on December 15, 2023.

Hadrian's Aqueduct and in particular the European urban innovation project Cultural HIDRANT, represented by the Municipality of Halandri, was selected among the most innovative city projects worldwide.



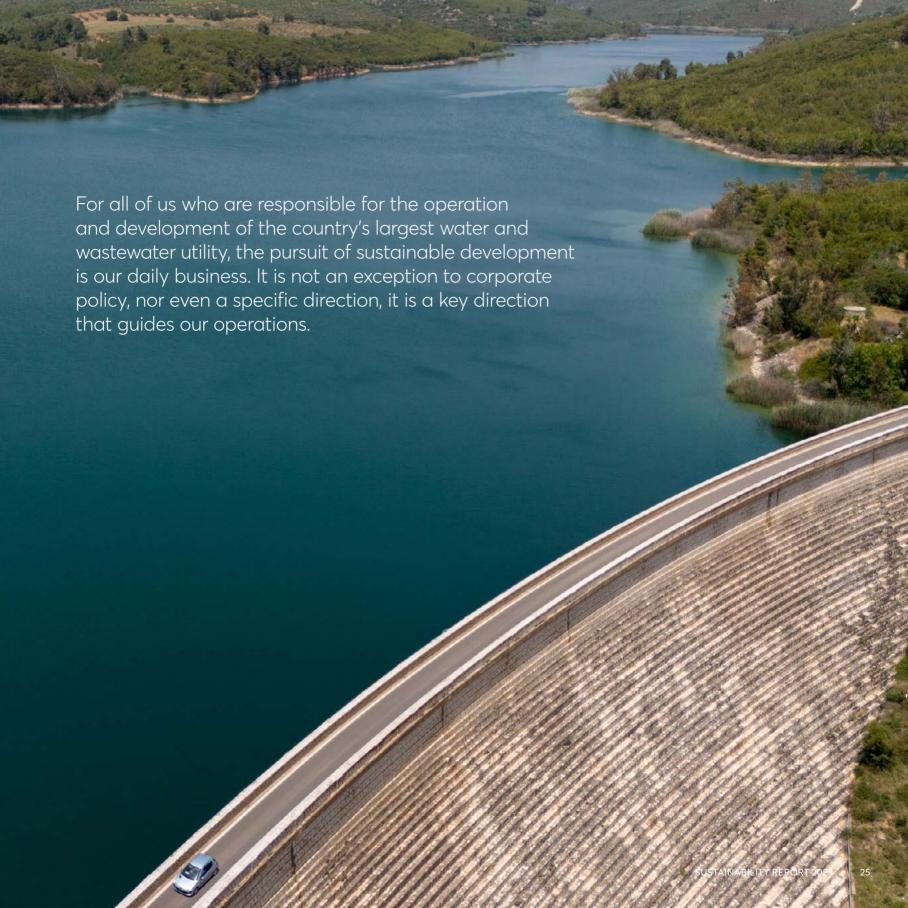
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ABOUT EYDAP SA

GROUP



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1.1 Profile of EYDAP SA Group

EYDAP BUSINESS MODEL

Material Collaborations

- Specialized Work Force
- Public Entities
- Educational Institutions
- Research Institutions
- Local Authorities

Main Activities

- Water Treatment & Supply
- Sewerage Services
- Effluents Treatment Services
- Construction & Operation of water supply/effluent collection networks
- Education, Training & Lifelona Learning Services
- R & D Services
- Energy Production

Main Sources

- · Pipelines network
- Water Treatment Plants
- WasteWater Treatment Plants
- Hydroelectric Power Stations
- Photovoltaic Station
- · Chemical & Microbiological Laboratories

Cost Structure

- Staff remuneration
- · Pipeline network maintenance
- Construction of facilities
- Raw water cost
- Material consumption

Value Generation & Utility

EYDAP aims at the health. well-being and in general the best possible life quality for the capital's residents offering the most important good. Cares for the uninterrupted supply of drinking water and sewerage services so that people's life and businesses' and organizations' operation is carried out under optimal conditions

Competitive **Advantage**

- · High quality drinking water
- Continuous, Uninterrupted & Reliable Sewerage Services
- · Smart Grid with the use of information and communication technology for the accurate reading of water meters
- 24hour telephone service (1022)
- Extensive pipeline network
- 24hour network monitoring with a remote control system (SCADA)
- Certified chemical and microbiological laboratories with ISO 17025

Customers

- Industries
- Individuals
- Businesses
- Public Entities
- Local Authorities

Customer Relations

- · High level of Service
- Customer oriented philosophy
- Creation of special Directorate for the Management & Customer Experience
- Customer Satisfaction Survey
- Customer Complaints Managment

Communication Channels

- Corporate events/ seminars
- Telephone Communication
- Corporate website
- Social Media
- Click2Call
- Application "EvdApp"
- Flectronic Petition at eFYDAP
- 13 Costomer Service Centers

Revenue Structure

- Water connections & relevant services
- Sewer and relevant services
- Electric Power Sale
- Divestment

26

EYDAP SA

The "Water Supply and Sewerage Company of the Capital SA" with the distinctive title EYDAP SA (or "EYDAP", or the "Company") is the largest Company in Greece active in water distribution and management as well as in the provision of sewerage and wastewater treatment services.

The 'Water Supply and Sewerage Company of the Capital' was established in 1980 by Law 1068 'on the establishment of a single entity for water supply and sewerage in the capital city' following the merger of the Greek Water Company of the Cities of Athens - Piraeus and its environs and the 'Capital City Sewerage Agency', as the exclusive provider of water supply and sewerage services to the cities of Athens-Piraeus and the surrounding municipalities and communities in the legal form of a public limited company under the full control of the Greek State. The headquarters of the Company are located at 156 Oropou Street, Galatsi, Attica..

In 1999, with Law 2744 "Regulation of the issues of the Water Supply and Sewerage Company of the Capital and other provisions", the legal status of EYDAP was re-regulated and the company took its current legal form with the listing of all its shares on the Athens Stock Exchange and under the supervision of the Minister of Infrastructure and Transport.

Article 2 of Law 2744/1999 granted to EYDAP the exclusive and non-transferable right to provide water supply and sewerage services in the capital area for a period of twenty (20) years, renewable according to the terms of the contract to be concluded between EYDAP and the Greek State. This contract determined, inter alia, the price, quantity, quality and method of supply of the untreated water that the Greek State undertook to make available to EYDAP so that the latter would be able to meet its water supply service obligations (Article 6(1) of Law 2744/1999).

Article 4 of Law 2744/1999 established a public limited liability company called "EYDAP Fixed Assets", to which were transferred, without compensation in ownership, EYDAP's strategic real estate assets. Since then, the EYDAP Fixed Assets Company has been responsible for the proper operation and maintenance of the transferred fixed assets.



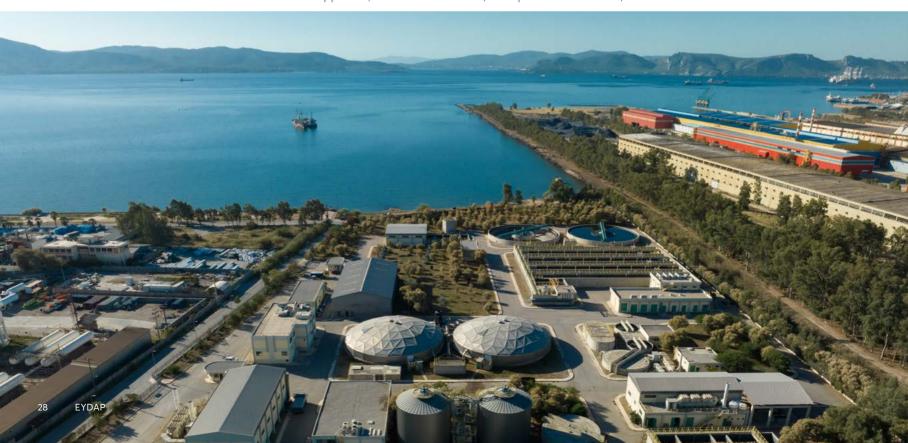
By Law 4812/2021 (article 114) the exclusive right to provide water supply and sewerage services granted to EYDAP by Law 2744/1999 was renewed until 31.12.2040.

- By par. 2 of the same article provided for the conclusion of a contract between the Greek State, on the one hand, and EYDAP, on the other hand, together with "EYDAP Fixed Assets Company" as a third party, regarding the terms and conditions for the exercise of the right granted.
- By par. 3 provided that the price paid for the supply of raw water shall be paid by EYDAP to the EYDAP Fixed Assets Company, in accordance with par. 1 of Article 6 of Law 2744/1999 and further allocated by the State to finance the operation, maintenance and upgrading of the External Water Supply System (E.W.S.) of the greater Capital Region.
- By par. 4 provided for the conclusion of a contract between the Greek State, the EYDAP Fixed Assets Company and EYDAP, whereby the latter is entrusted with the maintenance and operation of the water supply system of the greater capital area for a period of three (3) years, which may be extended by agreement of the contracting parties.

After the expiry of the said contract, the maintenance and operation of the water supply system of the major capital region shall be entrusted by the Ministry of Infrastructure and Transport to a contractor appointed through a competitive procedure in accordance with Law 3389/2005 (A' 232).

Based on the above provisions, on 2.2.2022, the following agreements were signed between the Greek State, EYDAP Fixed Assets Company and EYDAP:

- Exclusive Right Agreement whereby, inter alia, the State grants to EYDAP for consideration the intangible right of exclusive supply of untreated water and agrees to supply untreated water on an annual basis and for twenty (20) years, as specifically set out in Article 10 of this Agreement,
- Contract for the operation and maintenance of the EWS with an initial duration of 3 years and the possibility of extension for 6 months. By Resolution No. 17/8.8.2023 of the Board of Directors of EYDAP Fixed Assets Company, the extension of the Contract of 2.2.2022 for operation and maintenance services of the EWS was approved, with the same terms, for a period of 6 months, i.e. until 30 June 2024.



Shareholding Structure of EYDAP SA

The share capital of the Company amounts to EUR 63,900,000 divided into 106,500,000 shares with a nominal value of EUR 0.60 each.

All shares are registered, with voting rights and there are no special classes of shares.

The most significant changes in direct and indirect holdings of natural and legal persons in the Company's total voting rights are:

- By Law 4389/2016 (Annex E), as amended by Law 4512/2018, all the shares owned by the Greek State were transferred with effect from 1.1.2018 to the Hellenic Corporation of Assets and Participations (HCAP).
- In 2022, the above transfer was deemed unconstitutional by the decision of the Council of State No 190.
- In 2023, with the decision No. 7 of the Compliance Council of the Council of State, the Greek State was found to be in breach of the 190/2022 annulment decision of the Council of State and the Ministry of Finance was ordered to comply within 8 months...
- In 2023, by article 64 of Law 5045, the **HCAP's shares were transferred to the Greek State and the exercise of the relevant rights of the State was provided for by the Ministers of Finance and Environment and Energy.** This automatic and gratuitous transfer was completed on 3.8.2023 according to the relevant announcement of the Ministry of Economy and Finance.

Today, the total percentage of voting rights (direct and indirect) controlled by the Greek State in EYDAP amounts to 65,319,740 (61.33%), of which the direct voting rights relate to 53,250,001 common nominal shares (50% +1 share) and the indirect voting rights to 12,069,739 (11.33%) common shares.



EYDAP Nison Development SA

In July 2011, EYDAP NISON S.A. was established, in whose share capital EYDAP S.A. participates with a 100% stake. At the Extraordinary General Meeting of 21/9/17 it was decided to change the name to EYDAP NISON DEVELOPMENTAL SA.

The purpose of the company is to provide consulting services in water supply, sewerage and a variety of activities related to the above, in the Greek territory outside EYDAP S.A. areas of competence.

Composition of the Board of Directors, as appointed by the General Assembly of 24 May 2022 with a term until 25/5/2027

Chair of the BoD and Chief Executive Officer Harry Sachinis

Anastasios Tosios Member Giorgos Karagiannis Member Member Konstantinos Vougiouklakis

Petros Matsoukis Member of the Board and Executive Director

Following the 21/9/2023 letter of resignation of the member Mr. Anastasios Tosios by decision of the extraordinary General Assembly, the composition of the Board of Directors was modified as follows:

Chair of the BoD and Chief Executive Officer Harry Sachinis Petros Matsoukis Member of the Board and Executive Director

Giorgos Karagiannis Member Konstantinos Vougiouklakis Member Emmanouel Aggelakis Member

In 2023 EYDAP NISON DEVELOPMENTAL S.A.:

- Signed a new contract with the Municipality of The Heroic Island of Kasos for the provision of technical support for water supply projects and services of the Municipality for the period 11/23 to 11/24
- Signed a Contract with the Municipality of Astypalaia for a) the cleaning of four sewage pumping stations and b) the cleaning of 900 meters of the sewerage network of the settlement of Astypalaia.
- In the framework of the Memorandum of Understanding signed on 6-5-22 between EYDAP S.A. and the Ministry of Agriculture, Agricultural Development and Environment, Nicosia Water Supply Council, Limassol Sewerage Board, Larnaca Sewerage Board, meetings for the exchange of scientific and technical information were held in Cyprus and Athens. The coordination between the working groups of Greece and Cyprus has been undertaken by the Executive Manager of EYDAP NISON DEVELOPMENTAL SA.

The President and Chief Executive Officer of EYDAP NISON DEVELOPMENTAL S.A. Mr. Sachinis, presented at the annual General Assembly of EDEYA the possibilities of cooperation between DEYAs and EYDAP through its subsidiary NISON DEVELOPMENTAL SA..

EYDAP supervision

By the Law 5037/2023 (Government Gazette A' 78), its supervision was transferred to the Ministry of Environment and Energy, while the supervision over the provision of water services and urban wastewater management was entrusted to the new Waste, Energy and Water Regulatory Authority (RAAEY).

For details see Annual Report p. 34.



The purpose of the law is to rationalize the regulation of the provision of water supply and municipal wastewater treatment services, in particular with regard to the organization, the services provided, their cost and pricing, through the assignment of relevant supervisory and control responsibilities to the Regulatory Authority for Energy, Waste and Water.

1.2 Company Law

From a corporate law perspective, EYDAP is currently governed by the provisions of the Law on Public Limited Companies 4548/2018, the Law on Corporate Governance 4706/2020 as well as by all the stock exchange legislation (Regulation (EU) 596/2014, Law 4443/2016, Law 3556/2007 etc.) and decisions and instructions of the Securities and Exchange Commission, by which it is supervised.

1.3 EYDAP's Corporate Purposes and Activities



Provision of water supply & sewerage services, as well as the design, construction, installation, operation, handling, management, maintenance, extension & renewal of water supply & sewerage systems.

Projects & procedures for the collection. transport, storage, treatment, as well as management and disposal of the products of the treatment of waste water.

The study and exploitation of natural sources and water resources, the production and bottling of water and all kinds of soft drinks and beverages containing water.

The provision of water meter maintenance services, camera inspection of sewerage networks, undertaking water quality tests of third-party networks in EYDAP's laboratories, undertaking online measurement and recording of water quality parameters of water bodies with corresponding provision of services, the parallel reception of meter readings of other utilities.

The strengthening of research and technology services with the simultaneous establishment of a cross-sectoral, research center for the development of innovative solutions for the activities of EYDAP.

Pumping, desalination, treatment, storage, transport, distribution and management of all types of water in order to achieve the above mentioned objectives of the Company.

Provision of telecommunication, energy and related and other services and their use. where appropriate, provided that the safe and reliable operation of the water supply and sewerage system is not affected, in parallel for other purposes, such as the development of telecommunication and energy activities.

The exploitation of know-how and the provision of technical assistance services. The making of investments related to the aims and scope of the Company.

The provision of education, training and lifelong learning services. The establishment and operation of technical training schools.

Detailed corporate objectives are listed on the corporate website eydap.gr ->



In order to achieve its purposes, the Company may form companies or joint ventures or participate in companies or joint ventures within or outside Greece, provide technical or consulting services to natural or legal persons, etc.

1.4 EYDAP SA area of competence

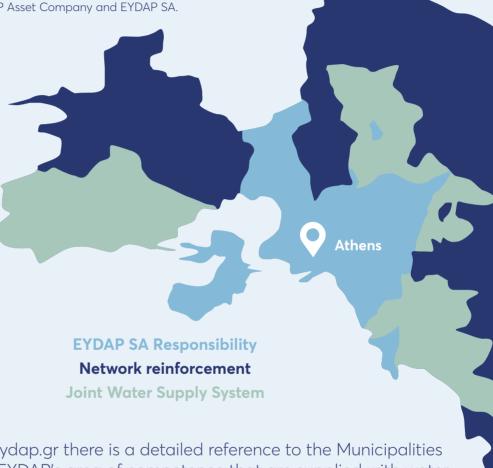
The area of competence of EYDAP SA was defined as the greater area of the Capital, as defined in its founding Law 1068/1980. At the same time, according to Law 2744/1999, EYDAP SA has the exclusive right to provide water supply and sewerage services in the geographical area of its competence. This right is inglienable and non-transferable. The duration of this right, which is valid for 20 years, as well as its renewal, is regulated by the new Contract concluded between the Greek State, EYDAP Asset Company and EYDAP SA.

This Contract was signed in February 2022 and is valid until 31.12.2040.

By article 68 of Law 4313/17-12-2014. article 8 of Law 4313/17-12-2014 was amended, 2744/1999 and the area of activity of EYDAP SA was extended to all the municipalities of the Region of Attica, as defined in subparagraph i of paragraph 3 of article 3 of Law no. 3852/2010 except for the Municipalities of Aegina, Troizinia, and the islands Kythira, Agistri, Spetses, Hydra and Poros, belonging to the Region of Attica.



Map of Competence



On the corporate website eydap.gr there is a detailed reference to the Municipalities and Municipal Units within EYDAP's area of competence that are supplied with water

On the Corporate Website eydap.gr there is a detailed reference to the Municipalities and the Municipal Units within EYDAP's area of responsibility that are supplied with water.

- directly from EYDAP SA
- · through network reinforcement i.e. areas supplied by EYDAP SA through a municipality without responsibility and participation in the operation of the local internal network
- · by a mixed system, i.e. areas where some parts are covered by EYDAP SA and other parts are covered either by a private network or under the responsibility of the local municipality

Municipalities And Municipal Units Outside Eydap's Area Of Competence

Water supply with or without the participation of EYDAP SA in the operation of the local network

In areas outside EYDAP SA's competence, municipalities and municipal units are provided with drinking or untreated water by EYDAP SA or EYDAP Asset Company through special supplies, without the participation of EYDAP SA in the operation of their local network, as follows:

> Water supply of municipalities and communities along the Mornos Aqueduct by EYDAP SA, with drinking water, through small water treatment units (rapid refineries)

In particular

- The rapid refinery located near Distomo supplies water to Distomo and Steiri, which belong to the Municipality of Distomo Arachova Antikyra.
- From the rapid refineries located near Kyriaki and the settlements of Tarsos Karyotis and Panagia Kalamiotissa, water is supplied to Kyriaki and the settlements of Tarsos, Karyotis and Panagia Kalamiotissa (Zaltsa), which belong to the Municipality of Levadia.
- From the refineries located near the Thiva Regional Control Center and the Municipal Communities of Kaparelli, Lefktra, Elopia, Domvraina and Prodromos, the water is supplied to Plateae, Kaparelli, Melissochori, Ag. Vasilios, Loutoufi, Lefktra, Ellopia, Xeronomi, Domvraina, Thisvi, Prodromos and Saranti Beach, which belong to the Municipality of Thiva.
- > Provision of untreated water to local authorities and private production units along the Mornos Aqueduct by EYDAP Asset Company, with the technical and operational support of EYDAP SA.

For local authorities, water is treated in local water treatment plants, which are operated by the competent local authorities. In particular:

- Amfissa and Desfina are supplied with water by the Municipality of Delphi
- The Municipality of Thiva supplies water to Thiva and Thisvi.
- The Municipality of Tanagra supplies water to Tanagra, Oinofita, Schimatari and Agios Thomas.
- The Municipality of Chalkida supplies water to Avlida.
- > Water supply to islands of the Regional Unit of Islands of the Region of Attica and the Region of South Aegean with drinking water by EYDAP SA.

In the municipalities of Aegina and Agistri, EYDAP SA provides drinking water, without the participation of EYDAP SA in the operation of the local water supply networks.

In addition, EYDAP SA provides drinking water to the islands of the South Aegean Region (Cyclades etc.), which is transported by ship, using special supplies installed in the port of Lavrio.



Public Entities And Industries Outside EYDAP SA's Area Of Competence

Provision of untreated water by the EYDAP Asset Company through special services with the technical and operational support of EYDAP SA, to public and private entities.

Law 2744/99 and the recent amendment of article 8 of the same law provides the potential to expand the activities of EYDAP SA to areas other than those defined in paragraph 1 of the amended article 8 of the law. 2744/1999.

A prerequisite for any attempted expansion of activities is that EYDAP SA must examine and ensure, on the one hand, the reasonable return on investment and, on the other hand, the possibility of financing the Company with own or private funds for the proper fulfilment of its obligations.

The adoption of Law no. 4053/2012, according to which EYDAP SA may provide the full range of

services defined in Law 2744/1999 outside the area of the Company's competence, through subsidiaries and through the conclusion of planning contracts with local authorities, forms a new development framework for the Company, expanding the market in which it can operate and develop. SUSTAINABILITY REPORT 2023



1.5 Pricing Policy

EYDAP's pricing policy is exercised through the application of the general rules for costing and pricing of water services, which are established by a joint decision of the Ministers of Environment and Energy, Finance, Interior and Agricultural Development and Food, in accordance with the provisions of Article 12 of Law 3199/2003, as replaced by Article 34 of Law 5037/2023.

By the same CMD, the procedures and the method of recovery of the cost of water services in the various uses are also determined, while the tariffs of water services for the various categories of consumers and users are approved by a 5-year decision of RAAEY in accordance with Article 12A of Law 4001/2011, as introduced under Article 11 of Law 5037/2023, repealing the relevant provisions of paras. 1 and 2 of Article 3 of Law 2744/1999.

According to par. 5 of article 114 of Law 4812/2021 "the validity of EYDAP" SAs tariffs for the provision of water services offered to its consumers, which have been approved by the joint decision of the Ministers of Finance, Transport and Networks and Environment, Energy and Climate Change (B` 3188) under D6/2027/16.12.2013, is extended for the period from 1.1.2019 until 2.".

Detailed reference to the Annual Financial Report, page 27



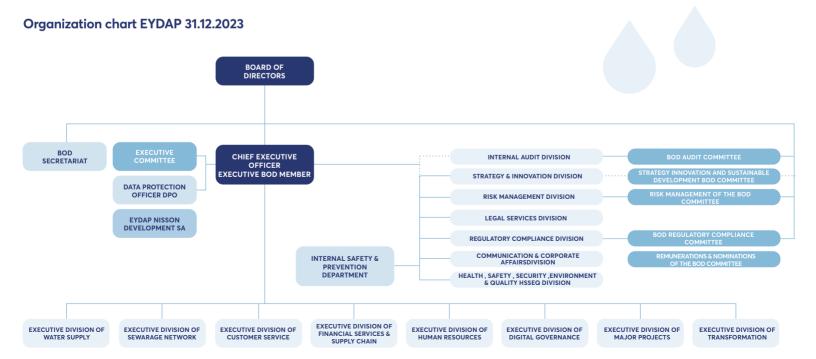
1.6 EYDAP's Organizational Structure

The main operational body of the Company, after the Board of Directors, consists of the CEO, the Deputy CEO and 10 senior executives with many years of experience and dedication to their work.

On 14 September 2023, the Board of Directors met and was constituted as follows:

George Stergiou, Chair of the BoD, Non-Executive Member					
Harry Sachinis, Chief Executive Officer, Executive Member					
Antonis Giannikouris, Non-Executive Member					
Christos Karaplis, Non-Executive Member					
Helen - Maria Kaymenaki, Non-Executive					
Marika Labrou, Non-Executive Member					
Anastasia Martseki, Non-Executive Member					
Marina Mavrommati, Non-Executive Member					
Efthymios Sfikas, Non-Executive Member					
Christos Mistriotis, Non-Executive Member					
Panagiotis Skoularikis, Non-Executive Member					
Emmanouel Aggelakis, Non-Executive Member					
George Alexandrakis, Non-Executive Member					

Termination of office September 6, 2027 June 9, 2027 June 9, 2027 June 24, 2027



Senior Management in the performance of their duties:

- (a) head independent areas of its activity & report directly to the CEO, appointed by a decision of its Board of Directors, following a proposal by the CEO in which the responsibilities of each of them are specified,
- (b) attend the meetings of the Board of Directors, without the right to vote, and may introduce the matters under their responsibility to be discussed, upon proposal of the CEO,
- (c) support the formulation of the Company's strategy and coordinate, direct and control the work of the organizational units under their responsibility,
- (d) coordinate, monitor, direct and control the work of the organizational units under their responsibility, set up Working Groups with persons under their responsibility for specific issues under their responsibility and monitor their work, cooperate with each other to achieve the corporate objectives.

The monitoring by the Board of Directors of the corporate results is carried out on a 3-month, 6-month, 9-month and 12-month basis. The Company's annual and semi-annual results is disclosed after an audit by independent chartered accountants.

In 2023, performance indicators were presented to the Board of Directors on 4 occasions.

The aim of the Organizational Plan is to ensure the sustainability of the Company and its alignment with modern management practices for:

Sustainable
Development/Green
Transition

Optimal use of infrastructure and strengthening of networks

The digital transformation of network management

The
enhancement
of human
resources skills
and updating of
corporate resources

1.7 ...on our Sustainable Development

Our impacts



E Environment

Sustainable management of natural resources and water sources

Protection of ecosystems

Reduction of carbon footprint

Adoption of circular economy principles

4²4 4₂4

S Society

Implementation of services & projects to improve the quality of life of citizens

Ensuring affordable pricing

Adoption of policies to mitigate inequalities

Strengthening local communities with a holistic approach

Protecting the health & safety of employees & consumers

Employee development

Ensuring equal opportunities & right to diversity



Governance

Board composition in line with sustainability principles

Fighting corruption

Financial performance & operational resilience

Effective supply chain management

Protection of personal data.

KPIs

For 2023, following a decision of the Board of Directors of EYDAP SA, the monitoring of 12 main performance Indexes was set

These Index are:

- 1. Efficiency Index in relation to outstanding receivables
- 2. Efficiency Index in relation to operating expenses
- 3. Growth Index in relation to the investment plan
- 4. Efficiency Index including environmental management in relation to unpriced water
- 5. Earnings before tax (EBT) Index
- 6. Incident Severity Index
- 7. Index of consumption of all electricity for water production, treatment and distribution per m3 of produced treated water.
- 8. Index of consumption of total energy (including selfconsumption) for the transport and treatment of wastewater per total treated wastewater
- 9. Turnover index / [Costs of IAS staff salaries + costs of third-party assistance services]
- 10. e-bill customer growth index
- 11. Index of the number of technical complaints about the sewerage network per 1,000 connections
- 12. Index of the number of technical complaints for the water supply network per 1,000 connections

Sustainable Development Policy

EYDAP adopts and implements a Sustainable Development Policy, approved by its Board of Directors. The Policy is fully aligned with its business strategy, vision and values and is the effective implementation of its Strategic Priorities.

The pillars and commitments it has set integrate sustainability into its business operations and development, creating Value for the Environment, Society and Corporate Governance.

The Policy refers to equal access to drinking water of excellent quality at an affordable price, supporting the local community with actions to contribute to local development in projects with social and environmental implications.

The Policy is posted on the corporate website eydap.gr.

The Senior Executives support the formulation of the corporate strategy and coordinate, direct and control the work of their organizational units of responsibility.

Role of the Board in strategy formulation and impact management oversight

The Board of Directors is responsible for overseeing and managing the Company's Sustainable Development issues as part of its strategic planning. During its meetings, it discusses the objectives related to sustainable development issues.

As part of the Sustainability Policy, the Board identifies in the Annual Management Report the non-financial issues that are deemed essential for the implementation of its vision and strategy, taking into account the requirements of its stakeholders. The Report shall include a reference to the way they are managed and the evaluation of these actions on the basis of recognized international standards.

The Board of Directors is assisted by the Strategy, Innovation and Sustainable Development Committee in all the above responsibilities.

Strategy, Innovation & Sustainable Development Committee of the Board of Directors

The Strategy and Innovation Committee was established on 5.4.2021 by Board decision and is composed exclusively of Board members.

On 23.3.2023, by Board decision, it was renamed Strategy, Innovation and Sustainable Development Committee, with a corresponding amendment to its Rules of Procedure.

The Committee formulates the Company's strategy by setting its strategic priorities and objectives in the context of Sustainable Development.

It is informed, analyses, evaluates and advises the Company's Management and the Board of Directors on issues of the Company's general strategy and specifically on issues of strategy in new technologies and innovation, digital transformation, cybersecurity and sustainability through innovative technologies.

The Committee is also responsible for approving the Sustainable Development Report

Following the appointment of the new Board of Directors of the Company on September 14, 2023, the Strategy, Innovation & Sustainable Development Committee was established by Board decision on November 8, 2023. Its term of office is 2 years with the right of extension.

For details, see the Annual Report 2023, page 93 and the Corporate Governance section of the same report.

Sustainable Development Project Team

In January 2023, a Sustainable Development Project Team was set up, consisting of representatives of each Directorate/Division, with responsibility for

- organization and management of a directorate/division executives working team.
- · collecting the necessary data
- following international good practices
- dissemination of information within the company, whenever required
- assisting in the development of a culture of sustainable development
- working with the other members of the Team, under the guidance of their Executive Directors/Directors to carry out the necessary actions for the implementation and execution of procedures in the framework of Sustainability.

Corporate Governance

EYDAP is committed to operate in the framework of corporate governance principles throughout its activities..

- the Company's continuous compliance with national and European legislative and regulatory provisions, which regulate its organisation and operation, as well as its activities.
- the establishment of a framework for self-regulation of the Company's operations by establishing rules that are complementary to the existing regulatory framework and are adopted with a view to enhancing the sound and responsible management and operation of the Company.
- ensuring the transparency, integrity, functionality and effectiveness of the Company's existing system of corporate governance and internal auditing.
- strengthening the confidence in the Company, its employees, partners and customers

Detailed reference is made in the relevant section of the same Report

Digital Governance

EYDAP, through the use of digital technologies and by setting Digital Transformation as its strategic objective, aims to enhance its flexibility and efficiency as a source of value creation, always for the benefit of all its stakeholders and its Sustainable Development.

Reference is made to the "Digital Transformation" section of the same Report.

Policies & Regulations

The Company adopts Policies and Regulations which it updates from time to time

The Policies and Regulations adopted by the Company are posted on the corporate website <u>eydap.gr.</u>

The Policies & Regulations adopted and implemented in 2023 are listed in the "Corporate Governance" section..

Risk Management

Eydap manages its operational risks through a process of identifying, evaluating, managing and controlling potential events or situations in order to provide reasonable assurance regarding the achievement of its business objectives in accordance with the requirements of the COSO Enterprise Risk Management Framework.

Operational risk management is an integral part of corporate strategy formulation and is implemented by the Company's Board of Directors, management and staff.

The category of ESG risks has been included in the Operational Risk Register

Reference is made to the topic in the section "Non-financial risks" of the same Report.



ISO Certifications

Acknowledging the principles of Corporate Governance, the Company has a system of structured procedures certified with ISO

ESYD, ELOT ENISO/IEC 17025/2017, No.192-7, Valid until: 10-01-2025
ESYD, ELOT EN ISO/IEC 17025/2017, No. 862-3, Valid until: 03-03-2025
ESYD, ELOT EN ISO/IEC 17025, No. 856-4, Valid until:: 11-06-2024
ISO 9001 Certification Body : TUV Hellas, Valid until:: 25/05/2025
ISO 9001 Certification Body: TUV Hellas, Valid until: 25/05/2025
ISO 9001 Certification Body: TUV Hellas, Valid until: 25/05/2025
ISO 9001 Certification Body: TUV AUSTRIA, Valid until: 25/02/2025
9001:2015 Certification Body: TUV NORD HELLAS, Valid until:: 26/11/2025
9001 & 45001, Certification Body : BQC, 10/12/2023
9001 & 45001, Certification Body : BQC, 15/02/2024 RENEWAL OF ACCREDIATION - EXPIRY DATE 10/12/2026
At the stage of developing Quality Management System in accordance to 9001
At the stage of developing corporate social welfare system, in accordance to SA 8000
At the stage of developing a system in accordance to 14001

Development and implementation of the Quality Management System according to the ISO 9001 standard is to be completed in 2024

1.8 Corporate Participations & Recognition

EYDAP is a member of Greek, European and International Associations that promote international cooperation and monitor developments related to sustainable water management.

Membership

- UN Global Compact Global Compact Network Greece
- Association of Public Limited Companies and Entrepreneurship
- · Aqua Publica Europea
- Technical Chamber of Greece
- Hellenic-American Chamber of Commerce
- Hellenic Institute of Entrepreneurship & Sustainable Development
- Hellenic Institute of Customer Service
- Global Water Operators' Partnership Alliance, UN Habitat
- Hellenic Network for Corporate Social Responsibility CSR HELLAS
- Hellenic Association of Advertisers
- International Commission for the Conservation of Industrial Heritage
- Institute of Energy of South East Europe
- Hellenic Federation of Enterprises
- Association of Chief Executive Officers
- WOMENEXECS ON BOARDS
- · Council on Competitiveness of Greece

Participation

- · European Benchmarking Cooperation
- National Consumer and Market Council
- ATHFX FSG Index
- Corporate Responsibility Institute
- Brain Regain



Global Compact

EYDAP declares its commitment to adhere to the 10 principles of the Global Compact by publishing its performance on an annual basis.

Table of Contents of the 10 Principles with the relevant references in the Report..



Aqua Publica Europea (APE)

Agua Publica Europea (APE) is an international non-profit association founded in 2009, whose members are exclusively public water and wastewater service providers whose purpose is to promote and strengthen public water and wastewater management at European and international level and to address governance and policy issues from the perspective of public water and wastewater management.

APE facilitates and enhances the exchange of expertise and the implementation of joint projects between its members with a view to international policy making in these areas by promoting dialogue between public providers, the business sector, academia and various international organizations.

EYDAP has been a member of Aqua Publica Europea (APE) since January 2017.

As part of its participation in APE, EYDAP has been actively involved in the following:

- Formulation of the new Urban Wastewater Treatment Directive that will enter into force in the last quarter of 2024
- · Investigation of the presence of PFAS in surface waters in Europe and their significance
- · Circular economy policies in the EU
- · Water reuse and non-drinking water uses
- Exchange of management practices and reuse of sludge produced during urban waste water treatment, its thermal treatment and nutrient recovery
- Development of living labs on water and wastewater management



1.9 Financial Performance

In 2023 EYDAP

1 increased turnover by 2.4%
1 reduced operating costs by 1.8%.

All efficiency indicators showed a significant improvement

despite inflationary pressures and the tariff being stable since 2013.

The Company prioritized the execution of its investment plan, increasing the implementation of the investment program by 45%

compared to 2022

High energy costs contributed to lower water demand during the winter months, however, water consumption benefited from the prolonged high temperatures during the summer period of the year and showed a slight increase of 0.6%.



Key financial results

Detailed financial results in the Annual Financial Report.





	2022	2023	%
Business units/operations	3	3	
Turnover	343.5 mil. €	351.6 mil. €	+ 2.4%
Assets (€ thousand)	1,467,858	1,479,046	
Total assets (€ thousand)	859,949	862,390	
Total water consumption	388.2 mil. m3	387.7 mil. m3	- 0.1%
Total operating costs (sum of Cost of Sales, Administrative Operating Expenses, Disposal Operating Expenses and Impairment of Financial Assets)*	335.8 mil. €	329.8 mil. €	- 1.8%
EBITDA (earnings before interest, taxes, depreciation, and amortization)	39 mil. €	60.8 mil.€	+ 56%
EBITDA margin	11.35%	17.3%	
EBIT (earnings before interest and taxes)	0.117 mil. €	21.5 mil. €	+ 18.3%
EBIT margin	0%	6,1%	
Earnings before taxes	10.6 mil. €	28 mil. €	+ 163%
Earnings after taxes	5 mil. €	20.3 mil. €	+ 302%
Net profit margin	1.5%	5.8%	
Free Cash Flows to the Firm The Company applies a cash management regulation for the continuous monitoring of its cash flow**	-79.6 mil. €	6.5 mil. €	

The total consumption in year 2023 remained at approximately the same level as in year 2022, showing a minimal decrease of -0.1%.

^{*} The change was mainly due to a 26% decrease in electricity costs (-€11.5 million) and a 3% decrease in staff salaries and expenses (-€3.4 million). Costs were negatively impacted by a €12.1 million increase in provisions (+112%).

^{**}mainly due to the disbursement in 2022 of EUR 157 million to EYDAP Fixed Assets Company for the final settlement of the additional cost of untreated water for the years 2013-2020, for which a provision had been made at 31.12.2021.

Shareholder composition

Shareholder Composition 31.12.2023		2022			2023	
	Shares	Shareholders	%	Shares	Shareholders	%
Greek State	53,250,001	1	50%+1 share	53,250,001	1	50%+1 share
HRADF SA	12,069,739	1	11.33%	12,069,739	1	11.33%
Legal Entities	32,708,870	318	30.72%	31,910,396	284	29.96%
Natural Persons	8,471,390	21,615	7.95%	9,269,864	21,194	8.71%
Total	106,500,000	21,935	100.00%	106,500,000	21,480	100.00%

Key Share Data EYDAP SA 2023 Number of Shares = 106,500,000

Share price at the end of the year/period = €6.09

Year-end / period-end capitalization = 648,585,000

The Board of Directors of the Company at its meeting on 24.04.2024 approved the proposal to the Annual General Meeting of Shareholders for the distribution of dividend, in accordance with articles 159, 160 and 161 of Law 4548/2018, in the amount of ten cents (Euro 0.10) per share, (total gross amount in Euro 10,650 thousand).

Our effects

For EYDAP, the existence of positive financial performance based on ESG criteria constitutes:

- > Practical application of business ethics
- > Implementation of corporate continuity
- > A key factor in the transformation of the company in line with its strategic objectives
- > Satisfaction of all its stakeholders.

Economic Strategy

EYDAP identifies, categorizes and rates operational risks and implements preventive action plans to address potential credit risk, liquidity risk, market risk, regulatory risk, etc...

The identification of risks and their management is detailed in the Annual Report 2022 (pages 31-41). \rightarrow

EYDAP operates in accordance with the Corporate Governance Code, National and EU Law (Tax Law, International Financial Reporting Standards) and the Internal Operating Regulations..

The above constitute a framework that safeguards the interests of all stakeholders. For the proper implementation of the provisions of the above framework, EYDAP is subject to regular audits by an Audit Firm.

Investment Plan 2023

€44.2 million

the absorption of the investment plan

+45%

compared to 2022 (€30.45 million)

+140%

compared to that of 2021 (€19.3 million)

The 2024-2033 investment plan

€958.7 million

Major projects in East Attica

Construction of sewage networks and pipelines, construction of a Wastewater Treatment Plant in Rafina and Marathon, construction of a network for the reuse of recycled water from the WWTPs, management, final treatment and utilization/disposal of the biosolids produced by the WWTPs of East Attica.

€681.6 million

Water supply network projects

Reinforcement of the primary supply network, optimization - modernization of the secondary network, modernization of water supply facilities, installation of 2 million household smart meters, expansion of activities in new areas e.g. Kinetta, Mandra in Idyllia, Total Municipalities of East Attica.

€364.5 million

Sewerage projects

Upgrading of sewerage network, rehabilitation - upgrading of old main sewerage network pipelines, reconstruction, repairs of sewerage network's sewage pipelines and construction of branches, modernisation of sewerage network facilities, expansion of activities in new areas e.g. Agios Stefanos, Kallithea Penteli, Aɛanteio, Thriassio, Megara, Koropi, upgrading of Wastewater Treatment Plants in Thriassio, Megara, Metamorphosis, Psyttaleia.

€103.8 million

Projects in buildings, digital governance and transformation

50% of the project budget is financed by the EU

Pricing Policy

EYDAP's Pricing Policy is exercised through the application of the general rules of costing and pricing of water services to be determined by a ministerial decision, while the tariffs for water services for the various categories of consumers and users are approved by a fiveyear decision of the RAAEY.

Until the new tariffs are approved, the validity of the company's tariffs shall be extended.

EYDAP's existing tariffs are tiered incremental both in order to protect the water resource and to ensure citizens' access to our services.

The tiered incremental tariff has the following general characteristics:

- An increase in water consumption beyond a certain point leads to a shift towards monthly water consumption scales that correspond to a higher water price per cubic meter. Therefore, an increase in water consumption beyond a certain point implies a disproportionate increase in both consumer charges and the revenues of EYDAP from the provision of water services.
- · Limits overconsumption of water and acts as a protective factor for the natural resource

The tariff for wastewater services consists of 75% of the water tariff for the general tariff.

Refer to our service pricing in the "Customer Service with Security -Affordable Tariff" section of the same report.

Taxonomy Regulation

The overall economic activity includes only eligible activities under the EU Taxonomy Regulation, which is the European Taxonomy System for environmentally sustainable economic activities.

For details see the relevant section of the same Report.



Our approach to taxation

We are committed to complying with all tax regulations in all processes in which we operate. We do not operate through artificial structures nor do we structure our business in ways designed to avoid taxation

We do not have a presence in so-called low-tax countries. Although taxation is always among the many considerations when making business decisions, it is not the main factor in the decision-making process.

Tax management and governance

Given that EYDAP SA operates within the Greek territory, it is a given that it is subject to all laws and regulations governing limited liability companies within the Greek territory. The purpose of the tax function is to support and enable business objectives, while ensuring compliance and preventing or minimizing tax risks. The Company fully complies with the Code of Tax Procedure, Law 4172/13 and Law 4174/13 and the related decisions and circulars.

The Company has been subject to the tax audit of the Certified Public Accountants, in accordance with the regime provided for by the provisions of par. 5 of article 82 of Law 2238/1994 (fiscal years 2011 and 2013) and by the provisions of article 65A of Law 4174/2013 (fiscal years 2014 to 2022).

For the fiscal year 2023 the Company has been subject to OEL's tax audit as provided for by the relevant provisions, (reference to the annual report p. 305). This audit is in progress and the relevant tax certificate is expected to be issued promptly.

Strategic decisions are taken by the Company's Board of Directors, following recommendations from the organizational units that take into account any tax charges. The recommendations indicate the tax risks that may arise from taking the relevant action.

The Company's Management and Finance Department are responsible for ensuring compliance with the tax legislation.



The successful completion of the Company's transactions with the Athens Public Financial Service for the Taxation of Limited Liability Companies is certified by the receipt of the Tax Compliance Report of the Independent Certified Public Accountant, in accordance with the provisions of article 65A of the Code of Tax Procedure (Law 4174/2013).

The Company's management makes provisions in the financial statements for tax risks as reflected in the financial report.

Detailed reference in the Annual Financial Report p. 305.



Interactions with tax authorities

We ensure that the tax profile of our activities is aligned with the substance of our business operating structures. Ensuring the principle of equidistance is achieved through the preparation of an intra-group transaction documentation file in accordance with the letter of the law, which requires that intra-group transactions be carried out on an arm's length basis.

Tax planning

We ensure that the tax profile of our activities is aligned with the substance of our business operating structures. Ensuring the principle of equidistance is achieved through the preparation of an intra-group transaction documentation file in accordance with the letter of the law, which requires that intra-group transactions be carried out on an arm's length basis.

Tax Risk Management

The Group has recorded a provision in the financial statements to address the risk of tax audits or other unforeseen events

Risks related to **CLIMATE CHANGE**

The Company, with full recognition of the impact of climate change on water and wastewater companies such as EYDAP, has included these in its business risk register and has already established contingency management plans and specific procedures.

In this context, it should be noted that according to Article 7 "Obligation to supply untreated water" of the current contract with the Greek State: "The State is obliged throughout the Contract Period to supply the Beneficiary with Untreated Water, in accordance with the terms of this Contract and in any case on the basis of the criteria set out in Articles 8 (Quantitative Characteristics) and 9 (Qualitative Characteristics) of this Contract."

In relation to our commitment last year to apply the TCFD recommendations, due to the incorporation of these recommendations into the new IFRS/ISSB international standards, the Group is in the process of reviewing the adoption approach in combination with FSRS



Fixed benefit plans and other pension schemes

€293,387 thousand

Estimated value of the Fixed Benefit Plans in the Company's Financial Statements as at 31.12.2023.

This liability is covered by the Company. There is no Professional Fund (independent of the Company) covering this liability.

€24,357 thousand

The value of the assets of 2 of the 4 plans (special lump sum accounts) at 31.12.2023, and covers 23% of the corresponding liability.

These assets have mainly been generated by employee contributions. This amount is held in the Company's Reserve and Liquid Assets.

100%

employee participation in these plans

except for the health care plan where certain categories of employees, such as engineers, opt for their trade health fund.

€357 thousand

Corresponding expense for the Company, at 31.12.2023

for certain categories of employees such as engineers, lawyers and doctors, except for the Fixed Benefit Plans.

Government Financial Assistance

The Company is subsidized by the European Union through the Greek government to finance certain projects. In addition, the Company's customers (including the State and local authorities) participate in the financing of the initial cost of the network development (meters, network connections, etc.) or its upgrade.

The related one-off fees charged to customers prior to 30 June 2009 (i.e. earlier than the effective date of EDDPHA 18, which was not applied retroactively), were accounted for by the Company as deferred revenue and recognised as revenue over the lifetime of the related fixed assets.

With the adoption of DPHA 15, the amount of €33,259 thousand, which was included as deferred income in the Statement of Financial Position as at 1 January 2018 under the line item "Investment Subsidies and Consumer Participations", was recognised in the retained earnings of the Company and the Group.

The above grants and 22% royalty income are accounted for when received and are shown in the Statement of Financial Position under long-term liabilities. These amounts represent deferred income and are amortized over the useful lives of the related assets when they are brought into use. Amortization of grants and 22% royalty income is shown as a deduction from depreciation of fixed assets in the income statement.

In addition to the above subsidies, the Company has also received other types of state subsidies, such as the concession of the island of Psyttaleia used by EYDAP S.A. for the operation of the wastewater treatment plant.

€164,829 million

The amortized value of the subsidies at 31.12.2023

€21,049 thousand

The total value of subsidies (amortizable) received by the Company in 2023

€753 thousand

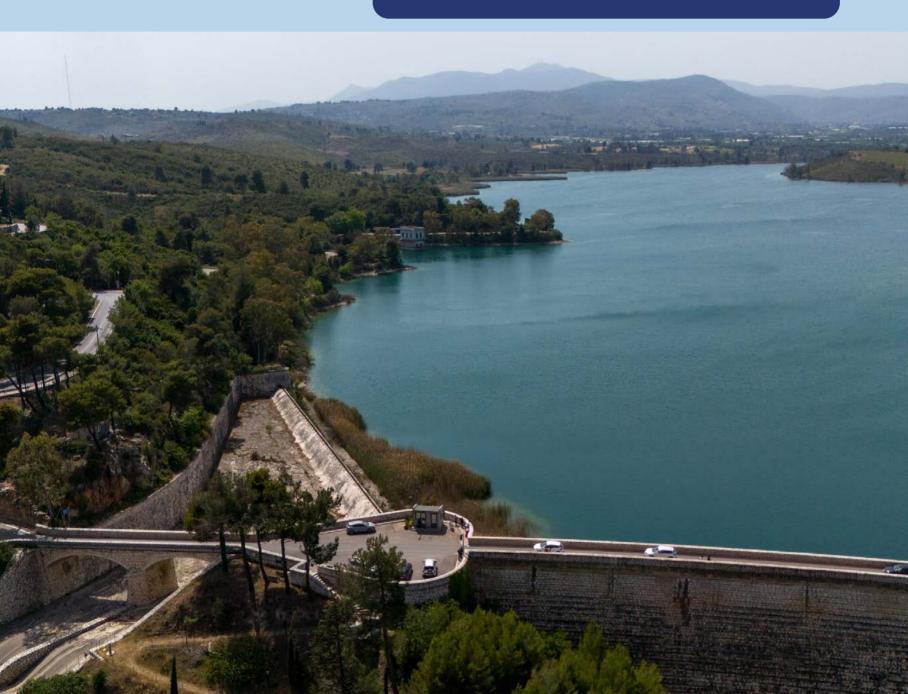
The research subsidies included in other operating income (non-amortizable) received by the Company in 2023.

Donations in cash

The Company does not make donations, cash or non- cash, to political persons, political parties.

Compliance with regulations and laws and non-imposition of fines

As a result of compliance, no fines were imposed in 2023 in relation to the Company's financial activity.



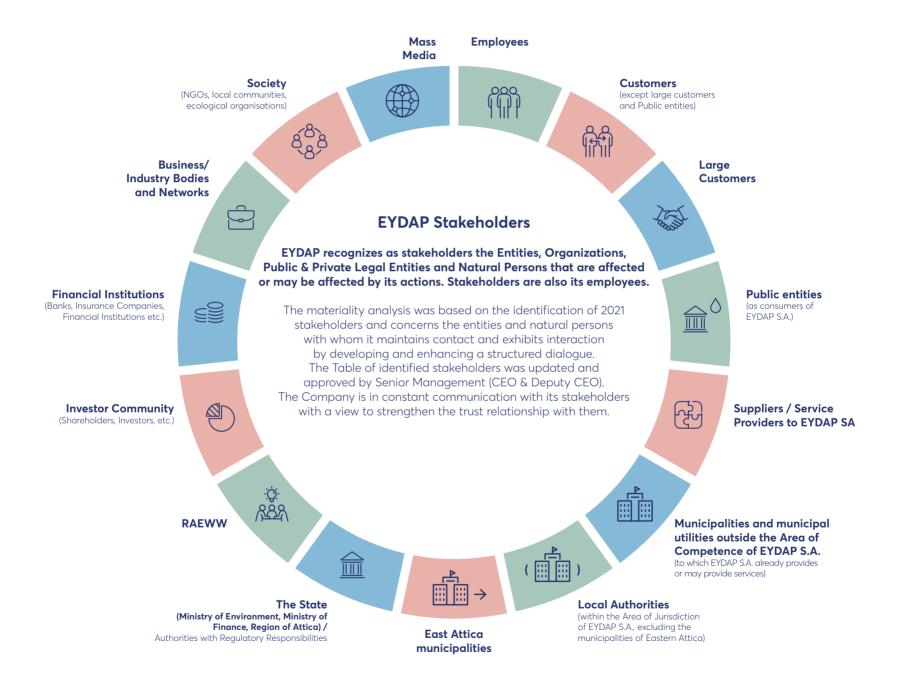
MATERIALITY **ANALYSIS FOR SUSTAINABLE DEVELOPMENT**

Linking material topics to the Sustainable Development Goals

In 2021, EYDAP adopted a long-term Sustainable Development Strategy aiming at its sustainable transformation and further strengthening its leading position in Greece's water market.

The highlighting of essential issues are the strategic pillars of the Company's Sustainable Development and are linked to short and long-term goals, KPIs, actions and initiatives.

2.1 Dialogue with the Stakeholders



Stakeholder table – ways of communication

Key Identifi	ed Stakeholder Groups	Frequency and Ways of Communication
	Employees	 Daily in person and by email Inspections Via Intranet (thalassa) Training Participation in annual workshops Weekly electronic magazine "I PIGI MAS" Participation in the prioritisation process of Material topics Voluntary actions Annual Sustainable Development Report Participation in Annual Workshop
	Customers (except large customers and Public entities)	 Personal contact (Regional Centers) - email 24hour telephone service 1022 Social media Corporate website Click2Call: charge-free service eEYDAP & EydApp: digital processing of requests Customer satisfaction survey Participation in the prioritisation process of the of Material topics
	Large Customers	 Personal and email communication 24hour telephone service 1022 Click2Call: charge-free service eEYDAP & EydApp: digital processing of requests Participation in the prioritisation process of Material topics
	Public entities (as consumers of EYDAP S.A.)	 Personal and email communication 24hour telephone service 1022 Click2Call: chargefree service eEYDAP & EydApp: digital processing of requests Participation in the prioritisation process of Material topics
₩	Suppliers / Service Providers to EYDAP SA	 Personal and via email communication Onsite visits Continuous calls for tenders for projects Participation in the prioritisation process of Material topics
	Local Authorities and municipal utilities outside the Area of Competence of EYDAP S.A. (to which EYDAP S.A. already provides or may provide services))	 Personal and email & telephone communication Corporate Website Participation in the prioritisation process of Material topics
()	Local Authorities (within the Area of Jurisdiction of EYDAP S.A., excluding the municipalities of Eastern Attica)	 Personal and via email communication Telephone communication Corporate Website Participation in the prioritisation process of Material topics

Key Identific	ed Stakeholder Groups	Frequency and Ways of Communication
<u>₽</u>	East Attica municipalities	 Ongoing personal and email communication on project effectiveness Creation of a dedicated website named "Clean Water" Information events with the presence of local authorities Open discussions with the public Participation in the prioritisation process of Material topics
	The State (Ministry of Environment, Ministry of Finance, Region of Attica) / Authorities with Regulatory Responsibilities	 Personal and email communication Participation of EYDAP staff in a legislative committee Corporate Website Participation in the prioritisation process of Material topics
<u>γ</u> σγ .β.	RAEWW	 Personal and email communication Participation in the prioritisation process of Material topics
	Investor Community (Shareholders, Investors, etc.)	 Personal and email communication Extraordinary and ordinary shareholders' meetings on an annual basis Financial results on an annual/ semiannual basis Nonfinancial reporting Notification of current business developments (press release) Participation in the prioritisation process of Material topics
	Financial Institutions (Banks, Insurance Companies, Financial Institutions etc.)	 Personal and email communication Participation in the prioritisation process of Material topics
	Business/Industry Bodies and Networks	 Personal and email communication Participation in the prioritisation process of Material topics
888	Society (NGOs, local communities, ecological organisations)	Corporate WebsiteEmailParticipation in the prioritisation process of Material topics
	Mass media	 Press releases Press Briefings Corporate website Social media Participation in the prioritisation process of Material topics

The frequency of communication with stakeholders is tailored to the specificities and needs of each group.

2.2 Materiality analysis

Following the new GRI Standards (GRI Standards 2021), EYDAP S.A. in 2023 has identified, assessed and prioritised the impacts of the Company's activities, positive or negative, actual or potential, on its external environment (impacts on the economy, the environment, people and the wider society).

Through the process of identifying its impacts, EYDAP has defined its material Sustainability Issues, i.e. those issues that reflect the Company's most significant impacts on the economy, the environment and society.

Next, the methodology followed in the materiality analysis is presented:



Identification of the Company's positive and negative impacts

Initially, EYDAP, through interviews with relevant departments, identified its positive and negative impacts, actual or potential, affecting the economy, the environment and society.

2. Assessment and prioritisation of the Company's impacts

At this stage, the Company proceeded to evaluate the impacts identified by the internal meetings and to prioritise those. The assessment and prioritisation were carried out with input from members of senior management. The most significant impacts were grouped into broader categories under 14 material topics, which are linked to all three ESG pillars (Environment, Society, Governance).

2.3 Assessment and prioritisation of material topics

The finalised material topics were assessed and prioritised by the key stakeholders that affect the Company and are affected by its activities. Specifically, an online survey was conducted in which representatives from the identified stakeholder groups participated in order to evaluate and rank the material topics that emerged from the identification of EYDAP's impacts.

Prioritisation of material topics by stakeholders



Sustainable management of natural resources/ water supply resources



Health and safety of workers and consumers



Protection of ecosystems



Adaptation to climate change



Fighting corruption



Employee training and development



Labor practices



Local communities



Economic performance



10.

Diversity and equal opportunities



11.

Circular economy



Attracting and retaining talent



Supply chain management



Protection of personal data

EYDAP's response and the management of material impacts is the content of this Report.

2.4 Linking Material Topics to ustainable Development Goals





3.

ENVIRONMENT

ESG



MATERIAL TOPIC

3.1 Sustainable Management of Natural Resources/	62	3.3 Climate Change Adaptation	78
Water Supply Resources		3.3.1 Emissions	78
3.2 Protection of Ecosystems	72	3.3.2 Energy	88
3.2.1 Protection of Marine Ecosystem	72	3.3.3 Climate Change Mitigation Strategies	96
3.2.2 Protection of Biodiversity	76	3.4. Circular Economy	104
		3.5 Regulatory & Environmental Compliance	119





3.1 Sustainable Management of Natural Resources/ Water Supply Resources

The main axis of sustainable development of EYDAP is the Sustainable management of the water cycle and the general reduction of the Company's environmental footprint.

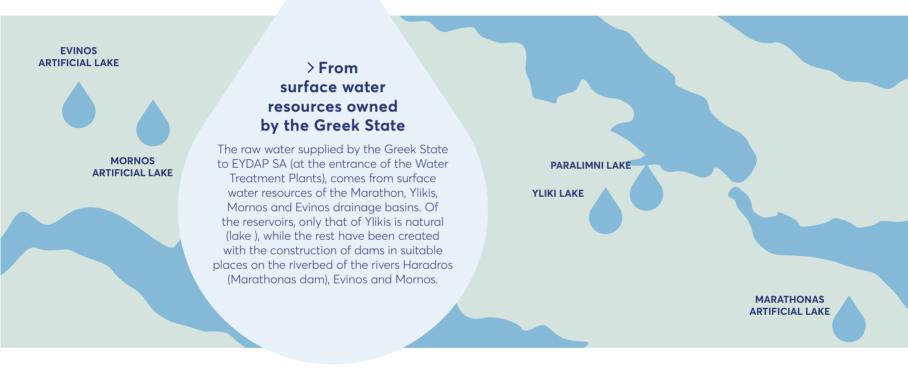
The Company, with the responsibility of being the provider of water supply services in approximately 40% of the Greek population and as a provider of high expertise in water resources management issues, with continuous new technologies in its actions, ensures their rational management, i.e. the exploitation of natural resources without harming the environment but taking care of it and protecting it.



Our impacts

1. Sustainable management of reservoirs

EYDAP SA procures raw water:



> From underground water resources owned by EYDAP SA and the Greek State

The water of the underground water resources can be utilized depending on their availability and their use policy, with the function of:

20 boreholes in Mavrosouvala owned by EYDAP SA, with a total annual pumping capacity of approximately 41 million m³ of water/year

68 boreholes owned by the Greek State, with a total annual pumping capacity of approximately 138 million m³ of water/year

Based on the current operating conditions, EYDAP's water intake sources can be separated as:

- > Main water sources: Mornos, Evinos.
- > Auxiliary water sources: Marathon (for the supply of Galatsiou WTP) and Yliki (in emergency cases).
- > Backup water sources: underground water resources boreholes.

