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| ESG Classification  | 2022 ID | 2022 Sub - ID | Metric  | Type         | Value         | Unit                                   | Reference                           | Page Number | Comments from Company  |
| <br><b>Environmental</b> | C-E1    | C-E1-1        | Scope 1 emissions - Total amount of direct emissions (Scope 1)                              | Quantitative | 113,185.69    | Tons CO2 equivalent (tCO2e)            | Measurement of greenhouse emissions | 78          |  |
|   | C-E1    | C-E1-2        | Scope 1 emissions - GHG intensity of Scope 1 emissions                                      | Quantitative | 313,739       | Ratio i.e. emissions per million euros | Measurement of greenhouse emissions | 79          | Estimated as a fraction of the organisations' annual turnover as published in 2021 Annual Report   |
|   | C-E2    | C-E2-1        | Scope 2 emissions - Total amount of indirect emissions (Scope 2)                            | Quantitative | 102,494.60    | Tons CO2 equivalent (tCO2e)            | Measurement of greenhouse emissions | 78          |  |
|   | C-E2    | C-E2-2        | Scope 2 emissions - GHG intensity of Scope 2 emissions                                      | Quantitative | 284.104       | Ratio i.e. emissions per million euro  | Measurement of greenhouse emissions | 79          | Estimated as a fraction of the organisations' annual turnover as published in 2021 Annual Report   |
|   | C-E3    | C-E3-1        | Energy consumption and production - Total amount of energy consumed within the organisation | Quantitative | 360,871       | Megawatt hour (MWh)                    | Energy Saving                       | 86          | A deviation from the published, in 2021 Annual Report, Energy Balance data is due to retroactive corrections of electricity consumptions, sent by the supplier in May 2022 |

**ATHEX ESG Reporting Guide 2022** **Company Input** **SUSTAINABLE DEVELOPMENT (Report 2021)**


| <b>ESG Classification</b>        | <b>2022 ID</b> | <b>2022 Sub - ID</b> | <b>Metric</b>   | <b>Type</b>  | <b>Value</b> | <b>Unit</b>         | <b>Reference</b> | <b>Page Number</b> | <b>Comments from Company</b>  |
|----------------------------------|----------------|----------------------|---|--------------|--------------|---------------------|------------------|--------------------|---|
| <b>E</b><br><b>Environmental</b> | C-E3           | C-E3-2               | Energy consumption and production - Percentage of electricity consumed      | Quantitative | 46.96%       | Percentage          | Energy Saving    | 86                 | A deviation from the published in 2021 Annual Report, on Energy Balance is due to retroactive corrections of electricity consumptions, sent by the supplier in May 2022 |
|                                  | C-E3           | C-E3-3               | Energy consumption and production - Percentage of renewable energy consumed | Quantitative | 47.43%       | Percentage          | Energy Saving    | 86                 | A deviation from the published in 2021 Annual Report, on Energy Balance is due to retroactive corrections of electricity consumptions, sent by the supplier in May 2022 |
|                                  | C-E3           | C-E3-4               | Energy consumption and production - Total amount of energy produced         | Quantitative | 191,869      | Megawatt hour (MWh) | Energy Saving    | 86                 |   |
|                                  | C-E3           | C-E3-5               | Energy consumption and production - Percentage of renewable energy produced | Quantitative | 99.97%       | Percentage          | Energy Saving    | 86                 |   |





