



Sustainability Report

2019-2020



Contents

1.	MESSAGES FROM THE CHAIRMAN & CHIEF EXECUTIVE OFFICER	06
2.	ABOUT THE SUSTAINABLE DEVELOPMENT REPORT	10
	<ul style="list-style-type: none">● A. SCOPE AND PERIOD COVERED BY THE REPORT● B. EYATH AND ITS SUSTAINABLE DEVELOPMENT TARGETS OUR CONTRIBUTION TO THE UN SUSTAINABLE DEVELOPMENT GOALS● C. MATERIALITY ANALYSIS● D. APPLYING THE GLOBAL REPORTING INITIATIVE● E. COMMUNICATION ABOUT THE REPORT	
3.	STAKEHOLDERS	20
4.	COMPANY PROFILE	26
	<ul style="list-style-type: none">● A. EYATH AT A GLANCE<ul style="list-style-type: none">1. COMPANY DATA2. ACTIVITY3. SUSTAINABLE DEVELOPMENT4. HISTORY● B. VISION-STRATEGY OUR COMMITMENTS FOR 2021● C. IMPORTANT MILESTONES IN 2019 INVESTMENT PROJECTS HARMONISATION OF THE ARTICLES OF ASSOCIATION WITH LAW 4548/2018 AND APPROVAL OF THE BOARD OF DIRECTOR'S REMUNERATION POLICY SIGNING OF NEW COLLECTIVE LABOUR AGREEMENT APPROVAL OF NEW ORGANISATIONAL CHART APPOINTMENT OF SENIOR MANAGEMENT EXECUTIVES IMPROVING CUSTOMER SERVICE● D. IMPORTANT MILESTONES FOR 2020 INVESTMENT PROJECTS ADOPTION OF NEW ORGANISATIONAL CHART APPOINTMENT OF SENIOR MANAGEMENT EXECUTIVES DIGITAL TRANSFORMATION ACTIONS● E. KEY FINANCIALS● F. DEVELOPMENT PLAN 2020-2026● G. CORPORATE GOVERNANCE<ul style="list-style-type: none">1. PRINCIPLES OF CORPORATE GOVERNANCE2. BOARD OF DIRECTORS3. MAIN CHARACTERISTICS OF THE INTERNAL CONTROL AND RISK MANAGEMENT SYSTEM IN RELATION TO THE PREPARATION OF THE FINANCIAL STATEMENTS4. CORPORATE STRUCTURE5. INSTITUTIONAL & REGULATORY FRAMEWORK6. RESPONSIBLE COMMUNICATION & MARKETING7. PERSONAL DATA PROTECTION	

5. OUR ACTIVITIES 60

- A. OUR STRATEGIC APPROACH
- B. SECTORS & NUMBERS
 - WATER SUPPLY
 - SEWERAGE
 - THESSALONIKI WASTEWATER TREATMENT PLANT
 - THE AENEIA WASTEWATER TREATMENT PLANT
 - THESSALONIKI INDUSTRIAL AREA WASTE TREATMENT PLANT (WTP)
 - WASTEWATER MANAGEMENT
- C. CONSUMER HEALTH AND SAFETY – ENSURING CLEAN WATER
 1. TESTING AND WATER QUALITY
 2. SEWERAGE QUALITY CONTROL – ENVIRONMENTAL SAFEGUARDS
 3. RESEARCH PROJECTS
 4. COMPANY'S PERFORMANCE IN REGARD TO LEAKS
 5. ANNUAL AVERAGE DAILY WATER SUPPLY AND ASSURED SUPPLY INDICATOR (%)
 6. AS TO THE NUMBER OF DAYS NEEDED TO PAY THE PROVIDER WHEN RECEIVING THE CORRECT INVOICE, EYATH IS KNOWN FOR ITS PROMPT PAYMENTS.

6. RESPECT FOR THE ENVIRONMENT 82

- KEY AXES IN EYATH'S ENVIRONMENTAL POLICY
ENERGY MANAGEMENT
GREENHOUSE GAS EMISSIONS
- A. PROTECTION & RESPONSIBLE MANAGEMENT OF WATER RESOURCES
 - WATER PERMITS AND APPROVED CATCHMENT BASIN MANAGEMENT PLANS.
 - PROTECTION ZONES
 - AQUIFER SUSTAINABLE MANAGEMENT PRINCIPLES
 - SUSTAINABLE MANAGEMENT OF WATER RESOURCES
 - 1. STUDY ON ARAVISSOS SPRINGS
 - 2. LEGAL FRAMEWORK
 - BEST PRACTICES BEING IMPLEMENTED
 - Hydrological quantitative data collection network.
 - Smart Water: Smart infrastructure for remote metering of water consumption and management of water demand.
 - Degradation of micropollutants in wastewater by catalytic ozonation
 - "Enhancing Standardisation strategies to integrate innovative technologies for Safety and Security in existing water networks, aqua 3S" (start: 09/2019 – duration: 3 years)
 - THERMAIKOS BAY WATER QUALITY MONITORING PROGRAMME
 - STUDY TO IDENTIFY PHARMACEUTICALS AND PERSONAL CARE PRODUCTS (PPCPs)
 - B. OTHER ENVIRONMENTAL ACTIONS
 - The teachings of nature
 - Bring us your fryer oil for recycling
 - Resilience and water
 - C. LICENSING OF ACTIVITIES AND OPERATORS WHICH DISPOSE OF LIQUID INDUSTRIAL WASTE AND WASTEWATER IN THE EYATH S.A. SEWERAGE NETWORK
 - Special Regulation on the Operation of the Sewerage Network

7. OUR PEOPLE 108

- A. OCCUPATIONAL HEALTH & SAFETY
- B. POLICIES – EQUAL OPPORTUNITIES FOR ALL
- C. TRAINING & PROFESSIONAL DEVELOPMENT

8. SOCIETY 120

- A. SOCIAL CONTRIBUTION ACTIONS IN THE LOCAL COMMUNITY
- B. PRICING POLICY – SOCIAL WATER SUPPLY TARIFF

9. GRI CONTENT INDEX 134

1.

MESSAGES FROM THE CHAIRMAN & CHIEF EXECUTIVE OFFICER



1. MESSAGES FROM THE CHAIRMAN & CHIEF EXECUTIVE OFFICER



Message from the EYATH S.A. Chairman of the Board

For a company that operates the critically important water supply and sewerage infrastructure for the Thessaloniki urban area, sustainable development is not only a strategic goal but also a tool in the medium-term response to climate change and the protection of our aquatic ecosystems – from the Aliakmon River and the Central Macedonian aquifer to Thermaikos Bay. Achieving sustainability and transitioning from a linear to a circular economy requires investments, time and effort. It requires planning, setting goals and consistent monitoring of our progress. To that end, the first EYATH S.A. sustainable development report is a valuable tool, as it is a depiction of where we are today as well as a chart for the course we wish to follow in the coming years. In fact, this first report is being drafted during the unprecedented health and humanitarian crisis resulting from the pandemic, which makes our alignment with ESG goals a social imperative. The report is based on the GRI G4 framework and reflects the Company's activity as an outcome of its socially responsible operation. It lays out the principles of corporate responsibility the Company adheres to in relation to its human resources, its relations to customers, suppliers and social organisations and its contribution to the local and more extended community, while emphasis is of course placed on protecting the environment with investments and actions aimed at reducing the Company's water and energy footprint. EYATH S.A. is also a listed company on the Athens Stock Exchange, with the Greek State comprising its major stockholder. The application of the principles of sustainability, corporate governance and sound modern management practices are a substantive part of evolving into a forward-looking enterprise that responds to consumer demands, supports the growth potential of the country's economy and meets the expectations of employees and shareholders. We commit to preparing an even more comprehensive report next year and hope to play an important role in absorbing the social and economic shocks of this unparalleled crisis as the year moves ahead.

Prof. Agis M. Papadopoulos



Message from the EYATH S.A. Chief Executive Officer

Over the last year-and-a-half, we, as a country, as a society and as an economy, have learned to live under unprecedented conditions. The crisis brought on by the Covid-19 pandemic most emphatically highlighted the need to place universal human values at the centre of every activity, whether this involves nations, businesses, or organisations. We were all – citizens, employees and management – called upon to redefine our priorities and adapt our operations to the new state of things which turned what we had taken for granted for decades on its head. Without a doubt, the stakes for the post-Covid era can be summarised in two words: Strengthening sustainability. Sustainable development focused on people and health, environmental protection and sustainability initiatives and sustainable governance practices in all areas of operation. As part of this endeavour, EYATH's strategic goal over the recent period was two-fold:

Firstly, to safeguard the health of employees and public health while also shielding corporate functions and secondly, stepping up the work performed and enhancing the value for the society of Thessaloniki, protecting the environment and all stakeholders. The results justify our choices and are the validation that as an organisation we managed to successfully respond to these unimaginable and overwhelming challenges we were had to face. In particular, as an organisation that manages a common good of such high importance to life as water, EYATH recognises and embraces the social responsibility that comes with its role and its mission. It is our steadfast belief that we are obliged to operate in a way that ensures business sustainability while taking care to leave a manifestly positive footprint over time on the society of Thessaloniki and the environment of our city. We achieve this by adopting the current-day terms of sustainability in every aspect of our activity. To that end, a key strategic choice has been to incorporate ESG (Environmental, Social, Governance) criteria in both our investment and our business planning.

Being fully aware of the significance of our mission, which is the trouble-free, ongoing supply of water to about 1 million households, businesses and industries in Thessaloniki and the management of the city's sewerage system, we endeavour to operate with absolute transparency and in terms of sound government, as befits a modern "corporate citizen" like EYATH. It is a non-negotiable term for all of us: maintaining the balance between achieving positive financial results and giving value back to the people of Thessaloniki through high-quality services for all citizens, with an emphasis on vulnerable social groups and by modernising existing infrastructure and improving the city's natural assets. Every crisis is an opportunity to develop new opportunities. By reacting quickly, at EYATH we were able to map out the challenges and take advantage of the opportunities. Keeping in mind that the digital transformation is the only way to survive in the newly emerging business environment, we proceeded to implement an ambitious investment plan budgeted at €83 million that includes projects to contribute to EYATH's digital upgrade and advancement. At the same time, we significantly improved its social, economic and environmental footprint and therefore greatly upgraded the services enjoyed by consumers. EYATH is staffed by fully trained and experienced personnel and has the high level of know-how at its disposal which, combined with greater extroversion and developing new synergies, performs a valuable service for the city and its citizens on a daily basis. Meanwhile, the use of new digital and environmentally friendly tech solutions and projects improves the quality of life in the city. By prioritising the principles of sustainability, we achieve our goals, implement our plan and contribute to the sustainable growth and prosperity of the city of Thessaloniki, its adjacent areas and our fellow citizens.

Anthimos A. Amanatidis



2.

ABOUT THE SUSTAINABLE DEVELOPMENT REPORT



2. ABOUT THE SUSTAINABLE DEVELOPMENT REPORT

EYATH S.A.'s Sustainable Development Report for 2019–2020 highlights all of its performance and initiatives on social, environmental, economic and governance issues, as specified by GRI guidelines for sustainable development reporting.

A. SCOPE AND PERIOD COVERED BY THE REPORT

This report is the Company's first attempt at documenting its strategy and annual activities as they relate to sustainable development for the period 2019–2020 (1-1-2019 to 31-12-2020).



B. EYATH AND ITS SUSTAINABLE DEVELOPMENT TARGETS

In September 2015, all United Nations members adopted the 2030 Agenda for Sustainable Development, which is a collective effort to create a more just, peaceful and healthy planet. Through the 17 main goals and 169 associated targets it introduced, it promotes the sustainability and well-being of citizens. With this framework, the UN is striving to achieve sustainable development for everyone by 2030, i.e. development that incorporates all three aspects of sustainability: social, environmental and economic, to benefit not just today's generations but also future generations. To that end, the Sustainable Development Goals (SDGs) address economic, social and environmental aspects which are integrated and indivisible.








EYATH is committed to its vision: to be an economically robust, outward-looking organisation which develops and operates modern, resilient infrastructure and ensures the sustainability of the water ecosystem. In this sense, our priority is the goals which are directly linked to the sustainable development strategy we have adopted so that over time we can create added value for society, the environment, the market and our human resources.

Specifically, we adopt the UN Agenda for 2030, as expressed through the 17 SDGs for 2030. It is the Management's decision to actively contribute to achieving these SDGs by promoting the well-being and safety of the population, protecting the environment and combating poverty.









OUR CONTRIBUTION TO THE UN SUSTAINABLE DEVELOPMENT GOALS

<p>1. NO POVERTY</p>		<p>EYATH gives value back to consumers and the local communities in which it operates. It ensures that they all have access to basic water supply and sewerage services and applies a special social tariff for vulnerable groups. (thus serving target 1.4).</p>
<p>2. ZERO HUNGER</p>		
<p>3. GOOD HEALTH AND WELL-BEING</p>		<p>Continuous monitoring of water supply and sewerage networks minimises the risk of water and ground pollution and therefore the risk for public health (thus serving target 3.9)</p> <p>It helps to monitor the Covid-19 pandemic in Thessaloniki through an innovative programme that detects the virus in the city's wastewater.</p>
<p>4. QUALITY EDUCATION</p>		<p>EYATH invests in education and continuing training for its employees without discrimination.</p> <p>It cooperates with universities and offers scholarships to post-graduate students and PhD candidates. It also offers the opportunity for internships to undergraduate students.</p>
<p>5. GENDER EQUALITY</p>		<p>EYATH adopts the principle of non-discrimination. It applies equal opportunity policies to prevent any discrimination on the basis of gender, race, ethnic origin, beliefs, disability, age, sexual orientation (thus serving target 5.1).</p> <p>It ensures equal access for women to senior management positions (thus serving target 5.5).</p>
<p>6. CLEAN WATER AND SANITATION</p>		<p>EYATH provides excellent quality drinking water and sewerage services to all (thus serving targets 6.1 & 6.2)</p> <p>It continually monitors and inspects the sewerage system to minimise the risk of pollution (thus serving target 6.3) and ensures the qualitative control of treated effluent.</p> <p>It supervises and maintains the water supply network to reduce water losses (thus serving target 6.4).</p> <p>It strives towards rational management and assurance of the sustainability of water resources (water permits and approved catchment basin management plans, maintaining protection zones, quantitative data collection network) thus serving targets 6.5 & 6.6).</p> <p>It continually monitors the quality of drinking water.</p>

<p>7. AFFORDABLE AND CLEAN ENERGY</p>		<p>EYATH promotes the use of dewatered sludge generated by wastewater treatment as an alternative fuel.</p> <p>It supports the biogas production and exploitation units using sludge already at the Sindos Biological Treatment Plant (thus serving target 7.2).</p>
<p>8. DECENT WORK AND ECONOMIC GROWTH</p>		<p>EYATH steadfastly complies with current national and European law, the regulatory provisions related to Occupational Health & Safety, and with labour law.</p> <p>It supports the professional and personal development of employees</p> <p>It regularly stages training for personnel</p> <p>It encourages staff to participate in voluntary actions</p> <p>It safeguards the balance between family and professional life (thus serving targets 8.5 & 8.6).</p>
<p>9. INDUSTRY, INNOVATION AND INFRASTRUCTURE</p>		<p>EYATH upgrades its infrastructure, modernises and maintains its networks and facilities, updates its laboratories and promotes tele-control and automation of the water supply system (thus serving targets 9.1 & 9.4)</p> <p>It expands intracompany research and innovation, it participates in research programmes (national or international) and works in partnership with similar European companies and bodies as part of research activities on the impact of climate change on aquifers, helping promote solutions to stimulate sustainable development in our area and the wider SE Europe region. It funds special studies and research projects performed on its behalf by research institutions (thus serving target 9.5).</p>
<p>10. REDUCED INEQUALITIES</p>		<p>EYATH adopts policies to ensure equal opportunities and to prevent any discrimination.</p> <p>It adopts equal treatment of consumers based on established and specific procedures.</p> <p>It supports organisations and actions of a social nature.</p>
<p>11. SUSTAINABLE CITIES AND COMMUNITIES</p>		<p>It invests in improving its facilities to ensure better performance and reduce energy consumption.</p> <p>It designs and implements actions to conserve energy and improve the energy efficiency of its facilities (thus serving target 11.6).</p> <p>It provides all citizens access to clean water and ensures the qualitative management and treatment of urban wastewater (thus serving targets 11.2 & 11.6).</p> <p>It promotes rational business-related travel for its personnel.</p>



<p>12. RESPONSIBLE CONSUMPTION AND PRODUCTION</p>		<p>EYATH cultivates environmental awareness amongst consumers through various actions, such as collecting fryer oil, tree-planting, informational events and supporting environmental volunteerism.</p> <p>It manages and utilises waste in accordance with circular economy principles.</p>
<p>13. CLIMATE ACTION</p>		<p>EYATH is fully compliant with environmental law.</p> <p>It promotes the reduction of its energy and environmental footprint.</p> <p>It promotes topics related to city resilience, with the ultimate goal of safeguarding the future of the greater urban area against pressure brought to bear by climate change.</p> <p>It supports environmental infrastructure in the urban fabric, the effective utilisation of waste, sustainable and just energy policy and the resilience of urban water systems.</p>
<p>14. LIFE BELOW WATER</p>		<p>EYATH returns treated wastewater to the environment in a clean state.</p> <p>In cooperation with Aristotle University of Thessaloniki (AUTH), it has implemented a programme to monitor the water quality of the Thermaikos Bay.</p>
<p>15. LIFE ON LAND</p>		<ul style="list-style-type: none"> • It advocates for the protection of water ecosystems • It protects natural resources, the aquifer and biodiversity
<p>16. PEACE, JUSTICE AND STRONG INSTITUTIONS</p>		<p>EYATH is fully compliant with national and European Community law. It is regularly audited by certified public accountants.</p> <p>It has instituted the following:</p> <ul style="list-style-type: none"> • Water Intake Regulation • Sewerage Regulation • Special Sewerage Regulation • Internal Regulation • Remuneration and Nomination Committee Regulation • Board of Directors Remuneration Policy • Board of Directors Fit and Proper Policy • Conclusion of Public Contracts in good faith and according to applicable law
<p>17. PARTNERSHIPS FOR THE GOALS</p>		

C. MATERIALITY ANALYSIS

At EYATH, we carry out a materiality analysis to constantly improve the Group's approach to sustainability and social responsibility issues, to rank Group topics which have the most important economic, social and environmental impacts and those which significantly affect its stakeholders.

We link material topics to the UN SDGs and work to achieve them through responsible operation, our programmes and the related results.

We inform our stakeholders about the work being done in the area of sustainable development by publishing the first report prepared in accordance with the internationally accepted sustainable development standards.

Management is committed to applying the Sustainable Development Policy at all levels, companies and the Company's sectors of activity.



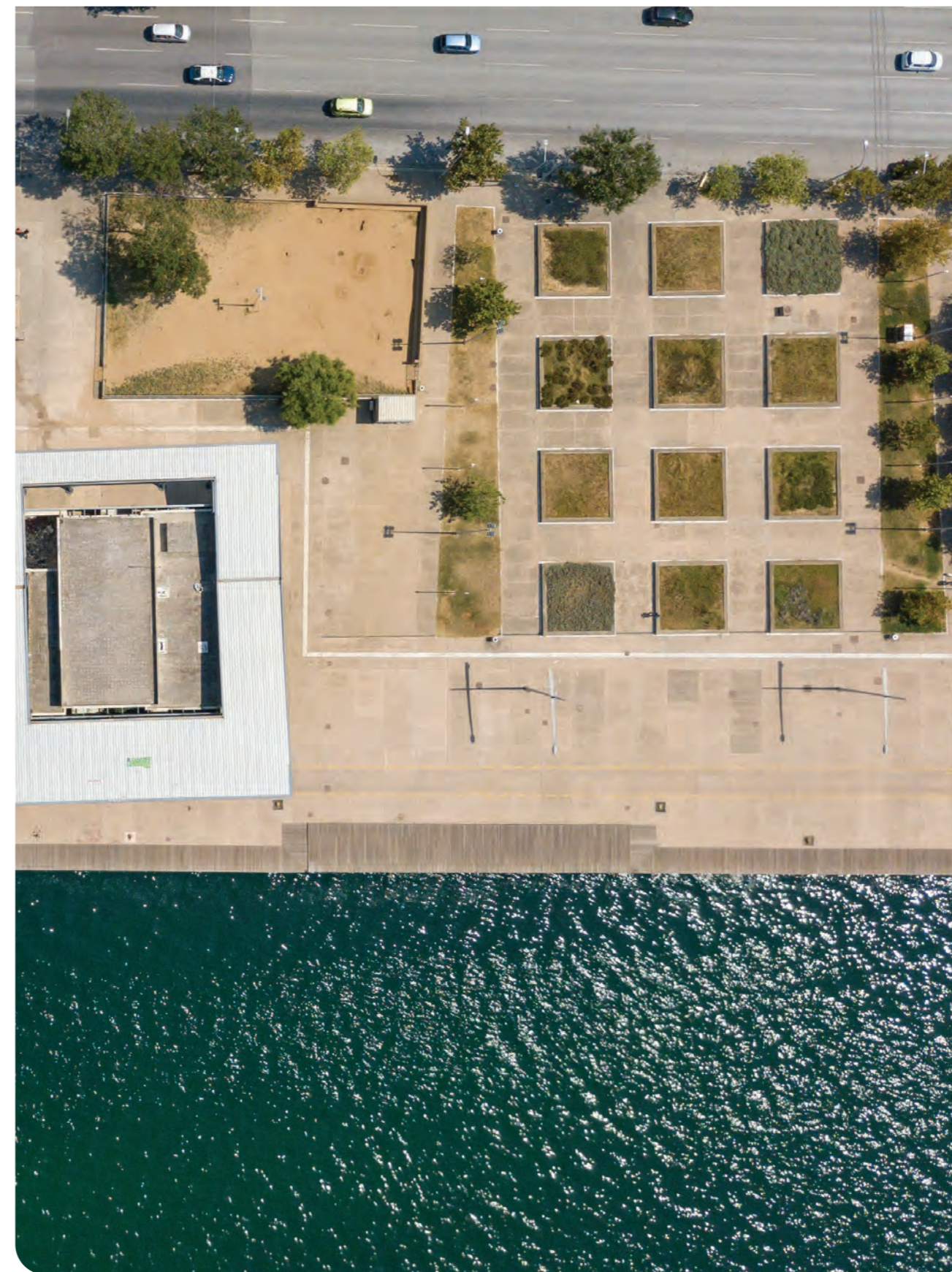
D. APPLYING THE GLOBAL REPORTING INITIATIVE

The goal of the Sustainable Development Report is to provide a complete and integrated channel of information for EYATH's stakeholders regarding the responsible operating practices it employs. The report takes into consideration the GRI-G4 guidelines, the provisions of the Hellenic Sustainability Code and the Athens Exchange ESG Reporting Guide.

E. COMMUNICATION ABOUT THE REPORT

For the convenience of the Company's stakeholders, the Corporate Responsibility Report will be posted on EYATH's official website, www.eyath.gr. A special online form will be made available soon for submission of views and comments. For more information and clarification regarding the content of the report, contact the EYATH S.A. Investment Plan Office

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3.

STAKEHOLDERS

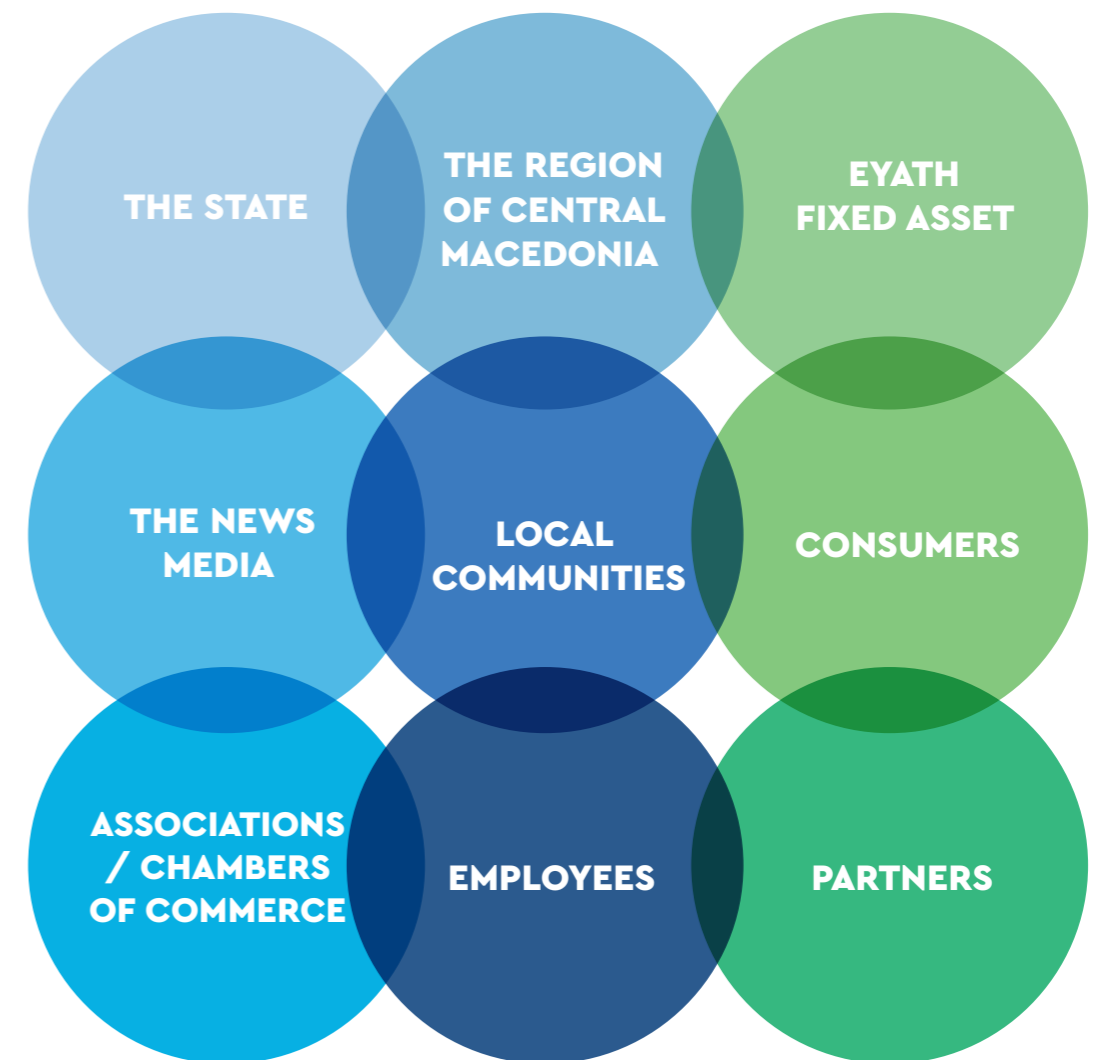




STAKEHOLDERS

We recognise stakeholders as all those who directly or indirectly affect the Company's operation and functionality, and those who are affected by its business activities. Our stakeholders are evaluated and redefined at regular intervals based on our Company's values and strategies, and general business conditions. Engagement with stakeholders is a process which impacts on the Company's operation and decision-making, while it also helps to solidify relationships of trust between the parties involved.

