

Remuneration Report **2024**

Contents

1.	Introduction	2
2.	Results of the Shareholders' Meeting and Responsiveness	3
3.	Total remuneration of BoD members	3
4.	Remuneration in shares and/or options	6
5.	Use of the right to reclaim	6
6.	Compliance with Remuneration Policy and application of performance criteria..	6
6.1.	Remuneration Policy	6
6.2.	Executive BoD Member remuneration	6
6.2.1.	Fixed Remuneration	7
6.2.2.	Variable Remuneration	7
6.3.	Non-Executive BoD Member Remuneration.....	9
7.	Derogations & deviations from the Remuneration Policy.....	9
8.	Comparative information on the change of remuneration and Company performance	9

1. Introduction

This annual Remuneration Report (hereinafter "the Report") has been prepared in accordance with the provisions of Law 4548/2018, Article 112, in line with the Commission's Guidelines (hereinafter "Guidelines") regarding the standardized presentation of the Remuneration Report under Directive 2007/36/EC, as amended by Directive (EU) 2017/828 as regards the encouragement of long-term shareholder engagement. It provides an overview of the remuneration model of "Greek Organization of Football Prognostics S.A." (hereinafter "OPAP" or "Company"), as it reflects the total remuneration of the members of the Board of Directors (hereinafter "BoD"), explaining how the Company's Remuneration Policy (hereinafter "Policy"), as revised in 2023 and currently in force, was applied in financial year 2024.

The Policy was designed by the Remuneration & Nomination Committee (RENOCO) and approved, under the provision of the Company's Articles of Association (art. 19, par. 4), the Law 4548/2018 (art. 109-111) and the Corporate Governance Framework, initially by a Board of Directors resolution, from which the Executive BoD Members abstained from the voting and subsequently, by the 23rd Ordinary General Assembly of the Company's Shareholders (hereinafter "GA"), which took place on 27.04.2023.

During the financial year 2024, the Company, which is the leading gaming operator in Greece, reported Revenue (GGR) of € 1,477.1m (+6.0% versus 2023), while the consolidated GGR of OPAP and its subsidiaries (together, the "Group") amounted to € 2,296.2m (+10.0% versus 2023), derived from Lottery, Betting, VLTs, Instant & Passives and online Casino. The Company's Net Profit amounted to € 504.2m (-6.1% versus 2023), while the Group's amounted to € 499.7m (+20.7% versus 2023). The Company and the Group reported a strong financial position with Net Debt at € 525.0m and € 184.1m, respectively.

For the financial year 2024, the total shareholders remuneration proposal to the Annual General Meeting ("AGM") stands at € 1.402852798 per share from which € 0.602852798 per share relates to interim dividend distribution already paid in November 2024.

No event occurred during the year in the Company's business environment significantly affecting the directors' remuneration.

No derogation from the Policy occurred during the financial year 2024.

Changes in the composition of the Board of Directors in 2024

Below are presented the changes in BoD as per the resolution dated 26.09.2024 (all changes effective as of 01.10.2024):

- Mr. Jan Karas was CEO & Executive Board Member until 30.09.2024 and has since been appointed as Chairman & CEO.
- Mr. Pavel Saroch was Vice-Chairman Non-Executive Member until 30.09.2024 and has since been appointed as Vice-Chairman A'.
- Mrs. Cherrie Mae Chiomento-Ferreria was Independent Non-Executive Member until 30.09.2024 and has since been appointed as Independent Non-Executive Member and Vice-Chair B'.

- Mr. Kamil Ziegler was Executive Chairman until 30.09.2024 and has since been appointed as Executive Board Member.

The BoD consisted of eight (8) Non-Executive Members, of which four (4) were Independent, and three (3) Executive Members.

No changes in the composition of the Committees (Audit and RENOCO) occurred during the financial year 2024. In alignment with the provisions of the Greek Corporate Governance Code as well as international best practices, both Committees are either majority independent with independent Chair or fully independent.