| ATHEX ESG Reporting Guide 2022  |         |               |   |              | Company Input                         |   |  |   |  |
|---|---------|---------------|---|--------------|---------------------------------------|---|--|---|--|
|   |         |               |   |              | SUSTAINABLE DEVELOPMENT (Report 2021) |   |  |   |  |
| ESG Classification  | 2022 ID | 2022 Sub - ID | Metric  | Type         | Value                                 | Unit  | Reference  | Page Number   | Comments from Company  |
| <br><b>Environmental</b> | A-E1    | A-E1-1        | Scope 3 emissions - Total amount of other indirect emissions (Scope 3)  | Quantitative | 11,713.62                             | Tons CO2 equivalent (tCO2e)   | Measurement of greenhouse gas emissions  | 78  |  |
|   | A-E1    | A-E1-2        | Scope 3 emissions - GHG intensity of Scope 3 emissions  | Quantitative | 32.469                                | Ratio i.e. emissions per million euros  | Measurement of greenhouse gas emissions  | 79  | Estimated as a fraction of the organisations' annual turnover as published in 2021 Annual Report |
|   | A-E2    | A-E2-1        | Climate change risks and opportunities - Discussion of climate change-related risks and opportunities that can affect business operations | Qualitative  | Yes - Disclosed                       | <ol style="list-style-type: none"> <li>1. Incorporation of ESG risks in Registry of Business Risks</li> <li>2. Sustainable Development Policy</li> <li>3. Supervision of Sustainability Development by the BoD</li> <li>4. Strategy &amp; Innovation Committee of the BoD, for the formation of Sustainability Strategy and targets</li> <li>5. BoD &amp; Executive Members Evaluation</li> <li>6. Strategy &amp; Innovation Division for the development &amp; application of strategic targets.</li> <li>7. Sustainable management of water resources &amp; water supply network, Progressive transition to "smart grid", East Attica Works, Circular Economy, Reduction of Energy Consumption &amp; Carbon Footprint, Actions for the use of recovered or non potable water (Hadrian's Aqueduct) for irrigation &amp; industrial use in-house.</li> <li>8. Environmental Compliance</li> </ol> | Corporate Governance, Measurement, control, mitigation of greenhouse gas emissions & other gases, Energy saving, Circular Economy, Access to clean water, supply & coverage of water supply network, reliable water network, East Attica Works | 37, 219, 32, 34, 39, 40, 63, 98-106, 110-115, 146-153, 88-93, 80-87, 74-87, 63-67 |  |
|   | A-E3    | A-E3-2        | Waste management - Total amount of non-hazardous waste  | Quantitative | 50,650.94                             | Tons  | Circular Economy   | 91, 92, 93, 126   | WWTP sludge + paper (recycle) + WTP sludge+screenings (batteries not included)                   |





| ATHEX ESG Reporting Guide 2022  |         |               |  |              | Company Input                         |                   |   |                    |   |
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| ESG Classification  | 2022 ID | 2022 Sub - ID | Metric   | Type         | Value                                 | Unit              | Reference   | Page Number        | Comments from Company   |
| <br><b>Environmental</b> | A-E3    | A-E3-3        | Waste management - Percentage of waste by type of treatment - Recycled   | Quantitative | 77.87%                                | Percentage (%)    | Circular Economy<br>EYDAP<br>Sewerage<br>Service Network              | 91, 92, 93, 126    | Percentage of the total (A E3 2)<br>Includes: WWTP: Screenings, sand, sludge, WTP sludge. No batteries + recycled paper                             |
|   | A-E3    | A-E3-4        | Waste management - Percentage of waste by type of treatment - Composted  | Quantitative | 7.66%                                 | Percentage (%)    | Circular Economy  | 92                 | Sludge from WTPS (Composting. Sludge produced at WTPs is disposed to licensed installations along with other organics and is subject to composting) |
|   | A-E3    | A-E3-6        | Waste management - Percentage of waste by type of treatment - Landfilled | Quantitative | 14.47%                                | Percentage (%)    | Circular Economy  | 91                 | Only sludge & screenings from WWTPs are subject to landfill (DUMP of West Attica)   |
|   | A-E4    | A-E4-1        | Total amount of effluent discharge containing polluting substances       | Quantitative | 0                                     | Cubic meters (m3) | Marine Environment Protection<br>EYDAP<br>Sewerage<br>Service Network | 126, 135, 138, 140 | WWTPs treated outflow is 95% free of its pollutant load. The pollutant load either is absent or is within accepted limits                           |