EYATH'S STAKEHOLDERS ARE:



STAKEHOLDERS	REQUIREMENTS	METHOD OF ENGAGEMENT	FREQUENCY OF ENGAGEMENT
<p>THE STATE</p> <p>THE REGION OF CENTRAL MACEDONIA</p>	Interested in the responsible and lawful activity of the Company, environmental protection, social actions, respect for and protection of rights and employee health and safety.	<p>Ongoing updates through announcements, press releases and presentations and through the Company's Sustainable Development Report.</p> <ul style="list-style-type: none"> • Direct engagement through meetings with Management 	<p>Through the website and news media in real time and on an ongoing basis.</p> <p>Annually through the Sustainable Development Report and the Annual Financial Report.</p> <ul style="list-style-type: none"> • Depending on needs that arise.
EYATH FIXED ASSETS	<ul style="list-style-type: none"> • Interested in generating and disbursing economic value, business developments of its activity, as well as its performance relative to social and environmental topics. <p>Wish to ensure the Company's sustainability and its management based on strict standards and corporate governance principles.</p>	<ul style="list-style-type: none"> • Ongoing updates through announcements, press releases and presentations and the Company's Sustainable Development Report • Regular meetings with Management 	<ul style="list-style-type: none"> • Through the website and news media in real time and on an ongoing basis. • Annually through the Sustainable Development Report and the Annual Financial Report. • Depending on needs that arise.
THE NEWS MEDIA	The news media wish to be informed of the Company's sustainable development activities, changes and financial, environmental and social aspects, business developments and its activities	<ul style="list-style-type: none"> • Ongoing updates through announcements, press releases and presentations, • Sustainable Development Report Regular meetings with the Corporate Communications Division. 	<ul style="list-style-type: none"> • In real time and on an ongoing basis. • Annually through the Sustainable Development Report. • Depending on needs that arise.
LOCAL COMMUNITIES	The members of the local communities in which we operate and provide opportunities for employment, as well as Company actions on issues of shared interest, such as protecting the environment and social	<ul style="list-style-type: none"> • Ongoing engagement with local representatives/responsible persons. 	<p>Depending on needs that arise.</p> <p>Annually through the</p> <ul style="list-style-type: none"> • Company's Sustainable Development Report
CONSUMERS	Consumers wish to have a smooth cooperation with the Company in all areas and to be supplied with quality services that meet approved specifications.	<p>Direct communication through the Customer Service Department</p> <ul style="list-style-type: none"> • Customer satisfaction surveys 	<p>Ongoing basis and depending on consumer needs.</p> <ul style="list-style-type: none"> • At least annually
EMPLOYEES/ PERSONNEL	Employees wish to work in a safe setting, to be paid fairly, to have opportunities for growth within the Company, and to be treated with respect based on merit.	<ul style="list-style-type: none"> • Ongoing and direct engagement through the Company's intranet providing information on all developments and changes. • Education & training • Ongoing engagement with Management and organisation of • Company events. 	<ul style="list-style-type: none"> • Via the intranet, on an ongoing basis and in real time as developments occur. • Ongoing basis and depending on needs that arise. • Through special events.
<p>ASSOCIATIONS / CHAMBERS OF COMMERCE</p> <p>PARTNERS</p>	Partners wish to improve their respective market share.	<ul style="list-style-type: none"> • Updates through announcements, press releases and presentations, • Sustainable Development Report. 	<ul style="list-style-type: none"> • Through the website and news media in real time and on an ongoing basis. • Annually through the Sustainable Development Report and the Annual Financial Report.
MINISTRY OF INTERIOR-MACEDONIA AND THRACE – SUPERVISORY BODY	Regulatory compliance and anti-corruption	<ul style="list-style-type: none"> • Ongoing updates through direct communication, announcements, press releases, Sustainable Development Report and Annual Financial Report. • Depending on needs that arise 	<ul style="list-style-type: none"> • Depending on needs that arise.



4.

COMPANY PROFILE



4. ΕΤΑΙΡΙΚΟ ΠΡΟΦΙΛ

EYATH S.A. is the company that provides water supply and sewerage services daily to more than 1.2 million citizens of the greater urban area of Thessaloniki. The Company has been listed on the Athens Exchange since 2001 and specialises in the design, construction, installation, operation, development, management, maintenance, expansion and upgrade of water supply and sewerage systems.

Its activities include projects that are highly significant to the sustainable management of the area's water resources, such as desalination, pumping, treatment, storage, transport, distribution and management of all types of water, as well as the collection, transport, treatment, storage and management of wastewater (other than toxic wastewater).

Moreover, the Company undertakes the utilisation of products from wastewater treatment and the provision of telecom services via the water supply and sewerage networks it operates and is also involved in the generation and sale of self-generated electricity (generated by utilising renewable energy sources, such as photovoltaics, cogenerated heat-electricity and small hydroelectric generators using water from springs, dams, aqueducts and pipelines).

EYATH's competencies also include extensions to new areas or changes to water supply-sewerage systems (networks and facilities) to improve the quality and quantity of water supplied to consumers.

A. EYATH AT A GLANCE

At EYATH we carry out materiality analysis, in the context of continuous development of the Association's approach to sustainable development issues and of social responsibility, to prioritize the issues of the Association that they have the most important economic, social and environmental effects, and also to those that significantly affect its stakeholders.

We connect the essential issues with the Sustainable Development Goals (SDGs) of the UN, contributing to their achievement through responsible operation of our programs and related results.

We inform our interested parties about the work which is carried out on sector of Sustainable Development, by publishing the 1st relevant Report according to internationally accepted standards of Sustainable Development.

The Administration is committed to the implementation of the Sustainable Development Policy, at all levels, the companies, and the company's fields of activity.

1. Company data



2. Activity

WATER SUPPLY

The facilities EYATH owns or manages to provide water supply services include (a) water abstraction works, (b) external aqueducts, boreholes and related pipework, (c) pumping stations and tanks and (d) distribution networks with related pipelines and water meters.

The 3 sources of abstraction are:

- the Aliakmon River
- the Aravissos springs in Pella Prefecture
- the boreholes in the Thessaloniki Plain

The Company operates and maintains 39 pumping stations and 41 storage tanks for the transport, storage and distribution of drinking water, while the length of the water supply pipeline exceeds 2,733.83 km.

A critical link in Thessaloniki's water supply from the Aliakmon River is the Thessaloniki Water Treatment Plant, where surface water is treated using state-of-the-art methods to ensure it is hygienic and drinkable.



It supplies more than
1,2 million



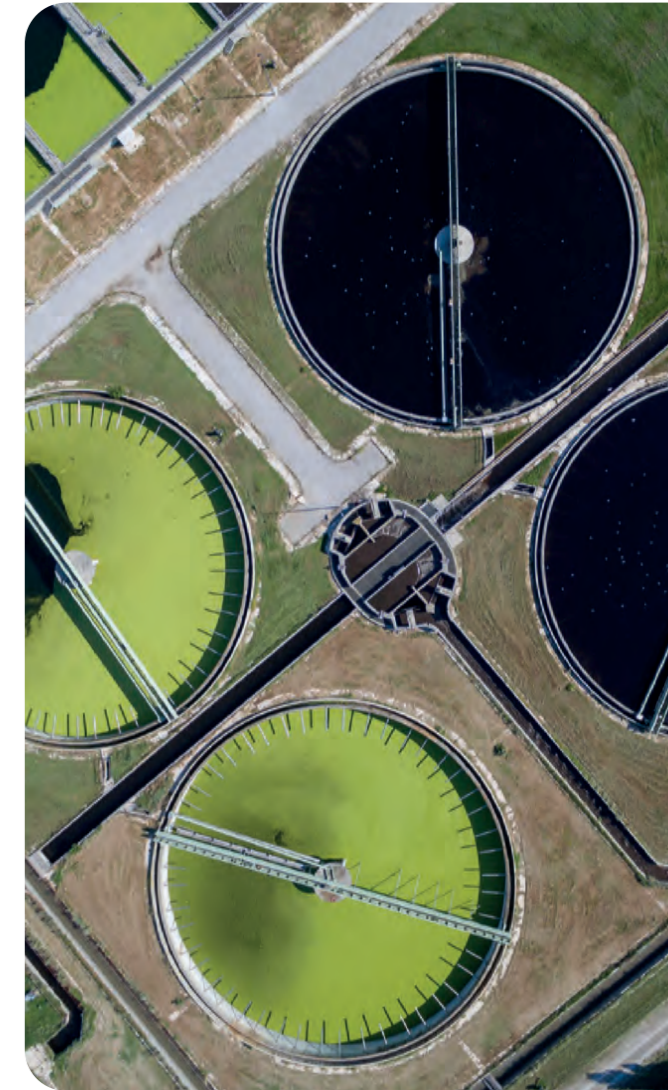
Citizens / Businesses / Industries

SEWERAGE

The provision of sewerage services includes collecting liquid urban waste and industrial waste via the network of sewer drains, transporting it, cleaning it at wastewater treatment plants and then disposing of it in the natural environment. The main infrastructure of the sewerage system includes:

- the network,
- the pumping stations,
- wastewater and waste treatment plants and
- the Dehydrated Sludge Thermal Drying Plant

- In the Thessaloniki urban area, there are 60 sewerage pumping stations in operation round the clock covering areas from the Plagiari area to the Sindos Industrial Area.
- Wastewater collected from the central and western areas of the city is transported to the Thessaloniki Wastewater Treatment Plant.
- Wastewater from the eastern areas is delivered to the Thessaloniki Tourist Area Wastewater Treatment Plant (AENEIA).
- Waste from the Thessaloniki Industrial Area is taken to the Thessaloniki Industrial Area Waste Treatment Plant.
- The Dehydrated Sludge Thermal Drying Plant accepts the dehydrated sludge generated daily by the Thessaloniki Wastewater Treatment Plant. Once there, it undergoes thermal treatment and the water content in the sludge evaporates so the dry end product can be used as a fuel by industries or as a soil improvement medium.



3. Sustainable Development

- Important decisions to optimise corporate governance
- Implementing best practices to manage water resources (automation, digital transportation, etc.)
- Sizeable investments in infrastructure, innovative technological applications and training its human capital, as well as conducting regular, stringent inspections to ensure the quality of drinking water
- Implementing an integrated Occupational Health and Safety Management System
- Implementing a policy on equal opportunity and diversity at work
- Encouraging employees to take part in training programmes
- Implementing and supporting environmental information campaigns
- Extensive programme of social contribution actions
- Ensuring access to water by vulnerable or special groups

4. History

The company trading as EYATH (hereafter the Company or EYATH S.A.) was founded in 1998 under Law 2651/2-11-1998 (Government Gazette A/248/3-11-1998) and resulted from the merger of the two sociétés anonymes, "Thessaloniki Water Supply Organisation S.A." (OYTH) and "Thessaloniki Sewerage Organisation S.A." (OATH). The two companies had previously been converted from legal entities governed by public law into sociétés anonymes on 25 June 1997. The Company's effective term was set at 99 years from 3 November 1998, expiring on 3 November 2097.

It is listed on the Athens Exchange S.A. and is governed by the provisions of law in force from time to time regarding sociétés anonymes. It is also subject to Chapter II of Law 3429/2009 on public corporations. The original Articles of Association were approved by decision No. EΓA/606/26-7-2001 (GovGaz 989/30-7-2001) and the Company is entered in the Companies Register (Reg. No. 41913/06/B/98/32) and the General Electronic Commercial Registry (GCR No. 58240404000). The Company's registered offices are at 91 Tsimiski Str., Thessaloniki, GR-54622, tel. +30 2310209231.

The Interministerial Privatisation Committee (IPC) issued decisions No. 563/17-10-2000 and 605/27-7-2001 and resolved to list the "Thessaloniki Water Supply & Sewerage Co. S.A." (EYATH S.A.) on the Athens Exchange. This was achieved by selling shares that came about from the share capital increase and selling existing shares owned by the Greek State, which until then had been the sole shareholder.

Pursuant to Article 22 of Law 2937/26-7-2001, upon its listing the principal ownership of EYATH S.A.'s assets was transferred to the newly established legal entity governed by public law, "EYATH Fixed Assets", free of consideration.

Under a 30-year agreement signed 27-7-2001 between the Greek State, EYATH Fixed Assets and EYATH S.A., EYATH S.A. was awarded exclusive rights to provide water supply and sewerage services to the geographical area within its remit. By the same agreement, EYATH Fixed Assets is required to provide EYATH S.A. the necessary amount of water, for consideration, to serve its customers (consumers); EYATH S.A. assumes responsibility for the rational use of the water sold and for making every effort to reduce leaks and losses as far as possible by implementing a programme to improve and rebuild the water supply network.

On 26-4-2016, the Board of Directors of the Hellenic Republic Asset Development Fund (HRADF) approved the updated Asset Development Plan (ADP), which on 25-5-2016 was approved by the Government Economic Policy Council (GovGaz B/1472). According to the above plan, 23% of the Company's shares will be sold. At its meeting on 21-2-2018, the Interministerial Committee for Restructuring and Privatisation decided to:

1. Revoke Interministerial Committee for Restructuring and Privatisation decision No. 195/27-10-2011 (GovGaz B/754) to the extent that it transferred 14,520,000 shares in EYATH to the Company registered as Hellenic Republic Asset Development Fund S.A., effective from 1-1-2018.

2. Revoke Interministerial Committee for Restructuring and Privatisation decision No. 206/25-4-2012 (GovGaz 1363/26-4-2012), to the extent that it transferred 3,630,001 shares in EYATH owned by the Greek State to the company registered as Hellenic Republic Asset Development Fund S.A., effective from 1-1-2018.

This decision was published in Government Gazette B/614/22-2-2018. Thereafter, according to the notice from the Ministry of Finance, which the Company received electronically on 21 March 2018, on 20 March 2018 the transfer was completed following the execution of the over-the-counter transaction free of consideration, dated 20 March 2018, transferring 18,150,001 shares in EYATH S.A. from the Greek State to the Hellenic Corporation of Assets and Participations S.A. (HCAP) in accordance with Article 380(20) of Law 4512/2018, amending Article 197(1) of Law 4389/2016 effective 1-1-2018.

HCAP directly holds 50% + 1 share in EYATH and holds 24.02% indirectly via HRADF, which directly holds 24.02%. HCAP's voting rights account for 74.02% of the capital.

The total voting rights controlled by the Greek State remain at 74.02%. HCAP directly holds 50% + 1 share in EYATH and holds 24.02% indirectly via HRADF, which directly holds 24.02%. HCAP's voting rights account for 74.02% of the capital.

The Greek State holds 100% of the voting rights.

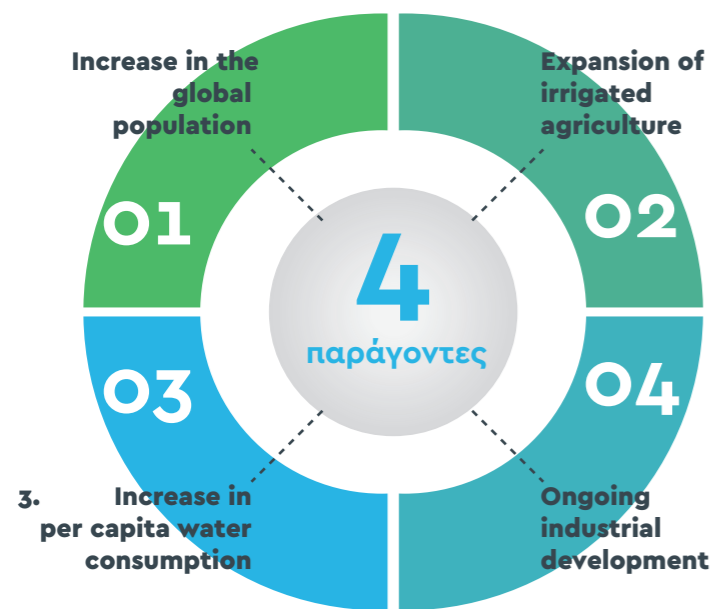
The Greek State's total direct and indirect holding in those companies has not changed. Following the aforementioned transfers and notices, the Company's share composition on 31 December 2020 was:

SHAREHOLDER	NUMBER OF SHARES HELD	HOLDING ON 31.12.2020
HCAP	18.150.001	50,00% +1
HRADF	8.717.999	24,02%
Other shareholders	9.432.000	25,98%
TOTAL	36.300.000	100,00%



B. VISION-STRATEGY

Water is a resource of vital importance for human health and well-being, and for the growth of the economy and business. Nevertheless, due to the demographic explosion, economic growth and changes in the consumption model, global demand for water is expected to increase by 20–30% by 2050. Meanwhile, outdated supply pipelines and water losses in the supply and distribution systems are a problem the world over.



In recent years, an increase in global demand for water has been noted mainly for four reasons...

In addition, the worldwide water supplies are being continually diminished.

<p>40%</p> <p>More than 40% of the world's population is faced with water shortages.</p>	<p>1,7 billion</p> <p>More than 1.7 billion people live in river basins where supplies are being replenished at a rate slower than the water consumption rate.</p>	<p>20%</p> <p>In addition, 20% of the aquifers is being drained faster than is being replenished by rainfall.</p>	<p>2050</p> <p>By 2050, one in four people will live in a country affected by chronic or recurring water shortages.</p>
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EYATH S.A. manages water, a valuable public commodity, supplying it to more than 1 million citizens, businesses and industries in the greater Thessaloniki area. It also manages the city's sewerage system, through the biological treatment of urban and industrial wastewater, leaving its own footprint on another protected public commodity, which is the environment.

The strategy the Company charts and develops focuses on improving the quality of its services through its investment plan by upgrading its facilities, expanding technological infrastructure with the use of advanced software packages and developing customised IT applications.

Our strategic goal is to ensure EYATH's sustainable operation and growth as we respond to the demands of all stakeholders, provide integrated, top-quality water and sewerage services to our customers, maintain an excellent working environment for our people, and foster mutually beneficial relationships with all our suppliers and partners as we create added value for our shareholders with sustainable environmental management practices and by investing in social prosperity. **Our priority is to combine business operations with social responsibility, providing a high level of water supply and sewerage services at the lowest possible cost. At the same time, serving as manager and provider of a public commodity such as water, we also make sure to provide it to sensitive (vulnerable or special) groups of citizens so that they can cover their basic needs.** To achieve our strategic goal, we are committed to continually striving to improve our economic, environmental and social performance.





OUR COMMITMENTS FOR 2021

To that end, the Company's main goals are:

Ensuring the uninterrupted and safe operation of the water supply systems, by supplying top quality water, in line with the rules and requirements laid down by the current regulatory framework.

Enhancing environmental safety, in terms of both pollution and water resource protection, by adjusting to and mitigating the effects of climate change.

Improving customer service by offering top-class water supply and sewerage services at the lowest possible cost.

Combining business operations with social responsibility.

Upgrading infrastructure to improve the productive/bearing capacity of existing systems that will lead to lower operating costs for the Company, especially energy costs.

Extending the geographical area in which it provides water supply and sewerage services.

Raising public awareness about the Company's contribution to the community and keeping the public informed of the Company's main areas of concern and the work it carries out.

Aiming to increase its positive environmental footprint, in 2021 the Company plans to take an important step involving the design and permitting of three photovoltaic parks under the Net Metering scheme at its facilities at the Evosmos pumping station on Meandrou Street, the large Evosmos storage tank (at the Meandrou Street Extension) and the Thessaloniki Wastewater Treatment Plant in Sindos.

The Company plans to prepare a study in 2021 so that it can receive proposals for energy savings in infrastructure with significant energy consumption.

In 2021, it also plans to prepare detailed designs for the EYATH administration building undergoing renovations to ensure the building will be low energy-consuming of at least a Class A.

Within the same year, the Company plans to hold a novel innovation and entrepreneurship competition on the binding and individual treatment of the pollution load in wastewater coming into the Thessaloniki Wastewater Treatment Plant and how valuable materials can be recovered from it.

The Company also plans to launch the customer web portal in 2021, along with a mobile application aimed at improving electronic services for its customers.

In 2021, the Company plans to assign a specific member of the Board of Directors exclusive competency on matters of sustainable development and corporate social responsibility.

It also plans to review its Code of Ethics and Professional Conduct and to post the code on the Company website.

It also plans to implement in 2021 a mail and document handler by procuring document and workflow management software with a view to saving on resources, digitising and filing all documents to facilitate users, enabling faster distribution of documents, improving EYATH's internal operations and to improve customer service by providing top-level response.

It also plans to draft in 2021, in cooperation with HCAP, a policy and procedures for reporting delinquent behaviours/acts which will be implemented via an online platform that HCAP will make available to all its subsidiaries.

In 2021, the Company plans to conduct a review of its policy against corruption and bribery.





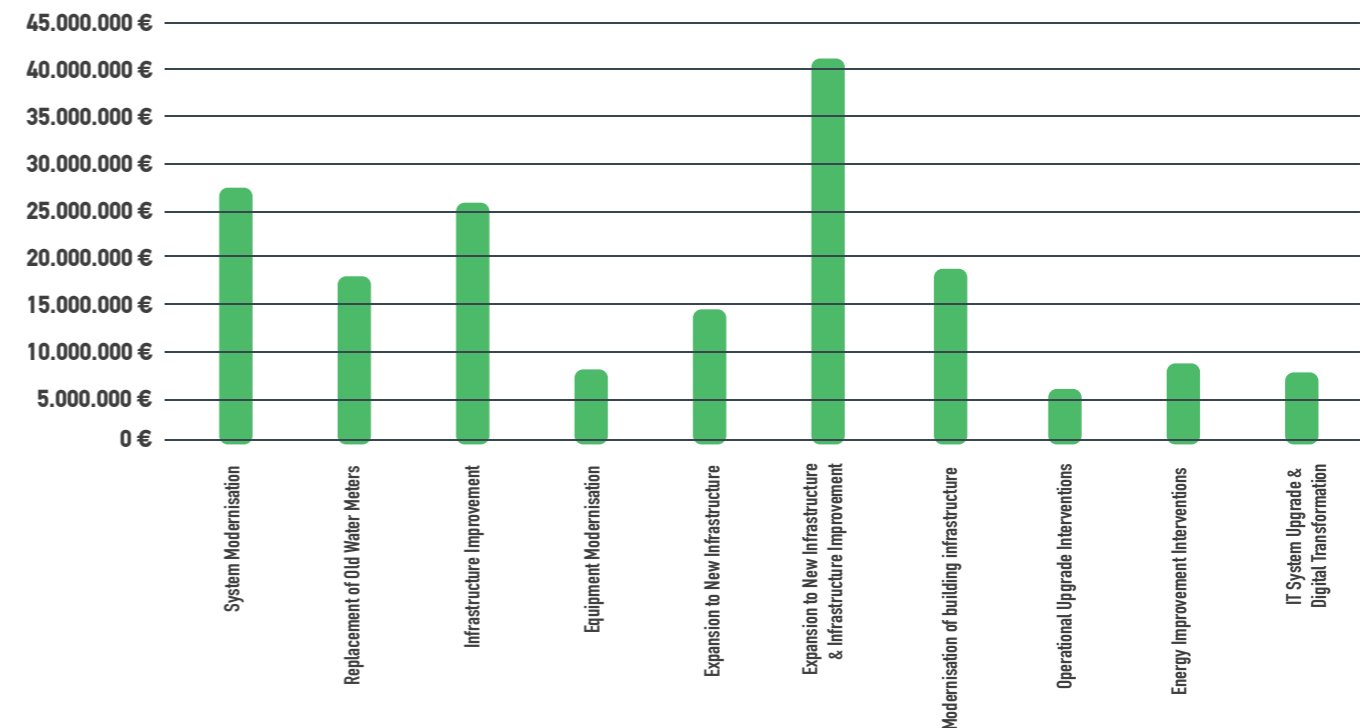
Additionally for 2021, following a Management decision, the Company plans to purchase 10 new environmentally friendly cars (to be procured in early 2022). Specifically, plans include:

- The purchase of three electric vehicles to meet the needs of the Organisation and Management Division. The purchase is expected to recoup the difference in price between electric and petrol-powered vehicles over eight years. In this way, each subsequent year the vehicles are in circulation will benefit EYATH by about €1,600/- year in fuel cost savings.
- The installation of two charging stations for electric vehicles – one in Sfagia and one in Pylea.
- 7 hybrid vehicles for environmental purposes and for reducing the carbon footprint.



<h1 style="color: blue;">10</h1> <p>Purchase 10 new environmentally friendly cars</p>	<h1 style="color: blue;">3</h1> <p>Purchase of 3 electric vehicles</p>	<h1 style="color: blue;">2</h1> <p>The installation of 2 charging stations</p>	<h1 style="color: blue;">7</h1> <p>Purchase 7 hybrid vehicles</p>
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Total Budgeted Investments by Priority Axis*



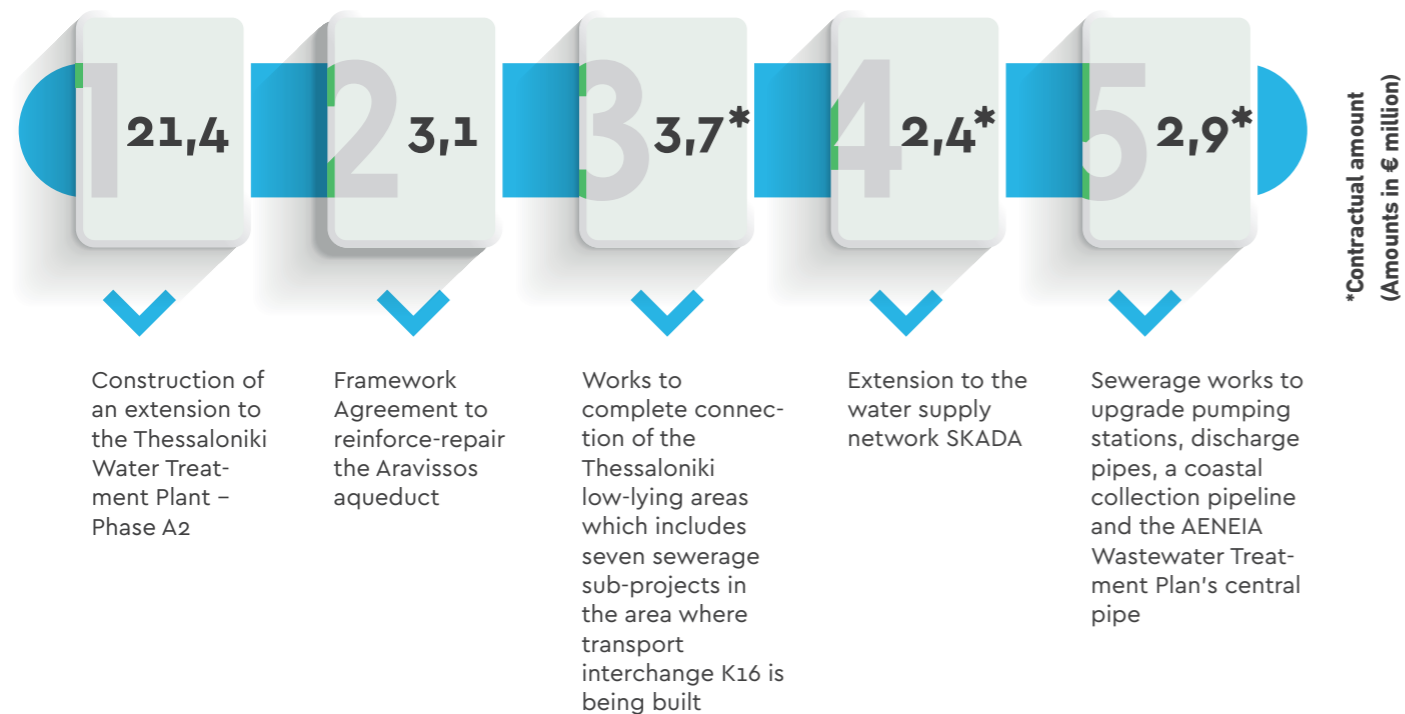
*Includes investments in the water supply system to be completed in 2027-2028, totalling €23,087,046



C. IMPORTANT MILESTONES IN 2019

INVESTMENT PROJECTS

Major investment projects under way



During 2019, EYATH launched a tender process to award the implementation of six projects related to the extension, repair and maintenance of water supply and sewerage systems.