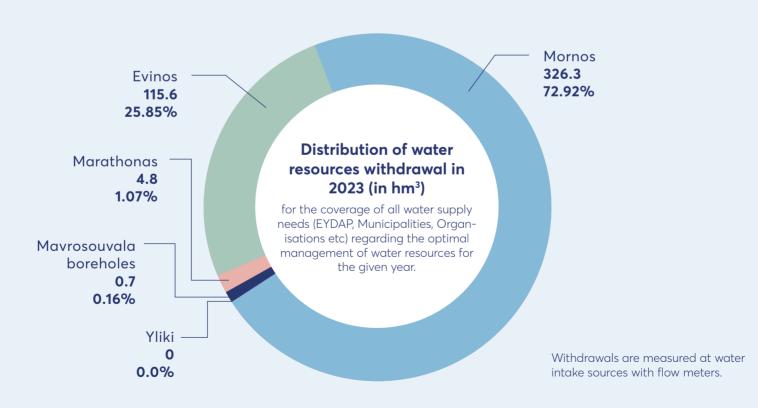
The reservoirs are managed with the main objective of the quantitative and qualitative sustainability of the resource.

EYDAP SA ensures the protection of reservoirs by: :

- > the observance of strict legislation (Sanitary Decree A5/2280/1983 as in force) "for the protection of the waters used for the water supply of the capital region from pollution and contamination" and of PD 51/2007 concerning the definition of measures and procedures for the integrated water protection and management in compliance with the provisions of Directive 2000/60/EC
- > Control of projects and activities in the protection zones of the reservoir catchments
- > Sample measurements regarding the water quality of the reservoirs.

covering current needs.

The applied water resource management methods are characterized by: Science-based Efficiency Sustainability as they do not cause the exhaustion of water resources in the future by



2. Sustainable management of water supply network & assets (SMART GRID)

Guided by the sustainability of the resource as well as the coverage of water supply needs, EYDAP manages water demand, developing leakage reduction programmes (pressure management, water supply zones, immediate repair of damages, etc).

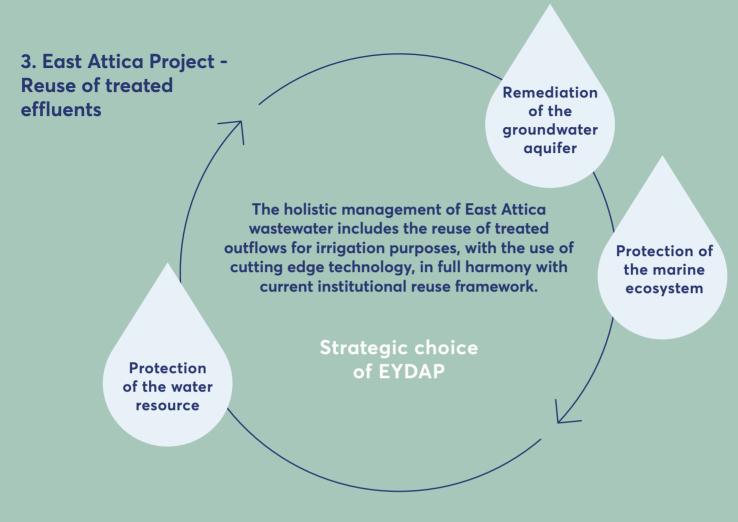


"Smart Grid"

The smart grid regulates and controls production and distribution of the resource and aims to the smart interconnection of consumers to production with the ultimate goal of a more economical and safer network with reduced losses.

In the context of transformation aiming at the modernization and optimization of network and assets management, EYDAP is in the process of developing a "Smart Grid".

Analytical reference in section "Reliable Water Supply Network" of the same report.



Analytical reference to the East Attica Projects and their impact in section "EYDAP Sewerage Network - Wastewater Treatment & Collection - Projects in East Attica"

4. Tiered Tariff

The tiered tariff acts as a deterrent to the waste of the natural resource and makes consumers aware of its reasonable use.

Reference to the pricing of our service in section "Secure Customer Service – AffordableTariff" of this report

5. Hadrian as Water Resource – Pilot programme CULTURAL HIDRANT

The Hadrian Aqueduct is a unique multi-complex underground hydraulic and water drainage project.

EYDAP constructs network for the use of the Hadrian Aqueduct in Chalandri, with the co-financing of EU (UIA Cultural HID.R.A.N.T.).

- > 6 km length
 The first non-potable water network of EYDAP for the irrigation of urban green
- Irrigates the surrounding area of 6 schools, 1 kindergarten and 17 parks/green areas and municipal redevelopment as well as 45 private gardens
- Annual saving>10,000 m3 of drinking water and45,000-90,000 m3 total amount of of water

3,133,296 euros Total budget of European funding for Chalandri



- It passes underground of Attica, through one of the largest tunnels of the Roman era, from Parnitha to Kolonaki at a length of 23.7 km (the reinforcing aqueducts not included).
- It carries water drained from the underground aquifer along its whole length.
- The design, realization and its longitudinal operation makes it an important monument of ancient hydraulic technology.



Monitoring of Hadrian Aqueduct Water

The control of the quantity and quality of Hadrian water is planned to be done with a modern central digital system. For this purpose, several online instruments are planned to be placed in the water tanks and in the under construction network.

Regulatory Compliance - HADRIAN AQUEDUCT

For irrigation water, all specifications, controls and their periodicity, as dictated by the Greek legislation, will be met to the fullest extent, in full harmony with the European Legislation.



Honorary Distinction for the Hadrian Aqueduct

Reference is made at the chapter 1 of this Report.



Synergies for the Holistic Management of the Hadrian Aqueduct – Project Development

> In May 2023, a 10-year Memorandum of Cooperation was signed between the Ministry of Culture & Sports and EYDAP with the aim to regulate and clarify the responsibilities of the two co-competent institutional bodies in accordance to the law.

EYDAP was recognized as the exclusive competent administrator of the water of the Hadrian Aqueduct with ownership on the pumping facilities and water distribution networks throughout its route in Attica and the Ministry of Culture and Sports as the competent institutional body and custodian of Cultural Heritage.

- > Through the cooperation with the Ministry of Environment
- · Water use and water transfer permits were issued via a pipeline network in the Municipality of Chalandri
- · An attempt is made through the Water Directorate of Decentralised Administration of Attica to officially map all the wells of the Hadrian Aqueduct, that in future may become water intake points by the Water Directorate
- The boundaries of the Protection Zones were determined at 200m from the monument
- · A proposal was submitted in December 2023 for the inclusion of the Hadrian Aqueduct in the Watershed Management Plan during the CONSULTATION of the 2nd REVISION of the Management plan of YS 06 ATTICA in the water resources of Attica for non-potable water uses, with its under study/construction organized irrigation network of EYDAP for irrigation and other uses.
- > EYDAP aiming at the full use use of the Hadrian Aqueduct participates in the planning of an Integrated Spatial Investment (ISP) proposal that falls under the Sustainable Urban Development axis of the NSRF 2021-2027, in collaboration with the Ministry of Culture & Sports, the Municipality of Attica Region and the Municipalities that are on its route.

In April 2023 were completed:

A. Preliminary Studies for the construction of irrigation networks from the Hadrian Aqueduct Municipalities, with water from the Wells:

- No.45 of the Hadrian's Aqueduct, Municipality of Psychico
- No.157 of the Hadrian's Aqueduct , Municipality of Irakleio
- No.192 & No.215 of the Hadrian's Aqueduct, Municipality of Metamorphosis
- No.137 of the Hadrian's Aqueduct, Municipality of Marousi, Higher School of Pedagogical & Technological Education
- No.124 of the Hadrian's Aqueduct, within the Olympic Athletic Centre of Athens OAKA, for the irrigation of certain areas of the Municipalities of N. Filothei Marousi
- No.224 & No.239 of the Hadrian's Aqueduct, Municipality of Kifisia
- No.257 & No.289 of the Hadrian's Aqueduct, Municipality of Acharnai

B. Final Studies for

- The construction of an irrigation network in the Municipality of Athens with water from the Well numbered 18A of the Hadrian's Aqueduct
- The supply of a new irrigation tank of the Olympic Athletic Centre of Athens OAKA, from the Well numbered 124

17 million euros

Estimated total project budget for the Hadrian Aqueduct for all 8 Municipalities

Project Implementation

"Use of Hadrian Aqueduct water for the irrigation of green areas of the Municipality of Chalandri"

Object of the project is the construction of an irrigation network for the transfer and distribution of water from the Hadrian Aqueduct, at irrigation areas within the Municipality of Chalandri, from wells numbered 85, located in common green area of Kodrou Street and well numbered 102, located in common green area of El Alamein Street. The project includes pipeline network for the transfer and distribution of water, the electromechanical equipment for pumping water from the wells and the electromechanical equipment of the reformation tanks.

Project auction 25.04.2023

Signing of contractor's agreement 17.10.2023

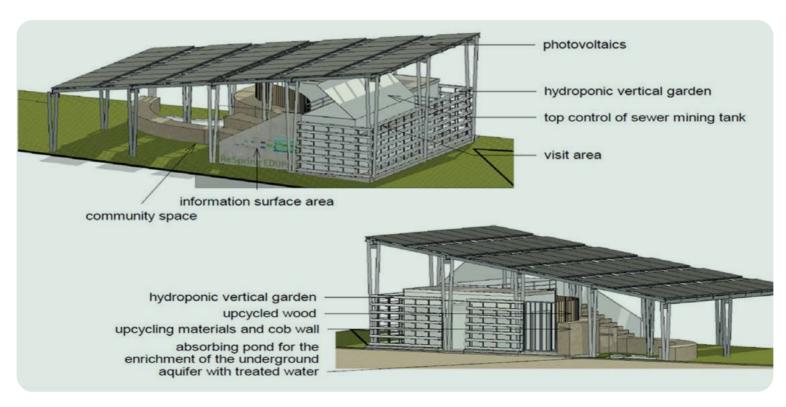
Start of construction works January 2024.

6. Sewer Mining

The "green"" technology Sewer Mining is an innovative, flexible and energy autonomous circular economy solution, developed by EYDAP in collaboration with the National Technical University of Athens as part of the European Funded IMPETUS Project. According to this, sewage is extracted directly from the local sewerage network and treated in portable unit and high quality water is produced at the point of demand suitable for irrigation and industrial use.

A preliminary architectural study was conducted, for the construction of an innovative shell for the Sewer Mining Unit in search of an architectural solution for the needs of:

- installation of rooftop solar panels for the unit's energy autonomy
- protection and aesthetic upgrading of the unit
- · mitigation of carbon footprint
- · highlighting of the unit as a hot spot for training and community awareness in water saving matters, circular economy and innovative applications
- submission of a proposal for subsidy to the 2nd Open Tender for Innovation of ARSINOE



Reference in section "Circular Economy" of the same report .



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7. R&D in water resources management

- > EYDAP is monitoring through research the modern application trend Nature Based Solutions (NBS) in the context of circular economy and water reuse. The UPWATER project is in progress, developing tools and methods for the monitoring of the quality and level of underground aquifers in specific areas of Athens, for the enrichment of aquifer with high quality, pollutant free, reused water (https://www.upwater.eu/).
- > The innovative project RHE-Mediation implements quaternary treatment photo-bioreactors at the Thriassio Pedio Wastewater Treatment Plant. Among other, the system performance in terms of binding the so-called "permanent chemicals" is under study (https://rhemediation.eu/).

EYDAP studies the potential of reusing wastewater from the Thriassio Pedio Wastewater Treatment Plant.

8. Extroversion & diffusion of innovation

Participation of EYDAP in 36 conferences

In 2023, the Company after mapping the international evolutions in the world market and with the aim to align with global sustainable development strategies, participated in 36 conferences in Greece, Europe, America and Asia. Conference reports and video presentations are available in digital form to Company executives.

The Research Centre of EYDAP became a water innovation information centre through the following actions in 2023:

: July 2023

Meeting event with the research community.

The event included presentations on EYDAP research and an interactive session, where guests had the opportunity to discuss with specialized researchers on proposals and management of European and national funded projects related to effluent treatment, drinking water, critical infrastructure, digital transformation and cybersecurity.

October 2023

RHE-MEDiation Workshop having as main subject the contemporary challenges in effluent management

and the following steps of EYDAP, with guests from different departments of EYDAP, Universities (National Technical University of Athens, National & Kapodistrian University of Athens), Research Bodies (National Centre for Scientific Research Democritus, Hellenic Centre for Marine Research), Municipal Enterprises for Water Supply & Sewerage, State Authorities, (Ministry of Environment & Energy), large Groups from the energy sector and Private Enterprises interested in water quality remediation and improvement technologies, based on natural environment.

October-November 2023

European meetings for TRINEFLEX and UPWATER in Athens

More than 60 guests from 9 European countries were welcomed by the Research Centre of EYDAP for the needs of the research programme TRINFEFLEX. In November the partner of the project UPWATER were invited to Athens. They were guided to the pilot project of the Kifisos basin and visited the water reuse unit through sewer mining at the Plant Nursery of the Municipality of Athens as well as the biggest Wastewater Treatment Plant in Europe, at Psyttalia.



3.2. Protection of ecosystems

3.2.1 Protection of marine ecosystem

Key concern of EYDAP is to preserve the good environmental status of the marine ecosystem. The Company, in the context of its activities, takes all necessary measures to ensure its protection.



Our impacts

WWTPs design & operation

WWTPs, through the collection and treatment of urban wastewater, consist of key environmental infrastructures for the protection of marine receptors.

The treated effluent of the WWTPs discharge in the sea free of their pollutant load at a rate of approximately

95%

The treated effluents from the Psyttalia and Thriassio WWTPs end up directly in the Saronikos and the Elefsina Gulf respectively, while the treated effluents of Metamorphosis WWTP are discharged to Saronikos Gulf, through its main receiver, Kifisos river.

In 2023, EYDAP installed three fixed telemetry stations in the Kifissos River, which records and transmits in real time the variation of parameters - indicators for possible pollution of this sensitive ecosystem.

In September 2023, EYDAP took over the Operation and Maintenance of the Wastewater Treatment Plant of Megara, whose treated effluents are dicharged in the Saronic Gulf.





The operations at Psyttalia WWTP, beginning, in 1994, were a milestone in the improvement of the Saronic Gulf marine ecosystem, which in previous years had dramatically downgraded due to discharge of untreated wastewater.

The assessment by EYDAP of the ecological state of the marine ecosystem around the Psyttalia WWTP now also focuses on pharmaceutical substances, within the framework of the ENVIROMED research programme.

The information they will collect contributes to the company's preparation for the implementation of the upcoming new European Directive on Wastewater Treatment. A pilot application of quaternary wastewater treatment will be implemented in the Gulf of Elefsina, within the framework of the research project RHE – MEDIATION.

EYDAP, by designing and implementing a programme to modernize its facilities, not only ensures compliance with the effluent quality of WWTP, as provided by the DAEC (Decision approving environmental conditions) but achieves even better effluent quality.

Partnerships with scientific bodies and disclosure of the WWTP's proper fuctioning outcomes to the public – HCMR

EYDAP has contracted with the Hellenic Centre for Marine Research (HCMR) for the systematic monitoring of the Saronic and Elefsina Gulf ecosystems, which have been identified as "sensitive recipients" and show long term improvement.

In addition, environmental monitoring is systematically carried out by competent state bodies (General Secretariat of Natural Environment and Water of the Ministry of Environment and Energy, Municipality of Attica, Blue Flags Program).

The good quality of the coastal waters is also proven by the fact that almost all of the Saronic Gulf coasts with a provision for swimming, have received the "Blue Flag" award.



The effective operation of WWTP's is monitored, systematically both with on - line instruments and with laboratory analyses, in the intermediate stages of processing and at their outlet. The results of the monitoring are accessible to public through Wastewater Treatment Plant Monitoring Database maintained by the Ministry of Environment and Energy (http://astikalimata.ypeka.gr/).

Compliance with effluent quality limits for each parameter required for disclosure for each WWTP of EYDAP.

Compliance with wastewater discharge quality limits 2023

2023	BOD5 5-day biochemical oxygen demand	COD Chemically required oxygen	TSS Total Suspended solids	T-N Total Nitrogen	T-P Total Phosphorus
Psyttalia WWTP	V	V	V	V	V
Metamorphosis WWTP	V	V	V	V	V
Thriassio WWTP	V	V	V	V	V

Regulatory compliance

During the reporting period, the Company has not identified any non-compliance with environmental laws and/or regulations

However, it is clarified that the situation of the water receivers also depends on other factors, which are not within the scope of the EYDAP's responsibilities.

East Attica projects

Upon the operation of the projects is expected:

Marine Environmental
Protection



Protection of water quality

Protection of swimming beaches

EYDAP has contracted with the Hellenic Center for Marine Research (HCMR) to monitor the marine ecosystem of the South Evoikos Gulf in order to document its current state and assess the impact of the Wastewater Treatment Plants.

Following the completion of the recording of the existing situation, HCMR will continue to monitor the marine ecosystem during the operation of the new Wastewater Treatment Centers (WWTP's) and the expected upgrade of the ecosystem, due to the operation of the integrated wastewater management infrastructures.

Regarding the current situation of the region (2022-2023), the following are summarized:

- The concentrations of dissolved oxygen, soluble organic carbon and other parameters were determined at normal levels.
- The stations in the examined area of the Evoikos Gulf were in a GOOD trophic state (eutrophication index E.I.)
- The ecological quality ratio of chlorophyll shows that the stations are generally characterized from "Moderate" to "High" Environmental Status.
- The South Evoikos ecosystem can be characterized as healthy and stable due to the presence of many species and high biodiversity values.
- Microbiological control: none of the microorganisms indicators of faecal contamination have not been recorded at levels indicating unsuitable waters in the Gulf of the South Evoikos
- It is deemed necessary to continue the monitoring program of the Southern Evoikos Gulf in order to assess the evolution of the ecosystem and the effect of the operation of the new WWTP in East Attica in accordance with the obligations of the National and European legislation and the Decision Approving Environmental conditions.

3.2.2 Protection of biodiversity

The basic parameter in the sustainable management of water resources is the preservation of biodiversity.

Through the management of the water cycle, EYDAP protects the aquatic ecosystems in the areas in which it exercises its activities

Our impacts

Due to the fact that human activities are strictly regulated, lakes are developing into significant wetland ecosystems which support protected avifauna species, interesting fish fauna and unique lakeside vegetation.

The main role of EYDAP reservoirs is to store water for the water supply of the capital city, however they also constitute significant wetlands:









Reservoir of

Evinos

Natural lake Yliki

Source of water abstraction for the Water Supply System of Attica, forms part of the Natura 2000 network of protected areas.

Artificial lake of Marathon

the first reservoir of the water supply system of Attica and an important wetland

Reservoir of Mornos

are important wetland ecosystems.

Water for the ecosystem - "Ecological Flow"

To maintain the continuity of wetland ecosystems, EYDAP SA investigated the possibility of maintaining "ecological flow", in the river ecosystems downstream of the dams. Maintaining this minimum required flow is necessary according to legislation, environmental conditions and modern international trends in environmental reservoirs management.

Within this context, EYDAP SA implemented a Technical Environmental Study for the Mornos and Marathon dam.

Marathon Dam

According to the Technical Environmental Study for the Marathon Dam, it was estimated that a flow rate of 25 l/sec downstream of the dam is required to achieve the above mentioned purpose, which was implemented.

Mornos Dam

The river ecosystem downstream of the Mornos Dam is in good condition, due to continuous flow of surface water in the river bed. EYDAP has completed the systematic monitoring of the ecological and chemical state of the river ecosystem, implementing a three-year program of hydromorphological, physicochemical, biological and chemical measurements, in accordance with the specifications of the Water Framework Directive 2000/60/EU and the Water Management Plan YD04 which predicted the Technical and Environmental Study of the Mornos Dam. The above monitoring indicated that the river ecosystem downstream of the Mornos dam is in good ecological and chemical condition.

Evinos River

An "ecological flow" of 1m3/sec has been estimated for the Evinos river, which is the newest reservoir. Consequently, the riparian ecosystems downstream of the dam maintain their physiognomy and their significant biodiversity.

East Attica Projects – Ecosystem upgrade

The collection and treatment of the urban wastewater of the settlements is an environmental infrastructure project that protects the surface and coastal water ecosystems.

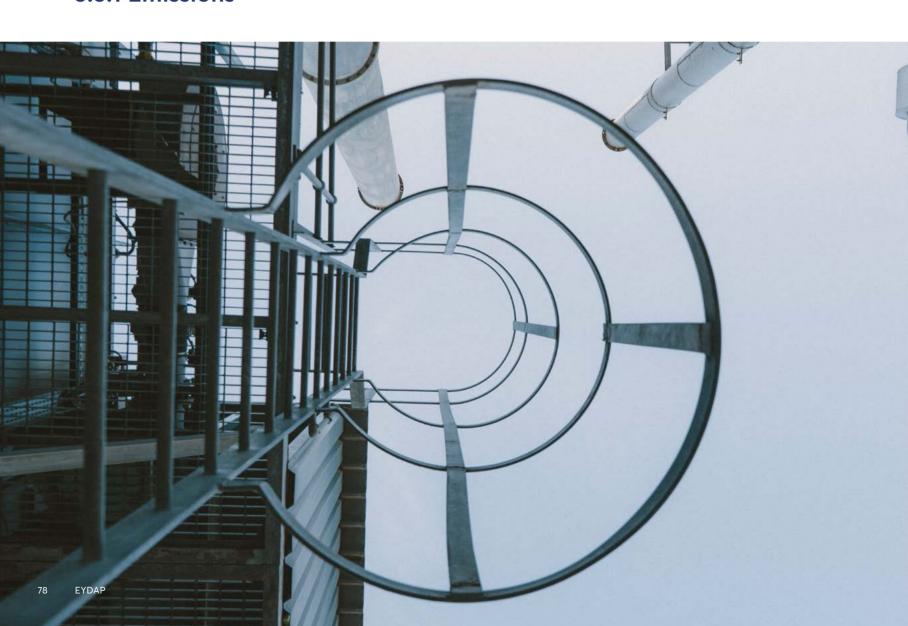
Especially in areas of protected wetlands of Natura 2000 areas such as the National Park of Schinias, Special Ecological Assessment (SEA) studies are prepared in the context of the Environmental Impact Assessment Studies of the drainage projects, with the aim of maintaining the ecological integrity of the areas and achieving the protection objectives (SSCO) of species and their habitats.





3.3 Climate change adaptation

3.3.1 Emissions



Annual emissions and their sources

The infrastructure of EYDAP includes:



4 Water Treatment Plants

Acharnai WTP Galatsi WTP Aspropyrgos WTP Polydendri WTP



3 Wastewater Treatment Plants

Psyttalia WWTP
Metamorphosis WWTP
Thriassia WWTP



Water Supply Network



Sewerage Network



Mavrosouvalas boreholes



Small hydroelectric power stations (SHPSs)

along the length of the External Aqueduct System



Thivai Regional Control Center & its 4 associated pumping stations



Buildings

both owned and rented

fleet

of privately owned vehicles

and machinery

EYDAP SA under the current Contract is responsible for the operation and maintenance of the External Aqueduct System on behalf of EYDAP Fixed Assets NPDD.

EYDAP Fixed Assets Company owns the dams, reservoirs, external aqueducts and pumping stations as well as other facilities that ensure the secure transport of the water until it enters the EYDAP facilities, where it is processed for conversion into drinking water.

Reference is made in the section "Access to Clean Water, Water Supply & Water Network Coverage" in this report.



Carbon Footprint Calculation

The gases that have been measured

Carbon Dioxide CO,

Methane CH₄

Nitrous Oxide N₂O

which are the main greenhouse gases and account for most of the emissions produced.

In addition

HFCs

are also measured, which are among the ozone depleting substances (ODS).

The other measurable greenhouse gases listed in the Kyoto Protocol (NOx, SOx, PM) are not recorded because according to the initial carbon footprint reports (years 2019-2020) they represent a very small percentage based on the Company's field of activity and in the official platform of the Ministry of Environment and Energy, notified to us in October 2023, their calculation is not required.

The values used for the Global Warming Potentials (GWP) for carbon dioxide (CO2), methane (CH4) and nitrous oxide (N2O) are 1, 28 and 265 respectively (IPCC Fifth Assessment Report (AR5)).

The **methodology** followed for the calculation of the carbon footprint of EYDAP is based on:

- 1. ISO 14064-1:2018 Greenhouse gases Part 1: Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals.
- 2. Greenhouse Gas Protocol, WRI (GHG Protocol Corporate Accounting and Reporting Standard, Revised Edition).

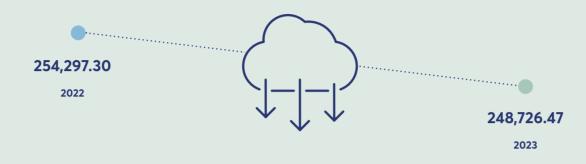
In May 2023, EYDAP, in order to better depict the carbon footprint data, changed the calculation boundaries and recalculated SCOPE 1, 2, 3, using with its own calculation tool and classifying the processes that take place within the External Aqueduct System as indirect emissions of EYDAP, thus recording a deviation from the published data in the Annual Report 2022.

Subsequently, in October 2023, a calculation tool was posted by the Ministry of Environment and Energy on the basis of which EYDAP recalculated the CO2 emissions for the year 2022. The verification of the 2022 Carbon Footprint Report was performed by an external verifier and the agreed level of assurance was set as reasonable.

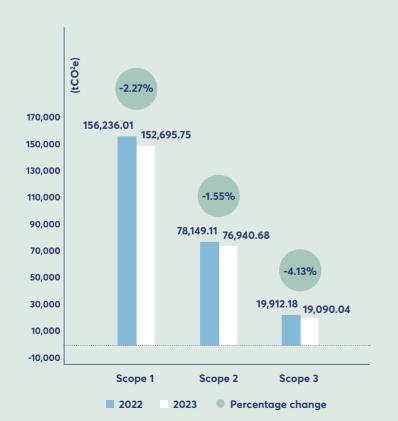
Given the above, the reference year for the calculation of the carbon footprint of EYDAP S.A. is 2022, as defined in the Climate Law 4936/2022 as the year of obligation to submit a verified report to the online database of N.E.C.C.A. which is supervised by the Ministry of Environment and Energy. It is noted that since the 2022 Report onwards, methane (CH4) and nitrous oxide (N2O) emissions from the use of biogas within the EYDAP facilities are included.

Annual tCO₂e equivalent emissions of EYDAP:

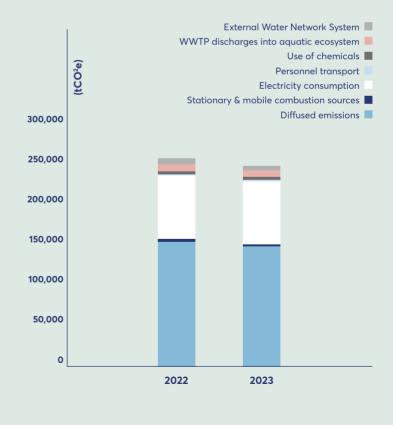
GHG Emissions (tCO,e)



Change in equivalent emissions per Scope for the years 2022 & 2023



Total CO₂ Equivalent emissions of EYDAP S.A. for the years 2022 & 2023



Modifications to Scope 1 and Scope 2 carbon footprint calculation of 2022, for the year 2021

- The calculation of the Carbon Footprint was based on the calculation tool of EYDAP
- The External Aqueduct System was included in the total emissions of EYDAP as direct emissions (Scope 1)
- Emissions from the biogas used on-site were not included, which emissions are calculated for the first time since 2022.

For the year 2022 (reference year)

• Scope 1 and Scope 2:

Emissions were originally calculated based on the EYDAP calculation tool, and the corresponding figures were provided in the non-financial report for 2022. Subsequently, in October 2023, following the obligation to use the platform of the Ministry of Environment and Energy, SCOPE 1 and SCOPE 2 emissions were recalculated for the year 2022.

• Scope 3:

There is no provision for the calculation of Scope 3 emissions in the calculation tool of the Ministry of Environment and Energy, which remains optional. The calculation of Scope 3 emissions was carried through the use of EYDAP S.A. calculation tool.

It is noted that, since 2022, the emissions from the External Aqueduct System are included in the indirect emissions of SCOPE 3.



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From the processing of the data and the calculation of the carbon footprint of EYDAP for the year 2023, the following results are obtained:

SCOPE 1 (Category 1):

In 2023, the equivalent emissions corresponding to SCOPE 1 amount to

152,695.75 tCO₂e.

The processes taking place in the Wastewater Treatment Plants (fugitive emissions) (150,361.47 tCO2e), which are direct emissions, have the largest contribution to GHGs emissions of EYDAP.

Other emissions included in SCOPE 1

203.94 tCO₂e

Stationary combustion sources with natural gas

1,539.57 tCO₂e

Mobile oil combustion sources

278.63 tCO₂e

Stationary oil combustion sources

274.05 tCO2e

Mobile combustion sources with gasoline

38.09 tCO₂e

Stationary combustion sources with the use of biogas

SCOPE 2 (Category 2):

In 2023, the equivalent emissions corresponding to SCOPE 2 (electricity consumption – location based) amount to **76,940.68 tCO**,**e**

Electricity consumption - location based reflects the average GHG emission intensity of the electricity network on which the electricity consumption takes place, and grid weighted emission factor data are used to calculate emissions.

The electricity consumption of all EYDAP facilities is the second most important source of GHG emissions in EYDAP.

The largest indirect GHG emissions due to electricity consumption:

33,052.40 tCO₂e

Emissions from Psyttalia WWTP

25,884.67 tCO₂e

Emissions from the Water Supply Network

49.828 kg CO₂/m²

of building surface area

The carbon dioxide emission index for the EYDAP buildings, most of which belongs to SCOPE 2 (electricity consumption – location based).

Water treatment emission indicators

Of the total water treatment emission indicators,

the lowest emission indicator per m³ of water is observed at the Galatsi WTP (0.0078 kgCO₂/m³) and the highest at the Polydendri WTP (0.018 kgCO₂/m³) due to the pumping requirement for raising the level of the undiluted water.

SCOPE 3 (Categories 3 & 4):

In 2023, the equivalent emissions corresponding to SCOPE 3 amount to

19,090.04 tCO₂e

From the total of SCOPE 3 categories, based only on the availability of the relevant data, the following are calculated for EYDAP:

7,839.89 tCO₂e

Disposal of effluents from the WWTPs to the aquatic ecosystem

5,870.50 tCO₂e

Energy consumption in the External Aqueduct System facilities

3,259.63 tCO₂e Use of chemicals

2,120.03 tCO₂e

Emissions from the employee transport

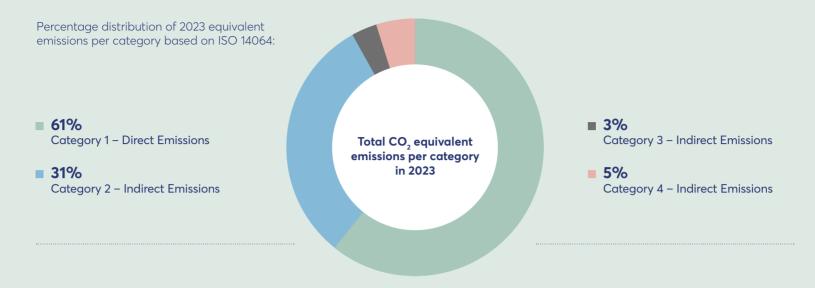
The questionnaire was answered by 308 employees (~ 1/6 of the company's employees) and the responses were extrapolated to the total number of company employees.

Indirect emissions from employee transport - Breakdown by emission source

Emissions Source	CO ₂ (t)	CH ₄ (t)	N ₂ O (t)	CO ₂ e (t)
Cars	1,948.6	0.00298	0.00619	1950.3
Two wheelers	92.15	0.00145	0.00048	92.31
Taxi	0.0	0.0	0.0	0.0
Underground/Tram	25.77	0.000067	0.00014	25.81
Bus	51.57	0.000015	0.000094	51.60
Total Emissions	2,118.1	0.005	0.007	2,120.03

Total CO₂ equivalent emissions per SCOPE - Category

SCOPE	CATEGORY	tCO ₂ e
SCOPE 1	Category 1 – Direct Emissions	152,695.75
SCOPE 2	Category 2 - Indirect Emissions	76,940.68
	Category 3 – Indirect Emissions from employee transport	2,120.03
SCOPE 3	Category 3 - Indirect Emissions from External Aqueduct System	5,870.50
	Category 4 - Indirect Emissions	11,099.52



GHG emissions intensity by SCOPE:

GHG emissions intensity SCOPE 1

152,695.75 / 311.47 = 490.24 (tCO₃e /million €)

GHG emissions intensity SCOPE 2:

76,940.68 / 311.47 =247.02 (tCO₂e / million €)

GHG emissions intensity SCOPE 3:

19,090.04 / 311.47 = 61.29 (tCO₂e / million €)

GHG emissions intensity per cubic meter:

248,726.47 / 387,731,192

(December Statistical Bulletin)
Tariffed cubic meters for 2023 = **0.00064 (tCO₂e /m³)**

GHG emissions intensity in relation to electricity produced:

248,726.47 / 48.31 = 5,148.55 (tCO₂e /GWh)

The Climate Law 4936/2022 (Government Gazette 105/A'/27-5-2022) defines the institutional framework for the gradual reduction of anthropogenic greenhouse gas emissions with the aim of achieving climate neutrality in 2050 as well as adaptation to climate change. Essentially, this is the Road Map that the country will adopt in order to achieve the goal of climate neutrality by 2050.

Since 2022, EYDAP has been obliged to submit its carbon footprint report on the online database of N.E.C.C.A. which is supervised by the Ministry of Environment and Energy.

Note: The changes of the figures from the published data in the Annual Report 2023 are due to the update of the electricity consumption data for the water supply and sewerage facilities as well as to the more detailed analysis/processing of the data in order to achieve the highest possible accuracy based on available data.

Psyttalia WWTP

Inclusion of the Psyttalia Wastewater Treatment Plant in the Greenhouse Gas Emission Allowance Trading Scheme (EU-ETS)

According to the legislation, the Psyttalia WWTP, has been included in the above system for more than a decade. Every year, reports are drawn up and verified by an independent certified body and submitted to the competent National Authority (Ministry of Environment and Energy), while the corresponding emission allowances for the year in question are delivered (returned) to the relevant European Union Registry.

It should be noted that until 2022, biogas was considered as pure biomass under the EU-ETS (European Union Emissions Trading Scheme) and therefore its combustion did not contribute to GHG emissions.

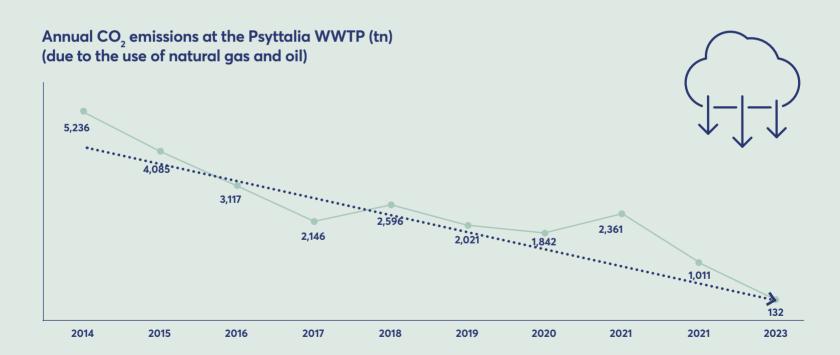
However, since 2023, there is a regulatory obligation to identify the non-biogenic (fossil) and biogenic carbon fraction in biogas, which will result in GHG emissions from the combustion of biogas to be reported under the EU-ETS. Due to the objective difficulty in identifying the mineral and biogenic carbon fraction in biogas, a conservative estimate is made through sludge analysis, which results in increased emissions (total 10,535 tn). At the same time, an accurate determination of emissions is sought by analysing the biogas itself.



The graph below shows the annual emissions under the system in place until 2022, due to the use of natural gas and oil.

Both in 2022 and much more so in 2023, gas and oil emissions are sharply reduced compared to previous years, due to a number of targeted management options, namely:

- Natural gas use reduction and its substitution with biogas produced on site from sludge treatment.
- Projects
 implementation
 through which the
 production of biogas
 increased.
- The installation of an integrated automatic power and energy management system, which allows for the most rational management of energy resources.



However, since 2023 and onwards the non-biogenic (fossil) emissions of biogas (i.e. the fraction of fossil carbon in biogas) are also taken into account, therefore it is noted that an increase in biogas production implies an increase in the emissions of the installation, but not to the same extent as through the natural gas that is substituted, which is 100% of fossil origin.

Since 2023 and onwards, the CO2 emission diagram will include the non-biogenic (fossil) emissions of biogas.

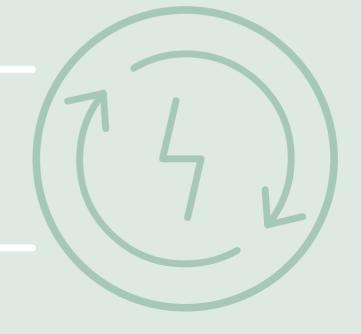
3.3.2 Energy

At a time of intense economic and geopolitical crisis, the cost of energy as a key regulator of industrial processes has created an unfavorable cost condition along the supply chain, with an impact on environmental and economic sustainability. The current energy crisis and the risks associated with it require a holistic approach.

In order to strengthen its corporate resilience and with a view to its environmental footprint, EYDAP has designed a specific Corporate Strategy that aims to:

- > Energy saving in the production process
- > Production of energy from renewable energy sources (PV, SHPSs) at the company's facilities
- > Electricity supply contracts with 50% of electricity from green sources

contributing to the achievement of the national objective of increasing the production of energy from Renewable Energy Sources.





Photovoltaic Station of Acharnai

Energy production from Renewable Energy Sources at EYDAP S.A.

in the context of optimising its energy balance and the utilisation of renewable energy sources

The photovoltaic (PV) station at EYDAP's premises in the Municipality of Acharnai was put into operation on 03/10/2019.

Capacity of 1,971 MW





Small hydroelectric power stations (SHPSs)

> 19,154,888 KWh

total energy production from the above SHPSs in 2023

approximately 1% higher than the value in 2022 (18,972,099 kWh)

Along the External Aqueduct System that transfers water from the reservoirs to the refineries, small hydroelectric plants operate, which are owned by EYDAP and whose energy is sold from EYDAP S.A. and compensated by the Renewable Energy Sources Operator & Guarantees of Origin (DAPEEP SA).

The water from the aqueducts is diverted to a side canal, where, with the operation of a hydro turbine, the hydraulic energy is converted into mechanical energy and then, through a generator, into electricity. The water is then reintroduced into the main aqueduct, where it continues to flow.

SHPSs in operation

Elikonas SHPS

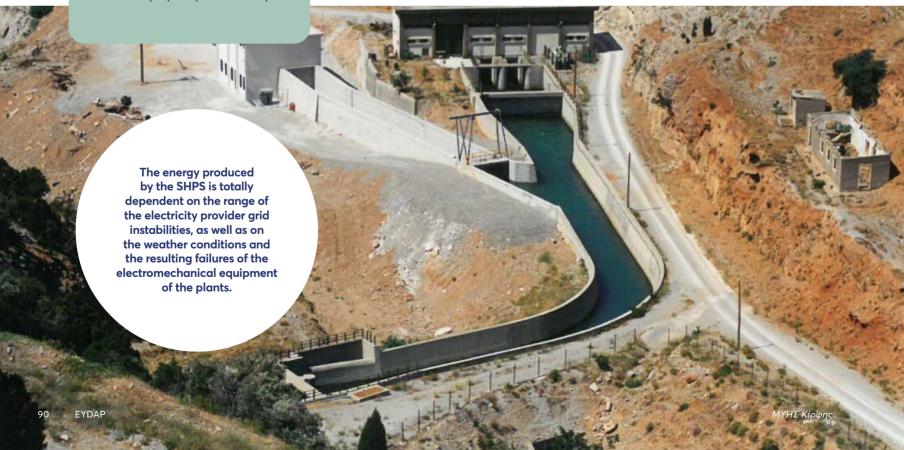
Evinos SHPS

Kithaironas SHPS

Kirfi SHPS

Mandra SHPS

with a power capacity of 650 kW with a power capacity of 820 kW with a power capacity of 1200 kW with a power capacity of 760 kW with a power capacity of 630 kW





Small hydroelectric power station at the Psyttalia WWTP

> 2,154,998 kWh own electricity production in 2023

2,180,239 KWh in 2022

In Psyttalia, there is a small hydroelectric plant installed in the outflow pipeline (489 kW), operating since 2015, whose own electricity production is consumed on-site by the Company.

The variation of the electricity production from this plant in the outflow of the Psyttalia WWTP is due to the annual variation of the wastewater flow rate.



Total annual energy production of the 5 SHPSs and the hydroelectric power plant of the Psyttalia WWTP outflow

21,309,890 kWh

2023

21,152,338 kWh

2022

19,775,190 kWh

2021





Biogas

Psyttalia WWTP

23,869 MWh

(23.869 GWh)

The electricity produced from the CHP/High-Efficiency

CHP in 2023

22,514 MWh (22.514 GWh) in 2022

Psyttalia WWTP > 130,000 MWh

The recovered thermal energy from biogas in 2023

Metamorphosis WWTP

2,745MWh

The recovered thermal energy from biogas in 2023

The biogas produced in the digesters of the **Psyttalia WWTP** is used as fuel:

- In the thermal drying unit of the dehydrated sludge
- In the boiler room of the digestion unit for heating the sludge
- In the steam generating unit for steam production (for the thermal hydrolysis unit of the sludge).
- In internal combustion engines for combined heat and power generation (CHP)
- In regenerative thermal oxidizers (RTO) for the treatment of exhaust gas from the drying plant

At the Metamorphosis WWTP, the digester biogas is currently used only as thermal energy, but the installation of a combined heat and power (CHP) generation plant is planned, in order to enable full use of the biogas produced.



Energy Balance

Energy production by EYDAP S.A.

	3.54 MWh	Electricity from Psyttalia's natural gas
_ (2,155.00 MWh	Electricity from Psyttalia's SHPP
	19,154.89 MWh	Electricity from External Aqueduct System SHPP
RES	3,131.96 MWh	Electricity from Acharnes PV Station
	23,869.64 MWh	Electricity from Psyttalia's biogas
	132,745.00 MWh	Thermal energy from WWTPs' biogas
	E LEVEAT	

Energy purchased EYDAP S.A.

144,057.53 MWh	Electricity from Supplier
7,749.94 MWh	Diesel-Petrol
1,133.68 MWh	Natural Gas

Energy purchased (External Aqueduct System Operations)

10,958.79 MWh	Electricity from supplier
97.20 MWh	Diesel - Petrol

RES energy sold by EYDAP S.A.

(a) 22,287.21 MWh Electricity

EYDAP S.A. Indicators

RES contribution to electricity
consumption [(b-a)/g]
15.30%

RES total contribution to total consumption [h/j] 50.93%

Total RES production as a percentage of total consumption [d/j] 58.08% Percentage of electricity purchased to total electricity consumption by EYDAP S.A. 84.70%

Electricity as a percentage of total consumption [g/j] 54.56%

(b) 48,311.48 M\	Wh	Total electricity production from RES by EYDAP S.A.
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(c) 48,315.02 MWh	Total electricity production by EYDAP S.A.
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(f) 152,941.15 MWh	Total energy purchased EYDAP S.A.
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(h) 158,769.64 MWh
$$_{\text{Total energy consumption from RES by EYDAP S.A.}$$

(j) 311,714.32 MWh Total energy consumption by EYDAP S.A.

Assumptions

¹⁾ The Raw Water Intake Division is part of the external aqueduct

^{2) 35} vehicles of EYDAP S.A. serve the needs of the external aqueduct and are not included in the energy balance of EYDAP S.A.

³⁾ The energy consumption of the pumping station of Mavrosouvalas, of the Thivai Regional Control Center and its accompanying pumping stations, of the pumping station of Kiourka is claimed by E.YD.A.P. S.A.



In 2023, EYDAP S.A. displays the following values in the key energy indicators, for its total operations including the operation of the External Aqueduct System:

1.	
322.77 GW	h/
322.77 GVV	11/
1.161.97TJ	
1.101.2/13	

Total energy consumption of EYDAP S.A. & External Aqueduct System

6.

21.3 GWh/ 76.72 TJ Energy production

from SHPSs

11.

181.060 GWh/ 651.82 TJ

Total energy production (RES & Electricity from Natural Gas of the Psyttalia WWTP) 2.

155.02 GWh/ 558.06 TJ

Electricity purchased EYDAP S.A. & External Aqueduct System

7

156.62 GWh/ 563.81 TJ

Παραγωγή συνολικής ενέργειας από ΣΗΘΕ/ΣΗΘΥΑ

12

22.29 GWh/ 80.23 TJ

Total sale of energy produced

3

7.85 GWh/ 28.25 TJ

Diesel – Petrol purchased

8.

26.02 GWh/ 93.69 TJ

Total energy production from CHP/High-Efficiency

13.

134.71 GWh/ 484.94 TJ Total energy

consumption for heat

4.

1.1 GWh/ 4.08 TJ Natural gas

Natural ga purchased

9.

158.77 GWh / 571.57 TJ**

Total energy consumption originated from RES at the Psyttalia WWTP

164.00 GWh/ 590.40 TJ Consumption of energy

from non-RES

5.

3.13 GWh/ 11.28 TJ

Energy production from PV Station

10

181.056 GWh/ 651.80 TJ

Total energy production from RES

26.02 GWh/ 93.69 TJ Total electricity

consumption from RES

48.03% Percentage of electricity consumed {[2]/[1]} 49.19%
Percentage of
electricity consumed
and originates from RES
{[9]/[1]}

99.99%
Percentage of electricity produced from RES {[10]/[11]}

8.06%

Percentage of electricity consumed from RES to total energy consumption within the organisation {[8]/[1]}

158,770.00 MWh**

Total on-site energy consumption from RES, originating from the SHPS at the exit of the Psyttalia WWTP and the combustion of the biogas produced in the CHP of the Psyttalia WWTP. Specifically, the on-site consumption of the energy quantity from the Psyttalia SHPS amounts to 2.155 GWh and the quantity consumed on-site from the combustion of the biogas produced in the CHP of Psyttalia amounts to 156.615 GWh (Electricity on-site consumption from CHP: 23.87 GWh + Thermal energy from CHP on-site consumption: 132.745 GWh).

Note: The changes of the figures from the published data in the Annual Report 2023 are due to the update of the electricity consumption data for the water supply and sewerage facilities as well as to the more detailed analysis/processing of the data in order to achieve the highest possible accuracy based on available data.

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External Aqueduct System key energy indicators in 2023 (from reservoirs to the intake of the WTPs)

16.

11.06 GWh/ 39.80 TJ

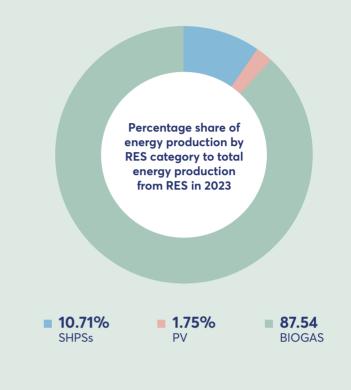
Energy consumption of the External Aqueduct System

17.

10.96 GWh/ 39.45 TJ

Electricity purchased for the External Aqueduct System

99.12%
Percentage of electricity consumed {[12]/[11]}



Energy intensity of EYDAP S.A.

0.00015 (MWh/m³)

Electricity consumption for the production and distribution of water per invoiced m³

57,807.687 / 387,731.192 (December Statistical Bulletin)

0.00028 (MWh/m³)

Electricity consumption for wastewater treatment & wastewater transfer / Billed consumption

109,236.04 / 387,731,192 (December Statistical Bulletin)

3.3.3 Climate Change Mitigation Strategies

Installation of Fleet upgrade 4 Net-Metering with electric cars photovoltaic station 2024 2027 2030 2025 2028 **Pilot Development of new Energy upgrade** implementation completion of photovoltaic and of ATPV at the hydroelectric facilities pumping stations **R&D** facilities and facilities at EYDAP owned and managed facilities

Road Map to Net Zero

Actions aiming to decrease the carbon & energy footprint of EYDAP S.A.

The Company, with environmental responsibility, is integrating transformation actions in its operations, aiming to reduce its carbon footprint (Net Zero).

The Strategy for improving energy efficiency and reducing the carbon footprint by 2030 through 3 action axes, was drawn up:





WWTPs

In April 2022, the new 5-year operation and maintenance contract of the Psyttalia WWTP started, which provides, for each contract year, a specific percentage of augranteed energy optimization (through the execution of works related to the supply and installation of new equipment and operational adjustments on existing and planned new facilities and equipment units).

Overall, an overall reduction of 34.78% (at a minimum) in the energy consumption of the Psyttalia WWTP is expected in the 5th contract year.

Projects aiming at further energy utilisation of the biogas produced at the **Metamorphosis WWTP**, with the installation of a combined heat and power (CHP) unit, have been included in the investment programme.

WTPs

The **Polydendri WTP** has a nominal refining capacity of 200,000 m³/d. The two pumping stations for untreated and refined water were built in the 1970s and have been operating continuously since then with the same pumping units with very low efficiency, resulting in high energy consumption.

In the context of reducing energy consumption and ensuring the safety of the operation of the water treatment plant for the uninterrupted water supply of the capital city, the design of the project "ENERGY UPGRADE AND CONSTRUCTION OF NEW PUMPING FACILITIES OF THE POLYDENDRI WTP" has been completed and its tender is expected in the 3rd guarter of 2024.

The project among others includes:

- the replacement of pumps with new modern high efficiency pumps and low loss motors,
- the construction of a new refined water pumping station building
- the replacement of Medium Voltage Substations with very low loss substations in accordance with the latest EU directive.
- the installation of a modern distribution network and motor control systems.

The project is scheduled for completion in 2027.

- The Acharnai WTP has a total nominal refining capacity of 850,000 m³/d. The Old Unit of the WTP has a nominal refining capacity of 600,000 m³/d and the New Unit has a nominal refining capacity of 250,000 m³/d. The treated water backwashing pump station and the sixteen doubleclutch refining filters were built in the 1970s and have been operating continuously since then with the same pump units and the same air and water distribution network, with very low efficiency, resulting in significant consumption. In order to reduce energy consumption and ensure the safety of the WTP's operation and the uninterrupted supply of water to the capital city, the energy upgrade of the refining and backwashing system was completed with the construction of a new pumping station and a new water and air network. Specifically, the project included:
 - the replacement of the pumps with new modern pumps of high efficiency and low energy consumption
 - the replacement of the existing backwashing and air network with new modern, low energy consumption pneumatic valves
 - an automatic control system for the operation of the backwashing pump station with the installation of a new SCADA
 - installation of an (alternative) gravity backwashing network.

98

- > In 2023, major actions were put into action at **the WTPs**, which are expected to be completed in 2024, through which, in addition to safety and functionality, further reduction of energy consumption will be achieved. In particular, the following will be implemented:
 - The replacement of sixty-six (66) low energy consumption electric servo motors to replace the pneumatic valves of the refining filters of the New Unit of the Acharnai WWTP, which have been operating continuously since 1992.
 - The supply of thirty (30) new low energy consumption dosing pumps for sodium hypochlorite, polyelectrolyte and liquid aluminium sulphate.
 - The supply of new modern vertical pump units of high efficiency and low energy consumption for the Recovery Unit of the Aspropyrgos WTP.
 - The replacement of one hundred (100) new low energy consumption electric servo drives for the full automation of all the processes in the final stage of the water treatment of the WTPs.
 - The installation of twelve (12) modern air compressors with low energy consumption to replace existing ones.
 - The replacement of nine (9) existing blowers with modern low energy consumption blowers.

The continuous energy saving actions in the WTPs yielded an electricity reduction

- 11% (519,956 kWh)
in 2023 compared to 2022

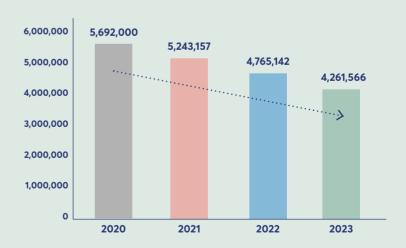
- 10% (476,820 kWh in 2022 compared to 2021

The above actions are expected to further reduce energy consumption by approximately 200,000 kWh compared to 2023.

Change in electricity consumption per year in the 4 WTPs (KWh)



Change in the total annual electricity consumption per year in the WTPs (KWh)



Note:

The energy consumptions of Acharnai and Polydendri WTPs were reported by the WTPs and are the result of the installation of new meters and include all the energy consumptions concerning them.



Photovoltaics

- The tender for the supply and installation of 2 photovoltaic stations on the ground at the Acharnai and Polydendri WTPs with a total capacity of 2 MW with net-metering was completed.
- The tender for the supply and installation of 2 roof-mounted photovoltaic stations at the Acharnai WTP with a total capacity of 1.5 MW with net-metering was carried out.
- Licensing applications were filed for the development of new photovoltaic stations at the EYDAP S.A. facilities, with a total capacity of 11.6MW

Gradual transition to electrification

Approval of the replacement of 69 vehicles and 16 two-wheelers with electric vehicles and the installation of the network for their charging.

Total estimated carbon footprint reduction

348 tCO₂e in their 4 years of use (if the cars are charged from existing facilities)

470 tCO₂e through charging by 50% from "green" energy.

New Bioclimatic Building

With the aim of utilizing the real estate of EYDAP, saving resources and reducing operating costs, the open tender for the preliminary studies and tender documents for the construction of a new bioclimatic building complex for the company's services on its own land in Galatsi, which will be implemented on the basis of the 1st prize of the Architectural Ideas Competition completed by EYDAP SA, was approved.

Low consumption lighting lamps

- > The installation of low consumption street lighting lamps in eight outdoor areas of EYDAP was completed (Acharnai WTP, Galatsi WTP, Polydendri WTP, Aspropyrgos WTP, Metamorphosis WWTP, Psyttaleia WWTP, Thriasio WWTP, around Marathon Lake).
- > Energy upgrade of existing buildings by replacing conventional lighting with energy-saving lamps.



Energy Upgrade of KEREFYT

> The Research Centre of EYDAP (KEREFYT) is on its way to annihilate its electricity purchase and pollutants.

Thermo-photovoltaic panels (ATPV System) with a self-generation capacity of 72.8 MWh have already been installed for cogeneration of electricity and thermal energy while LED technology lamps were installed and obsolete fan-coils were rehabilitated. The energy upgrade of KEREFYT started in December 2022 and is expected to be completed and delivered before June 2023.

Hydroelectric and PV plants along the Mornos waterway

> Preparation of reconnaissance studies for the identification and exploitation of any escaped hydrodynamics at the locations of the Hydroelectric projects located along the Mornos waterway, as well as the possibility of installing new PV plants at the EYDAP facilities.



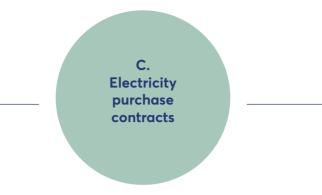
17 GWh / year

Total estimated increase of energy generation from RES through the rationalization/upgrade of all existing SHPSs (Kirfi, Elikonas, Kithaironas and Mandra)



41.5 GWh / year

Estimated energy production from the development of new PVs on EYDAP owned sites



Electricity purchase

The tender for the electricity supply to EYDAP S.A. facilities has been completed and is in the process of signing the contract, with a requirement that 50% of it shall be with guarantees of origin from RES.

> Optimization of transport management

It concerns a project of three interconnected phases, which will form the overall framework of transport needs, including its leased vehicles and machinery:

- Redesign of the Target Operating Model TOM of the Transport Services
- Development of Fleet Management specifications
- Strategic Allocation Design of Transport Services Requirements

The project started in 2021. In 2022, the needs for the renewal of the company's owned fleet and the lease of electric vehicles were updated, while the process of drafting technical specifications for environmentally friendly (low emission or electric) vehicles was started.

> Environmental Fuel Additive

Within the framework for a more rational and environmentally friendly management of vehicles and machinery, EYDAP proceeded in the pilot application of an innovative material, the Environmental Fuel Additive, which is derived from the fossil fuel technology sector, to reduce the carbon footprint from internal combustion engines.

The use of the Environmental Fuel Additive reduces:

- Drastically the Black Carbon (PM, CO, HC), i.e. the second largest anthropogenic contributor to Climate Change which bears 2/3 of the climate impact of CO2. It, also, reduces the consumption of liquid fossil fuels and, to the same extent, the emissions of carbon dioxide (CO2) and nitrogen oxides (NOx) and
- the fuel consumption, resulting in a further percentage reduction in pollutant values, including CO2 (Carbon Dioxide) and NOx (Nitrogen Oxides), without increasing the concentration (ppm) in the volume of residual combustion products and without creating new ones.

Following the outcome of the pilot application, it was found:

- 60% improvement in pollutants and exhaust emissions
- 15% fuel reduction
- · reduction of operating costs

In order to manage the fleet of vehicles and machinery more efficiently, its use was extended to all gas stations and all vehicles and machinery of EYDAP.

R&D Actions

> European co-funded programme "Urban Innovative Action" (UIA) 05-255 CULTURAL HID.R.A.N.T.

Facing the growing urban heat island, EYDAP participates in the European co-funded programme "Urban Innovative Action" (UIA) 05-255 CULTURAL HID.R.A.N.T. coordinated by the Municipality of Halandri for the utilization of water from the Hadrian aqueduct and the green regeneration of public spaces that it will irrigate in Halandri. This is a pilot project, useful for the development of a strategy towards an integrated spatial investment (ISI) along the entire length of the Hadrian Aqueduct in the basin (24 km). EYDAP is implementing the above strategy.

TRINEFLEX Research Project (https://trineflex.eu/)

The TRINEFLEX research project is developing an integrated service to manage the energy consumption of large facilities and their transition to more flexible and sustainable operation. The project is implemented at the Metamorphosis WWTP. A digital process twin and a model to reduce energy consumption and carbon footprint will be developed to improve the energy efficiency of the selected processes by >7%, the energy costs by >12% and the emissions by >20%.

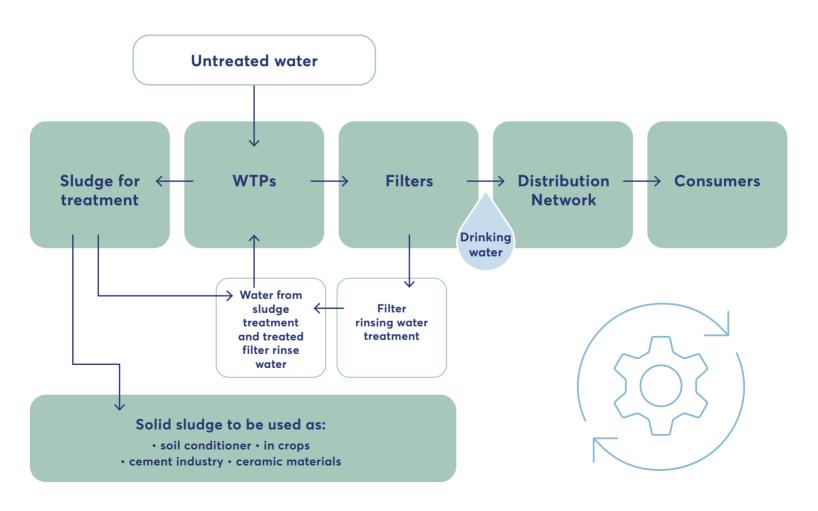




3.4. Circular Economy

Our impacts

A. Circular Economy in Water Resources Management & Sludge Management



In the Water Treatment Plants, integrated water management includes:

The reduction of the water
 consumption
 consumption used for its treatment.