The Report is available at OPAP's corporate website (<https://www.opap.gr/en/>) for a period of ten (10) years following the GA. The Company may keep the Report available on its website for a period longer than ten (10) years, provided that it no longer contains the personal data of the BoD members and without prejudice to the provisions of the EU General Data Protection Framework.

2. Results of the Shareholders' Meeting and Responsiveness

As far as the requirement of article 112, par. 3, L.4548/2018 is concerned, it is mentioned that the Remuneration Report for the year 2023 was voted (advisory vote) in favor by the vast majority of shareholders who participated in the Company's AGM dated 25.04.2024 i.e. 97.41% indicating Shareholders' overall approval on Remuneration issues.

3. Total remuneration of BoD members

Tables 1.a and 1.b. below, were compiled in order to provide a clear and comprehensive presentation of all remuneration granted or paid to OPAP's BoD members, as well as of any kind of remuneration from any other legal entity belonging to the Group.

Table 1.a shows the total remuneration of the BoD members for the financial years 2024 and 2023, from all the companies of the Group, while table 1.b shows the total remuneration from the other companies (except the parent company) of the Group.

When elected to the Boards of Group companies, BoD members may receive separate compensation by these companies. In this case, the annual remuneration per company should not exceed the amount of annual remuneration received from OPAP.

All remuneration is presented in gross amounts. It is noted that, based on the Policy, Executive BoD Members, permanently domiciled outside of Greece, receive their remuneration at net to ensure that they are not affected by the country's fluctuations of mandatory withholdings. net remuneration is derived by deducting legally required social security contributions and income tax depending on mandatory withholding scales.

Table 1.a - Remuneration of BoD members for financial years 2024 and 2023, from all the companies of the Group (Gross amounts in €)

Name of Director, Position	Year	1 Fixed Remuneration			2 Variable Remuneration		3 Extraordinary items	4 Pension expense	5 Total remuneration	6 Proportion of fixed and variable remuneration	
		Base salary	Fees	Fringe Benefits	One - year variable	Multi - year variable					
Jan KARAS CEO-Executive BoD Member until 30.09.2024 Chairman & CEO-Executive BoD Member from 01.10.2024	2024	628,227.92	75,600.00	135,319.96	419,598.00				1,258,745.88	67%	33%
	2023	630,813.55	75,600.00	133,314.18	350,302.00	798,638.00			1,988,667.73	42%	58%
Pavel SAROCH Vice Chairman-Non Executive BoD Member until 30.09.2024 A' Vice Chairman-Non Executive BoD Member from 01.10.2024	2024		42,000.00						42,000.00	100%	
	2023		42,000.00						42,000.00	100%	
Cherrie Mae CHIOMENTO-FERRERIA Independent Non-Executive BoD Member & AC Chairperson B' Vice Chairman-Non Executive BoD Member from 01.10.2024 & AC Chairperson	2024		60,000.00						60,000.00	100%	
	2023		60,000.00						60,000.00	100%	
Pavel MUCHA CFO-Executive BoD Member	2024	416,838.48	75,600.00	124,718.26	166,102.00				783,258.74	79%	21%
	2023	400,884.22	75,600.00	119,092.35	138,625.00	353,132.00			1,087,333.57	55%	45%
Kamil ZIEGLER Chairman-Executive BoD Member until 30.09.2024 Executive BoD Member from 01.10.2024	2024	793,964.37	87,600.00	65,584.02	509,358.00				1,456,506.38	65%	35%
	2023	792,626.85	87,600.00	61,513.94	629,099.00	1,440,777.00			3,011,616.79	31%	69%
Robert CHVATAL Non-Executive BoD Member	2024		30,000.00						30,000.00	100%	
	2023		30,000.00						30,000.00	100%	
Katarina KOHLMAYER DUBIELOVA Non-Executive BoD Member	2024		30,000.00						30,000.00	100%	
	2023		30,000.00						30,000.00	100%	
Igor RUSEK Non-Executive BoD Member & RENOCO Member	2024		30,000.00						30,000.00	100%	
	2023		30,000.00						30,000.00	100%	
Dr. Nicole CONRAD - FORKER Independent Non-Executive BoD Member, RENOCO Chairperson & AC member	2024		54,000.00						54,000.00	100%	
	2023		54,000.00						54,000.00	100%	
Theodore PANAGOS Independent Non-Executive BoD Member & RENOCO member	2024		30,000.00						30,000.00	100%	
	2023		30,000.00						30,000.00	100%	
Georgios MANTAKAS Independent Non-Executive BoD Member & AC Member	2024		54,000.00						54,000.00	100%	
	2023		54,000.00						54,000.00	100%	

