



ATHENS WATER AND SEWERAGE COMPANY S.A. (E.YD.A.P.)  
Company's Number in the General Electronic Commercial Registry : 121578960000  
Domicile: Oropou 156 - 11146 Galatsi, Greece  
FINANCIAL DATA AND INFORMATION FOR THE PERIOD FROM 1st January 2024 to 30 June 2024

COMPANY INFORMATION

Ministerial Authority :	Ministry of Environment & Energy
Corporate Web Site:	<a href="http://www.eydap.gr">www.eydap.gr</a>
Composition of Board of Directors:	G. Stergiou, Ch. Sahinis, E. Sfikas, An. Martseki, M. Mavrommati, M. Lamprou, El. Kaimenaki, Ant. Giannikouris, Ch. Karaplis, Ch. Mistriotis, P. Skoularikis, Emman. Aggelakis, G. Alexandrakis
Date of Approval of Financial Statements from the Board of Directors	25 September 2024
Chartered Auditors Accountants	Panagiotis Christopoulos (Registry Number SOEL 28481)
Auditing Company:	GRANT THORNTON S.A. (Registry Number SOEL 127)
Audit Report from Chartered Auditor Accountants	Unqualified Opinion

STATEMENT OF FINANCIAL POSITION

Amounts expressed in thousands €	GROUP		COMPANY	
	30.06.2024	31.12.2023	30.06.2024	31.12.2023
<b>ASSETS</b>				
Tangible Assets	787.078	783.757	787.078	783.757
Intangible Assets	73.565	75.684	73.565	75.684
Right-of-use assets	2.506	2.949	2.506	2.949
Other non-current assets	93.598	88.720	94.808	89.930
Inventories	19.339	20.354	19.339	20.354
Trade Receivables & Contractual Assets	178.471	169.854	178.471	169.854
Other current assets	319.835	337.728	318.913	336.841
<b>Total Assets</b>	<b>1.474.392</b>	<b>1.479.046</b>	<b>1.474.680</b>	<b>1.479.369</b>
<b>EQUITY AND LIABILITIES</b>				
Share Capital	63.900	63.900	63.900	63.900
Other Equity Items	793.338	783.359	793.619	783.671
<b>Total Equity</b>	<b>857.238</b>	<b>847.259</b>	<b>857.519</b>	<b>847.571</b>
Liabilities for employee benefits	292.524	293.387	292.524	293.387
Investment subsidies	170.220	164.829	170.220	164.829
Provisions/Other long-term liabilities	52.373	61.177	52.373	61.177
Other Short-term liabilities	102.037	112.394	102.044	112.405
<b>Total liabilities</b>	<b>617.154</b>	<b>631.787</b>	<b>617.161</b>	<b>631.798</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>1.474.392</b>	<b>1.479.046</b>	<b>1.474.680</b>	<b>1.479.369</b>

STATEMENT OF CHANGES IN EQUITY

Amounts expressed in thousands €	GROUP		COMPANY	
	30.06.2024	30.06.2023	30.06.2024	30.06.2023
<b>Equity balance at the beginning of the period (01.01.2024 and 01.01.2023 respectively)</b>	<b>847.259</b>	<b>837.379</b>	<b>847.571</b>	<b>837.695</b>
Profit/(loss) of the year, after tax	10.066	702	10.035	692
Net income directly recorded to equity	(87)	141	(87)	141
Total comprehensive income / expenses after tax	9.979	843	9.948	833
Dividends Distributed	0	0	0	0
<b>Equity balance at the end of the period (30.06.2024 and 30.06.2023 respectively)</b>	<b>857.238</b>	<b>838.222</b>	<b>857.519</b>	<b>838.528</b>