In addition, in 2019 the tender process to appoint a contractor for the project financed by the Central Macedonia Region entitled "Remote control and automation of water supply systems within EYATH's remit" was completed. The budget was €3.4 million (VAT excl.) and the project will significantly upgrade the system's functionality.

Finally, during 2019, cases of extending sewerage networks with third parties assuming part of the cost were examined. These related to pipelines around 1.5 km long in various areas. Other cases examined included repairs/replacements of sewerage pipelines of around 10 km long.

ADDITIONALLY, A NUMBER OF PARTICULARLY SIGNIFICANT DECISIONS WERE TAKEN TO IMPROVE CORPORATE GOVERNANCE. MORE SPECIFICALLY:

HARMONISATION OF THE ARTICLES OF ASSOCIATION WITH LAW 4548/2018 AND APPROVAL OF THE BOARD OF DIRECTOR'S REMUNERATION POLICY

At the Extraordinary General Meeting held on 20-12-2019, the shareholders decided to amend the articles of the company's Articles of Association (excl. articles 12, 41, 53, 54) as part of harmonising them with Law 4548/2018 "Reform of the law regarding sociétés anonymes" and approved the remuneration policy for the Board of Directors and Management.

SIGNING OF NEW COLLECTIVE LABOUR AGREEMENT

The Company and the SEEYATH Labour Union signed a three-year collective labour agreement to go into effect 1 September 2019.

APPROVAL OF NEW ORGANISATIONAL CHART

In implementation of the provisions of paragraph 4.1.3.1 of the Athens Exchange Rulebook, EYATH S.A.'s management team announced that in decision no. 576/2019 the Board of Directors had put in place a new corporate structure effective from early January 2020.

More specifically:

- A Water Supply and Sewerage Network Facilities & Operating Division was established.
- Independent Network and Facilities Operations Divisions were established in the water supply and sewerage sectors.
- A Digital Transformation Division was established.
- The Projects Division was bolstered by assuming responsibility for strategic planning and Company development.
- A Regulatory Compliance and Risk & Crisis Management Unit was set up which reports directly to the CEO.

APPOINTMENT OF SENIOR MANAGEMENT EXECUTIVES

On 19-12-2019, the Board decided in decision No. 578/2019 to appoint the heads of divisions from 1-1-2020.





IMPROVING CUSTOMER SERVICE

Since 10-6-2019, the Customer Service Division has been operating out of new, cutting-edge offices at 6 Angelaki Str., handling all day-to-day transactions and requests involving EYATH customers. The purpose of relocating is to improve service and communication with consumers inside open-plan, ergonomic, well-designed premises, by applying accelerated procedures.

The Company launched its new website in May 2019 which among other things improves the channels of communication with customers by allowing them to perform certain tasks online.

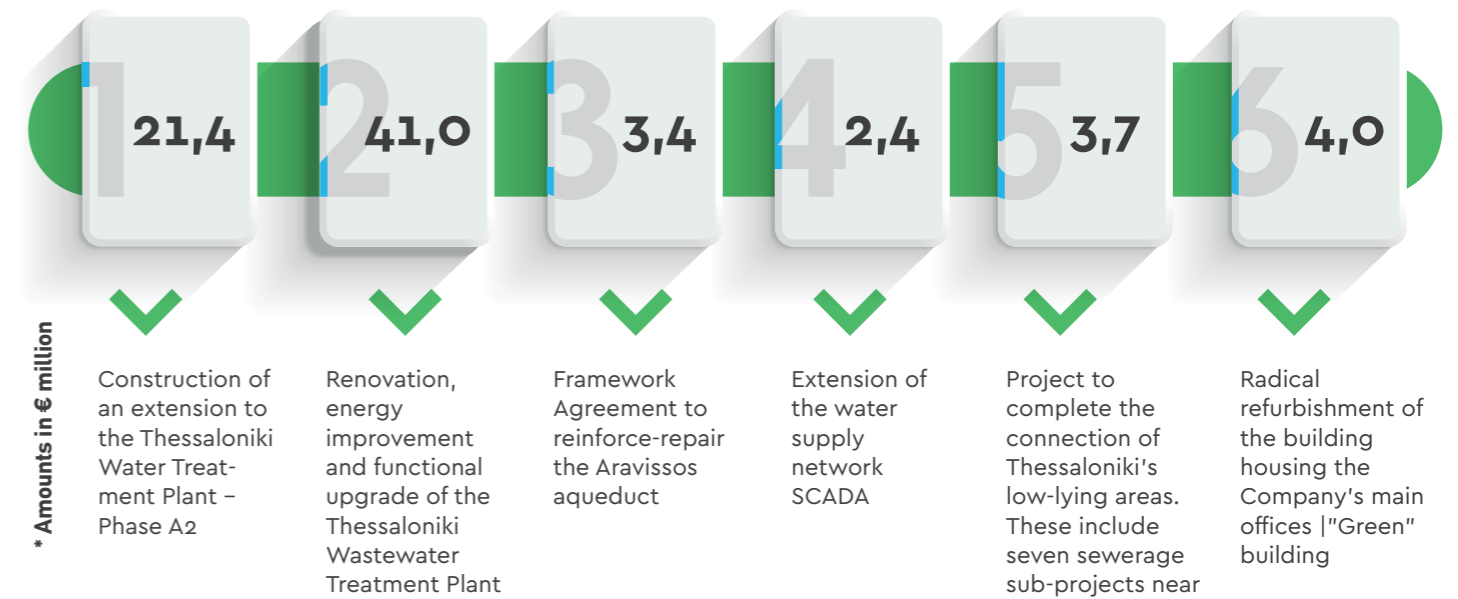
In addition, during 2019 the Company planned and gradually implemented further improvements in phone and online customer service via an integrated service for receiving, recording and managing customer requests made by phone or electronically via the website or e-mail.

To that end, a tender procedure was held to secure telephone and online customer service and the relevant contract was signed.

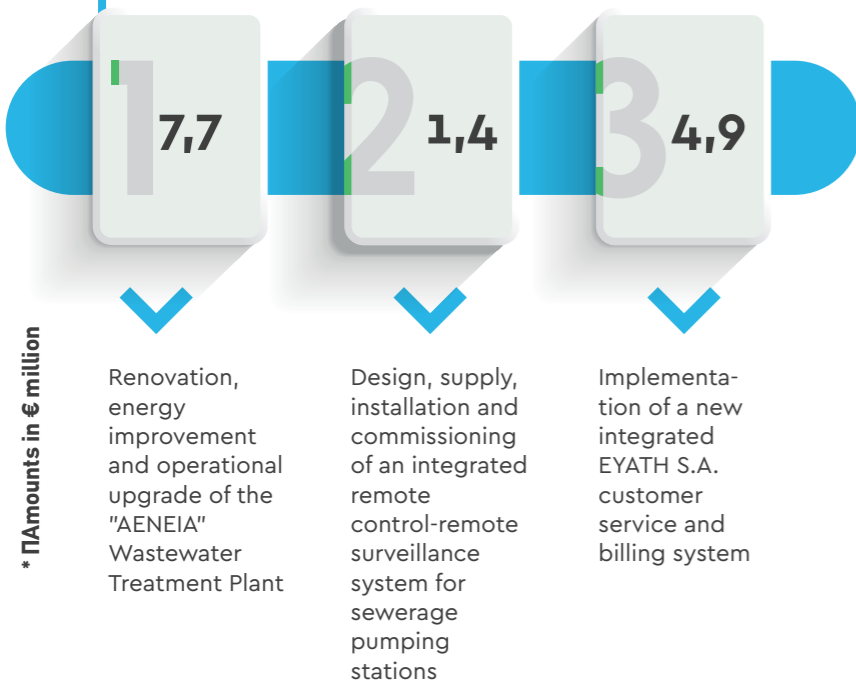
D. IMPORTANT MILESTONES FOR 2020

INVESTMENT PROJECTS

Major investment projects under way



Major investment projects awaiting contract signing



* ΠAmounts in € million

Within 2020, EYATH launched a tender process to award the implementation of projects related to the extension, repair and maintenance of water supply and sewerage systems and the upgrade of the administration building.

During 2020, cases of extending sewerage networks with third parties assuming part of the cost were examined. These related to pipelines around 1.5 km long in various areas. Other cases examined included repairs/replacements of sewerage pipelines of around 10 km long.

Finally, one of the most significant developments for the Company's wastewater treatment facilities in 2020 was the issue of an operating permit in June for the Waste Treatment Plant at the Thessaloniki Industrial Area, together with the associated fire protection certificate. This process marked the end of the effort to regularise the permits for the Waste Treatment Plant which had been pending for several years.



ADOPTION OF NEW ORGANISATIONAL CHART

In implementation of the provisions of paragraph 4.1.3.1 of the Athens Exchange Rulebook, EYATH S.A.'s Management team announced that in decision No. 576/2019, the Board of Directors had put in place a new corporate structure effective from early January 2020, and with decision Nos 588/11-9-2020 and 636/24-9-2020, approved the partial change of the corporate structure.

Specifically, it decided:

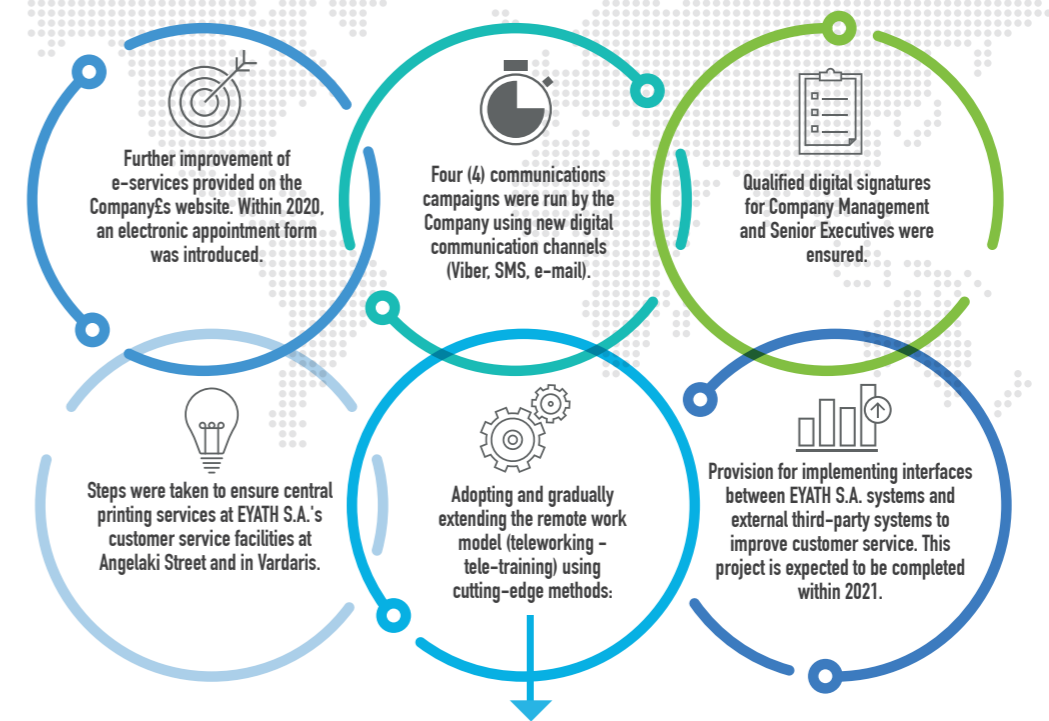
- To create a new General Management Division that would oversee all other Company divisions.
- To change certain departments in the Company divisions.
- To create an Investment Plan Office

APPOINTMENT OF SENIOR MANAGEMENT EXECUTIVES

The division heads were appointed by Board of Directors resolution No. 578/2019, effective 1-1-2020.

DIGITAL TRANSFORMATION ACTIONS

Meanwhile, actions were undertaken in 2020 towards achieving the Company's digital transformation. More specifically:



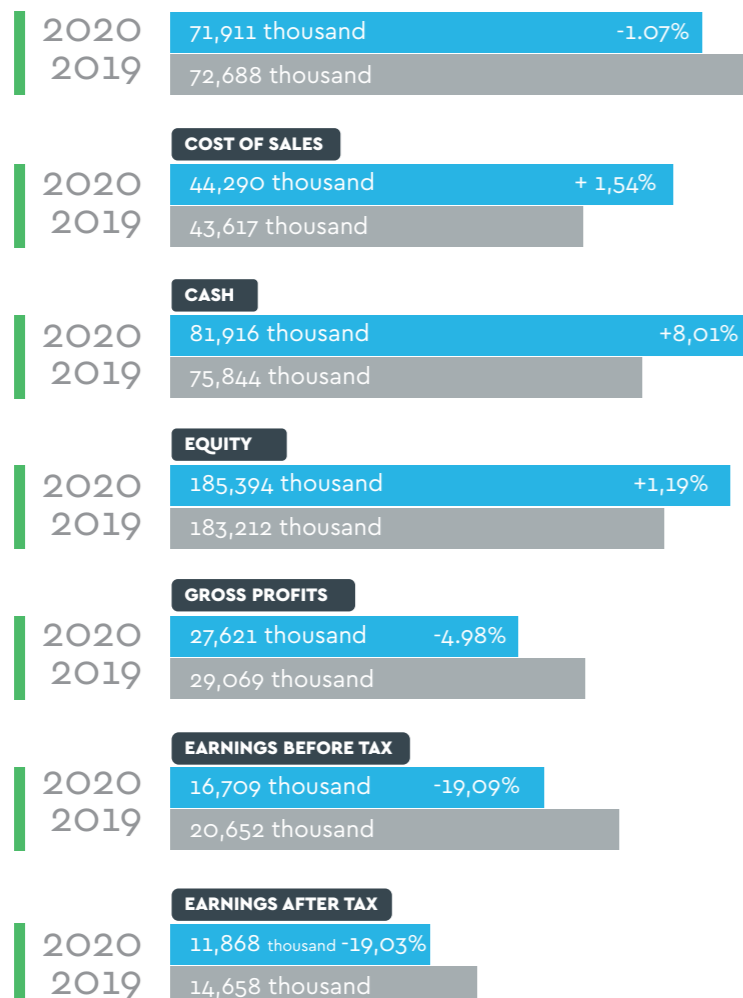
- Procuring the necessary IT terminal equipment for users
- Ensuring the necessary web-based secure access services
- Procurement of necessary teleconferencing software
- User support



E. KEY FINANCIALS

EYATH S.A. remains a robust, viable company and over recent years has retained its high profitability and dividend yield. Despite the difficult circumstances created by the health crisis, the Company's financial data for the reporting period indicate limited fluctuation, without significant impacts on its business activities and liquidity. The Company's robust financial position and its high net cash allow it to continue its investment plan without interruption, emphasising important infrastructure projects and upgrades to its facilities.

TURNOVER



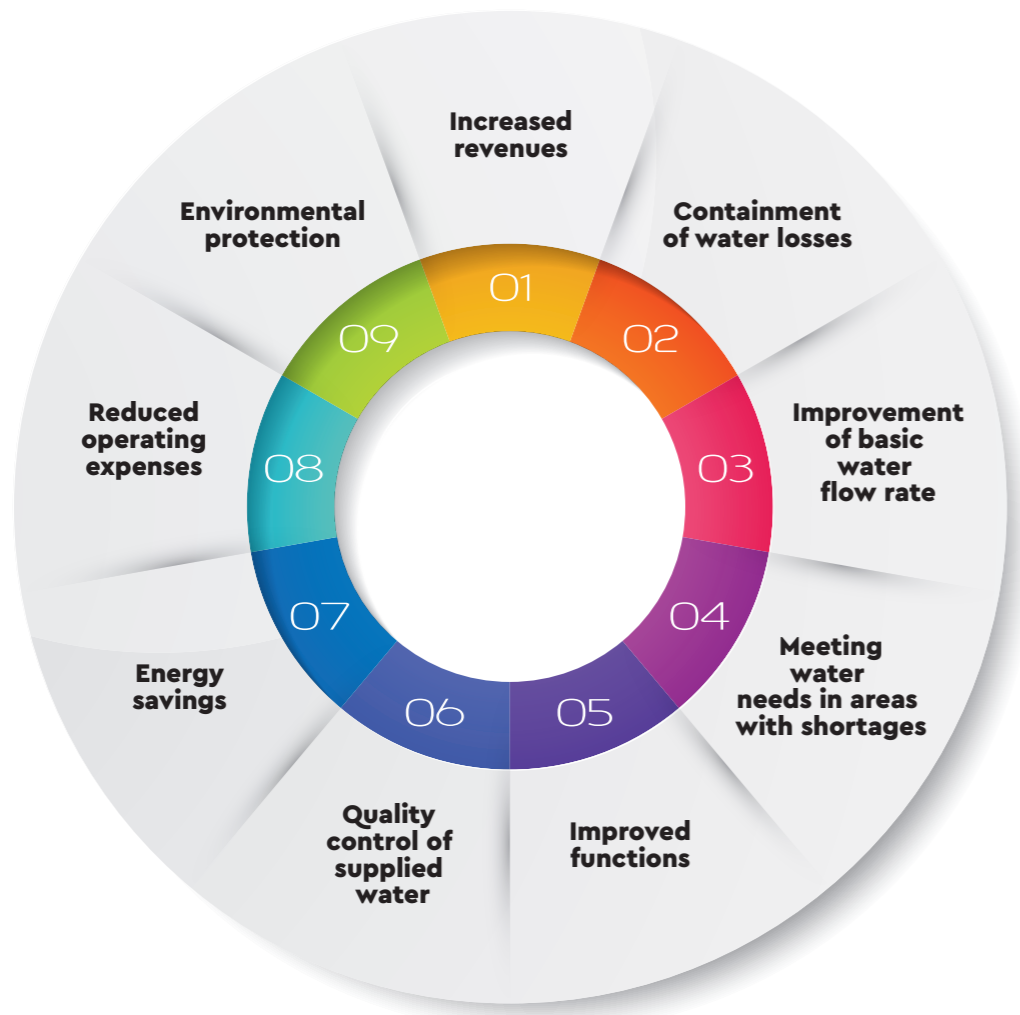
INDICATORS

	01/01/2020 - 31/12/2020	01/01/2019 - 31/12/2019	DEVIATION
PERFORMANCE AND PROFITABILITY RATIOS			
GROSS PROFIT MARGIN	38,41%	39,99%	-1,58%
EBITDA MARGIN	31,44%	35,67%	-4,23%
EBIT	22,75%	26,71%	-3,96%
EBT MARGIN	23,24%	28,41%	-5,18%
EAT MARGIN	16,50%	20,17%	-3,66%
INVESTMENT RATIOS			
EARNINGS PER SHARE AFTER TAX	38,41%	38,41%	38,41%
LIQUIDITY RATIOS			
GENERAL LIQUIDITY (CURRENT ASSETS/SHORT-TERM LIABILITIES)	31/12/2020	31/12/2019	ΑΠΟΚΛΙΣΗ
	11,13	0,4038	-3,32%
CAPITAL STRUCTURE & VIABILITY RATIOS			
EQUITY / DEBT	512,98	518,03%	-5,05%



F. DEVELOPMENT PLAN 2020-2026

EYATH's strategic development rests on a number of priority axes that ensure the Company's healthy growth in terms of sustainable development and responsible business operations. EYATH's goals for the period 2020-2026 are:

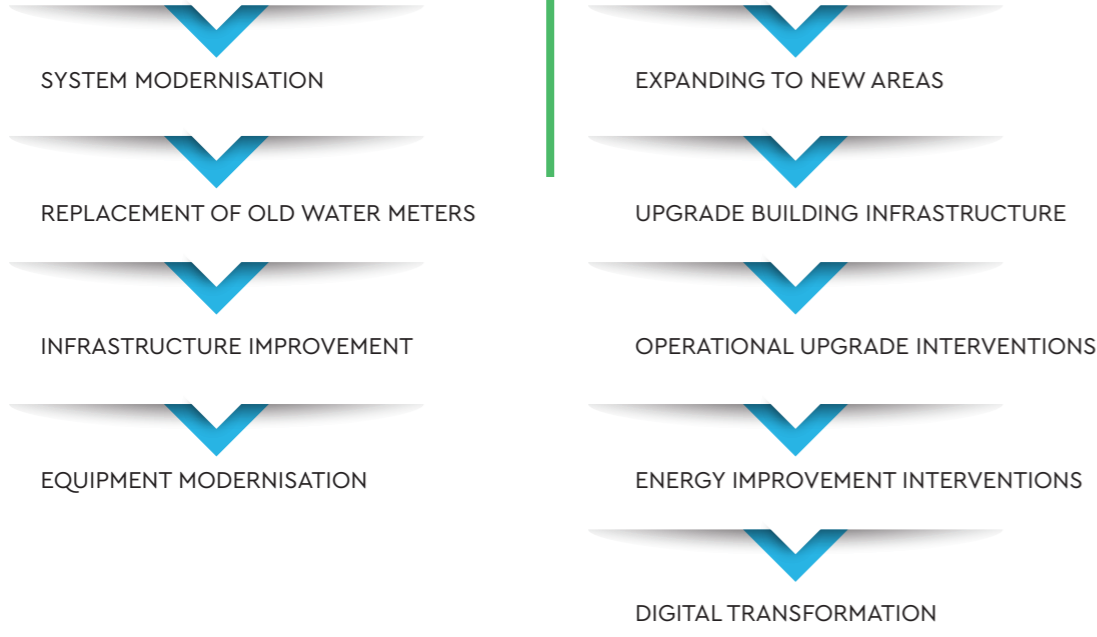


Its development goals, as defined by the Company's approved Strategic & Business Plan, are related to a number of products, studies and actions:

- To upgrade, improve and expand the water supply and sewerage systems.
- To automate facilities and water supply and sewerage networks.
- To secure new quantities of clean drinking water to meet current and future needs of EYATH's service area.
- To upgrade the Company's relationship with the citizens of Thessaloniki by improving existing services, developing new services, transitioning to a modern customer-focused service system and raising public awareness of EYATH's contribution to society as a whole.
- To upgrade and modernise the Company's infrastructure which will lead to the improved production/bearing capacity of existing systems and to reducing energy/environmental costs.
- To establish the Company as a research and innovation organisation amongst water supply and sewerage companies on a national and international level.

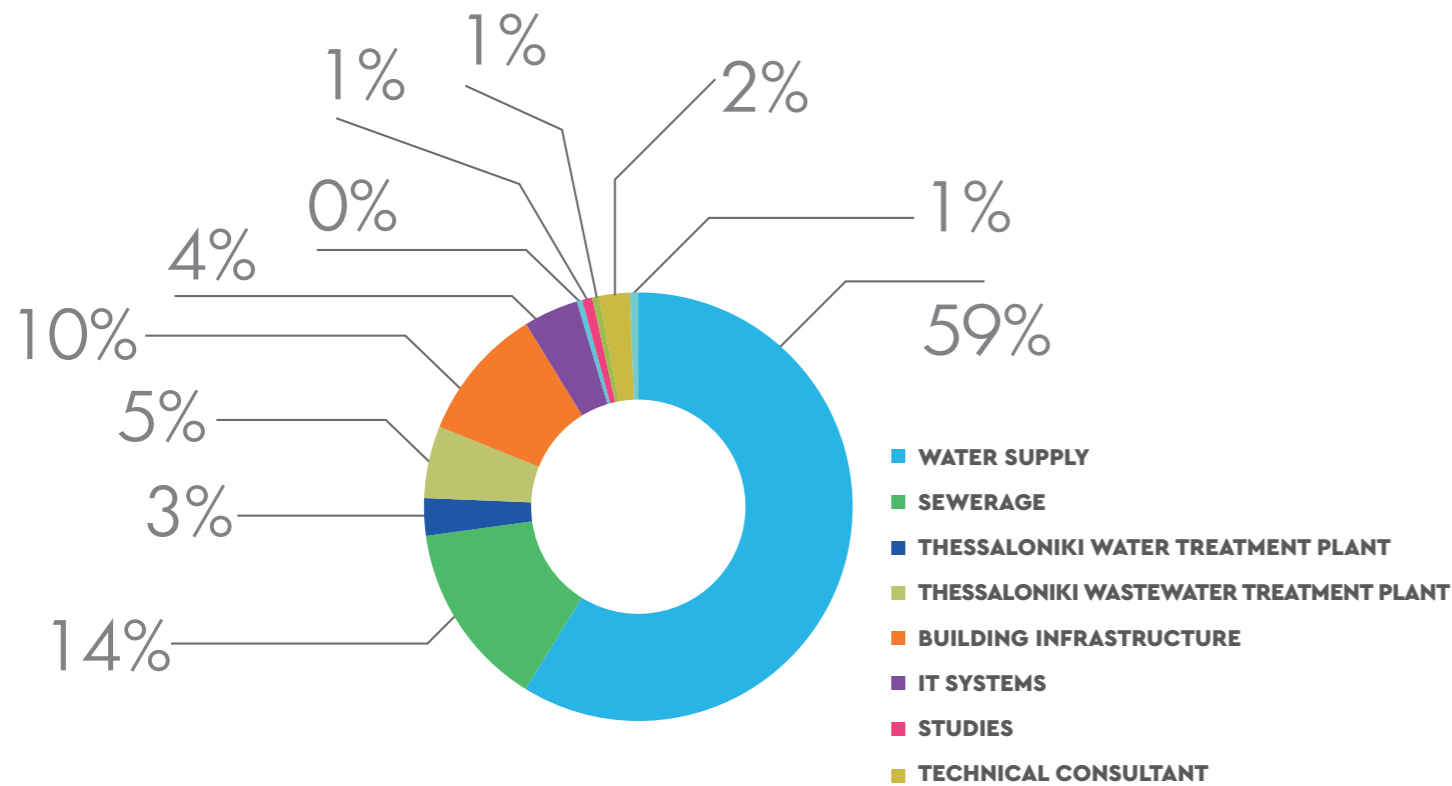


THESE AXES ARE:



To serve these strategic priorities, EYATH has formulated an integrated investment plan totalling €173.94 million allocated as follows:

BUDGETED INVESTMENTS BY EXPENDITURE SECTOR 2020-2026



G. CORPORATE GOVERNANCE

We comply with the law and have in place safeguards to ensure compliance with rules and regulations that apply to our activity. We have developed and implemented an Internal Regulation and individual policies.