Table 1.b - Remuneration of BoD members for financial year 2024 and 2023, from all the companies of the Group (except the parent company)
(Gross amounts in €)

Name of Director, Position	Year	1 Fixed Remuneration			2 Variable Remuneration		3 Extraordinary items	4 Pension expense	5 Total remuneration	6 Proportion of fixed and variable remuneration	
		Base salary	Fees	Fringe Benefits	One - year variable	Multi - year variable					
Jan KARAS (1) CEO-Executive BoD Member until 30.09.2024 Chairman & CEO-Executive BoD Member from 01.10.2024	2024		45,600.00						45,600.00	100%	
	2023		45,600.00						45,600.00	100%	
Pavel SAROCH (2) Vice Chairman-Non Executive BoD Member until 30.09.2024 A' Vice Chairman-Non Executive BoD Member from 01.10.2024	2024		12,000.00						12,000.00	100%	
	2023		12,000.00						12,000.00	100%	
Pavel MUCHA (3) CFO-Executive BoD Member	2024		45,600.00						45,600.00	100%	
	2023		45,600.00						45,600.00	100%	
Kamil ZIEGLER (4) Chairman-Executive BoD Member until 30.09.2024 Executive BoD Member from 01.10.2024	2024		57,600.00						57,600.00	100%	
	2023		57,600.00						57,600.00	100%	

- (1) Remuneration of the financial year 2024, relates to subsidiaries Hellenic Lotteries S.A. (9,600), Opap Investment Ltd (18,000) and Opap Cyprus Ltd (18,000).
Remuneration of the financial year 2023, relates to subsidiaries Hellenic Lotteries S.A. (9,600), Opap Investment Ltd (18,000) and Opap Cyprus Ltd (18,000).
- (2) Remuneration of the financial year 2024, relates to subsidiary Stoiximan Ltd (12,000).
Remuneration of the financial year 2023, relates to subsidiaries Stoiximan Holding Ltd (6,000) and Stoiximan Ltd (6,000).
- (3) Remuneration of the financial year 2024, relates to subsidiaries Hellenic Lotteries S.A. (9,600), Opap Investment Ltd (18,000) and Opap Sports Ltd (18,000).
Remuneration of the financial year 2023, relates to subsidiaries Hellenic Lotteries S.A. (9,600), Opap Investment Ltd (18,000) and Opap Sports Ltd (18,000).
- (4) Remuneration of the financial year 2024, relates to subsidiaries Hellenic Lotteries S.A. (9,600), Opap Investment Ltd (18,000), Opap Cyprus Ltd (18,000) and Neurosoft S.A. (12,000).
Remuneration of the financial year 2023, relates to subsidiaries Hellenic Lotteries S.A. (9,600), Opap Investment Ltd (18,000), Opap Cyprus Ltd (18,000) and Neurosoft S.A. (12,000).

4. Remuneration in shares and/or options

The Company did not grant to the BoD members any remuneration in stock options and stock awards during the financial year 2024.