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|   |         |               |  |             | SUSTAINABLE DEVELOPMENT (Report 2021) |  |   |                                |                       |
| ESG Classification  | 2022 ID | 2022 Sub - ID | Metric   | Type        | Value                                 | Unit   | Reference   | Page Number                    | Comments from Company |
| <br><b>Environmental</b> | A-E5    | A-E5-1        | Biodiversity sensitive areas - Description of the impact of business operations on biodiversity sensitive areas              | Qualitative | Yes - Disclosed                       | <ol style="list-style-type: none"> <li>1. Full compliance with regulatory framework for water protection used for the supply of Athens &amp; sample measurements</li> <li>2. “environmental flow” at the reservoirs</li> <li>3. monitoring of works &amp; activities at the reservoirs’ catchment protected areas</li> <li>4. Operation of 3 Waste Water Treatment Plants &amp; return of treated outflows to the environment appr. 95% free of their pollutant load</li> <li>5. Systematic monitoring of the Saronic &amp; Elefsina Gulf by the Hellenic Centre for Marine Research</li> <li>6. Modern Sewerage Works at East Attica with a positive impact on ecosystem protection.</li> </ol> | Protection of Biodiversity<br>Protection of Marine Ecosystem<br>East Attica Works   | 68-73,<br>146-151              |                       |
|   | SS-E4   | SS-E4-1       | Water management - Description of water management risks and the respective mitigation measures taken                        | Qualitative | Yes - Disclosed                       | Sustainable management of reservoirs, Sustainable management of water supply network. Water supply network optimisation projects, East Attica Works, Synergies for the use of Hadrian’s Aqueduct, Reuse of non potable water by direct pumping from sewers. (Sewer Mining)   | Sustainable management of natural resources/water resources, Reliable Network   | 62-67,108-115,<br>146-153, 228 |                       |
| <br><b>Social</b>      | C-S1    | C-S1-1        | Stakeholder engagement - Discussion of organisation’s main stakeholders and analysis of key stakeholder engagement practices | Qualitative | Yes - Disclosed                       | <ol style="list-style-type: none"> <li>1. Materiality Analysis</li> <li>2. General Assembly of Shareholders</li> <li>3. EYDAP SA official website</li> <li>4. Social Media</li> </ol>  | Materiality Analysis, General Assembly of Shareholders, Corporate Responsibility, Support of local community, Environmental Awareness | 46, 32,<br>203-207             |                       |





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| ESG Classification             | 2022 ID | 2022 Sub - ID | Metric   | Type         | Value   | Unit            | Reference  | Page Number | Comments from Company                                  |
|                                | C-S2    | C-S2-1        | Percentage of female employees   | Quantitative | 30.70%  | Percentage (%)  | Protection of rights at workplace & respect to diversity | 173         |  |
|                                | C-S3    | C-S3-1        | Percentage of women in managerial positions (i.e. top 10% of employees by total compensation)                | Quantitative | 54.44%  | Percentage (%)  | Protection of rights at workplace & respect to diversity | 173         |  |
|                                | C-S4    | C-S4-1        | Employee turnover - Percentage of full-time employee voluntary turnover                                      | Quantitative | 0.08%   | Percentage (%)  | Human Resources  | 187         | Regarding open-ended contract staff                    |
|                                | C-S4    | C-S4-2        | Employee turnover - Percentage of full-time employee involuntary turnover                                    | Quantitative | 0%  | Percentage (%)  | Human Resources  | 187         | Regarding open-ended contract staff                    |
|                                | C-S5    | C-S5-1        | Employee training - Average training hours of employees in the top 10% of employees by total compensation    | Quantitative | 15.86   | number of hours | Training & Education                                     | 196-197     | Refers to employees with a position of responsibility  |
|                                | C-S5    | C-S5-2        | Employee training - Average training hours of employees in the bottom 90% of employees by total compensation | Quantitative | 5.01  | number of hours | Training & Education                                     | 196-197     | Refers to employees with no position of responsibility |
|                                | C-S7    | C-S7-1        | Percentage of employees covered by collective bargaining agreements  | Quantitative | 95.80%  | Percentage (%)  | Protection of rights at workplace & respect to diversity | 171         |  |

**S**  
**Social**


| ATHEX ESG Reporting Guide 2022   |         |               |   |              | Company Input                         |  |                      |             |  |
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|  |         |               |   |              | SUSTAINABLE DEVELOPMENT (Report 2021) |  |                      |             |  |
| ESG Classification   | 2022 ID | 2022 Sub - ID | Metric  | Type         | Value                                 | Unit   | Reference            | Page Number | Comments from Company  |
| <br><b>Social</b> | C-S8    | C-S8-1        | Supplier assessment - Discussion of supplier screening using ESG criteria | Qualitative  | Yes - Disclosed                       | EYDAP proceeds to the conclusion of public contracts with its suppliers taking under consideration ESG criteria. Conflict of Interest Policy | Supply Chain         | 236         |  |
|  | A-S1    | A-S1-1        | Sustainable economic activity - Percentage of sustainable turnover        | Quantitative | 100%                                  | Percentage (%)   | EU Taxonomy          | 245         |  |
|  | A-S1    | A-S1-2        | Sustainable economic activity - Percentage of sustainable CapEx           | Quantitative | 100%                                  | Percentage (%)   | EU Taxonomy          | 245         |  |
|  | A-S1    | A-S1-3        | Sustainable economic activity - Percentage of sustainable OpEx            | Quantitative | 100%                                  | Percentage (%)   | EU Taxonomy          | 245         |  |
|  | A-S2    | A-S2-1        | Total amount of monetary expenditure on employee training                 | Quantitative | 346,000                               | Euros(€)   | Training & Education | 192         | Employees' training expenses & subsidies for undergraduate and post graduate studies are included. |

