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 and 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 workers			
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	

GRI Standards	Disclosure	Page number/reference	Omission
2-13	Delegation of responsibility for managing impacts	p. 36-37, 263, 267, 270-271	
2-14	Role of the highest governance body in sustainability reporting	p. 39, 57, 267, 270-271	
2-15	Conflicts of interest	p. 267, 274-275, 277 A Conflict of Interests Policy is applied which is incorporated into the Company's Internal Regulations.	
2-16	Communication of critical concerns	p. 39, 201, 270-271 Communication is done through the company's Sustainable Development Committee.	
2-17	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.	
2-18	Evaluation of the performance of the highest governance body	p. 265, 268	
2-19	Remuneration policies	p. 224, 268	
2-20	Process to determine remuneration	p. 211- 212, 224, 268-269	
2-21	Annual total compensation ratio	p. 224	
4. Strategy, policies and practices			
2-22	Statement on sustainable development strategy	p. 5	
2-23	Policy commitments	p. 35, 39-41, 206, 208-210, 242, 269, 274-278, 280	
2-24	Embedding policy commitments	p. 209-210, 233-235, 242, 269, 280-281	
2-25	Processes to remediate negative impacts	p. 57, 152, 162, 190, 200- 202, 227, 270-273	
2-26	Mechanisms for seeking advice and raising concerns	p. 54-58, 206, 209-210, 227-229, 233-235, 245, 276	
2-27	Compliance with laws and regulations	p. 51, 68, 74, 118-119, 152-154, 177, 180, 187, 245, 279	
2-28	Membership associations	p. 42	
5. Stakeholder engagement			
2-29	Approach to stakeholder engagement	p. 54-56	
2-30	Collective bargaining agreements	p. 211	

GRI 3: Material Topics 2021

	GRI Standards	Disclosure	Page number/reference	Omission
	GRI 3: Material Topics 2021	3-1 Process to determine material topics	p. 54-58	
		3-2 List of material topics	p. 58	
1. Sustainable Management of Natural Resources/Water Supply Resources	**GRI 3: Material Topics 2021**	3-3 Management of material topics	p. 62-71	
	GRI 303: Water and Effluents 2018	303-1 Water as a shared resource	p. 62-71, 72-75, 112, 125-132, 134-143, 158-174, 178-187, 246, 252-253	
		303-2 Management of water discharge-related impacts	p. 74-75, 77, 158-178, 180-189	
		303-3 Water withdrawal	p. 63-64, 130	
		303-4 Water discharge	p. 72-75, 164-176	
		303-5 Water consumption	p. 122, 125 134, 136, 171	
2. Health & Safety of Consumers and Workers	**GRI 3: Material Topics 2021**	3-3 Management of material topics	p. 188-193	
	GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	p. 188-193	
		403-2 Hazard identification, risk assessment, and incident investigation	p. 188-193	
		403-3 Occupational health services	p. 190-193, 225-227, 229	
		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
2. Health & Safety of Consumers and Workers	**GRI 403: Occupational Health and Safety 2018**	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	p. 190-191, 193, 242. 244-245	
		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	
3. Biodiversity	**GRI 3: Material Topics 2021**	3-3 Management of material topics	p. 72-77	
		101-2 Management of biodiversity impacts	p.72-77	
		101-3 Access and benefit-sharing	p. 73-77	
4. Προσαρμογή στη κλιματική αλλαγή	**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	
	GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	p. 79-83	
		305-2 Energy indirect (Scope 2) GHG emissions	p. 83	
		305-3 Other indirect (Scope 3) GHG emissions	p. 84	
		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	
5. Fight Against Corruption	**GRI 3: : Material Topics 2021**	3-3 Management of material topics	p. 274-279	
	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
6 . Employee Training and Development	**GRI 3: Material Topics 2021**	3-3 Management of material topics	p. 232-239	
	GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	p.236	
		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%	
7. Labor Practices	**GRI 3: : Material Topics 2021**	GRI 3: : Material Topics 2021	p. 216-229	
	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	
9. Financial Performance	**GRI 3: Material Topics 2021**	3-3 Management of material topics	p. 44-51	
	GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	p. 44-45	
		201-2 Financial implications and other risks and opportunities due to climate change	p. 49	
		201-3 Defined benefit plan obligations and other retirement plans	p. 50	
		201-4 Financial assistance received from government	p. 50	
	GRI 207: Tax 2016	207-1 Tax governance, control, and risk management	p. 48-49	
		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
10. Diversity & Equal Opportunities	**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 Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	p. 222-224, 264-265	
		405-2 Ratio of basic salary and remuneration of women to men	p. 211-212, 224	
	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	
	GRI 306: Waste 2020	306-4 Waste diverted from disposal	p.104-119	
12. Talent Attraction and Retention	**GRI 3: Ουσιαστικά θέματα 2021**	3-3 Management of material topics	p. 230	
	GRI 401: Employment 2016	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	p. 225	
13. Supply Chain Management	**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	
	GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	p. 241-242	
		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	