5. Use of the right to reclaim

No reclaim right was exercised during financial year 2024. Based on the approved Policy, awarded variable remuneration cannot be reclaimed by the Company.

6. Compliance with Remuneration Policy and application of performance criteria

6.1. Remuneration Policy

The Remuneration Policy of the Company applies to the remuneration of all BoD members. It is designed to reflect fairness in the context of pay conditions for all employees and align Board remuneration with the interests of our shareholders. The objective of the Remuneration Policy is therefore to meet market practice, and to serve the Company's strategic vision, its shareholders, clients and wider stakeholders. With this in mind, our remuneration policy is based on the following principles:

- Transparency,
- Alignment of interests between shareholders and management,
- Alignment of interests between employees and management,
- Attraction and retention of the right people,
- Performance – based remuneration.

All remuneration was subject to social security, tax and stamp duty withholdings.

6.2. Executive BoD Member remuneration

During financial year 2024 and in line with the Company's approved Policy regarding the remuneration of the Executive BoD Members:

- The Executive Members held the positions of Executive Chairman, Chief Executive Officer and Chief Financial Officer.
- The RENOCO reviewed the performance of Executive BoD Members in order to propose executive variable pay to the BoD accordingly. Executive BoD Members abstain in the Board decision on variable pay outcomes proposal to the GA.
- Executive remuneration consisted of an annual base salary, discretionary benefits in kind as well as variable pay consisting of an annual bonus. Subject to the approval by the GA, variable pay components may be paid in cash as a profit-sharing distribution. The final allocation of variable pay to each eligible person is made according to the recommendations of the RENOCO.

6.2.1. Fixed Remuneration

6.2.1.1 Base Salary

The fixed annual salary of Executive BoD Members was divided into 14 installments. Fixed remuneration reflected the level of responsibility, experience and expertise of the Executive BoD Members. During the financial year 2024, fixed remuneration was competitive with respect to comparable entities (in Greece and Europe) and appropriate considering the financial situation of the Company.

6.2.1.2 Fees from participation in BoD meetings and Committees

Each BoD member received a fixed annual fee as depicted in the relevant table (below the cap of € 36,000 provided in the Remuneration Policy). To receive 100% of Board fees, full meeting attendance is required. For attendance below 70%, Board fees are reduced proportionally. No such case occurred during 2024. Expenses such as travel and accommodation in relation to Board and Committee meetings, as well as relevant expenses, are reimbursed.

6.2.1.3 Fringe Benefits

The Executive BoD Members are entitled to benefits in kind and corporate tools, including use of corporate car, mobile phone, private health insurance (including coverage of spouses and dependent children), group health & life insurance, fuel card, corporate credit card, laptop, and parking.

OPAP does not currently provide any pension benefits to the Executive BoD Members in addition to the legally required social security contributions.

Executive BoD members who's country of origin is outside of Greece had access to the following benefits:

- Accommodation allowance – depending on family size,
- Defined number and category of air tickets to home country,
- Support in order to meet tax filing obligations in host country, by Company's designated tax advisor,
- Tuition fees payment for children until end of secondary school education,
- International medical coverage and life insurance.

The above supplementary benefits are approved by the BoD following respective recommendation of the RENOCO based on the Company's "International Assignments Policy". Benefit payments are capped at 40% of fixed salary per year and individual.

6.2.2. Variable Remuneration

6.2.2.1 One-year variable (annual bonus)

Performance criteria of the annual bonus are aligned with the Company's short-term objectives, as determined by the Company strategic priorities.

The annual bonus of the Executive BoD Members reflects the previous year's personal results, as well as the overall Company's performance, taking into account key profitability metrics. Key performance indicators ("KPIs") were split between i) financial Group results (minimum of 50%), such as Revenue, EBITDA or Net Profit, and ii) non-financial, personal performance as well as qualitative and business operational criteria (up to 50%).