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| <b>S</b><br><b>Social</b>      | A-S3    | A-S3-1        | Percentage of difference between male and female earnings | Quantitative | 0%                                    | Percentage (%)                                       | Protection of rights at workplace & respect to diversity | 171         | For all the employees that work under an open-ended contract there is no discrimination in term of sex or age regarding basic salary and allowances.                                     |
|                                | SS-S6   | SS-S6-1       | Health and safety performance - Number of injuries        | Quantitative | Yes - Disclosed                       | 8 serious accidents<br>13 working accidents in total | Ensuring Health & Safety of Employees                    | 183         | The critical factor for characterising an accident as serious is the absence of an employee from work for a period of 15 days and above, Car accidents are included in working accidents |
|                                | SS-S6   | SS-S6-2       | Health and safety performance - Number of fatalities      | Quantitative | 1                                     | number   | Ensuring Health & Safety of Employees                    | 183         |  |
|                                | SS-S6   | SS-S6-3       | Health and safety performance - Accident frequency rate   | Quantitative | 0.533                                 | number   | Ensuring Health & Safety of Employees                    | 183         |  |
|                                | SS-S6   | SS-S6-4       | Health and safety performance - Accident severity rate    | Quantitative | 19.72                                 | number   | Ensuring Health & Safety of Employees                    | 183         |  |

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| ESG Classification   | 2022 ID | 2022 Sub - ID | Metric   | Type         | Value   | Unit   | Reference  | Page Number | Comments from Company |
| <br><b>Governance</b> | C-G1    | C-G1-1        | Board composition - ESG related qualifications of the board members                | Qualitative  | Yes - Disclosed                                     | The CVs of the Members of the BoD can be found on the official corporate website | Corporate Governance   | 33          |                       |
|  | C-G1    | C-G1-2        | Board composition - Classification of the Chairman of the Board                    | Qualitative  | Non-Executive                                       | The President of the BoD is not an executive member                              | Corporate Governance   | 33          |                       |
|  | C-G1    | C-G1-3        | Board composition - Percentage of female board members                             | Quantitative | 15.38%  | Percentage (%)   | Protection of rights at workplace & respect to diversity. Corporate Governance | 173,33      |                       |
|  | C-G1    | C-G1-4        | Board composition - Percentage of non-executive board members                      | Quantitative | 84.61%  | Percentage (%)   | Corporate Governance   | 33          |                       |
|  | C-G1    | C-G1-5        | Board composition - Percentage of both non-executive and independent board members | Quantitative | 30.70%  | Percentage (%)   | Corporate Governance   | 33          |                       |


| ATHEX ESG Reporting Guide 2022   |         |               |   |             | Company Input                         |  |  |                  |   |
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|  |         |               |   |             | SUSTAINABLE DEVELOPMENT (Report 2021) |  |  |                  |   |
| ESG Classification   | 2022 ID | 2022 Sub - ID | Metric  | Type        | Value                                 | Unit   | Reference  | Page Number      | Comments from Company   |
| <br><b>Governance</b> | C-G2    | C-G2-1        | Sustainability oversight - Description of approach to sustainability oversight          | Qualitative | Yes - Disclosed                       | BoD's Strategy & Innovation Committee forms the Company's Strategy by setting the strategic priorities and corporate targets in the context of Sustainable Development. The Committee is informed, analyses, evaluates and advises the Higher Management and the BoD of the Company on general strategic issues and specifically on strategies relating to new technologies and innovation, on digital transformation, on cyber security and on sustainability with the use of technological innovations | Sustainability Development Policy                  | 33               |   |
|  | C-G3    | C-G3-1        | Materiality - Description of the materiality assessment process                         | Qualitative | Yes - Disclosed                       | Materiality Analysis   | Materiality Analysis for a Sustainable Development | 46               |   |
|  | C-G4    | C-G4-1        | Sustainability policy - Description of sustainability policy and fundamental principles | Qualitative | Yes - Policy in place                 | Sustainability Development Policy, in full compliance with corporate strategy, mission, values and vision  | EYDAP AS Group Profile                             | 32               |   |
|  | C-G6    | C-G6-1        | Data security policy - Description of data security policy and fundamental principles   | Qualitative | Yes - Policy in place                 | EYDAP Data Security Policy   | EYDAP AS Group Profile / Policies & Regulations    | 36               | Document for internal use. Reference to the specific Policy is done in 2021 Annual Report, which is subject to External Assurance |
|  | A-G1    | A-G1-1        | Business model - Discussion of business model and the creation of value                 | Qualitative | Yes - Disclosed                       | Business model, area of competence, strategy, vision, mission, targets, objectives & activities  | EYDAP AS Group Profile                             | 11-13, 22-27, 29 |   |