We have adopted the Hellenic Corporate Governance Code for listed companies. We adopt a corporate structure and governance system that facilitates a close relationship with investors, as a way of creating further value for shareholders. We assess and manage business risks to safeguard the interests of all our stakeholders. We have in place competent committees and take measures and follow policies and procedures to bolster transparency and prevent and combat fraud, corruption and bribery and any behaviour that goes against the Code of Ethics.

1

Principles of Corporate Governance

In line with the requirements of Article 43a(3)(d) of Codified Law 2190/1920, the Company hereby gives notice that it implements the Corporate Governance Code for listed companies prepared by the Federation of Greek Industries (SEV) published in January 2011, which can be found on the Federation's website: www.sev.org.gr.

The corporate governance principles it follows have been incorporated into the Company's Internal Regulation, which is available to the public in hard copy at the Company's head offices.

In 2020, the Company began to update the regulations related to both the Internal Audit function and the Board of Directors Audit Committee to bring them in line with the provisions of the recent law 4706/2020 on Corporate Governance and modern auditing standards.





Board of Directors

Article 13 of EYATH S.A.'s Codified Articles of Association, approved by decision No. K 2-16550/19-11-2007 of the Ministry of Development (GovGaz 13309/20-11-2007), states that the Company is to be run by a Board of Directors made up of between 9 and 11 members elected by the Company's General Meeting of Shareholders. Board members serve a four-year term.

Members are either executive or non-executive (at least two of the latter must also be independent). Two members of the Board of Directors are employee representatives.

Once elected, the Board of Directors must convene as a body and elect a chair and one or more vice-chairs. It can also elect a CEO from amongst its members. The position of board chair and CEO may be held by the same person.

The Board of Directors also decides on the appointment of general managers and their duties. The Board of Directors is convened by the chair, in line with the Company's Articles of Association, and meets up to four times a month.

Agis Papadopoulos, son of Michail

Chairman, Non-Executive member. Elected on 2-8-2019. Term in office ends on: 1-8-2023.

Anthimos Amanatidis, son of Anastasios

CEO, Executive Member. Elected on 30-4-2020. Term in office ends on: 29-4-2024.

Grigorios Penelis, son of Georgios

Vice Chairman, Independent Non-Executive member. Elected on 21-2-2019. Term in office ends on: 20-2-2023.

Theodoros Koulouris, son of Nikiforos

Executive Member. Elected on 27-8-2019. Term in office ends on: 26-8-2023.

Nikolaos Klitou, son of Konstantinos

Independent Non-Executive member, (Chairman of the Audit Committee). Elected on 21-2-2019. Term in office ends on: 20-2-2023.

Georgios Satlas, son of Nikolaos

Non-Executive member. Elected on 30-4-2020. Term in office ends on: 29-4-2024.

Sofia Ammanatidou, daughter of Ilias

(Independent) Non-Executive member. Elected on 30-4-2020. Term in office ends on: 29-4-2024.

Katerina Tsikaloudaki, daughter of Georgios

Non-executive member. Elected on 30-4-2020. Term in office ends on: 29-4-2024.

Maria Petala, daughter of Dimitrios

(Independent) Non-Executive member. Elected on 30-4-2020. Term in office ends on: 29-4-2024.

Georgios Archontopoulos, son of Savvas

Employee Representative, Non-Executive member. Elected on 28-5-2009. Term in office ends on: 18-6-2024.

Ioannis Mitzias, son of Konstantinos

Employee Representative, Non-Executive member. Elected on 19-6-2020. Term in office ends on: 18-6-2024.



Main characteristics of the Internal Control and Risk Management System in relation to the preparation of the financial statements

The Internal Audit Unit's mission is:

To examine and evaluate the adequacy and effectiveness of the Company's and Group's system of internal controls and to ascertain the extent to which the system provides reasonable assurance about:

01.

Compliance with policies, procedures, guidelines and decisions by Company Management and the legislation governing its operations.

02.

Adequate evaluation of the data processing systems to ascertain to what extent such systems achieve their purposes and objectives, and whether adequate control procedures have been incorporated into them.

03.

Efficient and effective utilisation of the Company's available resources, and an overview of the means of safeguarding assets and the assurance itself of the existence of such assets (via inventories, counts, etc.).

04.

Reliability of the financial statements.

05.

Reliability and completeness of data, information and means used for decision-making.

06.

Management briefing by the Audit Committee on the results of scheduled and unscheduled audits.

07.

Evaluation of steps to correct auditing issues which have been identified and notified in the past.



Internal auditing, as a function, is performed in an independent, objective manner and consequently has no power or other form of responsibility for the activities it oversees.

The key principles guiding how internal audits are conducted are set out below:

<p>01. Each year an Audit Plan is drawn up, which includes areas to be audited during the year, the subject matter and time frame for carrying out all auditing work. The annual Audit Plan is prepared based on risk assessment and is approved by the Audit Committee.</p>	<p>02. In addition to scheduled audits, the Internal Audit Unit also undertakes to carry out special or unscheduled audits which may be assigned by Company Management.</p>
<p>03. Auditing work is carried out by 1st and 2nd class auditors with the required degree of professional diligence, conduct, confidentiality, objectivity and integrity, in compliance with the International Standards for the Professional Practice of Internal Auditing (Standards) and the Code of Ethics of the international Institute of Internal Auditors (IIA).</p>	<p>04. When carrying out audits, Company auditors collaborate as necessary with staff and executives who are directly or indirectly involved in the activity being audited.</p>
<p>05. The practices and detailed procedures implemented by the Internal Audit Unit, and the operating framework for internal audits are outlined in detail in the Internal Audit Manual.</p>	<p>06. The scope of audits and the findings which emerge from each auditing task are recorded in detail in Audit Reports issued by the Internal Audit Unit. These are prepared by the 1st and 2nd class auditors who were involved in the auditing task and are reviewed by the head of the Internal Audit Unit.</p>
<p>07. Follow-up of agreed corrective measures is done by the Internal Audit Unit at regular intervals depending on their seriousness.</p>	<p>08. The Audit Committee periodically briefs Company Management about issues which come to the attention of auditors while carrying out audits, or from other sources which require further investigation by expert investigators.</p>

4 Corporate Structure

The Company's organisational structure is designed to respond to the needs of the main business sectors in which it operates. The effective organisational structure, the clear delineation of boundaries of responsibility and sufficient controls ensure not just the Company's smooth operation, but also facilitate the identification, management, monitoring and reporting of risks which the Company may assume as part of its activities. This helps to achieve growth and disseminate a uniform business concept.

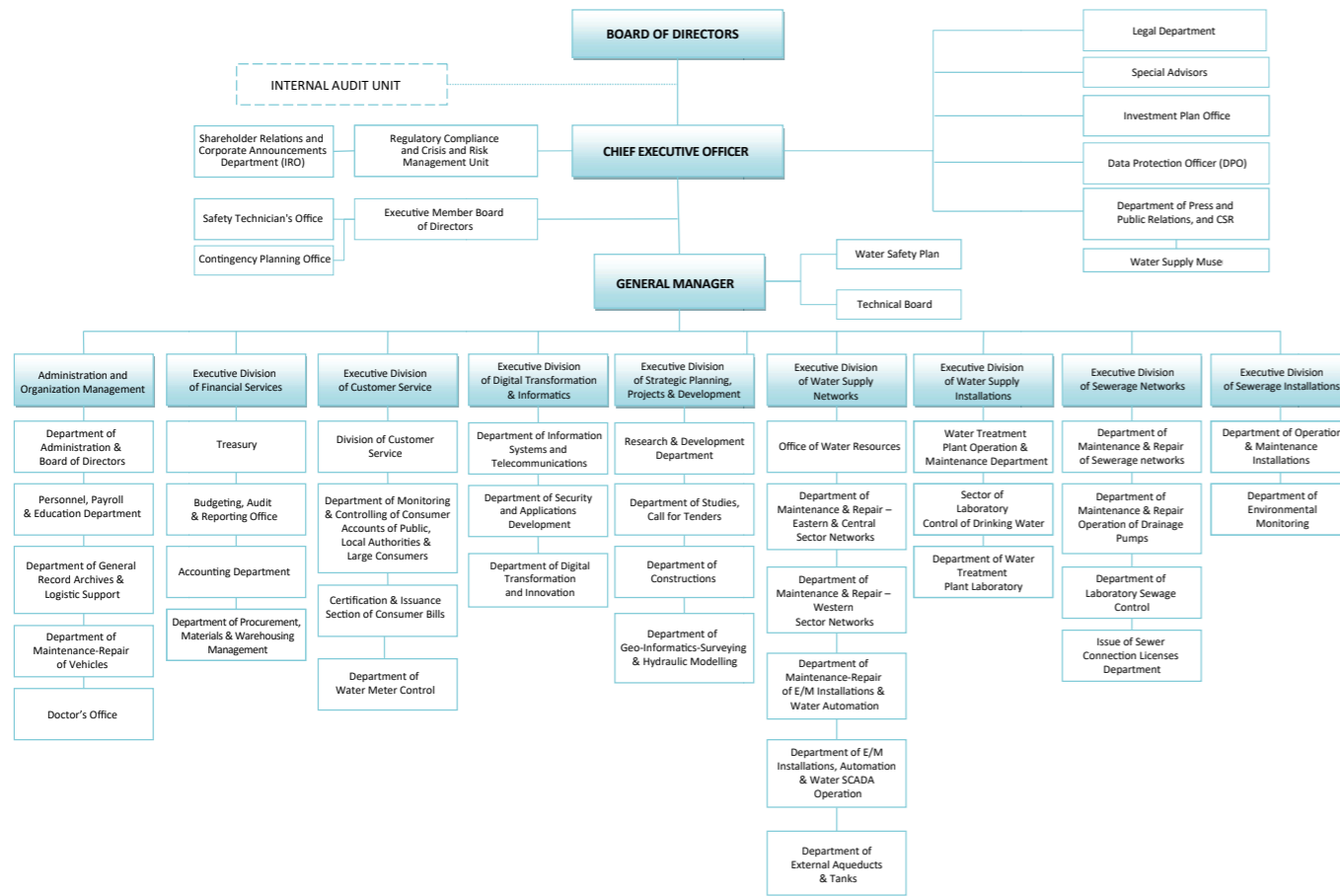
The new organisational chart the Board of Directors approved in December 2019 went into effect on 1 January 2020. The chart reflects the emphasis the Company places on planning, developing and operating water supply and sewerage facilities.

An evaluation of the new structure's performance, and in light of changes in operating conditions, indicated a need to make some changes in the organisational chart so it could better respond to more recent requirements approved with Board of Directors decision Nos 588/11-09-2020 and 636/24-9-2020.

The contribution of the Administrative Board, which meets unfailingly in accordance with its updated internal regulation, is essential to the sound operation and development of the Company.



As of 12-9-2020, the Company's organisational chart is as follows:



5 Institutional & Regulatory Framework

The Company is governed by laws 2937/2001 (GovGaz A/159 – Articles 18–27), 4548/2018 (GovGaz A/104), 3016/2002 (GovGaz A/110 – Articles 1–10), 3429/2005 (GovGaz A/314 – Part II), 4389/2016 (GovGaz A/94), 4706/2020 (GovGaz A/136/17-07-2020) as in force, and other provisions which apply to any société anonyme listed on an organised stock exchange and supplemented by Emergency Law 1563/1939 (GovGaz A/14) and Legislative Decree 787/1970 (GovGaz A/292). The Company operates under the supervision of the Ministers of Economy and Finance and of Macedonia-Thrace, based on the rules of private economy, without affecting its status as a company performing public benefit activities.

- EYATH has also formulated and strictly applies the following regulations:**
- Water Intake Regulation
 - Sewerage Regulation
 - Special Sewerage Regulation
 - Internal Regulation
 - Remuneration and Nomination Committee Regulation
 - Board of Directors Remuneration Policy
 - Board of Directors Fit and Proper Policy

As regards the Company's compliance with the legislative and regulatory framework, it is noted that no incident of corruption or bribery or any other instance of violating the Code of Business Ethics was recorded for the years 2019 and 2020.

6 Responsible Communication & Marketing

The responsible communication and marketing section is a key area in the orderly promotion of our product and our services. We aim to ensure our communication with our customers is reliable and credible; for this reason, we faithfully and diligently follow all applicable laws and voluntary codes for advertising and promotional campaigns conducted through both news media and social networking media. In addition, the Code of Business Ethics specifically refers to the consequences of unauthorised disclosure of information that could undermine the credibility and prestige of the Company. It is therefore specified that only our authorised representatives may make statements or provide data and information and it is further emphasised that all types of communication, whether for internal use or disclosure to third parties, must include information that is accurate, valid and properly authorised for release. Specifically, executives, employees or partners who plan to deliver talks, presentations, conduct interviews, write articles, studies, etc. must obtain Management approval if they wish to represent EYATH and to notify the Division of Corporate and Regulatory Activities to receive guidance and avoid expressing opinions or answering questions which are not within their area of specialisation.

7 Personal Data Protection

With regard to protecting the privacy of our customers' personal data, EYATH's Code of Business Ethics requires those within the Company who, due to their position, handle or have access to confidential information to protect that information and not use, exploit or disclose it.

This information may include, amongst other things, information regarding tariffs and customer lists. The requirement to protect and properly use the information and data continues to apply even after such individuals stop working at the Company. Violation of these rules constitutes not only a breach of the Code of Business Ethics, but also the relevant law and carries administrative and criminal effect.

The Company's Data Protection Officer (DPO) is the head of Digital Transformation and Telematics, Dr Georgios Angelou, and special advisor on related issues is professor of Law and Informatics Dr Ioannis Igglezakis, of the AUTH Law School.

There were no complaints regarding breaches of our customers' personal data in 2019 and 2020.

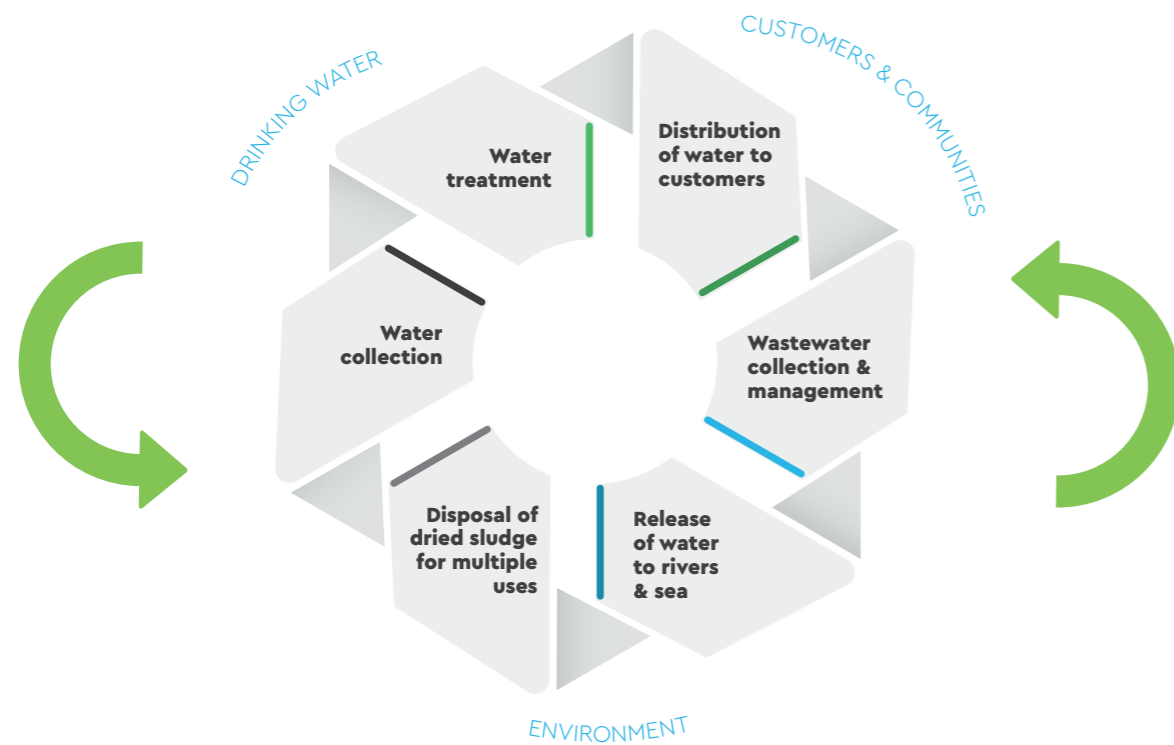
5.

OUR ACTIVITIES



5. OUR ACTIVITIES

A. OUR STRATEGIC APPROACH



DRINKING WATER

- 1. Protecting clean drinking water
- 2. Ensuring sufficient water supplies for all
- 3. Improving the reliability of drinking water delivery systems
- 4. Protecting critical drinking water reserves
- 5. Achieving the best water quality for all customers

CUSTOMERS & SOCIETY

- 1. Working closely with the customers and communities we serve
- 2. Ensuring accessible services for customers
- 3. Supporting socially vulnerable groups
- 4. Providing top customer service
- 5. Increasing the use of "smart" water management systems

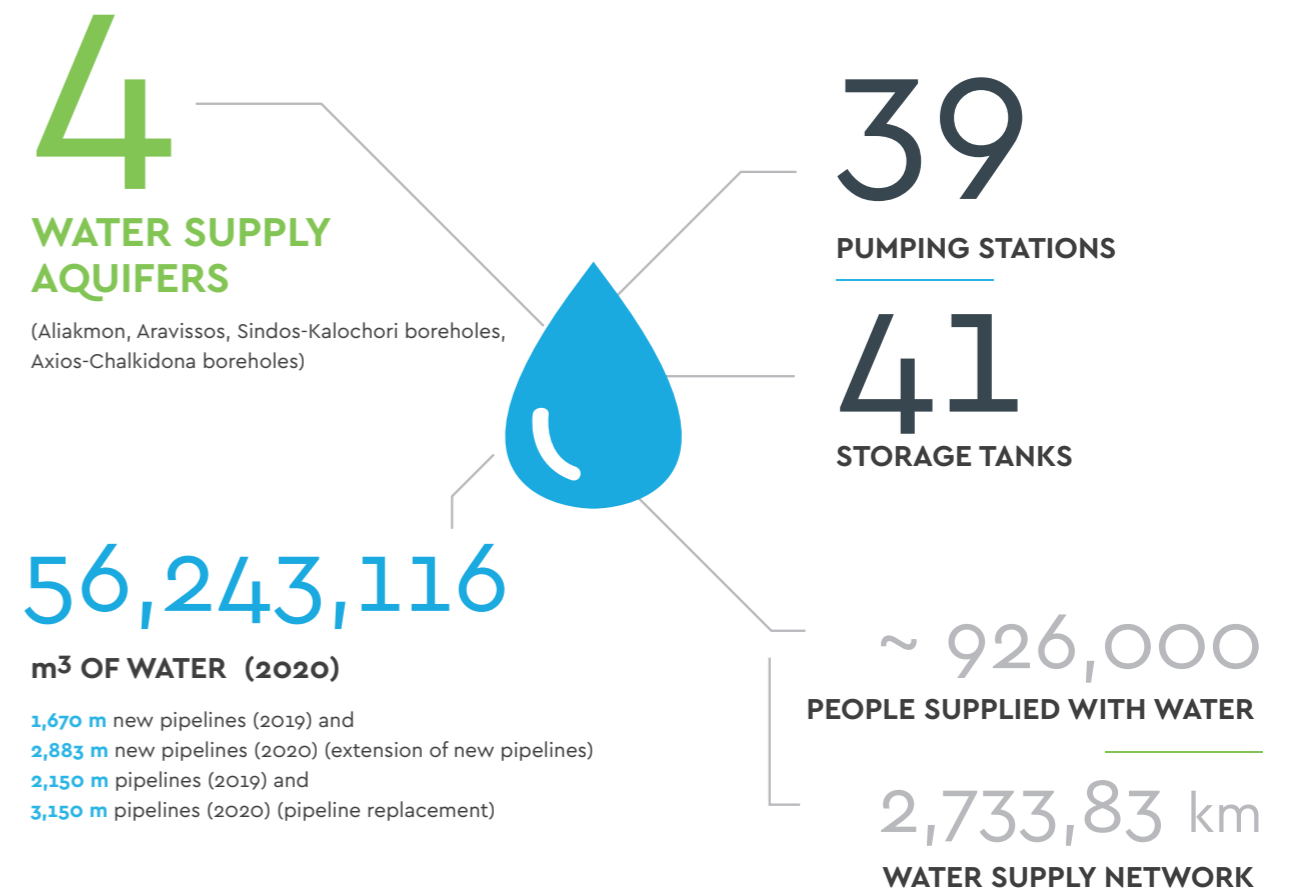
ENVIRONMENT

- 1. Supporting ecosystems and biodiversity
- 2. Keeping the sea and the rivers cleaner
- 3. Promoting a circular economy and embracing climate change management

B. SECTORS & NUMBERS

WATER SUPPLY

The facilities EYATH S.A. owns or manages, pursuant to its agreement of 27-7-2001 with the Greek State, include: (a) water abstraction works, (b) external aqueducts, boreholes and related pipework, (c) pumping stations and tanks and (d) distribution networks with related pipelines and water meters.



SEWERAGE

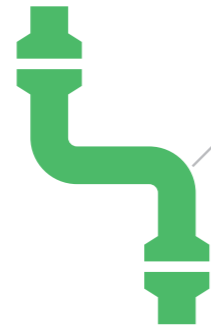
27 km

MAIN SEWERAGE PIPELINE

The total length of pure sewage and combined sewage/rain water pipes is: about **1,800 km**, of which about **35%** % is combined pipes.

~ 315 km

TOTAL LENGTH OF RAINWATER PIPES



PIPE OVERFLOW GUARDS 140 items

NO. OF WATER COLLECTION SHAFTS 25,000 units

NO. OF ACCESS SHAFTS 42,000 units

NO. OF PRIVATE JUNCTIONS 60,000 items

THE CROSS-SECTION OF THE MAIN SEWERAGE PIPELINE RANGES FROM 2,000 - 2,400mm

AND FROM 600 - 1,600mm FOR ITS EXTENSION.

NO. OF PEOPLE SERVED 1,100,000 people

SEWERAGE COLLECTED FROM AN AREA OF 9,000 ha

SEWAGE PUMPING STATIONS 60

Thessaloniki Wastewater Treatment Plant
155-160,000
m³/day
(on average during dry period)

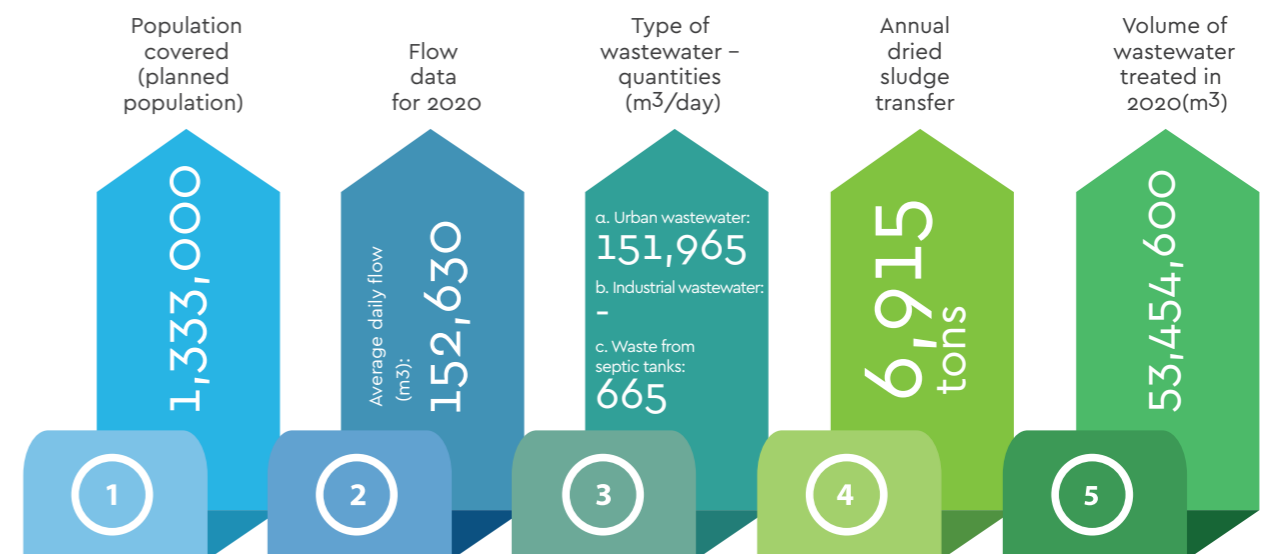
AENEIA Wastewater Treatment Plant
8,000
m³/day
with provision for up to **15,000**
m³/day

According to the General Plan prepared in the late 1970s and then implemented, the greater Thessaloniki area was divided into the following wastewater collections zones:

- a. Wastewater from central and western areas, where most of the urban and industrial activities are concentrated, is collected and transported to the Thessaloniki Wastewater Treatment Plant in the Sindos area.
- b. Wastewater from eastern (tourist) areas is collected and transported to the Wastewater Treatment Plant in AENEIA in the Municipality of Thermaikos.
- c. Wastewater from the Thessaloniki Industrial Area is collected and treated at the Waste Treatment Plant there which came under EYATH S.A.'s control in January 2003.