The water used in all stages of water treatment (emptying of the flocculation-settling tanks, cleaning-sweeping of these tanks, backwashing of filters) is not discarded, but is recycled and reintroduced into the production process.

The construction of projects for the treatment of sludge in the WTPs,

for the reuse of the water resulting from the centrifugation of the sludge resulting from the water purification process.

This water is added to the quantities of water used for washing the filters of the refineries, all of which returns to the entrance of the WTPs, to be processed again.

EYDAP SA, in all Water Treatment Plants and in the context of the sustainable management of water resources, invests in their upgrading, through the construction of the necessary additional projects and technical processes in order to optimize the treatment and manage the sludge produced as waste, during the water treatment process.

Sludge Treatment in the WTPs

The sludge produced from the water purification is further processed, the solid waste is separated from the water, and then the water enters the entrance of each WTP, for further treatment. The produced solid, now sludge, is collected and transported to licensed areas.

The quantities of solid sludge produced, as they result from its treatment:

- Are recorded on an annual basis1 in the online platform for the collection and processing of waste production and management data (Electronic Waste Register), in accordance with the relevant legislation
- Are collected by licensed companies for further utilization, as a soil conditioner, for various crops in cases of tree planting, for the cement industry and ceramics, etc.

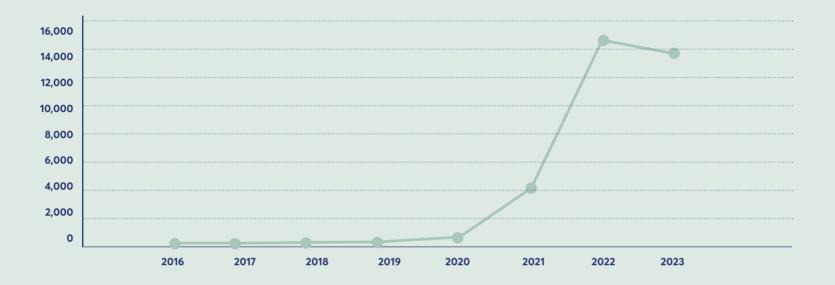
Quantities of dehydrated sludge in the WTPs of Acharnai, Polydendri and Aspropyrgos (tn)



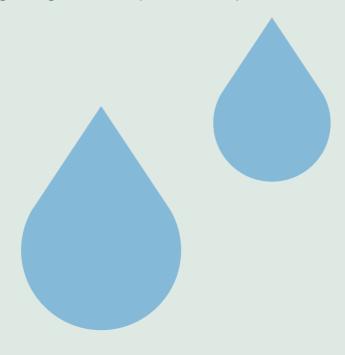
^{1.} In 2023, the WTPs of Acharnai, Aspropyrgos and Polydendri treated 13,155.40 tons of dehydrated sludge.

Reconfiguration of information in relation to the annual financial report: An updated graph on sludge removal by WTP has been added. The new graph includes the updated 2023 values which are also those reported in the National Waste Register (NRM). The original ones were an estimate. Additionally, the total amount of sludge for 2023 in footnote (1) was also updated.

Total quantity of dehydrated sludge of WTPs (tn)



At the WTPs of Polydendri, Aspropyrgos and Acharnai the contemporary sludge management units have been put into operation, while at Galatsi WTP, the construction of the sludge management unit is expected to be completed in the 2nd half term of 2024.



B. Circular Economy in wastewater management

New projects in East Attica

The integrated management of East Attica's wastewater is a strategic goal of EYDAP. The design includes the reuse of treated effluents, using cutting edge technology and in full compliance with the current institutional framework for reuse.

Detailed reference to the subject in the "EYDAP Sewerage Network - Wastewater Collection & Treatment - Projects in East Attica " section of the same Report.

Wastewater Treatment Plants (WWTPs)

During the treatment of wastewater, solid waste is produced, which basically consists of the by-products of pre-treatment of wastewater and sludge.

This is non-hazardous waste, the responsible disposal and management of which is a priority for EYDAP's stakeholders, such as the local communities nearby the WWTP, taking into account their large annual quantities.



At the WWTPs

- The **solid waste** resulting from the pre-treatment stage of the wastewater (screenings, sand and heavy solids), as well as from the treatment of the primary treated sludge (fine screening sludge) is **landfilled**.
- > The dehydrated sludge, produced by all three Wastewater Treatment Plants, is dried at the Psyttalia WWTP.

100% of the dried product is thermally utilized in cement factories, as an alternative fuel, based on a licensed process, applying a technologically modern, environmentally acceptable and sustainable management solution. The process of characterizing the dried sludge produced at the Psyttalia WWTP as an alternative fuel is in progress.

> The **biogas** produced at the phase of sludge digestion at **Psyttalia** and **Metamorfosi WWTPS** is utilized for **energy production.**

Specifically:

- At the Psyttalia WWTP all the biogas produced is consumed on-site and utilized within the facilities for the production of electricity and thermal energy.
- At the Metamorphosis WWTP 70% of the biogas produced is self-consumed and utilized within the facilities for the production of thermal energy.

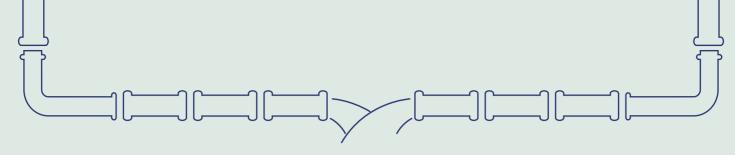
Further energy utilization of the biogas produced at the Metamorphosis WWTP is planned, with the installation of a cogeneration of electrical and thermal energy plant (CHP).

> Units of electricity and thermal energy are operating in the Psyttalia WWTP, burning biogas and natural gas.

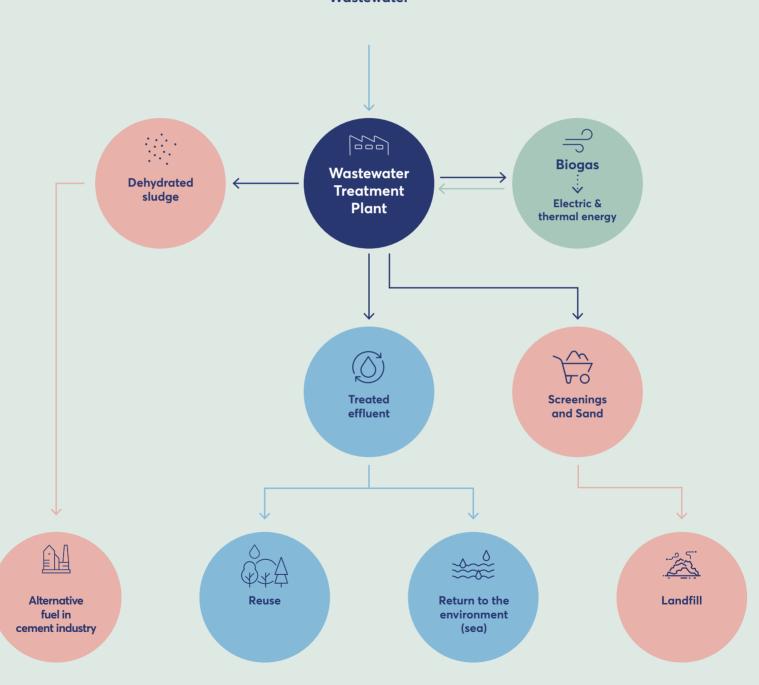
The electricity produced is used onsite at the Psyttalia WWTP, while any excess is exported to the to the HEDNO (Hellenic Electricity Distribution Network Operator) power grid.

Reuse of treated effluents, in Psyttalia WWTP and Metamorphosis WWTP



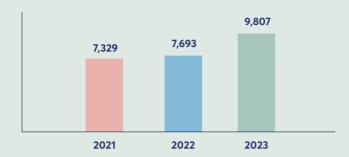


Wastewater



Solid waste from wastewater treatment at WWTPs

Total amount of Screening Waste and Grit landfilled (tn)



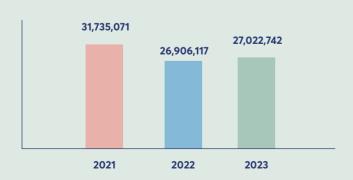
The total amount of screening waste and grit in 2023 is

- ↑ 30% compared to 2022 value
- ↑ 4.7% compared to 2021 value
- \downarrow 9.99% compared to 2020 value
- **↓ 16.99%** from the corresponding quantity of 2019
- \checkmark 34.49% from the corresponding quantity of 2018

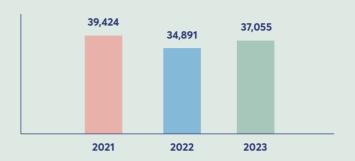
In 2018, the quantities of grit generated at the Metamorphosis WWTP were particularly increased, due to the evacuation and cleaning of the digester (tank) at this facility.

Biogas production

Total Biogas Production at the Psittaleia and Metamorphosis WWTPs (m³/yr)



Production of dried sludge at Psyttalia WWTP (tn/yr)



The amount of dried sludge in Psyttalia WWTP in 2023 is

- ↑ 6.2% compared to 2022 value
- \downarrow 11.50% in 2022 compared to 2021 value
- $\sqrt{7.7\%}$ in 2021 compared to 2020 value
- \downarrow 13.1% in 2020 compared to 2019 value

100%
of the biogas produced at the
Psyttalia WWTP and the

70% of the biogas produced at the Metamorphosis WWTP

was used for energy

Metropolitan Pole of Ellinikon – production of water for irrigation

The study has been completed and implementation is underway for the on-site treatment - in a compact unit - of part of the incoming sewage in a pumping station of the Central Coastal Collector and the reuse of the treated outflow for the irrigation of Ellinikon Park.

In 2022, a Memorandum of Cooperation and Understanding was signed with "Elliniko SA".

EYDAP, with its expertise, will review and approve the waste management studies (sewerage networks and wastewater treatment plant for the production of irrigation water) of the Ellinikon - Agios Kosmas metropolitan pole.



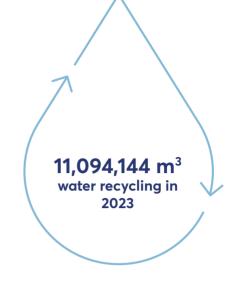
C. Reclaimed Water of WWTPs - Reused Water of WTPs

Saving water in the WTPs

2,893,560 m³

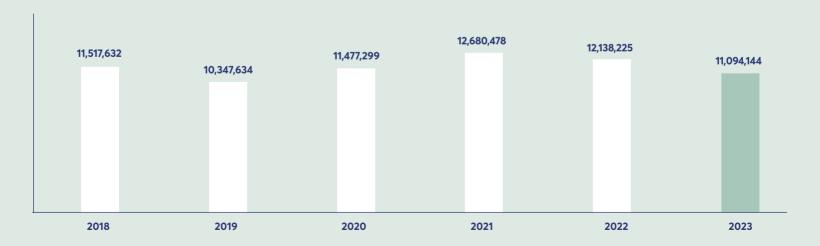
water saving in 2023 with the completion of the sludge treatment units at WTPs of Acharnai, Polydendri and Aspropyrgos.





The total water savings, through the adoption of good practices (washing sedimentation-flocculation tanks, washing filters) and from the treatment of sludge at EYDAP SA.

Annual water recycling (m³)

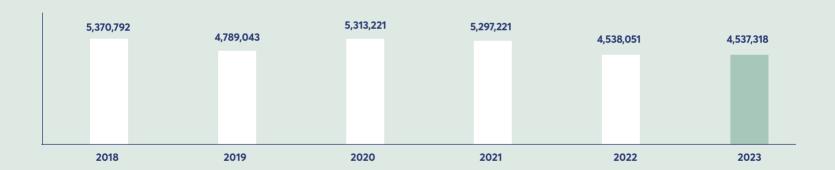


Reuse of reclaimed water from wastewater treatment at WWTPs

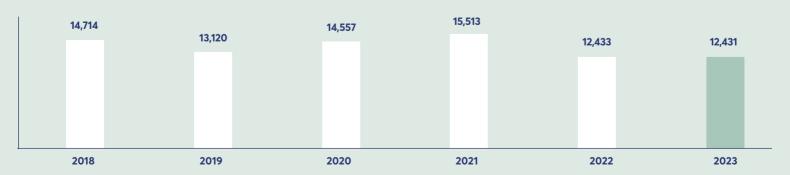
Part of the treated effluent (disinfected water and non-disinfected industrial water) of the **Psyttalia WWTP** and disinfected water of the **Metamorphosis WWTP** is used within facilities, to serve water needs (e.g. irrigation, equipment cooling, washing and other uses)

Amount of reclaimed water (m³/yr) from the treated effluent that was reused

Total Quantity (m3/yr)



Daily reuse (industrial water m³/day)



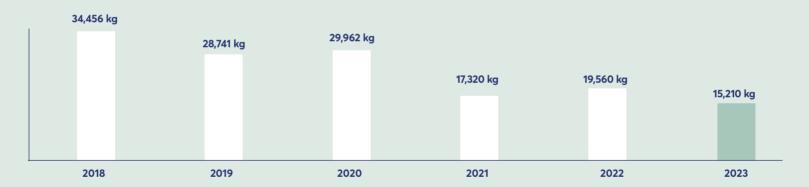
D. Recycling of Materials

Paper Recycling (kg)

The quantities of paper used in Company are collected by a licensed operator.

Then the amount of paper collected goes through all the processing stages (shredding – baling – regeneration) and is forwarded to industries for the production of new products.

Paper recycling (kg)



55.9% decrease in the amount of recyclable paper from the 2018 figure.

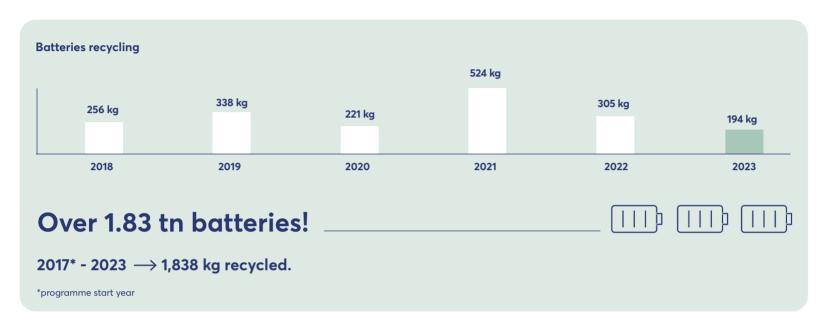
2,339 Trees!



The total amounts of paper recycled in the last five years reach **145,249 kg,** which corresponds to pulp produced from approximately 2,339 trees.

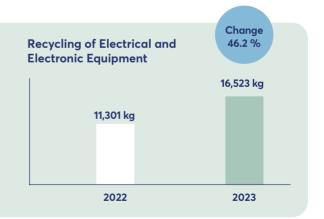
Battery Recycling

Used batteries are collected in special bins in the Company's buildings and facilities, by the Collective Management System for Portable Electric Batteries (AFIS Recycling).



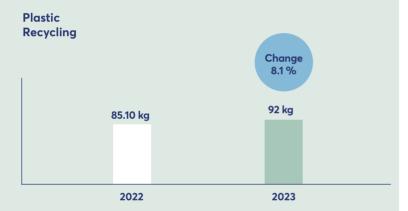
Recycling Of Electrical and Electronic Equipment

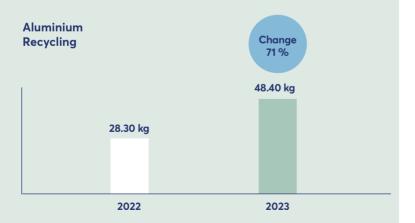
The Company's recyclable electrical and electronic equipment is collected by an organization approved the Hellenic Recycling Organization (Collective System for the Alternative Management of Waste Electrical and Electronic Equipment), which owns a Certificate of Disposal.



Recycling of Plastic and Aluminum

The quantities of plastic and aluminum packaging used are collected in special recycling bins located in the Company's buildings and facilities, from where they are collected by a licensed operator holding exclusive permission for the management of solid waste intended for recycling.





Sale of EYDAP'S surplus or obsolete material

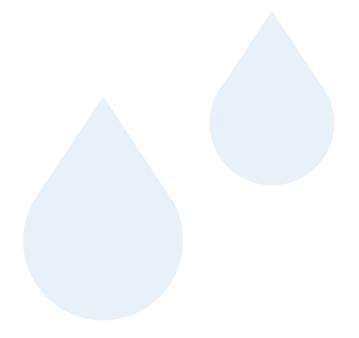
Since December 2020, a new Regulation applies, with the aim of improving inventory management and it is applied in cases of sales of all kinds of excess or obsolete material, movable assets and consumables of the Company.

Our basic rationale is that the above is not a useless burden but a valuable resource, which, if properly utilized, can provide multiple benefits with a positive economic and environmental impact.

In 2023, 2 new centralized Public Tenders were held, one for the sale of aged timber – following the tender of 2022 which was deemed Barren (budget €15,725.42) and one for the sale of brass (budget €718,708.20) and their awards are awaited.

It is clarified that the contractors of the sales tenders are obliged to manage the materials based on the legislation on alternative waste management and are certified or cooperate with certified bodies.

The method of calculating the value of the contracts is based on the values of the units of measurement, depending on the material to be sold.



E. Excavator Demolition Waste Management of East Attica Projects

According to the Contract Documents of the projects, the possibility of backfilling the sewage network installation trenches with suitable excavation products is foreseen.

Target 2024

- Development and implementation of an Environmental Management System throughout the Company according to EN ISO 14001:2015. The start date of the project in question is estimated at 05/2024. The time of implementation and certification for the company according to EN ISO 14001 corresponds to 24 months.
- Development of Waste management policy.



3.5 Regulatory & Environmental Compliance

EYDAP S.A. operates in compliance with environmental legislation

- Complies with the approved environmental conditions for all its facilities (Wastewater Treatment Plants, Water Treatment Plants, External Aqueduct System etc.)
- > The relevant environmental licensing procedure is followed for each new project or modification of the existing ones.
- > A Decision of Environmental Conditions Approval Permit has been issued for each Wastewater Treatment Plant (WWTP) and Water Treatment Plant (WTP) with their accompanying projects. The same applies to all the facilities of the External Aqueduct System.
- > The P/V Station of the Acharnai WTP has an Environmental Conditions Approval Permit.

For all the Company's projects and activities there are valid Environmental Conditions Approval Permits or requests for their renewal or modification which have been submitted in due time.



4. SOCIETY

ESG



MATERIAL TOPIC

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4.1 Health & Safety of Employees & Consumers

Our mission is to provide high quality and affordable drinking water to an increasing number of people, and to return water free of its pollution load back to the environment through the efficient management of all available sources, with social sensitivity and in terms of our contribution to Social Welfare.



Excellent drinking water quality

99.6% score

Annual International Water Company Assessment European Benchmarking Cooperation 2023

95%
free of its pollutant
load return to the
environment

4.1.1. Access to clean water, supply & water supply network coverage

495 km

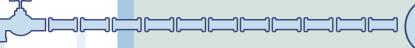
External Aqueduct System Maintenance & Operation **EYDAP SA**

14,500 km

annual drinking water distribution

4 WTPs

Water Treatment Plants Galatsi, Acharnai, Polydendri, Aspropyrgos









5 water treatment stages

4 Reservoirs

Mornos, Evinos, Marathonas, Yliki

386,529,570m³ annual drinking water distribution 2,257,414

water connections

1,052,460m³

average daily drinking water consumption at the competence area of EYDAP

> 9,000 samples

of drinking water per year are tested for microbiological parameters compared to the 3,300 required by the legislative framework

> 1000 water quality control points

Accredited water quality laboratories

in Galatsi and Acharnai

24/7 quality monitoring of raw and drinking water

108 remote (SCADA)

Drinking water quality data

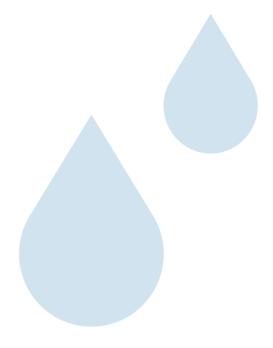
from the water supply network of EYDAP are available on the corporate website

monitoring points

1,510

data transmission points (GPRS)





The Greek State, with the new Contract concluded between the Greek State, the EYDAP Fixed Assets Company and EYDAP SA, undertakes the obligation, throughout the duration of the Contract, to supply EYDAP SA with untreated water of sufficient quantity to cover the needs of its consumers and quality in accordance with the requirements of the legislation.

The Greek State is also obliged to upgrade the External Aqueduct System to ensure uninterrupted supply of untreated water to the inlet of the Water Treatment Plants (WTPs).

EYDAP SA, for its part, has the exclusive responsibility - a non-transferable right - for the treatment of water, its distribution, as well as the operation and maintenance of the proprietary water supply network, in order to cover the water supply needs of all consumers, indiscriminately, with water of quality in accordance with the requirements of the legislation on drinking water.



Commitment

The Company manages water as a precious natural resource and as a valuable and vital commodity for the residents of Attica (mainly).

In 2023, EYDAP SA distributed:

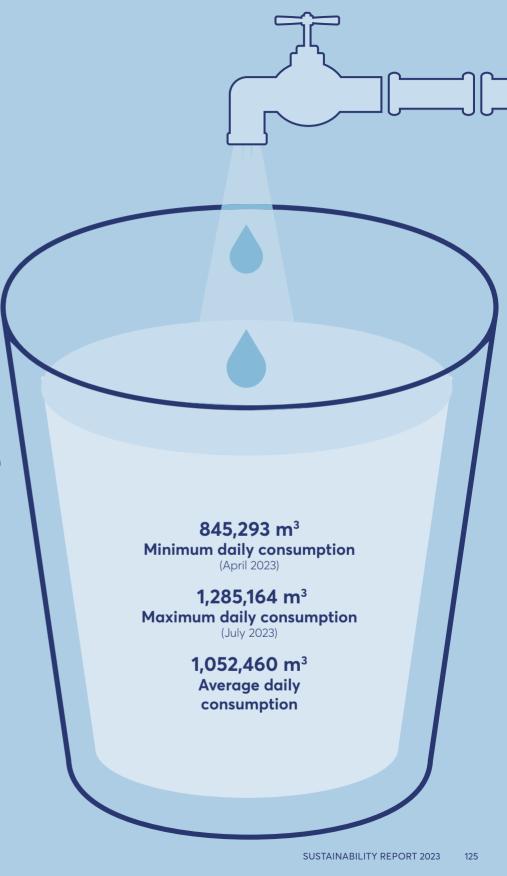
384,147,775 m³ of drinking water throughout its area of competence

as well as to some islands of the South Aegean Region (Cyclades) and the Argosaronic (Municipality of Agistri through water-bearing ships), but also to Aegina through the new submarine pipeline connection that starts from Salamina and ends in Aegina, as well as to cruise ships and boats in the ports of Attica, etc.

2,381,795 m³ of drinking water in municipalities and municipal units located in areas outside EYDAP SA's area of competence

which are supplied by EYDAP SA, after refining through 10 small rapid refining units of untreated water taken from corresponding points of the Mornos-Evinos aqueduct.

386,529,570 m³
Total water distribution



Risks

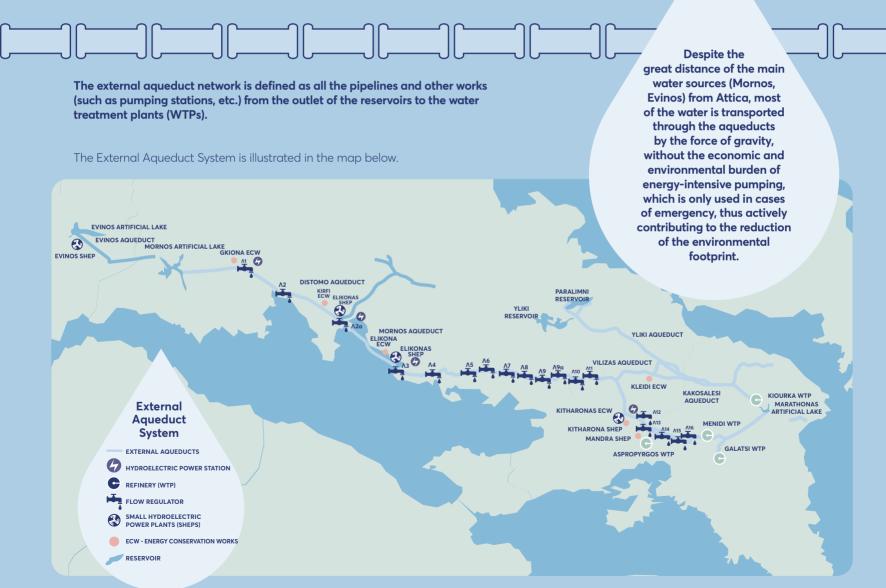
Any blockage in the supply of water resources and in the ability to transport and distribute them (External Aqueducts - Drinking Water Supply Network etc.) would have a significant impact on consumers (water shortage), but also on the Company itself (damage to its image, reduction of revenues, etc.), scaled proportionally according to the size of the problem that may arise.



Water transport - External Aqueduct System

Water is transported from the water abstraction sources to the water treatment plants

through aqueducts and interconnecting aqueducts, with a total length of 495 km.



Protection of the transport of untreated water - External Aqueduct System Projects

In order to ensure the security of the capital's water supply, the implementation of four important critical projects in the External Aqueduct System has been planned and launched, on the one hand to support and secure the existing critical infrastructure of the EWS and thus ensure its fuller operation, and on the other hand to provide an alternative water supply for the entire basin area from Lake Yliki.

The projects involve:

> 1. The restoration of the Unitary Aqueduct of diameter 1800 mm Mornos - Marathonas, section Kleidi - Dafnoula

The conduct of the tender procedure for the construction of the project "Construction of the rehabilitation works of the Unitary Aqueduct Mornos - Marathon. Section: Key - Dafnoula" was approved by the Decision of the Board of Directors of EYDAP SA No. 21556/26.07.2023 with a tender budget of 22,063,672.92 plus revision and VAT.

The project, with Contract Code E-907 and ESIDIS A/N 203122, was put out to tender on 30.08.2023 and the tender process is ongoing.

> 2. Securing the infrastructure for the transfer of untreated water from the Kithairon canal to the wider Kokkinio area

The study titled "Final Design for the Securing of Raw Water Transport Infrastructure of the Kithairon Canal in the wider area of Kokkinio, from 4+015 to 5+915 and preparation of the Tender Documents" M-199, has been completed and its approval and final acceptance is expected within the second guarter of 2024.

> 3. The completion of the interventions in the Thiva Canal of the Mornos Aqueduct

The study titled "Final Design for the Completion of Interventions in the Thiva Canal of the Mornos Aqueduct and Preparation of Tender Documents", completed in April 2023, was approved and received definitively by the "Final Design for the Completion of Interventions in the Mornos Aqueduct", No. 2783/29.09.2023 Decision of the CEO of EYDAP SA and submitted on 10.10.2023 to the Water Supply, Sewerage & Wastewater Treatment Projects Directorate (D18) of the Ministry of Environment and Energy.

4. The construction of a supplementary cross-sectional water pipeline of diameter 2000 mm of the Mornos Aqueduct downstream of Kithairon.

The design and preparation of the tender documents for the project have been completed and the approval and final acceptance of the project is expected within the second quarter of 2024. For the construction of the project, reforestation lifting and intervention approval from the relevant Forestry Department is required for a section of the new pipeline under construction.

In August 2022, the Ministry of Infrastructure and Transportation awarded the implementation of the projects (1, 2 & 4) to EYDAP SA, which will arise after the completion of the respective studies.

> 5. At the same time, the Ministry of Infrastructure and Transportation assigned to EYDAP SA the implementation of the project for the protection of the Mornos aqueduct from rock falls in the Kithairon canal.

The project study was prepared by the EYDAP Fixed Assets Company and submitted to EYDAP SA.

The project is expected to be put out to tender within the 3rd quarter of 2024.

> 6. By the 02.02. 2022 signed Contract for Operation and Maintenance of the External Aqueduct System of the Capital Region, between the Greek State, the EYDAP Fixed Assets Company and EYDAP SA,

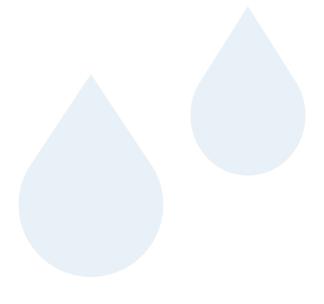
EYDAP SA undertook to prepare and submit for approval to the Ministry of Infrastructure and Transport, a proposal for the design of the installation of an integrated system of cutting-edge technologies for the safety and monitoring of the operation of the External Aqueduct System (SCADA, Geographical Information System,

Hydraulic Model, security cameras, fiber optics, etc.).

EYDAP SA has completed the design of the above project, which consists of:

- i. Proprietary Telecommunication Network based on optical fibers
- ii. Monitoring and Control System of the External Aqueduct System
- iii. Hydraulic Model and Automatic Operation
- iv. Integrated Information Technology System for the supervision and control of the External Aqueduct System.

The Design Proposal for the Installation of an Integrated Cutting Edge Technology System for the Safety and Monitoring of the External Aqueduct System was presented by EYDAP SA and submitted for approval to the Water Supply, Sewerage & Wastewater Treatment Projects Directorate (D18) of the Ministry of Environment and Energy, in accordance with the provisions of Article 5.2 of the Operation & Maintenance Contract of the External Aqueduct System of EYDAP SA with the Greek State.



Management of the Water Supply System

The ways and methodologies of managing the water supply system are prioritized into:

the operation of the existing water supply system

the regulation of the flow downstream of the reservoirs

the distribution of water abstraction by main, secondary or reserve source

the transfer of water through the external aqueduct network

additional works to reinforce and secure the water supply system, where necessary

The objective of the Management Plan is the study of rational, efficient and sustainable ways and methods of management of the External Aqueduct System, aiming at the quantitatively reliable, qualitatively and environmentally safe and economically feasible coverage of the demand for water supply in the area under EYDAP's competence, through the appropriate use of the water resources available for the coverage of that demand.

The management of the water resources system consists in determining the quantities that can be withdrawn from reservoirs and aquifers and the way they can be channeled (shared) to the network of external aqueducts, in order to ensure the long-term adequacy of the water supply resources of the water supply area under EYDAP's competence at the lowest possible cost. It also consists of additional works to reinforce the water supply system, if necessary.

The Decision Support System, which is used operationally on a daily basis by EYDAP for the supervision and management of the water supply system, includes the following components (subsystems):

a) Geographical Information System for the visualization and monitoring of the water supply system

b) System for measuring the water resources of Athens' water supply

c) System for estimating and forecasting the water resources of Athens' water supply

d) System to support the management of the water resources of Athens' water supply

Further technical, quantitative and qualitative data can be obtained from the corporate eydap.gr

Leakage Reduction

EYDAP manages the demand for water by developing leak reduction programs (pressure management - water supply zones, immediate repair of damages - broken pipes of the water supply network, rehabilitation and replacement of water supply networks), aiming not only to serve customers, but also to protect against waste of the natural resource.

Development of
computational
tools

Prioritisation of network pipeline replacement Optimal pressure management

Network simulation model update

Aiming at the economically optimal identification of water loss management strategies, EYDAP SA collaborates with a specialized scientific team of the School of Civil Engineering of the NTUA through a contract from 2021, in order to develop computational tools, tailored to the needs of the network, which will support the Company at the operational level.

The operational tools to be developed will focus on the optimal prioritization of the replacement of the network's pipelines, as well as on the optimal management of pressures, in order to reduce the actual water losses of the water supply network of EYDAP SA.

In addition, these innovative decision support applications will be integrated with the existing software and systems of the Company, as well as with the simulation model of the primary and secondary network.

In order to implement the operational tools in the entire water supply network, EYDAP SA has already started to update the existing simulation model of the main supply pipelines, as well as to create the mathematical simulations of the networks of the piezometric zones.

The modeling of the water supply network is particularly important, as it allows the simulation of different operating scenarios. Through the simulations and the direct monitoring and evaluation of the results, EYDAP SA can take decisions on network optimisation, operation, extension or reinforcement.

With the development of the mathematical simulations of the water supply network, the Company is laying the foundations for the future infrastructure of the Digital Twin of the water supply network and its communication with other operational tools, in order to monitor the operation of the network in real time, as well as to make optimal decisions for the management of the network.



Water supply to new areas and reinforcement of existing areas

Today, EYDAP SA provides excellent quality drinking water, in the necessary quantity and pressure, regardless of whether the Company is responsible for the management of the distribution networks primarily or whether this is carried out by the local municipalities.

For the few areas that are not supplied with water by EYDAP but by boreholes, mainly in Western Attica, EYDAP SA has launched a series of interventions and actions, in cooperation with the local authorities, so that in a short period of time they will be included in the total number of areas that will receive water from EYDAP.

- "Water supply to the Kinetta Settlement of Megara Phase A": In this direction, the implementation of the project was launched, which includes the construction of a new steel supply pipeline of 500 mm diameter, approximately 15km long, as well as a water reservoir, through which the area of Kinetta will be supplied with water, which until now is not supplied with water by EYDAP.
- "Completion of the remaining works for the water supply of the settlement of Kinetta Megara, Phase A:

 External water supply pipeline, 2) Central water tank": In October 2023, the Board of Directors approved the launch of a new public e-tender for the completion of the implementation of the project
- **«Supply Pipeline of Perama Tanks from Schistos Avenue":** The implementation of the project, for the construction of a new steel feeder pipeline, cross-section of diameter 300-600 mm and a length of approximately 4km, which will supply the existing reservoirs of the Municipality of Perama, without the help of the boosters that are currently used for the water supply of the area, thus reducing to a minimum the current consumption of electricity.

The project is currently underway and is expected to be completed within 2024.

- > "Reinforcement of the central water supply network of EYDAP SA in West Attica Construction of a new supply pipeline of cross-section diameter 1000 mm": In October 2023, the Board of Directors approved the launch of a new public e-tender for the implementation of the project in order to meet the increasing demand requirements of the wider area in West Attica and the islands of Salamina and Aeging, with a total length of 15,440m.
- > "Replacement of the water supply pipeline of cross-section diameter 1300 mm: Section Kiourka Pumping Station of Agios Stefanos": In July 2023, the Board approved, the launch of a new public e-tender for the implementation of the project, for the replacement of the existing discharge pipeline of prestressed concrete, diameter 1300 mm, with a new steel pipeline of the same diameter, in an area of 3120 m between the pumping stations of Polydendri and Agios Stefanos.

 The tender procedure is currently underway.
- > "Projects to strengthen the central water supply network of EYDAP SA, in the South Sector of Athens": In the framework of the approved investment program of the General Directorate of Water Supply of EYDAP SA, the project was launched, which was deemed necessary to meet the increased demand requirements, with the inclusion of the new metropolitan pole Elliniko-Ag. Kosmas, in the supply network of EYDAP SA.

The final design and tender documents for the project are expected to be completed within the 2nd quarter of 2024.



4.1.2 Reliable Water Supply Network

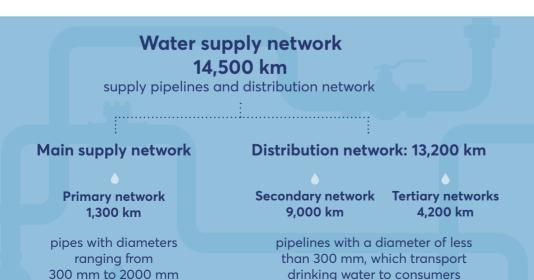
For EYDAP, ensuring throughout the water supply system sufficient quantities of high quality drinking water at acceptable pressure conditions, while protecting the natural resource, is a key priority.

The design, construction, operation, maintenance and continuous development of the water supply network are a complex multi-factorial process, requiring a high level of expertise.

A region's water supply system, which ensures the supply of drinking water to the region, comprises a system of tanks, supply (main) pipelines, distribution pipelines and water supplies.

The term 'water supply network' refers to all the pipelines carrying treated water from the local water treatment plants to the water meters of the consumers. It is the main part of the entire water supply company's facilities, most of which is underground. The water supply network provides pressurized water suitable for human consumption, in accordance with the Greek legislation in force.

The size of the area supplied with water, the morphology of the land, the density of the population and the estimated change as well as its geographical distribution, the height of the buildings, the expected consumption by calculating the average daily consumption - low and high - are some of the factors that determine the quantity of drinking water supplied, the pressure of the water supply and thus the rational design of the network.







pumping stations total installed capacity of 33,200 HP



622pressure reducing valves
diameter 80 mm- 600 mm



~ 90,000 isolation valves



108
remote monitoring points
(SCADA)



1,510 telemetry stations (GPRS) 25 new stations added in 2023



195 flowmeters 15 new ones added in 2023



water quality monitoring points
700 for chlorine measurements
and 300 combined for chlorine
measurements and other
parameters as required by
legislation

Our impacts

> Monitoring and improvement of water system operation

(demand monitoring, pressure monitoring, pressure zone modifications, etc.).

Attica is characterized by its strong terrain relief.

EYDAP SA supplies water to areas with ground elevations from 0 to 600 meters above sea level.

In order to better control the pressure of the pipelines, pressure zones have been created, i.e. ground areas with a specific pressure every 30 to 40 meters of altitude difference.

The range of pressures within the hydraulic zones varies from 2 to 12 atm with the vast majority ranging from 4 to 6 atm.



> Network maintenance - preventive and emergency

(maintenance of pumping stations, valves - fire hydrants, cleaning of water tanks, repairs of leaking pipes - water supplies etc.).

Preventive maintenance of the water supply network infrastructure (pumping stations, water tanks, shafts for large water meters and large valves, fire hydrants, etc.) is carried out in accordance with programs prepared by the competent departments of the Water Supply Network.

1022 Call Center 24 hours by your side

The resulting daily failures of the water supply network that cause leaks or breaks in the network, are collected in the telephone center for failures - complaints of EYDAP (1022) and the portal of Water Supply and are routed for repair to the competent technicians of the Water Supply Sectors. Their repair, where they cause water supply deprivation areas is implemented immediately, so as to minimize the nuisance caused to consumers - customers and to restore the normal water supply of areas where the network is damaged.



In 2023

6,237

total number of leaks – breakages

both of pipelines and valves in all the networks operated by EYDAP, whether or not they caused water supply deprivation.

These leaks were repaired in their entirety immediately by the services of the General Division of Water Supply.

23.70%

Non-revenue water (NRW)

23.96% in 2022 24.75% in 2021

~ 15%

the percentage of actual losses, of the percentage of the non-revenue water for 2023

Actual water loss is the difference between total water losses and apparent losses (unauthorized consumption and meter and measurement errors).

55,946,232.00 m³

the actual losses in 2023

Extension, replacement and rehabilitation of existing pipelines and water supplies of properties

The existing network of EYDAP SA consists of pipelines of different cross-sections and different materials, which have been installed over the years to serve the increased water supply needs of the residents of Attica.

Many of these pipelines have been in operation for many years, and due to the original conditions of their installation and due to the development of the city and the successive reconfigurations of roads and other public spaces, combined with other nuisances (traffic, other external factors), they have been subjected to significant stresses leading to frequent breakages.

Similarly, the water connections of the properties supplied by these pipelines are of the same age and are subject to similar stresses as the pipelines. The operating conditions of these pipelines are assessed by EYDAP and then programs are defined and implemented to replace them with new pipelines and water supplies made of the most modern materials.

2023

Replacement, installment and shift of 80,579.56 m of pipelines

Replacement of existing pipelines: 71,783.20 m

of pipelines of cross section 63 mm, 90 mm, 110 mm, 160 mm, 200 mm, 250 mm, 300 mm, 315 mm

Installment of new pipelines: 7,485.16 m

5,499.80 m were related to paid extensions of pipelines of the water supply network by customers-consumers, in order to achieve the installation of water supplies in front of their properties

1,985.36m were related to pipeline extensions resulting from the general planning of new pipeline installations of the General Division of Water Supply.

Shifts of existing pipelines: 1,311.2 m

In the context of works carried out by third parties, EYDAP is invited to intervene in its network to facilitate the execution of new works taking place on the city's streets.

- . 822.20m installment of new pipelines to replace existing ones
- **489m** of pipelines to meet new water supply needs arising from third party interventions in the city (indicatively, Metro line 4, ERGOSE undergrounding projects, etc.).

12,125 properties' water connections rehabilitation

Repair of 46 cathodic protection stations on water supply pipelines of the water supply network.

"Provision of services for the rehabilitation of 46 cathodic protection stations of EYDAP SA, the procurement, installation and put into operation of an integrated telemetry system as well as technical support, maintenance of these for a period of 5 years". The tender of the project is expected to be completed in the 3rd quarter of 2024.

Replacement of 15,299 water meters

Replacement of 180,000 mechanical water meters with a 3-year horizon

By the Decision of the Board of Directors of EYDAP SA No. 21720/8-11-2023, a project entitled "Projects for the implementation of technical actions of the Water Supply Network Division" was approved. Their replacement will take place in approximately 3 years, within the framework of the implementation of corresponding technical actions issued by relevant reports of the metering crews of EYDAP SA. The project is expected to be put out to tender in the 2nd guarter of 2024.

The General Division of Water Supply, in the context of its modernization effort and recognizing the need to develop a new, modern software for the management of the technical actions implemented by its Services, piloted the integration of the "ATLAS Technical Services Software" platform in the daily execution of technical actions for the replacement of water meters, with provision for the implementation of all types of Technical Actions, through appropriate configuration.

> New water connections

EYDAP continues to install new common water connections and special water connections to properties, upon request and as long as they are approved in accordance with the provisions of the Water Supply Networks Operation Regulation.

The water connections connected to the water supply network pipelines are divided into: water supply, fire-fighting, common areas of properties, irrigation of public or municipal areas, temporary for construction or other use.

In 2023, EYDAP installed ~ 8,615 residential, special and firefighting supplies (~ 427 more than in 2022), a number that confirms the continuation of the intense construction activity in the city.

> Fire hydrants

EYDAP, in 2023, having as a priority the prevention, preparedness and protection of life, health and the environment from wildfires, in cooperation with the Fire Service, carried out the inspection of the good functioning of all the installed Fire Hydrants.

The checks carried out revealed the need to intervene in a total of 212 fire hydrants, as follows:

Repair: 170 Replacement: 31 non-operational

Installation of new ones: 11

> Water tanks

in order to ensure the good quality of the water supplied to the consumer, EYDAP carries out periodic cleaning of the water storage tanks every three years.

In 2023:

16 water storage tanks in the water supply network were cleaned

In 2024, the implementation of a renovation and modernisation project in a significant number of water tanks in the water supply network is planned.







> Takeovers of new networks

EYDAP takes over water supply networks within its area of competence, which are managed by the local municipality concerned.

The acceptance of these networks, currently mainly concentrated in East and West Attica, is a strategic objective for EYDAP.

The takeover of the Municipal Water Supply Networks by EYDAP is not done unilaterally. The key prerequisite for this is the positive decision of the Municipal Council of the Municipality.



Municipality of Megara

In 2021, the contract for the transfer and delivery to EYDAP SA of the municipal water supply and sewage network and the Wastewater Treatment Plant of the city of Megara, the municipal sewage network of the city of Nea Peramos was signed, the municipal water supply networks of the areas of Kinetta, Vlychada (Agios Panteleimonas), Nea Zoi, Kandylio, Koumindrio, Lakka, Agia Triada, Iremo Kima and Pachi of the Municipality of Megara and the acknowledgement of debts of the Municipality of Megara to EYDAP SA

On 5/7/2023 the relevant delivery and acceptance protocol was signed and since 1/9/2023, EYDAP SA has been placed in the Municipality and has taken over the management of the network.

Since December 2023, a new Customer Service Center will be operating in the area, to better serve the citizens.



Salamina island

As part of the interventions launched by EYDAP SA for the improvement, replacement and modernization of received municipal networks, a project of extensions, improvements and replacements of pipelines, water connections and other installations of the water supply network of the island of Salamina is underway, which EYDAP SA took over in its entirety in 2021.

According to the design of the project, the above are anticipated:

- •The replacement of ~75 km of secondary and tertiary network
- •the rehabilitation of ~ 5,500 water connections of properties with their respective water meters

The operation of the water supply network is determined by the Water Supply Network Operation Regulation (Government Gazette 552/B'/26-03-2009).



> Optimisation of the Water Supply Network

Strategic actions

The application of modern technologies of advanced pressure management in the water supply network, which results in avoiding unnecessary stress on the network's pipelines from excessive pressures and, consequently, avoiding network breakages, thus achieving an increase in service life over a long length of the network with significant economic benefits.

Reliable and organised data collection from faults, operation, etc. in order to achieve further processing and statistical analysis of the collected data through structured and cooperative applications.

The identification of the frequency of occurrence of faults, the speed and quality of repairs, the determination of their geographical distribution, the cause of their occurrence, etc. in order to draw up a comprehensive and systematic maintenance schedule for the water supply network.

5-year investment program of EYDAP



Targeted program of massive network replacement in identified hydraulic zones of the Water Supply Network.

480 km of secondary and tertiary network pipelines

>111,000 water meters of properties

The tendering procedures have been completed and projects are expected to start in all sectors of EYDAP SA.



Targeted program with substantiated priority of water supply network replacement

which includes works for extensions, improvements and replacements of water supply network pipelines in EYDAP SA's Sectors (Athens, Piraeus, Heraklion and West Attica), which include replacements of ~ 380 km of secondary and tertiary network pipelines.

Through the aforementioned interventions, EYDAP SA has initiated the annual replacement of meters of the water supply network, which corresponds to approximately

1.5% of the total length of the network, following and complying with international best practices.

With the above, in combination with the other actions and interventions that have already been launched (massive replacements of water meters, interventions in supply pipelines, maintenance and renovation of existing infrastructure such as pumping stations, water connection shafts and valves, launching operational interventions in the network through modern software and modernization of existing operating structures), is estimated to achieve more efficient operation of the water supply network, consistent reliable and uninterrupted water supply, improved level of service to consumers, further reduction of Non-Revenue Water and ultimately improved overall corporate image regarding the performance of its services.

> "Smart Grid"

the Company is in the process of its development, aiming at the

Sustainability of the Resource

Optimization of Network and Asset Management



The "Smart Grid":

- Includes information and communication technologies in the distribution infrastructure and throughout its operation. The advantage of "smart meters" is that they calculate the relevant measurements at a more advanced level, communicate with the latest technologies and send information for monitoring, prevention, resource conservation and better billing purposes
- Icontribute to the implementation of water saving works (reduction of losses, optimization and automation of water resource management)
- Ican meet future demand growth, enhance the efficiency of network operation and integrate smart devices to improve service and customer interaction
- Iregulates and controls the distribution of the resource and aims at smart connection of consumers and production
- Icontribute to ensuring a more economic and secure network with reduced losses and meeting demand in real time.

Through these, EYDAP, now, can:

- Collect detailed data on the status of each specific supply with a remotely scheduled rate of data collection and transmission to a central infrastructure (Operations Center)
- Provide consumption and supply information in detail and in graphical form to its special customers online.

Until 31/12/23:

1,118 old mechanical water meters were replaced (28 new ones within 2023)

of special connections, of 2-inch to 6-inch diameter with the installation of corresponding smart meters with the same number of dataloggers.

two pilot applications were implemented (years 2017-2018)

with the installation of 83,500 electronic household water meters in the Municipalities of Halandri & Palaio Faliro, at the Varyakeios Market and the streets around it.



"Multiutility" Pilot Project

since December 2023 in cooperation with DEDDIE

The aim is to use the infrastructure of DEDDIE's new smart electronic meters for the implementation of a wireless communication network to receive data from meters of other operators, including EYDAP SA. This pilot project is being developed in an area of the Municipality of Palaio Faliro and in particular in a part of a pressure management area (DMA).

7 months the duration of the pilot project



installation of electrometers (electronic smart electricity meters) in selected buildings



coupling these with EYDAP SA's electronic water meters in this area



wireless transmission of data to a special platform already allocated to EYDAP for the purposes of the pilot project.

A' phase: installation of 40 electrometers ~ 200 water meters will be paired

B' phase: installation of 560 electrometers and all the water meters in the zone will be paired ~ 2,500

Thus, a dense communication network will have been established to collect consumption data from all the water meters with time analysis, so that, together with the monitoring of the consumption of the flow meter at the inlet of this zone, continuous monitoring of the water balance will be possible.

In 2023, the procedures for the tender for the replacement of the remaining mechanical water meters of special connections with the installation of new electronic water meters were launched and are expected to be completed in 2024, with the aim of fully covering the special connections (water meter cross-section ≥2") with electronic water meters and the replacement of the remaining water meters of 1.5" cross-section with new mechanical water meters.

EYDAP has included in its investment program the installation of new household smart meters to replace existing older technology ones in order to transition to the smart water network and modern technologies.

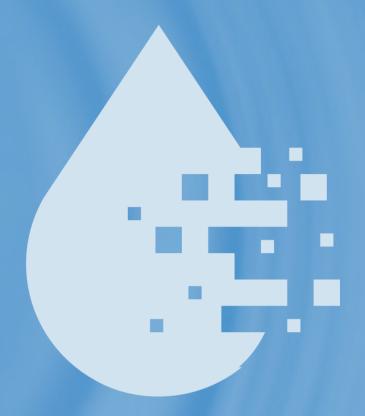
For the successful implementation of the project, EYDAP has launched a tender procedure for the Provision of Services:

The preparation of the detailed business plan with a detailed assessment of the capital, operational and financial requirements of the investment The formulation of EYDAP's procurement strategy for the supply and installation and their of smart meters and their information and telecommunications infrastructure

The formulation of EYDAP's procurement strategy for and key principles of the project implementation and operation model

EYDAP's goal in the Water Sector is the steady and targeted transition to new technologies by monitoring and exploiting all the current trends of the technologically advanced international water market.

In this direction, EYDAP executives follow the actions of international water organizations and international water-related exhibitions, visit large factories producing materials and equipment and are in constant consultation with other advanced water companies and international practices that have incorporated or have started to incorporate new technologies in order to transition to the smart water network.



> Partnerships - Digital Innovation Challenge

An original, open competition of technological innovations, announced in November 2020 in collaboration with HCAP Innovation Network and MIT Enterprise Forum Greece; start-ups, teams of scientists, university research centers, etc. were invited to offer innovative solutions.

A contract was signed with the winner of the call for "finding the defective meters" for the implementation and application of the algorithm for the detection of defective meters, which is currently in progress.

4.1.3 Quality of drinking water

EYDAP, as the largest provider of water supply services, aware of its responsibility towards millions of consumers, ensures the excellent quality of drinking water. Through continuous investment in infrastructure, technology and training of its human capital, EYDAP ensures the drinking water quality, among the highest in Europe, always in compliance with the applicable regulations.

The excellent quality starts already from the main reservoirs of Evinos and Mornos.

Commitment

To provide drinking water of high quality and low cost to more and more citizens and to return it to the environment clean, through the efficient management of all available resources, with social sensitivity and with a view to contributing to social well-being.



Water Treatment Plants (WTPs) are absolutely crucial for the water we drink, making it potable water of excellent quality.

4 WTPs cumulative maximum refining capacity of water 1,800,000 m³ /day



Galatsi WTP



Acharnai WTP (Menidi)



Polydendri WTP (Kiourka)



Aspropyrgos WTP (Mandra)

5 treatment stages of the surface water that arrives untreated at the WTPs

 $\operatorname{\mathsf{Pre-chlorination}} \longrightarrow \operatorname{\mathsf{Filtration}} \longrightarrow \operatorname{\mathsf{Post-chlorination}}$

In the pre-chlorination and post-chlorination stages, water disinfection is achieved by applying chlorine gas and now sodium hypochlorite.

Already 3 of the 4 WTPs of EYDAP SA carry out water disinfection with sodium hypochlorite, while the fourth WTP (Polydendri) is expected to fully implement sodium hypochlorite by the 2nd quarter of 2024.

With the attempted change of the disinfectant, EYDAP SA achieves a significant transition in terms of water disinfection from chlorine gas to sodium hypochlorite, after a period of more than 80 years since the application of chlorine gas as the main disinfectant.

By changing the disinfectant, the Company is also relieved of the safety data and obligations that arose due to the Seveso Agreement (JMD 172058/2016 "Determination of measures and conditions for the response to the risks of large-scale accidents in establishments or plants due to the presence of dangerous substances, and specifically for chlorine gas for the WTPs").

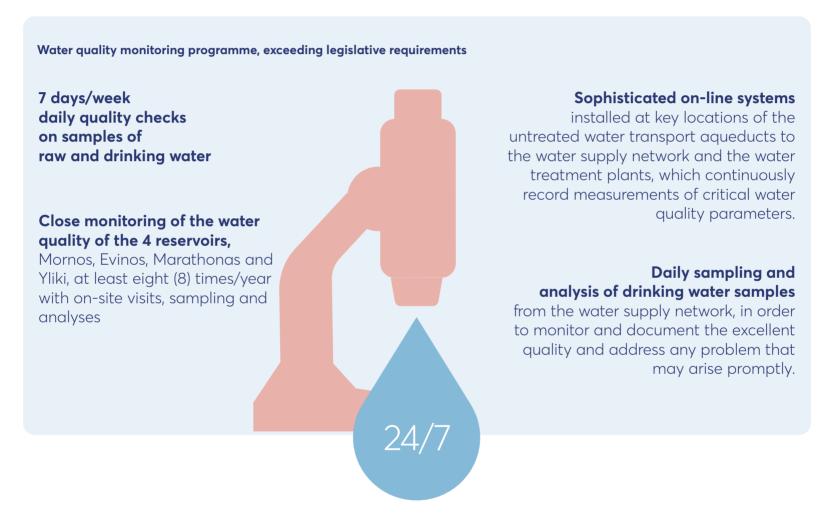
Through disinfection, water reaches consumers free of microorganisms and parasites and becomes healthy and safe.

In Water Treatment Plants, water is made potable by the most environmentally friendly and natural resource-friendly methods.

More information is available on the corporate website evdap.ar

> Water quality monitoring

EYDAP has put in place an appropriate framework of controls to ensure that the water supplied to consumers is healthy and safe.



The checks carried out, particularly on drinking water, exceed the frequency required by law.

The number of drinking water samples tested for microbiological parameters exceeds 9,000 per year compared to the 3,300 required by legislation.

> Water quality testing laboratories

For water quality testing, EYDAP has ISO 17025 accredited laboratories in Galatsi and Acharnai. .

Samples are analyzed in the water quality control laboratories according to an appropriate program that defines the parameters and frequency of testing:



untreated water from the reservoir-lakes, EYDAP's boreholes, the aqueduct and the entrances of the WTPs



drinking water from Water Treatment Plants



from the Company's water supply network

EYDAP has additional laboratories for the control of the intermediate stages of water treatment, installed in each of the four Water Treatment Plants.

Through the laboratory analyses, the Water Quality Control Department of EYDAP systematically monitors and records, in accordance with the provisions of its ISO 17025 Quality Assurance System, not only the parameters-materials provided for by the current legislation but also international trends in regulatory issues, which may constitute future legislative requirements or stakeholder requirements.

As a result of this action, the list of substances monitored is continuously enriched.

The most modern analytical methods are applied in EYDAP's laboratories in order to achieve high sensitivity and accuracy of measurements.

Among the analytical techniques applied are UHPLC-HRMS q-TOF liquid chromatography, gas chromatography with MS/MS "triple quadrupole", ECD, FID and olfactometry detectors, ICP-MS and ICP-OES plasma spectroscopy, automatic photometric analysis, ion chromatography, HPLC liquid chromatography with fluorescence and UV detectors, toxicity testing with Daphnia organisms, and many others.

As part of the continuous improvement of quality control mechanisms, our laboratories are constantly upgraded with state-of-the-art analytical equipment, as well as equipment designed to automate and optimize laboratory work.

In this direction, within 2023, procurement procedures have been initiated and are underway for laboratory equipment for water quality testing, including a new GC-MS/MS gas chromatography - sequential mass spectrometry system, a new ion chromatography anion system, a new total organic carbon system, etc.

> Systems for continuous monitoring of qualitative parameters in the External Aqueduct System

Sophisticated systems for on-line monitoring of critical quality parameters in raw water are installed since 2017 in 12 nodal locations in the external aqueducts, which send real-time results with telemetry and timely alerts in case of extreme values.

As part of the continuous improvement of quality control mechanisms, the network of continuous monitoring systems was expanded in 2023 to more key locations and with additional sensors.

From 2023, upon completion of the tender process

It is now possible to continuously measure and record on-line turbidity, temperature, conductivity and organic load (TOCeq) in the water, in 22 in total, including the existing, nodal locations along the Mornos and Yliki branches, the Marathon waterworks and the entrances of the four Water Treatment Plants.

Through the External Aqueduct System stations, it is possible to be immediately informed about incidents related to the quality of the incoming untreated water in the Water Treatment Plants and therefore to take timely measures to deal with the phenomena, so as not to create problems in water treatment in the Water Treatment Plants, the impact of which may affect the water to be consumed in the water supply network.



> Crucial quality parameters monitored on-line in drinking water

The use of on-line measurements helps to reduce the need for physical human presence for taking samples, reduces the cost of sampling and gives for some critical quality parameters the advantage of monitoring them in the actual conditions of the water supply network and in real time.

Residual chlorine is perhaps the most critical parameter, as its presence in drinking water ensures that microbiological risks are minimized.

To this end, **53 new on-line instruments for continuous monitoring of residual chlorine** will be installed in 2024 in all the drinking water tanks of the EYDAP Water Supply Network in various locations in Attica.

The relevant tender procedures were completed in 2023 and the implementation of the Contract is expected by the 3rd quarter of 2024.

EYDAP systematically monitors and investigates technological developments in this area.



Two systems for continuous monitoring of quality parameters were also installed in the drinking water network.

2019

They were enriched with additional sensors and capabilities, according to the requirements of EYDAP.

2020

These two systems were further developed with the possibility of returning the sampling water to avoid water losses, as well as the possibility of energy supply from solar panels and/or hydro turbines.

One is installed within the urban area and close to the Galatsi Water Treatment Plant, while the second is located in the area of Sounio (the extremity of the network). Thus, EYDAP now has two "smart", energy autonomous and environmentally friendly systems for real-time monitoring of quality parameters in the water supply network, as well as early warning and prevention of potential problems.