| ATHEX ESG Reporting Guide 2022   |         |               |  |              | Company Input                         |  |   |   |                       |
|--|---------|---------------|--|--------------|---------------------------------------|--|---|---|-----------------------|
|  |         |               |  |              | SUSTAINABLE DEVELOPMENT (Report 2021) |  |   |   |                       |
| ESG Classification   | 2022 ID | 2022 Sub - ID | Metric   | Type         | Value                                 | Unit   | Reference   | Page Number   | Comments from Company |
| <br><b>Governance</b> | A-G2    | A-G2-1        | Total amount of monetary losses as a result of business ethics violations  | Quantitative | 0                                     | Euros(€)   | Corporate Governance  | 225   |                       |
|  | A-G3    | A-G3-1        | ESG targets - Short-term targets associated with strategic ESG objectives  | Qualitative  | Yes - Disclosed                       | <ol style="list-style-type: none"> <li>1. Continuous development of mechanisms for monitoring quality of potable &amp; non potable water</li> <li>2. Water Supply Network &amp; External Suply System optimisation projects</li> <li>3. Sewerage projects &amp; East Attica Works</li> <li>4. Circular economy application projects</li> <li>5. Development of Corporate Sustainability System in compliance with SA 8000</li> <li>6. Digital transformation</li> <li>7. Geographical expansion within the Company's area of competence</li> <li>8. Customer satisfaction measurement</li> <li>9. Human resources - Optimisation Projects</li> <li>10. Supply Chain Optimisation Projects</li> <li>11. Targets relating to Corporate Governance</li> <li>12. Enhancement of cultural heritage</li> <li>13. Improvement of employees' safety</li> </ol> | Access to clean water, Reliable network, Quality of potable water, EYDAP sewerage network- East Attica Works, Budding a solid relationship of trust with customers, Safeguarding Health & safety of employees, Human Resources, Management of Cultural Heritage | 80-90, 102-106, 111-115, 119-123, 127, 136-139, 142, 159, 182, 186, 202, 208-211, 224, 226-228, 238-240 |                       |
|  | A-G3    | A-G3-2        | ESG targets - Medium-term targets associated with strategic ESG objectives | Qualitative  | Yes - Disclosed                       | <ol style="list-style-type: none"> <li>1. East Attica Works</li> <li>2. Smart Grid</li> <li>3. Use of Handrian's Aqueducts as a water resource</li> <li>4. Reuse of non potable water by direct pumping of effluent from the network (sewer mining)</li> </ol>   | Sustainable management of natural resources/water resources. East Attica Works  | 65,66, 146  |                       |
|  | A-G3    | A-G3-3        | ESG targets - Long-term targets associated with strategic ESG objectives   | Qualitative  | YD                                    | Zero Carbon Footprint - Fight for Climate Change   | Measurement of greenhouse emissions   | 74  |                       |
|  |         |               |  |              |                                       |  |   |   |                       |