STATEMENT OF CASH FLOWS

Amounts expressed in thousands €	GROUP		COMPANY	
	30.06.2024	30.06.2023	30.06.2024	30.06.2023
<b>Operating activities</b>				
Profit/(Loss) before tax (continuing operations)	14.519	1.883	14.488	1.873
Plus / less adjustments for:				
Depreciation/Amortization	24.342	22.311	24.342	22.311
Amortization of subsidies	(3.087)	(3.071)	(3.087)	(3.071)
Depreciation of right-of-use assets	445	291	445	291
Decrease/Transfers of tangible and intangible assets	(192)	(185)	(192)	(185)
Income from securities	(7)	0	(7)	0
Provisions for personnel compensation	(1.871)	(281)	(1.871)	(281)
Other Provisions	(6.954)	2.312	(6.954)	2.312
Credit interest and related income	(10.601)	(7.447)	(10.595)	(7.443)
Debit interest and related expenses	4.624	5.241	4.624	5.241
Plus / less adjustments for changes in accounts or working capital related to operating activities:				
(Increase)/Decrease in:				
Receivables & Contractual Assets	(9.529)	(4.238)	(9.528)	(4.247)
Spare parts & consumables	1.538	(2.306)	1.538	(2.306)
(Increase)/Decrease in:				
Liabilities	(21.434)	(38.110)	(21.438)	(38.111)
Consumers' guarantees	114	103	114	103
Employee contribution for indemnity	3.651	1.021	3.651	1.021
Plus:				
Subcharges of trade receivables	1.008	3.696	1.008	3.696
Less:				
Debt interest and related expenses paid	(242)	(227)	(242)	(227)
Tax paid	(1.273)		(1.273)	
<b>Total cash inflows/(outflows) from operating activities (a)</b>	<b>(4.949)</b>	<b>(19.007)</b>	<b>(4.977)</b>	<b>(19.023)</b>
<b>Investing activities</b>				
Purchase of tangible assets	(23.298)	(19.496)	(23.298)	(19.496)
Purchase of intangible assets	(2.053)	(241)	(2.053)	(241)
Proceeds from subsidies	8.478	10.520	8.478	10.520
Interest income received	5.650	3.967	5.644	3.963
Dividends Received	7	0	7	0
<b>Net cash inflows/(outflows) from investing activities (b)</b>	<b>(11.216)</b>	<b>(5.250)</b>	<b>(11.222)</b>	<b>(5.254)</b>
<b>Financing activities</b>				
Payments of lease liabilities	(493)	(319)	(493)	(319)
Dividends paid	(62)	(29)	(62)	(29)
<b>Total cash inflows/(outflows) from financing activities (c)</b>	<b>(555)</b>	<b>(348)</b>	<b>(555)</b>	<b>(348)</b>
<b>Net (decrease) / increase in cash and cash equivalents (a) + (b) + (c)</b>	<b>(16.720)</b>	<b>(24.605)</b>	<b>(16.754)</b>	<b>(24.625)</b>
<b>Cash and Cash equivalents, at the beginning of the period</b>	<b>325.795</b>	<b>322.179</b>	<b>324.974</b>	<b>321.363</b>
<b>Cash and Cash equivalents, at the end of the period</b>	<b>309.075</b>	<b>297.574</b>	<b>308.220</b>	<b>296.738</b>

ADDITIONAL DATA AND INFORMATION

- The number of employees of the Group and the Company as of 30 June 2024 was 2,273 (31 December 2023 2,286).
  - The provisions made by the Company until June 30, 2024 pertain to: a) Litigations for civil cases that have been filed against the Company amounting to approximately Euro 70.2 million, which mainly pertain to compensation due to flood damage (due to rupture of pipelines or rainfall), as well as litigation of various contracting suppliers and contractors for breaches of contractual terms b) Litigations for labor disputes amounting to approximately Euro 91.6 million. Against losses that may arise from the aforementioned (a and b) pending litigations when they become final and irrevocable, EYDAP made provisions totalling Euro 31.1 million as at 30 June 2024 compared to Euro 39.6 million as at 31 December 2023, which are estimated to be sufficient. c) Taxes for non-inspected fiscal years Euro 2.4 million as at June 30, 2024 as well as at December 31, 2023 (note 6). d) Other provisions for doubtful receivables (customers, contractual assets and debtors) and obsolete inventory amounting to 117 million as at June 30, 2024 compared to Euro 115 million as at December 31, 2023.
  - The amounts of sales and purchases cumulatively from the beginning of the current period and the balances of receivables and liabilities of the Group and the Company at the end of the current period, which have arisen from transactions with related parties within the meaning of IAS 24, are as follows: (Note 27, amounts in thousands Euro)
- |   | GROUP  |        | COMPANY |        |
|---|--------|--------|---------|--------|
|   | 2024   | 2023   | 2024    | 2023   |
| i) Income   | 38.379 | 49.060 | 38.379  | 49.060 |
| ii) Expenses  | 14.432 | 33.277 | 14.432  | 33.277 |
| iii) Receivables  | 60.887 | 56.395 | 60.887  | 56.395 |
| iv) Liabilities   | 14.420 | 34.339 | 14.420  | 34.339 |
| v) Fees and indemnities to Executives and members of the Management | 339    | 351    | 339     | 351    |
| vi) Fees and indemnities to Related Parties                         | 426    | 354    | 426     | 354    |
- In the current period, an expense of Euro 87 thousands was recorded in the "Other comprehensive income after tax" item, which concerns change in the fair value of financial assets (Note 18).
  - With the exception of the events mentioned in Note 26 to the financial statements, no event has occurred that significantly affects the financial structure or business course of the Company and the Group from 30.06.2024 until the date of approval of the financial statements by the Company's Board of Directors.
  - The consolidated financial statements, except for EYDAP, include EYDAP NISON DEVELOPMENT SA based in Athens with a 100% stake of EYDAP in its capital, which was consolidated by the method of total consolidation. Therefore minority rights are not calculated. The internet address of EYDAP NISON DEVELOPMENT SA is [www.eydapnison.gr](http://www.eydapnison.gr)
  - The Management key accounting principles and significant accounting judgments followed are the same as those applied in the annual financial statements of the Company for the year ended December 31, 2023.

Athens, 25 September 2024

THE CHAIRMAN OF THE BOD  
GEORGIOS EYAG. STERGIU

THE CHIEF EXECUTIVE OFFICER  
CHARALAMBOS GEORG. SACHINIS

THE DIRECTOR OF THE ECONOMIC DEPARTMENT  
LEMONIA MARK. SKYLAKI

THE CHIEF ACCOUNTANT SUPERVISOR  
DIMITRA ZARKADOULA

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