Performance targets for each KPI are set at the beginning of the performance period. At the end of the performance period the RENOCO assesses the executives' performance against the pre-set (and wherever necessary adjusted for the prevailing financial conditions) targets to determine individual quantitative and qualitative achievement and makes respective proposals to the BoD.

The 2024 assessment indicated the following:

- a) Company's performance criteria: EBITDA (50% weight), retail Revenue (25% weight), online Revenue and online active players (25% weight)
- b) Final target fulfillment: 101.9%
- c) Final bonus payout: 119.5%

For the financial year 2024 and in line with the approved Policy of the Company regarding the annual bonus of the Executive Members of the BoD of the Company, whose performance is associated with specific target(s) set by the Company following respective recommendation of the RENOCO, amounts to € 1,455,728. Such an amount is to be paid in cash as a profit-sharing distribution from the Net Profits of the financial year 2024 of the Company and is subject to the approval of the GM 2025, which will be held on 29.04.2025.

The final amounts approved by the GM will be documented in the Report of the next financial year.

6.2.2.2 Multi-year variable (Long – Term Incentive Scheme)

The Long-Term Incentive Scheme (hereinafter "LTIS") program aligns pay outcomes with the long-term performance of the Company and contributes to the Company's business strategy, long-term interests and sustainability by signaling to participants about the importance of long-term oriented behavior and financial outcomes and involves Executive BoD Members.

- **LTIS 2020-2022**

Following the respective recommendation of the RENOCO and the BoD's proposal, the 23rd AGM dated 27.04.2023 approved the distribution of part of the Company's Net Profits of the financial year 2022 of a total amount up to € 4,567,000 to a maximum number of seventeen (17) individuals, Executive Members of the Board of Directors and other senior management personnel of the Company, by virtue of and in accordance with the LTIS approved by the 20th AGM of the Shareholders of the Company dated 25.06.2020.

The final amount of € 4,543,244 is being presented in table 1.a above and was paid in two installments, on 30.06.2023 and 24.01.2024 (both installments are included in the 2023 Report for consistency purposes).

- **LTIS 2023-2025**

The 23rd AGM which took place on 27.04.2023, following the decision of the BoD, as per the respective recommendation of the RENOCO, approved the new Long Term Incentive Scheme for the years from 2023 to 2025 with distribution of part of the Net Profits of the Company to Executive Members of the Board of Directors and other senior management personnel of the Company and authorized the Company's Board of Directors to specify further the terms and conditions of the new Long Term Incentive Scheme at its own discretion, as well as to do and perform any relative action(s) and make any relevant decision(s) regarding the Long Term

Incentive Scheme within the boundaries of the applicable legislation and within the scope of the abovementioned terms and conditions and always in accordance with the relevant recommendations of the Remuneration and Nomination Committee.

6.3. Non-Executive BoD Member Remuneration

During the financial year 2024 and in line with the Company's approved Policy regarding the remuneration of the Non-Executive BoD Members:

- BoD consisted of eight (8) Non-Executive Members of which four (4) Independent
- Non-Executive BoD Members received a fixed annual fee below the cap of € 36,000 provided in the Remuneration Policy
- In addition, Audit Committee members and the Chair of the Audit Committee were entitled to supplementary annual compensation which did not exceed 3-fold the fixed annual fee for their role as ordinary BoD members
- Non-Executive BoD Members did not receive any variable compensation, pension-plan contributions or loans
- Travel and accommodation expenses of non-executive Board members were approved by the Chairman of the Board of Directors
- Individual Non-executive BoD Members may be required to take on specific ad hoc tasks outside their normal duties, assigned by the Board of Directors, according to the related parties' transactions framework. In each such case, the Board of Directors shall determine a fixed fee for the work carried out related to those tasks. Fees for extraordinary assignments for non-executive BoD members cannot exceed € 36,000 per year per person. No such case occurred during the financial year 2024.