During 2023, two more "smart" systems for the on-line monitoring of a number of critical parameters were tested at EYDAP's facilities (sub. Chlorine, trihalomethanes, turbidity, conductivity, pH, nitrate & nitrite ions, hexavalent chromium, copper, iron, and other undesirable organic substances).

The purpose of the pilot tests is to investigate the evolving market in this area so that targeted investments can be initiated and EYDAP can remain a leader in water quality testing.

> Collaborations with Scientific Institutions



For the investigation of specialized water quality issues, EYDAP often collaborates with Greek Educational and Research Institutions (NTUA, University of Patras, University of Thessaly, NCSR Demokritos, Hellenic Atomic Energy Commission, etc.), which are among the pioneers in their field in Europe.

The results of the collaboration with the Laboratory of Analytical Chemistry of the University of Athens constitute the first extensive study on the detection of emerging contaminants in reservoirs intended for drinking water. This has resulted in both important documentation of the good chemical status of the reservoirs of EYDAP and a list of substances that need to be monitored. The cooperation is continuing with the study of samples from the inlet and outlet of the four Water Treatment Plants (WTPs) of EYDAP to provide data for risk assessment in the treatment part of the water supply system.

These data will be used in the risk assessment study of the water supply system from the water intake to the meter, required by the forthcoming legislation, and contribute to the optimization of EYDAP's water quality monitoring program.

Very important in 2023 was also the cooperation with the University of Patras (Laboratory of Hygiene and Environmental Microbiology of the Medical School) in terms of scientific support, training and development of the staff of the microbiology laboratory on water microbiology issues.

> Certifications

The Chemical Laboratories of Galatsi and Acharnai, as well as the Microbiological Laboratory are accredited according to ELOT EN ISO 17025 already since 2005, by the National Accreditation System (ESYD), for the performance of tests for the determination of chemical and microbiological parameters in untreated and drinking water (Certificate No. 192).

In 2023, in order to maintain accreditation as well as to extend the scope of accreditation, an inspection of our laboratory activities was carried out by three ESYD assessors.

As deemed by the evaluators, the performance of the Department of Water Quality Monitoring laboratories is highly satisfactory and reflects the high level of its staff and as a result, it was granted:



Maintenance of accreditation



Expansion of the Official Scope of Accreditation with two new methods for the determination of 33 additional compounds



International developments and trends in the field of water analysis are systematically monitored. The continuous development and improvement of their operation is reflected in the continuous expansion of the scope of laboratory accreditation, i.e. the continuous increase in the number of substances identified using accredited methods.



> Complaint management - Consumer information

EYDAP gives particular priority to ensuring a high level of consumer satisfaction...

24-hours Customer Service Hotline

1022

1022@eydap.gr

for the registration and rapid response to all quality issues that may be reported by the consumers.



In 2023, there was no incident of a consumer request not being satisfied or an incident of a fine or compensation for water quality issues.

Reference to the "Secure Customer Service - Affordable Tariff" section of the same Report. .



> Consumer information

EYDAP systematically ensures that consumers are informed about water quality in the following ways::

On an annual basis, the average values of all the parameters identified are extracted. These values are posted on the Company's website so that they can be accessed by any interested party.

Responds in writing by providing up-todate information on water quality to any consumer request.

In the majority of these cases, the responses include reports of sample results taken from plumbing receptors within the property of the parties concerned.

Water quality data of EYDAP's water supply network are systematically sent to the Ministry of Health. The data for the three-vear period 2020 - 2022 were sent in March 2023 to the Ministry of Health and the Ministry of Environment

The Ministry of Health sends the data received from all water operators to the European Commission and also posts them on its own website for public information.

> New legislation on the quality of water intended for human consumption

In 2023, the publication of the no. D1 (d)/GP oik. 27829/15-5-2023 JMD (Government Gazette 3525/B/25-5-2023), concerning the "Quality of water for human consumption in compliance with the provisions of Directive (EU) 2020/2184 of the European Parliament and of the Council of 16 December 2020 (L435/1, 23.12.2020)".

The aim of the new JMD is to protect human health from the adverse effects of contamination of water for human consumption by ensuring that it is healthy and clean, and to improve access to water for human consumption.

The main additions/modifications to the new JMD, compared to the previous corresponding one that is being repealed (C1(d)/GP oik.67322/6.9.2017), are briefly listed below:

- Drinking water parameters and limits are updated based on the latest scientific data and World Health Organization quidelines.
- Water safety risk assessment is introduced as the key driver for the development of quality monitoring programs.
- Measures are foreseen to assess and mitigate water loss.
- Measures are introduced to increase access to drinking water.
- · Water operators are required to provide consumers with adequate, up-to-date information on water for human consumption,
- Rules for "operational" monitoring are established to check more systematically the effectiveness of water treatment.
- · Provision is made for rules on materials in contact with drinking water and treatment media.

Selected EYDAP executives, due to their expertise and experience, participated both in the consultation for the adoption of the EU 2020/2184 Directive and in the Working Group of the Ministry of Health for the harmonization of Greek legislation and the adoption of the JMD.

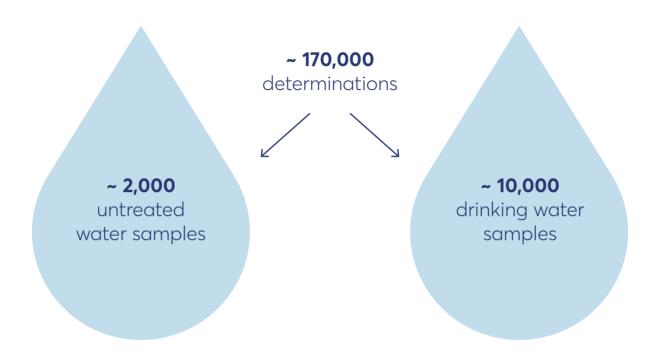
EYDAP, with all the actions mentioned above, has ensured the strict compliance with the new JMD from the first day of its implementation.



> Compliance with contractual obligations with the Greek State

In order to comply with the obligations of the new Contract of Law 4812/2021 between the Greek State, the EYDAP Fixed Assets Company and EYDAP SA, the raw water quality data and the data on the quality of water for human consumption are now systematically sent to the Ministry of Environment.

As documented by the annual results



EYDAP continuously certifies that Athens' water is of excellent quality and one of the best in Europe.

The results of the analyses certify that the quality of the drinking water of EYDAP meets the legislative requirements of JMD D1 (d)/GP oik. 27829/15-5-2023 (Government Gazette 3525/B/25-5-2023), concerning the "Quality of water for human consumption in compliance with the provisions of Directive (EU) 2020/2184".

COMPLIANCE WITH REGULATIONS

During the reporting period, no incidents of non-compliance with regulations and rules related to water quality and negative impacts on CONSUMER HEALTH and SAFETY were identified.

The drinking water quality control data from the water supply network of EYDAP SA is available on the corporate website <u>eydap.gr</u>

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> R&D actions in the context of ensuring the quality of drinking water

The **ToDrinq** project (<u>https://todrinq.eu/</u>) is underway and will deliver to the Polydendri Water Treatment Plant an integrated pilot system for the control of quality parameters that could not previously be controlled by conventional means.

In addition, it delivers an inter-functional decision-making tool, which will act as an advisory tool to the operators and designers of the Water Treatment Plants.

In 2023, EYDAP carried out a complete upgrade of its 2 autonomous robotic vessels (USV) to monitor the quality characteristics of water reservoirs for human consumption.

Now the vessels will be able in a minimum of time to act operationally throughout the reservoirs, identifying in time potential pollutant inflow points.

The vessels were deployed in 2023 as part of the company's research projects.





4.1.4 EYDAP Sewerage Network – Wastewater Treatment & Collection - Projects in East Attica

Wastewater Treatment Plants

5 WWTPs

Metamorpfosis Psyttalia Thriassio Pedio

2 new WWTPs in 2023

Megara WWTP Koropi-Paiania WWTP 8,716 km

sewerage network

~ 80%

digital visualization of the sewerage network

For the 3 WWTPs (Metamorfosis, Psyttalia, Thriassio Pedio)

250,259,022m3

total treatment of effluent

685,641m³/day

average daily treatment of effluent

Accredited

chemical analysis laboratories by the National Accreditation System (NSAS) 65,000

analyses on 11,500 samples **Monitoring**

of liquid industrial effluent directed to the sewerage system

New East Attica Projects



~ 400,000

residents of East Attica will be connected to the sewerage system



WWTPS under construction Raffina-Pikermiou Spata-Artemida-Marathon

In December 2023, the management and operation of Koropi-Paiania WWTP passed to the jurisdiction of EYDP 8,800,000 m³/year

reclaimed water annual production capacity -ability to be increased to 14,000,000 m3/year in 2040



Irrigation capacity

16,000 hectares

of arable land – ~ 25,000 hectares in 2040













Attica's Sustainable Development is closely linked to the responsible and effective management of wastewater.

EYDAP today, as the largest company in Greece operating in the water sector, is active in the collection and treatment of wastewater, returning it to the environment in the form of treated water, free of pollutant load, with the application of the most modern international practices.

Commitment

A continuous and dynamic presence in this sector, through our undeniable high level of expertise, having as a main objective the protection of natural resources, using modern methods of circular economy and the continuous upgrading of citizens' quality life.



EYDAP's operation and especially the disposal and treatment of residential, institutional, industrial etc effluent is based on the regulatory provisions of Greek and European legislation along with corporate initiatives.

>95% removal of effluent pollutant load



- environmental degradation in areas with no sewerage network
- · wastewater inflow into properties or diffusion to the environment (roads, streams) due to overflows or blockage of pipes
- · malfunction of wastewater treatment plants due to the discharge, of inappropriate for treatment effluent, into the network
- pollution of marine ecosystem in the event of inadequate treatment of effluent.
- impact of climate change (extreme weather events, fires, etc.)

The adoption of preventive measures, the revision of operating procedures and the continuous modernization of systems aim to ensure the uninterrupted and safe operation of the wastewater network and wastewater treatment facilities, and the reduction of the Company's environmental footprint, through the mitigation of energy consumption, the strengthening of circular economy and the reduction of the carbon footprint.

Our impacts

Sewerage Network

EYDAP is responsible for the construction, operation and maintenance of the sewerage network in its area of competence, as defined by article 8 of Law 2744/99 as in force today.

2023



The population served is approximately

3,695,000 inhabitants



The total length of the sewerage network under our competence

8,716 km

after the incorporation of the wastewater network of the city of Megara and Nea Peramos on the 192023

2022: 8.598 km 2021: 8,438 km

Our network extends from Agios Stefanos to Salamina and from Varkiza to Megara and Nea Peramo.

The term "sewerage network" in the area under EYDAP's competence, for which EYDAP is responsible, refers to the sewage pipelines, the combined network (the old all-flow network in Athens city center), the pumping stations, the pressure pipelines, the overflow shafts and generally any project that aims to the collection and transportation of sewage to the final recipients.

Pipelines and external branches of sewage systems constructed by third parties are incorporated in the final sewerage network after acceptance by EYDAP.

Attica's sewerage collection is carried out by rainwater and sewage pipelines. The system is seperate (effluent - storm water pipelines), except from the central area of the city of Athens, where the system is combined (common system for effluent and storm water).

On the 3rd.2.2023 a Planning Agreement was signed between the Municipality of Athens and EYDAP, under which EYDAP is assigned with the responsibility to construct sewage pipelines of less than 300 mm, in cross-section, as well as branches for the connections of properties to EYDAP network.

This Planning Contract will have a duration of ten years.

According to current legal framework, the responsibility for storm water drainage and flood protection projects, as well as for the cleaning of drainage shafts, belongs to the Region of Attica and the local municipalities.

Sewers are usually gravity pipelines, but where necessary there are also pressurized pipelines.

Attica's sewerage system, after the incorporation of the sewerage pipeline system of the city of Megara and Nea Peramos includes: 59 pumping stations, mainly along the coastal line of Piraeus and the coast of Saronikos and Salamina, 3 pumping stations in Thriasio Pedio, 1 pumping station in the Municipality of Stamata, 1 pumping station in Adames 8 at Nea Peramos and 7 at Megara, while new pumping stations are constantly being added from the secondary sewage networks to EYDAP's responsibility, the construction of which is under the responsibility of the Municipalities...

EYDAP closely monitors the proximity points of its installations, especially of the pumping stations to the natural recipients, in order to intervene timely and prevent cases of environmental pollution from potential overflows.

Wastewater is discharged via the main collectors to the Wastewater Treatment Plants.

> Sewerage Network Inspection & Maintenance

Network maintenance and fault restoration is carried out with continuous and immediate interventions, by highly trained personnel and the use of appropriate equipment that is constantly modernized and the extensive use of modern information systems.

The prevention and effective treatment of problems is achieved through the use of modern equipment and the extensive use of modern information systems.

Reference to eydap.gr



> Monitoring of malfunctions in the Sewerage Network

Malfunctions in sewerage network is relate to blockages due to the discharge of unsuitable materials into the network, such as rubble, grease and oil and other objects, as well as roots from adjacent trees.



Digital Representation of ~ 80% of the Network

contributes to rapid response to arising problems

ContinuousModernization ofEquipment

3 suction and high-pressure water tanker trucks from wastewater recycling

2 high-pressure water and waste water suction tanker trucks.

In 2023, we received:

> Monitoring of liquid effluents from manufacturing & industrial units

The specific obligations of professional, industrial and manufacturing activities for the discharge of effluent into the sewerage network in the areas under EYDAP's competence are regulated by the Special Sewerage Network Operation Regulation in conjunction with the relevant CMDs.

EYDAP authorizes the companies that produce liquid waste in the context of their activities, to legally dispose of it into the sewerage network and systematically conducts sampling and tests of the waste entering the network.

Laboratory analyses of the samples are carried out in our accredited laboratories in Akrokerimos and Metamorfosi.

Sanctions are imposed, in case limits of parametric values are exceeded, as these are defined in the Special Sewerage Network Operating Regulation.

In 2023, a contract was tendered for the installation of a quality monitoring system for urban and industrial sewage entering Metamorpfosis WWTP.

> Progress of Sewerage Works

In order to ensure the drainage of all areas under EYDAP's competence, and currently lack sewerage system, the Company in cooperation with the Municipalities, proceeds to the planning and design of the required projects in Attica.

In this context:

- Construction of sewerage pipelines in certain areas of EYDAP's competence. In progress
- Construction of connections to properties and secondary sewerage network with the required manholes in the areas of competence in the North-East and South-East sectors.

 In progress
- Reconstruction of pressure pipelines in the South-East sector. In progress
- Reconstruction of sewerage network, manholes and property connections in the South-West and North-West areas of competence. In the process of contract signature.

Projects' tendering procedures are particularly lengthy, due to constant amendments to law and legislation. As a result, the appointment of a contractor and the signing of the relevant contract is realised after a long period of time - more than a year in many cases - from the publication of the tender documents.

5 Wastewater Treatment Plants (WWTPs)

Metamorfosi Attica (WWTPM)
Psyttalia Island (WWTPP)
Thriasio Pedio (WWTPTF)

Since September 2023, EYDAP took under its jurisdiction the operation and maintenance the

Megara WWTP

and in mid-December 2023 took over the management and the operation of the

Koropi-Paiania WWTP

In accordance to the published maps of the Ministry of Natural Resources that the Psyttalia, Metamorfosis and Thriasio WWTPs are not located in flood risk areas with a recovery period of 100 years; while the Megara WWTP is located in flood risk area with a recovery period of 100 years.



EYDAP's main concern is:

Compliance with the environmental conditions in force

The optimal and uninterrupted operation of the WWTPs, with continuous and proper maintenance.

The continuous modernization of the facilities.

The management of treatment by-products using the most modern methods

Compliance with the required outflow quality limits.

Compliance with the principles of circular economy and application of sustainable management (production of biogas and management of the sludge produced as an alternative fuel).



Psyttalia Wastewater Treatment Plant (WWTP)

1,000,000m³/day

Effluent treatment capacity (average design flow)

- 2023 -

240,000,000m³

Total inflow of sewage

660,000m³/day

Average inflow of sewage

95%

or more for certain pollutants the efficiency of the plant in terms of

removal of the total pollutant load

One of the largest WWTPs in Europe and worldwide

Urban wastewater and pre-treated industrial wastewater are discharged into the Psyttalia WWTP from:

- the wider area of the Attica basin, except for certain areas where urban waste water is treated at the Metamorfosis WasteWater Treatment Plant
- the island of Salamina

At Psyttalia WWTP biological treatment (secondary treatment with nitrogen removal) and drying of the produced dehydrated sludge is carried out.

The treated outflow from the Psyttalia WWTP end up directly into the Saronic Gulf.





Psyttalia WWTP Environmental Footprint

Energy optimization and saving of Psyttalia WWTP has been one of the most important objectives of EYDAP. To this direction, operation and maintenance contracts attempt to make a special contribution.

Detailed reference to this issue in the section 'Climate Change Mitigation Strategies' of the same Report.



Sludge treatment process produces biogas, which is used as a fuel in the sludge drying plant, instead of natural gas, while any surplus serves as fuel in engines for the co-production of electricity and thermal energy, to meet the corresponding energy needs of the Facility.

The dried sludge produced is directed, as an alternative fuel, to cement industries. On average, approximately 40,000 tn/year are produced.

The upgrade of the facilities aims at the overall improvement of the operational processes and progressive energy independence of the centre, through the increase the biogas production.

A detailed report on the subject is given in the section "Circular Economy" of the same Report



Upgrade of Psyttalia WWTP Facilities

Upgrade of the facilities include further optimization of plant operations, and in full compliance with environmental conditions, the following projects are planned to be implemented within the next 5 years:

- Construction of a building for the temporary storage of bins with pre-treatment product at Akrokeramos.
- Equipment and operation of the two inactive dredging tunnels.
- Improvement of the overflow pipe at Acrokeramos and landscaping.
- Improvement of the collection and treatment of fats and oils in primary sedimentation.
- Anaerobic treatment of fats and oils through the construction of two new digesters

Non-standard urban sewage inflow

In the context of addressing incidents related to the inflow of sewage of non-standard urban composition in the WWTP of Psyttalia, in 2020, an internationally recognized professor of the Faculty of Civil Engineering of the University of Patras was assigned to carry out a research project on "Collection, Processing and Analysis of Time Series of Qualitative and Quantitative Parameters at the Entrance and Exit of Psyttalia WWTP for the Detection and Probabilistic Modeling of Emergency Charging Incidents".

The objective was to understand and quantify the influence of extraordinary loading incidents on the smooth operation of the plant. The work was completed in January 2022.



Environmental Terms

The treatment of the wastewater of the Psyttalia WWTP, in terms of the requirements resulting from the Environmental Conditions (EC), has been, over time, completely successful, which is confirmed by the results announced and posted annually on the official website of the Ministry Of Environment And Energy, as required by law.

There is, however, a deviation in compliance with the condition relating to the chlorination of the treated outflow (non-compliance with the provisions of the MD No. Eiv221/1965). This is included for the first time in the 2009 renewal of the Environmental Authorisation Decision of the Psyttalia WWTP. It should be noted that neither the studies, nor the corresponding EADs, nor the construction of the Psyttalia WWTP (A and B Phase) by the Greek State provided for the construction of a chlorination plant.

On the subject, studies by reputable public University bodies and scientific institutions show that chlorination of the outflow of treated effluent from the Psyttalia WWTP to the aquatic environment is not advisable.

In particular they state:

- A study by the National Technical University on the issue of chlorination of treated effluent has proved that "chlorination of the wastewater of Psyttalia is not advisable but should be avoided". This study also showed that the quality of the bathing waters is of excellent quality.
- Reports by the Hellenic Center for Marine Research (HCMR), concerning the results of the monitoring of the ecosystems of the inner Saronic Gulf and the Gulf of Elefsina, document that there is no impact on the marine recipient from the operation of the Psyttaleia and Thriassio WWTPs.
- The study of the School of Chemistry of the National Kapodistrian University of Athens (NKUA), the Laboratory of Analytical Chemistry of the Department of Chemistry regarding the issue of the possible addition of chlorine to the treated wastewater of the WWTPP, concluded that: "the addition of the extra chlorination stage is not proposed as a strategy for the treatment of the outgoing wastewater of the WWTP of Psyttalia before its discharge into the aquatic ecosystem".

In view of all the above, EYDAP has submitted a request to the Ministry of Environment & Energy for the removal, from the EAD of the WWTP of Psyttalia, of the clause concerning the obligation to add chlorine to the treated wastewater of the WWTP of Psyttalia, in order to formally eliminate this apparently regulatory deviation.





Metamorfosis Wastewater Treatment Plant (WWTP)

44,000m³/day

treatment capacity (average design flow)

20,000 m³/day of urban wastewater and 24,000 m³/day of urban sewage

- 2023 -

8,040,000m³

Total inflow of sewage 4,760,000m3 effluent 3,280,000m³ sewage

24,000m³/day

Average inflow of sewage 14,000m³/day effluent 10,000m³/day sewage

>99% pollutant load removal rate

in terms of organic load

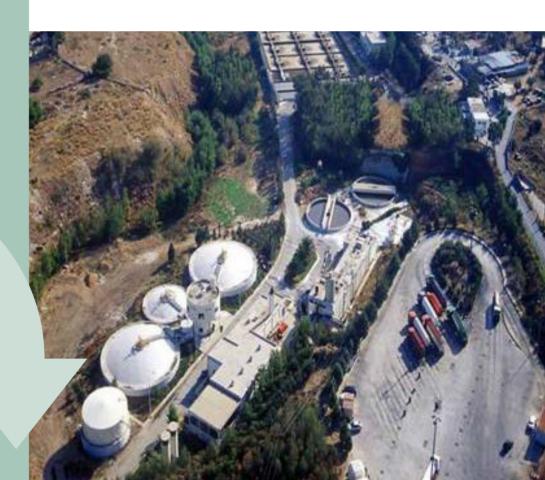
It is the oldest wastewater treatment plant and is a reception and co-treatment facility of

- urban effluent through a network of sewage collectors and
- domestic sewage from areas of Attica that lack a sewerage network

In addition, pre-treated biodegradable industrial waste is disposed at the Industrial Waste Sump of the Metamorfosis WWTP, which ends up for treatment at the Psyttalia WWTP.

At the WWTP urban wastewater and sewage are co-treated (secondary treatment) with chlorination of the treated outflow and treatment and dehydration of sludge.

The final recipient of the WWTP outflow is the Pyrnas stream, which ends in Kifissos.





Metamorfosis WWTP Environmental Footprint

The dehydrated sludge is transported to the Psyttalia WWTP for drying.

Reference on the subject, in section "Circular Economy".



Use of the produced biogas, as a renewable energy source

The use of the produced biogas, which is a renewable energy source, for the heat of sludge in digestion tanks and buildings of the Metamorfosis WWTP, leads to the withdrawal from the use of fossil fuels (e.g. oil) and to the reduction of electricity use for heating buildings. Total energy saving in heating buildings is estimated at 63 MWh/year.

Our aim is to optimize the operation with:

- projects to improve the existing treatment facilities and the facilities at the Tanker Truck Discharge Area of Metamorfosis WWTP
- implementation of the particularly important for the region and the residents, in addition to the existing, deodorization projects
- projects for the treatment of biodegradable industrial waste
- projects for further energy utilization of the biogas produced, through the installation of an electricity and thermal energy cogeneration unit. The implementation period of the projects is estimated at 2 vears from the signing of the Contract, that means, in 2026



Digital Monitoring System (e-pass)

As part of the monitoring system and faster service of tanker trucks transporting urban and industrial effluent entering the Metamorfosis WWTP, a digital monitoring system (e-pass) was installed in 2018. Vehicles enter the WWTPM using a prepaid card. Also in 2023, the installation of an integrated quality control system for all urban and industrial effluent disposed at the Metamorfosis WWTP was put out to tender, in order to avoid the disposal of unsuitable sewage and to protect the biological processes of the plant.



Thriasio Pedio Wastewater Treatment Plant (WWTP)

21,000m3/day

Effluent treatment capacity (average design flow))

- 2023 -

2,300,000m³

Effluent total inflow

6,300m³/day

average daily inflow

The Thriasio Pedio WWTP has been operating since 2012 and is the most modern WWTP.

It is an integrated solution to a chronic problem of the inhabitants of the Thriassio Pedio area, thus contributing to the restoration of the balance of the ecosystem of the Elefsina Gulf, identified as a sensitive recipient.

The Thriasio Pedio WWTP serves the areas of Elefsina, Aspropyrgos, Mandra and Magoula,

At Thriasio WWTP secondary treatment is carried out with phosphorus and nitrogen removal and disinfection

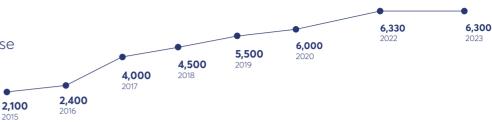
Treated outflow from the Thriasio WWTP ends up directly to Flefsing Gulf.

>95% removal of the pollutant load



Measurement of incoming flow at the Thriasio WWTP (m³/day)

Following the actions taken by EYDAP in the Thriasio area, a continuous increase of inflow to the WWTP is observed.



Pipelines, 130 km long, for the transfer of sewage to the WWTP, and 3 pumping stations were constructed as part of the sewerage works in the Thriasio area to comply with Directive 91/271/EEC on urban wastewater treatment.

Environmental Footprint of the Thriasio WWTP

The operation of the WWTPT will lead to the elimination of cesspools and the eventual discharge of untreated waste water into the environment. The dehydrated sludge produced in the WWTPT is transported for thermal drying to the Psyttalia WWTPT.



m³/day

Increase in Property connections - Provision of financial incentives

EYDAP, in order to increase the number of property connections

- implemented a program to provide financial incentives to residents of the areas whose wastewater is expected to be sent to the Thriasio WWTP. This Program was implemented from mid-2014 until 30.6.2019
- strengthened, even with financial incentives, the construction of connections in the Municipalities of Elefsina, Mandra-Eidyllia and Aspropyrgos (2017 and 2018).

As a result of the above actions, combined with parallel actions taken by local Municipalities for the construction of connections, the service rate of residents increased significantly, estimated at 93.8% (second half of 2022).

2023

Total outflow of treated wastewater for the year cumulatively for all 3 WWTPs
Psyttalia, Thriasio, Metamorfosis

250,259,022m³ (685,641m³/day)
Total outflow is considered equal to the inflow





Megara Wastewater Treatment Plant (WWTP)

8,000m3/day

Effluent treatment capacity (average design effluent inflow)

- 2023 in average

1,900m3/day

urban effluent

90m³/day

In September 2023, EYDAP took under its jurisdiction the operation and maintenance of Megara Wastewater Treatment Plant, which was in the ownership of the Municipality of Megara.

The facility is located East-NorthEast of the city of Megara at the location "Shinea Pigadi". The WWTP receives sewage through a network of sewage collectors from the city of Megara and New Peramo as well as household sewage from areas that lack a sewerage network.

The stabilized dehydrated sludge, since EYDAP got in charge of the installation, is transported to the Psyttalia WWTP for thermal drying.

At Megara WWTP secondary treatment is carried out with nitrogen removal and disinfection.

Treated effluent is guided through an under-sea pipeline to the aquatic area of the Saronic Gulf, west of Hesonisos of Ag. Triada at the "Almyres" location and at a depth of 30m.



Koropi-Paiania Wastewater Treatment Plant (WWTP)

- 2023 -

1,750m³/day

Average treatment of urban effluent

99,486 i.c.

population equivalent wastewater treatment capacity

In mid-December 2023, the management and the operation of the Wastewater Treatment Plant of Koropi-Paiania came under the jurisdiction of EYDAP.

To the already licensed facility is directed or is to be directed the sewage from the following areas::

- Municipality of Paiania as a whole, including Industrial Park of Paiania
- The town of Koropi and the settlement of Karellas of the Municipality of Koropi, the Industrial Park of Koropi and Karella and the Koropi Wholesale Park included
- The southern areas of the Western Regional Ymittos Avenue of the Municipality of Pallini
- The settlement Chamolias of the Municipality of Markopoulo-Mesogaia

Expansion projects of the Koropi-Paiania WWTP are planned, concerning a future new treatment line (2nd treatment line) for the reception of the additional hydraulic and pollutant load of the sewage from the coastal areas of the Municipalities of Saronikos & Kroppia.

At the WWTP secondary treatment is carried out with phosphorus and nitrogen removal and disinfection.

The treated effluent are directed through an under-sea pipeline to the aquatic area of Chamolia in the Southern Evoiko Gulf through a tunnel.



> Effluent chemical analysis laboratories

Our laboratories are accredited by the National Accreditation System (NSAS) in accordance with ISO 17025 – 2017. Certificate numbers 862-3 ("Akrokeramos Sewage Laboratory") and 856-4 ("Metamorphosis Laboratories").

These tests are carried out on samples of effluent - wastewater and sludge from::

- the WWTPs
- sewers of the network
- businesses- industries, connected to the network
- tanker trucks transporting sewage to the Metamorphosis WWTP
- properties where damage has occurred
- the Environmental Inspectors on issues within their competence, on pollution of the aquatic environment

As for businesses- industries, the parameters examined, the limits and frequency of sampling are determined by the relevant legislative framework and the corresponding environmental conditions concerning the WWTPs.

2023

11,500

the number of samples analyzed, at the laboratories of the Dpt of Wastewater Laboratory Analysis,

65.000

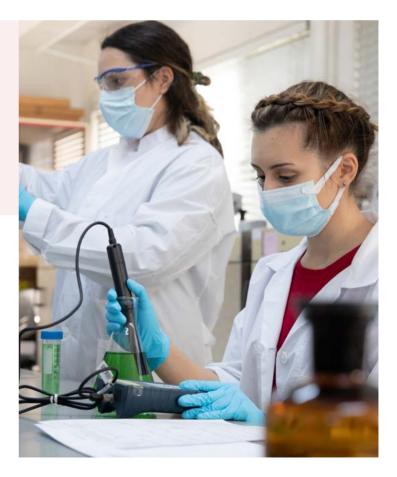
the corresponding analyses

Industrial wastewater testing results, through sampling, at EYDAP laboratories

Taking into account the results of the inspections and the large number of business using the sewerage network (over 10,000), it is concluded that, in general, business comply with the requirements of the legislation. It should be noted that the sanctions imposed are minimal. For the years up to 2020 we refer to 10 companies.

12 sanctions imposed in 2021 15 sanctions imposed in 2022

Data for 2023 is not yet available



> Training of staff

Sewerage personnel working in particularly adverse and unhealthy conditions (inside manholes and pipelines with the release of gases dangerous to health, etc.) is constantly trained in order to respond to their duties in the safest and optimal way.



> Effectiveness assessment of operation and management of wastewater system

Is realized through the development of applications and practices, some of which are important innovations in the system operation:

Monitoring of the Saronic and Elefsina Gulf marine ecosystem and evaluation of results, in collaboration with an independent research organization (HELLENIC CENTRE FOR MARINE RESEARCH -HCMR).

The Hellenic Centre for Marine Research (HCMR), based on contractual agreement with EYDAP, is monitoring the quality of the ecosystem of the Inner Saronic Gulf and of the Gulf of Elefsina and of the Keratsini Bay, as affected by the WWTPs of Psyttalia and Thriasio Field . Monitoring started in 2005 and continues to date.

The results show a continuous improvement of the ecological status of the Inner Saronic Gulf and the Gulf of Elefsina, especially at the discharge points of the WWTPs.

Detailed reference to this issue in section "Protection of marine ecosystem" of the same Report.



Publication of results of wastewater treatment in the National Database of the Ministry of Environment, Energy and Climate Change.

Quantitative and qualitative characteristics of the inflows and outflows of Wastewater Treatment Plants are published in the electronic database https://astikalimata.ypeka.gr/ of the Special Secretariat for Water.

The characteristics published are:

- · Average annual effluent inflow.
- · Average annual inflow load BOD5.
- · Annual quantity of dried sludge produced (tn).
- · Annual quantity of Dry Solids (tn).
- Daily values (ma/l) of the parameters: BOD5, COD, TSS, T-N, NH4-N, T-P

Access to the database is free for all citizens.

Over time, as seen from the results posted in the electronic database of the Ministry of Environment and Energy, the quality of outflow of EYDAP's WWTPs is always within the limits set by the approved Operational Environmental Conditions.

Monitoring of WWTPs inflows and outflows by continuous sampling and microbiological analyses at EYDAP laboratories

Systematic sampling of wastewater, in accordance to needs and compliance with the legislation in force, at the inlet and outlet of the WWTPs, as well as at intermediate stages of treatment, for chemical and microbiological analyses. The results of the analyses confirm that the limits set by the environmental conditions of the WWTPs are respected.

Information systems use

EYDAP's high demands on information systems, led the Company to a continuous improvement of the existing IT applications concerning the Sewerage Service and the installation of new ones.

Overflows

Effluent overflow due to heavy rainfall is allowed by the relevant article (clause d.5 par. 5.2, 5.3) of the environmental terms of operation of the WWTPP. Based on data on wastewater flows to be treated at the Psyttalia WWTP and on the capacity of the pumping station at the Akrokeramos inlet, it is estimated that the overflow in 2023, due to flooding, was 2.5* 106 m³ (0% recovery)

Circular economy - actions

Reference to this topic in the "Circular Economy" section of the same Report.



Social assistance initiatives

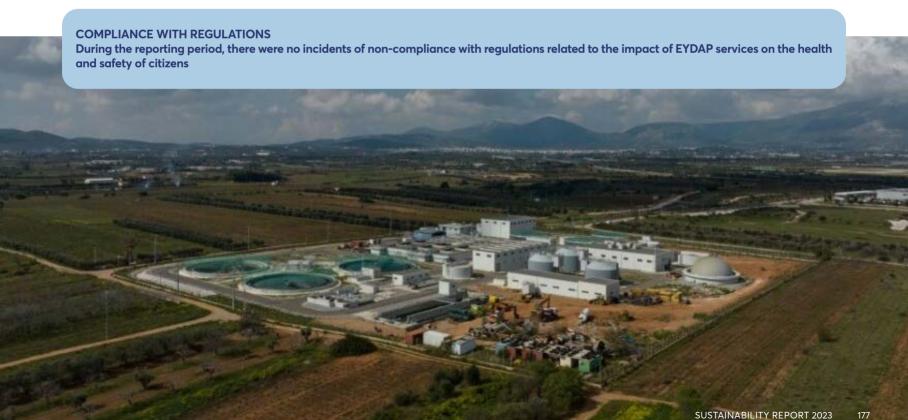
Reference to section "Local Community - Environmental awareness" of the same Report.



Actions under planning contracts

In cases that Municipalities are unable to construct the secondary sewage pipelines, EYDAP undertakes the construction as well as the construction of the connections to the properties, following the signing of a planning contract with the Municipality concerned.

In 2023, planning contracts were signed with the Municipality of Athens (3.2.2023), Salamina (25.4.2023) and Elefsina (25.4.2023) for the construction of the secondary pipeline network and the connections to properties in the area of their competence.





EYDAP has taken substantial action to solve the problem of non-integrated wastewater management, which for many years has led to environmental degradation, to the suboptimal management of the valuable resource of water and the imposition of fines for non-compliance with European Directive 91/271EEC, regarding urban wastewater treatment.





East Attica
Drainage
works

WWTP MUNICIPALITY
OF MARATHON



WWTP UNDER CONSTRUCTION AND OPERATION BY EYDAP



WWTP IN OPERATION BY EYDAP



WWTP MUNICIPALITIES OF RAFINA-PIKERMI & SPATA ARTEMIDA



WWTP MUNICIPALITY OF KOROPI - PAIANIA

EYDAP's crucial drainage projects have been designed to operate with state-of-the-art technology, ensuring the reuse of treated outflows, in full compliance with current institutional framework for reuse.

An Environmental Awareness and Information Center will be operating in the premises of the Municipalities of Rafina-Pikermi and Spata-Artemida, where pilot programs will be implemented for the optimal use of reclaimed water as well as activities for environmental information and education.

The projects are co-financed by the Cohesion Fund and the European Regional Development Fund, through the NSRF Operational Programs 2014-2020, as well as by the Recovery and Resilience Fund. The financing of the projects also includes the construction of the external branches, which would have burdened, based on the current legislative framework, the owners of the properties that are to be served by the new drainage projects.

EYDAP, in accordance to terms and conditions concluding from decisions on co-financed projects, has developed on its corporate website a section referring to its co-financed projects, where all required data are listed, for the information of all interested parties.

In addition, the Company developed the specialized website <u>katharonero.eydap.gr</u> under the corporate website <u>eydap.gr</u>, for the continuous information of citizens on the important Sewerage Projects of East Attica and the environmental benefits of the projects.





Sewerage Works in East Attica

1. Collection, treatment of urban waste water of the Municipalities of Rafina-Pikermi and Spata-Artemida and reuse-disposal of treated outflows	2. Collection, Treatment of urban Wastewater of the Municipality of Marathon and Disposal Reuse of treated outflows	3. Construction of sewerage works in areas of the Municipality of Pallini	4. Construction of a sewerage network for the area of Glyka Nera in the Municipality of Paiania	5. Construction of internal drainage system for the settlement of Paiania.
6. Collection, treatment of urban effluent from the coastal zone of the Municipality of Saronikos and the Municipality of Kropia and reuse-disposal of treated outflows	7. Sewerage works in the area Kitsi, in the Municipality of Kropia.	8. Sewerage works of the areas of Leontariou-Kantza, Kato Balana and Ag. Nikolaos, Municipality of Pallini	9. Sewage drainage of the southern part of the Municipal Unit of Artemida.	10. Sewerage, wastewater treatment and disposal of treated outflows in the Municipality of Oropos
11. Re-use of treated outflow from the Waste Water Treatment Plants (WWTPs) of East Attica	12. Management, final treatment and utilization/disposal of the biosolids produced at the East Attica WWTPs	13. Construction of a sewerage network in the settlement of Daou Penteli	14. Construction of a sewage network in the settlements of Grammatiko, Ano Souli, Kaletzi and Agios Panteleimon (part of the settlement) of the Municipality of Marathon	15. Sewerage of the settlement of Varnavas, Municipality of Marathon

ΘΕΥΔΑΠ

> Environmental benefits from the implementation of the projects

~ 48,000 m³/day

reclaimed water production

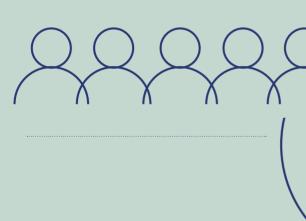
capacity

from future Wastewater Treatment Plant's (WWTPs) in East Attica , operated by EYDAP S.A. (Rafina – Pikermi & Artemis-Spata WWTP, Marathon WWTP, Koropi-Paiania WWTP)

This capacity can be **increased** in **20 years (2040)** with the construction of the necessary expansion works of the WWTPs to **75,000 m³/day.**

~ 400,000 inhabitants

of East Attica will be connected to the sewerage network in the following years according to plan



8,800,000 m³/year

annual production capacity of reclaimed water for the irrigation season (April-September) in the construction stage

while for the 20-year period (2040) the corresponding capacity may be increased to 14,000,000 m³/year.

Irrigation capacity of

~ 16,000 hectares
of arable land
at the initial stage

~ 25,000 hectares in 20 years (2040)

under the assumption that annual irrigation water needs of arable land adjacent to the WWTPs are in the range of 500-600 m3/acre/year - as recorded in the "General Plan for the reuse of the treated effluents of the WWTPs of East Attica" (EYDAP S.A. E, 2016)

Based on the conclusions drawn from the updating of the above Reuse Master Plan of the East Attica WWTPs and from the preparation of a "Viability Study of the Management Body for Reclaimed Water of East Attica Region" in cooperation with the Jaspers Group of the EU, the projects to be launched in the next period will specify on the unlimited irrigation of agricultural land in East Attica. Necessary technical studies will be prepared.

> Protection of the water resource

The reuse of WWTPs treated outflows is a strategic decision for EYDAP, reflected on the works design and implementation, with a significant impact on the remediation and enrichment of the groundwater aquifer and the conservation of the valuable resource of water.

The project maturing actions, for the reuse of WWTPs recovered water for irrigation and peri-urban use that will benefit agricultural cooperatives and local societies, are in progress.

Informative/awareness actions for local farmers, as the main potential users of recovered water, have already been launched.

The drawing of the business activity Viability Study, on the reuse of the treated Outflow of WWTP, is in progress.

In the context of the Viability Study, the first working meetings were held between EYDAP and local farmers with particular success. Three meetings were held at Spata with the representatives of the Spata Agricultural Cooperatives, at the Town Hall of Kropia, with the Agricultural Cooperatives of Paiania-Koropi-Markopoulo and at Marathona with the representatives of the Agricultural Cooperative of Marathona.

The interest parties had the chance to get informed on the recovered water, the technical specifications and quality controls that the Body will carry out, as well as on the potentials and the benefits of the availability of this important resource.

Discussion was made on the opportunities arising by the possibility of using recycled water for crop irrigation.

Partnerships with the Agricultural University-Pilot Irrigation Application

In the framework of the Company's strategy for the development of the possibility of irrigation through the reuse of treated effluents, EYDAP in collaboration with the Agricultural University of Athens developed a pilot application for the irrigation in an experimental field of the University in the area of Mesogeion, with treated outflow.

During this pilot application were carried out

5,000
analyses for the determination of physicochemical propertied of soils and

1,000
analysesfor the determination of the biometric and biochemical characteristics of wine and olive plan tissue



The conclusion, after the monitoring of an irrigation season, was particularly encouraging. It showed that irrigation with treated outflow, under strict quality characteristics, as determined by the legislation, is completely safe and recommended without indications for avoiding a long term use.

The cooperation between EYDAP and the Agricultural University is to be continued with relevant pilot and research projects.

> Reducing projects' energy footprint



The significant reduction of GHG emissions in the region is valued as a major result of the implementation and operation of the projects.

Provisions for the

Reduction of energy consumption

through the application of new technologies and high-level automation systems, allowing the analytical control and optimal regulation of processes, with a positive impact on the operating costs. The design of the WWTPs forsees the ability to regulate the operation of the basic equipment and the continuous monitoring of the operation, through a modern remote control - remote management system (SCADA), for the reduction of energy consumption.

Use of RES

to cover part of the energy consumption of the Rafina-Pikermio and Spata-Artemis WWTPs. The utilization of the produced biogas is planned, as well as the installation of photovoltaic systems on the free surfaces of the WWTP.

Installation of a Small Hydroelectric Station

for energy recovery purposes, at the Marathona WWTP

The future WWTPs in East Attica, when in full operation at their manufacturing capacity levels (Rafina-Pikermi & Artemida-Spata, Marathon & Koropi-Peania WWTPs) and in combination with the above energy saving measures, **a significant reduction of greenhouse gases (GHG)** of $20,000 \text{ tn } \text{CO}_2$ / year can be achieved, compared to present conditions, i.e. compared to present private septic/absorption trench systems and to effluent transferto the Metamorphosis WWTP for co-treatment with urban effluent.

> Remediation of underground aquifer

According to the strategic choice of EYDAP, the treated outflows of the Koropi-Paiania WWTP will be reused both for the irrigation of crops and peri-urban green areas (irrigation of communal municipal areas) and for the enrichment of the underground aquifer, through the existing wells and boreholes.

According to the Catchment Areas Management Plans (Directive 2000/60) and EYDAP Studies and of other Bodies, it has been established that underground aquifers in the area of Central Mesogeion (area of Koropi-Paiania WWTP) are locally under intensive exploitation and present strong annual drop in water level (well waterlogging), seepage phenomena but also nitrate pollution.

EYDAP projects in the area (WWTPS, projects for water reuse, enrichment of the aquifer) have been designed with the aim to protect and upgrade the underground aquifer.

With the realization of the projects, a drastic reduction will be achieved

In the use of cesspools

most of which are absorptive and to this day burden the groundwater with a significant pollution load

Pumping from the underground aquifer

limiting the risk of salinization of the underground hydraulic system

> Ecosystem upgrading - Protection of Biodiversity

Collection and treatment of communities' urban effluent consists of an environmental infrastructure project, aiming to protect the surface and coastal aquatic ecosystems.

Reference is made in section "Protection of Biodiversity" of the same Pεport





> Strategy for executing the projects

EYDAP, in the context of actions for the fast operation of the sewerage projects in East Attica and the avoidance of problems and delays, resulting from the dispersion of the responsibilities for the construction of the sewerage projects:

Adopts

a holistic approach to the construction of all separate parts of the projects

Undertakes

the simultaneous construction of the secondary sewerage network and the corresponding external branches to connect the properties, the responsibility of which, under existing legislation, belongs to the municipalities

Plans

actions, in cooperation with the municipalities involved, to speed up the connection of properties to the sewerage network upon completion of the construction of the projects

Establishes

in cooperation with the Municipalities, customer service centres for property owners, in the respective areas, to provide information and receive applications - with the required documents - for the construction of external branches to connect their properties to the sewerage network of EYDAP, when this is in progress.

Customer service centres are already operating in the Municipalities of Paiania, Rafina-Pikermi , Pallini, and Marathona, to facilitate the process of connection to the sewerage network.



> Progress of the works

In 2023 significant progress was made in the implementation of the sewerage projects in East Attica.

Specifically and by project, the milestones of progress are presented:

- D1. "Collection, Treatment of Urban Wastewater of the Municipalities of Rafina-Pikermi and Spata-Artemis and Reuse-Disposal of treated effluents". Stage: Construction
- D2. "Collection, Treatment of Urban Wastewater of the Municipality of Marathon and Disposal-Reuse of treated effluents". Stage: Construction
- D3. "Construction of wastewater drainage projects in areas of the Municipality of Pallini". Stage: Construction
- **D4.** "Construction of a sewerage system for the area of Glyka Nera in the Municipality of Paiania". Stage: Clearance Of Contract A-454 & Compilation of Tender Issues
- **D.5** "Construction of internal sewage network of the Paiania settlement". Stage: Compilation of Tender Issues
- D6. "Collection and treatment of urban wastewater from the coastal zone of the Municipality of Saronikos and the Municipality of Kropia and Reuse Disposal of treated effluents". Stage: Study Assignment Competition
- D.7. "Sewerage drainage of the area Kitsi of the Municipality of Kropias".

 Stage: Study Assianment Competition
- D.8. «Sewage drainage of the areas of Leontario-Kantza, Kato Balana and Ag. Nikolaos of the Municipality of Pallini, with the Paiania-Koropi WWTP as the recipient". The preparation of the final Study is in progress. Stage: Study
- **D.9** "Sewerage drainage of the south part of the Municipal Unit of Artemida". Stage: Study

Extended reference to the projects to the relevant section in the Annual Report p.35.

D.10. "Sewerage drainage, effluent treatment of the Municipality of Oropos and disposal, reuse of treated outflow"

Settlements: Kapandriti, Afidnes, Polysendri, Mikrochori.
Stage: In The Process of Issuance of Decision on the Approval of
Environmental Terms (AEPO) for the Sewerage works at the settlements of
Aylona, Markopoulou, Chalkoutsiou, Neon Palation Oropou

D.11. "Re-use of treated outflows of East Attica Wastewater Treatment Plants (WWTP)".

Stage: Feasibility / Financial Sustainability Study

D.12. "Management, final treatment and utilization/disposal of the produced biosolids of the East Attica WWTPS"

Stage: At The Initial Stage of Maturity

D13. "Construction of a sewerage network in the settlement of Daou Penteli, Municipality of Penteli"

The project is co-financed by the NSRF/Operational Program "Transport Infrastructures, Environment and Sustainable Development 2014-2020" for the construction of a sewage network in the settlement of Dau Penteli, Municipality of Penteli, in the framework of the Program Agreement signed between EYDAP and the Municipality of Penteli.

Stage: Compilation of Tender Issues

D14. "Construction of a sewerage network for the settlements of Grammatiko, Ano Souli, Kaletzi and Agios Panteleimon (part of the settlement) of the Municipality of Marathon"

Stage: Construction Assignment Tender

D15. "Sewerage drainage of the settlement of Varnavas, Municipality of Marathon"

Stage: Compilation of Tender Issues of the Study

> Synergy with local community

EYDAP is in constant communication with the local community with environmental awareness actions.

REGULATORY – ENVIRONMENTAL COMPLIANCE Environmental Licensing of East Attica Projects.

The important environmental infrastructure projects are implemented after the preparation of the necessary environmental Impact Studies and the relevant approval of Environmental Conditions.

Accordingly, during the implementation of the projects the Technical Environmental Studies, as required by the legislation, are prepared for the licensing of the construction sites

4.1.5 Employee Health & Safety

For EYDAP, in the context of Sustainable Development and the protection of Human Rights, ensuring the physical and mental health of its human resources is a long-standing moral commitment, as well as an integral part of its general policy, in accordance with the most recent Health and Safety Policy Statement of EYDAP, which has been strictly followed since 2014.

The main risks that the Company is called upon to address, with regard to the Health & Safety of its Employees, are due to the diversity and specificities of the workplaces (administrative services, external workshops, construction sites, refineries, wastewater treatment plants, etc.), the use of various machinery and tools for a very wide range of technical work, but also unforeseeable situations such as extreme weather conditions, natural disasters (e.g. fires), the COVID-19 pandemic, etc.



Our impacts

> Internal Protection & Prevention Department of EYDAP (IPPD)



The Employee Health & Safety Management System is determined by the regulatory provisions and internal policies and regulations as formulated after the identification of potential risks. In accordance with the legislation in force (Presidential Decree 17/96, Law 3850/2010), EYDAP has established and organized an Internal Protection & Prevention Department, which is a direct advisor to the Management on health and safety issues.

The Company's Occupational Doctors and Safety Technicians all have an employment contract with a direct employer, EYDAP, and are not from an External Prevention and Protection Agency.

Certifications

In 2021, IPPS was certified for ISO 9001:2015 "Quality Management System" and ISO 45001:2018 "Occupational Health and Safety" (replacing the ELOT 1801:2008 / OHSAS 18001:2007 standard, which was in force until then).

During 2023, IPPD successfully passed the audit by the certification body, without any observations.

Tasks and responsibilities of IPPD

- Complies with legislative requirements, standards and internal guidelines
- Communicates openly and transparently with all stakeholders so that potential risks are identified and addressed as soon as possible.
- Ensures that a culture of health and safety at work is reinforced through messaging, continuous and targeted training for all employees.
- Prepares written Occupational Risk Assessments for each job performed.
- · Carries out measurements of harmful factors in the workplace.
- Prepares specifications for Personal Protective Equipment & Group Protection Equipment.
- Records and investigates accidents at work and encourages workers to report near misses to enable preventive action to be taken to avoid them. To this end, a near miss reporting form has been posted on EYDAP's intranet 'Thalassa', accessible to all employees for completion.
- It draws up an annual activity report, which records the observations of the Safety Technicians by activity, as well as the recommendations of the IPPS, for the improvement of procedures.
- Develops a program for the issuance by Occupational Physicians of a Certificate of Fitness to each worker according to his/her job
- · Develops a vaccination program for employees.
- The risks at work are identified and then through reports of the safety technicians and occupational doctors in the suggestion books of safety technicians and occupational doctors that exist in all the facilities of IPPD, the proposals of IPPD to the management for the prevention of occupational accidents and occupational diseases are recorded (Law 3850/2010).

> Policy on Health and Safety of EYDAP

EYDAP has adopted and applies EYDAP's Policy on Health and Safety (posted on the corporate website eydap.gr) which sets specific objectives, for which it is committed to making every effort to achieve them, while at the same time it considers that each employee should also make every effort to fulfil his/her own responsibilities and obligations, responding to this commitment of the Management.

The Policy on Health and Safety of EYDAP applies to all employees of EYDAP's facilities without exception, regardless of the employment relationship under which they are employed.

Workers' Health and Safety Committee (WHSC) Workers' participation in the prevention of occupational hazards

In accordance with the legislation in force (Presidential Decree 17/1996, Law 3850/2010), a Workers' Health and Safety Committee has been established by the employees, an advisory body composed of elected representatives of the employees, with the power to identify occupational hazards.

In the event of a serious occupational accident, it proposes measures to prevent its recurrence and, in the event of an immediate and serious risk, calls on the Management to take the necessary measures, including the shutdown of machinery/installation/production process

Quarterly tripartite meetings are held between the Management, the representatives of the Workers' Health and Safety Committee (WHSC) and the Internal Protection & Prevention Department (IPPD), in the presence of a Safety Technician and Occupational Doctor.

The company encourages open consultation between management and employees on Health and Safety issues, recognizing that their participation in the process is a fundamental human right, in accordance with the relevant Human Rights Policy

Direct employees of the EYDAP who consider that their work poses a risk to their safety should address their elected body, where, among other things, anonymity is respected, in order to avoid reprisals.

Written occupational risk assessments

The Written Occupational Risk Assessment is a basic requirement of the legislation (Law 3850/2010, article 43) for the prevention of incidents (occupational accidents and/or occupational diseases). The quantification of the risk and the prioritization of prevention and response measures are carried out according to the methodological guide of the Hellenic Institute for Occupational Health & Safety (ELINYAE).

The identification of risks is achieved through continuous and targeted inspections by Safety Technicians and Occupational Doctors.

An update of the Written Occupational Risk Assessment is required whenever a change in the way of work is observed by the Safety Technicians or indicated by the workers. From 2020, the revision of the Written Occupational Risk Assessment will be carried out using new, upgraded software, which has been specially developed for this purpose, offering, among other things, the possibility of full retrieval of the history of versions.

> Personal & Group Protective Equipment (PPE & GPE)

The updating of the PPE & GPE specifications is done when necessary by the Safety Technicians and Occupational Doctors in order to meet the latest European standards.

> Inspections of work areas

As every year, in 2023, an annual program has been drawn up by the Internal Protection & Prevention Department and submitted to the Hellenic Labor Inspectorate for approval, in which a specific number of visits per establishment by the Occupational Doctors and Safety Technicians, depending on the number of workers employed in the establishment, is provided for.

Main objective

of the inspections is to provide advice on safety at work, to suggest unsafe conditions, to investigate occupational or nearoccupational accidents, and to measure harmful factors (noise, humidity, temperature, radiation, with appropriately calibrated instruments, etc.).



In accordance with the legislation in force, the observations of the Occupational Doctors and Safety Technicians must in principle be submitted manually in the book approved by the Hellenic Labor Inspectorate, which is kept in each individual establishment for this purpose.

On the initiative of the Internal Protection & Prevention Department, the reports of the Occupational Doctors and Safety Technicians are also sent to the Administration in aggregated form at the end of each month, in the form of electronic files, including photographic material, if appropriate.

Evaluation

of the reports of the Occupational Doctors and Safety Technicians is also carried out by their scientific supervisors in the Internal Protection & Prevention Department, who also have the capacity to carry out ad hoc inspections of the workplaces.

At the end of each year, an annual report is prepared by the IPPD and sent to the Administration, summarizing the main findings of the Occupational Doctors and Safety Technicians.

Investigation of incidents

All notifications of occupational accidents are also communicated within 24 hours to the Internal Protection & Prevention Department (apart from Hellenic Labor Inspectorate), so that the latter can immediately investigate each incident.

The actions taken by the Internal Protection & Prevention Department (IPPD) include, inter alia:

- an autopsy at the place where the incident took place
- · interviews with the parties involved
- preparation of a report by the competent Safety Technician, analysing the the causes of the accident
- proposal of measures to avoid the occurrence in the future
- sending the written report to the Management

Archive of accidents at work

A detailed record is also kept by Internal Protection & Prevention Department for each industrial accident, based on both the ISO 9001:2015 and ISO 45001:2018 quality standards, while the data in this record is also subjected to statistical processing, in order to determine, among other things, quantitative parameters relating to health and safety performance.

Occupational medicine

In 2023

- aspecific procedure, which allows for a change of working environment, voluntarily by workers, if there are health reasons, was established by EYDAP The procedure also involves the active participation of the Internal Protection & Prevention Department and, in particular, the Occupational Doctors who receive the request of the employee wishing to transfer for health reasons and give their opinion on it, without however disclosing specific health reasons and, more generally, any medical information that constitutes potentially sensitive personal data.
- a full eve examination was carried out on all employees of EYDAP, with the speciality of driver, as well as on those employees who hold a licence for occasional driving, in order to update their medical certificates of fitness for this activity.
- the Internal Protection & Prevention Department planned and initiated the performance of specialized medical examinations Reference to the subsection "Occupational diseases".
- were updated (after the expiry of three years, as required by law) and new certificates of suitability were issued for a total of 625 employees
- the digitisation of the certificates of fitness and individual medical certificates of all water and sewerage workers was carried out.
- as many vaccinations as indicated by the Occupational Doctors were carried out (72 in total. New recruits 10 and old employees 62 of which 12 tetanus and 60 Hepatitis).

Employee safety training

In 2023, it was carried out by the Internal Protection & Prevention Department

- the health and safety training program for workers, in person
- · educational leaflets were distributed
- targeted messages were sent to employees, via e-mail, on critical issues (such as unsafe conditions in specific workplaces, prevention of heat stress, during the summer period, etc.)
- every effort was made to instill a corporate culture of health and safety
- a detailed record is also kept by Internal Protection & Prevention Department, with details of the employees who took part in each individual training activity, in accordance with the requirements of the ISO 9001:2015, and ISO 45001:2018 quality standards.

Quantitative data on Employee Safety Training are given in the section "Employee Training & Development" of the same Report.



> Employee health coverage

EYDAP provides full health coverage to its permanent employees through a self-sufficient Service, which is staffed by doctors and paramedical staff of various specialties.

Detailed reference is made to the section on "Labor Practices" of the same Report..



> Επαγγελματικές ασθένειες

During 2023, specialised medical examinations were scheduled by Internal Protection & Prevention Department and carried out for those workers who may have been exposed to asbestos. The results of these examinations revealed certain pulmonary and other pathological findings (at a rate commensurate with the generally high average age of the employees at EYDAP), but none of these were related to an occupational disease caused by the asbestos to which they were exposed as a result of their work.

Accidents at work

According to the legislation, an industrial accident is defined as the death or incapacity for work of the insured person, caused by a violent incident that occurred during or because of the performance of work (during the employee's transit to the place of work and during his/her return to his/her place of residence).

Accidents at work of contractor personnel are excluded from the count, as they are counted to the employers with whom these workers have signed contracts.