ATHEX ESG Reporting Guide 2024

ATHEX ESG Reporting Guide 2024							
ESG Classification	**2024 Sub - ID**	**Metric Description**	**Unit**	**Answer**	**Sustainability Report 2023**	**page**	**Comments from the Company**
Environmental	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	
	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
Environmental	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	
	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
Environmental	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	
	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
Environmental	A-E8-1	Total GHG emissions - Total GHG emissions location based	Tonnes CO2 equivalent (tCO2e)	248,726.47	Emissions	81	
	A-E8-2	Total GHG emissions - Total GHG emissions market based	Tonnes CO2 equivalent (tCO2e)	0		83	
	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	
Social	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
	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
Social	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	
	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
Social	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	
	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
Social	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
	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 approve. The Committee is informed and 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
Governance	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.
	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
Governance	A-G2-2	Business ethics violations - Total number of business ethics violations	Number	1	Fight against Corruption	279	
	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
Διακυβέρνηση	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	
	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

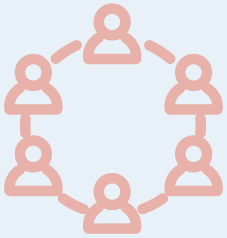
SUBJECT	SASB INDEX		DESCRIPTION	REFERENCE
Energy Management	(1) Total energy consumed (2) percentage grid electricity (3) percentage renewable	IF-WU-130a.1	(1) Total consumption of energy(GJ): 1,161,970 GJ (2) Percentage of electricity purchased (%): 84.70% (3) Percentage of energy consumed from Renewable Energy Sources (%): 49.19%	p. 93, 94
Distribution Network Efficiency	Water main replacement rate (rate)	IF-WU-140a.1	0.56% (80.57956 km/14,500 km)	p. 134, 137
	Volume of non-revenue real water losses (m^3)	IF-WU-140a.2	55,946,232.00 m^3.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	IF-WU-140b.1	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.	p. 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 non-standard 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

ΘΕΜΑ	SASB INDEX		DESCRIPTION	REFERENCE
Water Affordability & Access	Average retail water rate for (1) residential, (2) commercial, and (3) industrial customers	IF-WU-240a.1	1. Average price of invoiced revenue per cubic meter for the General Rate (€/m3) 1.23 2. 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
Drinking Water Quality	Number of incidents of non-compliance associated with drinking water quality standards and regulations	IF-WU-250a.1	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
	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 certifiy 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 Efficiency	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	
	Customer water savings from efficiency measures, by market (m^3)	IF-WU-420a.2.	The information is not measured during the reporting period	
Water Supply Resilience	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	
	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. EAST ATTICA PROJECTS: Holistic management of the collection and treatment of the region's wastewater in order to reuse of treated effluents for urban and suburban use.	p. 16, 64-70, 125, 128-129, 130-131,136-137, 140-142, 146-151, 154, 179-187, 272

SUBJECT	SASB INDEX		DESCRIPTION	REFERENCE
Network Resiliency & Impacts of Climate Change	Wastewater treatment capacity located in 100-year flood zones (m^3/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) (m^3), (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
	(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
Activity Metrics	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 (m^3), 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
	Total water delivered to: (1) residential, (2) commercial, (3) industrial, and (4) all other customers (Thousand cubic metres (m^3))	IF-WU-000.C	386,529,570 m^3 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 (m^3/day)	IF-WU-000.D	685,641 m^3/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)