

Athens, December 18, 2025

Submission of a proposal to RAWEW, issuance of a tax certificate for 2024 and calculation of additional tax burdens for fiscal years 2020-2023

EYDAP S.A., in application of the provisions of section 4.1.1 of the Athens Stock Exchange Regulation, as in force after decision no. 212/19.05.2025 of the Governing Board of ATHEX, which was approved by decision no. 1054/05.06.2025 of the Capital Market Commission, informs the investing public as follows:

1. Submission of a proposal to the RAWEW for the determination of the pricing policy of EYDAP S.A. for the 1st Regulatory Period (2025-2029) in accordance with the provisions of Law 5037/2023 and the Joint Ministerial Decision YPEN/GrGGGOPY/103755/2994/2024

The Board of Directors of EYDAP S.A., in the context of its meeting of 18.12.2025, decided to submit a proposal to the Regulatory Authority for Waste Energy and Water (RAWEW) for the determination of water service tariffs, which will be approved by a decision valid for five years, as specifically provided for in article 12A of Law 4001/2011 (Government Gazette A' 179), which was introduced by article 11 of Law 5037/2023.

In particular, the Board of Directors decided to submit a proposal regarding the determination of the Financial Cost of water services for the years of the 1st Regulatory Period, based on the annual calculation components defined in article 4 and Annex I of Joint Ministerial Decision YPEN/ΓρΓΓΓΠΥ/103755/2994/2024.

It is noted that the above proposal is to be immediately put to public consultation by the Waste, Energy and Water Regulatory Authority.

It is clarified that the Regulatory Authority is responsible for the final determination of the financial cost of EYDAP S.A. and consequently for the determination of the new tariffs.

2. Issuance of tax certificate for 2024

Following completion of the tax audit for fiscal year 2024, conducted by the Statutory Certified Auditor - Accountant in accordance with article 78 of the Tax Procedure Code (Law 5104/2024), a tax certificate was issued, without reservation, with an emphasis of matter referring to a question to the Independent Public Revenue Authority regarding the obligation to register property rights in the Company's E9 Asset Declaration.

3. Calculation of additional tax burdens for fiscal years 2020-2023

Following the Company's announcement of November 27, 2025 regarding the tax audit of the Large Taxpayers Audit Center for 2019, EYDAP S.A. submitted amended statements for 2024, which resulted in a total burden of approximately 1.90 million euros. Regarding the years not audited by the Large Taxpayers Audit Center, 2020, 2021, 2022 and 2023, EYDAP S.A. proceeded to form an additional estimated burden for taxes, fines and surcharges, amounting to €3.72 million, €2.38 million, €2.61 million and €1.39 million respectively.

It is noted that the Company had formed a cumulative provision for unaudited tax years of approximately € 2.4 million, which is included in the financial statements.