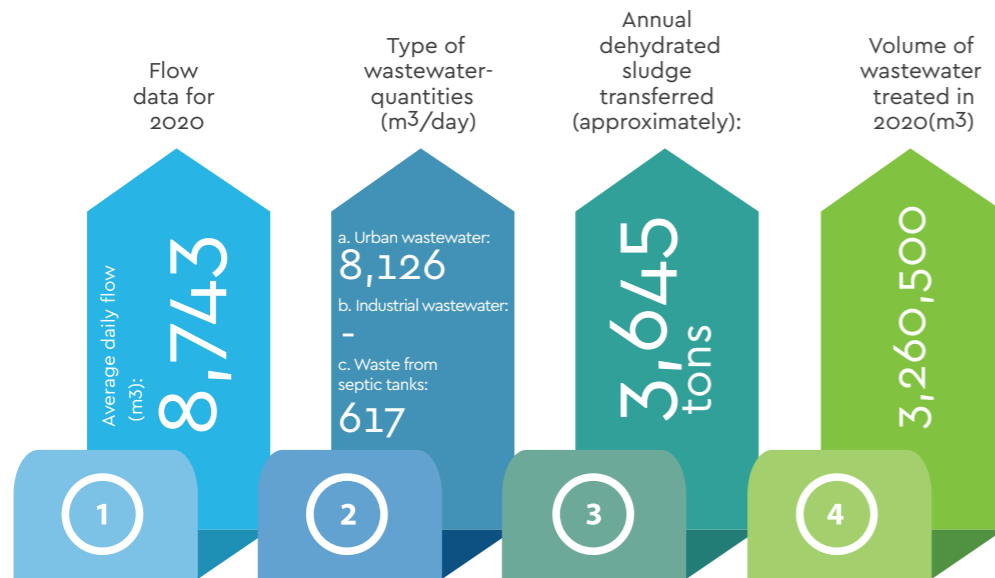
THESSALONIKI WASTEWATER TREATMENT PLANT

Wastewater treatment capacity (in population equivalent / PE units)
Organic load capacity (planned):
296,000m³/day *(based on design, Directive 91/271/EEC)



1. The AENEIA Wastewater Treatment Plant

Organic load capacity (planned): **87,000m³***
(based on design, Directive 91/271/EEC)



2. Thessaloniki Industrial Area Waste Treatment Plant (WTP)

- 10,000-15,000 m³/day** industrial waste from the Thessaloniki Industrial Area
- Efficiency of organic load removal **>90%**
- Average daily flow (m³): **10,370**
- Annual dehydrated sludge transferred (m³): **5360**

An operating permit was issued in 2020 for the installations of the technical reconstruction projects, along with the accompanying fire protection certificate.

Quality Assurance – Quality Control

3. Wastewater Management

Distinction between quantities of hazardous and non-hazardous wastewater

EYATH does not handle hazardous materials at its Wastewater Treatment Plants which it is responsible for operating.

Amounts of dehydrated sludge disposed of outside each of EYATH's facilities are:

2020	2019
Thessaloniki Wastewater Treatment Plant = 6,806 tons	Thessaloniki Wastewater Treatment Plant = 7,665 (+4,156 calcified) tons
AINEIA = 3,644 tons	AINEIA = 3,044 tons
Waste Treatment Plant = 5,360 tons	Waste Treatment Plant = 7,711 tons

Distinction between liquid and solid waste obtained from wastewater use

Wastewater treatment generates dehydrated sludge, the quantities of which were listed previously for each of EYATH's facilities. Another product is dried sludge (obtained from the further treatment of dehydrated sludge generated at the Thessaloniki Wastewater Treatment Plant and conveyed to the Thermal Drying Plant).

2018	2019	2020
8,435.17 tons	7,647.13 tons	6,806.72 tons



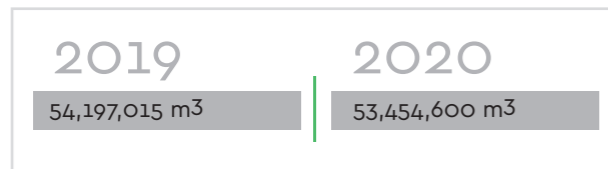


How by-products contribute to the Circular Economy

Disposal of dried sludge for heating. Part of it is taken up and used thermally at the Iraklis S.A. cement production plant in Volos and part is taken for composting.

Total volume of water (m³) recovered from treated wastewater that is reused

The amount of effluent (treated wastewater) in m³ from the Thessaloniki Wastewater Treatment Plant, as noted earlier, is:



C. CONSUMER HEALTH AND SAFETY – ENSURING CLEAN WATER

Water is a fundamental good as it is essential for supporting life and the growth and well-being of society.

EYATH recognises access to safe, clean drinking water as a fundamental human right, as specified in UN Sustainable Development Goal 6.

With significant investments in infrastructure, innovative technological applications and training of its human capital, EYATH ensures the excellent quality of drinking water for its consumers.

As to its products, EYATH continually tests samples to verify the quality of water based on current standards and regulations at its laboratories, accredited under the EN17025 standard.

It is noted that there were no incidents of non-compliance in 2020.



Testing and water quality

- Our city's drinking water has excellent physicochemical properties.
- It has a pleasant taste, it is odourless and clear.
- It is running water and reaches consumers at just the right temperature.
- It contains dissolved natural mineral salts and trace elements that give it its flavour and nutritional value.
- It is hygienic and microbiologically safe.
- It is environmentally friendly because it is not bottled.
- It is about 1,000 times cheaper than other types of water.
- EYATH tests it every day, 7 days a week, 365 days a year at our lab and it meets the specifications established by current law (Joint Min. Decision No. Γ1(δ)/ΓΠ οικ. 67322/GovGaz B/3282/19-09-2017, in compliance with Directive 98/83/EC on the quality of water intended for human consumption, as amended).
- The legislative framework on drinking water is particularly strict, both with regard to testing frequency (more frequent testing) and with limits on tested parameters (lower limits), as compared to other types of water that one might consume. This framework serves as a further guarantee of the good quality of drinking water.



DEPARTMENT OF WATER TREATMENT PLANT LABORATORY

Since 2-2-2018, the Laboratory at the Thessaloniki Water Treatment Plant has been operated exclusively by EYATH. It conducts laboratory tests at the Plant's inflow, at the intermediate stages of treatment according to a specific plan and at the outflow (D3) to monitoring processing and to ensure the water meets the conditions of current health provisions (GovGaz 3282/19-9-2017) before its release for consumption.

In 2020, more than 9,400 samples were tested and more than 9,000 in 2019, as specified by current law on drinking water JMD No.Γ1(δ)/ΓΠ οικ.67322/2017 (GovGaz 3282/10- 9-2017) and surface water JMD 46399/4352/86 (GovGaz 438/B/03-07-1986).

All analyses of organic parameters (pesticides, polycyclic aromatic hydrocarbons, volatile organic compounds) are carried out and these methods were validated to obtain 17025 accreditation.

The Hellenic Accreditation System (ESYD) conducted an inspection on 5 & 6-3-2020 and since 30-7-2020, the Laboratory has been accredited under ISO 17025/2017 with Accreditation Certificate No. 1217 for chemical testing required by law for drinking water (turbidity, conductivity, pH, residual chlorine, total organic carbon, 153 pesticides, volatile organic compounds).

The Laboratory also monitors the parameters arising from compliance with the obligations in the decisions approving the environmental terms and conditions for the Thessaloniki Refinery, such as disposal in the Gallikos River and disposal of waste to the Waste Treatment Plant.



SECTOR OF LABORATORY CONTROL OF DRINKING WATER

EYATH S.A.'s Drinking Water Testing Laboratory conducts daily testing, sampling and analyses of the drinking water from EYATH S.A.'s distribution network, as well as water from the abstraction sources, in keeping with the Company's minimum legislative requirements. It monitors national and European legislation on issues relating to the quality of drinking water and briefs other Divisions which have a remit in this area. It holds the necessary records and reports to the competent public authorities about drinking water quality issues.

In this context it:

Monitors the quality of drinking water

Drinking water quality is monitored in accordance with the applicable JMD in force, No. Γ1(δ)/ΓΠοικ. 67322/2017 (GovGaz 3282/19-9-2017) on the quality of water for human consumption, in compliance with the provisions of Council Directive 98/83/EC of 3 November 1998 as amended by Directive (EU) 2015/1787 (OJ L 260, 7-10-2015).

As a result, the parameters for Group A of the legislation are monitored daily, in accordance with the health regulations in place for effective protection of public health.

The parameters of Group B of the legislation were also monitored 16 times throughout the year (2019 and 2020) and included parameters measuring toxic substances, heavy metals and analysis of organic compounds (pesticides, polycyclic aromatic hydrocarbons, volatile organic compounds).

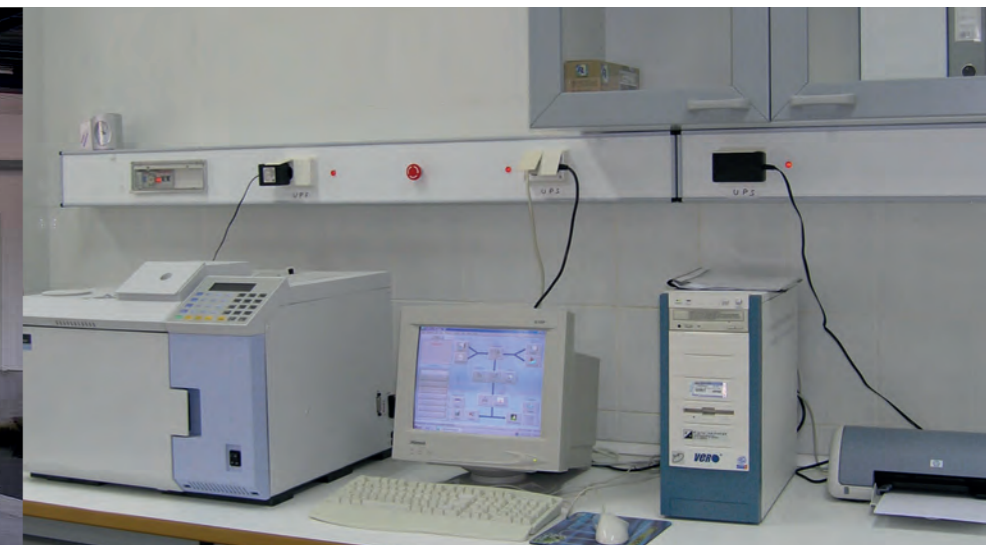
In 2019, a total of 38 samples, representative of the water supply system, underwent checks at regular intervals as part of this monitoring. All EYATH S.A. springs and boreholes in operation were monitored individually (12 samples from the Aravissos springs, 52 outflow samples from the sedimentation tank, 14 samples from the Kalirachi tank, 52 samples from boreholes).

In 2020, a total of 41 samples, representative of the water supply system, underwent checks at regular intervals as part of this monitoring. All EYATH S.A. springs and boreholes in operation were monitored individually (12 samples from the Aravissos springs, 52 outflow samples from the sedimentation tank, 14 samples from the Kalirachi tank, 52 samples from boreholes).

Hygiene - microbiological checks

To ensure that drinking water is suitable, systematic checks are carried out at water abstraction springs and the distribution network.

The lab performs microbiological tests for total coliforms, Escherichia Coli (E.Coli), Clostridium perfringens and total bacteria at 37 °C and at 22 °C, on samples taken from the distribution network and locations where water is released for consumption.



Decontamination of drinking water

To more effectively safeguard the quality of drinking water from a microbiological viewpoint:

- A sodium hypochlorite solution (NaOCl) is used for decontamination at central pumping stations round the clock throughout the year. During 2019 at the Dendropotamos pumping station, a well-planned transition from chlorination using anhydrous liquid chlorine to chlorination using sodium hypochlorite solution was scheduled and completed.
- Disinfection is carried out using anhydrous liquid chlorine at the Thessaloniki Water Treatment Plant. Free chlorine residual content is continuously present and is detected at the very end points of the distribution network with a minimum concentration limit of 0.2 mg/l of free chlorine residual content in accordance with Sanitary Decree YM 5673 (GovGaz 5/B/9-1-1958) on disinfection of the water in the water supply.

The Drinking Water Testing Lab carries out residual decontaminating action tests on the distribution network.

Certification - Accreditation

During 2019, the Drinking Water Testing Lab took steps to extend the special scope of accreditation No. 17025:2005 (ESYD certificate No. 1139) to an additional 11 physicochemical parameters and three (3) microbiological ones, covering a very significant part of the physicochemical parameters and all microbiological parameters set out in the legislation. During 2020, the Drinking Water Testing Lab took steps to extend the special scope of accreditation No. 17025:2005 (ESYD certificate No. 1139) to an additional 15 physicochemical parameters, covering all of the physicochemical parameters set out in the legislation.



OUR LABORATORIES

EYATH S.A. has two state-of-the-art quality control laboratories:
 The Drinking Water Testing Lab, whose main task is to check the water from the Thessaloniki urban area and from boreholes and
 The Quality Control Lab at the Thessaloniki Water Treatment Plant, whose main task is quality control of treated water from the Aliakmon River and the connecting canal, and the identification of all organic parameters in Thessaloniki's water.

The two labs cover the entire range of physicochemical, organic and microbiological parameters the Company is required to monitor, as specified in current legislation, JMD No. Γ1(δ)/ΓΠ οικ. 67322 (GovGaz B/3282/19-09-2017), and in compliance with Directive 98/83/EC on the quality of water intended for human consumption, as amended.

Checks are carried out using recognised testing methods and examine organoleptic, physico-chemical and toxic parameters, covering organic and inorganic micro-pollutants, and microbiological load in accordance with the applicable laws.

Our labs are staffed by experts in a wide range of fields, including chemistry, chemical engineering, hydrobiology, environmental engineering and food technology. The quality control lab staff receive continuing training and education, attending seminars and workshops on all new developments and technologies in the drinking water lab testing sector.

LABORATORY ACCREDITATION

The Water Supply Lab run by the Water Supply Installations and Networks Division is accredited in accordance with the requirements of the ELOT EN ISO/IEC 17025:2005 standard (Accreditation certificate No. 1139) to carry out tests specified in the official scope of accreditation. Accreditation of a lab is official recognition by ESYD that the lab can carry out specific tests and constitutes proof that its results are reliable.

The key objective of accreditation outlined in the requirements of the ISO/IEC 17025 standard is to reduce the likelihood of errors arising both when carrying out analyses and in the stages before and after they are carried out. Steps are currently being taken to extend the lab's scope of accreditation.

In addition, both labs participate in inter-lab testing to regularly check the reliability of their results, to monitor the performance of lab tests and so to constantly improve operations and the quality of services provided to Thessaloniki's citizens.

LAB INFRASTRUCTURE

Our labs are fitted with cutting-edge equipment to carry out drinking water quality controls. More specifically, they use:

Liquid chromatography with a triple quadrupole mass spectrometer (LC-MS/MS), to identify semi-volatile pesticides, phenol compounds, and other non-volatile micro-pollutants of water		Gas chromatography-mass spectrometry (GC/MS) to identify pesticides and volatile organic compounds and solvents, odour and flavour compounds		High- pressure liquid chromatography with UV detector to identify polycyclic aromatic hydrocarbons
Atomic absorption with a graphite furnace and a hydride system to identify metals and metalloids	Ion chromatography for both anions and cations (currently being installed)	Visible and ultraviolet spectrophotometers	IDEXX Colilert equipment (Quanti-Tray Sealer PLUS, UV light and UV Viewing Cabinet)	
Total organic carbon analyser	Fluoride ion-selective electrode	Incubation furnaces and wet and dry sterilising furnaces	Devices to produce ultrapure and deionised water	Oxygen meter
	Conductivity meters, turbidimeters, pH meters			Analytical balances

IMPORTANCE OF CONTROLLED PARAMETERS

JMD No. Γ1(δ)/ΓΠ οικ. 67322 (GovGaz B/3282/19-09-2017), in compliance with Directive 98/83/EC on "the quality of water intended for human consumption", as amended, defines the frequency and types of analyses depending on the daily volume of water distributed or produced.

The EYATH laboratories employ analytical methods to examine a number of parameters (organoleptic, physicochemical, metals, microbiological and organic) to identify the elements required in water samples to ensure a high degree of measurement sensitivity, accuracy and repeatability.

EYATH provides monthly updates on its own website and through the Ministry of Environment and Energy website, on the characteristics and quality of water it distributes.





Sewerage quality control – Environmental safeguards

The required special conditions for disposal of liquid waste – wastewater are set down by applicable legislative provisions that EYATH fully adopts:

- Decision No. 30/οικ. 2885 (GovGaz 1079/B/15-7-2010): Determination of the uses of surface water and of the special conditions for the disposal of wastewater and industrial waste in any body of water in Thessaloniki Prefecture.
- Decision No. 1836 (GovGaz 1793/B/21-5-2018): Approval of the Special Regulations on the Operation of the Sewerage Network of the Thessaloniki Water Supply and Sewerage Co. S.A.
- Decision No. 163295/30-7-2014: Renewal – Amendment – Restatement of the approved Environmental Requirements in the Industrial Area of Thessaloniki (Renewal – Amendment – Restatement of Joint Ministerial Decision No. 119371/21-09-2006).

The Sewerage & Environment Quality Control Laboratory (Sewerage Laboratory-S & E QCL) undertakes the following:

A.

MAINLY THE QUALITY CONTROL OF:

- treated effluent from the Company's Wastewater Treatment Plants (Thessaloniki, AENEIA)
- treated effluent from the Thessaloniki Industrial Area's Waste Treatment Plant; and
- the liquid waste and wastewater conveyed to our Company's sewerage network from any type of activity or organisation that may generate liquid waste, aside from municipal residential waste.



B.

LICENSING OF ACTIVITIES AND OPERATORS WHICH DISPOSE OF LIQUID INDUSTRIAL WASTE AND WASTEWATER IN OUR COMPANY'S SEWERAGE NETWORK.

In 2020, during the Covid-19 pandemic, the Sewerage Testing Lab undertook the following:

It carried out systematic checks on around 850 field and sample collection visits and 5,100 physicochemical analyses were performed over the course of the year at:

- production facilities located within EYATH's territorial remit (at least once a year)
- food businesses and professional facilities connected to the EYATH S.A. network or networks managed by EYATH
- Wastewater Treatment Plants (Thessaloniki Wastewater Treatment Plant and AENEIA Wastewater Treatment Plant), on the EYATH network of sewerage pipelines and at the Waste Treatment Plant at the Thessaloniki Industrial Area
- water leaks
- emergencies

It conducted systematic quality monitoring of outflows from industries based in the Thessaloniki Industrial Area, data processing and forwarding such data to the Customer Service Division every four months for determining sewerage fees for these activities and the allocation of the Waste Treatment Plant's operating expenses.

It also participated in inter-laboratory tests which checked for 22 parameters. According to the results, the participation was 90% successful.

It designed and suitably amended the Quality Management System (QMS) it has in place so that it meets the requirements of the current version of the ISO/IEC 17025:2017 standard dated 19-3-2020, including the sampling parameter. It was thus able to extend the existing official scope of accreditation for the Laboratory. Due to the extraordinary health conditions brought on by the SARS-CoV-2 pandemic, the transition from the older version of the standard to its newer version did not take place, though ESYD had formed an Evaluation Team with a final inspection date of 17-11-2020.

The existing QMS was amended once again because, as a result of the relocation of the Water Supply Laboratory to the Thessaloniki Water Treatment Plant, the QMS shared by the Water Supply-Sewerage laboratories had to be split; the new amended QMS received a new certificate no. 1139-2 from ESYD on 23-12-2020. It also filed two applications with ESYD for transfer and expansion on 15-12-2020.

It supported the work of the Oversight Committee for Study, Treatment and Disposal of Wastewater and Liquid Industrial Waste (formed by decision Nos. 10/2005 & 173/2007 and amended by 251/2007, 498/2010 & 063/2013, 22/2018, 76/2018, 458/2018, 530/2019, 399/2020 & 773/2020 of the EYATH Board of Directors) with field visits, receiving sampling facilities and analyses of samples from the Wastewater Treatment Plants, accepting and distributing supporting documents for issuing disposal permits and documents for licensing following the Committee's opinion (about 250 issues were examined in 2020).

It implemented an integrated IT system for all procedures related to testing and lab analyses (customer register, recording of tests [field visits – sampling], posting of lab test results, issuing reports).

It provided regular updates about professional activities within EYATH S.A.'s remit concerning the requirements of the Sewerage Network Special Regulation (JMD No. 1836/2018 [GovGaz 1793/B/21-5-2018]) via letter. It monitored implementation of the Special Sewerage Regulation and recommended that the EYATH Board of Directors impose sanctions in cases where its terms are not complied with.

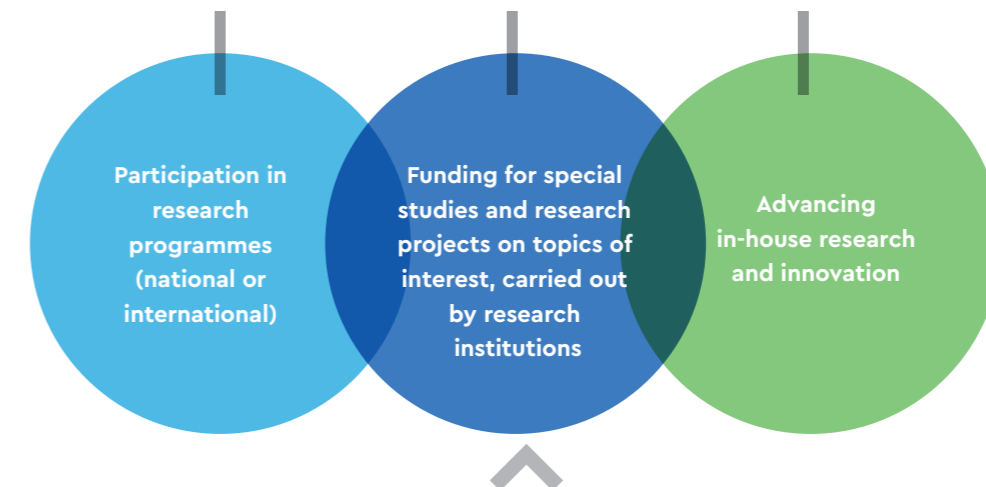




3 Research projects

GOALS AND AXES OF EYATH'S RESEARCH

The Company strives to consistently monitor scientific, research and technological developments in the general water sector and has established the following key axes for its research activities:



Of these axes, the first two are continually active and the last is a field of ongoing development.

Additionally of note:

1. Our collaboration with AUTH has been consistent and systematic for years. We work together at a business and research level and as part of corporate social responsibility. Since the start of the health crisis, and after exchanges with our European counterparts in water supply and sewerage, we saw wastewater as a great tool for detecting the course of the pandemic to benefit public health, and of course we immediately responded to AUTH's proposition. Wastewater is now a very measurable criterion, taken into account when adopting preventive measures, and serves as a true "health periscope" for Thessaloniki. The sampling and predictive model served the State as a valuable tool for monitoring the progress of the pandemic, and its use was expanded to other urban centres.
2. Granting scholarships totalling €23,500 annually for conducting research in real time in the EYATH work environment as part of a cooperation agreement signed in 2017 between AUTH and EYATH. Specifically, it provides for two scholarships annually paying €7,000 each to students at the Polytechnic and School of Physical Sciences at AUTH for a post-graduate programme related to EYATH's activities. Another scholarship is provided every four years to a doctoral candidate in AUTH's Civil Engineering Department for a total of four years for each recipient (€9,500 annually). Provision for student internships at EYATH's offices and installations is also particularly important and includes the completion of projects on topics which constitute common ground for the Company's activities and the educational objectives of AUTH's academic departments.

DISCLOSURE OF RESULTS

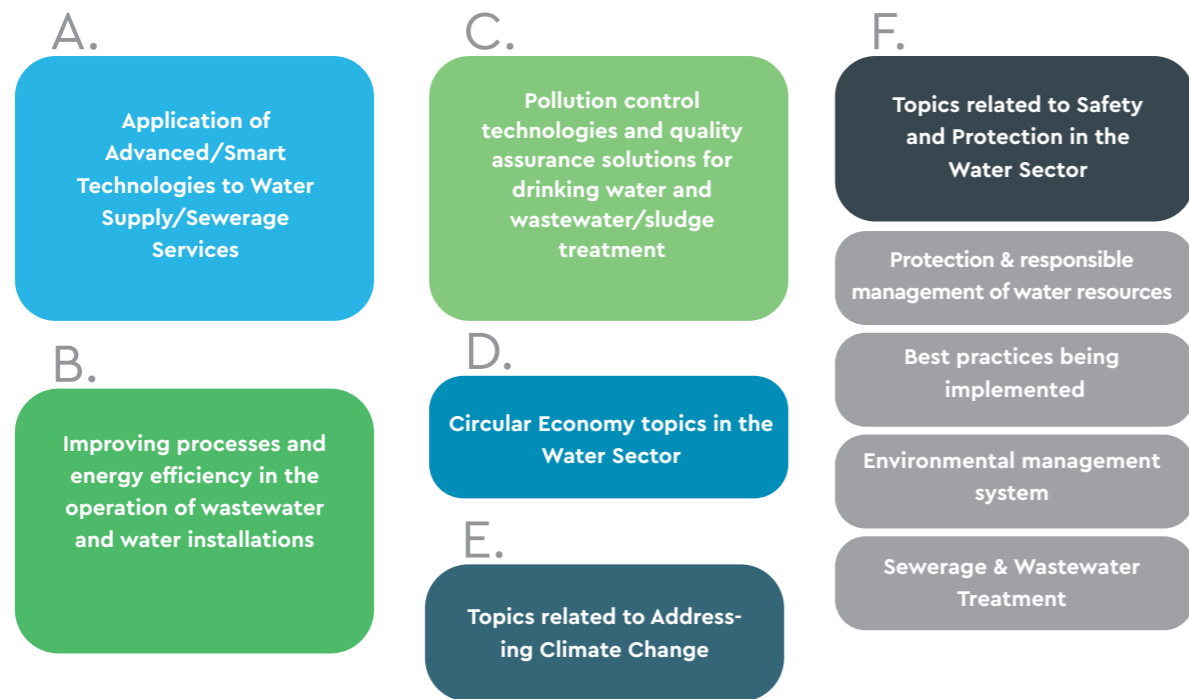
EYATH S.A. customers can request the results of liquid waste/wastewater testing by the Company by filling out and submitting an application with the applicable fee.

ACCREDITATIONS

- The EYATH S.A. Sewerage & Environment Quality Control Laboratory (Sewerage Laboratory) is accredited to ISO/IEC 17025:2005 by ESYD (Certificate No. 1139-2)
- The scope of accreditation for the Sewerage Laboratory (Annex F1/3 of ESYD Certificate No. 1139-2) includes the specification of various parameters related to monitoring the operation of the Wastewater Treatment Plants and the Waste Treatment Plant, as well as the outflows of activities generating liquid waste
- The Quality Policy of the EYATH S.A. Sewerage Laboratory requires, inter alia, that activities and tests always be carried out in a proper and scientific manner, which ensures independent judgment, impartiality, integrity and confidentiality
- Twice a year, the Sewerage Laboratory participates in programmes involving interlaboratory comparisons and proficiency testing, where it successfully meets the requirements, thus establishing the reliability of its measurements



KEY FIELDS OF INTEREST FOR EYATH'S RESEARCH ARE:



Some of the more significant research projects in progress in 2020 were:

- European Funding, Horizon 2020**
 - AQUA3S** - "Enhancing Standardisation strategies to integrate innovative technologies for Safety and Security in existing water networks" Sept. 2019-Aug. 2022
 - PathoCERT** - "Pathogen Contamination Emergency Response Technologies" Sept. 2020-Aug. 2023
- State Funding, Special Management: OP Competitiveness, Entrepreneurship and Innovation (EPAnEK) - Management and Implementation Authority for Research, Technological Development and Innovation Actions (ETAK)**
 - SmartWater**- "Smart infrastructure for remote metering of water consumption and management of water demand" Jan. 2018-Dec. 2020
 - MOREM** - Greece-China Bilateral Cooperation - "Monitoring and Methodologies for Removal of Emerging Pollutants in Liquid Waste" Nov. 2019-Sept. 2022

SERVICE AGREEMENT FOR RESEARCH SERVICES ON INITIATIVE AND FUNDING FROM EYATH

KILIDA - "Development and installation of a system for valid and timely detection and notification of the presence of hydrocarbons at Polyfytos Reservoir, using satellite surveying methods" Nov. 2020- Aug. 2021.