7. Derogations & deviations from the Remuneration Policy

No derogation from the Policy occurred during the financial year 2024.

It should be noted that the Deputy CEO, Mr. Odysseas Christoforou, is not included in the present report since his portfolio of duties is very specific and, thus, he does not replace the CEO in his role within the Board of Directors.

8. Comparative information on the change of remuneration and Company performance

Table 2 below, depicts the annual change of the last five financial years in the remuneration of BoD members, in the performance of the Company, as well as in the average remuneration of the Company's employees except the executive BoD members, in full – time equivalent.

Table 2 - Comparative table over the remuneration and Company performance

Annual change	2021 vs 2020		2022 vs 2021		2023 vs 2022		2024 vs 2023		Financial Year 2024
	Amount (€)	Percentage (%)	Amount (€)	Percentage (%)	Amount (€)	Percentage (%)	Amount (€)	Percentage (%)	Amount (€)
Group performance (Amounts in € '000)									
Jan KARAS CEO-Executive BoD Member until 30.09.2024 Chairman & CEO-Executive BoD Member from 01.10.2024	485,174.13	86.7%	50,838.03	4.9%	892,865.84	81.5%	-729,921.85	-36.7%	1,258,745.88
Pavel SAROCH Vice Chairman-Non Executive BoD Member until 30.09.2024 A' Vice Chairman-Non Executive BoD Member from 01.10.2024			8,400.00	38.9%	12,000.00	40.0%			42,000.00
Cherrie Mae CHIOMENTO-FERRERIA Independent Non-Executive BoD Member & AC Chairperson B' Vice Chairman-Non Executive BoD Member from 01.10.2024 & AC Chairperson			33,666.67		26,333.33	78.2%			60,000.00
Pavel MUCHA CFO-Executive BoD Member	-33,846.08	-4.4%	51,396.48	6.9%	295,704.74	37.4%	-304,074.83	-28.0%	783,258.74
Kamil ZIEGLER Chairman-Executive BoD Member until 30.09.2024 Executive BoD Member from 01.10.2024	-28,342.95	-1.8%	79,089.51	5.1%	1,385,140.93	85.2%	-1,555,110.40	-51.6%	1,456,506.38
Robert CHVATAL Non-Executive BoD Member			8,400.00	38.9%					30,000.00
Katarína KOHLMAYER DUBIELOVA Non-Executive BoD Member			8,400.00	38.9%					30,000.00
Igor RUSEK Non-Executive BoD Member & RENOCO Member	-24,573.33	-53.9%	-4,193.34	-19.9%	13,166.67	78.2%			30,000.00
Dr. Nicole CONRAD - FORKER Independent Non-Executive BoD Member, RENOCO Chairperson & AC member	27,806.67		28,826.66	103.7%	-2,633.33	-4.6%			54,000.00
Theodore PANAGOS Independent Non-Executive BoD Member & RENOCO member			16,833.33		13,166.67	78.2%			30,000.00
Georgios MANTAKAS Independent Non-Executive BoD Member & AC Member			30,300.00		23,700.00	78.2%			54,000.00
Christos KOPELOUZOS Non-Executive BoD Member up to 09.06.2022			-8,433.33	-39.0%	-13,166.67	-100.0%			
Stylianios KOSTOPOULOS Non-Executive BoD Member up to 09.06.2022			-8,433.33	-39.0%	-13,166.67	-100.0%			
Nikolaos IATROU Independent Non-Executive BoD Member & Remuneration and Nomination Committee Member up to 09.06.2022			-8,433.33	-39.0%	-13,166.67	-100.0%			
Spyridon FOKAS A' Vice Chairman-Non Executive BoD Member up to 09.06.2022	-18,000.00	-21.1%	-36,933.33	-43.3%	-48,266.67	-100.0%			
Rudolf JURCIK Independent Non-Executive BoD Member & Audit Committee Member up to 09.06.2022			-21,900.00	-48.0%	-23,700.00	-100.0%			
Vassiliki KARAGIANNI Independent Non-Executive BoD Member & Audit Committee Member up to 09.06.2022	24,573.33		-873.33	-3.6%	-23,700.00	-100.0%			
	2021 vs 2020		2022 vs 2021		2023 vs 2022		2024 vs 2023		Financial Year 2024
	Amount (€)	Percentage (%)	Amount (€)	Percentage (%)	Amount (€)	Percentage (%)	Amount (€)	Percentage (%)	Amount (€)
Group performance (Amounts in € '000)									
Financial Metric A_GGR (Revenue)	409,060	36.2%	400,142	26.0%	148,725	7.7%	208,460	10.0%	2,296,170
Financial Metric B_EBITDA	289,581	111.1%	185,689	33.7%	-5,956	-0.8%	101,925	14.0%	831,954
Financial Metric C_NET INCOME	61,764	31.0%	335,164	128.5%	-181,899	-30.5%	85,601	20.7%	499,739
Company performance (Amounts in € '000)									
Financial Metric A_GGR (Revenue)	55,108	5.9%	347,883	35.3%	60,796	4.6%	83,130	6.0%	1,477,135
Financial Metric B_EBITDA	233,018	94.4%	118,395	24.7%	-17,929	-3.0%	57,038	9.8%	637,463
Financial Metric C_NET INCOME	163,590	161.4%	98,683	37.2%	173,460	47.7%	-32,910	-6.1%	504,193
Average remuneration on a full - time equivalent basis of employees (Amounts in € '000)									
Employees of the Group	-5.0	-9.8%	3.1	6.7%	-1.0	-2.0%	3.9	8.2%	51.6
Employees of the Company	-0.8	-1.4%	2.1	4.0%	-1.0	-1.8%	3.3	6.2%	57.3