| ATHEX ESG Reporting Guide 2022   |                           |               |   |  | Company Input                         |   |   |             |                       |   |
|--|---------------------------|---------------|---|--|---------------------------------------|---|---|-------------|-----------------------|---|
|  |                           |               |   |  | SUSTAINABLE DEVELOPMENT (Report 2021) |   |   |             |                       |   |
| ESG Classification   | 2022 ID                   | 2022 Sub - ID | Metric  | Type   | Value                                 | Unit  | Reference   | Page Number | Comments from Company |   |
| <br><b>Governance</b> | A-G5                      | A-G5-1        | External assurance - Discussion of external assurance on reported ESG information | Qualitative  |                                       | Yes - Certain metrics have been externally assured<br><br>Annual CO2 emissions (TONNES EQUIVALENT) (FROM PSYTTALIA), Mitigation of annual greenhouse emissions (C2) (tn) (GRI 305-5), Average volume of effluent treatment/day from sanitary drainage, rainwater and combined drainage system (m3) (SASB IF WU .000.D), Percentage % of electrical supply consumed from Renewable Sources (SASB IF WU130a.1.C-E3), Total energy consumption (kWh)(GRI 302-1, SASB IF WU 130a.1), Total energy consumption from Renewable Sources (kWh) (GRI 302-1), Total energy consumption from Non Renewable Sources (kWh) (GRI 302-1) Number of households, business and industrial customers served (SASB IF-WU-000.A), Violation of rules regarding potable water with an effect on citizens' health (SASB IF WU 250a 1), Number of occupational accidents (403-9), Number of fatal accidents (car accidents not included) (403-9), Number of not scheduled water supply interruption (SASB IF WU 450a 3), Percentage of reconnections within 1 month regarding households, where interruption occurred due to existing debts (SASB IF WU 240a.3), Percentage of women in a responsible managerial position , Complain procedure application- Whistleblowing Policy, Percentage of Gender Pay Gap (A S3). |   | 265-266     |                       |   |
|  | <b>Supplementary Data</b> | G-SD1         | G-SD1-1   | <b>Data coverage</b><br>Companies are advised to report on data covering the whole spectrum of their operations. Where data is not available, companies must clearly state which segments (and percentage) of their operations are covered in their disclosures.<br>Group companies are encouraged to provide data covering the whole organisation, i.e. both the parent company and its subsidiaries that are included in the group's consolidated financial statements or equivalent documents. The operations (and percentage) that are included in the reporting scope should be clearly stated. | Qualitative                           |   | >75% of revenues<br>OR<br>>75% of business operations |             |                       | Sustainability Report refers to EYDAP Group. EYDAP SA is active in treatment & collection of water, in the supply of water and sewerage services and in effluent treatment in Attica. Its subsidiary "EYDAP NISON DEVELOPEMENT SA" is active in the supply of water & sewerage services and in a variety of other activities relating with the above beyond EYDAP's SA area of competence. Topic analysis is based on materiality analysis and refers to the whole Group. |

## Table of Contents based on the SASB Standard (Water Utility & Services)

| Subject                                 | SASB Index   | Description   | Page of SUSTAINABLE DEVELOPMENT REPORT 2021 |
|---|--|---|---|
| <b>Energy Management</b>                | (1) Total energy consumed,<br>(2) percentage grid electricity,<br>(3) percentage renewable                       | IF-WU-130a.1<br><br>(1) Total consumption of energy: 360,871MWh<br>(2) Percentage of electric energy purchased: 85.6%<br>(3) Percentage of electric energy consumed from Renewable Sources: 14.3%   | Page 86                                     |
| <b>Distribution Network Efficiency</b>  | Water main replacement rate  | IF-WU-140a.1<br>0,80% (112,600metres/14,000 klm)  | Page 111                                    |
|   | Volume of non-revenue real water losses  | IF-WU-140a.2<br>110,231 (thousand m3)   | Page 111                                    |
| <b>Effluent Quality Management</b>      | Number of incidents of non-compliance associated with water effluent quality permits, standards, and regulations | IF-WU-140b.1<br>During the reporting period there was no incident of non compliance with regulations and voluntary codes, regarding effects of EYDAP services to the health & safety of citizens  | Page 145                                    |
|   | Discussion of strategies to manage effluents of emerging concern   | IF-WU-140b.2<br>Responsible and effective management of sewage, through the continuous upgrading of our installations (network-WWTPs), use of modern technology, monitoring and extension of network. Development of new centres for the holistic management of effluents in East Attica, with a positive impact on corporate footprint and on the aquifer/the coastal marine environment | Page 127-153                                |
| <b>Water Affordability &amp; Access</b> | Average retail water rate for (1) residential, (2) commercial, and (3) industrial customers                      | IF-WU-240a.1<br>Average annual rate per m3 of consumed water under the General Tariff: 0.76%<br>The rate represents total revenue from water supply and sewerage services to total consumption : 309,278 (thousand €) /406,782 (thousand m3) =0.76 €/m3.  | Page164                                     |