As regards funding research as part of its cooperation agreement with AUTH, the Company is funding the preparation of a doctoral dissertation and two post-graduate projects by students of the Polytechnic School related to the scientific areas outlined above.



Company's performance in regard to leaks

Primary data obtained from the **fault reporting database** maintained by EYATH in cooperation with an external partner indicated the following for 2019 and 2020:

2019

6,683 potential leaks/water supply problems were reported, of which:

- 5538 (82,87%) were resolved-repaired the same or the following day
- 810 (12,12%) were resolved-repaired within 7 days
- 336 (5,03%) were resolved-repaired after more than 7 days

2020

6,654 potential leaks/water supply problems were reported, of which:

- 5368 (80,67%) were resolved-repaired the same or the following day
- 847 (12,73%) were resolved-repaired within 7 days
- 439 (6,6%) were resolved-repaired after more than 7 days

An average of 13-14 faults per day are resolved, including weekends, year-round.



5.

Annual average daily water supply and assured supply indicator (%)

EYATH S.A. more than meets the daily demand for water, as the assured supply indicator was nearly 99%.



6.

As to the number of days needed to pay the provider when receiving the correct invoice, EYATH is known for its prompt payments.

It is noted that a correct invoice is settled based on established policy within 45–60 days. Payment of any invoice usually does not exceed 30–45 days.



6.

RESPECT FOR THE ENVIRONMENT



6. RESPECT FOR THE ENVIRONMENT

Respect and protection of the environment is an inviolable priority of our Company. Measuring the effects of EYATH's activities on the natural environment is the Company's key aim and also constitutes a dynamic process. Through actions and operations, we endeavour to contribute and to raise public awareness of issues related to the rational use of water resources, sustainable management of liquid waste, stabilising and reducing our environmental footprint and generally protecting the environment.

EYATH's commitment to protecting the environment is filtered through the Company's daily operation, its daily practices, its ongoing compliance with relevant laws, investments in upgrading production facilities, exploiting new technological advances and implementing best available techniques by segment of business activity.

Issues of top priority on the international agenda are to secure access for all to water supply and sanitation by 2030 and proper and sustainable management of water resources for future generations and are in fact the UN's 6th Sustainable Development Goal.

Lastly, the planning and management of EYATH's installations, buildings and activities is always undertaken with the aim of protecting the environment and conserving energy.



Key axes in EYATH's environmental policy



More specifically, EYATH aims at:

- 01. The full application European Community and national environmental legislation, seeking to minimise the impacts of its activities on the environment
- 02. Incorporating the principles of sustainable development in its decisions and procedures
- 03. Engaging in R&D, ever seeking out ways to protect and improve the environment
- 04. Investing in modernising water supply networks to reduce water loss
- 05. Investing in improving its facilities to ensure better performance and reduce energy consumption
- 06. In emergency situations, implementing a programme to reuse water treated at the Thessaloniki Wastewater Treatment Plant to irrigate areas of land in the Halastra-Kalohori plains in periods of drought
- 07. Cooperating with similar European companies and bodies as part of research activities on the impact of climate change on aquifers, helping promote solutions to stimulate sustainable development in our area and the wider SE Europe region. One such example is its active participation in EUREAU, the European Federation of National Associations of Water and Wastewater Services
- 08. Actively contributing to cleaning the surface of the sea in the Thessaloniki bay, removing floating objects, oil spills or contaminants
- 09. Removing urban and industrial wastewater from the Thessaloniki urban area with a broad-based, modern sewerage network controlled remotely for preventive maintenance and for promptly responding to faults
- 10. Ensuring environmentally and socially beneficial management of sewage sludge and strengthening the unit producing and exploiting biogas from sewage sludge already at the Sindos Biological Treatment Plant, and utilising its heat generating capacity
- 11. Systematic recycling at the workplace and using environmentally friendly materials
- 12. Rationalising business travel and applying environmental criteria to procurement
- 13. Implementing a quality management system that meets the ISO 17025 standard for its sewerage-environment and drinking water laboratories:

13. Implementing a quality management system that meets the ISO 17025 standard for its sewerage-environment and drinking water laboratories:

The Sewerage & Environment Quality Control Lab which carries out environmental testing every day at the outflows from the wastewater treatment facilities and industries (around 850 tests which result in more than 5,000 quality analyses)

The Drinking Water Testing Laboratory, which works with the Quality Control Lab at the Thessaloniki Water Treatment Plant, receives more than 3,000 water samples and conducts about 50,000 chemical and microbiological tests annually, in applying current law.

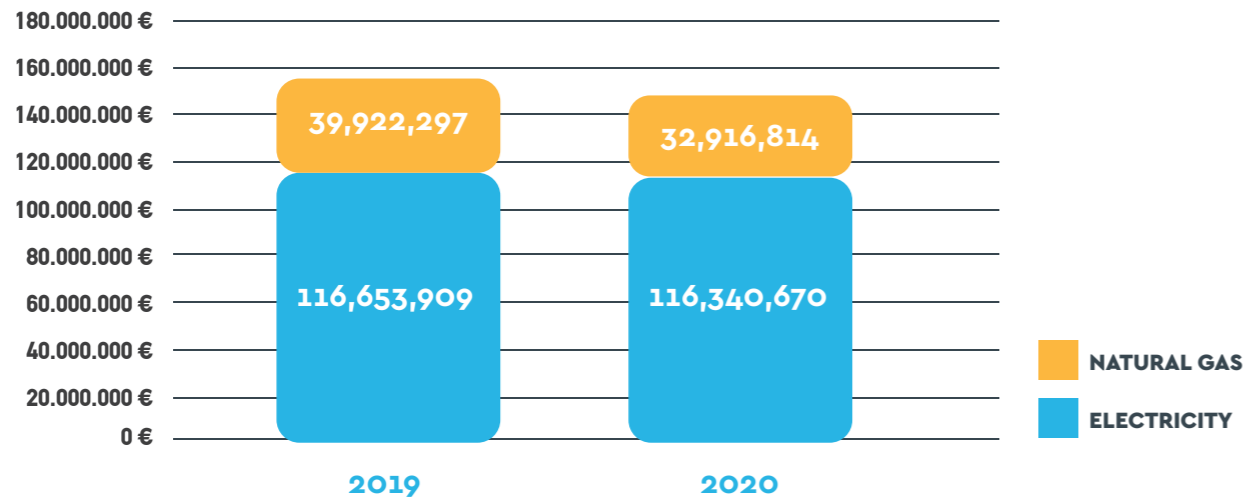
Both labs systematically participate each year in the inter-laboratory tests and now have in place an ISO 17025 quality management system.

EYATH is gradually promoting energy-saving actions. Specifically for the period 2019–2020, EYATH showed a decrease in energy consumption of 4.9%.

ENERGY CONSUMPTION	2019	2020
ELECTRICITY	116,653,909	116,340,670
NATURAL GAS	39,922,297	32,916,814
TOTAL	156,576,206.12 KWh	149,257,484.44 KWh



ENERGY CONSUMPTION (KWH)



To measure energy intensity (GRI 302-3), EYATH uses these 2 indicators

1 Indicator

Energy Intensity Indicator 1, which examines the energy consumed in relation to its turnover ⁶

⁶ ENERGY INTENSITY INDICATOR 1

Figures for 2019 :
 Energy (Electric+NG) / Turnover = 156,576,206.12 kWh/€ 72,686 million = 2,154.15 kWh/€ mill.
 Figures for 2020:
 Energy (Electric+NG) / Turnover = 149,257,484.44 kWh/€ 71,911 million = 2,075.59 kWh/€ mill.

2 Indicator

Energy Intensity Indicator 2, which examines the energy consumed in relation to water sales ⁷

⁷ ENERGY INTENSITY INDICATOR 2

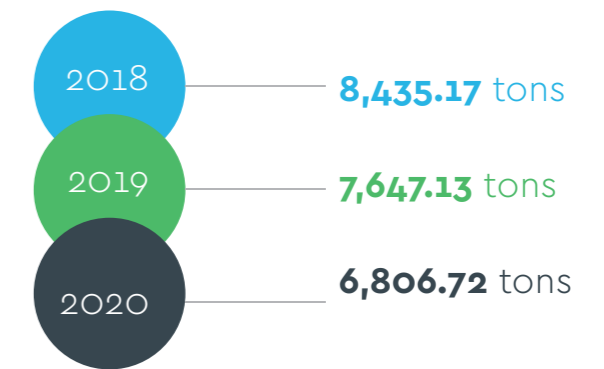
Figures for 2019 :
 Energy (Electric+NG) / Billed water = 156,576,206.12 kWh/56,648,373 m³ water = 2.76 kWh/m³ water
 Figures for 2020:
 Energy (Electric+NG) / Billed water = 149,257,484.44 kWh/56,243,116 m³ = 2.65 kWh/m³ water
⁸ GRI 306-1 Waste generation and significant waste-related impacts &
 GRI 306-2 Management of significant waste-related impacts

Note that both indicators show a decline.

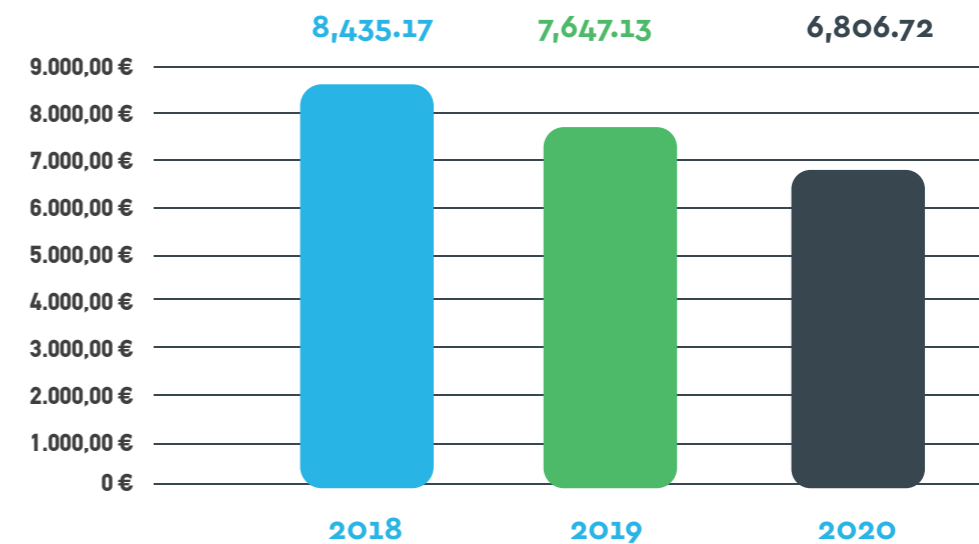
	ENERGY INTENSITY INDICATOR 1	ENERGY INTENSITY INDICATOR 2
2019	2,154.15	2.76
2020	2,075.59	2.65

By-products ⁸ (screening materials and sludge) generated by wastewater treatment at EYATH's facilities are always handled by certified bodies. Specifically, the resulting sludge is used as a soil improvement product and to recover energy and use.

The amounts of dried sludge for the last few years were:



DRIED SLUDGE OBTAINED (T/YEAR)



The measurable results help us to learn and evaluate our processes to improve our activity and services and thus to further solidify our commitment to the targets of Global Sustainable Development.



Energy Management

EYATH's energy production from RES (hydroelectric plants, biogas)

As part of the obligations contained in the current (as of December 2020) agreement with a contractor, a biogas processing unit will be procured, installed and placed into operation at the Thessaloniki Wastewater Treatment Plant with a capacity of at least $Q=844 \text{ Nm}^3/\text{h}$ with a satisfactory degree of desulphurisation to stay within the 50 ppm at exit. The aim of the biogas cleaning unit is to process the biogas generated by anaerobic digestion and render it suitable for use as a fuel in the Cogeneration Plant and at the Sludge Drying Plant, eliminating its combustion in the torch.

One of the key aims of the new agreement to operate and maintain the Thessaloniki Wastewater Treatment Plant is to optimise the facility's energy footprint and therefore to reduce operating costs. A number of new strategically important energy upgrade projects are planned for the facility and include biogas interconnection and treatment, improved sludge dewatering, operation of 3.5 MW thermal/electrical cogeneration plant to generate electricity (to be used by the medium-voltage system at the facility) and heat (to be used for heating digesters and to support the Thermal Drying Unit and increasing the volume undergoing anaerobic digestion. These efforts also include a study for procurement, installation and operation of a 1 MW photovoltaic plant for which the electricity estimated to be generated was based on the proposed design of a PV plant at the Thessaloniki Wastewater Treatment Plant.



Greenhouse gas emissions

GHG intensity – water sector $\text{kgCO}_2\text{e}/\text{ML}$ (quantity of CO_2 /quantity of water produced – wastewater sector $\text{kgCO}_2\text{e}/\text{ML}$

Table 1 presents the calculations to arrive at the indicators, taking account of:

EYATH CONSUMPTION	2019	2020
Electricity (PPC)	116,653,908.85 KWh	116,340,670.00 KWh
Natural gas	39,922,297.27 KWh	32,916,814.44 KWh

Wastewater volume in m^3	2019	2020
THESSALONIKI WASTEWATER TREATMENT PLANT	56,516,990 m^3	55,610,750 m^3
AINEIA	3,202,165 m^3	3,232,870 m^3
WASTE TREATMENT PLANT	4,543,422 m^3	4,143,286 m^3

Quantity of water in m^3	2019	2020
	56,648,373 m^3	56,243,116 m^3

	kgCO ₂ e factors		Total emissions	Corrected amount		Corrected amount for total operation
	Gas	Electricity	kg CO ₂ e	Νερού $\text{kgCO}_2\text{e} / \text{m}^3$	Λυμάτων $\text{kgCO}_2\text{e} / \text{m}^3$	$\text{kgCO}_2\text{e} / \text{m}^3$
2019	8,623,216	81,171,289	89,794,506	1,585	1,397	0,743
2020	7,110,032	80,953,328	88,063,360	1,566	1,398	0,739



A. PROTECTION & RESPONSIBLE MANAGEMENT OF WATER RESOURCES

WATER PERMITS AND APPROVED CATCHMENT BASIN MANAGEMENT PLANS.

Based on current legislative provisions, all of the water abstraction springs used by EYATH S.A. to supply water to its areas of responsibility are lawfully licensed with the Water Permit (for Aliakmon, Aravissos and the boreholes).

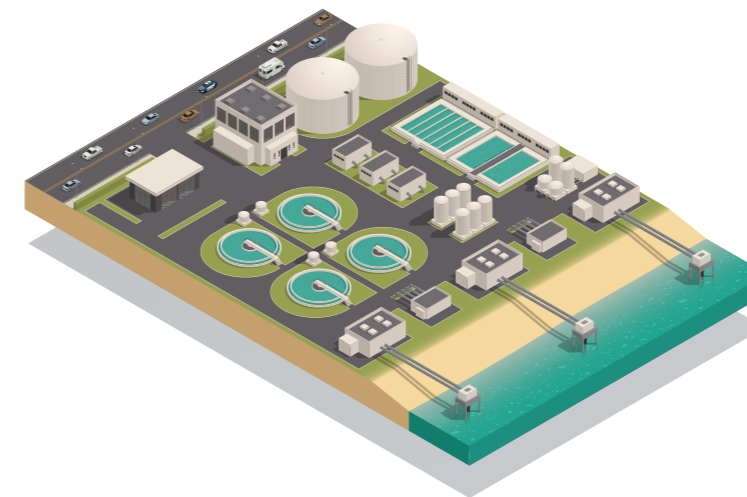
At the same time, and in accordance with the applicable European Directive, EYATH took part in the drafting and consultation of the Catchment Basin Management Plans under the aegis of the Ministry of Environment and Energy Special Secretariat for Water aimed at combining qualitative, ecological and quantitative targets to protect aquatic ecosystems and maintain the good condition of all water resources, making their integrated management on the geographic scale of River Basins a central idea.



PROTECTION ZONES

EYATH S.A. complies with the first revision of the River Basin Management Plan in relation to the Aravissos springs and boreholes and the defined provisional protection zones for abstraction sites, from underground water systems (springs, wells, boreholes) and abstraction fields from which water is pumped to produce water for human consumption in quantities of more than 10 m³ daily, on average per year, or which serve more than 50 persons.

Quantity of reused treated wastewater from desalinated water



TREATED WASTEWATER FOR REUSE

QUANTITY IN M³ AT THESSALONIKI WASTEWATER TREATMENT PLANT EFFLUENT OVERALL:

2019 > 54,197,015 m³
2020 > 53,454,600 m³

QUANTITY IN M³ OF TREATED WASTEWATER USED FOR IRRIGATION:

EYATH provides outflow water from the Thessaloniki Wastewater Treatment Plant to local farmers from April to October, which is the irrigation period. This amount in m³ comes to about 31,000,000 m³ annually. It is noted that farmers receive this water at the facility's outflow point mainly during heat-waves, when demand for water is significantly higher. Farmers mainly receive the water they need from the Aliakmon River without being charged.

QUANTITY IN M³ OF TREATED WASTEWATER USED FOR COOLING THE THERMAL DRYING PLANT:

max 140m³/h *24 *365

QUANTITY IN M³ REUSED FOR IN-HOUSE NEEDS OF THE THESSALONIKI WASTEWATER TREATMENT PLANT:

max 120m³/h *24 *365 (for the presses)
2019 > 337,500 m³
2020 > 319,740 m³

[These amounts refer to the industrial water (final effluent) used to wash presses]



Amount of water savings in the drinking water distribution system

The Water Supply SCADA will help to save water in the drinking water distribution system. In 2020, non-revenue water dropped from 32% to 28%. The goal is to reduce this amount by 1% annually until the Water Supply SCADA is fully operational in two years.

Efficiency of drinking water systems (volume of drinking water consumed/volume of drinking water produced [to document potential losses from faults/leaks])

Water losses from EYATH's network for 2019 came to about 32% and for the current period, that rate has been reduced to 28%. The drop was due to prompt response to leaks and to systematic controls of illegal water abstraction.

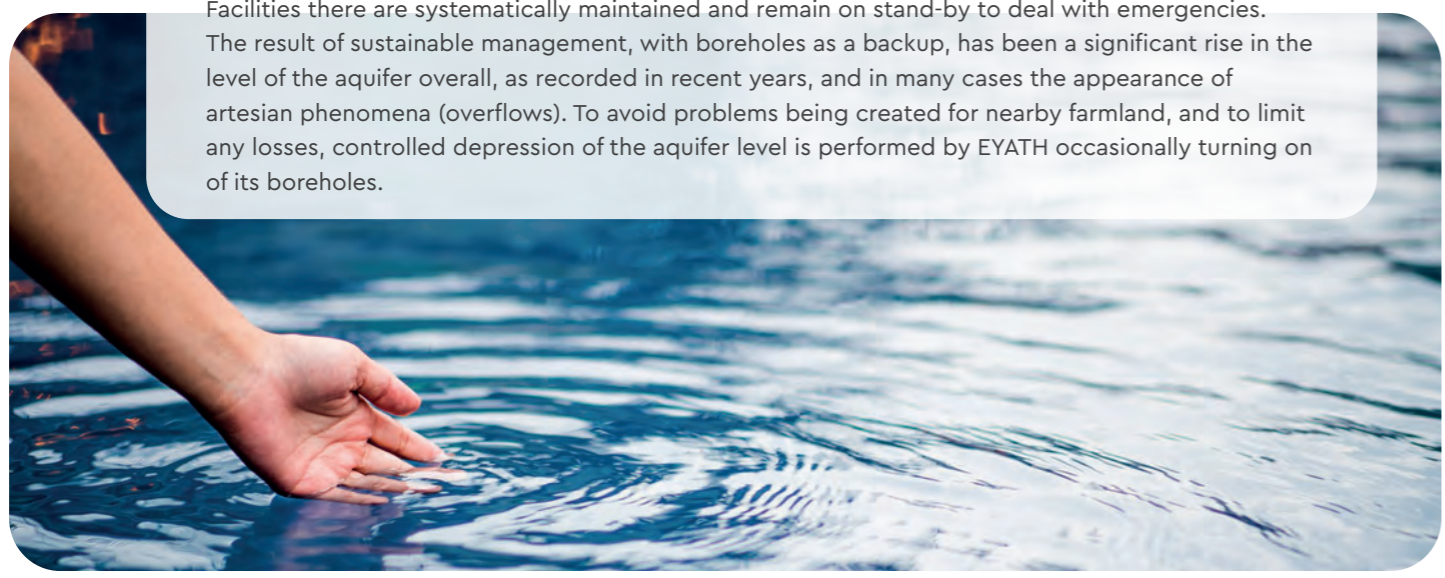
It is noted that the billed quantity of water for 2019 came to 56,243,116 m³ and for 2020, to 56,648,373 m³.

AQUIFER SUSTAINABLE MANAGEMENT PRINCIPLES

With a sense of responsibility, EYATH takes measures to protect and responsibly manage water resources.

The operation of the refinery means that use of water reserves in the Sindos-Kalohori aquifer is limited primarily to the summer (normally from June to October) and the rest of the year the aquifer is naturally topped up with rainfall.

Facilities there are systematically maintained and remain on stand-by to deal with emergencies. The result of sustainable management, with boreholes as a backup, has been a significant rise in the level of the aquifer overall, as recorded in recent years, and in many cases the appearance of artesian phenomena (overflows). To avoid problems being created for nearby farmland, and to limit any losses, controlled depression of the aquifer level is performed by EYATH occasionally turning on of its boreholes.



SUSTAINABLE MANAGEMENT OF WATER RESOURCES

Study on Aravissos springs

The study began in November 2019 and was completed in October 2020
It aims at protecting both the supply system and the broader area around the eye of the Aravissos springs by establishing protective zones.

The study focuses on drawing up protective zones for the abstraction works, i.e. defining land areas where restrictions must be imposed on the types of activities that can take place there to prevent the possibility of pollutants in hazardous concentrations from reaching the pumping areas. Therefore, the protective zones around abstraction works serve the practical purpose of describing the activities that are permitted or prohibited in order to maintain the quantitative and qualitative characteristics of the Aravissos spring water, which cover 40% of the daily needs of EYATH S.A.'s remit.

To implement the study objective, available bibliography and publications were first collected and processed. These included topographic backgrounds, orthophotomaps and aerial photographs, data from all types of existing geological, hydrogeological, seismological and geotechnical surveys and studies prepared by various private or public agencies and other scientific publications from both Greek and international bibliography which refer to the broader area under study.

THE FIELD WORK INVOLVES:

- Four time series of water level measurements, with reference and distribution into "wet and dry periods" of hydrological years. The measurements were taken with a portable electronic water level meter, in piezometers in the spring eye area and in boreholes in the general Aravissos-Plagiari area
- Record of water abstraction points (boreholes) for other uses, e.g. irrigation or industrial
- Record of sources of hazardous pollutants around the spring eye (e.g. sheep pens, quarries, disposal of inert materials, etc.).
- Critical for implementing the study was the ability to provide the contractor with large time series of data on levels and rainfall which have been kept by the Office of Water Resources for many years for the area around the springs.

The study CONCLUSIONS define the protection zones for the Aravissos springs in which immediate and long-term measures aim to provide effective protection of abstractions and the aquifer.





Legal framework

The Abstraction Works Protection Zone study and, by extension, the protection of water sources is not only mandated by national and European law, but primarily by the need for human beings and the natural environment to survive. Given that the underground water sources are the main abstraction source, the need to protect their quality is obvious.

The delineation of protection zones around the sites where water originating from underground water systems and intended for human consumption is abstracted is included, under code M10B 0401, in the key measures of decision No. οικ. 905/2017 by the National Water Committee (GovGaz B/4675) "Approval of First Revision of the River Basin Management Plan for the Central Macedonia Water District".

The key measures represent the basic requirements that must be met to achieve the Environmental Objectives under Article 4 of European Directive 2000/60/EC "establishing a framework for Community action in the field of water policy".

The Paiko Karstic Groundwater System EL1000020, which extends upstream from the abstractions at Aravissos and the Loudia Groundwater System EL1000010, the north limit of which includes Aravissos, are two of the three Groundwater Systems of the Central Macedonia Water District and are classed as "protected areas of drinking water".

MORE SPECIFICALLY:

Point (b) of the description of Measure M10B0401 notes that "the protection zones of points or fields of abstraction serving water supply networks operated by municipalities, associations of municipalities, municipal water supply and sewerage companies, inter-municipal water supply and sewerage companies and water supply companies are determined following **the preparation of special hydrogeological studies,** which shall meet the specifications already formulated and published by the Special Secretariat for Water."

Point (d) notes that the protection zones must be determined **by 2021.** The bodies implementing the measure are listed as the Decentralised Administration (via the Water Directorate) and the **Water supply providers** (municipalities, associations of municipalities, municipal water supply and sewerage companies, etc., as above).

The work to restore artificial lakes and surrounding areas at the Aravissos spring hydrological park

was undertaken as part of the project for "Maintenance of EYATH S.A. Facilities for 2018". The park grounds are a point of reference for both the Aravissos settlement and the broader area and serves as a destination for excursions and school field trips. The presence of artificial lakes adds variety to the landscape, helps to create contrasting views and enhances the aesthetic and environmental value of the area. The lakes serve as a safe habitat for endemic birds and help preserve the area's biodiversity. Nevertheless, ensuring these beneficial properties requires the corresponding aesthetic and construction quality. The first is achieved through qualitative landscaping of the peripheral shoreline of the lake and its shape, while the second by placing suitable materials, layering and securing them.