Counting of accidents at work	2022	2023
Number of fatal accidents at work	0	1 (0.04)
Number of accidents at work with severe consequences	0	5 (0.22)
Number of serious accidents at work	6	9 (0.39)
Total number of accidents at work	16	13 (0.57)
Total number of working hours	4,603,862	4,542,098
Frequency index	0.52	0.57
Severity index	19.8	59.14
Number of days lost due to accidents at work	(There was no corresponding recording in 2022)	1343

Clarifications:

- The frequency ratios of occupational accidents have been calculated by assuming the total number of man-hours worked to be equal to 200,000.
- The numerical data in the Table are derived from the record of occupational accidents kept at the Internal Protection & Prevention Department, in accordance with both ISO 9001:2015, and ISO 45001:2018 quality standards.
- The criterion for classifying an occupational accident as serious has been taken as the absence of a worker from work for a period of 15 days or more.
- · A severe consequences accident at work is one that results in a serious injury from which the worker cannot or cannot be expected to fully recover to his or her original state of health before at least 6 months have elapsed.
- From 2023 and in compliance with the GRI standard, accidents at work will not include road traffic accidents of employees arriving and/or leaving the workplace, with the exception of those caused during business travel (e.g. for repairs). However, these will be reported separately, as Greek legislation requires them to be recorded. In 2023, one road accident was recorded.
- The results of the table refer to all employees (permanent employees, part-time cleaning contractors, 8-month contract employees, 6-month and 2-month contract students, trainee lawyers, NSRF students) with an employment contract in which EYDAP S.A. is designated as the employer.
- In 2023 there is one death of a direct employee within his/her working hours and within the workplace of EYDAP, and it is pending classification by the Single institution for social security.

Notes: The changes in values from those published in the Annual Financial Report 2023 are due to a recalculation

4.1.6 Secure customer service - Affordable tariff

For EYDAP, continuing to provide high quality water supply and wastewater services at an affordable price for consumers, serving customers through structured and digital processes, is part of our business continuity and growth.

Risks

Customer debts, customer economic capacity, reduction of available resource due to climate change, loss of resource due to network failures, with a concomitant loss of customer confidence.



Our impacts

The Company's efforts to ensure uninterrupted access to the Water Supply / Sewerage Services in order to provide the necessary goods to the customer and ensure the Company's business resilience are continuous.

The existence of a tiered tariff helps to limit the wasteful use of water and safeguard the resource in order to ensure our company's uninterrupted operation. Moreover, it helps to reduce our environmental footprint.

The Company with its customer-oriented focus has already achieved:



Customers

In 2023, we refer to a total of

2,257,414 water connections

2,237,495

active connections water and/or wastewater services

0.42% increase in relation to 2022

77.25%

identification of connections (with valid owner or tenant VAT number) (1,714,792 connections)

Our intention is to continuously increase the number of identified connections until the entirety is identified.

5.04% **μείωση** 127.287 in relation to 2022 Water connections (134,037)0.69% αύξηση 45,244 in relation to 2022 **Sewerage connections** (44.933)0.77% αύξηση 2,084,883 in relation to 2022 Water/sewerage (2,068,945) connections 2,220,449 0.42% decrease in relation to 2022 common/commercial-(2,211,049)industrial supplies

Note: The decrease in water connections is due to the change in the classification of connections from "water" to "water/sewerage".

Focus on special customers (Municipalities, Public Services and Major Customers)

Recognizing the needs and requirements of the different Customer Groups, in 2016 EYDAP created a separate administrative unit to manage all issues related to this special group of consumers including Local Authorities, Public Services and Major Customers.

In 2023, the effort continued towards

- reduction of their arrears.
- preventing the accumulation of new



The Company's water supply and sewerage tariff is determined on the basis of the Government Gazette 3188B/16.12.2013 and is available on the company's website eydap.gr.

The Company's Pricing Policy through tiered tariffs, special tariffs, management of customer outstanding debts aim, on the one hand, to largely meet the actual needs of households and businesses and, on the other hand, to ensure EYDAP's resilience and financial stability.

The existence of affordable rates reflects in practice the support of society, ensures the mitigation of social inequalities and protects vulnerable social groups from being deprived of the basic social good, water.

The tiered tariff acts as a deterrent to the waste of this natural resource.

Domestic tariff*

2,218,433

Connections

0.51% increase

in relation to 2022 (2,207,237)

Special Tariffs

2,827

Connections

38.92 decrease

in relation to 2022 (4,628)

Special Tariffs - with data up to 31.12.2023	2022	2023	Percentage Change
Special Tariffs	4,628	2,827	-38.92%
1. Industrial / Business Tariff	3,812	2,016	-47.11%
2. Charity Tariff Provided not only to institutions and societies within the purview of Law 1111 of 8/11.2.72 and Law 4182/2013, but by decision of the Board of Directors and other institutions - bodies carrying out charitable - welfare work.	331	324	-2.11%
3. Tariff for "Strengthening Networks of Municipalities - Water Supply of the Islands" Additionally, they involve Water Supply outside of planned areas and Water Supply with treated water which is transported by ships, through special connections located in the port of Lavrio to the islands of the South Aegean Region (Cyclades etc.).	423	425	+0.47%
4. Tariff for "Ship Supply" This refers to the special connections installed for the supply of drinking water to OLP, to the Greek Refineries Aspropyrgos S.A., to Natural or Legal Entities under Public or Private Law for the supply of ships	62	62	0%

General Tariff

1.23€ Average price of priced revenue per cubic meter for the General Tariff (€/m3)

~32.70 €/quarter and 10.9€/month

Average price of payable quarterly bill for the General Tariff (including VAT) (€)

Industrial - Business Tariff

1.12€ Average invoiced revenue per cubic meter (€/m3)

^{*} is applied to the majority of consumers

> Customer service

Digital services

Modern and easy-to-use digital services through multiple channels of communication with our customers. Digital service is available for all our customers' requests.

2023

Through our corporate website eydap.gr (24/7)

by registering in eEYDAP, the consumer has the option of integrated management of bills, entering the water meter reading, receiving updates via sms and mail as well as processing a variety of requests.

Detailed information on digital service requests can be found on the corporate eydap.gr

1022@eydap.gr

134,703 e-mails

√21.88% decrease in relation to 2022 **87%** of these were answered promptly

Click2Call



services 7.00-23.00 (and Saturday - Sunday & bank holidays)

12,836 calls Click2call

CallBack

services 10.00-14.00 (except Saturday & Sunday & bank holidays)

1,715 calls CallBack

Requests for appointments

10,367 electronic requests for appointments.

√ 64.73% decrease

(not required for customer service).

Video calls

41 video κλήσεις προς πελάτες μας

1022 (24/7) - telephone call

1022 Call Center 24 hours by your side

585,288 telephone calls

 \downarrow 11.85% decrease in relation to 2022

449,409 for information on connections, bills, etc.

135,879 for technical issues

↑ **88.83%** of these were answered in a waiting time of <120′ **21.81%** increase in the given time

EydApp -Mobile app



- bill payment
- reporting a fault
- notification of water supply interruptions due to a fault
- direct contact with 1022
- finding the nearest Regional Center

Electronic notifications

to identified customers



The electronic notifications relate to:

- Bill Issues
- Credit Issuing
- · Impending Credit Cancellations
- Credit Cancellations
- Instalment Requests by Committee (review)
- Large Consumption
- Impending Cancellation of Settlement due to overdue instalments
- Standing Order
- Impending Interruption

Campaigns were conducted to urge already identified customers as to the option of receiving an Electronic Bill (eBILL). 113,827 sms and mails were sent.

Through a multi-channel communication platform (sms, mail), notifications were sent to identified customers for extensive faults and their repair planning. 4,220 sms and 2,744 mails and were sent.



The contract was signed in September 2023 and the contractor has started providing services.

In relation to the previous procedure production, printing and enveloping of the invoices, a reduction has been achieved 46% reduction in expenditure.

Aiming at encouraging customers to switch to eBill, a study was completed and a set of specific steps were delivered to EYDAP, which the company will have to undertake immediately.

2023

24.767

water supplies abolished their paper bill for the first time while registering for the e-bill

63% increase in relation to 2022

Enhancing digital services through corporate website eydap.gr

- Download a bill in pdf to identified & registered customers
- Creation of a form for self-employed persons to declare business use supplies, within the scope of the measure electronic invoicing 10,500 submissions in 8 months
- Ensuring the validity of the email entered in the forms of the site
- Ability to retrieve username for registered users (12,600 submissions in 11 months)
- Notification of old owner/tenant, for termination of a permanent subscription, in case of change of provider details.
- Order cancellation, in case of change of provider details.
- Option to attach additional legal documents to the Legal Entity Data Update
- Option to log in to the eEYDAP using a Google account 6,000 activations via Google in 7 months

- Activation of ebill and stop issuing a printout in the following ways:
 - Add the option to mass activate eBill and printout discontinuation for all customer benefits with one click when enrolling in eEYDAP 65% of new sign-ups take advantage of the new feature and choose to discontinue the printout on at least one supply
 - Send a personalised message after the changedata to receive an ebill
 - Display of a banner at the bottom of the most important submission forms of the site
- Option to download a zip file containing the current bills in pdf of all the supplies of a client. This feature mainly concerns Major Customers

Submission and management of customer requests

All requests are registered on a digital platform to ensure fair and transparent treatment of our customers.

In 2023 were made in BCC (Billing & Customer Care)

209,950 requests in BCC (Billing & Customer Care) \sim 20.34% decrease in relation to 2022

49,435 requests through the website √ 18.81% decrease in relation to 2022

160,515 requests to the Regional Centers ↓ 20.79% decrease in relation to 2022

626 requests for video calls

Service launched in November 2022.

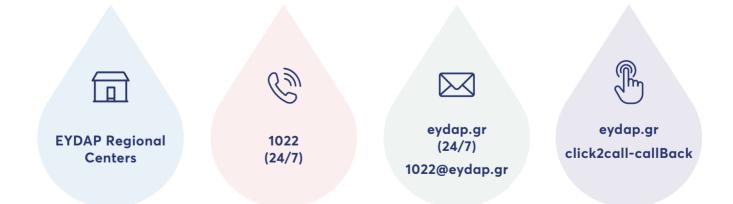
19,851 calls to 1022

for Water Supply Disconnection-Reconnection issues, Bills, Metering, Debt, Connection Data that generate corresponding digital messages to the Regional Centers were registered to Regional Centers

97.72% were completed (19,398 calls)

Customer requests from any source are handled by the Regional Centers.

Complaint management through distinct contact channels



Complaint calls 2023



Water Supply Network

Internal leakage, work on the supply, removal of debris, pavement asphalt rehabilitation, third party works, manhole covers, water in basement, water in street, water in meter hole, water quality, pressure and water supply disconnection.

80,881

calls

93.77% were resolved (75,842 calls)

Sewerage Network

Sewer blocking, sewer manhole covers and pavement-asphalt rehabilitation.

31,428

calls

99.04% were resolved (31,127)

Management is updated on a monthly basis through the Statistics Bulletin of the General Directorate of Customer Service.

The report records the incoming 1022 calls, by Department (Water Supply Network Division, Sewerage Network Division, Customer Service Division)

Calls are listed by month in key categories

	Water Supply Network Division	Sewerage Network Division	Customer Service Division
Registered	80,881	31,428	19,851
Resolved	75,842	31,127	19,398
% Resolved	93.77%	99.04%	97.72%
Resolution in under 6 Hours	6,930	15,815	5,883
% Resolution in under 6 Hours of all registered	8,57%	50,32%	29,64%
Resolution in under 24 hours	20.568	27.502	10.643
% Resolution in under 24 hours of all registered	25,43%	87,51%	53,61%
Resolution in under 48 hours	31.876	29.823	13.361
% Resolution in under 48 hours of all registered	39,41%	94,89%	67,31%
Resolution in under 120 hours	45.348	30.848	16.976
% Resolution in under 120 hours of all registered	56,07%	98,15%	85,52%
Resolution in under 240 hours	56.269	31.044	18.397
% Resolution in under 240 hours of all registered	69,57%	98,78%	92,68%
Resolution in under 480 hours	60.124	31.087	18.955
% Resolution in under 480 hours of all registered	80,02%	98,91%	95,49%
Resolution in under 720 hours	68.268	31.091	19.098
% Resolution in under 720 hours of all registered	84,41%	98,93%	96,21%

Note: Each category includes the previous one. A difference in the completion rate of calls up to 100% means that the remaining calls have been completed in a period longer than 720 hours.



Management of water quality complaints via the 1022 hotline

1022

In 88.5 % of the cases the response of EYDAP is immediate and at most within 24 hours.

In 2023

60.5%

of the complaints made were resolved by telephone

39.5%

were investigated through sampling and laboratory analysis

in 3.5%

of the quality complaints reported to 1022 technical actions were required were resolved

100%

of the complaints for which a need for intervention by EYDAP had arisen were resolved

In 2023 there was no incident of non-fulfilment of a consumer request nor an incident of imposition of a fine or compensation for water quality issues.

Reference to the section "Quality of Drinking Water" of the same Report

Whistleblowing procedure

A detailed discussion of the issue is provided in the "Fight Against Corruption" section of the same report.



Customer debts

Amounts in thousands of euros

173,589 **Individuals**

2.5% decrease in relation to 2022

(178,012)

Public Sector 4.8% increase

in relation to 2022 (18,996)

33,521 **Municipalities** 4.3% increase in relation to 2022 (32.148)

227,009

19,899

Total

0.9% decrease

in relation to 2022 (229,156)

A detailed discussion of the issue is provided in the in the page 43 of the Annual Financial Report..



Payment of Bills/Settlement Instalments

- Digitally from the EYDAP website using a debit, credit or prepaid card of the respective cooperating Banks and redirecting to the payment system environment of DIAS SA (also valid for non-identified customers)
- In regional EYDAP customer service centers
- · At ELTA offices in the region of Attica
- In bank branches over the counter (in automatic payment machines, with a standing order to the bank)
- Online via customer bank (web banking)
- · Online via the EydApp application

EYDAP, putting into practice its social sensitivity, implements a discount policy, takes preventive measures to avoid the increase of debts and applies debt repayment facilitation through procedures approved by the Board of Directors, as specified in the Revenue and Customer Claims Management Policy of EYDAP SA (Decision 21010/2022 of the Board of Directors).

The main proactive actions to minimize, as far as possible, outstanding debts

- Registered customers are immediately informed about the issuance of their bill, choosing the way they wish to be informed (sms, mail)
- Customers who have settled their debts are digitally informed of the timely payment of instalments due and of the cancellation of credit as well as of an impending water supply interruption either due to debts or due to breakdowns.
- All customers are informed of increased consumption by affixing a special form at the entrance of the property during the metering of their supply.
- Printed information to consumers on debt issues.

84,540 writen communication



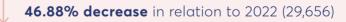
In 2023 were sent to consumers

159,273 notifications of impending disconnection, debts and cancelled settlements **46.9%** in digital format (74,733)

Main remedial actions to minimize, as far as possible, the debts

• Settlement of debts based on specific and institutionalized procedures.

15,773 debt settlement requests 13,430 at the Regional Offices **2,343** through the website



• Disconnection of water supply to the property due to outstanding debts / Removal of the water meter / application of the KEDE, is carried out if the conditions are met and always in accordance with the Regulation of Water Supply Network Operation

2023

Water supply disconnection due to outstanding

→ 50,514 water connections

43.87% decrease 79.72%
In relation to 2022 were recon (90,001 water connections) (62% in 2022)

79.72% were reconnected within 30 days (62% in 2022)

Charter of Obligations to the Costumer

With a view to providing excellent customer service and focusing on people, EYDAP is committed to the consumer for prompt and efficient service of his/her requests, as specified in the "Charter of Obligations to the Consumer".

There are listed the purpose of EYDAP, the obligations undertaken by EYDAP for the resolution of Consumer Requests as well as any compensation for consumers in cases where their requests are not satisfied within the time frame stipulated. More details in eydap.gr

Certification of Procedures ISO

The entire General Directorate of Customer Services (except for the Market Development Directorate) is certified with ISO 9001:2015 quality management system for the provision of Telephone, Digital and face-to-face Customer Services, Customer Request Management, Water Supply Management and Water and Sewerage Bill Collection with initial certification in 2010 (ISO 9001:2008) which is renewed annually.

> Support to society

EYDAP in the context of inclusion implements pioneering actions.

Modern and easy-to-use digital services through multiple channels of communication with our customers.

Digital service is available for all the requests we receive, with the exception of New Connections.

- Accessibility for visually impaired people through specially designed services
 - since 2017 provides the option of sending special readable bills (in Braille, large fonts, sending sms, email) Customers served: 7.
 - summary of the Sustainable Development Report 2021 and 2022 in audio file format
 - subtitling of videos posted on the corporate website concerning consumers
 - the accessibility score of the corporate website to visually impaired people was determined to be 76/100 using the Lighthouse v.100.0.0.0.0 accessibility checker tool for the Google Chrome browser. The corporate website development team is working to improve accessibility and is committed to adopting the tool's key recommendations to the extent possible. The EYDAP website uses the userway add-on specifically for disabled users. There is a posted Accessibility Statement on the corporate website.
 - · Elaboration of the option to provide remote interpretation services for the hearing impaired (deaf/hard of hearing).
- EYDAP's assistance in dealing with emergency situations

Detailed refernce in the section "Local Community – Environmental Awareness" of the same Report.



• EYDAP undertakes important initiatives within the framework of its tariff policy to support vulnerable social groups, recognizing the difficult economic situation experienced by greek society.

Supporting socially vulnerable groups: through decisions of the Company's Board of Directors, a discount is offered on their bills:

Discount on bills	2022	2023	Change %	
Exceptional Special Rate	3,640	4,138	13.68%.	
Discount for large families	8,304	7,617	↓ -8.27%.	
Senior Citizens	572	264	↓ -53.85%.	

Discounts on increased bills

The Company, taking into account social and income criteria and applying regulatory procedures, makes discounts on high consumption bills as well as on illegal water abstraction bills.

	2021	2022	2023	Μεταβολή (2022-2023) %	
Number of requests received for bill reductions	6,655	9,086	6,145	↓ -32.37%	
Number of requests granted	6,549	8,725	5,954	↓ -31.76%	
Satisfaction rate of requests for bill reductions * (from hidden leaks, water theft, etc.)	98%	96%	97%		
Value of bills to be examined	11,057,904.06	15,968,290.44	10,246,095.81	↓ -35.83%	
Value of discount	6,246,893.57	8,558,684.46	5,749,331.85	↓ -32.82%	

^{*&}quot;Satisfaction of requests for bill reductions" indicator, with the denominator being the number of requests submitted annually for bill reductions and the numerator being the number of corresponding requests satisfied by the Company.

In 2023

the value of the discount granted amounts to 56% of the value of the bills under consideration.

> Protection of consumers' personal data

EYDAP, as a Data Controller, places particular emphasis on the protection of its customers' personal data both during collection - and this applies to all physical or electronic sources - and during processing and keeping thereof. It takes particular care to implement the technical and organizational measures provided for by the current legislative framework and invests in the appropriate training of its human resources by area of specialization.

In order to inform consumers on Data Protection issues, EYDAP updates and publishes the Privacy Policy for Consumers, through the bill (printed or electronic form), the official corporate website eydap.ar, the applications and directly when a request is made. In cases of use of electronic applications of EYDAP or the electronic services provided through its website, further specific information is provided to the user through simple and clear terms of use and specific updates - Privacy Policies regarding the processing of his/her data.

All personal data processed by EYDAP have been brought to its knowledge by the Subject or a person authorized by the Subject or are obtained from manifestly published data or Public Authorities to which the Company has legal access and limited to the service of the water supply contract and consumer information.

Where applicable and in the context of serving the Company's legal obligations, data may be disclosed to public authorities (e.g. the Hellenic Tax Authority, judicial or judicial investigative authorities), which process the data as third party and independent Data Controllers for a specific and sole purpose, as defined by the legal framework.

In case of the necessity to issue statistical data and for the general optimization of the services provided by the Company, the competent Services of the Company will ensure the anonymization of personal data, thus ensuring that the Subjects are informed beforehand.

EYDAP evaluates, examines and answers and, where appropriate, satisfies any query submitted to it with a particular sense of responsibility and respect towards the consumer, in compliance with the relevant Policies and Procedures, which in principle it applies within the legal timeframes set by the regulatory framework.

Reference is also made to this issue in the "Personal Data Protection" section of the same Report.





> Customer satisfaction survey

In 2023, a telephone customer satisfaction survey using a structured questionnaire was conducted in the Region of Attica.

602 customers participated in the survey based on a random selection of telephone numbers.

The survey was conducted by a market research company, member of the Greek and European Association of Market Research Companies and the World Association of Public Opinion Research Companies (WAPOR).

75% EYDAP's Satisfaction Index

at a level similar to 2019 (74%)

+32

The Company's Net Promoter Score (NPS)

is significantly positive at with almost 1 in 2 being promoters of the company.

Goals for 2024

Adoption of new technologies in the Regional Centers (digital customer signature, etc.)



Front-back office



4.2 Diversity & Equal Opportunities

Protection of Human Rights

EYDAP in the context of its activities is committed to operate in accordance with ethical rules, ensuring human rights at work and not tolerating any kind of discrimination or offensive behaviour against one's personality or social exclusion or unfair treatment for any reason.

The Company's concern is focused on working conditions, health, safety of persons and facilities, as well as corporate social responsibility, protection of local communities and the environment.





> Rules of conduct

The Company ensures the development of a "culture" of regulatory compliance, to inform its Personnel and Executives on the content and implementation of the Company's Policies and Regulations and to ensure compliance with them.

All employees are required to comply with the Rules of Conduct, which define the relations between themselves, with the Company, with external partners and customers and reflect the Company's policies.

There is full compliance with the Regulatory Framework in force (EYDAP's Staff Internal Regulations, the Company's Operating Regulations and the Code of Conduct which are revised according to business needs and changes).

A new Code of Ethics and Professional Conduct came into force as of November 2022, which clearly sets out the ethical principles and values as well as internal rules of conduct that must be observed by all those who have an employment or cooperation relationship with EYDAP SA. The Code is based on international standards and best practice methods and aligned with relevant regulatory requirements.

Responsibility for the application of the code lies with the heads of the Company's organisational units, who ensure that all employees of their organisational units and external partners have fully understood the Code and behave in accordance with it. The Code is posted on the corporate website eydap.gr.

The Company encourages its executives, employees and partners to immediately report cases of violations and inappropriate behavior in order to be able to take any corrective action required. The Director of Regulatory Compliance has the authority to receive reports.

The Company takes all reports of potential misconduct seriously, ensuring in all cases that the confidentiality of reports is ensured and that an investigation is conducted to determine any violation. For each violation, the necessary corrective measures and sanctions are taken.

Communication to employees: the Code was communicated to employees with an obligation for them to provide written proof that they were aware of it. Failure to read the Code and/or to sign the "Personal Commitment" does not release employees from the obligation to comply with the Code.

The Company has adopted and applies:

- Human Rights Policy
- Conflict of Interest Policy
- Code of Ethics and Professional Conduct
- Whistleblowing Policy
- Policy to prevent and combat violence and harassment at work
- Diversity Policy
- Employee Data Protection Policy

by adopting preventive actions in order to avoid acts and/or omissions that may be detrimental to human rights.

Detailed reference to the Policies in the "Corporate Governance" section of the same Report



> Human Rights Policy

In November 2022, the Human Rights Policy came into force, by Board Decision, which is based on the fundamental principles of the Greek Constitution, the Principles of the United Nations Universal Declaration of Human Rights, as well as a number of other International Conventions clearly outlined in the Policy.

The Company, in its operation, is committed to the protection of human rights, taking preventive actions in order to avoid acts and/or omissions'

The Policy applies to the Company as well as to any existing or future subsidiary, and its scope binds the Company's personnel with a dependent employment contract, personnel with a contract for services or otherwise independent, members of the Company's Board of Directors, other partners (contractors, suppliers, service providers, etc.).

Monitoring and evaluation of the implementation of the Policy

The Company shall ensure that it identifies and prevents situations that endanger human rights by informing and training all its staff and other partners appropriately. The Risk Management and Regulatory Compliance Department is responsible for the compliance and effective implementation of this Policy.

Reporting violations of the Policy

The Company's Policy must be strictly adhered to by all without exception. No violation will be tolerated and in fact, in case of violation of its principles, the procedure for imposing legal sanctions will be activated. In the event that a human rights related principle is indeed violated or there is a reasonable suspicion of such a violation, then the relevant report/complaint should be submitted to the Company in accordance with the Whistleblowing Policy, the Policy to Prevent and Combat Violence and Harassment at Work and the Human Rights Policy.

Approval and review of the Policy

Under the responsibility of the General Directorate of Human Resources, the Policy is communicated to the Company's employees and posted on the Company's website. The Policy is approved by the Board of Directors, reviewed annually by the Risk Management and Compliance Department and revised if and when required. The Risk Management and Compliance Division is responsible for preparing and proposing the revision for approval.

The Human Rights Policy is posted on the corporate website evdap.gr

Protection of Human Rights in the Supply Chain

Reference to the "Supply Chain Management" section of the same Report..



Further reference to the sections: "Labor Practices"



"Employee Training & Development" 🌎 "Fight against corruption" 🧁





and "Protection of Personal Data" of the same Report.





Collective agreement of employment

The rights of workers, on equality and safe working conditions, are quaranteed through Collective Agreements of Employment, compliance with the legislation on the existence of an Internal Protection and Prevention Service (IPPS) and a Health & Safety Committee (HSC).

The issue of Employee Health and Safety is discussed in the corresponding section.



98.02% of EYDAP dirrect employees are covered by Operational **Collective Labor Agreements.**

1.98%

of the employees with fixed-term contracts are Is not covered by these Collective Agreements but by the General Provisions of the Labor Law

Right to unionize

The constitutional right to unionize is exercised by EYDAP Employees' Federation, which was founded in 1979, is a Secondary Trade Union and represents the Company's employees. Its composition is formed on a proportional basis by elected representatives of the thirteen Primary Unions.

The purpose of EYDAP Employees' Federation is the study, protection and promotion of the trade union, economic, professional, ethical, insurance and social interests of its members, the protection of the environment, the realization of the principle of gender equality and the safeguarding of corporate responsibility.

The aim is to claim the improvement of the working conditions of employees using dialogue and cooperation with the Company's management, always within the framework of the rules of corporate social responsibility.

The objective is to claim the improvement of the working conditions of the employees using dialogue and cooperation with the Company's Management, always within the framework of the rules of corporate social responsibility and the Trade Union Law 1264/1982.

In order to achieve its objectives, the Federation negotiates for the resolution of its members' problems with any competent body or person and ensures that the Company Collective Labor Agreements are drawn up. The Federation also participates actively in the Service Councils, Disciplinary Councils and any other organ or body represented.

The Federation is represented by 2 members, who have voting rights, on the Board of Directors of the Company.

94.91% of direct employees are registered to the federation (2,183)



> Equal opportunities

In application of the provisions of Law 1648/1986 (Law 2643/98) concerning people with disabilities, large families, children of war invalids, etc., EYDAP has integrated

266 employees (11.62%), of whom 78 are disabled.

	Men	Women	<30 years	30-50 years	>50 years	Total
Persons With Special Needs	55	23	1	34	43	78
Large Families (Parents & Children)	40	52	0	28	64	92
Children Of War Invalids	9	9	0	0	18	18
Children Of Fighters	13	13	0	0	26	26
Persons With A Child, Wife Or Brother With Disability Of 67%	17	15	0	15	17	32
Other Dependants Under Law 1648/86	8	12	0	16	4	20
Total	142	124	1	93	172	266

> Equal salaries

All employees, irrespective of gender, are paid the same salary, varying only according to qualifications, years of service, job description and position of responsibility, if held.

The salaries of EYDAP employees are derived from the Operational Collective Labour Agreements, which follow a uniform salary policy for all staff. Employees are remunerated in accordance with their formal and substantive qualifications without segregation or discrimination

$$\frac{(36,082.22 / 156.25 / 12) - (36,082.22 / 156.25 / 12)}{19.24} * 100 = \frac{19.24 - 19.24}{19.24} * 100 = 0$$

Total annual salary 82,664,381.13 | Average 36,082.22 | The hourly rate 36,082.22 : 156.25 : 12 = 19.24

> Employee development

The Company supports all employees equally employees to develop their skills and is supportive in every aspect of their work, individual and corporate development efforts. All employees have the opportunity and are encouraged to participate in training and education programs.

Detailed reference is made to "Employee Training & Development" section in the same Report.









> Presence of women in EYDAP

31.90%Of permanent employees are women (730)

31.11% in 2022



Of the 297 employees in position of responsibilities

162

54.56%

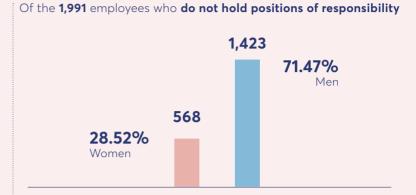
Women

45.45%

Men

Men

Women



Women

Men



 st i.e. positions of responsibility other than Supervisors and Auditors B

30.76% of the members of the Board of Directors are women

Reference to the section "Secure Customer Service – Affordable Tariff" of the same Report.

In the Company

- no issue of unequal treatment and discrimination of an employee on the basis of gender, age, religion, sexual orientation, disability, etc.
- there has never been child or forced labour and free expression has always been encouraged. All employees are treated equally, without any discrimination.



In the same consistent manner, our aim is to further improve the existing infrastructure and at the same time create new ones, so that the building facilities become disabled-friendly (customers and employees) to the maximum extent possible, in compliance with the existing provisions of the legislation.



4.3. Labor Practices

EYDAP is the largest water cycle management company in Greece. The high level of expertise, the continuous monitoring of new knowledge with parallel personal development of the executives contributes decisively to the long-term provision of high quality services.

Commitment

Throughout its activities, EYDAP is committed to operating in accordance with the rules of business ethics and the applicable legal and regulatory framework.

Risks

Loss of expertise, psychosomatic health of employees, compliance with the working framework of staff rights and obligations

Our impacts

> Corporate culture

The continuous strengthening of the corporate identity and culture is a long-standing objective for the Company.

Integrity, diversity, inclusion, respect, operational excellence and credibility are values embedded in EYDAP's corporate culture.

Important factors in this direction are:

The internal corporate website (portal)

a communication and information channel with free access to all employees

· "I Pigi mas"

The weekly e-magazine with corporate news, innovation issues, promotion of the work of the Company's Directorates and other issues of general interest.

Monthly Newsletter with Company News

sent electronically to the Company's retirees, with the aim of maintaining the connection and communication with retired employees. Our core message "You will always be a valued member of our team".

Internal campaign for resource and energy saving

with the creation of various visual actions in all the Company's buildings..







In 2023 was held

The 1st Executive Conference with emphasis on Safety - Efficiency - Growth, the three pillars of EYDAP's strategy:

- Workshop at the Concert Hall for the Company's Senior Executives on corporate governance issues.
- · Workshop at Kamini Municipality of Galatsi for all Supervisors of the Company, on corporate governance issues.

Participation of our employees in the Race for the Cure for breast cancer.

Voluntary participation of EYDAP employees in environmental awareness actions

Reference to the "Local Community-Environmental Awareness" section of the same Report..

Participation of our runners in the Authentic Marathon, in support of the aims of the road magazine "Schedia".

Collection of books by the workers for the old bookshop for the homeless







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> Optimisation actions

Development of a strategic plan for the Company's Human Resources (strategic workforce planning)

In the context of our strategy for monitoring and planning human resources needs with a 10-year plan, an application was created with the possibility of entering data of all personnel, both direct and indirect employees of the Company.

The aim is to automatically update not only the annual human recourses needs but also in a 10-year plan and even by prioritization in order to avoid any risk to the Company's operation.

The updating of human recourses data will be carried out on a quarterly basis.

At the same time, the employees to be retired are given a questionnaire

- to record their level of job satisfaction
- for the submission of proposals to improve the operation of EYDAP

> Operating Regulation

The Company has an Operating Regulation approved by the Board of Directors, a summary of which is published on the Company's website, in accordance with the requirements of Article 14 of Law 4706/2020. The Regulation describes the organizational structure of the Company, the division of responsibilities and activities of each individual organizational unit, as well as their organization and operation, in order to ensure the lawful and orderly operation of the Company.

Labor peace is a key concern of the Company which is achieved through constant care to ensure proper working conditions, enforcement of laws and constant awareness to minimize workplace accidents, improvement of methods and techniques, adoption of new ones, as well as enhancing job security of employees.

Working hours: All employees, regardless of the type of employment contract, work full time.

> Number of permanent & fixed-term epmployees (direct employees)

EYDAP has and staffs facilities (regional centers, technical sectors, refineries, aqueducts, etc.) throughout the Attica basin and in the Prefectures of Boeotia, Fokida and Aitoloakarnania.

Geographical distribution	М	en	Wo	men	То	tal	Percentage
	2022	2023	2022	2023	2022	2023	2023
Attica							
Permanent	1498	1455	714	721	2212	2176	95,10%
Fixed-term	50	25	44	21	94	46	100%
Total	1,548	1480	758	742	2306	2,222	95.20%
Fokida, Viotia & Aitoloakarnania							
Permanent	106	103	10	9	116	112	4.89%
Fixed-term	0	0	0	0	0	0	0%
Total	106	103	10	9	116	112	4.90%
TOTAL	1,654	1,583	768	751	2,422	2,334	100%

Notes:

- Data with a validity date of 31.12.2023
- · Temporary workers include workers with service vouchers such as lawyers, doctors, engineers...

> Recruitment

The recruitment process to meet the Company's needs is always carried out on the basis of the relevant legal framework through the Public Recruitment Service.

The restriction of recruitment due to Law no. 3833/2010, has resulted in a constantly decreasing number of employees due to retirement.

In order to reduce the risk of difficulty in meeting the Company's growing needs, two (2) tenders (1K/2018 and 4K/2018) were announced for the recruitment of 300 people of various specialties with a permanent contract. The process resulted in a number of resignations and the ASEP was requested to make a replacement for those who resigned.

In 2023, 6 persons were recruited with a permanent contract from the above notices.

The need for new specialized knowledge, the expansion of the Company's field of activity (integration of new areas into the water supply and sewerage network, construction of new projects in East Attica), made even more urgent the need for immediate further strengthening of the existing human resources.

In 2021, the Ministry of Interior approved the Company's request for the recruitment of 145 persons (30 workers and 115 of various specialties) from the shortlists of the 1K/2018 and 4K/2018 Competitive Calls of High Staff Selection Board. In 2023, the recruitment lists of 30 posts of the category of Labourers, 33 posts of Secondary Education of various branches/specialties and 72 posts of the category of University Education and Technological Education of various branches/specialties, respectively, were published in the Official Gazette from the runners-up of the above mentioned notices, on a first-come-first-served basis.

Recruitment 2023

- 30 workers from the 4K/2018 runners-up
- 20 people of various skills from the 1K/2018 runners-up

Recruiment (new hires) of permanent employees*

Gender breakdown Percentage Men 34 60.70% Women 22 39.30% Total 56 100%

Age breakdown	Men	Women	Percentage
<30 years	2	0	3.57%
30 - 50 years	30	20	89.29%
>50 years	2	2	7.14%
Total	34	22	100%

Departures of permanent employees **

Gender breakdown		Percentage
Men	80	82.47%
Women	17	17.53%
Total	97	100%

Age breakdown	Men	Women	Percentage
<30 years	0	0	0%
30 – 50 years	4	2	6.19%
>50 years	76	15	93.81%
Total	80	17	100%

Notes:

- * Data with a validity date of 31.12.2023.
- ** Of the departed, 3 were employees of the Company's facilities in the prefecture of Viotia and 1 was an employee of the Company's facilities in the prefecture of Fokida, while the rest were from the prefecture of Attica.

> Employee mobility index 2023

Departures 2023*

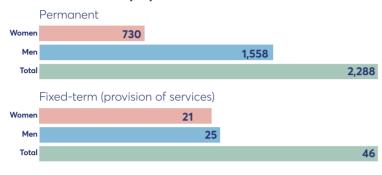
Due to I	retirement	Due to death	Voluntary Departure	Involuntary Departure	Total
М	70 (3.06%)	7	3 (0.13%)	0	80 (82.47%)
W	13 (0.57%)	3	1 (0.04%)	0	17 (17.53%)
Total	83 (3.63%)	10	4 (0.17%)	0	97 (4.23%)

^{*} Data with a validity date of 31.12.2023. The departures relate to permanent employees, who at 31/12/2023 were 2.288 persons. Of the leavers, 4 employees (2 men and 2 women) held positions of responsibility (Head & Deputy Director)

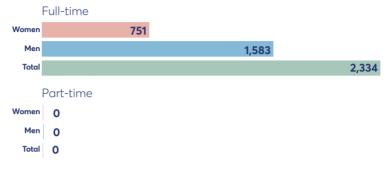
2023 (data of 31.12.2023)

> Direct employees









2023

Analysis of employees with a position of responsibility *

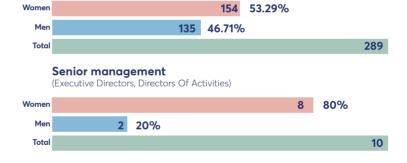
Age breakdown	<30 years	30-50 years	>50 years	General Total
Women	0	35	127	162
Men	0	20	117	137
Total	0	55	244	299

^{*}The positions of responsibility are for Heads of Services, Deputy Directors, Directors, Auditors A & B, Business Partners, the Data Protection Officer (DPO), Directors of Activities, Executive Directors, Legal Management Board, Consultants to Management and Executive Directors.

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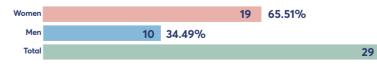
Middle management

(Heads, Deputy Directors, Directors, Business Partners, Dpo, Auditors, Consultants)



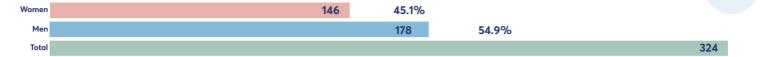
Women in management positions in revenue generating function

(Heads, Deputy Directors, Directors, Executive Directors)



Percentage breakdown by gender of STEM Positions*

(technology, science, engineering)



*Includes employees with degrees from Higher and Technological Educational InstitutionsUniversities in Science (Physics, Chemistry, Biology), Technology (information Technology and computers Science), Engineering and Mathematics...

Direct & indirect employees

	2022	2023
Direct employees	2,422	2,334
Indirect employees *	429	496
Total	2,851	2,830

*Indirect employees are defined as employees who work at the EYDAP premises and whose work is supervised by EYDAP but whose direct employer is a contractor. Currently the number of indirect employees refers to all those who are employed and provide administrative services.

The recording of personnel data is as of 31/12/2023 and fluctuations are not included in the total number of staff.

> Selection criteria for executive officers

The selection of executives will be based on merit, skills, ethics and experience without regard to gender, color, race, nationality, disability, age, religion, sexual orientation, political beliefs or any other unfair criteria.

Employee assessment

An evaluation is carried out annually for permanent employees in order to improve their performance and the more efficient operation of the company. In accordance with the Personal Data Regulation, the appraisee is provided with the appraisal sheet, if he/she submits a request, in order to enable him/her to improve his/her performance in cooperation with his/her supervisors - reviewers.

Positioning and salary promotion

of permanent epmloyees is done through the annual evaluation of employees, through the Assessment Sheets, and is provided for by EYDAP's Personnel Regulation, by expertise, training and individual skills. Since 14/2/2012, however, and in application of Law no. 4046/2012, no salary promotions (maturities) are made due to their suspension, except for a salary increase in July 2022, as explicitly provided for in the 2021 Collective Labour Agreement.

By Law 5053/2023, it was decided to lift the suspension of the suspension of salary advancements as of 01-01-2024, subject to the conditions of granting the relevant Law.

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Internal staffing of the organisational structure

As of 2021, a new procedure has been established for the staffing of the Company's organizational structure. All vacancies in the organizational structure (Positions of Responsibility) are advertised internally and the positions are filled through internal procedures in which the Company's permanent employees, who meet the requirements set out in each advertisement, are eligible to participate.

The procedure involves the completion of a psychometric test by the candidates followed by skills exploration stage conducted by a team of internal interviewers trained in this regard. Employees who participate in the process are placed on the Staff Register to fill vacancies for positions of responsibility in the organizational structure.

In parallel with this work and in order for all the Company's executives to be included in the Staff Register, the same internal skills screening process is also carried out for the Heads of all Executive General Divisions and Independent Departments, who have not participated as candidates in any of the internal calls.

In 2023, a total of 7 positions of responsibility for various Divisions and Departments were advertised.

After internal procedures were implemented, only 5 positions were filled, leaving 2 vacancies.

4 Head positions were filled by executives who for the first time took on a position of responsibility and 1 Director position was filled by an executive who previously held a Head of Department position.

> Salary system

For all permanent employees, there is no gender or age discrimination with regard to the basic salary and benefits, which are determined by **Collective Labor Agreement.**

A lump sum is provided for within the remuneration framework, which is received on retirement from the Company.

- The total amount of remuneration of a senior executive as of 31/12/2023 is 46,223.24€ and applies to both men and women, without any discrimination.
- Upon their departure, senior executives are included in the General Rules for the granting of a lump- sum allowance applicable to all staff, minus their position allowance

In 2023 there was no variable pay.

Proportion of the salary of the CEO

The ratio between the salary of EYDAP's Chief Executive Officer and the Average Salary of Employees is determined to be 1/3.0809.

CEO's annual salary / average of total employee remuneration: 147,580.88/ 47,901.85= 3.0809

Percentage increase: For the year 2023 there was no salary change based on predetermined increases (Collective Labor Agreement). Any monthly staff salary changes are for exceptional pay such as overtime, overtime hours or driving hours.

> Specialised training

The smooth and modern operation of the Company requires highly educated and skilled personnel.



517 employees 63.90%

University Graduates

(holders 1, and/or 2 degrees, and/or postgraduate degrees and doctorate)

292 employees 36.10%

Graduates of Technological Educational Institutions

(holders 1, and/or 2 degrees, and/or postgraduate degrees)

Notes:

- The figures refers to permanent employees
- These figures have been derived on the basis of the 30% scientific allowance or the 20% SSE allowance and not on the basis of the employee's category, i.e. employees who do not belong to the AT (ATT1, ATT2, ATM1, ATDO1, ATY1, HN) or AP (ART3, APM2, APDO2, APY2) category but have a University or higher education degree are also counted.
- If a person has both an HEI and a TEI degree, he/she receives the higher allowance, i.e. 30% scientific.

Benefits for permanent employees

The Company, in the context of labor peace and stability, in addition to the statutory benefits to its employees, has additionally instituted benefits

Health Service, which provides primary health care services to employees and their insured family members and manages their medical and pharmaceutical coverage

Private insurance for employees and their children

Pension insurance for doctors, engineers and lawyers (at their request)

Ownership of shares

Provision of expenses for children's camps, undergraduate or postgraduate studies for employees, etc.

Educational cash prizes for excellence for the children of employees' children who have passed through higher education institutions

Granting of interest-free loans to cover employees' emergency needs

Granting of low-interest loans, the amount of which is determined on the basis of years of service

EYDAP initiative for permanent employees on family protection:



In 2023, by decision of the Board of Directors of the Company, a Permanent Employee Benefits Policy was established.

9-month parental leave

instead of the reduced hours required by law. In 2023 and in the context of family protection and in application of Law 4342/23-12-2015, such leave was granted to 25 employees of the Company (10 Men and 15 Women). 100% of the employees who were granted leave and whose leave expired in 2023, returned to work after it expired..

8 days of leave per year,

instead of the 5 required by law, due to illness of their child, aged up to 16 years old and not up to 12 years old as again required by law

After exhausting their statutory maternity leave, to take leave to raise their child at half pay until the child is 2 years of age

4 days off

for each child to update working parents on their school progress, a benefit that applies to children aged 5-18 years.

Unpaid leave of more than 3 months for family reasons or for studies **6** employees received (2 men and 4 women)

The right for the children of employees to participate in summer camps.

For 2023, 298 employee children participated in the camp program.

Use of the nursery school voucher coverage benefit

by 79 employees for 96 children.

Use of the Foreign Language Tuition Fee Coverage benefit

by 468 employees for 719 children

> Workplace environment

EYDAP applies what is defined by labour legislation and works systematically to meet every requirement.

In 2023, there was no complaint of a violation of the Labour Law, nor was any incident recorded regarding the non-payment of required overtime, or non-payment of statutory wages, or inconsistency in meeting the required insurance coverage.

However, during the inspections carried out by the Labour Inspectorate during the year, 3 breaches of labour legislation were recorded, for which fines were imposed. It should be noted that all corrective actions required by the reports of the Labour Inspectorate were completed immediately..

> Management of employees' complaints & grievances

Under the Whistleblowing Policy, the internal reporting mechanism concerns violations of the Company's Policies and/or the legislative and regulatory framework governing its operation. Reports are evaluated by the Reporting Evaluation

Committee headed by the Director of Regulatory Compliance, who is also responsible for the entire process of the internal reporting system. At the same time, for grievances, the prescribed procedures for their resolution are followed within the services of the respective Directorates.

For the above issues, in addition to the written and electronic information provided to the Staff, appropriate training seminars have been provided.

Support for young people

2023

Student employment

54 students of Technological Education as part of the mandatory internship for students of higher educationinstitutions, either started or completed their internship in Company's Services, gaining substantial knowledge and training in their field of study.

Employment through NSRF

17 students were employed for a two-month period at the Company's facilities and in their field of study.

These institutions have been implemented for a number of years and have provided valuable knowledge and high quality experience and internship to a large number of students.

For the purpose of development and improvement of EYDAP, the students are given a questionnaire to fill in, from the results of which safe results are extracted as to whether they are satisfied with the Company and whether they consider it a potential employer for the future.



> Volunteer employee activities with an environmental focus

Reference is made in the section «Local Community – Environmental Awareness» of the same Report.



> Protection of human resources personal data

In the context of the proper functioning of the Company and its contractual and legal obligations, and in particular in the context of social security or labor law, the employees themselves are a key category of data processing subjects.

EYDAP considers its human resources to be a key pillar of its operation and takes constant care to protect their personal data throughout its activities, showing full respect for the individual freedoms and rights of employees.

EYDAP, through its Employee Data Protection Policy, informs its employees about the processing of their data by the Company and, where applicable, they are asked to sign individual forms-declarations to ensure that they are informed. This information is **updated** as appropriate in proportion to changes in the Company's activities.

In the context of promoting respect for privacy in the workplace and protecting the right to informational self-determination of each employee, clear procedures and privacy policies have been created for the safe handling of such complaints, whether they are part of the Whistleblowing system or relate to complaints related to the prevention and combating Violence and Harassment at work.

The same respect extends to staff provided by EYDAP's partners and contractors.

Our human resources personal data is protected by:

- Taking the necessary technical and organizational security measures in the facilities and systems where data are kept
- Establishment of Restricted Access Policies and Procedures, Information Systems Security and Confidentiality Clauses. .

Human resources is facilitated in exercising any relevant rights by establishing simple and clear procedures for processing, evaluating and fulfilling requests. This process is filtered and regularly re-evaluated by the Data Protection Officer.





Employees' personal health data

Our human resources' and pensioners' special categories of health-related data are protected by:

- Taking technical and organizational security measures in the facilities and systems where the data are kept
- Establishing limited access, information systems security and confidentiality policies and procedures.
- In addition, medical staff are bound by medical confidentiality and partners are bound by strict contractual obligations for any outsourced processing of special categories of data.
- Clear policies are in place to inform the subjects.

Policyholders are facilitated in the exercise of any relevant rights, by establishing simple and clear procedures related to the processing, evaluation and satisfaction of requests, as reflected in the Policyholder Information and Privacy Statement and the Policy for the Management of Complaint Requests on issues of the General Data Protection Regulation. The procedures are updated and reassessed by the organizational units responsible for this purpose.

Further reference to Data Protection issues is made in the sections: "Protection of Personal Data" & "Secure Customer Service-Affordable Tariff"





4.4 Talent Attraction & Retention

The framework of recruitment, which the Company undertakes from time to time, is in full compliance with the applicable legislation and is carried out either through the High Staff Selection Board (ASEP) or through fixed-term contracts. The aim is to attract new talent and to highlight their skills.



Further reference to the sections "Diversity & Equal Opportunities", "Labor Practices", "Employee Training & Development" of the same Report.





4.5 Employee Training & Developmnet

In line with its corporate strategy and business objectives, EYDAP invests in the training and development of employees' skills both at professional and personal level, as they are its most valuable asset, either by implementing training programs or by encouraging participation in seminars/ conferences outside the Company.

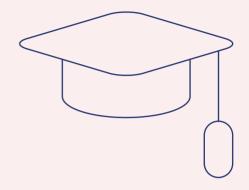
In an era of rapid economic and technological changes, it is imperative to equip human resources with the necessary knowledge, skills and abilities to effectively meet job requirements, enhance knowledge dissemination and ensure corporate continuity. In this context, the training program of the HR Training Department is aligned with the Company's strategic priorities.

The Department is certified with ISO 9001:2015 Quality Management System in the design and implementation of training programs.



> Training programs 2023

28.73% of employees (813*) 145 seminars in 68 subjects**



Organization, Management & Economics

Seminars 33 | Trainees 818 | Training hours 531



^{*} An employee may attend more than one seminar. Therefore, the individual number of trainees in the different modules is not the same as the total unique number of trainees

^{**} An object can consist of several seminars - sections.

Regulatory Compliance and Policies

Course title	Trainees	Training hours
General Data Protection Regulation	58	48
Code of Ethics and Professional Conduct	62	12
Human Rights Policy	46	12
Whistleblowing Policy	79	20
Conflict of Interest Policy	80	24
Policy to prevent and comabt violence and harassment at work	62	24
Training and Certification in Public Procurement / Services (preparation and execution of public contracts under Law 4412)	23	80
Total	410	220

Training on Anti-Corruption issues

2 seminars - 142 employees

34 with a position of responsibility | **108** without a position of responsibility

Code of Ethics and Professional Conduct

11 with a position of responsibility | **51** without a position of responsibility

Conflict of Interest Policy

23 with a position of responsibility | **57** without a position of responsibility

Occupational Health & Safety

Course title	Trainees	Training hours
Safe working in a confined space	49	52
Facility Safety and Fire Protection	25	20
Confined Space Entry and Work Advanced	8	28
Internal emergency and risk management plans. WTP operation scenarios	21	10
Operation and Maintenance of E/M Facilities, equipment for Chlorine Unit, Sodium Hypochlorite and Chemical Processing (Polyelectrolyte, Aluminium)	28	10
First Aid Hands On Course	104	50
Fire detection - Fire protection - Fire extinguishing	31	12
Total	266	182

Training on the protection of personal data

For EYDAP, the Protection of Personal Data, in addition to the obligation to establish Policies and Procedures, is important since it concerns all its employees, as bearers of the Company's guidelines.

Since the implementation of the General Data Protection Regulation, targeted education programs have been organized, in person or remotely.

In 2023

staff training and education was carried out by continuing to develop and promote informative material via e-mails with tips: on topics such as data protection, malware, social engineering and phishing, mobile devices, use of e-mail, visiting websites, protection of equipment during leave or in the case of working remotely, with the aim of establishing desirable user behaviors. In addition, where detailed information was required, specialized information material was sent out.

- DPO Office staff participated as speakers in training workshops for managers in positions of responsibility
- the DPO Office organised a two-day specialised training workshop for employees. 18 participants took part in the two-day workshop

The next objective for 2024

is to continue the interactive training process of staff through targeted e-learning programs in order to assess their alertness and understanding of the established policies and procedures that the company has incorporated in its regulatory compliance framework.

Training in cyber security

In 2023

- 3 human resources trainings were conducted through the specialized platform and
- targeted informational graphics were sent to all staff.

Training in management of supply chain

In 2023, training was provided on topics mainly concerning in:

- the application of Law 4412/2016 following amendments to Law 4605/2019 and subsequent laws
- the Procurement and General Services Regulation of EYDAP
- public supply/service contracts,
- the drafting of Tender Notices for the award of Public Procurement Contracts for Supplies and Services
- the General Data Protection Regulation.
- the Conflict of Interest Policy και the Procedure for the electronic opening of tenders in tendering procedures for works, designs, Provision of Technical and other Scientific Services through Hellenic Republic Procurement Authority "HSPPA"

Average number of human resources training hours by level

31.12.2023



The calculation has been made on the basis of the total number 2.830 (direct employees: permanent employees and fixed-term employees (provision of services) and indirect employees: employees from external partner) as of 31/12/2023.

Total number of employees trained		Man-hours of training	Average training hours
Total employees trained	813	21,418.5	7.57
Men	345	8,516.5	4.77
Women	468	12,902	12.35
Heads-Directors	151	4,568.5	15.28
Men	57	1,483	10.82
Women	94	3,085.5	19.05
Employees without position of responsibility	662	16,850	6.66
Men	288	7,033.5	4.27
Women	374	9,816.5	11.12

Senior management training

Throughout the year, the company's senior executives participated in conferences, exhibitions and workshops that take place in Greece and abroad in order to be informed about new developments and technologies in their field of activity.

They attended trainings organized annually by EYDAP

- the Corporate Governance workshop
- the two-day seminar on Cybersecurity, Resource Planning, Asset Maintenance and Management, ESG Challenges (Taxonomy, TCFD etc.).

Evaluation of the training program

On the last day of each seminar by the participants and the facilitator

At the end of each six-month training period, using an open and closed questionnaire, by the company's organisational units involved.

At the end of the training period, the organisational units evaluate the effectiveness of the seminars they have proposed. Based on the feedback received, we update and incorporate the comments of the organizational units in the next training programme.

In 2023 an evaluation was ____ carried out, with very positive feedback

As shown by the corresponding ISO 9001:2015 Quality System evaluation form First semester 60 seminars

9.35
the average number of
evaluations completed by the
trainees

Second semester 26 seminars

9.71 the average number of evaluations completed by the trainees

> Life-long learning

EYDAP provides the opportunity for its permanent employees to obtain a degree or a postgraduate degree or a specialization from Higher and Technological Educational Institutions, covering most of their tuition fees by providing the student leaves provided by law (14 or 20 days per year).

8 undergraduate studies

27 postgraduate studies of employees Total cost 60,841.67€

> Participation in seminars and conferences organized by external partners

All the employees are encouraged to attend events, exhibitions or conferences, domestic or international, with full coverage of costs, in order to keep abreast of new technologies and new data in various scientific fields related to the scope of the respective organizational units.

In 2023, 138 employees were trained outside the Company

With a po	osition of sibility		position of asibility		term contract on of services)	Indirect e	mployees
Men	Women	Men	Women	Men	Women	Men	Women
44	70	2	4	0	3	3	12
Tota	l 114	Tot	al 6	Tot	tal 3	Tota	al 15



^{*} For the implementation of programs by the Training Division of EYDAP in 2023, the Company utilized the subsidy of 268,629.59 euros from the OAED/LAEK 0.24% program as a refund of employer's contributions of employees.

> Partnerships

The Training Division collaborated with

The Hellenic Open University in the framework of the Summer School on Liquid and Biosolid Waste Management in which twelve (12) engineers participated in order to adopt best practices in waste management

The National Kapodistrian University of Athens on sustainable development issues. Specifically, two employees, certified adult educators, taught a sustainable development seminar addressed to professionals and postgraduate students.

The Panteion University in the framework of the programme "Adult Educators' Training", which will lead to the certification of the participants after their participation in the examinations of the National Organization for the Certification of Qualifications and Vocational Guidance (E.O.P.P.E.P.). Their certification will allow them to join the National Register of Certified Adult Educators and will enable them to teach both within the Company and outside the Company.

The Division also participates, as an Associated Partner, in the following Erasmus+ programmes:

(CATALIST) "European VET Excellence Center for Leading Sustainable Systems and Business Transformation".

The aim is to create six VET centres of excellence, united by a digital platform for training, collaboration and networking

EntrePubl - ENTREpreneurial skills in the PUBLIC sector: a digital approach.

The aim is to develop the digital skills of employees in the wider public sector and to enhance entrepreneurial thinking.





4.6 Supply Chain Management

For EYDAP, the management of the supply chain is directly intertwined with the formulation and execution of all actions and activities related to the procurement, production and distribution processes as well as the full coordination of the parties involved in all stages of material flow, with the adoption of sustainable strategies.

Taking into account the direct and indirect effects of global conditions due to climate change as well as the short-term/long-term instabilities in the local and international markets (such as the recent energy crisis), EYDAP examines the potential operational risks mainly financial, operational and reputation adopts and implements sustainable practices and an integrated approach to identify, assess and minimize them through appropriate controls, so as to manage and control series of reactions because of any prolonged adverse circumstances

The logistics network is about the following processes:

1. — 2. — 3.

Procurement, storage, ensuring adequacy, handling and disposal of materials adequacy machinery

2. — 3.

Receiving the required services and machinery

The orderly supervision is carried out through an ERP information system (SAP B1) that covers the following main activities:

- Accounting and Operations
- Reporting, Logistics Warehouse Management
- · Planning, Budgeting and Forecasting
- Procurement
- Vehicles Management



Our impacts

> Regulatory framework - Implementation of National and EU Procurement Legislation

The supply chain needs are met both by the domestic and the international market, but also in full compliance with the National Legal Framework on Public Procurement, as defined by Law 4412/2016, as amended and in force (Government Gazette A ' 147/08-08-2016), the Public Contracts for Works, Supplies and Services (adaptation to Directives 2014/24/EU and 2014/25/EU), the secondary institutional framework as well as the New Procurement and General Services Regulation of EYDAP, as valid from 01.07.21.

With the Board of Directors Decision 21721/06.12.23, the Regulation on the Assignment and Execution of Contracts for Projects, Studies and the Provision of Technical and Other Related Scientific Services was approved, with an effective date of January the 1st, 2024.

An equally serious challenge and an imposed requirement by law concerns the monitoring of the compliance of the cooperating suppliers/ service providers with the definitions of Law 4412/2016.

The legal and contractual obligations, as well as the internal regulations governing the operation of EYDAP require the strict compliance with the Law on the minimum requirements for the public solicitation of suppliers/service providers, their equal treatment, the procedures and criteria for the appointment of the Contractor, the supervision, remedial measures and the management of complaints/objections and the confidentiality of sensitive information and data concerning the Company and the suppliers/service providers, as defined in the relevant law "on confidentiality".

> Tender procedure - Attraction of new economic entities

The terms of the contracts are publicly accessible elements of the declarations through public postings both Nationally (Regionally) in digital networks such as

- the Electronic Online Repository of Administrative Acts Transparency Portal (DIAVGEIA),
- the Central Electronic Register of Public Contracts
- the National Electronic Public Procurement System,

as well as European

• the Publications Annex of the Declarations of the Official Journal of the European Union and also on the website of the EYDAP

Both during the invitation and selection of the contracting parties and during the implementation of the contract, the communication procedures with the contracting parties provided for by the legislation on Public Contracts and the terms of each contract are observed and they are checked for their compliance with the conditions by competent to the subject of the contract committees both during their selection based on submitted evidence (certificates or declarations of quality and environmental management), and during the execution of the contracts for its proper execution.

> Incorporating sustainability principles - Human Rights Protection

In November 2022, EYDAP adopted a Human Rights Policy which also binds the Company's partners (contractors, suppliers, service providers, etc.).

To the extent that the National Legal Framework on Public Contracts allows, EYDAP SA has incorporated, and faithfully implements in its supply chain contracting processes the terms of compliance of Suppliers/Service Providers with the Principles of the UN Universal Compact in the areas of Human Rights, Labour, Environment and Corruption, ensuring that all Supply Chain Suppliers/Service Providers implement practices that promote respect for human rights and are in line with the Company's policies on social, labor and environmental issues

In addition to the contractual obligation to comply with the provisions of environmental, social security and labor legislation, established by Union law, national law, collective agreements or international provisions of environmental, social and labor law, which are listed in Annex XIV of Appendix B of the 4412/2016 and depending on the object, contractors provide evidence such as certifications for quality, environmental, labor, energy management (ISO 90001, FCS, ISO 14001, 45001, 50001).