|   |   |              | Page of<br>SUSTAINABLE<br>DEVELOPMENT<br>REPORT 2021  |                |
|---|---|--------------|---|----------------|
| Subject   | SASB Index  | Description  |   |                |
| <b>Water<br/>Affordability &amp;<br/>Access</b> | Typical monthly water bill for residential customers for 10 Ccf of water delivered per month  | IF-WU-240a.2 | In Athens, the usual monthly consumption of 10 m <sup>3</sup> (3.53 Ccf) costs 11.44 € (13.55\$)/month, including sewerage service cost and taxes. The consumption of 10Ccf/month (1Ccf=28.32 m <sup>3</sup> ) is very high and does not represent average use. Tiered pricing is applied to prevent large consumption  | Page 164       |
|   | Number of residential customer water disconnections for non-payment, percentage reconnected within 30 days                              | IF-WU-240a.3 | In 2021, water disconnections due to debts referred to 26,786 water meters. Within 30 days 51% of these water meters were reconnected.  | Page 165       |
|   | Discussion of impact of external factors on customer affordability of water, including the economic conditions of the service territory | IF-WU-240a.4 | <ul style="list-style-type: none"> <li>• Tiered tariff</li> <li>• Special tariff for businesses</li> <li>• Charity Tariff</li> <li>• Upgrade/enrichment of Digital Services</li> <li>• Precautionary measures for debt restrain</li> <li>• Support of vulnerable social groups</li> <li>• Support of large families</li> <li>• Support of the elderly</li> <li>• Reduction of increased bills, based on specific set procedures, considering social criteria and income</li> <li>• Support to areas with extraordinary needs</li> </ul> <p>COVID-19 Pandemic<br/>EYDAP in the battle for the consequences of the pandemic, on a financial basis (income reduction, work suspension etc) applied a flexible payment and installment policy. Water supply at an affordable price is the Company's standard policy</p> | Page 160 - 169 |
| <b>Drinking Water<br/>Quality</b>               | Number of (1) acute health-based, (2) nonacute health-based, and (3) non-health-based drinking water violations                         | IF-WU-250a.1 | During the period of reference, no incident of non compliance with regulations and voluntary codes regarding the quality of water supply was recognized, with a negative effect on consumers' health  | Page 125       |
|   | Discussion of strategies to manage drinking water contaminants of emerging concern  | IF-WU-250a.2 | <p>4 Water Treatment Plants<br/>5 Treatment Stages</p> <p>In EYDAP's accredited laboratories, the most modern analytical methods are applied for the determination of data required in water samples in order to achieve high sensitivity, accuracy and repeatability of measurement.</p> <p>Continues progress in quality control mechanisms.</p> <p>Advanced systems, for the on-line monitoring of critical qualitative parameters in untreated and potable water, are installed in key positions and deliver results in real time. 170,000 assays in approximately 10,000 samples of potable and 2,000 samples of untreated water annually, certify the excellent quality of potable water of EYDAP SA.</p>   | Page 116-125   |

| Subject                        | SASB Index   | Description  | Page of SUSTAINABLE DEVELOPMENT REPORT 2021  |   |
|--------------------------------|--|--------------|--|---|
| <b>End-Use Efficiency</b>      | Percentage of water utility revenues from rate structures that are designed to promote conservation and revenue resilience | IF-WU-420a.1 | Not measured during the reporting period   |   |
|                                | Customer water savings from efficiency measures, by market   | IF-WU-420a.2 | Not measured during the reporting period   |   |
| <b>Water Supply Resilience</b> | Total water sourced from regions with High or Extremely High Baseline Water Stress, percentage purchased from a third      | IF-WU-440a.2 | 0%   | Page 100                                  |
|                                | Volume of recycled water delivered to customers  | IF-WU-440a.2 | 0%   |   |
| <b>Water Supply Resilience</b> | Discussion of strategies to manage risks associated with the quality and availability of water resources                   | IF-WU-440a.3 | <p>Analysis and assessment of risks in that domain. For each one of these, likelihood of occurrence is not characterised as high. For each one of those risks a relevant plan of precautionary measures has been drawn up and put into action.</p> <p>PROTECTION OF RESERVOIRS: strict compliance with regulatory framework, monitoring of works and activities at the protected areas of reservoir catchments and sample measurements of the quality of the reservoirs' water.</p> <p>MANAGEMENT OF WATER SUPPLY SYSTEM in accordance to a Management Plan, aiming at the quantitatively reliable, qualitatively safe and economically viable network coverage. Distribution of water extraction, so as to safeguard the long term sufficiency of water resources. Works for the reinforcement of the water supply system.</p> <p>WATER QYALITY: The number of potable water samples, examined for microbiological parameters, exceed the 9,000 annually, in contrast to the 3,300 defined by the regulatory framework.</p> <p>USE OF HANDRIAN'S AQUEDUCT AS WATER RESOURCE: Participation in the European program CULTURAL H.ID.RA.N.T</p> <p>Use of the Handrian's Aqueduct water to cover irrigation needs of the Municipality of Halandri</p> <p>SEWER MINING: An innovative solution for the on the spot treatment of effluent and reuse of treated outflow for irrigation.</p> <p>EAST ATTICA WORKS: An holistic effluent management project, including local collection and treatment of effluent aiming at the reuse of treated outflow for urban and irrigation use.</p> | Page 75,81, 97,98,99,103, 105,106,113,121 |