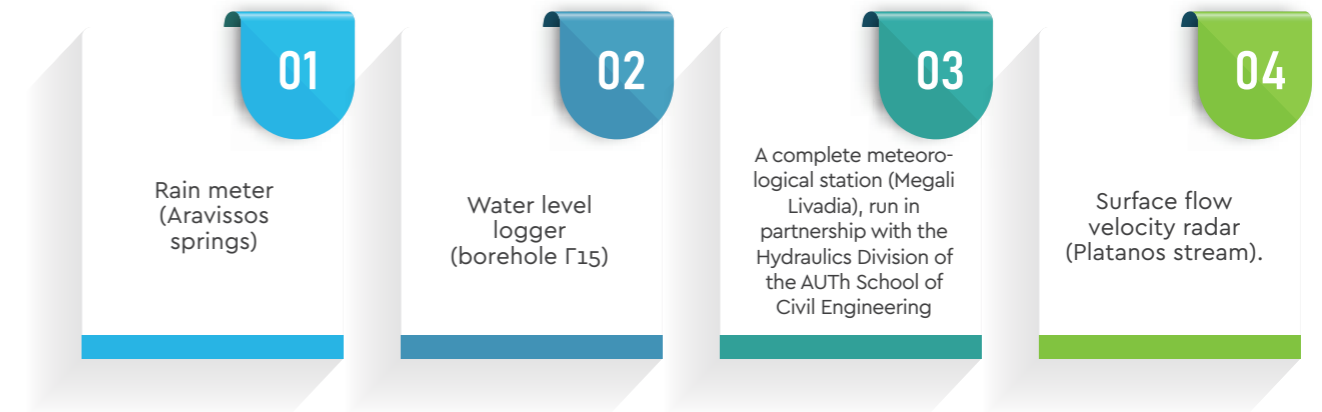
The need to restore and rebuild the artificial lakes

arose from the deterioration and wrongful placement of polyethylene sheets, mainly their anchorages, due to strong rainfall and flooding of the area as the waters from the aquifer seeped to the surface. The purpose of the study was to rebuild the artificial lakes and surrounding area to ensure the qualitative and environmental upgrade of the landscape as part of the Company's corporate social responsibility. The work was completed in May 2021. Due to the unique conditions created by the pandemic, mainly earthworks were completed in 2020.

BEST PRACTICES BEING IMPLEMENTED

1. Hydrological quantitative data collection network.

To support the sustainable management of water resources, EYATH S.A. has implemented a hydrological data collection network in the Aravissos springs area. Monitoring hydrological parameters using instrumentation (rainfall, temperature, flow rates, groundwater levels), at the Aravissos springs began in earnest in December 2007 and includes:



2. Smart Water: Smart infrastructure for remote metering of water consumption and management of water demand.

The "Smart Water – Smart infrastructure for remote metering of water consumption and management of water demand" is a research partnership between EYATH, the telecom company Apifon, the Information Technologies Institute (ITI) and the Centre for Research and Technology Hellas (CERTH), and focuses on the following objectives:

- 01.** Designing model integrated infrastructure to smartly manage the water supply network which will utilise remote measuring and remote control technologies to offer innovative services to the water supply company and end consumer.
- 02.** R&D on alternative technologies to implement the remote metering and remote control network, via pilot testing under real conditions in Thessaloniki's urban environment, to test and evaluate their reliability and efficiency.
- 03.** R&D and pilot testing of the water consumption data management, imaging and analysis system to support decision-making, automatically identify incidents thanks to alerts, provide personalised information to consumers and provide the water supply company with automated procedures.
- 04.** Evaluation of the infrastructure overall, based on criteria such as business performance, ease-of-use and reliability, cost-benefit for the water supply company, user/consumer satisfaction and financial return on the investment.

Start: 2018
 Co-financing: as part of the State Aid Action for Research Projects "Research – Create – Innovate", from the EU (European Regional Development Fund) and national resources, as part of EPAnEK (NSRF 2014-2020)



3.

Degradation of micropollutants in wastewater by catalytic ozonation

The object of the project **"Degradation of micropollutants in wastewater by catalytic ozonation"** is to explore the development and trial application of an effective and economically efficient method of removing micropollutants and soluble non-biodegradable residual organic load (DOC) in real-life conditions in the outflow of a wastewater treatment plant.

Funding framework:
RESEARCH – CREATE – INNOVATE
 The main partners in the project are AKTOR S.A. and AUTH. EYATH S.A. is supporting the project by offering its Aeneia Wastewater Treatment Plant, where the pilot application will take place.

Start: Spring 2018

Co-financing: as part of the State Aid Action for Research Projects "Research - Create - Innovate", from the EU (European Regional Development Fund) and national resources, as part of EPAnEK (NSRF 2014-2020)



4.

"Enhancing Standardisation strategies to integrate innovative technologies for Safety and Security in existing water networks, aqua 3S" (start: 09/2019 – duration: 3 years)

The aqua3S project is expected to impact the safety and protection of the water supply system in the greater metropolitan area of Thessaloniki. Its objective is to highlight the best combination of modern, online instrumentation and optimal water supply network topography to identify a range of pollutants and to prevent accidental and/or deliberate pollution of drinking water. Additionally, the project results will determine the appropriate mitigation measures and actions regarding the methods for water resource monitoring, procedures for communication between the competent "emergency intervention" supervisory bodies, methods for collecting data to exploit social networking media, etc. In this way, it will highlight the general rules and procedures for incorporating them in a framework of a fixed standardised methodology for responding to emergencies to safeguard the quality of the final product.

Start: SEPTEMBER 2019

Duration: 3 years

Co-financing: as part of the European Programme H2020



THERMAIKOS BAY WATER QUALITY MONITORING PROGRAMME

To study the marine environment close to the two submerged waste disposal pipes from the two wastewater treatment plants, and along the coastline near the White Tower, the Company entered into a self-financed agreement with AUTH's Special Account for Research Grants and the School of Civil Engineering to implement the "Thermaikos Bay Quality Monitoring Programme". Three seasonal voyages were made (spring, summer and autumn) in 2018 to collect samples.

STUDY TO IDENTIFY PHARMACEUTICALS AND PERSONAL CARE PRODUCTS (PPCPs)

The agreement to "Identify Pharmaceuticals and Personal Care Products (PPCPs) at EYATH's two Wastewater Treatment Plants (Thessaloniki and Aeneia)" with the Environmental Pollution Laboratory of the AUTH Chemistry Department, from May 2018 to May 2019, is part of the field of protecting the marine environment. The specific research programme involves the systematic testing for residues of pharmaceuticals and personal care products at the wastewater treatments plants at AENEIA & SINDOS. Regular testing includes collecting samples from the entrance and exit of the treatment plants to assess the concentrations of these substances in wastewater, and the degree of their removal. The project primarily aims to combine and apply chemical techniques to assess the presence, fate and impacts of pharmaceutical compounds on the environment.

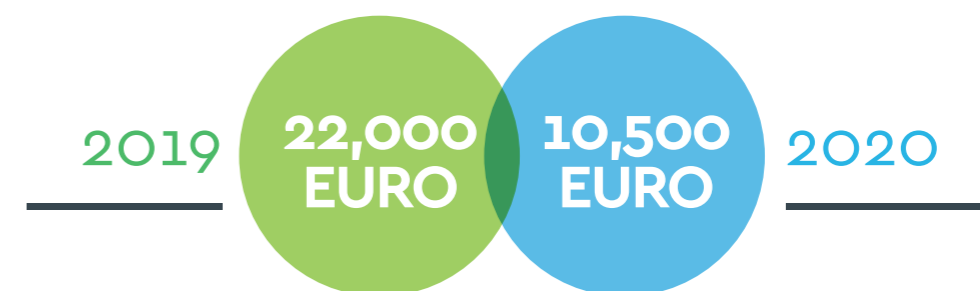
B. OTHER ENVIRONMENTAL ACTIONS

EYATH collaborates with official agencies (municipalities, universities, associations, clubs) in matters of environmental protection and sustainability. The company is gradually opening up discussions with grassroots movements on the transformation and protection of public space and the urban environment. Furthermore, it supports or undertakes environmental volunteering actions in order to strengthen the local community's ecological awareness. After all, sustainable development constitutes a dynamic path towards adjustment in order to satisfy the needs of the present generation, and to ensure the needs of future generations. Having started an honest and well-supported dialogue amongst interested parties, EYATH responds to every collective or individual invitation to create the framework and policies for sustainability and growth in collaboration with the State, businesses, NGOs and agencies broadly representing civil society.

The Company also has a strong presence in matters pertaining to the **resilience of cities**, the ultimate goal being, once again, to secure the future of our city and its built environment in the face of the "pressures" exerted by climate change. The support of environmental infrastructure in the urban fabric, the effective utilisation of waste, sustainable and fair energy policies, as well as the resilience of urban water bodies are basic parameters for the resilience of a city. Water bodies, especially, constitute the driving force that gives life to cities, creates an intricate web of interrelated (natural, environmental, cultural and socio-economic) mechanisms and eventually causes the interaction of a diverse group of institutions, agencies and social partners.

At the same time, through the educational programmes of the Water Supply Museum, which includes guidelines for conserving water, we are essentially preparing tomorrow's environmentally aware citizens. With a sense of responsibility towards society as a whole, EYATH invests in the Water Supply Museum and its actions. Funding of the museum and its programmes came to €43,352 in 2019 and €50,350 in 2020, with the increase in funding for 2020 going to produce a video and create digital material to better respond to the extraordinary health conditions caused by the Covid-19 pandemic.

Our Company invested the sums below in environmental topics and citizen information, particularly World Water Day and World Environment Day:



THE TEACHINGS OF NATURE






Following on from tree planting and creating a vegetable garden in 2019, EYATH responded to a request from "Faros tou Cosmou" ("Lighthouse of the World") to create an experiential garden at the youth centre in Dendropotamos.

BRING US YOUR FRYER OIL FOR RECYCLING

In cooperation with Revive, EYATH collects used cooking oil and sends it on for recycling and the production of biodiesel. Biodiesel is an alternative fuel that is biodegradable, environmentally friendly and emits lower levels of soot and carbon dioxide. Its use helps to reduce the greenhouse effect.

EYATH's goal is to significantly reduce the disposal of edible fats and oils in sinks and toilets, as they cause blockages in the sewerage system pipelines and pumping stations and require additional treatment at EYATH's biological treatment facilities.

EYATH employees and our consumers dispose of oils in special bins at Company facilities in a convenient container. The bins have been placed at the following locations:

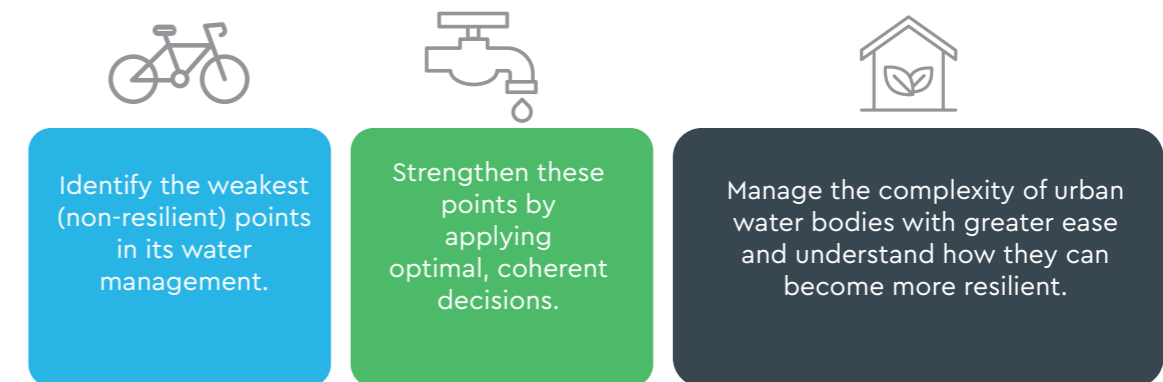
-  OUR MAIN OFFICES AT 91 TSIMISKI STR.
-  OUR OFFICES AT 98 TSIMISKI STR. (DIAGONIOS)
-  OUR BRANCH IN VARDARIS, AT 26, 26TH OCTOBER STR., OPPOSITE THE COURTHOUSE
-  THE WATER SUPPLY MUSEUM, 17, 26TH OCTOBER STR., NEXT TO FIX
-  AT OUR FACILITIES IN NEA PARALIA, NEXT TO THE FORMER INTERNI-MAISON, 6, M. ALEXANDROU AVE.

LASTLY, THE COMPANY RECYCLES PAPERS AND OTHER CONSUMABLES (E.G. PRINTER INKS, TONER) AND BATTERIES.

RESILIENCE AND WATER

At the local level and in response to the invitation extended by the Municipality of Thessaloniki, EYATH has been participating since the summer of 2018 in the "City Water Resilience Framework (CWRP)" programme managed by ARUP and 100 Resilient Cities. The aim of the programme is to develop an international model framework for the assessment of resilience in the field of water, which each city will be able to apply to its water district (City Water Basin), drawing specific information on a Resilient City Water Management System. This approach aims to attach added influence to cities, as a cohesive force among partners from across the entire drainage basin, for the purpose of jointly making decisions, always in the direction of resilience.

IN THE FUTURE, ALL CITIES WILL BE ABLE TO USE THIS FRAMEWORK (CWRP) IN ORDER TO:



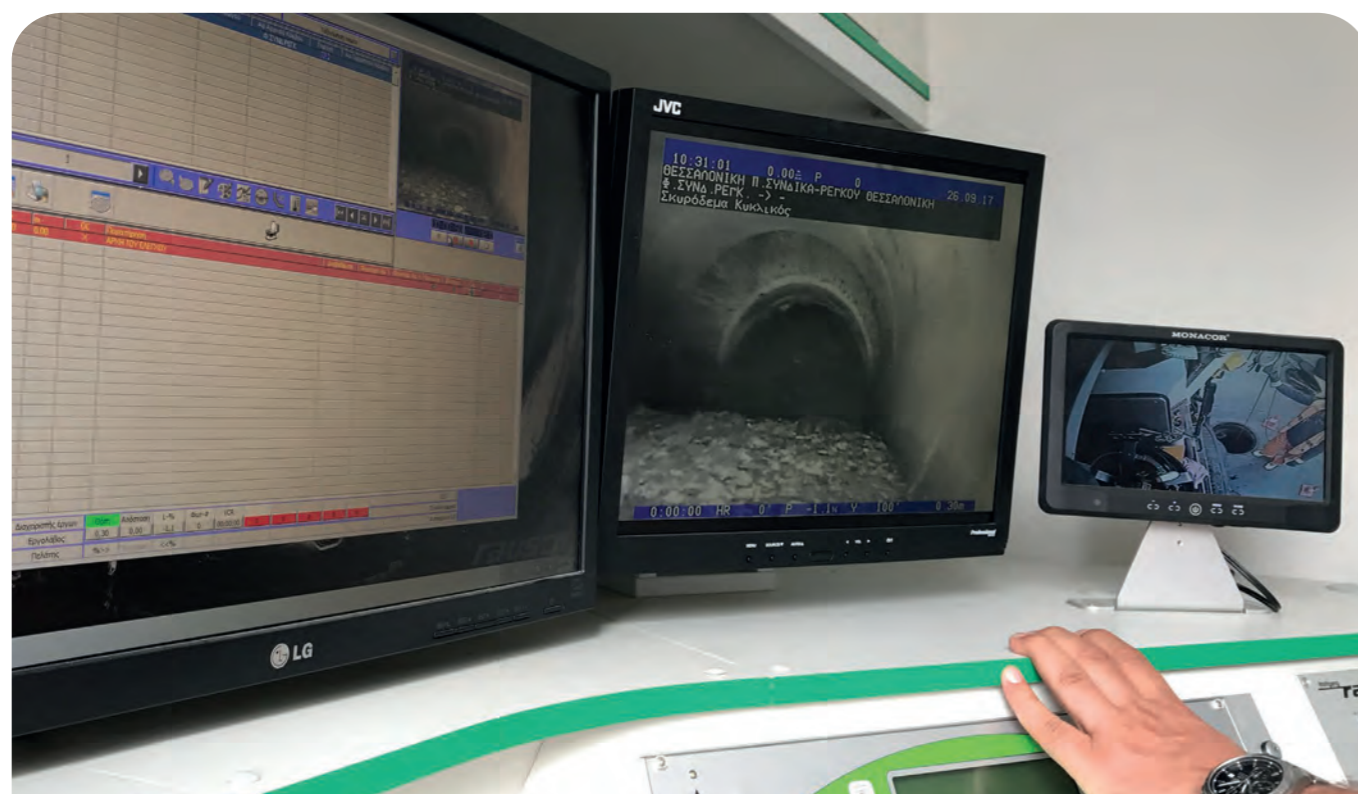
C. LICENSING OF ACTIVITIES AND OPERATORS WHICH DISPOSE OF LIQUID INDUSTRIAL WASTE AND WASTEWATER IN THE EYATH S.A. SEWERAGE NETWORK

Special Regulation on the Operation of the Sewerage Network

With the aim of protecting and ensuring the smooth operation of EYATH S.A.'s sewerage network and wastewater treatment facilities and guided by the main principle of protecting human health and the environment, **EYATH S.A. has drawn up a Special Regulation on the Operation of the Sewerage Network.**

The Regulation sets out the terms and conditions imposed on professional and industrial activities (small-scale and large-scale), educational institutions (legal entities governed by public law), laboratories, etc., and any kind of activity or operator which may produce liquid waste, other than residential homes, with regard to the disposal of liquid waste in the EYATH S.A. sewerage network.

The Regulation was approved by decision No. 1836/2018 (GovGaz 1793 B/21-5-2018)



WHO THEY APPLY TO:

The procedure for Disposal Plan Inspection and Licensing for the Disposal of Liquid Waste applies to **professional and industrial activities (small-scale and large-scale), educational institutions (legal entities governed by public law), laboratories, etc., and any kind of activity or operator which may produce liquid waste**, other than residential homes, with regard to the disposal the EYATH S.A. sewerage network. The Regulation covers EYATH S.A.'s entire remit, as defined in Article 26 of Law 2937/2001 (GovGaz 169/A/26-7-2001) and any amendments thereto.

Professional activities which do not generate liquid industrial waste during the production process, but only residential wastewater, are granted a licence to directly dispose of such waste in the sewerage network.

Businesses are divided into the following **4 categories:**

A

Professional activities that do not generate liquid industrial waste during the production process, but only residential wastewater.

B

Professional activities with a liquid industrial waste volume of $V < 2 \text{ m}^3/\text{day}$. The following are excluded: a) car washes, laundry and carpet cleaners coming under category D, and b) professional activities involving production processes such as metal plating works, tanneries, chemical industries and pharmaceutical industries coming under category C, regardless of waste volume.

C

Professional activities with a liquid industrial waste volume of $V > 2 \text{ m}^3/\text{day}$. Category C also includes - irrespective of supply - gold and silversmiths, laboratories processing metals and precious stones, as well as dental laboratories.

D

Special activities with moderate pollution owed mainly to the use of detergents (car washes, laundry and carpet cleaners), regardless of the V value (volume) of liquid waste.

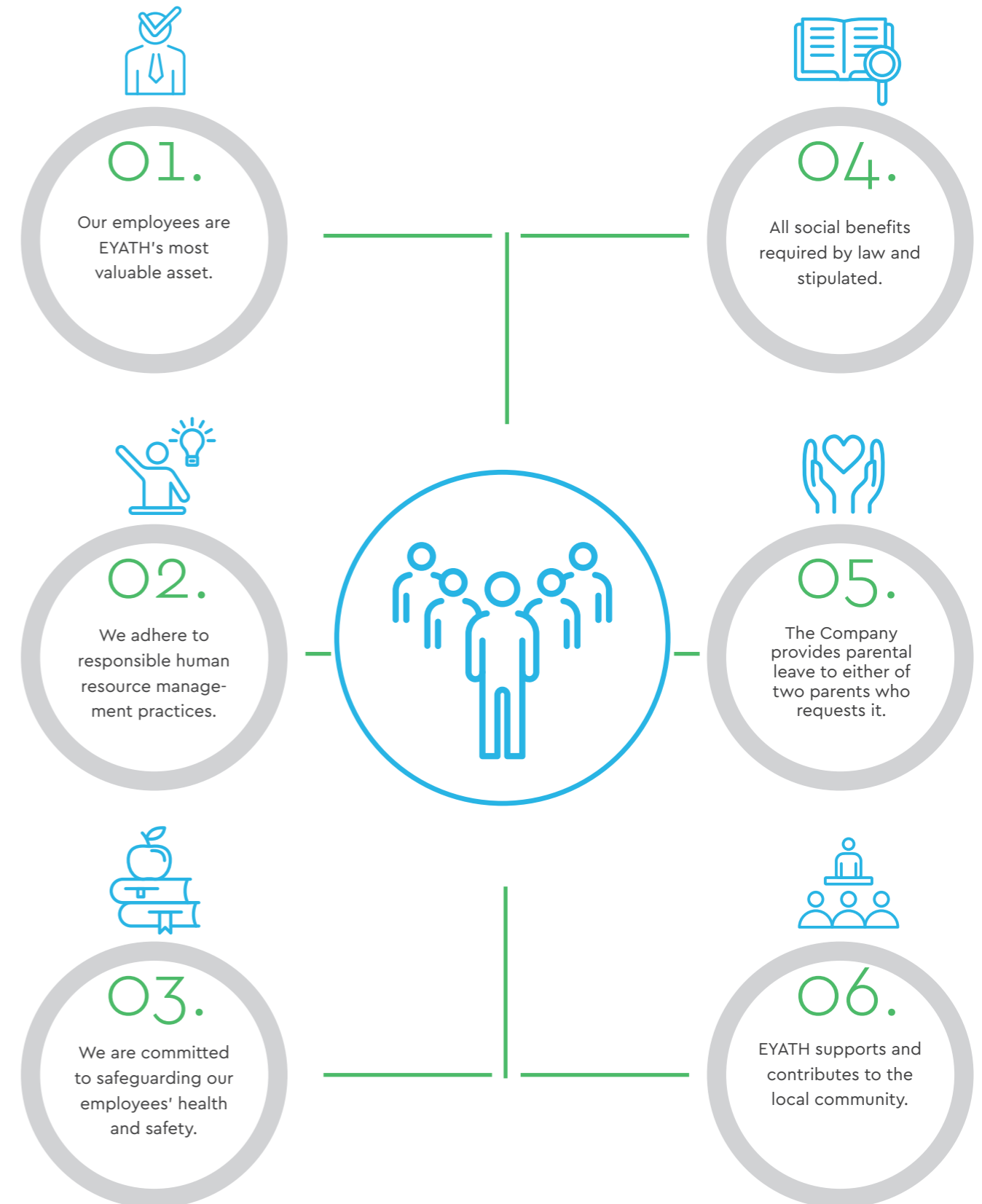
7.

OUR PEOPLE



7. OUR PEOPLE

- 01. Our employees are EYATH's most valuable asset and the cornerstone of its success. All Company employees work on a full-time basis with open-ended work contracts. There are also a few employees with fixed-term (eight-month) contracts. The Company and the EYATH Labour Union signed a three-year collective bargaining agreement to go into effect 1 September 2019 which applies to all employees.
- 02. We adhere to responsible human resource management practices and endeavour to create a modern work environment. We respect, protect and promote internationally recognised human rights through the policies we adopt and initiatives we undertake. We provide a work environment based on meritocracy and equal opportunities, with policies for fair hiring, remuneration and professional development, for all of our human resources, without any discrimination. We invest in continuing education and staff development, along with systematic and merit-based performance evaluations.
- 03. We are committed to safeguarding our employees' health and safety by applying Occupational Health and Safety Management Systems and by conducting training programmes on a wide range of topics. Our Company provides full medical coverage for all employees and their family members.
- 04. All social benefits required by law and stipulated by the collective bargaining agreement are provided. Aiming to achieve balance between family and professional life, EYATH supports the families of its personnel by covering the cost of daycare and summer camps for the children of its employees. These benefits apply to all working parents. The latter make up about 53% of the Company's workforce.
- 05. Also in accordance with the law, the Company provides parental leave to either of two parents who requests it. In addition, EYATH stages celebratory events for its employees' children and presents awards to those who succeed in being admitted to higher education institutions.
- 06. EYATH supports and contributes to the local community by selecting almost all of its managers and particularly the Company's senior executives from the area. We provide healthcare benefits to our employees and individualised support in cases of serious health issues or to employees affected by natural disasters. We encourage and promote volunteerism amongst our employees. EYATH encourages staff to get involved in volunteering (by collecting food or other items for the poor, collecting cooking oil for recycling, participating in running events for a social cause, etc.).



A. OCCUPATIONAL HEALTH & SAFETY

EYATH unwaveringly complies with current national and European law and the regulatory provisions related to Occupational Health & Safety.

Occupational Health & Safety is a major concern for EYATH S.A. and is reflected in the documentation, inclusion and streamlining of relevant control procedures. The Company has an occupational doctor and safety technician on staff whose function is part of EYATH's business plan.

When commencing to provide services, the Safety Technician follows a specific rota of visits to the Company's facilities staffed by its personnel. Additionally, as part of its activities, the Internal Audit Unit identifies hazards, and investigates the inherent risk and potential incidents.

The Company's occupational doctor provides medical services to all Company employees, while the Company also provides an additional medical and health insurance policy with a significant range of benefits.

The systematic and ongoing endeavour to promote and shape a corporate culture of health and safety that encourages all employees to behave responsibly for their own personal health and that of their co-workers is a fixed commitment on EYATH's part.

Drawing up and implementing procedures and actions that help further improve Health & Safety levels relies on the findings of scheduled and ad hoc safety inspections implemented by the Company's designated personnel.

During 2020, further steps were taken to organise the Company on health and safety issues and improve the situation. The Safety Technician's Office ongoing cooperation with Company divisions aims at ensuring the implementation of sound practices to protect both Company employees and its facilities. Particular attention is paid to disseminating knowledge via discussions with and briefings of competent officers about the facilities within their remit.



The Company also continues to identify and assess business risks and takes measures to control and contain them while developing preventive action plans to improve working conditions while minimising or eliminating hazards.

With the initial breakout of the pandemic, EYATH took measures to focus on its employees so that staff were safe and active in a crisis situation.

It prepared a business plan for the employment of staff which involved a skeleton staff, tele-working and rotating work depending on staff duties, and closed offices providing services to the public in the spring, only allowing people in by appointment. Immediate implementation of all ministry circulars to safeguard personal health and hygiene allowed services to be provided as normal to consumers in Thessaloniki throughout the entire pandemic period.

EYATH looks after its employees' health and safety, providing a safe and dignified working environment shaped by the unique features of each business unit.

In its endeavour to minimise the likelihood of accidents at work, EYATH S.A. constantly strives to modernise its control systems and has set training, information and supply targets for suitable personal protection equipment for its employees.

Also, in accordance with the obligations resulting from collective bargaining agreements, EYATH provides employees who work in unhealthy or hazardous areas with work uniforms, footwear and personal protection equipment, as well as personal hygiene products.

In both 2019 and 2020, the Company did not record any work accidents.

Lastly, EYATH provides group life and health insurance for employees.



As regards plans and protocols for responding to emergencies, the following are in place:

A.

The current Water Division's crisis response plan in the event of a shortage of necessary quantities of drinking water is being updated as part of the risk management study being conducted at this time at EYATH. Additionally, in early 2020 and before we embarked in June 2020 on repairs of the Aravissos aqueduct, we connected the Aravissos-Aliakmon pumping stations to provide alternative ways of supplying water to the Thessaloniki urban area.

B.

The current crisis response plan at the Thessaloniki Water Treatment Plant, which is being drafted at this time as part of the risk management study, is being updated in light of its expansion (Phase A2).

C.

Managing emergency power cuts at water supply facilities.