In April 2023, EYDAP, with Board of Directors Decision 21295/26.04.23), adopted the Environmental Policy. The Policy is posted on the official corporate website *eydap.gr.*, according to this the Procurement and Projects Management Department, in the context of carrying out its activities, undertakes to inform the suppliers and contractors who cooperate with it on the establishment of its Environmental Policy and to ensure their compliance with it.

Designing a new supply chain operating model The optimization projects concern, > Ongoing supply with a more general redesign chain optimization of the supply chain at the level of organization, operations, With the main projects Transport/fleet Network and warehouse network, transport objective of management warehouse and stocks, the optimization of increasing efficiency redesign operational costs, increase in and speeding up efficiency and acceleration of processes processes. Procurement model optimization program and reduction of procured items

> Long term agreements

Regarding long-term agreements, it is noted that they are compatible with the principles of free competition, subject to the following conditions:

- to have been concluded following competitive procedures,
- the technical specifications of the products or services are clear and detailed,
- be governed by mutual obligations and rights of the contracting parties and
- be checked periodically to see if they remain competitive.

> Tender procedures of high importance

In tender procedures of high importance and with a high financial object, EYDAP carries out tenders published at European level, in order to ensure the participation of important suppliers, active both in the domestic and European business arena, thus ensuring the development of healthy competition.

Examples are the following recent Tender Procedures which resulted in the signing of a contract in 2023:

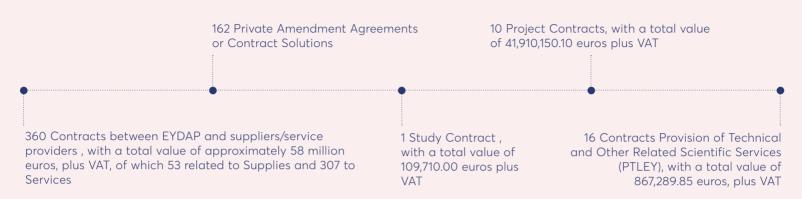
Tender Procedure	Contract amount (plus VAT)	Contract duration
Supply, transport and distribution of natural gas at the facilities of the Psittalia wastewater treatment plant	1,988,644.14 €	1 year
Provision of Services for the civil liability insurance coverage of EYDAP against third parties.	1,417,458.91 €	16 months
Provision of Security Services for the facilities - buildings of EYDAP	4,676,455.57 €	2 years *
Supply of Water Supply Network Materials – Manholes, Fire Hydrants, Protection Filters and Check Valves (D7505).	2,218,277.50 €	18 months

*with the right of extension for one (1) additional year in the amount of 2 . 338 . 227 , $79 \in$ plus VAT and option up to the amount of \in 2,104,405.01 , plus VAT Total amount in case of activation of extension and option rights up to the amount of \in 9,119,088.37, plus VAT.



> Physical and financial object in 2023

They signed



> Compliance by suppliers

In 2023, with regard to compliance with public legislation by suppliers/service providers, there was one (1) incident of breach of the terms of the contract due to inability to perform the contractual obligations. A performance bond was forfeited.

There were no other cases of relapse, default or violation of labor and insurance legislation and, therefore, termination and forced termination of contract.

With the implementation of the Whistleblowing Policy which includes a system for raising concerns, it ensures the operation with professionalism, and the prevention even for suspicions of any unfair practices or corruption or conditions of unfair activity.



> Education and training of employees

to more fully respond to the ever-expanding and changing modern institutional framework, which governs the procurement and service contracting procedures.

The consistent adaptation to the continuous amendments of the provisions of Law 4412/2016, of the New Procurement and General Services Regulation of EYDAP SA, compliance with article 344 of Law 4412/2016 (as amended by Law 4782/2021, article 133) "Training and Certification of staff of Contractina Authorities/Contractina Bodies" is dealt with by the company with the continuous training of its staff, ensuring the reliability of the process and giving a competitive advantage to the Company.

From 2016, the year of implementation of Law 4412 until today, the Company has implemented a series of specialized seminars and training programs so that the staff of the respective service units have certification in the Procedures for the Preparation, Conclusion and Execution of Public Contracts, in accordance with Book II of the Law 4412/2016 applied by EYDAP.

Reference to the section "Employee Training & Development" of the same Report..



Regulatory compliance

In 2023, there were no cases of non-compliance by EYDAP, as the contracting entity, during the process of carrying out tender procedures for supplies and services.

During the same year, from the control of the respective committees, no incident of violation of the provisions concerning:

- · child labour
- forced labor
- participation in a criminal organization
- bribery and corruption
- scam
- · committing terrorist crimes or more generally committing crimes associated with terrorist organizations
- environmental legislation and climate change
- money laundering by suppliers



4.7 Local Community - Environmental Awareness

EYDAP, in line with its three strategic goals of safety, efficiency and growth and aligned with ESG criteria, especially in the area of society and attempting to create increased social value, is actively contributing to the environmental awakening of citizens, the strengthening of society and the cultivation of environmental culture. In 2023, EYDAP continues to develop programs and activities to enhance its social footprint.

> Support for vulnerable social groups

In recognition of the need to support vulnerable social groups, EYDAP has undertaken important initiatives, beyond those defined by the relevant Regulatory Framework, through its Tariff Policy.

Detailed reference is made in the section "Secure Customer Service - Affordable Tariff" of the same Report...



> Social assistance initiatives

EYDAP, recognising its responsibility to actively contribute to the empowerment of society, continues to develop programmes and actions to enhance its social footprint.

EYDAP, in order to protect the health of citizens, intervenes



even in areas outside its competence



in cases of emergencies by providing equipment, human resources and expertise

EYDAP's contribution to the cases of the **Daniel** and **Elias** storms, which hit the wider region of **Thessaly** EYDAP's contribution to the cases of the Daniel and Elias storms, which hit the wider region of Thessaly in September 2023 and caused huge disasters and public health issues, is considered crucial.

As part of its contribution to the **Municipality of Volos**, EYDAP SA:

- Assisted with human technical staff for the rehabilitation of the network and the construction of a speed refinery in the city,
- Sent consumables to the area of south pelion as a donation,
- Executives of EYDAP participated in the interdisciplinary coordination group that coordinated the actions of all stakeholders for the management of public health issues caused by the floods in the region of thessaly, throughout the period from september to december 2023, in order to provide expertise in assessing the suitability of water in the affected water supply networks.
- Entered into a programmatic contract with deyam volos for the preparation of studies for the implementation of water supply network rehabilitation projects in the area.



Free supply of drinking water

to Municipal Units of Nea Makri and Rafina and up to the amount of 300,000 € per semester.



Bills settlement of fire victims

concerns the provision of fire-affected areas of 2023 (Agia Paraskevi and Agios Ioannis Rossos of the Municipality of Acharnon and areas of the Municipality of Aspropyrgos and Elefsina) for which a Large Consumption Bulletin was issued and consists in billing consumption based on the corresponding consumption of last vear.



Support of the Navy

with the systematic provision of laboratory analysis services for ship water



EYDAP NISSON DEVEELOPMENT S.A. responding to the request of the Technical Works Department of the Regional Unit of Piraeus and Islands conducted a video inspection of parts of the sewage network in very narrow streets of Aegina.

EYDAP in the framework of Social Inclusion implements pioneering actions

Provides accessibility to our services through the corporate website for visually impaired people through specially designed services

Works on the possibility to serve the hearing impaired (deaf/hard of hearing) through remote interpretation

Created audio files of the sustainable development report for the years 2021 and 2022, ensuring equal access to information for visually impaired and totally blind people.

Reference to the "Secure Customer Service- Affordable Tariff" section of the same Report.



* The files are available in greek language on the corporate website eydap.gr.

> Donations 2023

5 vehicles at the DEYA Sitia

3 vehicles in the Municipality of Galatsi

Water supply network materials in the Municipality of Volos after the flood

Water supply network materials in Sitia after the earthquake

> Sponsorship Program EYDAP

In 2020, by decision of its Board of Directors, EYDAP adopted a **Sponsorship Policy** which defines the basic principles of sponsorships, as derived from the Company's Strategy and priorities.

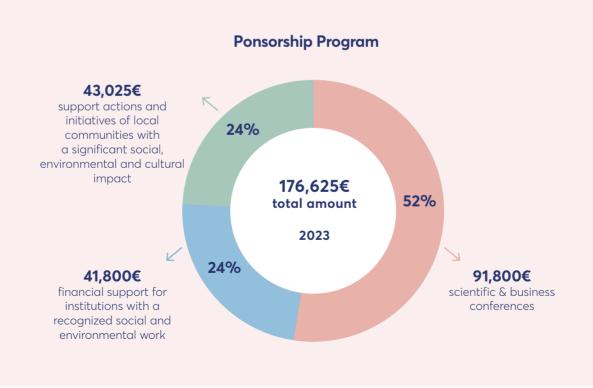
The sponsorship program supports important actions in areas directly linked to:

its corporate culture and growth strategy

the broader impact of its business activities

its substantial contribution to social well-being

the Global Sustainable Development Goals



> Support for young people

EYDAP Scholarships



2 scholarships per year to PhD level students In 2020, the Company established 2 scholarships per year to PhD level students who are implementing their doctoral thesis at universities within Greece and in subjects related to water and wastewater management. The scholarships are awarded in cooperation with the State Scholarship Foundation.

The subjects of the doctoral theses

1st Cycle

- 1. "Experimental Investigation and Optimal Control of an Energy Autonomous Electrofiltration Process for the Removal of Nitrate Ions from Aquifers"
- 2. "Study of Advanced Oxidation Processes for the Removal of Organic Microrobacteria from Water"

2nd Cycle

In June 2023, the Call for the 2nd Cycle of the State Scholarship Foundation-EYDAP Scholarship Program for the academic year 2023-24 was posted.

- 1. "Study of the microbiome in water intended for water supply in the municipalities of Elassona and Almyros and comparison with natural mineral waters of trade".
- 2. "Demand management and pricing models for utilities".

Checking the progress of doctoral theses of scholarship holders

Progress check completed

of the 10 year of the 1st Cycle

of the 1st Quarterly Progress Report 1/9/2023 - 30/11/23 for

- the 2nd year of 1st Cycle
- for the 1st year of the 2nd Cycle

> Financial awards for excellence

for the children of employees who are successful in higher education institutions

> Partnerships

Digital Innovation Competition

Open competition for 2020 technological innovations Reference to the section "Reliable Water Supply Network" of the same Report..



For the exploration of specialized water quality issues, EYDAP often collaborates with Greek Educational and Research Institutions (NKUA, NKEFE Demokritos, Hellenic Atomic Energy Commission, etc.), which are among the pioneers in their field in Europe

Reference to the section "Quality of Drinking Water" of the same Report.



With the Ministry of Culture and Sports, the Region of Attica and the municipalities concerned, for the promotion of Hadrian's Aqueduct

Reference to the section «Sustainable Management of Natural Resources/Water Supply Resources» of the same Report.



With the Hellenic Open University, the National Kapodistrian University of Athens and the Panteion University, as part of the continuous training of its employees

Reference to the section «Employee Training & Development» of the same Report.



With the Department of Conservation of Antiquities & Works of Art of the School of Applied Arts and Civilization of the University of West Attica

- with the Department's Metal Objects Conservation Laboratory, the conservation of 50 tools of historical importance from the museum of EIDAP in Marathon, by students. These tools are related to the construction of the dam.
- 3 degree projects concerning the conservation of industrial objects of the Museum and 2 more are planned,
- providing material of historical significance to support students' postgraduate and doctoral theses, whenever required.

With the French Institute of Greece

EYDAP participated in the 1st Science Festival. This year's celebration, organized by the French Institute of Greece - under the auspices of the French Ministry of Higher Education and Research, had as its main theme "Water in the vortex of climate change". Within this framework, 2 actions were carried out:

- On Saturday 11 November 2023, about 100 people followed the flow of the Adrian Aqueduct, from the Olympic Village to the Kolonaki Tank, on a special tour by EYDAP, with simultaneous translation into French.
- on Sunday 19 November, a tour of about 60 scientists and stakeholders at the EYDAP Museum and the Marathon Dam.

EYDAP also participated in the round table of the French Institute entitled "Water: natural heritage and culture of Athens", where Company presented the potential for the utilization of the Adrianion Aqueduct, the Hellenic Society for the Environment & Environment of Athens, and the Hellenic Society for the Environment & Environment of Athens Culture.

> Environmental awareness actions





Continuous enhancement of our digital services, with the aim of reducing our environmental



Continuation of the action "Together we will make oxygen out of paper" in cooperation with WE4ALL: for every 5 paper bills that are cancelled, a tree is planted

In 2023, 24,767 water connections were eliminated for the first time with a parallel enrollment in e-bill

63% increase in relation to 2022



Tree planting in cooperation with WeforAll, with the participation of local stakeholders

- February 2023 in Peania
- · December 2023 in Drafi



Adoption of the beaches of Marikes, Kokkino Limanaki and Blue Limanaki in the Municipality of Rafina-Pikermio for the entire summer season (June-September 2023), within the framework of Project PARALIES, in order to ensure their daily cleaning, waste collection and recycling and the relevant information/awareness of bathers.

In July 2023, the beach "Marikes" in Rafina was cleaned with the participation of the local community.

The recycling of the collected quantities of recyclable waste corresponds to the carbon benefit resulting from a forest of **8.93 acres.**



Organising an internal campaign for resource and energy saving







Environmental education programs

EYDAP successfully conducts environmental education programs at its facilities, aiming to inform and raise awareness of the new generation on sustainable water management and environmental protection.

In 2023, the programs were attended by

6,438 students from 142 schools

292 students from 8 University Departments

157 students from the Technical University of Darmstadt, the University of Valencia and the participating Universities abroad in the framework of the research project "Underwater" in which

EYDAP participates.

505 people from 18 associations.

A total of 7,392 people

The education programs take place

In the Water Treatment Plants (WTP) in Galatsi

The educational program "Stagonoulis' Journey" has been awarded the gold prize in the Environmental Leadership category at the Environmental Awards and is addressed to primary and secondary school students.

At the Marathon Dam

The educational program takes place in a renovated stone building from 1926.

At the Wastewater Treatment Plant of Psyttalia

The Wastewater Treatment Plant of Psyttalia is one of the most modern Wastewater Treatment Plants in Europe, receives visits from students, scientific teams and delegations from Greece and abroad.

At the Aspropyrgos Water Treatment Plant

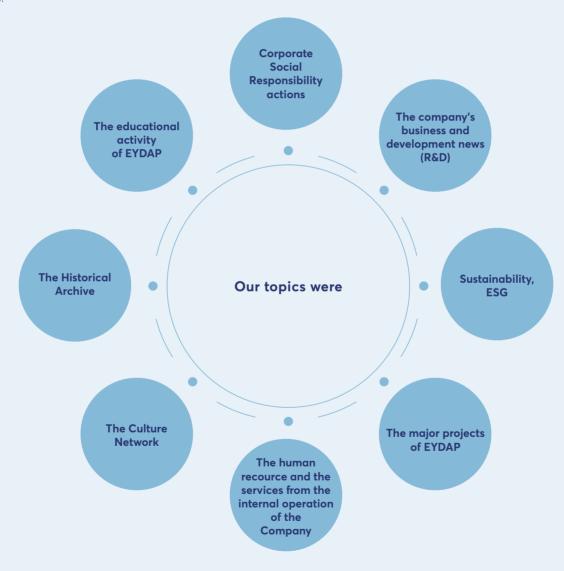
The educational program is addressed to young people of all educational levels, as well as other stakeholders, who are guided through the Company's facilities and are mainly informed about the water refining process.



> EYDAP's presence in social media

EYDAP has an active presence in Social Media on Facebook, Instagram, LinkedIn, Twitter and YouTube.

All social media platforms that EYDAP operates are used on a 24-hour basis to inform customers regarding breakdowns and technical issues, while users send their requests directly to the Centre, which are immediately forwarded to the Customer Service.



highlighting the Company's strategy and its three pillars of

Safety, Efficiency and Growth

while enhancing the Company's environmental and social profile



4.8 Cultural Heritage Management

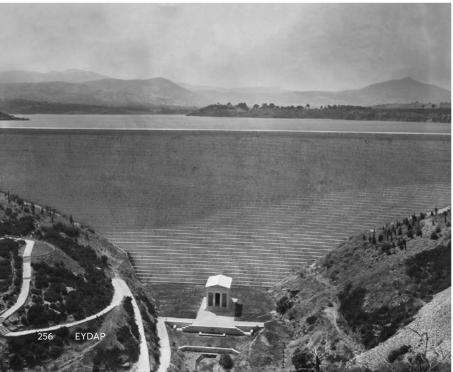
> Historical archive of EYDAP

EYDAP, in the context of corporate social responsibility, seeks to raise awareness of society on issues relating to the preservation and exploitation of cultural heritage, through its activities in the field of culture.

The establishment of a Historical Archive Management Policy in 2018 reflects the Company's commitment to the unified management of this important heritage, with the ultimate goal of preserving, promoting and utilizing historical documents.

The Historical Archive of EYDAP consists of documents that record the history of the Company and the people who make up the Company, namely photographic material, audiovisual material, paper material, documents and objects.

Some of the themes that make up the archival material of historical importance also come from the Adrianion Aqueduct, the construction projects of the water supply system of Athens-Piraeus and Surroundings (1925-1931), and the construction projects of the works of Yliki and Mornos.





FYDAP Cultural Network

The Network, through the adoption and development of a single policy, implements actions that highlight the Company's cultural contribution.

In 2023, EYDAP

At the invitation of the Hellenic Archival Society and the Hellenic Society of Economic History, participated in the conference entitled: "Business Archives in Greece. Availability and prospects", at the National Research Foundation

Became a member of the Greek section of TICCIH, the International Committee for the Conservation of Industrial Heritage Completed phase A of the project of the unified management of the historical archive of EYDAP and captured all the archival series and subseries with data such as size, date, organizational unit, building. In total, the historical archive material of EYDAP now amounts to 1.500 current meters.

A photographic and audiovisual archive was created to record all the activity and work carried out in the framework of the project and a large number of photographs and audiovisual material was collected and incorporated into the archive.

A suitable space was created for the placement and display of objects of historical importance such as tools, furniture, electronic material. Each object was marked and documented. In the same area, students of the University of West Attica did a diploma thesis on the conservation of a printing machine of historical importance.

The historical archive was enriched with digitizations and processing of records originating either from donations by retirees or from those involved with the Company, based on international standards, seeking to preserve and properly store their original physical form.

The list of executives, employees and workers who will complete the historical archive with oral testimonies was completed, in order to preserve the economic, technological and social history of the company.

Proceeded to digitize 700 drawings and diagrams of the historical archive from 1925 to 1970. This was followed by import into a records management application and associated documentation.

1,600 photographs of historical content from 1947 to 1977 were incorporated into the historical archive after evaluation and conservation by a special conservator of photographic material.

An agreement was signed with the Film Archive of Greece for the storage and concession of audiovisual material depicting important aspects of the history of the Company, for its digitization in modern analysis.

> Donation of historical material 2023

Provision of extensive historical material to the curators of the Greek pavilion of the 18th International Architecture Exhibition, Biennale di Venezia on the theme "Bodies of Water", which took place from May 2023 to November 2023.

Provision of photographic and audiovisual material for use in a two-hour special on the history of water in Attica in the broadcast MACHINE OF THE TIME entitled "The projects that unraveled Athens" produced by PRODUCTIONS OE of OTE SA - COSMOTE HISTORY. Retired employees and executives of the Company participated in the broadcast.

Provision of historical material to the School of Architecture of NTUA for presentation in the context of the course "Design of Outdoor Public Spaces in Urban and Natural Landscape" of the 8th semester of the School of Architecture of NTUA.

Granting of material for inclusion in an article entitled "The Sterna through the Seferis Archive: the "Emotion-Desert Land" in interwar Athens" published in the scientific journal Palimpseston in the Autumn issue

Provision of historical material for presentation in the NSRF programme "Virtual Road Museum - Innovative Techniques, Methods and Tools for Documentation, Protection and Promotion of Cultural Heritage", which is implemented in the framework of the OPEN ACTION FOR CULTURE.

Provision of historical material to a publishing house on behalf of the Region of Attica, for the publication of a book dedicated to the history of the areas included in the Region of Attica.

Goals for 2024



- Implementation of part of the 2nd phase of the organisation and management of the Historical Archives which will include:
- the classification of the material in the 15 archival series that have already been created (approximately 1500 m² of archival material).
- the compilation of research tools for the historical archival material and the organisation of the historical archival material, in order to ensure its preservation in perpetuity on the one hand and to enable its access and use by historical research on the other.
- Implementation of the part of the contract concerning the taking of oral testimonies of executives, employees and workers of the Company and incorporation into the historical archive of both the audiovisual material and the material that will be provided.
- Digitisation, documentation and input of the historical material into appropriate software to be installed in the Service

> Development of a corporate social responsibility system according to the SA 8000 model

EYDAP is in the process of developing a SA8000 corporate social responsibility system, with the aim to certify EYDAP according to the most recognized international standard SA 8000, strengthening its social identity and improving the performance and image of corporate social responsibility.

> Hadrian's Aqueduct as a Cultural Heritage Monument

Our goal is to continuously promote the monument as a cultural heritage that brings sustainability solutions to the modern urban field.



Cooperation and actions for the restoration of Hadrian's Aqueduct

EYDAP, as every year, participated in the summer festival organized by the Municipality of Halandri for the Adrianio Aqueduct, in the framework of the European project Cultural HIDRANT, entitled HIDRANT FESTIVAL. In this context, the Company organized a guided tour of the Adrianio Aqueduct on July 2, 2023, with the participation of approximately 150 people, in collaboration with archaeologists from the Ephorates of East and Western Attica and with the cooperation of the Ministry of Culture.

In the framework of the Cultural H.ID.RA.N.T. urban innovation programme, the actions of the 3rd HIDRANT FESTIVAL in Halandri continued. EYDAP participated in the historical walk organized along the Chalandarai branch of the Hadrianic Aqueduct, on September 23, 2023.

Guided tour of approximately 100 people from EYDAP, throughout the Hadrian's Aqueduct at the 1st Science Festival on "Water in the Climate Change Vortex", in November 2023, by guests of the French Institute. The Society also participated in the round table entitled "Water: natural heritage and culture of Athens", where the possibilities of utilization of the Hadrian's Aqueduct were presented, at the Hellenic Society for the Environment & Environment of Athens, at the Hellenic Society for the Environment of Athens, at the Hellenic Parliamentary Assembly. Culture.

In September 2023, EYDAP participated in a documentary on Global Warming for the BBC Earth TV channel. Part of the documentary is the rare Roman monument of the Hadrianic Aqueduct. In the documentary, company executives had the opportunity to talk about EYDAP's strategy towards climate change and elaborate on the rare features of the Hadrianic Aqueduct, which offers important solutions for reducing urban heat island and the city's environmental footprint. The video, entitled "Our Planet Earth - Urban Desert", will be broadcast by UK public broadcaster BBC Earth on its digital platforms to promote the Planet Earth III documentary TV series in the autumn of 2024, ahead of the upcoming UN climate change conference COP28.

The popular American Smithsonian Magazine will publish an article on the architectural structures of yesterday that speak to today, in an article dedicated exclusively to Athens. The journalist who represented the prestigious international publication focused on the cultural part of the city, and was particularly interested in taking a guided tour of the Adrianion Aqueduct.

As a guest of the Hellenic Centre for Marine Research, EYDAP presented to the European partners of the iMermaid project, the history of water supply of the city of Athens, as well as the Adrianio Aqueduct, on 14 November 2023, at the Ionic Centre in Plaka

Connection with the academic community

In October 2023, EYDAP received the final work of the students of the School of Architecture of the National Technical University of Athens for the revitalization and reuse of the Adrian Aqueduct and the redevelopment of the Luizia Riancour. The work was carried out in the framework of the course "Design of Outdoor Public Spaces in Urban and Natural Landscape".

Honorary awards for Hadrian's Aqueduct

A detailed report on the subject is given in the "Corporate Awards" section of the same Report.





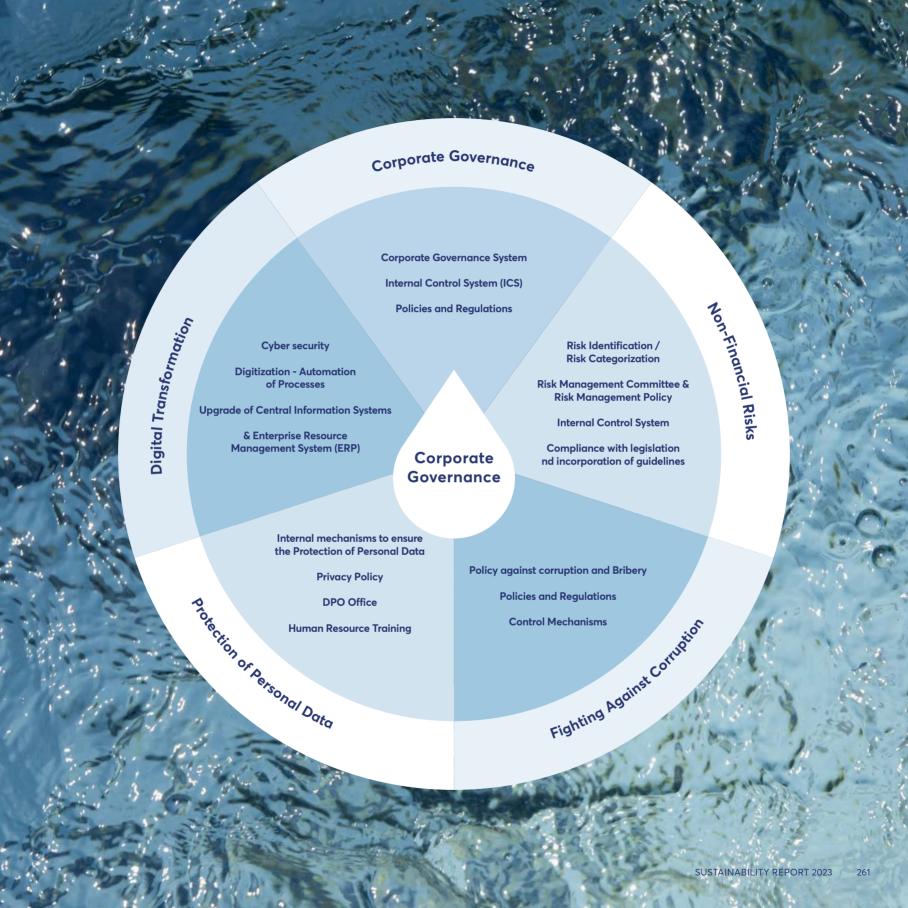
GOVERNANCE

ESG



MATERIAL TOPIC

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5.1. Corporate Governance

EYDAP with the no. 20905/7.7.2021 Board decision adopted the Greek Corporate Governance Code of the Hellenic Corporate Governance Council in accordance with article 17 of Law 4706/2020 and the no. 2/905/03.03.2021 decision of then Hellenic Capital Market Commission..

> Corporate Governance System

The Company's Board of Directors defines and oversees the implementation of the corporate governance system and ensures the adequate and efficient operation of all internal control mechanisms and procedures, including risk management and regulatory compliance, thus ensuring its safe and efficient operation.

The Company adopts on an annual basis a Regulatory Compliance plan drawn up by the Regulatory Compliance Division as well as an Internal Audit Division control plan, which are approved by the Board of Directors and are aligned with the Company's strategy and annual business goals.

> Internal Control System (ICS)

The Company has an adequate and effective Internal Control System (ICS), in terms of financial and non-financial information, in order to effectively manage the operational risks that arise during the exercise of its activities, as well as from changes in the regulatory and legal framework that govern the its operation and may result in legal penalties and enforcement fines for non-compliance.

The ICS reference model includes the control environment, risk management, control mechanisms and safety valves, system of information, communication and monitoring of the ICS, through a set of Principles, Regulations, Policies, procedures, safety valves and organizational structures, which has designed to provide reasonable assurance as to the accuracy and reliability of accounting and business data. The design of the structure and monitoring of the ICS is based on the adoption of the Three Lines Model, defining roles and responsibilities in different areas and the relationship between them.

A detailed description of the ICS is provided in the Annual Financial Report.



> Governance structure and composition, Board member nomination and selection process

General Meeting of Shareholders

The General Assembly of the Company's Shareholders is its supreme body and is entitled to decide on every matter concerning the Company. In accordance with current legislation, the Company discloses all information related to the General Meeting of Shareholders in a way that ensures easy and equal access to all Shareholders.

The powers and mode of operation of the General Assembly are analyzed in the Company's Operating Regulations and in the Annual Financial Report

Board of Directors

The Board of Directors is the highest administrative body of the Company that primarily shapes its development strategy and policy, while supervising and controlling the management of its assets.

It adopts and implements the Sustainable Development Policy, which is fully aligned with Company's business strategy, its mission, its vision and its values. The Board of Directors ensures the realization of the purpose of the Company.

Composition of the Board of Directors

The Board of Directors consists of 13 members, executive, non-executive and independent non-executive members, in accordance with the Law 4706/2020. The Board of Directors approved with resolution no. 20960/15.12.2021 Regulation of its Operation, in accordance with the principles of the Corporate Code Government that has adopted.

Appointment of Board Members

The General Assembly of shareholders is competent to determine the number of members of the Board of Directors, as well as to increase or decrease their number. The number of its members is redundant and cannot exceed 13 members or be less than 7.

The Board of Directors, as defined in the statute, consists of:

a) 2 employee representatives in the Company that are elected (with their substitutes) with direct and universal suffrage. b) 2 members representing the shareholders of the minority and are elected according to manner defined in article 36 there of Statute

c) by representatives of the shareholders, who are elected by the General Assembly in accordance with article 11 of the Statute and the provisions of Law 4548/2018.

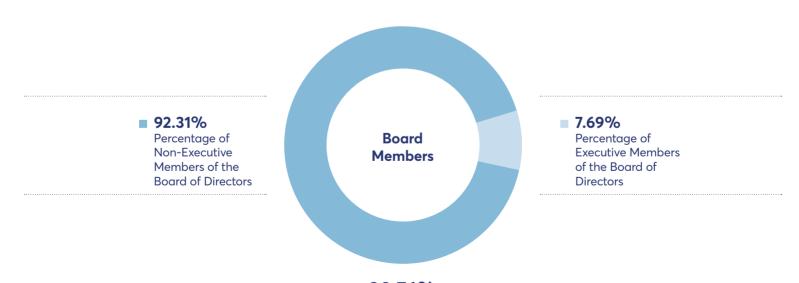
The independent non-executive members do not fall short of 1/3 of the total number of members of the Board of Directors and, in any case, is not less than 2

In this Board of Directors the independent non-executive members are four (4), i.e. 30.76% of the total number of members of the Board of Directors.

Term of office

The term of office of the members of the Board of Directors is four years and is automatically extended until the end of the period within which the next regular General Assembly must be convened and until the relevant decision is taken. The extension cannot exceed one (1) year and the maximum term of office of the members cannot exceed five (5) years.

Number of Board Members	13
Term of office of the Board of Directors	4 years
Chairman of the Board	Non-Executive Member
Number of Executive Board Members	1 (from 12-9-2023, date of election of the new Board of Directors)
Number of non-Executive Board Members	12 (from 12-9-2023, date of election of the new Board of Directors)
Number of independent non-Executive Board Members	4
Average age of existing Board Members	53
Average age of past Board Members	55
Number of female members of the Board of Directors	4 (from 12-9-2023, date of election of a new Board of Directors)
Voting system	Majority
Number of meetings of the Board of Directors	25

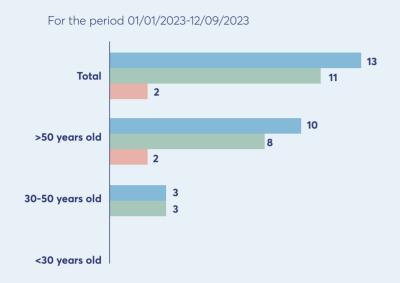


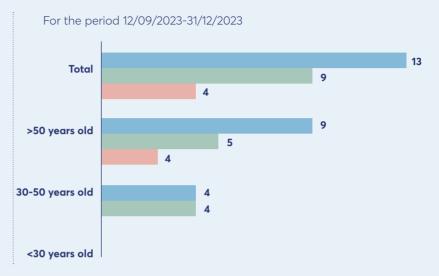
30.76% Percentage of Female Members of the Board of Directors

fulfils the condition set out in Article 3(1b) of Law 4706/2020

Age distribution of Board of Directors Members







Diversity of Board Members

The Company through the **Diversity Policy** (Board of Directors Decision 20961/2021) recognizes the importance of promoting the Principle of Diversity in the composition of its Board of Directors, in the potential of its top executives, as well as in all of its employees with key parameters, among others, gender, age, experience, skills and knowledge, and ensures that there is no exclusion due to discrimination based on sex, race, colour, ethnic or social origin, religion or belief, property, disability, age or sexual orientation. The Company recognizes that the promotion of diversity in its administrative, management and supervisory bodies is important for its further business development as it can multiply the possibilities access to a greater variety of solutions in matters concerning its activity.

The Policy is posted on the official company website evdap.ar

Adequacy of Board Members

The current **Nomination Policy** for the Members of the Board of Directors was approved by the decision of the General Assembly dated 3-8-2022 of the Company's Shareholders. The individual suitability of the members of the Board of Directors is assessed according to the required knowledge and skills and experience to perform their duties within the context of the respective role and position. It takes into account the level and the type of education (field of study and specialization.) Experience covers both practical and professional experience, as well as theoretical knowledge acquired. A member of the Board is presumed to be of good repute, honesty and integrity if there are no objective and proven reasons to suggest otherwise.

The Remuneration and Nominations Committee continuously monitors the individual and collective suitability of the members of the Board of Directors.

The CVs of the Board Members are posted on the corporate website evdap.gr

Chairman of the Board of Directors - Composition of the Board of Directors - The status of the Chairman of the Board of Directors

The Chairman of the Board of Directors is in charge of the work of the Board of Directors. The President is not an Executive Member, however, according to article 12 of the Company's Articles of Association, the qualities of the President and CEO may coincide with the same person. In this case, the Board of Directors appoints a Vice-President, coming from the independent members.

The role of the President consists in organizing and coordinating the work of the Board of Directors

- He is responsible for the overall effective and efficient operation and organization of his meetings.
- · Determines the agenda items.
- Summons the members of the Board of Directors to a meeting, writes items on the agenda, upon his request CEO and conducts its meetings.
- Promotes a culture of open spirit and constructive dialogue during the conduct of the work of the Board of Directors, ensuring the provision of timely, complete and correct information to its members.
- Ensures that the Board of Directors as a whole has a satisfactory understanding of the views of the shareholders and ensures the effective communication with shareholders with a view to the fair and equal treatment of these interests and the development constructive dialogue with them in order to understand their positions.
- · Leads the evaluation process of the Board of Directors in collaboration with the Remuneration and Nominations Committee.
- It is evaluated by the Board of Directors in relation to the exercise of his duties, in the context of a procedure in which he presides over the Commission Fees and Nominations

Board Committees

Audit Committee (at least 3 Members)	YES
Percentage of Independent Members in the composition of the Audit Committee	66.66%
Remuneration and Nominations Committee (at least 3 Members)	YES
Percentage of Independent Members in the composition of the Remuneration and Nomination Committee	66.66%
Risk Management Committee	YES
Strategy and Innovation and Sustainable Development Committee	YES
Regulatory Compliance Committee	YES

^{*} The responsibilities of the Committees are detailed in the Annual Financial Report



The responsibilities of the Strategy & Innovation Committee are mentioned in the same Report, chapter 1







> Oversight of impact management - role of Senior Executives in shaping strategy and impact management

According to article 21 of the Statute, the Board of Directors may delegate some of its powers or duties to the Executive Committee (Ex.C) which is established by its decision.

In application of the above statutory provision, by decision of the Board of Directors, an Executive Committee was formed and operates, which consists of the Managing Director, the General Managers and the Managers of Finance and Supply Chain Activities (until filled of the position of General Manager of Finance and Supply Chain). The CEO was appointed as President of Executive Committee. In order to fulfill its duties, Executive Committee takes into account the decisions

of the Board of Directors by which it is assigned specified powers or responsibilities of the Board of Directors, the legislative and regulatory framework, the financial situation, the business strategy, the long-term interests and the viability of the Company, as well as other parameters according to its judgment.

Executive Committee monitors, among other things, the implementation of the corporate transformation and adoption of ESG criteria.

The tasks of Executive Committee and its operation are described in detail in its Regulation of Operation, which was approved with the no. 21144/21-12-2022 Decision of the Board of Directors.

> Role of the Board of Directors in Disclosure of non-financial information

The annual non-financial information is an integral part of the Annual Financial Report, which is approved by the Board of Directors. The Board of Directors is also actively involved in the recognition-grading of the essential issues of Sustainable Development. The Strategy, Innovation and Sustainable Development Committee of the Board examines and approves the process of defining the essential issues of Sustainable Development, validating, whenever deemed appropriate, its results, which constitute the structure of the annual Sustainable Development Report, the content of which it approves. The Committee is informed and approves the content of the Company's annual Sustainable Development Report.

> Conflict of interest

The Company has a **Conflict of Interest Policy** which is posted on the official company website <u>eydap.gr</u> and includes all measures to prevent/deal with Conflict of Interest incidents.

The members of the Board of Directors and any third person, to whom their responsibilities have been delegated by it, fall under the covered persons defined in EYDAP's Conflict of Interest Policy. In order to prevent and identify situations of conflict of interest, the members of the Board of Directors submit the declarations provided by the Policy upon assuming their duties and on an annual basis. The management of conflict of interest incidents is implemented in accordance with the specific provisions of the Policy.

> Collective knowledge of the Board

The Company has an Education Policy for Board Members, which is posted on the corporate website eydap.ar

The continuing education program for the members of the Board of Directors is decided on an annual or biannual basis, depending on the needs of the Company, the needs of the Board of Directors as a whole or of its individual members and the developments in the markets and the legislative framework, as well as the findings of the reports of the evaluations of the Board of Directors.

The Company's Remuneration and Nominations Committee is responsible for drawing up the training program in question.

Training is divided into introductory and continuous. The subject of the training can be varied and/or shaped according to the needs of the trainees, taking into account, among other things, the results of the evaluation of the Board of Directors.

In 2023, no trainings were held for Board Members.

Board evaluation

The Board annually evaluates its effectiveness, the fulfillment of its duties as well as that of its Committees, in the framework of a process chaired by the Chairman of the Board in cooperation with the Remuneration and Nominations Committee. The evaluation, at least every three years, is carried out by an external consultant. The Remuneration and Nominations Committee is in charge of the evaluation of the Chairman of the Board regarding the performance of his duties.

Reference to the evaluation of the members of the Board of Directors for 2023 is made in detail in the Annual Financial Report, on 60.



Procedure for determining the fees of Board Members

The Company has established a **Remuneration Policy** in order to implement basic principles and rules regarding the remuneration of the Board Members

TaThe members of the Board of Directors are entitled to receive remuneration or other benefits, in accordance with the law, as defined in the Statute and the Remuneration Policy of EYDAP. Remuneration or benefit granted to a member of the Board of Directors and not regulated by law and the Articles of Association, shall be borne by the Company, only if approved by a special decision of the General Assembly, subject to the provisions of articles 110 to 112 of Law 4548/2018.

Since the immediate requirement for the Company is to improve its performance and results, the Company grants executive members additional incentives in the form of variable remuneration linked to short-term and/or medium-term corporate goals. The Remuneration and Nominations Committee annually recommends to the Board the establishment and revision (when required) of Performance Measurement Indicators (KPIs), the objectives that should be achieved and the percentage of the amount of variable remuneration in the event of their achievement.

The amount of the granted variable remuneration should not exceed 15% of the fixed remuneration of the executive members (page 75 of the Annual Financial Report)

In addition to the annual goals, it is possible to establish additional long-term goals, the evaluation of which will be done over time, for example 3 years. The above are approved by the Board of Directors and receive final ratification by the General Meeting of Shareholders.

By decision of the Board of Directors, additional extraordinary variable remuneration may be paid to the executive members linked to the achievement / completion of a strategic objective, the amount of which will not exceed the gross basic remuneration of two monthly salaries. The target linked to the additional extraordinary variable remuneration is a recommendation of the Remuneration and Nomination Committee and is approved by the Board of Directors. The additional extraordinary variable remunerations and the time of their payment are proposed by Remuneration and Nominations Committee, are approved by the Board of Directors and receive final ratification by the General Meeting of Shareholders.

Reference to the CEO's salary ratio is made in the "Labor Practices" section of the same Report..



> Senior Management Remuneration

The Senior Management consists of the executives who, through an evaluation process, occupied the positions of General Managers and Independent Directors. The salaries of the executives as well as the rest of the employees are determined in accordance with the applicable legislative provisions and the Collective Labor Agreements.

A related reference to the subject and to benefits to employees beyond the Regulatory Framework is made in the "Working Practices" section of this report

and in the "Obligations for staff benefits" section (amount of one-off benefit, retirement, health coverage, personal reason for leaving the service) which is included in the Annual Financial Report, page 320.

> Company Policies and Commitments - Incorporation of Company Policies

Policies and Regulations

As part of the Regulatory Compliance Management System and the implementation of best practices, the Company establishes, implements and updates Policies and Procedures.

The Policies reflect the corporate commitment to protect the interests of the interested parties and the smooth operation of the Company, as a preventive means of reducing its negative effects, and bind the members of the Board of Directors, all employees and partners of the company The Policies are approved by the Board of Directors of the Company, are communicated to the employees through trainings and updates and are posted on the company website and the internal website. In the context of ensuring that employees are informed about important policies, a written declaration ("Personal Commitment") is requested that they have been informed of them.

The Regulatory Compliance Department ensures continuous information, sensitizes executives and staff on regulatory compliance issues and implements training programs with the aim of shaping and nurturing a compliance culture. The heads of each organizational unit have increased responsibility for meeting the commitments incorporated in the Company's regulatory framework.

The Policies and Regulations adopted by the Company are posted on the corporate website evdap.gr



5.2. Non-financial risks

EYDAP operates in the light of the principles of corporate governance in accordance with the requirements of its institutional and regulatory framework.

A key component of the Internal Control System that the company has developed and implements is the Risk Management Division, whose main role is to support the Management of EYDAP and the Board of Directors in the management of risks to achieve of its business objectives. It operates on the basis of COSO standards, regarding the Internal Control System and ISO 31000 for the risk management system.

EYDAP has a Risk Management Policy approved by the Board of Directors, which describes its approach to defining the framework for the management of business risks.

Risk Management System

Our approach

- > Examination of internal & external Company Environment
- > Identification of potential significant risks
- Dealing with them within acceptable risktaking limits.
- Defining the framework for the management of business risks
- Update of the risk register at least annually
- Categorization of risks & their inclusion in axes cooperation with organizational units
- Cooperation of the Risk Management Department with managers of organizational units



Role of the Board of Directors in risk management

Based on the requirements of the legislative provisions on corporate governance

- the Board of Directors is responsible for ensuring adequate and efficient operation of the internal control system of the company
- a Risk Management Committee has been set up according to best practice standards, which consists of members of the Board of Directors and is governed by the Operating Regulations, posted, as revised, on the corporate website, <u>eydap.gr</u>

The purpose of the Risk Management Committee is to assist the Board of Directors in the performance of its responsibilities regarding the management of operational risks. Supervises, evaluates and controls the design and implementation of the management framework of all of risks taking into account the scope of its frontline activities and critical infrastructures.

EYDAP in the framework of risk-taking and risk-tolerance sets the limits in terms of level risk that it is prepared to accept in the performance of its functions.

EYDAP in the framework of risk-taking and risk-tolerance sets the limits in terms of level risk that it is prepared to accept in the performance of its functions. EYDAP is committed to conducting its activities with ethics, transparency and accountability, necessary for sustainable development and achieving its strategy. Therefore, the Company has zero tolerance for actions and practices that undermine its integrity corporate governance and violate the standards of business ethics as reflected in the Code of Ethics and of the Company's Professional Conduct. EYDAP maintains a strict zero-tolerance policy against any form of non-compliance with applicable laws, regulations and guidelines. In this direction, the Company seeks, among other things, the strict observance of the following:

- Current legislation on water quality and environmental protection.
- Fundamental principles of human rights.
- Guidelines and legislation concerning ESG and sustainable development issues.
- · National, European and international provisions on issues of health and safety in the workplace and labor legislation.
- · Legislation regarding the protection of personal data

Risk Register

The Risk Register of EYDAP S.A. has been configured under 4 types of risks (Operational, Compliance, Financial, Strategic) and includes 27 categories of business risks.

The relevant organizational units following meetings with Risk Management Institute recognized the risks that they concern and evaluated them based on the rating scales impact, probability and control mechanisms, which it has established by the Risk Management Department.

In each category in collaboration with those in charge of organizational units approximately 230 risks were identified, the which are proportionally distributed:



In each category, the risks that are the subject of an assessment are recognized achieving the mission of the Risk Management Division as required by its role as second line in the three-line model of corporate governance. They have been identified and are being monitored

>850

control mechanisms

have been identified and monitored, which under the responsibility of the risk managers, mitigate the risks and act positively towards the achievement of the operational objectives

By monitoring the inherent and residual risk profile the risks are assessed and categorized into three risk levels of high, medium and low risks.

The percentage of high risks is around 28% of the total.

Higher risks for EYDAP were assessed the risks related to:

The unsafe water supply of Attica due to the failure of the External Water Supply System

EYDAP recognized and assessed the risk of unsafe water supply to Attica due to failure of the external water supply system in the unifying aqueduct, which is owned by the State. In the framework of the Agreement with the Greek State, the execution is promoted of specific projects that will shield the safe water supply against very high risks of failure in the unifying aqueduct. At the same time, the necessary control mechanisms that will ensure the uninterrupted supply of quality water to EYDAP in extreme weather conditions along the entire length and facilities of the EXTERNAL AQUEDUCT SYSTEM have been identified and are the subject of discussion with all those involved.

> The understaffing of the organizational units and the lack of specialized executives

The understaffing of EYDAP arises as a result of the long-term limitations of adequate recruitment through Supreme Council for Civil Personnel Selection and threatens the implementation of the Company's strategic plan.

The Company assessed the risks and developed a human resource management model for the next decade.

> The risk of water scarcity due to climate change

In order to manage the risk of water shortages, control mechanisms are applied to ensure sufficient supply of the Water Treatment Plants with raw water, in cases where the scheduled inflows will be subject to insufficient flow, in accordance with the updated management plan for water resources of Athens, prepared by the Political Department Engineers of the NTUA in collaboration with EYDAP.

> The guarding and protection of facilities and infrastructure

The Company manages the risks related to the vulnerability of all facilities and the protection of security by addressing the threats that are likely to create problems and the weaknesses of the facilities. It studies and implements modern systems of security, fire safety and surveil-lance of buildings and facilities and competently trains the staff with the aim of incorporating the desired modifications and improvements. It applies modern technologies in shielding against threats such as floods, earthquakes, fires, external factors, power outages, communication interruptions, unavailability of personnel, malicious acts.

> Cyber security

EYDAP has set as a priority its shielding through an organized cyber security framework, always harmonized with the current legislative provisions. In the year 2023, immediate response services were ensured in case of detection of a cyber security incident, with participation in the financed Cyber Security Support Service Action of ENISA (European Union Agency for Cybersecurity) through the National Cyber Security Authority for the FEBY of the EU member states.

An extensive reference to the preventive measures to deal with the risks is made in the corresponding section of the Annual Financial Report page 41.

The Risk Management Department

monitors the impact of extraordinary events and initiates actions to reassess the risks associated with them,

identifies emerging risks and monitors their evolution to facilitate timely corrective actions and mitigation of their impact.





5.3. Fight Against Corruption

EYDAP recognizes that the phenomena of corruption and bribery undermine the ethical environment of every business and are a complex problem with economic, social, environmental and political ramifications.

By adopting an Anti-Corruption and Bribery Policy in line with European Policy and the Greek Action Plan to combat it, the Company is committed to conducting its entire range of activities with transparency, ethics, integrity and respect for society and the environment, implementing a zero-tolerance Policy against Corruption and Bribery.

Our Impacts

The planning of preventive actions against corruption reduces the risk of fraud and enhances the value of the Company, since it constitutes a practical commitment to effective corporate governance and corporate social responsibility.

> Policy against Corruption & Bribery

In the context of the "Anti-Corruption and Bribery Policy", which was drawn up in accordance with the best international business practices but also the particular needs and corporate culture of EYDAP: Covered persons are encouraged to disclose any issue or suspicion of wrongdoing, as soon as possible come to their attention and in case of a bona fide report they are protected from any acts of retaliation regarding their position and development. The reported incidents are investigated by the Company in an appropriate manner and if confirmed, corrective measures are taken.

> The control mechanisms, which are found in all corporate functions and concern all personnel, consist of a system of policies, procedures and practices and are applied in relation to the management of existing risks, taking into account the relationship of costs and benefits. These mechanisms concern, among other things, the standardization of the operation and the reduction of exposure to operational risks. Control mechanisms applied to information systems also play an important role. This position is based on the non-negotiable principle of complying with the requirements of the law as well as the commitments that the Company has voluntarily undertaken based on the quality and operational standards that it has adopted and the best corporate practices.

The strengthening of the Internal Control System is a further strengthening of the company's position and its credibility.

> Conflict of Interest Policy

The Company adopts a Conflict of Interest Policy to prevent, identify, manage and address existing and potential conflict of interest situations, in compliance with applicable corporate governance legislation and public procurement law.

> Sponsorship Policy

EYDAP has established and implements a Sponsorship Policy, which defines the basic principles of its sponsorship activity, as derived from the Strategy and its priorities, the characteristics that should govern the sponsored actions and the recipients, as well as the procedure that will must be followed up to the final stage of their implementation.

> Funds Operation Regulation

by which a Funds Control Group is established, in order to ensure compliance with the relevant instructions and procedures described in the Regulation as well as the security of transactions. Also, the Company adopts "Fixed Advances Management Policy - Small Funds EYDAP SA", which defines the procedures that must be followed by each Service Unit of the Company.

> Enhancing transparency

with the application of the relevant procedures deriving from the current institutional framework and in particular from the stock market legislation, such as the procedure for disclosure of regulated information, valid and timely information to the investing public, procedure for disclosure of transactions by the persons exercising managerial duties in the Company, procedure for avoiding misuse of privileged information and publication of important corporate information on the Company's website, publication of its financial statements on the web portal of the Capital Market Commission, submission and publication of the declaration of "no relation" by the obliged persons.

$\,>\,$ Code of Ethics and Professional Conduct and Internal Staff Regulation ,

which reflect principles of ethics and professional conduct.

> Conclusion of Public Contracts

In the field of public procurement, the regulations of N. 4412/2016 "on public contracts for works, supplies and services" are faithfully applied. In this context, the Company applies the Procurement and General Services Regulation, the "Regulation on the Assignment and Execution of Contracts for Projects, Studies and the Provision of Technical and Other Scientific Services" and the more specific provisions of the applicable Conflict of Interest Policy for public contracts.



> Ensuring the security of the collection of Personal Data of employees and customers.

Transparency in the mechanisms for managing personal information

The Company with respect and responsibility for compliance with the regulatory framework on Personal Data Protection has created Mechanisms, Policies and compliance control procedures.

Reference to the Policies and Regulations is made in the "Personal Data Protection" section of the same Report.



The Company's appropriately trained staff in matters of personal data management, in order to limit the risk of voluntary or involuntary disclosure of information, ensures before the processing of the data for the control of its legal partner process, with the assistance of the Data Protection Officer office

- adopting special Information Policies, respecting the principles of legality, transparency and confidentiality of information
- taking the necessary technical and organizational measures

Determinants of risk mitigation

- the constant updating of the Company's Activity Record
- the immediacy of communication to deal with relevant issues
- the immediate service of the requests of trading entities and the public
- the regular control through specific questionnaires to record the data and the technical security measures that the external partners of the Company are required to meet with strict responsibility and accountability control clauses when they are assigned to them processing of personal data of natural persons dealing with the Company
- · vigilance to prevent detection of vulnerability, in order to limit the risk by strengthening data protection measures and safeguards

> Digital governance (e-eydap)

EYDAP, through the digital expansion of its services, reduces the chances of illegal transactions and corruption occurring. The provision of services is depersonalized, the consumer is identified electronically and the procedures are recorded in detail processing so that it is possible to check their quality and legality.

> Risk Assessment

Updating the recording and assessment of the risks faced by each organizational structure of the Company, in order to properly manage them and effectively deal with them, in order to prevent, among other things, incidents of corruption and bribery.

> Risk Management Division & Regulatory Compliance Division

Establishment of an independent Risk Management Department and an independent Regulatory Compliance Department Reference is made to independent entities in the same section.

Creating a Whistleblowing System

The Report-Complaint Management Policy provides for the operation of a reporting mechanism and their management process, guided by the principle of confidentiality and the assurance of non-retaliation. The Policy describes how to submit of a complaint (via e-mail whistleblowing@eydap.ar), or by post to E.YD.A.P. S.A. - Regulatory Compliance Service) as well as the process of receiving and evaluating them by the Report Evaluation Committee.

In the context of the ongoing training and development of EYDAP executives involved in the internal control system, the Director of Regulatory Compliance, during the 2023 corporate year, completed the certified training program entitled "CERTIFIED COMPLIANCE OFFICER" carried out by the Education Department of the Law Library and was certified as a "Compliance Officer" according to the ISO/IEC 17024 accredited Professional Category Certification Scheme of TÜV AUSTRIA Hellas for a period of 5 years.

> Updating Regulations and Policies with the aim of continuous compliance with current legislation and best international practices.

Our most important actions, within 2023, in this direction were the following:



Establishment of Benefits Policy EYDAP Regular Staff

(Board of Directors Decision 21149/11-1-2023)



Update of Conflict of Interest Policy

(Board of Directors Decision 21159/16.2.2023)



Policy Update Management of Reports-Complaints

(Board of Directors Decision 21273/22-3-2023)



Approval of Assignment Regulation and Execution of Contracts for Projects, Studies and Provision of Technical and Other Related Scientific Services

(Board of Directors Decision 21721/6-12-2023)



Adoption of Regulations Operation of the Directorate Risk Management

(Board of Directors Decision 21282/5-4-2023)



Establish Policy Risk Management

(Board of Directors Decision 21282/5-4-2023))



Establishment of Technician Operation Regulations EYDAP Council

(Board of Directors Decision 21289/26.4.2023)



Regulation Update Audit Committee Operation

(Board of Directors Decision 21549/5.7.2023)



Establishment of Environmental Politics

(Board of Directors Decision 21295/26.4.2023)



Establishment of Policy Information and Protection Statement Personal Data of Health Care Insureds Courtesy of EYDAP

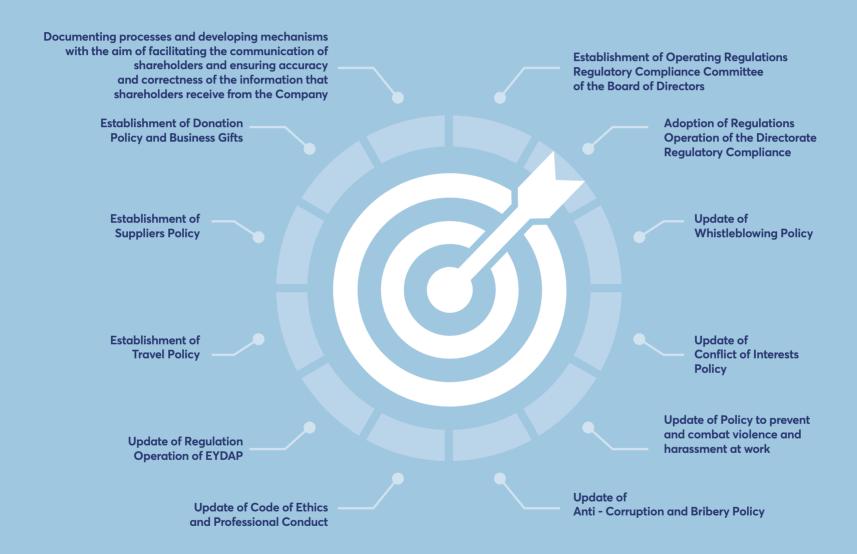
(Board of Directors Decision 21275/22-3-2023)



Establishment of a Complaints Request Management Policy regarding issues of the General Regulation Personal Data

(Board of Directors Decision 21274/22-3-2023)

Corporate Governance Objectives 2024



Confirmed incidents of corruption 2023

A. Total number and nature of corruption incidents	It concerns an employee who breached the company's service desk and proceeded to create photocopies from a folder with official documents documents. The penalty imposed on him by the primary disciplinary council is the penalty of a written reprimand, according to the c.p./eudap.
B. Total number of corruption incidents related with disciplinary sanctions against employees of the company, according to reference period	1
C. Total number of corruption incidents related to termination of partner contracts or non-renewal of contracts due to corruption, during the reporting period	0
D. Legal cases related to corruption issues which filed against the company or its employees during the reporting period	0

EYDAP SA, in the context of preventing similar situations, informs its employees about the Policies and Codes in force, through emails and posts on the Company's internal website (portal).

Legislative and regulatory compliance

Adherence to the applicable legislation, as well as the implementation of control valves for compliance with the regulatory framework governing the operation of the Company, resulted in the absence - for 2023 - of significant incidents of non-compliance with the legislation and significant impacts at a social, environmental and economic level.





5.4 Protection of Personal Data

EYDAP manages the issue of Personal Data Protection with a view to the continuous compliance of the Company in light of the provisions of the General Data Protection Regulation EU2016/679 and the current legislative framework (Law.4624/2019, Law 3471/2006), the Guidelines of the Working Group of no. 29 (WP29), of the European Data Protection Board (EDPB), of the European Commission, of the relevant Directives, Decisions, Opinions of the Personal Data Protection Authority.

In this context, Data Protection Office has been established and is staffed by people with expertise and knowledge of internal Company procedures in order to ensure continuous and secure compliance.

Our Impacts

In order to ensure the collection and general management of the personal data of the natural persons with whom it deals (employees, customers, suppliers, contractors, shareholders) and transparency in the mechanisms for the management of data - personal information, EYDAP adopts the following Policies, which it periodically updates, such as: Code of Ethics, ICT Equipment Management Policy, EYDAP Employee Personal Data Protection Policy, Consumer Personal Data Protection Policy, Personal Data Protection Policy for the Assignment and Execution of Public Contracts, Video Surveillance Systems Policy, Policy correct use and protection of website users' personal data, Shareholders' Personal Data Protection Policy, Whistleblowing Policy, Information Security Policy.