| Subject   | SASB Index  | Description  | Page of SUSTAINABLE DEVELOPMENT REPORT 2021   |  |
|---|---|--------------|---|--|
| <b>Network Resiliency &amp; Impacts of Climate Change</b> | Wastewater treatment capacity located in 100-year flood zones   | IF-WU-450a.1 | Not applicable - separate network (urban effluent undergo different treatment to storm water)   |  |
|   | (1) Number and (2) volume of sanitary sewer overflows (SSO), (3) percentage of volume recovered   | IF-WU-450a.2 | Overflow of effluent, due to heavy rain is acceptable according to the relevant article of the environmental operational terms of the Psyttalia WWTP. According to the records, effluent destined to be treated at the Psyttalia WWTP and according to the capacity of the Akrokeramo entrance pumping station, is estimated that the pipe that overflowed in 2021, due to floods, was approximately 2,700,000 m3.  | Page 143                                 |
|   | (1) Number of unplanned service disruptions, and (2) customers affected, each by duration category  | IF-WU-450a.3 | 1. 6,750<br>2. not measured   | Page 111                                 |
|   | 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: <ul style="list-style-type: none"> <li>• Sustainable management of reservoirs</li> <li>• Sustainable management of water supply network</li> <li>• Continuous upgrade of networks and installations</li> <li>• East Attica works for an holistic effluent management</li> <li>• Tiered tariff</li> <li>• Reuse of treated water with direct pumping from the sewerage network</li> <li>• Use of Hadrian's Aqueduct water</li> <li>• Increase of energy efficiency</li> <li>• Mitigation of carbon footprint</li> <li>• Circular economy activities</li> <li>• Upgrade of digital systems</li> </ul> | Page 62-68, 74-93, 226-231, 102, 133-153 |
| <b>Activity Metrics</b>                                   | Number of: (1) residential, (2) commercial, and (3) industrial customers served, by service provided  | IF-WU-000.A  | Total amount of water meters: 2,226,996<br>Water meters for household use: 2,188,366<br>Water meters for professional use: 3,832  | Page 163-164                             |
|   | Total water sourced, percentage by source type  | IF-WU-000.B  | 439.2 million m3 in 2021<br>100% surface waters   | Page 106                                 |
|   | Total water delivered to: (1) residential, (2) commercial, (3) industrial, and (4) all other customers  | IF-WU-000.C  | 394,687,089m3 total amount of potable water distributed in 2021<br>Beyond the amount of potable water, not treated water is distributed: <ul style="list-style-type: none"> <li>• via EYDAP Fixed Assets (Legal Entity under Public Law) to Municipalities near the reservoirs</li> <li>• to industries under certain conditions</li> </ul>   | Page 104                                 |
|   | Average volume of wastewater treated per day, by (1) sanitary sewer, (2) stormwater, and (3) combined sewer   | IF-WU-000.D  | 723,957 m3/day average daily treatment of effluent at WWTPs   | Page 126,135, 138, 140                   |
|   | Length of (1) water mains and (2) sewer pipe  | IF-WU-000.E  | 1) 14,000 km of Water Supply network<br>2) 495 km External Water Supply network<br>3) 8,438 km of Sewerage network  | Page 96, 126                             |