As regards the actions the Company undertook to train its employees on Health and Safety issues, the results for the years 2019–2020 are presented in the table below:

2019–2020	TRAINING IN FIRE SAFETY				HEALTH & SAFETY WORKSHOP						
	INDUCTION TRAINING	FIRST AID TRAINING	22_4_2019 EGNATIA	07_02_2020 SFAGEIA	TRAFFIC ACCIDENT RESPONSE	OFFICE WORK MUSCULOSKELETAL CONDITIONS	OCCUPATIONAL HEALTH & SAFETY	WAREHOUSE HEALTH & SAFETY	FIRE PROTECTION AT BIOGAS UNITS	USE OF CHLORINE GAS	JOB-RELATED STRESS
TRAINEE EMPLOYEES	116	98	29	33	38	53	33	10	21	22	60
TOTAL HOURS	232	588	958	66	76	106	66	20	42	44	120
LENGTH OF SEMINAR	2 hour	6 hour	2 hour	2 hour	2 hour	2 hour	2 hour	2 hour	2 hour	2 hour	2 hour



In addition, there are also Emergency Response Plans prepared by contractors working at the wastewater treatment plants and the Thermal Drying Unit. Additionally, it is noted that the Company's risk management project, which began in 2020, is being implemented and is expected to be completed in 2021. It will identify, register and assess the Company's operational risks. The Company also has a written study on operational risk assessment, to which guidelines for safe work due to the Covid-19 pandemic have been added.



B. POLICIES – EQUAL OPPORTUNITIES FOR ALL

EYATH endeavours to apply an equal opportunity and diversity policy (GRI 404).

It is committed to providing equal opportunities for all employees and job candidates, at all levels of Company hierarchy, regardless of race, colour, religion, origin, gender, sexual orientation, age, physical disability, family status or any other characteristic that is protected by law. The Company explicitly prohibits any discrimination or harassment based on any of these factors.

It is assured that all decisions on employment that include but are not limited to those related to hiring, promotion, training, pay and benefits, travel or misconduct are free of any illegal discrimination. The Company cultivates a safe and healthy work environment, without discrimination, harassment or retribution. As such, all employment-related decisions are based on individual qualifications, performance and conduct.

The Company's Internal Regulation contains a separate article which specifies the manner in which cases of unethical conduct and harassment at work are to be handled. **No such incident was reported in 2020.**

As regards Management-Personnel relations, there are set minimum notice periods for changes in position or duties that follow the procedure of department councils with the participation of employee representatives.

We note that employees are represented by their officially recognised union and also have a voice on the Company's Board of Directors with two members elected by employees themselves. The collective bargaining agreement is the product of free negotiations between Management and the employees' union, within the framework of current law.

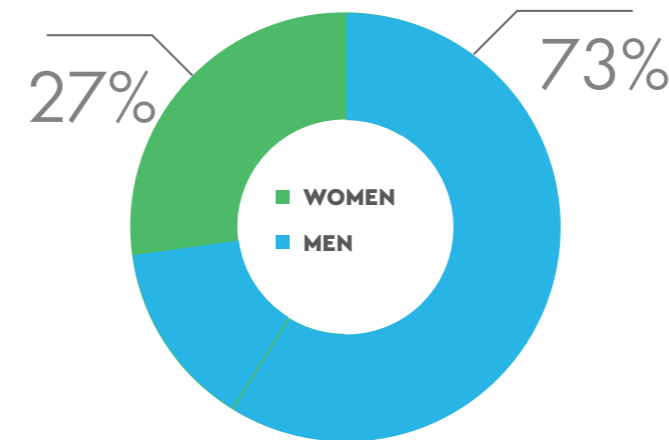
Lastly, EYATH strives to provide an equal opportunity environment where every employee enjoys the very same rights and is treated fairly and in accordance with the skills they possess to respond to their role, ensuring equal opportunities and advancement through the hierarchy.

The rate of women represented on the Board of Directors and in senior executive positions is **27%** and **25%** respectively.

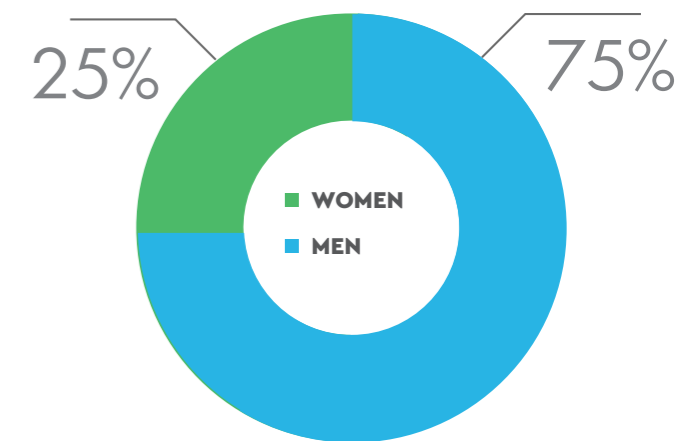
The Company's General Manager is a woman. The individual breakdown for men and women at the Company is: **217 men** (66%) and **112 women** (34%).

The age of members of the Board of Directors ranged between **40 and 59**, while the corresponding range for senior executives is between **46 and 67**.

REPRESENTATION OF MEN AND WOMEN ON THE BOARD OF DIRECTORS.



REPRESENTATION OF MEN AND WOMEN IN A MANAGERIAL POSITION



EYATH fully complies with current law prohibiting child labour and forced or compulsory labour. As regards contracting suppliers and service providers, the Company expressly asks them to submit all related substantiating information for their personnel.

Additionally, EYATH makes sure that security service providers meet all legal requirements in training their personnel.



C. TRAINING & PROFESSIONAL DEVELOPMENT

EYATH aims to make the most effective use of its human resources to help employees achieve their goals. To that end:

A.

It encourages and financially supports employees taking part in educational programmes (seminars, conferences, workshops, postgraduate study programmes) to enhance their skills, personal development and job satisfaction, and to improve their day-to-day dealings with consumers.

B.

It supports the technical and general training of employees by holding seminars, conferences and workshops on topics related to their area of expertise and the unit in which they work.

C.

Such programmes are offered both in-house and in cooperation with external bodies and, where necessary, at their premises.



In 2019, 439 employees took part in about 80 seminars, conferences and special-topic meetings, which represents a 25% increase in the number of seminars, conferences and meetings and 41% more participants, compared to the previous year.

For 2020, the number of such seminars was drastically reduced, as expected, due to the Covid-19 pandemic, while many were replaced by hybrid virtual conferences. A corresponding decrease was noted in the number of participants.

Training Seminars

YEARS	Number of Seminars, Conferences, Special Meetings	Participations
2018	64	312
2019	80	439
2020	29	107
2018-2019	25%	41%



The funds invested in employee training/education are as follows:



2019
72,591.88 €



2020
12,107.98 €

A significant reduction in these expenditures is noted because of the unique situation that resulted from the Covid-19 pandemic.



8.

SOCIETY



8. SOCIETY

EYATH gives value back to consumers and the local communities in which it operates. We systematically support local agencies and organisations who are involved in public benefit work and we undertake actions with a high social impact that will improve the lives of citizens and which promote the values of solidarity and giving.

Actions the Company has taken are aimed at helping vulnerable groups who have been affected by the socio-economic crisis (social water supply tariff, payments by instalment, sponsorships, support for the unemployed, etc.) while others include informational and public awareness campaigns to promote the protection of the environment and natural resources, and support for athletic and cultural activities. The Company also develops partnerships and synergies with local government and the academic community to benefit local communities.

For us, contributing to local communities is integrally connected to our business activity. We strive to keep up with the needs of citizens and communities in which we operate.

We evaluate and prioritise those needs and then plan and implement programmes and actions based on whether they meet real and important needs, on the number of people who will benefit and the nature of our activities.

We respond to emergencies (e.g. the pandemic, natural disasters), going beyond the established social responsibility plan of action.

A. SOCIAL CONTRIBUTION ACTIONS IN THE LOCAL COMMUNITY

EYATH operates new, modern customer service branches in central locations in the city, while also exploring innovative procedures and automations to optimise the daily operation of its facilities and better serve consumers. These include electronic transactions, web banking, payments through a wide network of partners and cooperating businesses (150 stores of a supermarket chain in Thessaloniki Prefecture and the neighbouring prefectures of Halkidiki, Pieria, Imathia, Pella and Kilkis at no additional charge, contracting OPAP betting shops and the Hellenic Post Office).

EYATH makes donations as needed to areas where a state of emergency has been declared. It donated €150,000 in August 2018 to fund any kind of action that would provide support for those impacted by the fatal fire at Mati, Attica, and specifically to rebuilding or compensating residents whose homes were destroyed and/or to restore the affected area and its infrastructure.

EYATH provides employment and professional experience to students and pupils of technical schools as part of an internship programme it has operated since 1999. As part of this programme, 80 students from Technological Educational Institutes have completed 6-month internships and 5 university students completed a 2-month internship; meanwhile, about 20 students from the Manpower Employment Organisation take part annually.

EYATH helps improve the life of refugees in refugee camps in the greater Thessaloniki area, providing material aid (space heaters) and carrying out infrastructure works (water supply and sewerage facilities at the camps, and repairs to damaged facilities). In particular, it provided support for the camp at Diavata by purchasing equipment and undertaking water supply-sewerage projects around the facility. It also sent clothing (5,000 raincoats) to the Lesvos camp (Kara Tepe).

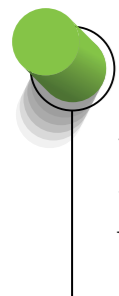


EYATH maintains a constant relationship with Shedia street magazine, purchasing ads, buying corporate gifts from "Shediart" made by unemployed individuals, and promoting their work at the Thessaloniki International Trade Fair (shared booth with EYATH). At the same time, the Company's customer service offices serve as a "safe place" for those selling the Shedia magazine.

EYATH supports the unemployed of Thessaloniki through the Workers and Employees Centre, each year distributing gift certificates at Christmas to the unemployed and providing seasonal support by buying essential items for the unemployed and homeless (e.g. to the "KALATHAKI" Solidarity Union 2018).

EYATH encourages its employees to participate in volunteer actions such as collecting foodstuffs or clothing for the poor, taking part in footraces for charitable causes, etc.

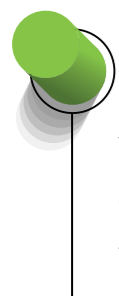
EYATH urges its personnel to take part in volunteer actions such as:



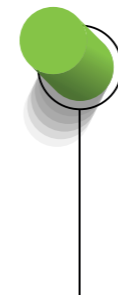
the Thessaloniki Marathon Race wearing EYATH jerseys.



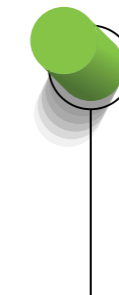
Employee environmental actions to clean beaches (World Environment Day 2018 / underwater action at the Aretsou harbour in Kalamaria to pull up, collect and sort marine waste as well as to clean the beach. More than 500 kg of rubbish (fishing nets, plastic and glass bottles, boat batteries, plastic furniture, etc.) were collected, while another coastal cleaning activity collected 47 bags of mainly plastic packaging in just a few hours.



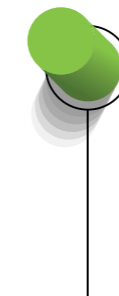
Tree planting for World Environment Day 2019: In 2019, volunteers planted trees around the perimeter of the new "Faros tou Cosmou" youth centre, as well as shrubs in the parking divider, and made a vegetable garden with seasonal plants.



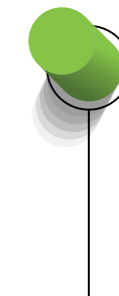
Created a vegetable garden and planted trees at the new Faros youth centre



Recycling programme for cooking oil since 2019 at various points at our facilities, programme to recycle batteries with AFIS



Recycling programme for IT consumables (toner, ink cartridges, etc.);



Recycling paper and plastic (in cooperation with the Municipality of Thessaloniki).

EYATH promotes and highlights its cooperation and synergies with the academic community at specialised and general interest events on environmental issues, for audiences comprising students, experts and ordinary citizens.

Each year, World Water Day is celebrated along with the university, municipality and other bodies.

EYATH, the UNESCO Centre, AUTH Integrated & Interdisciplinary Management of Water Resources, EYDAP, the Region of Central Macedonia and the Hellenic Association of Municipal Enterprises for Water Supply and Sewerage (EDEYA) collaborated to stage the international congress "SDG6 – Sustainable Urban Water and Sanitation: Public goods in the Service of Society" (2019)

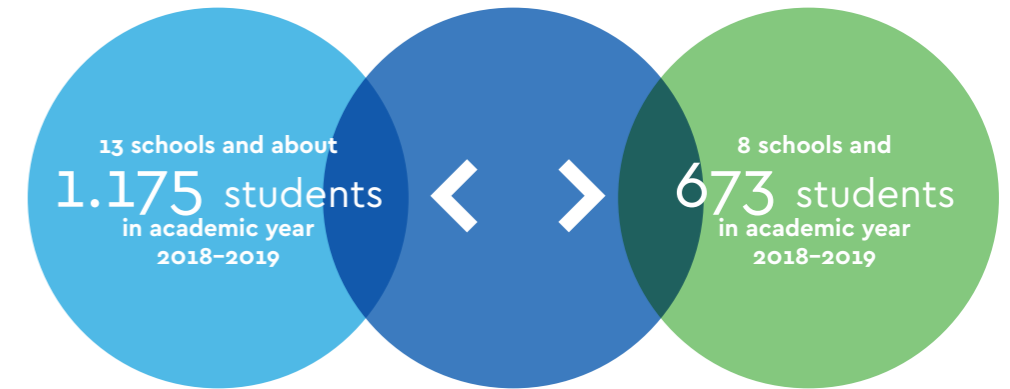
EYATH traditionally supports the Association of Greek Chemists at environmental conferences in Macedonia, and events on sustainable development or environmentally related topics (e.g. in 2020, AUTH, UN Sustainable Development Solutions Network, Black Sea) / Thessaloniki Sustainability Summit.

EYATH has entered into an indefinite-duration cooperation agreement with AUTH and is funding:
a) Two scholarships for a postgraduate degree annually on a topic related to EYATH's activities and a pool of students at the Polytechnic School and School of Physical Sciences (total of €7,000 each); and
b) one (1) scholarship every four years to a doctoral candidate from the Department of Civil Engineering for a total of €9,500/year and for a total of four years for each recipient.





EYATH designed and presents a one-hour programme titled **"The sewerage cycle in Thessaloniki"** approved by the Ministry of Education to educate primary school pupils and increase their awareness. The programme was implemented at:



Another 7 visits had been scheduled for schools, to reach a total of 1,404 students, which were cancelled due to measures to prevent the spread of Covid-19.

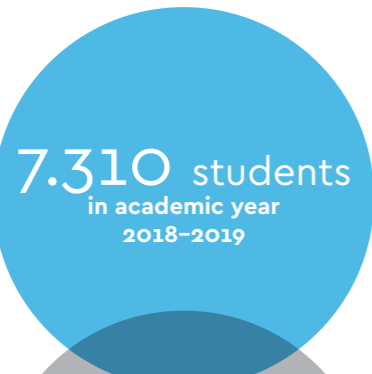


With the primary goal of informing and raising awareness of children, it prepares educational programmes as part of the Thessaloniki International Trade Fair. The programmes mainly involve visual activities on the topic of water and information about the Water Supply Museum. The programme was attended on average by 350 children.



Seeking to foster ecological awareness amongst consumers, EYATH holds info-campaigns and, mainly, welcomes daily visits by dozens of primary and secondary school pupils, second-chance students, university students, associations and clubs, and special groups (such as refugees, etc.) to the **Water Supply Museum**.

Visits to the Water Supply Museum by **schools** for 2019, the last full year before the pandemic, amounted to:



due to the closing of the Water Supply Museum because of the pandemic in the 2019-2020 academic year;

- Additionally, the museum conducts tours as part of an Open House and was visited by:**

- Architectural groups (Dot2Dot)**

- Refugees from the International Organisation for Migration (IOM)**

- Make-a-Wish Greece to realize the wish of a sick child**

- Refugees from the Hostel for unaccompanied minors from Africa**

- Staff from EYDAP and the Global Water Partnership-Bulgaria from Bulgaria (coinciding with a visit to the Thessaloniki Water Treatment Plant).**

Also, EYATH uses the bill delivery system to inform consumers about topics related to water supply or sewerage or other social topics (e.g. Hellenic Centre for Disease Control and Prevention-KEELPNO). There are more than 500,000 recipients of this material.

EYATH participates in both World Water Day (22 March) and World Environment Day (5 June) with informational events for the general public and environmental awareness actions, such as setting up stands at central locations in the city to distribute informational materials (related to the particular day being observed) and promotional material to passers-by. These actions did not take place in 2020 due to the Covid-19 pandemic.

EYATH supports actions by local agencies and organisations related to the environment and water, either by co-sponsoring actions and events or by funding them, such as cleaning and dealing with pollution in Thermaikos Bay at the invitation of the Ministry of Interior-Macedonia and Thrace or participating each year in the Municipality of Thessaloniki's Recycling Festival at the Thessaloniki International Trade Fair.

EYATH responds to requests by Thessaloniki schools for updating/donation of electronic equipment.



Seeking to promote culture and sports, EYATH supports **athletic and cultural clubs** doing worthwhile work and contributing to social prosperity.

THE COMPANY HAS ALSO SUPPORTED ATHLETIC CLUBS, ASSOCIATIONS AND OTHER SOCIAL ORGANISATIONS:

2019

Provided a water supply connection free of charge to the "Faros tou Cosmou" youth centre

Assumed the cost of renovating the Social Welfare Centre

2020

Donated medical equipment to the Down Syndrome Association of Greece

Paid the overdue bill for the Hellenic Red Cross

Covered the needs of institutions, soup kitchens and social agencies that are part of the Social Solidarity & Assistance Network

Replaced the water meter for the Down Syndrome Association of Thessaloniki at no charge

Supported the Thessaloniki Central Market's Social Plate programme for vulnerable groups

Provided financial support for the "Pigi Zois" association



EYATH also provided support for the National Health System, and in particular in the sector of care for vulnerable groups, both by providing healthcare equipment and by offering direct financial assistance. Some characteristic examples include:

1. The delivery of special diagnostic equipment to the Thessaloniki University Hospital (AHEPA) to detect Covid cases in September 2020
2. Providing 5,000 items of personal protective equipment (masks) to schools in Thessaloniki at the start of the 2020-21 school year.

IT HELPED

2019

The National Theatre of Northern Greece by purchasing tickets in support

The Municipality of Thessaloniki in staging Christmas events

The Municipality of Thessaloniki to celebrate the 1944 anniversary

2020

The Ministry of Interior-Macedonia and Thrace to create the Government House Historical Centre.

Since April 2020, the Company's scientific staff has worked closely with AUTH to support research into the detection of viral loads in the city's wastewater. This research significantly contributes to the national effort to address the pandemic and is also expected to expand into new fields in the near future.

THE CSR AMOUNTS SPENT BY THE COMPANY FOR CORPORATE SOCIAL RESPONSIBILITY ACTIONS ARE AS FOLLOWS:

2019

138,000 €

2020

140,000 €



B. PRICING POLICY – SOCIAL WATER SUPPLY TARIFF

EYATH S.A. combines its business operations with social responsibility, providing a high level of water supply and sewerage services at the lowest possible cost. At the same time, serving as the manager and provider of a vitally important commodity such as water, it makes sure that it is accessible to sensitive (vulnerable or special) groups of citizens so that they can cover their basic needs. To achieve that, it has established a social water supply tariff.

Decision No. 416/2011 of the Board of Directors set the company's pricing policy for the 2012–2013 period, which was ratified with Joint Ministerial Decision No. 4799/19–12–2012 (GovGaz 3450/B/27–12–2012) of the Ministers of Finance and Macedonia-Thrace.

In National Water Committee Decision No. 135275/22–5–2017 (GovGaz 1751/B) "on general rules for costing and billing water services, methods and procedures for recovering costs of water services for various water uses", the Committee laid down the general costing and billing rules for water services. The purpose of the decision is to approve the general costing and billing rules as well as measures to improve water services for various uses of water, and to lay down procedures and methods for recovering the cost of such services, including environmental costs and water resource costs. The decision lays down the framework which EYATH is required to implement when billing its services starting in 2019.

During 2018, the Company prepared and approved a pricing policy for the period 1–1–2019 to 31–12–2023 in accordance with that decision, which was submitted to the Special Secretariat for Water for its approval. That pricing policy has now been approved (GovGaz 1105/B/3–4–2019) and went into effect 1–5–2019.

To provide relief for socially vulnerable groups in providing a critical commodity such as water and ensuring access to all citizens, EYATH has implemented a social water supply tariff along with a programme to arrange for paying overdue bills by instalments for all debtors and economically disadvantaged groups.

Since May 2019, vulnerable groups have been included in the social residential tariff for PPC (SRT A and SRT B) and other electricity providers. To assist consumers and accelerate the process, EYATH S.A. receives a relevant file from the e-Government Centre for Social Security/HEDNO and, without requiring the submission of supporting documents from consumers, places beneficiaries on the tariff or automatically removes them when they do not meet the criteria. The pricing policy follows the logic of reducing the price of water at low levels of consumption to ensure its social character and increasing it at high levels of consumption to discourage waste. Prices were also reduced for business tariffs for lower levels of consumption and increased for higher levels of consumption as an incentive to avoid wasting this precious natural resource; for 83% of industries, the charges remain fixed.

During the period 2019–2020, EYATH worked with the UN High Commissioner to include 420 refugees living in Thessaloniki Municipality housing in the social water supply tariff.

YEAR	DATA ON VULNERABLE GROUPS				DATA ON ALL RESIDENTIAL CONSUMERS			
	NUMBER	CONSUMPTION (m ³)	VALUE OF WATER (€)	MEAN VALUE OF WATER (€/m ³)	NUMBER	CONSUMPTION (m ³)	VALUE OF WATER (€)	MEAN VALUE OF WATER (€/m ³)
2017	16,125	1,856,427	672,178	0.36	497,199	38,280,206	25,532,952	0.67
2018	20,694	2,186,119	744,795	0.34	498,181	36,820,534	23,666,225	0.64
2019	25,120	3,006,804	845,822	0.28	500,310	38,178,047	24,675,365	0.65
2020	29,779	3,192,495	840,890	0.26	501,939	38,656,978	24,275,717	0.63

The number of vulnerable groups included in the social water supply tariff showed a 44% increase from 2018 to 2020, and 21% from 2019 to 2020. Note that the social water supply tariff applies to about 5–5.9% of all consumers, while the corresponding consumption for 2019 and 2020 ranged from 7.9% to 8.3% of total water consumption.



9.

GRI CONTENT INDEX



9. GRI CONTENT INDEX

INDICATOR	DESCRIPTION	SECTION	PAGE
EYATH PROFILE			
102-1	Name of the organisation		
102-2	Company's main brands, products and services		
102-3	Location of headquarters		
102-4	Location of operations		
102-5	Ownership and legal form		
102-6	Markets served	Domestic market	
102-7	Scale of the organisation		
102-8	Information on employees and other workers		
102-9	Supply chain		
102-10	Significant changes to the organisation and its supply chain	No significant changes	
102-11	Precautionary Principle		
102-12	External initiatives		
102-13	Membership of associations		
102-14	Statement from senior decision-makers	Message from Management	
ETHICS AND INTEGRITY			
102-16	Values, principles, standards and rules of behaviour		
GOVERNANCE			
102-18A	Governance structure		

STAKEHOLDER ENGAGEMENT			
102-40	List of stakeholder groups		
102-41	Collective bargaining agreements		
102-42	Identifying and selecting stakeholders		
102-43	Approach to stakeholder engagement		
102-44	Key topics and concerns raised through stakeholder engagement		
REPORTING PRACTICES			
102-45	Entities included in the consolidated financial statements		
102-46	Defining report content and topic Boundaries		
102-47	List of material topics		
102-48	Restatements of information	No significant restatements	
102-49	Significant changes in topic field or Boundary	No significant changes	
102-50	Reporting period	2019-2020	
102-51	Date of most recent report		
102-52	Reporting cycle		
102-53	Contact person for questions regarding the report		
102-54	Claims of reporting in accordance with GRI Standards		
102-55	GRI content index	Table of GRI Standard Indicators	
102-56	External assurance	Without certification assurance	



INDICATOR	DESCRIPTION	SECTION	PAGE
GRI 103: MANAGEMENT APPROACH			
103-1	Explanation of the material topic and its Boundary		
103-2	The management approach and its components		
103-3	Evaluation of the management approach		

ECONOMY

INDICATOR	DESCRIPTION	SECTION	PAGE
GRI 201: Economic performance	201-3 Defined benefit plan obligations and other requirement plans	2020 Annual Report	
GRI 202: Market Presence	GRI 202-1 Ratios of standard entry level wage (permanent staff, contractors and self-employed) by gender compared to local minimum wage	Based on collective bargaining agreement, all employees with the same qualifications are paid the same, without gender-based discrimination	
	GRI 202-2 Proportion of senior management hired from the local community	All senior management executives are from the local community	
GRI 205: Anti-corruption	205-2 Communication and training about anti-corruption policies and procedures		
	205-3 Confirmed incidents of corruption and actions taken	No such incidents were reported	

ENVIRONMENT

INDICATOR	DESCRIPTION	SECTION	PAGE
GRI 301: MATERIALS			
	301-1 Materials used by weight or volume		
	301-2 Recycled input materials used		
302: ENERGY			
	302-1 Energy consumption within the organisation		
	302-2 Energy consumption outside the organisation		
	302-4 Reduction of energy consumption		
303: WATER			
	303-1 Water withdrawal by source		
305: ΕΚΠΟΜΠΕΣ			
	305-1 Direct (Scope 1) GHG emissions		
	305-2 Energy indirect (Scope 2) GHG emissions		
	305-3 Other indirect (Scope 3) GHG emissions		
	305-5 Reduction of GHG emissions		
GRI 306: EFFLUENTS AND WASTE			
	306-1 Water discharge by quality and destination		
	306-2 Waste by type and disposal method		



SOCIETY

INDICATOR	DESCRIPTION	SECTION	PAGE
GRI 401: EMPLOYMENT	401-1 New employee hires and employee turnover		
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees		
	401-3 Parental leave		
GRI 403: OCCUPATIONAL HEALTH AND SAFETY	403-2 Types of injury and rates of injury, occupational diseases, lost days and absenteeism, and number of work-related fatalities		
	GRI 404: TRAINING AND EDUCATION	404-1 Average hours of training per year per employee	
	404-2 Programmes for upgrading employee skills and transition assistance programmes		
GRI 405: DIVERSITY AND EQUAL OPPORTUNITY	405-2 Ratio of basic salary and remuneration of women to men	No distinction is made amongst employees. All employees are treated equally and paid according to specifications and demands of the job.	
GRI 408: CHILD LABOUR	408-1 Operations and suppliers at significant risk for incidents of child labour		
GRI 409: FORCED OR COMPULSORY LABOUR	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labour		





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