In 2023 the company also established a **Complaints Request Management Policy** for General Data Protection Regulation issues. In special cases of conducting tenders, it created a clear and specific procedure for transparently informing the Subject regarding the processing of his data by the competent Services of EYDAP, checking from the planning of an activity/process the legality of the processing.

These Policies are posted on the company website, and on the internal company website (port al), depending on the recipients of the information.

The plan of the DPO office for the year 2023 was formed so that, on the one hand, the Company could continue to respond to the special conditions created in previous years, in matters related to additional information measures for staff, customers, strengthening its security. On the other hand, he continued to emphasize ensuring the adaptation and continuous compliance of the Company with the provisions of the current legislative framework for the protection of personnel data character.

With more specific reference to the period of the year 2023, the Data Protection Officer, as a consulting factor of the Company, in cooperation with the competent service factors, took care of the following actions:

- > 1. Continuous updating of the File Activities in coordinated cooperation and communication with the executives of EYDAP.
- > 2. Recommendations for fixing vulnerabilities.
- > 3. Update-completion of relevant forms, official documents of the Company, proposals, Annexes, contracts, existing Policies.
- > 4. Providing opinions to organizational units in relation to current legislative developments and on issues that arose.
- > 5. In the context of entering into partnerships with third parties, when they have his role Running, a check was made of their role and those declared technical and organizational measures which they receive for assurance of personal data before signature of each contract.
- > 6. Management of complaints/requests customers/employees in the framework specific policy and procedure.

- > 7. Reinforcement of policy content personal data of the website of EYDAP, personal policy consumer data, terms of use website, cookie policy, policy shareholders.
- > 8. Configuration together with Cyber Security Process Directorate and policy to deal with incidents of file breaches with personal data.
- > 9. Participation in meetings for executives, in matters of regulatory compliance
- > 10. Focused trainings workers on the General Data Protection Regulation.
- > 11. Create a procedures manual DPO office for the coordinated control of processes and activities relating to data processing of a personal nature.
- > 12. Formulation of opinions and directions on strengthening physics and technical security, its limitation access to certain activities and data minimization to procedures and forms concerning personal customer data.

- > 13. Providing clear instructions and directions to executives and the staff as to the correct collection. customer data, but also in terms of the management of potential incidents violation.
 - (Reference to the management of personal data of of employees is done in the units "Business Practices" and "Customer Service with Safety -Affordable tariff" of the same Report).



- > 14. Involvement of the DPO during planning new activities so that compliance with is ensured GDPR (By Design).
- > 15. Informing Top Management about the actions of the DPO office
 - · Monthly report report to
 - CEO and Vs case to the Management Committee Risks
- > 16. Establishment of internal control mechanisms compliance of organizational units from the DPO office.

The training of our human resources on matters of personal data protection is in constant development

(the topic is analyzed in the "Employee Training & Development" section of the same Report).



Management of customer/employee complaints/requests

The Company has a Complaints Request Management Policy regarding issues of the Personal Data Protection Regulation.

The Policy is posted on the internal corporate website (portal)

During the reporting period (2023) there were only some requests-complaints from EYDAP's customers, the management of which was prompt and satisfactory with positive comments from a portion of the customers regarding their management.

It is noted that the final outcome of the 2022 incident of violation of the Personal Data of the customers by a third party - External Partner, and specifically by ELTA, is still pending.

It is pointed out that in December 2023 a temporary technical malfunction was recorded in the records of recorded calls kept by the Contractor company Cosmote e-value, which was assessed as an incident of violation, due to the unavailability of part of the recorded calls. The necessary notification actions have been taken to the Personal Data Protection Authority. In any case, it was assessed that EYDAP observes security measures and the information is largely possible to provide to anyone who requests it, except for the recording

The goal for the year 2024



concerns the strengthening of the cooperation of the office with the Directorate of Cyber Security,the Data Governance Division, the Risk Management Division, the Regulatory Compliance Division in the direction of strengthening the framework of correct and legal data management, so that data can produce value both for the company and for the person with absolute respect for ensuring their privacy and confidentiality.

Further reference to Personal Data Protection issues is made in the sections "Safe Customer Service - Affordable Invoicing" "Business Practices" "Employee Training & Development"



5.5. Digital Transformation

The digital transformation is part of the priorities of EYDAP, as a modern company, which follows the best practices with the main focus on the effectiveness of our services.



Our goal is to offer easy-to-use digital services oriented to the needs of citizens but also to the correct and safest operation of the company.



Our Impacts

Maturity in Cyber Security Issues

The Company, taking into account the community and national legislative provisions, has prioritized ensuring the smooth and uninterrupted operation of its information and network systems, in the context of shielding the digital ecosystem and strengthening the digital transformation.

In 2023 it was implemented

- > Regular assessment of the Company's level of cybersecurity capability maturity at the level of political, organizational and technical security measures, in relation to current national regulatory and regulatory obligations.
- **Participation in the ENISA** (European Union Agency for Cybersecurity) funded Action for the Provision of Cybersecurity Support Services through the National Cybersecurity Authority for the FEBY of EU member states. and downloading the following:
 - Risk Analysis and Risk Assessment (Threat Landscape) based on the ISO 27001 standard, to identify deviations in terms of security measures as well as identifying areas for improvement.
 - · Capture of digital web assets (Web Asset Registry) and vulnerability analysis of the Organization's external environment.
 - Ensuring immediate response services in case of detection of a cyber security incident.
- > Participation in consultation work of the National Cyber Security Authority of the Ministry of Digital Governance for the integration of the European Directive NIS II into the National legislation..
- > Alignment study of the Information Security Policy of EYDAP S.A., the individual security policies and procedures based on international standards and methodologies (ISO27001, ISO22301, NIST CSF, NIS, NIS II).
- > Implementation of technical security solutions to monitor and strengthen the resilience of digital applications from external threats.
- > Certification of the Company for the security of electronic transactions processed through cards (credit and debit) according to the PCI-DSS Security Standard (SAQ Type A, Level 4).
- > Installation of special Web Application Firewall software to protect all corporate applications that operate on the basis of the Internet (Webbased applications) against cyber attacks. This action of EYDAP was awarded at the Cybersecurity Awards 2024.
- > Upgrade of network security devices in Perissos and other 10 EYDAP facilities with the purchase & installation of new, more modern Firewalls
- > Routing supply of security operations center, information management and security incident (SOC/SIEM) services for EYDAP's Information and Operational Systems. S.A.



Upgrade of Central Information Systems

In 2023 completed the functional upgrade

- > of the CITRIX system, through which various critical applications are made available securely to corporate users
- > of the Health Services and Mail Handling application (Papyrus) and
- > of the application of the funds of the regional stores
- > and the **extending the digital circulation of proposals** beyond the Board (to the Procurement Council, the Executive Committee and the Projects Council).
- > activation of the new Ticketing system for the digital monitoring of internal requests (IT helpdesk, fire safety and building maintenance)
- > activation of the implementation of the new Electronic Invoicing measure, which required the interconnection of various Company information systems with AADE for the electronic issuance through AADE of water bills, service invoices to third parties as well as for receiving third party electronic invoices.
- > continuation of parameterization work of the My Data system based on new orders of the AADE

Upgrading the Enterprise Resource Management System (ERP)

The Company, by adopting best practices in accordance with operational needs, redesigns its operational model and processes aiming at more effective and efficient operation, increasing productivity, saving operational costs and improving information while ensuring an effective control environment, yielding:



Data security and classified access to information.



Improved resource management (eg inventory, vehicle fleet, etc.)..



Information improvement -Timely reception of reliable data at a common point (single source of truth).



Access important information, anytime and from anywhere

In 2023:

- > a public electronic tender was announced for the design, procurement, installation of a new Business Resource Management System (ERP) and the upgrading and optimization of business processes. The tender is in its final stage and the contract is about to be signed.
- > At the same time, **an open public tender was approved and is ongoing** for the provision of support and quality assurance services for the design, procurement and installation of EYDAP's ERP information system project.

Digitization – Automation of Processes with a positive impact on reducing operating costs, processing time and enhancing transparency

The changes adopted to take advantage of the advantages offered by the internet, digital media and new technologies are included in the context of Digital Transformation. Our goal is the continuous cultivation of a new corporate culture with a positive impact on the environmental and financial level as well as on the governance level. Indicative:

- > Continuous renewal of technological office equipment.
- > Intensification of the issuance process and use of digital signatures, resulting in 601 of our executives having this digital tool at the end of 2023
- > Electronic handling of documents through the "Papyros" application & Electronic Handling of Recommendations: In this way, a basic business process of the Company becomes completely digital (paperless), significantly reducing the time of processing cases. (In 2023, approximately 80,410 documents were circulated electronically through the Papyrus application and 261 submissions through the Electronic Submission Submission Application).
- > the assignment of the printing wrapping of water service bills to an external partner (out-sourcing) was also completed, which will result in a significant reduction in the cost of issuing and distributing bills.

The new conditions led a significant part of the staff to adopt a new professional culture using new work practices with effects, on an environmental and economic level, but also on a governance level.

Upgrade and Expansion of Network Operation Systems & Facilities

- > the installation of new data & telephony network infrastructures in new EYDAP facilities in Salamina, Megara, and Eastern Attica was completed
- > WIFI installation works were extended in the office buildings & other facilities of the Company.
- > radical upgrade and expansion of the existing SCADA network and facility monitoring systems, for the timely and valid collection of operating data and for more efficient infrastructure management:
 - the upgrade of the SCADA system of KEL Thriasios was completed and the installation projects of new SCADA systems of the Rapid Refinery Facilities along the EYS, of the Mavrosouvala Drilling were commissioned. Important works were also done for the installation of SCADA systems in the new Megara & Salamis water & sewerage facilities. In addition, the study for the complete upgrade of the SCADA systems of the water supply & sewerage networks is also being developed.



Big Data Technologies for Detecting Faulty Meters

EYDAP, as a transparent and responsible company, places special emphasis on actions that promote the development of solutions based on innovation, with the aim of improving the quality of the services provided and highlighting EYDAP as a pioneer and development agent.

In this context, a pioneering pilot project is being implemented with the aim of analyzing selected datasets and applying big data and artificial intelligence technologies with the aim of detecting faulty meters included in these data.

Analysis of count data > 500,000 counter

to check and identify possible faulty meters included in this data

Data Governance

EYDAP creates an integrated data governance system which is its asset. This System will include procedures, policies and standards for data management and control.

The benefits of Data Governance are linked to:



For the best analysis of the existing data, in 2023 studies were prepared for the creation of a central data repository (Data warehouse – Data lake).

Open Data Hub EYDAP

EYDAP now operates its own open data distribution platform

(Open Data Hub https://opendata.eydap.gr/)

The platform:

Includes a wealth of data, It's a central open access including information point to data related to about water quality, water and wastewater consumption, waste water management emissions, etc. Enables everyone to Demonstrates EYDAP's explore, analyze and commitment to ensuring benefit from information transparency, community that promotes sustainable participation and development and effective innovation in developing solutions that meet the management of water resources challenges of the 21st century. (testudo-project.eu/)

Machine Learning Techniques for Water Leak Detection and Prevention in Public Schools

The "Artificial Intelligence Research Center - Archimedes", in collaboration with EYDAP, and with funding from the "Greece 2021" Commission, developed a prototype application based on machine learning algorithms to detect and prevent water leakage in public schools in Greece Attica

The model was "trained" with water consumption data available to EYDAP from the digital and analog meters for selected schools in Attica, which are already available from EYDAP through the open data distribution platform (opendata.eydap.gr).

Establishing a permanent water consumption monitoring mechanism has a significant impact on water conservation efforts. This action highlights the value of open data and the impact of advanced technologies in the management of the precious water resource.

Digital Services via Company Website

In 2023, the corporate actions to convert our customers to receiving a digital bill (e-billing) were intensified, an initiative that will continue with intensity within 2024.

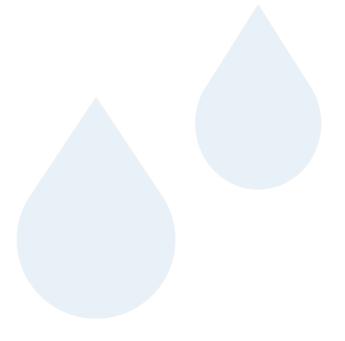
Reference to the section "Customer Service with Security-Affordable Invoicing" of the same Report.



TESTUDO Research Project

The company, through the TESTUDO research project, tests advanced unmanned vehicles for the protection of Critical Infrastructures as well as cutting-edge technologies for detection, prevention and prediction of physical and cyber-security risks.

https://testudo-project.eu/



NOTIFICATIONS RELATED TO ARTICLE 8 OF THE TAXONOMY REGULATION (EU TAXONOMY)

EU Taxonomy Regulation

The EU Taxonomy Regulation 2020/852 is one of the tools established, based on the European Green Deal, which aims to transform the European Union into a modern, efficient, competitive and climate-neutral economy by 2050, in a fair manner.

The Regulation establishes the technical screening criteria for determining whether an eligible economic activity qualifies as environmentally sustainable (Taxonomy aligned). Consequently, the Regulation sets a common classification system which can be used by all investors, when seeking to invest in economic activities that have a significant positive impact on the climate, the environment and the society. For an economic activity to qualify as environmentally sustainable i.e., Taxonomy-aligned, the activity is required to meet all the following requirements:

- It is an eligible economic activity, i.e., it is included in the EU Taxonomy Delegated Regulations with the corresponding technical screening criteria
- · Contributes substantially to one, or more, of the six (6) environmental objectives of the Regulation
- Does Not Significantly Harm (DNSH) any of the other five (5) environmental objectives
- Complies with the minimum social safeguards
- Complies with the technical screening criteria as set by the Commission

The environmental objectives set by EU Taxonomy Regulation are the following:

- Climate Change Mitigation (CCM)
- · Climate Change Adaptation (CCA)
- Sustainable use and protection of water and marine resources (WTR)
- Transition to a circular economy (CE)
- Pollution prevention and control (PPC)
- Protection and restoration of biodiversity and ecosystems (BIO)

Based on Delegated Regulations 2021/2139, 2022/1214, 2023/2485 και 2023/2486 technical screening criteria have been established for all 6 objectives mentioned above.

Disclosure requirements of EU Taxonomy Regulation

According to Article 8, paragraph 1, of EU Taxonomy Regulation 2020/852, undertakings that are subject to an obligation to publish non-financial information (according to article 19a and 29a of Directive 2013/34/EU), shall disclose in their Annual Management Report information on the extent that their activities a) are covered by the EU Taxonomy (Taxonomy-eligible) and b) comply with the technical screening criteria set in the Taxonomy Delegated acts (Taxonomy-aligned). The content and the presentation of the required information is defined by the Delegated Regulation (EU) 2021/2178, as amended.

Specifically, for disclosures that are published during 2024, concerning the financial year 2023, non-financial undertakings should disclose the following Key Performance Indicators (KPIs):

- The proportion of their turnover, capital expenditure (CapEx) and operating expenditure (OpEx), derived from products or services associated with taxonomy-eligible and taxonomy-non eligible economic activities for all 6 environmental objectives.
- The proportion of their turnover, capital expenditure (CapEx) and operating expenditure (OpEx), derived from products or services associated with Taxonomy-eligible and Taxonomy- aligned economic activities for climate change mitigation and climate change adaptation environmental objectives¹.

EU Taxonomy Reporting

For the determination of the key performance indicators (KPIs) of EYDAP, the following methodology was followed:

- 1. Identification of eligible economic activities
- 2. Alignment assessment of eligible economic activities, based on:
- 2.1 Substantial contribution to climate change mitigation and climate change adaptation objectives
- 2.2 Do No Significant Harm (DNSH) to the remaining objectives
- 3. Compliance with minimum social safeguards, at company level
- 4. Calculation of key performance indicators (KPIs)

The methodology applied, was based on the EU Taxonomy Regulation 2020/852, its Delegated Acts, as well as any additional quidance released:

- 1. The Climate Delegated Regulations 2021/2139, 2022/1214, 2023/2485 και 2023/2486: These regulations establish the eligible activities and the technical screening criteria (TSC) for determining the conditions under which an economic activity meets the criteria of substantial contribution and do no significant harm (DNSH), for all six environmental objectives.
- 2. Delegated Regulation 2021/2178: This Regulation sets out the content and the presentation of the information to be disclosed, regarding the environmentally sustainable economic activities.
- 3. Final Report on Minimum Social Safeguards: This Report, which is published by the Platform on Sustainable Finance, includes guidance on the implementation of minimum social safeguards.

1. Identification of eligible economic activities

The determination of the eligible economic activities of EYDAP was conducted based on the description of its activities in accordance with the Regulation for the financial year 2023.

Economic activities were also identified based on whether they are classified as being enabling or transitional.

The economic activities of EYDAP for the financial year 2023 that were recognized as eligible, are the following:

¹New economic activities included in Delegated Regulation 2021/2485 concerning the environmental objective of climate change mitigation and adaptation are excluded and for which the percentages mentioned in this paragraph will be published in 2025 for the financial year 2024.

Economic Activity	Description	Taxonomy's Environmental Objective
Electricity generation using solar photovoltaic technology	Construction or operation of electricity generation facilities that produce electricity using solar photovoltaic (PV) technology. EYDAP has installed and produces electricity from a photovoltaic power station with a capacity of 1,97 MW in the Water Treatment Plant (WTP) in Acharnai. This is a revenue generating activity.	Climate Change Mitigation – (CCM 4.1) / Climate Change Adaptation (CCA 4.1)
Electricity generation from hydropower	Construction or operation of electricity generation facilities that produce electricity from hydropower. Along the external aqueducts that carry water from the reservoirs to the refineries, Small Hydroelectric Plants (SHPP) operate. Specifically, EYDAP operates the following SHPPs: 1. Elikonas, with a capacity of 650 kW 2. Evinos, with a capacity of 820 kW 3. Kithaironas, with a capacity of 1,200 kW 4. Kirfi, with a capacity of 760 kW 5. Mandras, with a capacity of 630 kW This is a revenue generating activity.	Climate Change Mitigation – (CCM 4.5) / Climate Change Adaptation – (CCA 4.5)
Construction, extension and operation of water collection, treatment and supply systems	Construction, extension and operation of water collection, treatment and supply systems. EYDAP has installed and operates four Water Treatment Plants (WTP) with a total refinery capacity of 1,800,000 m3/day in the areas of Galatsi, Acharnai, Polydendri and Aspropyrgos. The water supply network includes 14,500 km of water supply piping. In addition, EYDAP, maintains ten fast water refineries with a capacity range of 4 m3/hr – 360m3/hr. This is a revenue generating activity.	Climate Change Mitigation – (CCM 5.1) / Climate Change Adaptation (CCA 5.1)
Water supply	Construction, extension, operation, and renewal of water collection, treatment and supply systems intended for human consumption based on the abstraction of natural resources of water from surface or ground water sources. The water supply facilities of EYDAP are those referred to in the above activity 5.1. This is a revenue generating activity.	Sustainable use and protection of water and marine resources - (WTR 2.1)

Economic Activity	Description	Taxonomy's Environmental Objective
Construction, extension and operation of wastewater collection and treatment	Construction, extension and operation of centralized wastewater systems including collection (sewer network) and treatment. EYDAP has 5 existing Wastewater Treatment Plants (WWTP) of Psittalia (WWTP-P), Thriasio (WWTP-T), Metamorfosi (WWTP-M), the WWTP of the Municipality of Kropia and the WWTP of the Municipality of Megara, namely: • WWTP-P has a wastewater treatment capacity of 1,000,000m3/d and an average incoming wastewater supply capacity of 660,000 m3/d. • WWTP-M has a wastewater treatment capacity of 44,000 m3/d. • WWTP-T has a wastewater treatment capacity of 21,000 m3/d. • WWTP-T has a wastewater treatment capacity of 21,000 m3/d. • WWTP of Kropia has a wastewater treatment capacity of 18,000 m3/d. In 2023, it treated an average of 1,750 m3/d urban wastewater. • WWTP of Megara has a wastewater treatment capacity of 8,000 m3/d. In 2023, it treated an average of 1,900 m3/d urban wastewater and 90 m3/d septic sewage. In addition, it is noted that 2 Wastewater Treatment Plants are under development. • WWTPs of the Municipalities of Rafina, Pikermi & Artemida-Spata with a treatment capacity of 23,646 m3/d. • WWTP of the Municipality of Marathon, with a treatment capacity of 9,885 m3/d. This is a revenue generating activity.	Climate Change Mitigation – (CCM 5.3) / Climate Change Adaptation – (CCA 5.3)
Urban waste water treatment	Construction, extension, upgrade, operation and renewal of urban wastewater infrastructure, including treatment plants, sewer networks, connections to the wastewater infrastructure and discharge structures for treated effluent. EYDAP's urban wastewater treatment plants are those mentioned in the above activity 5.3. This is a revenue generating activity.	Sustainable Use and Protection of Water and Marine Resources - (WTR 2.2)
Transport by motorbikes, passenger cars and commercial vehicles	Purchase, financing, leasing and operation of vehicles. EYDAP owns and leases vehicles for use by employees. The company has purchased output from Taxonomy-eligible economic activity (CapEx c category).	Climate Change Mitigation – (CCM 6.5 Transitional) / Climate Change Adaptation – (CCA 6.5)
Acquisition and ownership of buildings	Buying real estate and exercising ownership of that real estate. EYDAP owns and exercises the ownership of 49 properties that house the administrative services. The company has CapEx associated with this economic activity.	Climate Change Mitigation – (CCM 7.7) / Climate Change Adaptation – (CCA 7.7)

In addition to the above activities, part of EYDAP's energy needs in Wastewater Treatment Plants (WWTPs of Psittalia and Metamorfosi) is covered by the energy utilization of biogas produced by anaerobic digestion of sewage slit. As this activity is considered part of the operation of the 2 WWTPs, and is also not revenue generating, it is not reflected as a separate economic activity in the above table. The capital expenditure (CapEx) as well as the operating expenditure (OpEx) of this activity are incorporated in the corresponding indicators of economic activity 5.3 "Construction, extension and operation of wastewater collection and treatment".

At this point, it is worth mentioning that activities under the new environmental objectives have been recognized as eligible as follows:

- Production of alternative water resources for purposes other than human consumption (Transition to a circular economy CE 2.2) as the Psittalia WTP produces reclaimed water for industrial use.
- Use of concrete in civil engineering (Transition to a circular economy CE 3.5) as well as during the construction of pumping stations, sewerage pipes, etc. the use of concrete is carried out as defined by the activity.

The capital expenditure related to these economic activities is incorporated in the relevant key performance indicator (CapEx) of activity 5.3 "Construction, extension and operation of wastewater collection and treatment", as currently there is no possibility for their allocation. For this reason, they have not been presented as distinct economic activities in the tables of key performance indicators (Table 1-3).



2. Alignment assessment based on substantial contribution and Do No Significant Harm (DNSH) technical screening criteria

EYDAP proceeded with the assessment of its eligible economic activities, operating or under development-facilities, in relation to:

- The Technical Screening Criteria regarding the substantial contribution to climate change mitigation and climate change adaptation.
- 2. The technical screening criteria regarding Do No Significant Harm (DNSH)

The purpose of this assessment was the determination of the level of alignment of the EYDAP's eligible economic activities with the criteria and the requirements of Taxonomy Regulation, as well as the identification of any potential gaps, in order the company to develop a specific action plan to align its eligible economic activities with the Taxonomy Regulation, in the following years. More specifically:

The results of the alignment's assessment against the substantial contribution and Do No Significant Harm (DNSH) technical screening criteria, regarding each eligible economic activity, are presented below.

Electricity generation using solar photovoltaic technology (4.1))

EYDAP has installed and produces electricity from a photovoltaic power station of 1,97MW in Water Treatment Plant of Acharnai.

Substantial contribution to climate change mitigation

The activity is by default aligned with the substantial contribution criteria, as electricity is generated using solar photovoltaic technology.

Substantial contribution to climate change adaptation

The required physical climate risk assessment study for the photovoltaic power station has not been completed, in order the activity to be considered aligned. In addition, the activity is not classified as enabling. Therefore, the activity is not eligible under the climate change adaptation objective and thus, no further assessment against that objective is conducted.

Do No Significant Harm (DNSH)

The assessment was based on the DNSH criteria described in activity 4.1 (for climate change mitigation objective) and is related to:

- The assessment of physical climate risks
- The utilization of equipment and construction elements of high strength and recyclability
- The completion of the Environmental Impact Assessment (EIA) and the implementation of the required mitigation and compensation measures for the protection of the environment

Do No Significant Harm (DNSH) to climate change adaptation

The activity is not aligned with this criterion, as described above.

Do No Significant Harm (DNSH) in the transition to a circular economy

Photovoltaic panels mainly consist of recyclable materials and the equipment has a durability of at least 10 years. It is foreseen that the relevant market best practices for the recycling of equipment shall be followed, where is technically feasible and in accordance with the relevant legislation. Therefore, the activity complies with the technical screening criteria related to the transition to a circular economy.

Do No Significant Harm (DNSH) to the protection and restoration of biodiversity and ecosystems

During the Plant's operation, the required mitigation measures are applied for the protection of biodiversity and the corresponding ecosystems, proposed in the respective Environmental Impact Assessment (EIA) and in the Environmental Terms Approval Decisions. Therefore, the activity complies with the technical screening criteria related to the restoration of biodiversity and ecosystems.

Based on the above, the economic activity is not aligned with all technical screening criteria.

Electricity generation from hydropower (4.5)

Along the external aqueducts that carry water from the reservoirs to the water refineries, Small Hydroelectric Power Plants operation, while the plants's energy is being sold by EYDAP. The water of the aqueducts is diverted to a side canal, where through the water turbine's operation, the hydraulic energy is converted into mechanical and then, through a generator, into electricity. Subsequently, the water is channeled again to the central aqueduct, continuing its flow.

Specifically, the Small Hydroelectric Power Plants in-operation are the following:

- 1. Elikonas, with a capacity of 650 kW and a projected annual energy production of 5,000,000 kWh.
- Evinos, with a capacity of 820 kW and a projected annual energy production of 4,000,000 kWh.
- 3. Kithaironas, with a capacity of 1,200 kW and a projected annual energy production of 5,730,000 kWh.
- Kirfi, with a capacity of 760 kW and a projected annual energy production of 5,860,000 kWh.
- Mandras, with a capacity of 630 kW and a projected annual energy production of 4,900,000 kWh.

Finally, it is worth mentioning that in Psittalia a small hydroelectric plant is installed in the outflow pipeline, which has been operating since 2015 and the produced energy is self-consumed. For the year 2023 the energy produced amounts to 2,154,998 kWh. This plant does not generate revenue for the company.

Substantial contribution to climate change mitigation

The assessment of the substantial contribution to climate change mitigation was based on compliance with one of the following criteria:

- The electricity-generating facility is a run-off-river plant and does not have an artificial reservoir
- The power density of the electricity-generating facility exceeds 5 W/m2
- Life cycle greenhouse gas emissions from hydropower electricity generation are less than 100g CO2e/kWh.

For EYDAP's Small Hydroelectric Power Plants, the evaluation concluded that all of them meet the first technical criterion for the substantial contribution to climate change mitigation, as they are run-off-river plants and do not have an artificial reservoir.

Substantial contribution to climate change adaptation

The required, by Regulation, physical climate risk assessment studies for the Small Hydroelectric Power Plants have not been completed, in order the activity to be considered aligned. In addition, the activity is not classified as enabling. Therefore, the activity is not eligible under the climate change adaptation objective and thus, no further assessment against that objective is conducted.

Do No Significant Harm (DNSH)

The assessment was based on the DNSH criteria described in activity 4.5 (for Climate Change Mitigation Objective) and is relate to:

- The assessment of physical climate risks
- The assessment of the impact on water, in accordance with the requirements of Directive 2000/60/EC and the relevant river basin management plans, as well as the adoption of specific mitigation measures, where necessary, as well as their monitoring
- The completion of the Environmental Impact Assessments (EIA) and the implementation of the required mitigation and compensation measures for the protection of the environment

Do No Significant Harm (DNSH) to climate change adaptation

The activity is not aligned with this criterion, as described above.

Do No Significant Harm (DNSH) to the sustainable use and protection of water and marine resources

All Hydroelectric Power Plants are installed in aqueducts and thus, the Directive 2000/60/EC is not applicable. Therefore, the activity complies with the technical screening criteria related to the sustainable use and protection of water and marine resources.

Do No Significant Harm (DNSH) to the protection and restoration of biodiversity and ecosystems

The Environmental Impact Assessment studies for all Hydroelectric Power Plants have been prepared and approved. During their operation, the required mitigation measures for the protection of biodiversity and the corresponding ecosystems, that are proposed in the respective Environmental Impact Assessment (EIA) and in the Environmental Terms Approval Decisions , are also applied. Therefore, the activity complies with the technical screening criteria related to the restoration of biodiversity and ecosystems.

Based on the above, economic activity is not aligned with all technical screening criteria.

Construction, extension and operation of water collection, treatment and supply systems (5.1)

EYDAP has installed and operates four Water Treatment Plants with a total refining capacity of 1,800,000 m3/day namely in the areas of Galatsi , Acharnai , Polydendri and Aspropyrgos.

EYDAP also maintains ten fast water refineries, which are the followina:

- Thiva potable water refinery with a total refining capacity of 360 m3/hr supplying the areas of Erythres-Plataeas-Oinoi-Villia-Profitis Ilias
- Kaprelio potable water refinery with a total refining capacity of 100 m3/hr supplying the areas of Kaparelli-Melisochori-Loutoufi-Agios Vasilios
- 3. Lefktron potable water refinery with a total refining capacity of 70 m3/hr supplying the area of Lefktron
- 4. Ellopia potable water refinery with a total refining capacity of 35 m3/hr supplying the areas of Ellopia Xeronomi
- 5. Dombrena potable water refinery with a total refining capacity of 35 m3/hr supplying the areas of Dombrena Thisvi
- 6. Prodromou potable water refinery with a total refining capacity of 45 m3/hr supplying the areas of Saranti Prodromou
- 7. Panagia Kalamiotissa potable water refinery with a total refining capacity of 22 m3/hr supplying the area of Karachaliou
- 8. Tarsos Karyotis potable water refinery with a total refining capacity of 4 m3/hr supplying the areas of Tarsos Karyotis
- 9. Kyriaki potable water refinery with a total refining capacity of 35 m3/hr supplying the area of Kyriaki
- 10. Distomo potable water refinery with a total refining capacity of 70 m3/hr supplying the area of Distomo

Also, EYDAP's activities include the water supply network that includes 14,500 km of water supply piping.

Substantial contribution to climate change mitigation

The assessment regarding the substantial contribution to climate change mitigation was based on the compliance of the water supply system with one of the following criteria:

- a) the net average energy consumption for pumping and treatment shall not exceed 0,5 kWh per cubic meter of water supply produced.
- b) the leakage level shall be calculated either using the Infrastructure Leakage Indicator (ILI) rating method and the threshold value equals to or is lower than 1,5, or calculating using another appropriate method and the limit value is established in accordance with Article 4 of Directive (EU) 2020/2184.

For all EYDAP's Water Treatment Plants and the water supply network, the net average energy consumption for pumping and treatment is below 0,5 kWh per cubic meter of water produced. Therefore, the activity is aligned with the first criterion of substantial contribution to climate change mitigation.

Substantial contribution to climate change adaptation

The required, by Regulation, physical climate risk assessment study for the Water Treatment Plants and the distribution network, has not been implemented in order the activity to be considered aligned. In addition, the activity is not classified as enabling. Therefore, the activity is not eligible under the climate change adaptation objective and thus, no further assessment against that objective is conducted.

Do No Significant Harm (DNSH)

The assessment was based on the DNSH criteria described in activity 5.1 (for Climate Change Mitigation Objective) and is relate to:

- The assessment of physical climate risks
- The impacts assessment on water, in accordance with the requirements of Directive 2000/60/EC.
- The completion of the Environmental Impact Assessments (EIA) and the implementation of the required mitigation and compensation measures for the protection of the environment

Do No Significant Harm (DNSH) to climate change adaptation

The activity is not aligned with this criterion, as described above.

Do No Significant Harm (DNSH) to the sustainable use and protection of water and marine resources

Environmental Impact Assessments (EIA), which include an assessment of the impact on water in accordance with the Directive 2000/60/EC, have been implemented for all Water Treatment Plants. All water treatment plants apply the mitigation measures proposed in the respective EIA for the protection of water resources, both during construction and operation. Therefore, the activity complies with the technical screening criteria related to the sustainable use and protection of water and marine resources.

Do No Significant Harm (DNSH) to the protection and restoration of biodiversity and ecosystems

The Environmental Impact Assessment studies for all Water Treatment Plants (WTP) have been prepared and approved. During their construction and operation, the required mitigation measures for the protection of biodiversity and the corresponding ecosystems that are proposed in the respective Environmental Impact Assessment (EIA) are also applied. Therefore, the activity complies with the technical screening criteria related to the restoration of biodiversity and ecosystems.

Based on the above, the economic activity is not aligned with all technical screening criteria.

Construction, extension and operation of wastewater collection and treatment (5.3)

EYDAP operates five Wastewater Treatment Plants (WWTP) for the treatment of wastewater in areas under its jurisdiction:

- On the Psittalia island (WWTP-P) with a total capacity of 1,000,000 m³/day and an average daily incoming wastewater flow of 660,000 m³/day
- 2. In Metamorfosi (WWTP-M) with a total capacity of 44,000 m³/day and an average daily incoming wastewater flow of 24,000 m³/day and
- 3. In Thriasio (WWTP-T) with a total capacity of 21,000 m³/day and an average daily incoming wastewater flow of 6,300 m³/day
- 4. In Kropia (WWTP) with a treatment capacity of 18,000 m³/day
- 5. In Megara (WWTP) with a treatment capacity of 8,000 m³/day

At the same time, EYDAP proceeds with the development of two Wastewater Treatment Plants for sewerage projects in Eastern Attica, which are:

- The WWTP of the Municipalities of Rafina Pikermi & Artemida -Spata, with a treatment capacity of 23,646 m³/d
- 2. The WWTP of the Municipality of Marathon with a treatment capacity of 9,885 m³/d

Substantial contribution to climate change mitigation

- a) 35 kWh per population equivalent (PE) per year, for a treatment plant capacity below 10,000 p.e
- b) 25 kWh per population equivalent (PE) per year, for a treatment plant capacity between 10,000 and 100,000 p.e-
- c) 20 kWh per population equivalent (PE) per year, for a treatment plant capacity over 100,000 p.e-

2. For the construction and extension of a wastewater treatment plant or a wastewater treatment plant with a collection system, which are substituting more GHG-intensive treatment systems (such as septic tanks, anaerobic lagoons), an assessment of the direct GHG emissions is performed. The results are disclosed to investors and clients on demand.

The evaluation concluded:

Existing wastewater treatment plants

For two out of five plants (Psittalia and Metamorfosi Wastewater Treatment Plants with a treatment capacity above 100,000 PE each), the net average energy consumption for treatment is below 20 kWh per year per population equivalent (PE). Therefore, two of the WWTPs are aligned with the criteria for substantial contribution to climate change mitigation.

Wastewater treatment plants under development

Due to unavailable information on plants under development, it was not possible to verify the alignment of the activity with the above criteria

Substantial contribution to climate change adaptation

EYDAP has implemented physical climate risk assessment studies for one of the seven WWTPs in accordance with the requirements of the Regulation. More specifically, the study was carried out for the Koropi-Paiania WWTPs based on the EU Communication, regarding "Technical guidance on strengthening the resilience of infrastructure to climate change in the period 2021-2027" (2021/C 373/01) and the IPCC RCP 4.5/8.5 scenarios were used.

The physical climate risk analysis concluded that the climate risks for the Koropi-Paiania WWTP range from low to moderate. EYDAP already takes into consideration the potential impacts of these risks and implements measures and actions to address them and reduce the magnitude of the impact. In line with the European Commission's Communication "Technical guidance on infrastructure proofing for the period 2021-2027" and the Appendix A of Regulation 2021/2139, targeted adaptation measures are only required for each material risk identified. The physical climate risk analysis concluded that there are no significant climate risks for the activities that have been assessed.

Therefore, the Koropi-Paiania WWTP is aligned with the criterion of significant contribution to adaptation to Climate Change.

Do No Significant Harm (DNSH)

The assessment was based on the DNSH criteria described in activity 5.3 (for both Climate Change Mitigation and Climate Change Adaptation Objectives) and is relate to:

- The assessment of direct greenhouse gas emissions from the central wastewater system, including collection (sewerage) and treatment
- The assessment of physical climate risks
- The impact assessment on the water, in accordance with the Directive 2000/60/EC, as well as when wastewater is treated to a suitable level for its reuse in agricultural irrigation, the required risk management actions shall be determined and implemented, in order the negative environmental impacts to be avoided
- Discharges to receiving waters comply with the requirements of Directive 91/271/EEC and measures are being implemented to avoid and mitigate excessive stormwater overflows, as well as the sewage sludge is used in accordance with Council Directive 86/278/EEC or as required by national leaislation
- The completion of the Environmental Impact Assessments (EIA) and the implementation of the required mitigation and compensation measures for the protection of the environment.

Do No Significant Harm (DNSH) to climate change mitigation

Due to unavailable information on Wastewater Treatment Plants, it was not possible to verify the alignment of the activity with the criterion related to climate change mitigation.

Do No Significant Harm (DNSH) to climate change adaptation

The Physical Climate Risk Assessment study regarding the Wastewater Treatment Plant (WWTM) of Koropi-Paiania, also meets the DNSH criteria.

Do No Significant Harm (DNSH) to the sustainable use and protection of water and marine resources

The Environmental Impact Assessment studies for all Wastewater Treatment Plants (WWTP) have been prepared and approved. During their construction and operation, the required mitigation measures for the protection of biodiversity and the corresponding ecosystems that are proposed in the respective Environmental Impact Assessment (EIA) are also applied. Therefore, the activity complies with the technical screening criteria related to the sustainable use and protection of water and marine resources.

Do No Significant Harm (DNSH) to Pollution Prevention and Control

The evaluation concluded that for existing and new WWTPs, discharges to receiving waters meet the requirements of Directive 91/271/EEC and measures are in place to avoid and mitigate excessive stormwater overflows, so the activity complies with the criterion related to pollution prevention and control.

Given that the sewage sludge is not used for agriculture purposes, this criterion of Directive 86/278/EEC is not applicable.

Do No Significant Harm (DNSH) to the protection and restoration of biodiversity and ecosystems

The Environmental Impact Assessment studies for all Wastewater Treatment Plants (WWTP) have been prepared and approved. During their construction and operation, the required mitigation measures for the protection of biodiversity and the corresponding ecosystems that are proposed in the respective Environmental Impact Assessment (EIA) and in the Environmental Terms Approval Decisions (ETAD) of Plants, are also applied. Therefore, the activity complies with the technical screening criteria related to the restoration of biodiversity and ecosystems.

Based on the above, the economic activity is not aligned with the objectives of climate change mitigation and climate change adaptation.

Transport by motorbikes, passenger cars and commercial vehicles (6.5)

EYDAP owns and leases vehicles for use by employees.

Substantial contribution to climate change mitigation

This activity contributes substantially to climate change mitigation to the extent that vehicles of categories M1 and N1 have CO2 emissions of less than 50 gCO2/km and for L-category vehicles to have zero emissions.

EYDAP's vehicle fleet consists of a total of 322 vehicles (138 category M1, 177 category N1, 7 category L), of which 308 are classified as conventional vehicles with internal combustion engine. Regarding the remaining 14 vehicles, 3 of them are battery electric vehicles (BEVs), 8 are hybrid vehicles and 3 are plug-in hybrid vehicles (PHEVs). Electric vehicles are by default substantially contributing to climate change mitigation.

Vehicles of category M1/N1/L

The alignment assessment regarding the emissions of vehicles of categories M1, N1, L is ongoing.

Substantial contribution to climate change adaptation

The required, by Regulation, physical climate risk assessment studies for this activity have not been implemented. In addition, the activity is not classified as enabling. Therefore, the activity is not eligible under the climate change adaptation objective and thus, no further assessment against that objective is conducted.

As this activity does not meet the criteria of significant contribution, it was not assessed against the Do No Significant Harm (DNSH) criteria.

Acquisition and ownership of buildings (7.7)

EYDAP owns and exercises the ownership of 49 office buildings that house the administrative services.

Substantial contribution to climate change mitigation

The activity has been assessed based on the substantial contribution criteria, related to the energy performance of buildings, as well as the monitoring and evaluation of their energy performance. As buildings do not have an Energy Performance Certificate class A, the activity was not considered aligned with the criterion of substantial contribution.

Substantial contribution to climate change adaptation

The required, by Regulation, physical climate risk assessment studies for buildings have not been implemented, in order the activity to be considered aligned. In addition, the activity is not classified as enabling. Therefore, the activity is not eligible under the climate change adaptation objective and no further assessment is conducted related to this objective.

As this activity does not meet the criteria of significant contribution, it was not assessed against the Do No Significant Harm (DNSH) criteria.

3. Minimum Social Safeguards

EYDAP was assessed against the requirements of the minimum social safeguards, as set out in Article 18 of the EU Taxonomy Regulation 2020/852. The minimum social safeguards are a set of defined UN, EU and other international human rights and code of ethics guidelines as follows:

- 1. The OECD Guidelines for Multinational Enterprises
- 2. The UN Guiding Principles on Business and Human Rights
- 3. The principles and rights set out in the eight fundamental conventions identified in the Declaration of the International Labor Organization on Fundamental Principles and Rights at Work
- 4. The International Bill of Human Rights

According to the Final Report on Minimum Safeguards of the Platform on Sustainable Finance, the minimum social safeguards cover the following areas:

- Human rights, including labor rights.
- Corruption/Bribery
- Taxation
- Fair Competition

All human rights included in the ILO Fundamental Conventions and the International Bill of Human Rights, are taken into account in the UN Guiding Principles on Business and Human Rights. Therefore, the assessment on minimum social safeguards was mainly based on the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights.

Human rights

EYDAP has zero tolerance against behaviors and situations that violate human rights and avoids doing business with people who have been proven track record of human rights violations. In this direction, since 2022, EYDAP implements a Human Rights Policy, approved by the Board of Directors, which has as its primary objective to raise awareness and ensure the commitment of all those employed by the Company whether in the form of dependent employment or not, partners, suppliers, or subsidiaries to the Company. The Policy applies to EYDAP S.A as well as to any existing or future subsidiary of the Company.

EYDAP fully complies with the requirements of Greek and EU legislation and human rights standards. In particular, the Policy is based on the following:

- Fundamental principles of the Greek Constitution
- Principles of the UN 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)
- Convention 108 Council of Europe and its updates
- United Nations Guiding Principles on Business and Human Rights
- United Nations Global Compact (UNGC)
- OECD Guidelines for Multinational Enterprises
- Declaration on Fundamental Principles and Rights at Work of the International Labour Organization
- International Standard on Social Accountability 8000 (SA 8000)

The main pillars of the Policy are labor rights and social human rights.

More information about the "Human Rights Policy" of EYDAP can be found in the section". DIVERSITY & EQUAL OPPORTUNITIES" of this Report.

Consumer interests

EYDAP places primary emphasis on the protection of its consumers' rights.

Consumers can be informed about the water tariff and the application of general cost accounting rules on the Company's website (https://www.eydap.gr/en/CustomerSupport/normalrates/) . In addition, for citizens who fall under the Social Solidarity Income program, EYDAP provides the possibility of granting an Extraordinary Special Tariff with more favorable pricing, recognizing the necessity of water as a subsistence commodity.

For customers education, EYDAP offers informative articles and videos, through its website and social media, such as the program "Learn about water that covers issues for easy and quick reading of EYDAP's bill, registration on the online store, locating the water meter and understanding its indications, as well as ways to check possible leaks. Furthermore, EYDAP is a member of the Hellenic Advertisers Association, which acts to defend and promote the rights of advertisers and consumers.

In addition, in the framework of human rights initiatives, since 2017, and with the aim to ensure equal access to its services, EYDAP has implemented specially designed, accessible, services, for people with visibility problems, providing the delivery of bills in larger fonts or in Braille format or even by message or email.

In order to address any situations that may arise to consumers, EYDAP provides three communication channels for the submission of requests and complaints: a) through a physical store, b) through the telephone line 1022 and c) by e-mail to 1022@eydap.gr. EYDAP is bound through the Charter of Obligations to the Consumer, to respond to requests/complaints within a time frame of 15 to 30 working days, depending on the specifications of each complaint.

Corruption & Bribery

Integrity is a fundamental principle for EYDAP. To this end, EYDAP has developed the Code of Ethics & Professional Conduct, which defines acceptable behaviors of personal and professional integrity. This Code sets out the Company's acceptable framework for offering and accepting gifts and other benefits from employees to third parties and vice versa.

In particular, EYDAP has adopted the Anti-Corruption and Bribery Policy in line with the European Policy and the Greek Anti-Corruption Action Plan and through this Policy, remains committed to conducting its activities with transparency, ethics, integrity and respect for society and the environment. Covered persons are the members of the Board of Directors, senior and top management and all employees of the Company regardless of the type of employment relationship. Relevant trainings are organized for employees (e.g. completion, execution and implementation of Public Contracts), in order to inform and raise awareness on bribery and corruption issues.

In addition, EYDAP has established and implements a Sponsorship Policy, which identifies the basic principles of its sponsorship activity, as derived from its strategy and priorities, the characteristics that should govern the sponsored actions and the beneficiaries, as well as the process to be followed up to the final stage of their implementation.

EYDAP has a Whistleblowing Policy, under which, its employees and/or third parties are encouraged to report, anonymously or not, malfunctions, irregularities, omissions or criminal acts that have come to their attention, as well as to express any concerns or complaints regarding issues of possible violations of the Company's policies or of the legislative-regulatory framework governing its operation. Reports can be submitted by mail to the address Oropou 156, 111 46 GALATSI, EYDAP, by email to whistleblowing@eydap.gr or by using the electronic form on the organization's website (https:// www.eydap.gr/Investors/CorporateGovernance/WhistleblowingApp/).

Information on complaint / request management for 2023 in the section "Secure customer service - Affordable tariff" of the same Report.

Taxation

With respect to tax issues, EYDAP ensures compliance with accounting and tax laws, legislation and other regulatory requirements for itself and all its subsidiaries. Compliance with tax legislation is also ensured through the issuance of a "Tax Clearance Certificate" as well as the "Tax Audit Certificate"

The Company's Management and Finance Department are responsible for ensuring compliance with the tax legislation.

In addition, the Company's Management makes provisions in the financial statements for tax risks as reflected in the financial report. The Risk Management Division monitors and implements similar practices for all of the Company's risks and reports to the Risk Management Committee of EYDAP's the Board of Directors.

Fair competition

EYDAP is not subjected to the Greek and EU competition law as per the dedicated legislative provision of article 114 of the Greek Law 4812/2021 (and before its entry into force as per the provision of article 2 of Law 2744/1999), EYDAP provides water supply and sewerage services with monopolization in its area of activity, namely in the greater area of Attica. In addition, EYDAP's pricing policy is exercised through the application of the general rules of costing and pricing of water services determined by ministerial decision, in accordance with the provisions of article 12 of the Greek Law 3199/2003, while water service tariffs for the various categories of consumers and users are approved by decision of the independent Regulatory Authority for Energy, Waste and Water (RAEWW.), in accordance with article 12A of the Greek Law 4001/2011. Therefore, EYDAP does not conduct its activity according to laws of the free market.

Furthermore, with respect to awarding and execution of contracts for works, services, supplies, etc., EYDAP operates with economic operators equally based on transparency and the protection of competition. In particular, in the framework of application and observance of the principles of article 253 of the Greek Law 4412/2016, EYDAP takes all necessary measures to ensure equal treatment of tenderers in all phases of the contract award process, promoting the development of healthy and effective competition. In this direction, it has adopted and applies a Policy for the Award and Execution of Public Contracts for Works, Studies and Provision of Technical and Other Related Scientific Services as well as a Procurement and General Services Regulation.

Information on EYDAP's compliance with the procurement and services tendering procedure in the "REGULATORY COMPLIANCE" section of the same Report.

With regards to fair competition, EYDAP always provides on time and completely, any data and information requested by the Hellenic Competition Commission and promptly responds to any request of the Independent Authority, abided by the deadlines and conditions set by the Greek Law 3959/2011, as applicable.

To inform and train employees on competition issues, EYDAP includes as subjects in its biannually training programs, the application of public procurement legislation, including any amendments, the application of the Regulations it has established on the procedures for the award and execution of contracts, aiming at promoting the principle of non-discrimination, objectivity, impartiality and the protection of competition.



4. Accounting policy for the determination of key performance indicators (KPIs)

4.1 Key performance indicator related to turnover (turnover KPI)

The proportion of turnover referred to in Article 8(2), point (a), of the Regulation (EU) 2020/852 is calculated as the part of the net turnover derived from products or services, including intangibles, associated with Taxonomy-aligned economic activities (numerator), divided by the net turnover (denominator) as defined in Article 2, point (5), of Directive 2013/34/EU. The turnover covers the revenue recognized pursuant to International Accounting Standard (IAS) 1, paragraph 82(a), as adopted by Commission Regulation (EC) No 1126/20082.

The KPI referred to in the first subparagraph excludes from its numerator the part of the net turnover derived from products and services associated with economic activities that have been adapted to climate change in line with Article 11(1), point (a) of Regulation (EU) 2020/852 and in accordance with Annex II to Delegated Regulation (EU) 2021/2139, unless those activities:

- (a) qualify as enabling activities in accordance with Article 11(1), point
- (b) of Regulation (EU) 2020/852 or
- (b) are themselves Taxonomy-eligible and aligned.

4.2 Key performance indicator related to capital expenditure (CapEx KPI)

The proportion of CapEx referred to in Article 8(2), point (b), of Regulation (EU) 2020/852 is calculated as the numerator divided by the denominator as specified in points 1.1.2.1 and 1.1.2.2 of Annex I of the Delegated Regulation (EU) 2021/2178, as amended.

Denominator

The denominator covers additions to tangible and intangible assets during the financial year considered before depreciation and any re-measurements, including those resulting from revaluations and impairments, for the relevant financial year and excluding fair value changes.

For non-financial undertakings applying international financial reporting standards (IFRS) as adopted by Regulation (EC) No 1126/2008, CapEx shall cover costs that are accounted based on:

- a) IAS 16 Property, Plant and Equipment, paragraphs 73, (e), point (i) and point (iii);
- b) IAS 38 Intangible Assets, paragraph 118, (e), point (i);
- c) IFRS 16 Leases, paragraph 53, point (h).

Leases that do not lead to the recognition of a right-of-use over the asset are not counted as CapEx.

² Commission Regulation (EC) No 1126/2008 of 3 November 2008 adopting certain international accounting standards in accordance with Regulation (EC) No 1126/2008; Regulation as last amended by Regulation (EC) No 1606/2002 of the European Parliament and of the Council (OJ L 320, 29.11.2008, p. 1).

Numerator

The numerator equals to the part of the capital expenditure included in the denominator that is any of the following:

- (a) related to assets or processes that are associated with Taxonomyaligned economic activities,
- (b) part of a plan to expand Taxonomy-aligned economic activities or to allow Taxonomy-eligible economic activities to become Taxonomy-aligned ('CapEx plan') under the conditions specified in the second subparagraph of this point.
- c) related to the purchase of output from Taxonomy-aligned economic activities and individual measures enabling the target activities to become low-carbon or to lead to greenhouse gas reductions, notably activities listed in points 7.3 to 7.6 of Annex I to the Climate Delegated Act, as well as other economic activities listed in the Delegated acts adopted pursuant to Article 10(3), Article 11(3), Article 12(2), Article 13(2), Article 14(2) and Article 15(2) of Regulation (EU) 2020/852 and provided that such measures are implemented and operational within 18 months.

The numerator contains the part of CapEx referred to in the first paragraph of this point that contributes substantially to any of the environmental objectives. The numerator provides for a breakdown for the part of CapEx allocated to substantial contribution to each environmental objective.

4.3 Key performance indicator related to operating expenditure (OpEx KPI)

The proportion of OpEx referred to in Article 8(2), point (b), of Regulation (EU) 2020/852 is calculated as the numerator divided by the denominator as specified in points 1.1.3.1 and 1.1.3.2 of the Annex I of the Delegated Regulation 2021/2178 EU, as amended.

Denominator

The denominator covers direct non-capitalized costs that relate to building renovation measures, short-term lease, maintenance and repair, and any other direct expenditures relating to the day-to-day servicing of assets of property, plant and equipment by the undertaking or third party to whom activities are outsourced that are necessary to ensure the continued and effective functioning of such assets.

Numerator

The numerator equals to the part of the capital expenditure included in the denominator that is any of the following:

- a) related to assets or processes associated with Taxonomy-aligned economic activities, including training and other human resources adaptation needs, and direct non-capitalized costs that represent research and development-
- b) related to the purchase of output from Taxonomy-aligned economic activities and to individual measures enabling the target activities to become low-carbon or to lead to greenhouse gas reductions as well as individual building renovation measures as identified in the Delegated acts adopted pursuant to Article 10(3), Article 11(3), Article 12(2), Article 13(2), Article 14(2) or Article 15(2) of Regulation (EU) 2020/852 and provided that such measures are implemented and operational within 18 months. Where the operational expenditure is not material for the business model of non-financial undertakings, those undertakings shall:
- a) be exempted from the calculation of the numerator of the OpEx KPI in accordance with point 1.1.3.2 of the Annex I of the Delegated Regulation 2021/2178 EU and disclose that numerator as being equal to zero,
- b) disclose the total value of the OpEx denominator, as calculated above.
- c) explain the absence of materiality of operational expenditure in their business model.

The numerator includes the part of OpEx referred to in the first paragraph of this point that contributes substantially to any of the environmental objectives. The numerator provides for a breakdown for the part of the OpEx allocated to substantial contribution to each environmental objective.

4. Key Performance Indicators 2023

In the following tables the percentages of turnover, CapEx and OpEx of Taxonomy aligned, Taxonomy-non-aligned and Taxonomy-non eligible economic activities for the financial year 2023, are presented, according to the results of the alignment assessment of the economic activities of EYDAP.

Financial Year		2023		Su	ıbstanti	ial cont	ribution	criterio	a			criteri nifica:			D				
Economic activities	Code	Tumover	Proportion of total Turnover	Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy	Pollution	Biodiversity and ecosystems	Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy	Pollution	Biodiversity and ecosystems	Minimum safeguards	Proportion of Taxonomy aligned (A.1) or eligible (A.2) Tumover for 2022	Category (Enabling activity)	Category (Transitional activity)
		€'000	%	Y,N, N/EL	Y,N, N/EL	Y,N, N/EL	Y,N, N/EL	Y,N, N/EL	Y,N, N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	Е	т
A. Taxonomy-Eligible Activities																			
A.1 Taxonomy-aligned activities																			
Total Turnover from taxonomy-aligned activities (A.1)	-	0	0%	-	-	-	-	-	Ξ	-	-	-	-	=	-	-	-		
Of which Enabling		0	0%							-	-	-	-	-	-	-	-	Е	
Of which Transitional		0	0%							-	-	-	-	-	-	-	-		т
A.2 Taxonomy-non-aligned activities																			
Electricity generation using solar photovoltaic technology	CCM 4.1	223	0.06%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0.07%		
Electricity generation from hydropower	CCM 4.5	1,707	0.49 %	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0.48%		
Construction, extension and operation of water collection, treatment and supply systems	CCM 5.1 / WTR 2.1	247,918	70.52%	EL	N/EL	EL	N/EL	N/EL	N/EL								71.07%		
Construction, extension and operation of waste water collection and treatment				28.36%															
Transport by motorbikes, passenger cars and commercial vehicles	CCM 6.5	0	0 %	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0%		
Acquisition and ownership of buildings	CCM 7.7	0	0 %	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0%		
Total Turnover from taxonomy-not aligned activities	es (A.2)	351,454	99.97%	99.97%	0%	0%	0%	0%	0%								99.98%		
Total Taxonomy-eligible Turnover (A.1 + A.2)		351,454	99.97%	99.97%	0%	0%	0%	0%	0%								99.98%		

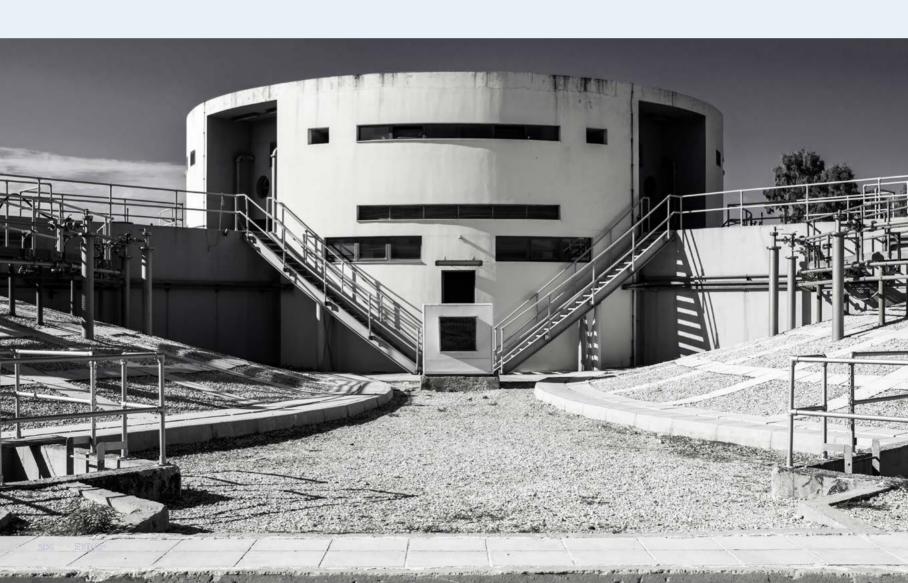
B. Taxonomy-Non-Eligible Activities

Total Turnover from Taxonomy-non-eligible activities (B)	120	0.03%
Total Turnover (A+B)	351,574	100%

Y - Yes, Taxonomy- eligible and Taxonomy-aligned activity with the relevant environmental objective N - No, Taxonomy-eligible but not Taxonomy-aligned activity with the relevant environmental objective EL - Taxonomy-eligible activity for the relevant objective N/EL - Not eligible. Taxonomy-non-eligible activity for the relevant an objective

Proportion of turnover/Total turnover

	Taxonomy-aligned per objective	Taxonomy-eligible per objective
ССМ	0%	99.97%
CCA	0%	0%
WTR	0%	99.42%
CE	0%	0%
PPC	0%	0%
BIO	0%	0%



Financial Year		2023		Sub	stantio	al con	tributi	on cri	teria	('D	_	ONSH (m′)				
Economic activities	Code	СарЕх	Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy	Pollution	Ρύπανση	Biodiversity and ecosystems	Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy	Pollution	Biodiversity and ecosystems	Minimum safeguards	Proportion of Taxonomy aligned (A.1) or eligible (A.2) Turnover for 2022	Category (Enabling activity)	Category (Transitional activity)
		€′000	%	Y,N, N/EL	Y,N, N/EL	Y,N, N/EL	Y,N, N/EL	Y,N, N/EL	Y,N, N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	Е	т
A. Taxonomy-Eligible Activities																			
A.1 Taxonomy-aligned activities																			
Total CapEx from taxonomy-aligned activities (A.1)		0	0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Of which Enabling		0	0%							-	-	-	-	-	-	-		E	
Of which Transitional		0	0%							-	-	-	-	-	-	-			т
A.2 Taxonomy-non-aligned activities																			
Electricity generation using solar photovoltaic technology	CCM 4.1	0	0%	EL	EL	N/EL	N/EL	N/EL	N/EL								0%		
Electricity generation from hydropower	CCM 4.5	0	0%	EL	EL	N/EL	ЕΠ	N/EL	N/EL								0%		
Construction, extension and operation of water collection, treatment and supply systems	CCM 5.1 / WTR 2.1	15,286	32.54	EL	N/EL	EL	N/EL	N/EL	N/EL								38.59%		
Construction, extension and operation of waste water collection and treatment	CCM 5.3 / WTR 2.2	30,730	65.42%	EL	N/EL	EL	N/EL	N/EL	N/EL								61.41%		
Transport by motorbikes, passenger cars and commercial vehicles	CCM 6.5	8	0.02%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0%		
Acquisition and ownership of buildings	CCM 7.7	13	0.03%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0%		
Total CapEx from taxonomy-not aligned activities (A.2) 46,037 98.01%			98.01%	98.01%	0%	0%	0%	0%	0%								100%		
Total Taxonomy-eligible CapEx (A.1 + A.2)	Total Taxonomy-eligible CapEx (A.1 + A.2) 46,037 98.019			98.01%	0%	0%	0%	0%	0%								100%		
B. Taxonomy-Non-Eligible Activities	B. Taxonomy-Non-Eligible Activities																		
Total CapEx from Taxonomy-non-eligible activities (B)	otal CapEx from Taxonomy-non-eligible activities (B) 937 1.99%																		
Total CapEx (A+B)		46,974	100%																

Y - Yes, Taxonomy- eligible and Taxonomy-aligned activity with the relevant environmental objective N - No, Taxonomy-eligible but not Taxonomy-aligned activity with the relevant environmental objective EL - Taxonomy-eligible activity for the relevant objective N/EL - Not eligible. Taxonomy-non-eligible activity for the relevant objective

Proportion of CapEx /Total CapEx

	Taxonomy-aligned per objective	Taxonomy-eligible per objective
ССМ	0%	98.01%
CCA	0%	0%
WTR	0%	97.96%
CE	0%	0%
PPC	0%	0%
BIO	0%	0%



Financial Year		2023		Subs	stantio	al con	tributi	on cri	teria	('D		NSH o			m')				
Economic activities	Code	СарЕх	Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy	Pollution	Púπανση	Biodiversity and ecosystems	Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy	Pollution	Biodiversity and ecosystems	Minimum safeguards	Proportion of Taxonomy aligned (A.1) or eligible (A.2) Turnover for 2022	Category (Enabling activity)	Category (Transitional activity)
		€′000	%	Y,N, N/EL	Y,N, N/EL	Y,N, N/EL	Y,N, N/EL	Y,N, N/EL	Y,N, N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	Т
A. Taxonomy-Eligible Activities																			
A.1 Taxonomy-aligned activities																			
Total CapEx from taxonomy-aligned activities (A.1)		0	0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Of which Enabling		0	0%							-	-	-	-	-	-	-		E	
Of which Transitional		0	0%							-	-	-	-	-	-	-			Т
A.2 Taxonomy-non-aligned activities																			
Electricity generation using solar photovoltaic technology	CCM 4.1	318	0.10%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0%		
Electricity generation from hydropower	CCM 4.5	1,133	0.38%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0%		
Construction, extension and operation of water collection, treatment and supply systems	CCM 5.1 / WTR 2.1	162,280	55.14%	EL	N/EL	EL	N/EL	N/EL	N/EL								57.00%		
Construction, extension and operation of waste water collection and treatment	CCM 5.3 / WTR 2.2	116,120	39.45%	EL	N/EL	EL	N/EL	N/EL	N/EL								42.36%		
Transport by motorbikes, passenger cars and commercial vehicles	CCM 6.5	5,619	1.91%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0%		
Acquisition and ownership of buildings	CCM 7.7	8,847	3.01%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0%		
Total CapEx from taxonomy-not aligned activities (A.2)		294,317	100%	98.01%	0%	0%	0%	0%	0%								100%		
Total Taxonomy-eligible CapEx (A.1 + A.2)		294,317	100%	98.01%	0%	0%	0%	0%	0%								100%		
B. Taxonomy-Non-Eligible Activities																			
Total CapEx from Taxonomy-non-eligible activities (B)	Total CapEx from Taxonomy-non-eligible activities (B) 0 0%																		
Total CapEx (A+B)		294,317	100%																

Y - Yes, Taxonomy- eligible and Taxonomy-aligned activity with the relevant environmental objective N - No, Taxonomy-eligible but not Taxonomy-aligned activity with the relevant environmental objective EL - Taxonomy-eligible activity for the relevant objective N/EL - Not eligible. Taxonomy-non-eligible activity for the relevant objective

Proportion of OpEx /Total OpEx

	Taxonomy-aligned per objective	Taxonomy-eligible per objective
ССМ	0%	100%
CCA	0%	0%
WTR	0%	94.59%
CE	0%	0%
PPC	0%	0%
BIO	0%	0%



Table of contents GRI

GRI 1: Organisation

Statement of use	The information provided in this report reflect the activities of EYDAP for the period 1/1/2023 – 31/12/2023 presenting the financial, environmental and social performances. The report has been prepared in accordance with the Global Sustainability Reporting Initiative GRI Universal Standards 2021.
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	Relevant GRI Sector Standard not available.

GRI 2: General Disclosures 2021

GRI Standards	Disclosure	Page number/reference	Omission
1. The organisation a	nd its reporting practices		
2-1	Organisational Details	p. 26-29	
2-2	Entities included in the organisation's sustainability reporting	p. 26-30	
2-3	Reporting period, frequency and contact point	p.7	
2-4	Restatements of information	p.7, 80-87 In the parts of the Report where revisions have been made, there is a relevant reference.	
2-5	External assurance	p. 7???	
2. Activities and work	kers		
2-6	Activities, value chain and other business relationships	p. 26-34, 240-245	
2-7	Employees	p. 219-223	
2-8	Workers who are not employees	p. 223 Currently, the number of indirect employees refers to all those engaged in and providing administrative services.	
3. Governance			
2-9	Governance structure and composition	p. 36-37, 39-40, 263-266	
2-10	Nomination and selection of the highest governance body	p. 263-265	
2-11	Chair of the highest governance body	p. 36, 263, 266, 268	
2-12	Role of the highest governance body in overseeing the management of impacts	p. 36-37, 39-40 262-263, 266-267, 269, 271	

Disclosure	Page number/reference	Omission
Delegation of responsibility for managing impacts	p. 36-37, 263, 267, 270-271	
Role of the highest governance body in sustainability reporting	p. 39, 57, 267, 270-271	
Conflicts of interest	p. 267, 274-275, 277 A Conflict of Interests Policy is applied which is incorporated into the Company's Internal Regulations.	
Communication of critical concerns	p. 39, 201, 270-271 Communication is done through the company's Sustainable Development Committee.	
Collective knowledge of the highest governance body	p. 268 The Board receives knowledge and information about sustainable development issues, through the Sustainable Development Committee and specialised training.	
Evaluation of the performance of the highest governance body	p. 265, 268	
Remuneration policies	p. 224, 268	
Process to determine remuneration	p. 211- 212, 224, 268-269	
Annual total compensation ratio	p. 224	
nd practices		
Statement on sustainable development strategy	p. 5	
Policy commitments	p. 35, 39-41, 206, 208-210, 242, 269, 274-278, 280)
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Embedding policy commitments	p. 209-210, 233-235, 242, 269, 280-281	
	Delegation of responsibility for managing impacts Role of the highest governance body in sustainability reporting Conflicts of interest Communication of critical concerns Collective knowledge of the highest governance body Evaluation of the performance of the highest governance body Remuneration policies Process to determine remuneration Annual total compensation ratio Ind practices Statement on sustainable development strategy	Delegation of responsibility for managing impacts Role of the highest governance body in sustainability reporting P. 36-37, 263, 267, 270-271 p. 267, 274-275, 277 A Conflict of Interest Conflicts of interest Communication of critical concerns Communication of critical concerns Collective knowledge of the highest governance body Collective knowledge of the highest governance body Evaluation of the performance of the highest governance body Remuneration policies P. 265, 268 Process to determine remuneration Annual total compensation ratio p. 36-37, 263, 267, 270-271 p. 267, 274-275, 277 A Conflict of Interests Policy is applied which is incorporated into the Company's Internal Regulations. p. 39, 201, 270-271 Communication is done through the company's Sustainable Development Committee. p. 268 The Board receives knowledge and information about sustainable development issues, through the Sustainable Development Committee and specialised training. Evaluation of the performance of the highest governance body Remuneration policies p. 265, 268 Process to determine remuneration p. 211- 212, 224, 268-269 Annual total compensation ratio p. 224 Ind practices Statement on sustainable development strategy p. 5

5. Stakeholder engagement

2-29	Approach to stakeholder engagement	p. 54-56
2-30	Collective bargaining agreements	p. 211

279

p. 42

Mechanisms for seeking advice and raising concerns

Compliance with laws and regulations

Membership associations

p. 54-58, 206, 209-210, 227-229, 233-235, 245,

p. 51, 68, 74, 118-119, 152-154, 177, 180, 187, 245,

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GRI 3: Material Topics 2021

	GRI Standards	Disclosure	Page number/reference	Omission
	GRI 3: Material Topics	3-1 Process to determine material topics	p. 54-58	
	2021	3-2 List of material topics	p. 58	
	GRI 3: Material Topics 2021	3-3 Management of material topics	p. 62-71	
		303-1 Water as a shared resource	p. 62-71, 72-75, 112, 125-132, 134-143, 158-174, 178- 187, 246, 252-253	
1. Sustainable Management		303-2 Management of water discharge-related impacts	p. 74-75, 77, 158-178, 180-189	
of Natural Resources/Water	GRI 303: Water and	303-3 Water withdrawal	p. 63-64, 130	
Supply Resources	Effluents 2018	303-4 Water discharge	p. 72-75, 164-176	
		303-5 Water consumption	p. 122, 125 134, 136, 171	
	GRI 3: Material Topics 2021	3-3 Management of material topics	p. 188-193	
		403-1 Occupational health and safety management system	p. 188-193	
		403-2 Hazard identification, risk assessment, and incident investigation	p. 188-193	
2. Health & Safety of Consumers and Workers	GRI 403: Occupational	403-3 Occupational health services	p. 190-193, 225-227, 229	
	Health and Safety 2018	403-4 Worker participation, consultation, and communication on occupational health and safety	p. 189-192	
		403-5 Worker training on occupational health and safety	p. 192, 232- 234. 237	
		403-6 Promotion of worker health	p. 40-41, 175, 191-193, 226-229	

	GRI Standards	Disclosure	Page number/reference	Omission
		403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	p. 190-191, 193, 242. 244-245	
2. Health & Safety of Consumers and Workers	GRI 403: Occupational Health and Safety 2018	403-8 Workers covered by an occupational health and safety management system	p, 193, 100% of employees with an employment contract with EYDAP are covered by the company's H&S systems	
		403-9 Work-related injuries	p. 193	
		403-10 Work-related ill health	p. 193	
	416 Customer Health and Safety	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	p. 154, 177	
	GRI 3: Material Topics 2021	3-3 Management of material topics	p. 72-77	
3. Biodiversity		101-2 Management of biodiversity impacts	p.72-77	
		101-3 Access and benefit-sharing	р. 73-77	
	GRI 3: Material Topics 2021	3-3 Management of material topics	p. 78-103	
	GRI 302: Energy 2016	302-1 Energy consumption within the organization	Σελ. 88-95	
		302-2 2 Energy consumption outside of the organization	p. 93-95	
		302-3 Energy intensity	p. 95	
4. Προσαρμογή		305-1 Direct (Scope 1) GHG emissions	p. 79-83	
στη κλιματική αλλαγή		305-2 Energy indirect (Scope 2) GHG emissions	p. 83	
	GRI 305: Emissions	305-3 Other indirect (Scope 3) GHG emissions	p. 84	
	2016	305-4 GHG emissions intensity	p. 85	
		305-5 Reduction of GHG emissions	p. 80-82, 86-87, 96-103	
		305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	p. 80	
	GRI 3: : Material Topics 2021	3-3 Management of material topics	p. 274-279	
5. Fight Against Corruption	GRI 205: Anti-corruption	205-2 Communication and training about anti-corruption policies and procedures	p. 209, 233- 235, 237, 245, 269	
		205-3 Confirmed incidents of corruption and actions taken	p. 279	

	GRI Standards	Disclosure	Page number/reference	Omission		
	GRI 3: Material Topics 2021	3-3 Management of material topics	p. 232-239			
6 . Employee Training and	CDI 404. Training and	404-1 Average hours of training per year per employee	p.236			
Development	GRI 404: Training and Education 2016	404-2 Programs for upgrading employee skills and transition assistance programs	p. 233-239, 245, 252, 276. 281			
		404-3 Percentage of employees receiving regular performance and career development reviews	p. 223 Evaluation is carried out annually to direct employees at a rate of 100%			
I ale au Doualda a	GRI 3: : Material Topics 2021	GRI 3: : Material Topics 2021	p. 216-229			
7. Labor Practices	GRI 401: Employment 2016	401-1: New employee hires and employee turnover	p. 220-221			
8. Local Community	GRI 3: Material Topics 2021	3-3 Management of material topics	p. 246-255			
	GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	p. 67-69, 246-255			
	GRI 3: Material Topics 2021	3-3 Management of material topics	p. 44-51			
		201-1 Direct economic value generated and distributed	p. 44-45			
	GRI 201: Economic	201-2 Financial implications and other risks and opportunities due to climate change	p. 49			
	Performance 2016	201-3 Defined benefit plan obligations and other retirement plans	p. 50			
9. Financial Performance		201-4 Financial assistance received from government	p. 50			
	GRI 207:	207-1 Tax governance, control, and risk management	p. 48-49			
	Tax 2016	207-2 Tax governance, control, and risk management	p. 48-49			
	GRI 415: Public Policy 2016	415 –1 Political contributions	p. 51 The Company does not make any donations, monetary or nonmonetary, to political persons political parties			
	EYDAP INDEX	MAIN FINANCIAL RESULTS	p.46			

	GRI Standards	Disclosure	Page number/reference Omission	
	GRI 3: Material Topics 2021	3-3 Management of material topics	p. 208-215	
	GRI 401: Employment 2016	401-3 Total number of parental leave by gender and percentage of returning/ remaining to work	p. 226	
	GRI 405: Diversity and	405-1 Diversity of governance bodies and employees	p. 222-224, 264-265	
10. Diversity	Equal Opportunity 2016	405-2 Ratio of basic salary and remuneration of women to men	p. 211-212, 224	
& Equal Opportunities	GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	p. 214	
	GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	p.208-210, 214 245	
	GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	p. 208-210, 214, 245	
	EYDAP INDEX	EQUAL OPPORTUNITIES	p. 212, 215	
11. Circular Economy	GRI 3: Material Topics 2021	3-3 Management of material topics	p. 104-119	
Economy	GRI 306: Waste 2020	306-4 Waste diverted from disposal	p.104-119	
12. Talent	GRI 3: Ουσιαστικά θέματα 2021	3-3 Management of material topics	p. 230	
Attraction and Retention	GRI 401: Employment 2016	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	p. 225	
	GRI 3: Material Topics 2021	3-3 Management of material topics	p.240-245	
	GRI 308 Supplier Environmental Assessment	308-1 New suppliers that were screened using environmental criteria	p. 240-242	
13. Supply Chain Management	GRI 414: Supplier Social	414-1 New suppliers that were screened using social criteria	p. 241-242	
	Assessment 2016	414-2 Negative social impacts in the supply chain and actions taken	p. 240-245	
	EYDAP INDEX	SUPPLY CHAIN OPTIMIZATION PROJECTS	p. 242	
14. Protection of Personal Data	GRI 3: Material Topics 2021	3-3 Management of material topics	p. 192, 206, 228-229, 281, 282	
	GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	p. 282	

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			АТН	EX ESG Repo	orting Guide 2024		
ESG Classification	2024 Sub - ID	Metric Description	Unit	Answer	Sustainability Report 2023	page	Comments from the Company
	C-E1-1	Scope 1 emissions - Total amount of direct emissions (Scope 1)	Tonnes CO2 equivalent (tCO2e)	152,695.75	Εκπομπές	83	
	C-E1-2	Scope 1 emissions - GHG intensity of Scope 1 emissions	Tonnes CO2 equivalent (tCO2e) / Net revenue in million euros	490.24	Emissions	85	
	C-E2-1	Scope 2 emissions - Total amount of indirect emissions (Scope 2) - Location based approach	Tonnes CO2 equivalent (tCO2e)	76,940.68	Emissions	83	
	C-E2-2	Scope 2 emissions - GHG intensity of Scope 2 emissions - Location based approach	Tonnes CO2 equivalent (tCO2e) / Net revenue in million euros	247.02	Emissions	85	
Environmental	C-E3-1	Energy consumption and production - Total amount of energy consumed within the organisation	Megawatt hour (MWh)	322,770	Energy	94	
	C-E3-2	Energy consumption and production - Percentage of electricity consumed	Percentage (%)	48.03	Energy	94	
	C-E3-3	Energy consumption and production - Percentage of renewable energy consumed	Percentage (%)	49.19	Energy	94	
	C-E3-4	Energy consumption and production - Total amount of energy produced	Megawatt hour (MWh)	181,060	Energy	94	
	C-E3-5	Energy consumption and production - Percentage of renewable energy produced	Percentage (%)	99.99	Energy	94	

ESG Classification	2024 Sub - ID	Metric Description	Unit	Answer	Sustainability Report 2023	page	Comments from the Company
	A-E1-1	Scope 3 emissions - Total amount of other indirect emissions (Scope 3)	Tonnes CO2 equivalent (tCO2e)	19,090.04	Emissions	84	
	A-E1-2	Scope 3 emissions - GHG intensity of Scope 3 emissions	Tonnes CO2 equivalent (tCO2e) / Net revenue in million euros	61.29	Emissions	85	
Environmental	A-E2-1	Climate change risks and opportunities - Discussion of climate change-related risks and opportunities that can affect business operations	Discussion and analysis	Yes - Disclosed	Financial Performance- Climate Change Mitigation Strategies- Sustainable Management of Natural Resources/ Water Supply Resources - Reliable Water Supply Network	49, 96-103, 141, 62-71	EYDAP, in the context of its sustainable development, recognises and quantifies the risks of climate change, while taking measures to mitigate their effects. It shall ensure and plan contingency management scenarios that may arise due to climate risk. At the same time, it approaches risks as an opportunity to transition to a low-carbon model. Related actions: 1. Improving energy efficiency and reducing carbon footprint 2. 'Smart grid' - implementation of production and distribution resource management programs, leakage reduction through smart interconnection of consumers and production 3. Use of innovative technologies to improve the efficiency of WTPs & WWTPs 4. Promotion of alternative water resources for irrigation use (East Attica projects - Hadrian's Aqueduct - sewer mining) 5. Energy and resource conservation in all its activities 6. Application of environmental standards in the design of water supply and sewerage projects 7. Selection of equipment and materials with modern environmental standards 8. Transition to electric mobility - seeks to replace part of its fleet with electric vehicles as much as possible 9. Upgrading and modernising buildings and facilities with new building materials and energy systems
	A-E3-1	Waste management - Total amount of hazardous waste	Tonnes	16.72	Circular Economy	116	Batteries + Electrical & Electronical Equipment
	A-E3-2	Waste management - Total amount of non-hazardous waste	Tonnes	60,032.75	Circular Economy	106, 111, 115, 117	Paper & Plastic & Aluminium + Dried Sludge & Grit & Sand from WWTP

ESG Classification	2024 Sub - ID	Metric Description	Unit	Answer	Sustainability Report 2023	page	Comments from the Company
	A-E3-3	Waste management - Percentage of waste by type of treatment - Recycled	Percentage (%)	61.76	Circular Economy	106, 111, 115-117	Batteries + Electrical & Electronic equipment + Paper + Plastic & Aluminium + Dried byproduct from WWTP Note 1: None of the types of waste treatment mentioned (Recycling, Composting, Incineration, Landfill) correspond to the treatment method of the dried WWTP byproduct. This amount of waste was included in recycling as this method is the closest approximation to the actual treatment as it is thermally recovered by the cement industry as an alternative fuel. Note 2: The total collected volume of Batteries + Electrical & Electronic Equipment + Paper + Plastic & Aluminum recycled, is the total amount of these materials directed to recycling.
	A-E3-4	Waste management - Percentage of waste by type of treatment - Composted	Percentage (%)	21.91	Circular Economy	106	The total amount of treated sludge from WTPs is composted
	A-E3-5	Waste management - Percentage of waste by type of treatment - Incinerated	Percentage (%)	0	Circular Economy	104	
Environmental	A-E3-6	Waste management - Percentage of waste by type of treatment - Landfilled	Percentage (%)	16.33	Circular Economy	111	The total amount of WWTP silt & sand is sent to landfill
	A-E4-1	Total amount of effluent discharge containing polluting substances	Cubic meters (m3)	0	Protection of Ecosystem	72	The treated effluent of the WWTPs is free of their pollutant load at a rate of 95%. Pollutants are either absent or within the acceptable limits of the relevant Directives.
	A-E5-1	Biodiversity sensitive areas - Description of the impact of business operations on biodiversity sensitive areas	Discussion and analysis	Yes - Disclosed	Protectionof Ecosystem	72	1. Ecological flow in reservoirs 2. Monitoring of projects and activities in the protection zones of the reservoir basins 3. Return of wastewater free of pollutant load by about 95%. 4. Systematic monitoring of the Saronic Gulf and the Gulf of Elefsina by HCMR 5.National Park of Schinias: Special Ecological Assessment studies 6. Assignment of the monitoring of the marine ecosystem of the South Gulf of Evia to HCMR for the documentation of the existing situation and for the continuation of the monitoring during the operation of the new WWTPs.
	A-E6-1	Climate Change Policy	Discussion and analysis	Yes - Policy in place	Enviromental Policy	1	The policy is available on the official corporate website eydap.gr (https://www.eydap.gr/en/TheCompany/ RegFramework/)

ESG Classification	2024 Sub - ID	Metric Description	Unit	Answer	Sustainability Report 2023	page	Comments from the Company
	A-E8-1	Total GHG emissions - Total GHG emissions location based	Tonnes CO2 equivalent (tCO2e)	248,726.47	Emissions	81	
Environmental	A-E8-2	Total GHG emissions - Total GHG emissions market based	Tonnes CO2 equivalent (tCO2e)	0		83	
Environmental	SS-E1-1	Transition plan - Disclosure of transition plan for climate change mitigation	Discussion and analysis	Roadmap for Carbon Footprint Reduction	Climate Change Mitigation Strategies	96	
	SS-E4-1	Water management - Description of water management risks and the respective mitigation measures taken	Discussion and analysis	Yes - Disclosed	Access to Clean Water, Water Supply & Water Network Coverage- Non financial risks	126, 272	
	C-S1-1	Stakeholder engagement - Discussion of organisation's main stakeholders and analysis of key stakeholder engagement practices	Discussion and analysis	Yes - Disclosed	Dialogue with the Stakeholders	54	1. Materiality Analysis 2. General Meetings of Shareholders 3. Official website of EYDAP 4. Official corporate website "Katharo Nero" for continuous information about the progress of East Attica project 5. Social meadia of EYDAP 6 Weekly internal newsletter (portal) "I Pigi mas" 7. Meetings and communication with stakeholders 8. Sending an anonymous email regarding the prioritisation of material issues
Social	C-S2-1	Percentage of female employees	Percentage (%)	31.90	Diverity & Equal Opportunities	213	
	C-S3-1	Percentage of women at top management level	Percentage (%)	52.80	Diverity & Equal Opportunities	214	
	C-S4-1	Employee turnover - Percentage of full-time employee voluntary turnover	Percentage (%)	4.23	Labor Practices	221	
	C-S4-2	Employee turnover - Percentage of full-time employee involuntary turnover	Percentage (%)	0	Labor Practices	221	

ESG Classification	2024 Sub - ID	Metric Description	Unit	Answer	Sustainability Report 2023	page	Comments from the Company
	C-S4-3	Employee turnover - Total employee turnover	Percentage (%)	4.23	Labor Practices	221	
	C-S5-1	Employee training - Average training hours of employees at top management level	Number of hours	15.28	Employee Training & Development	236	
	C-S5-2	Employee training - Average training hours of the rest employee categories	Number of hours	6.66	Employee Training & Development	236	
	C-S5-3	Employee training - Average training hours - Women	Number of hours	12.35	Employee Training & Development	236	
	C-S5-4	Employee training - Average training hours - Men	Number of hours	4.77	Employee Training & Development	236	
Social	C-S6-1	Human rights policy - Description of human rights policy and fundamental principles	Discussion and analysis	Yes - Policy in place	Diverity & Equal Opportunities	210	The Human Rights Policy applies to the Company as well as to any existing or future subsidiary, and its scope binds the Company's personnel with a dependent employment contract, personnel with a contract for services or otherwise independent, members of the Company's Board of Directors, other partners (contractors, suppliers, service providers, etc.). No violation will be tolerated and in fact, in case of violation of its principles, the procedure for imposing legal sanctions will be activated
	C-S7-1	Percentage of employees covered by collective bargaining agreements	Percentage (%)	98.02	Diverity & Equal Opportunities	211	
	C-S8-1	Value chain - Discussion of supplier screening using ESG criteria	Discussion and analysis	Yes - Disclosed	Supply Chain Management	241	
	C-S8-2	Value chain - Policies to manage material impacts, risks and opportunities related to workers in the value chain	Discussion and analysis	Yes - Disclosed	Employee Health & Safety, Diversity & Equal Opportunties, Labor Practices, Supply Chain Management	190, 209- 210,228, 242	Human Rights Policy Code of Ethics and Professional Conduct Conflict of Interest Policy Policy to prevent and comabt violence and harassment at work Policy on Health and Safety Personal Data Policy Anti-Corruption and Anti-Bribery Policy Whistleblowing Policy

ESG Classification	2024 Sub - ID	Metric Description	Unit	Answer	Sustainability Report 2023	page	Comments from the Company
	A-S1-1	Sustainable economic activity - Percentage of sustainable turnover - Alignment	0 (%)	0%	NOTIFICATIONS RELATED TO ARTICLE 8 OF THE TAXONOMY REGULATION (EU TAXONOMY)	305	
	A-S1-2	Sustainable economic activity - Percentage of sustainable CapEx - Alignment	0 (%)	0%	NOTIFICATIONS RELATED TO ARTICLE 8 OF THE TAXONOMY REGULATION (EU TAXONOMY)	307	
	A-S1-3	Sustainable economic activity - Percentage of sustainable OpEx - Alignment	0 (%)	0%	NOTIFICATIONS RELATED TO ARTICLE 8 OF THE TAXONOMY REGULATION (EU TAXONOMY)	309	
	A-S1-4	Sustainable economic activity - Percentage of sustainable turnover - Eligibility	Percentage (%)	99.97	NOTIFICATIONS RELATED TO ARTICLE 8 OF THE TAXONOMY REGULATION (EU TAXONOMY)	306	
	A-S1-5	Sustainable economic activity - Percentage of sustainable CapEx - Eligibility	Percentage (%)	98.01	NOTIFICATIONS RELATED TO ARTICLE 8 OF THE TAXONOMY REGULATION (EU TAXONOMY)	308	
	A-S1-6	Sustainable economic activity - Percentage of sustainable OpEx - Eligibility	Percentage (%)	100%	NOTIFICATIONS RELATED TO ARTICLE 8 OF THE TAXONOMY REGULATION (EU TAXONOMY)	310	
Social	A-S2-1	Total amount of monetary expenditure on employee training	Euros (€)	270,086.95	Employee Training & Development	238	It concerns the implementation of programmes by Training Department of EYDAP, Cost of undergraduate/postgraduate studies and attendance of seminars outside the Company
	A-S3-1	Percentage of difference between male and female earnings	Percentage (%)	0	Diverity & Equal Opportunities	212	The salaries of EYDAP employees are derived from the Operational Collective Labour Agreements, which follow a uniform salary policy for all staff. Employees are remunerated in accordance with their formal and substantive qualifications without segregation or discrimination.
	A-S4-1	CEO pay ratio - Total CEO pay	Euros (€)	147,580.88	Labor Practices	224	
	A-S4-2	CEO pay ratio - Ratio of CEO to median employee earnings	Ratio	3,0809	Labor Practices	224	
	SS-S6-1	Health and safety performance - Number of injuries	Number	13	Employee Health & Safety	193	The value refers to the total number of accidents at work. The total number of accidents at work include road accidents caused during journeys on official business, as well as road accidents occurring when workers are going to or leaving their place of work, and within a period of 1 hour of the start or end of their working hours respectively. In 2023 there was 1 such road accident

ESG Classification	2024 Sub - ID	Metric Description	Unit	Answer	Sustainability Report 2023	page	Comments from the Company
	SS- S6-2	Health and safety performance - Number of fatalities	Number	1	Employee Health & Safety	193	In 2023 there was one death of a direct employee within his working hours and within the workplace of EYDAP and its classification by EFKA is pending
	SS- S6-3	Health and safety performance - Number of fatalities	Number	0.57	Employee Health & Safety	193	The frequency index of occupational accidents have been calculated by assuming the total number of man-hours worked to be equal to 200,000.
	SS- S6-4	Health and safety performance - Number of fatalities	Number	59.14	Employee Health & Safety	193	The severity index of occupational accidents have been calculated by assuming the total number of man-hours worked to be equal to 200,000.
	SS-S8-1	Customer satisfaction - Disclosure of customer satisfaction survey results	Discussion and analysis	Yes - Disclosed	Secure Customer Service - Affordable Tariff	207	In 2023, a telephone customer satisfaction survey using a structured questionnaire was conducted in the Region of Attica. 602 customers participated in the survey based on a random selection of telephone numbers. EYDAP's Satisfaction Index is 75%. The Company's Net Promoter Score (NPS) +32 is significantly positive at with almost 1 in 2 being promoters of the company
Social	SS-S9-1	Grievance mechanism - Description of key operations and procedures of Grievance Mechanism	Discussion and analysis	Yes - Disclosed	Quality of Drinking Water, Secure Customer Service-Affordable Tariff, Labor Practices	152, 201-202, 227	1. MANAGEMENT OF EMPLOYEE COMPLAINTS: the procedures laid down are followed procedures for their resolution, within the framework of the within the services of the Divisions. In addition to the written and electronic information to the employees, provision has been made for appropriate training seminars 2. MANAGEMENT OF COMPLAINTS RELATING TO Health & Safety of Employees: The Workers' Health and Safety Committee, anonymous deposit by employees for a potential hazard at work and proposal of measures in the event of a possible risk of occupational hazards accident at work, to prevent recurrence. 3 MANAGEMENT OF CONSUMER COMPLAINTS through distinct communication channels. Management is informed on a monthly basis through the Statistical Bulletin of the General Customer Division. 4. MANAGEMENT OF COMPLAINTS ABOUT THE WATER QUALITY via line 1022. In 2023 there was no incident of non- compliance with the of a consumer request not being satisfied. nor an incident of a fine or compensation for water quality issues.»

ESG Classification	2024 Sub - ID	Metric Description	Unit	Answer	Sustainability Report 2023	page	Comments from the Company
Governance	C-G1-1	Board composition - ESG related qualifications of the board members	Discussion and analysis	Yes - Disclosed	Corporate Governance	265	The curricula vitae of all members of Board of Directors are posted on the Company's website.
	C-G1-2	Board composition - Classification of the Chairman of the Board	Discussion and analysis	Non- executive	Corporate Governance	266	The chairman of the Board is non Executive member
	C-G1-3	Board composition - Percentage of female board members	Percentage (%)	30.76	Corporate Governance	264	4 members since 12-9-2023, date of election of the new BoD
	C-G1-4	Board composition - Percentage of non-executive board members	Percentage (%)	92.31	Corporate Governance	264	
	C-G1-5	Board composition - Percentage of independent non-executive board members	Percentage (%)	7.69	Corporate Governance	264	
	C-G1-6	Board composition - Number of board members	Number	13	Corporate Governance	264	
	C-G1-7	Board composition - Average age of board members	Number	53 years	Corporate Governance	264	
	C-G1-8	Board composition - Average tenure of board members	Number	5.23 years	Corporate Governance	264	Annual Financial Report 2023 page 52
	C-G2-1	Sustainability oversight - Description of approach to sustainability oversight	Discussion and analysis	Yes - Disclosed	for our Sustainable Development	39,267	The BoD is actively involved in identifying and evaluating the essential issues of Sustainable Development. The Board's Strategy, Innovation and Sustainable Development Committee shall review and approve the process of identifying the material Sustainable Development issues, endorsing, where appropriate, the results of the process, which shall form the structure of the annual Sustainability Report, the content of which it shall approves the content of the Company's annual Sustainability Report.
	C-G3-1	Materiality - Description of the materiality assessment process and material topics	Discussion and analysis	Yes - Disclosed	Materiality Analysis	57	1.Identification of the Company's positive and negative impacts 2.Assessment and prioritisation of the Company's impacts 3.Assessment and prioritisation of material topics
	C-G3-2	Materiality - Approach	Discussion and analysis	Yes - Disclosed	Materiality Analysis	58	14 Material issues

ESG Classification	2024 Sub - ID	Metric Description	Unit	Answer	Sustainability Report 2023	page	Comments from the Company
	C-G4-1	Sustainability policy - Description of sustainability policy and fundamental principles	Discussion and analysis	Yes - Policy in place	For our Sustainable Development	39	EYDAP adopts and implements a Sustainable Development Policy, approved by the Board of Directors. The Policy is completely aligned with the Company's strategy, vision and values. The Policy is the effective implementation of the EYDAP'S Strategic Priorities.
	C-G5-1	Business ethics policy - Description of business ethics policy and fundamental principles	Discussion and analysis	Yes - Policy in place	Diverity & Equal Opportunities	209	The Code of Ethics and Professional Conduct clearly sets out the ethical principles and values as well as internal rules of conduct that must be observed by all those who have an employment or cooperation relationship with EYDAP. The Code is based on international standards and best practice methods and aligned with relevant regulatory requirements. Responsibility for the application of the code lies with the heads of the Company's organisational units, who ensure that all employees of their organisational units and external partners have fully understood the Code and behave in accordance with it. The Code is posted on the corporate website eydap.gr.
Governance	C-G6-1	Data security policy - Description of data security policy and fundamental principles	Discussion and analysis	Yes - Policy in place	Digital Transformation	284	Information Security Policy of EYDAP is an internal document. The Policy is also referred to the Annual Financial Report
	C-G7-1	Sustainability reporting - Basis for preparation of sustainability reporting	Discussion and analysis	Yes - Disclosed	About the Report, EYDAP Nison Developmnet S.A.	7, 30	
	C-G7-2	Sustainability reporting - List all its entities included in the sustainability reporting	Discussion and analysis	Yes - Disclosed	ABOUT EYDAP SA GROUP	26	EYDAP SA EYDAP NISON DEVELOPMENT SA
	C-G8-1	Annual financial statements - Date of publication	Date	25/4/2024	About the Report	7	The Annual Financial Report is available on the official corporate website
	A-G1-1	Strategy, business model and value chain - Discussion of strategy, business model and value chain	Discussion and analysis	Yes - Disclosed	Value Chain, Business Model	16-19, 26	Our strategy is based on achieving balanced and sustainable growth for the benefit of society as a whole, customers, employees, shareholders, the environment and all those with a vested interest in it. The 3 pillars of our Strategy are Safety, Efficiency and ESG-based Growth.
	A-G2-1	Business ethics violations - Total amount of monetary losses as a result of business ethics violations	Euros (€)	0	Fight against Corruption	279	

ESG Classification	2024 Sub - ID	Metric Description	Unit	Answer	Sustainability Report 2023	page	Comments from the Company
	A-G2-2	Business ethics violations - Total number of business ethics violations	Number	1	Fight against Corruption	279	
Governance	A-G3-1	ESG targets - Short-term targets associated with strategic ESG objectives	Discussion and analysis	Yes - Disclosed	Sustainable Management of Natural Resources/ Water Supply Resources, Circular Economy, Health & Safety of Consumers & Employees, Corporate Governance, Digital Transformation	63-71, 135-137, 140, 112-113, 96-103,132,139, 157, 163, 187, 261 - 269, 283-289, 188- 193, 215, 100	1. Sustainable and efficient demand management. Includes leakage reduction and security of supply projects. 2. First environmental protection and circular economy projects by reusing water from the sewerage network (sewer mining), WTPs and contributing to green rehabilitation with water from the Hadrian's Aqueduct. 3. Actions towards energy neutrality and reduction of carbon footprint. 4. Water and sewerage network extension projects 5. Projects to strengthen operational resilience and ensure ongoing regulatory compliance. 6. Business transformation and technology exploitation: Implementation of ERP, CRM, SCADA 7. Employee Safety, Health and Welfare actions such as renovation of EYDAP buildings.
	A-G3-2	ESG targets - Medium-term targets associated with strategic ESG objectives	Discussion and analysis	Yes - Disclosed	Sustainable Management of Natural Resources/ Water Supply Resources, Circular Economy, Health & Safety of Consumers & Employees, Corporate Governance, Digital Transformation	63-71, 135-137,140, 104-118, 173, 178-187, 96- 103, 132, 139, 157, 163, 187, 283-289, 188- 193, 215, 100	1. Sustainable and efficient demand management. Includes leakage reduction and security of supply projects. 2. Extensive environmental protection and circular economy projects by reusing wastewater (sewer mining), Koropi WWTP and contributing to the green rehabilitation with water from the entire length (24 km) of Hadrian's Aqueduct. 3. Actions towards energy neutrality and reduction of carbon footprint. 4 Water supply and sewerage extension projects 5. Projects to strengthen operational resilience and ensure continuous regulatory compliance. 6. Business transformation and technology exploitation: Integrated Water Management Platform, Paper-less Office 7. Employee Safety, Health and Wellness actions such as renovation of EYDAP buildings

ESG Classification	2024 Sub - ID	Metric Description	Unit	Answer	Sustainability Report 2023	page	Comments from the Company
	A-G3-3	ESG targets - Long-term targets associated with strategic ESG objectives	Discussion and analysis	Yes - Disclosed	Sustainable Management of Natural Resources/ Water Supply Resources, Circular Economy, Health & Safety of Consumers & Employees, Corporate Governance, Digital Transformation	14,16, 63-71, 135-137,182, , 96, 130, 157, 163, 187, 283- 289, 188-193	1. Sustainable and efficient demand management. Includes leakage reduction and security of supply projects. 2. Full Environmental Protection and Circular Economy program by further reusing the water, sludge and by-products from all of Attica's WWTPs. Upgrading the WWTPs to the specifications of the new Waste Water Treatment Directive. 3. Achieving net-zero. 4. Projects to enhance operational resilience and continuous assurance of regulatory compliance. 5. Business transformation and technology exploitation
	A-G4-1	Percentage of CEO's variable pay	Percentage (%)	Yes - Disclosed	Labor Practices	224	In 2023 no variable executive pay has been granted
	A-G5-1	External assurance - Discussion of external assurance on reported ESG information - Scope of information covered	Discussion and analysis	Yes - Disclosed	Independent Auditor's Limited Assurance Report	335	
Διακυβέρνηση	A-G5-2	External assurance - Discussion of external assurance on reported ESG information - Level of assurance	Discussion and analysis	Yes - Disclosed	Independent Auditor's Limited Assurance Report	335	
	A-G7-1	Integration of sustainability- related performance in incentive schemes - Incentive schemes and remuneration policies linked to sustainability matters	Discussion and analysis	Yes - Disclosed	Labor Practices	224	In 2023 no variable executive pay has been granted
	SS-G1-1	Whistleblower policy - Description of whistleblower policies and procedures	Discussion and analysis	Yes - Policy in place	Fight against Corruption	276	Establishment of a Whistleblowing System: The Policy defines the internal mechanism for filing reports and the procedure for their management, in compliance with the principle of confidentiality of the identity of the complainant and ensuring non-retaliation.

SASB INDEX

SUBJECT	SASB INDEX		DESCRIPTION	REFERENCE
Energy Management	(1) Total energy consumed (2) percentage grid electricity IF-WU-130a.1 (3) percentage renewable		(1) Total consumption of energy(GJ): 1,161,970 GJ(2) Percentage of electricity purchased (%): 84.70%(3) Percentage of energy consumed from Renewable Energy Sources (%): 49.19%	p. 93, 94
	Water main replacement rate (rate) IF-WU-140a.1		0.56% (80.57956 km/14,500 km)	p. 134, 137
Distribution Network Efficiency	Volume of non-revenue real water losses (m³)	IF-WU-140a.2	55,946,232.00 m³.Actual water losses refer to the disparity between the overall water losses and apparent losses, which encompass unauthorized consumption and errors in metering and measurement.	p. 136
Effluent Quality Management	Number of incidents of non-compliance associated with water effluent quality permits, standards, and regulations		COMPLIANCE WITH REGULATIONS In the reporting period there were no incidents of non-compliance with regulations, relating to health effects of the services of the EYDAP and safety of citizens.	р. 177
	Discussion of strategies to manage effluents of emerging concern	IF-WU-140b.2	The disposal and treatment of sewage at the Metamorfosis WWTP, from areas that lack a sewerage network- contributes to the non uncontrolled disposal of effluents at the environament In case of force majeure the safety overflow operates to ensure continuous and uninterrupted operation of the WWTPs Monitoring of industrial wastewater through sampling at EYDAP laboratories In the context of addressing incidents related to the inflow of wastewater of nonstandard urban composition in the WWTP of Psyttaleia, a research project was carried out on ""Collection, Processing and Analysis of Time Series of Qualitative and Quantitative Parameters at the Entrance and Exit of Psyttalia WWTP for the Detection and Probabilistic Modeling of Emergency Charging Incidents". The objective was to understand and quantify the influence of charging emergencies on the smooth operation of the plant. A tender is underway for the provision of services for the installation of periodic sampling and detection of potential sources of pollution in selected areas of the sewerage network.	p. 156 - 187

ӨЕМА	SASB INDEX		DESCRIPTION	REFERENCE
Water Affordability & Access	Average retail water rate for (1)		Average price of invoiced revenue per cubic meter for the General Rate (€/m3) 1.23 Average price per cubic meter for the Industrial - Professional Rates (€/m3) 1.12	p. 197
	(1) Number of residential customer water disconnections for non-payment, (2) percentage reconnected within 30 days (%)	IF-WU-240a.3	In 2023 water supply interruption due to outstanding debts occurred in 50,514 water connections. Within 30 days, 79.72% were connected again	p. 203
	Discussion of impact of external factors on customer affordability of water, including the economic conditions of the service territory	IF-WU- 240a.4	Affordable Tariff Tiered Tariff Focus on special customers: Municipalities, Public Services, Major Customers Special tariff for professional rate Charity Rate Enhancement of digital services Preventing measures to avoid the increase of depts Supporting social vulnerable gropus Extraordinary Special Rate Supporting large families Supporting over-age citizens Discount in increased bills, taking into account social and income criteria and applying particular procedures. Assistance in dealing with emergency situations	p. 196-199, 202-205
	associated with drinking water quality IF-WU-250a.1 vo		During the reporting period, no incidents of non-compliance with regulations and voluntary rules related to the quality of water supply water and with negative impacts on consumer health and safety were identified	p. 154
Drinking Water Quality	Discussion of strategies to manage drinking water contaminants of emerging concern	IF-WU-250a.2	EYDAP ensures the protection of the reservoirs by: complying with strict legislation on integrated water protection and management, monitoring projects and activities in the protection zones of the reservoirs' catchment areas, sampling measurements of reservoir water quality. 4 Water Treatment Plants 5 Water Treatment Stages Accredited laboratories where the latest analytical methods are applied in order to achieve high sensitivity, accuracy and repeatability of measurement. Continuous improvement of water quality control mechanisms. Partnerships with Scientific Institutions Sophisticated systems for on-line monitoring of critical quality parameters in untreated and potable water are installed in nodal locations, which send real-time results Approximately 170,000 analyses on about 10,000 drinking water samples and 2,000 untreated water samples per year, EYDAP constantly certifity that Athens' water is of excellent quality and one of the best in Europe.	p. 64, 145, 151, 154

SUBJECT	SASB INDEX		DESCRIPTION	REFERENCE
End-Use	Percentage of water utility revenue from rate structures designed to promote conservation and revenue resilience (%)	IF-WU- 420a.1.	The information is not measured during the reporting period	
Efficiency	Customer water savings from efficiency measures, by market (m³)	IF-WU- 420a.2.	The information is not measured during the reporting period	
	Total water sourced from regions with High or Extremely High Baseline Water Stress; percentage purchased from a third party (%)	IF-WU- 440a.1.	EYDAP SA purchases raw water from the EYDAP Fixed Assets Company	p. 124
	Volume of recycled water delivered to customers IF-WU-440a.2.		0	
Water Supply Resilience	Discussion of strategies to manage risks associated with the quality and availability of water resources	IF-WU- 440a.3.	EYDAP has carried out an analysis and assessment of the risks it may face in this area. For none of them, the probability of occurrence is considered high. For each risk case, a relevant preventive action plan has been developed and implemented. PROTECTION OF RESERVOIRS by complying with strict legislation, monitoring of projects and activities in the protection zones of water catchment reservoirs and sample measurements of reservoir water quality. MANAGEMENT OF THE WATER SUPPLY SYSTEM based on Management Plan aiming the quantitatively reliable, qualitatively and environmentally safe and economically efficient coverage of the demand for water supply in the area under EYDAP's competence, through the appropriate use of the water resources available for the coverage of this demand. Allocation of water abstraction, in order to ensure the long-term adequacy of the water supply resources. Works to reinforce the water supply system. SMART GRID: managing water demand by developing leakage reduction programs. Development of the "Smart Grid". Water quality: a. The number of drinking water samples tested for microbiological parameters exceeds 9,000 per year compared to the 3,300 required by legislation. b. Certifications: The Galatsi and Acharnai Chemical Laboratories and the Microbiological Laboratory are accredited according to ELOT EN ISO 17025 already since 2005, by the National Accreditation System (ESYD), for the performance of tests for the determination of chemical and microbiological parameters in untreated and drinking water (Certificate No. 192). c. Partnerships with Greek Educational & Research Institutions Scientific in order to investigate specific water quality issues. HADRIAN'S AQUEDUCT AS A WATER RESOURCE – Participation in the European Cultural HIDRANT Utilization of water from Hadrian's Aqueduct for the irrigation of green areas of the municipality of Chalandri. SEWER MINING: Innovative solution for on the spot wastewarer treatment and reuse of treated effluent for irrigation purposes.	p. 16, 64-70, 125, 128-129, 130-131,136-137, 140-142, 146-151, 154, 179-187, 272

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SUBJECT	SASB INDEX		DESCRIPTION	REFERENCE	
	Wastewater treatment capacity located in 100-year flood zones (m³/day)	IF-WU-450a.1	The published maps of the Ministry of Energy and Environment display that the Psyttalia, Metamorphosis and Thriasio WWTPs are not located in flood risk areas with a recovery period of 100 years, whereas the Megara WWTP is located in a flood risk area with a recovery period of 100 years. Megara WWTP: 8,000m3/day Wastewater treatment capacity (average design flow rate)	p. 163, 172	
	(1) Number and (2) volume of sanitary sewer overflows (SSO) (m³), (3) percentage of volume recovered (%)	IF-WU- 450a.2	The overflow of wastewater due to heavy rainfall is allowed by a relevant article (clause d.5 par. 5.2, 5.3) of the environmental conditions of operation of the Psyttalia WTPP. Based on the data on wastewater flows that end up for treatment in the Psyttalia WTPP and the capacity of the pumping station at the Akrokeramos inlet pumping station, it is estimated that the overflow in 2023, due to flooding, was 2.5* 10^6 m3 (0% recovery).	p. 176	
Network Resiliency & Impacts of Climate Change	(1) Number of unplanned service disruptions, and (2) customers affected, each by duration category	IF-WU- 450a.3	"(1) 6,237 total leaks - breaks in both pipelines and valves in total of the networks handled by EYDAP, whether or not they caused water supply shortages. (2) Not measured	p. 136	
	Description of efforts to identify and manage risks and opportunities related to the impact of climate change on distribution and wastewater infrastructure	IF-WU- 450a.4.	For the management of Climate Change: • Sustainable management of water resources/reservoirs • Sustainable management of Water Supply Network.• Continuous upgrade of networks and facilities • East Attica project for holistic management of the region's wastewater and utilization of the recycled water for irrigation. • Tiered tariff • Reuse of reclaimed water by direct abstraction from the sewerage network— sewer mining • Utilization of water from Hadrian's Aqueduct • Improve energy efficiency • Reduction of carbon footprint • Circular Economy Actions • Development of Digital systems	p. 62-71, 96-118, 283-289	
	Number of: (1) residential, (2) commercial, and (3) industrial customers served, by service provided	IF-WU-000.A	Total number of water connections: 2,257,414 Water connections for domestic use: 2,218,433 Water connections for professional use: 2,016	p. 196-197	
	Total water sourced (m³), percentage by source type (%)	IF-WU-000.B	1) 447,400,000 m3 in 2023 2) 99.84% from water basins (surface waters) owned dy the Greek State 3) 0.16% groundwater from Mavrosouvala boreholes owned by EYDAP	p. 64	
Activity Metrics	Total water delivered to: (1) residential, (2) commercial, (3) industrial, and (4) all other customers (Thousand cubic metres (m³))	IF-WU-000.C	386,529,570 m³ the annual drinking water distribution for the year 2023	p. 125	
	Average volume of wastewater treated per day, by (1) sanitary sewer, (2) stormwater, and (3) combined sewer (m³/day)	IF-WU-000.D	685,641 m³/day average cumulative wastewater treatment at the 3 WWTPs of Metamorphosis, Psyttaleia, Thriassio. The drainage of the Attica basin is carried out by storm water and sewerage pipelines. The system is separate, except for the Athens downtown area, where the system is all-inclusive (common sewerage and stormwater pipes). According to the current legal framework, the responsibility for stormwater drainage and flood protection works, as well as for the cleaning of catchment shafts, lies with the Region of Attica and the local municipalities.	p. 161,171	
	Length of (1) water mains and (2) sewer pipe (km)	IF-WU-000.E	14,500 km of Water Supply network (primary, secondary and tertiary) 495 km of External Water Supply network 8,716 km of Sewerage Network	p. 122, 156	

The 10 Principles of the UN Global Compact





SOCIETY

Human Rights

1st Businesses should support and respect the protection of internationally proclaimed human rights.

2nd Businesses should make sure that they are not complicit in human rights abuses.

Labor

3rd Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining.
4th Businesses should uphold the elimination of all forms of forced and compulsory labor.

5th Businesses should uphold the effective abolition of child labor. 6th Businesses should uphold the elimination of discrimination in respect of employment and occupation.

- Human Rights Policy (p. 210, Link here)
- Diversity & Equal Opportunities Human Rights Protection (p. 208-215)
- · Health & Safety of Employees (p. 188-193)
- Protection of Personal Data (p. 206, 210, 276, 280-282)
- Code of Ethics and Professional Conduct (p. 209, 275, Link here)
- · Access to clean water (p. 122-132)
- Reliable Water Supply Network (p. 134-143)
- Excellent Quality of Drinking Water (p.62-66, 144-152)
- · Wastewater Network (p. 156-187)
- Secure Customer Service Affordable Tariff (p. 194-207)
- · Supply Chain Management (p.240-245)
- Collective Agreement of Employment (p. 211)
- Right To Unionize (p. 211)
- · Talent Attraction & Retention (p. 230)
- Employee Training & Development (p. 232-238)
- Support to Society (p. 204-205, 246-250)



ENVIRONMENT

7th Businesses should support a precautionary approach to environmental challenges.

8th Businesses should undertake initiatives to promote greater environmental responsibility.

9th Businesses should encourage the development and diffusion of environmentally friendly technologies.

- Sustainable Development Policy (p. 39, Link here)
- · Climate Change Adaption (p.78-88, 96-104)
- Regulatory & Environmental Compliance (p. 119)
- Sewer mining (p. 70)
- Protection of Ecosystem (p. 76-77)
- Circular Economy (p. 104-118)
- Sustainable Management of Natural Resources/Water Supply Resources (p. 62-71)
- East Attica Projects with holistic management of wastewater (p. 178-187)
- · Local Community Environmental Awareness (p. 246-253)
- Tiered Pricing (p. 35,48, 66, 197)



GOVERNANCE

Anti-Corruption

10th Businesses should work against corruption in all its forms, including extortion and bribery.

- Policies & Regulations (p. 40, 274-279)
- Anti-Corruption and Anti-Bribery Policy (p. 274, Link here)
- Whistleblowing Policy (p. 209,22, 244-245, 276, Link here)
- Fight against corruption (p. 274-279)
- Protection of Personal Data (p. 206, 210, 276, 280-282)
- Supply Chain Management (p.240-245)
- Regulatory Compliance and Policies Training Programs (p. 234)
- ISO Certifications (p. 41)



Independent Assurance Report

To the Board of Directors of EYDAP S.A.

The Board of Directors of "EYDAP S.A." (hereinafter "the Company") **engaged** "GRANT THORNTON S.A. CHARTERED ACCOUNTANTS MANAGEMENT CONSULTANTS" (hereinafter "Grant Thornton") **to review** selected data included in the 2023 Sustainability Report of EYDAP S.A. for the fiscal year ended on December 31st, 2023 (hereinafter "the selected data"), having as basis the Global Reporting Initiative (GRI) Standards (hereinafter "GRI-Standards") and the "in accordance" approach.

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Scope

We performed our engagement in accordance with the provisions of "International Standard on Assurance Engagements 3000 (Revised) - Assurance Engagements other than Audits or Reviews of Historical Financial Information" ("ISAE 3000"), in order to provide limited assurance on the below:

- Response to GRI 2: General Disclosures
- The accuracy and completeness of the qualitative and quantitative information of the below selected indicators which are related to the material issues of the Company:
 - ATHEX SS-S6 Health and safety performance
 - GRI 403-9 Work-related injuries
 - SASB IF-WU-250a.1. Number of incidents of non-compliance associated with drinking water quality standards and regulations
 - SASB IF-WU-000.D Average volume of wastewater treated per day
 - o SASB IF-WU-130a.1 / GRI 302-1 / C-E3 : Energy consumption within the organization
 - GRI 303-3 Water withdrawal
 - GRI 305-1 Direct (Scope 1) GHG emissions
 - GRI 305-2 Energy indirect (Scope 2) GHG emissions
 - o GRI 305-3 Other indirect (Scope 3) GHG emissions
 - GRI 305-5 Reduction of GHG emissions
 - GRI 401-1 New employee hires and employee turnover
 - o GRI 404-1 Average hours of training.

In addition, we have performed specialized procedures in order to provide reasonable assurance on the below Indicators:

- o ATHEX C-S7-1 Collective bargaining agreements
- ATHEX C-S3 Female employees in management positions
- ATHEX C-S2-1 Percentage of female employees
- o ATHEX A-S-4 CEO pay ratio
- o GRI 405-1 Percentage of females in BoD.

Management Responsibility

The Management of EYDAP S.A. is responsible for the preparation, completeness, accuracy and presentation of the selected data provided to us, as incorporated in the 2023 Sustainability Report of the Company. Furthermore, the Management is responsible for maintaining records and adequate internal controls that are designed to support the reporting process.

Grant Thornton Responsibility

Our responsibility is to carry out an assurance engagement and to express our conclusions based on the procedures carried out for the selected data, as described in the "Scope" section. The procedures we carried out were designed to provide limited assurance as well as reasonable assurance to specific Indices, as specified by ISAE 3000, based on which we shaped the conclusion to our engagement.

Our responsibility is limited to the information related to the fiscal year that ended on December 31, 2023, as these were included in the 2023 Sustainability Report of the Company. To the extent it is permitted by the legislation in force, we neither accept nor assume any responsibility for our engagement or this report towards anyone other than the Company, unless the terms have been agreed explicitly in writing, with our prior consent.

Limitations

- To conduct our work, we relied exclusively on the information provided to us by the Company's executives, which we accepted in good faith as being complete, accurate, real, and not misleading. Therefore, we did not submit it to any verification procedures, apart from the procedures explicitly stated in our Report and which arise from our mutually agreed methodology.
- Our engagement was limited to the Greek version of the 2023 Responsibility and Sustainability Report. Therefore, in the event of any inconsistency in translation between the Greek and English versions, as far as our conclusions are concerned, the Greek version of the Report shall prevail.
- No work has been conducted on data for previous reporting periods, as well as on data related to forecasts and targets.
- No work has been conducted on anything other than the agreed scope and consequently, our opinion is limited to that scope.

Work conducted

We conducted our work so as to collect all the data, relevant documentation, information and explanations we considered necessary as to the selected data described in the "Scope" section. The procedures followed regarding the selected data included:

- Performed interviews with personnel of the Company responsible for managing, collecting and processing data in order to obtain an understanding of key structures, systems, policies and relevant procedures applied.
- Applied audit procedures, on a sample basis for limited assurance and detailed data analysis for reasonable assurance, in order to collect and review audit evidence.
- Review of the GRI Table included in the 2023 EYDAP Sustainability Report regarding the scope of work.

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Independence

Grant Thornton implements the requirements of International Standard on Quality Control 1. Based on this, it maintains an integrated quality control system that includes policies and procedures for compliance with moral principles, professional standards and relevant legal and regulatory requirements.

We comply with the independence requirements and other ethical standards of the IFAC Code of Ethics for Professional Accountants of the International Ethics Standards Board for Accountants (IESBA), which is based on the fundamental principles of integrity, impartiality, professional adequacy, confidentiality and professional conduct. In this context, the assurance team is independent from the Company and has not participated in the preparation of the EYDAP 2023 Sustainability Report.

Conclusion

As per the scope and the limitations of our engagement, as described above, we conclude that:

- nothing has come to our attention that causes us to believe that the 2023 EYDAP Sustainability Report does not meet the requirements of the General and Specific Disclosures prescribed by the GRI Standards and the "In accordance" approach,
- nothing has come to our attention that causes us to believe that the KPIs as described in "Scope" section and included in the 2023 EYDAP Sustainability Report are materially misstated.

Athens, 25/10/2024

The Chartered Accountant

Athina Moustaki CPA (GR) Reg. 28871