Remuneration Report **2024**

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This report and the Remuneration Report that are referred to herein have been translated for the original documents prepared in the Greek language. The report has been issued with respect to the Greek language Remuneration Report and in the event that differences exist between the translated Remuneration Report and the original Greek language Remuneration Report, the Greek language Remuneration Report will prevail.

Independent auditor's report on the remuneration report in accordance with article 112 of Law 4548/2018

To the Board of Directors
of ORGANISATION OF FOOTBALL PROGNOSTICS S.A.
112, Athinon Avenue,
104 42 Athens

Subject Matter

Based on our engagement letter dated 10/03/2025 we undertook the limited assurance engagement in order to determine if and to what extent the Remuneration Report (Annex A), that has been prepared by ORGANISATION OF FOOTBALL PROGNOSTICS S.A.(the Company) for the year ended 31 December 2024, provides the information referred to in article 112 of Law 4548/2018, which are defined in this case as Applicable Criteria

Applicable Criteria

According to the provisions of article 112 of Law 4548/2018, entities with shares listed on a regulated market are obligated to prepare a clear and understandable Remuneration Report, that provides a comprehensive overview of the total remuneration described in the remuneration policy of the entity, as provided in article 110 of that law. The Remuneration Report is submitted for discussion at the annual general meeting as a separate agenda item. Following the discussion at the annual general meeting, the Remuneration Report is published in accordance with paragraph 4 of article 112 of Law 4548/2018 and is available for a period of ten (10) years.

Responsibility of the Management of the Company

The Management of the Company is responsible for the correct preparation of the Remuneration Report in accordance with article 112 of Law 4548/2018 as well as for the implementation of all necessary internal controls to ensure that the Company is in compliance with the provisions of articles 109 to 113 of Law 4548/2018, as in force.

Auditor's Responsibility

It is our responsibility to issue this Report regarding if and to what extent the attached Remuneration Report provides the information referred to in article 112 of Law 4548/2018, based on our work performed, as described below in the "Scope of Work Performed" section.

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Our work was performed by order of the Company's Board of Directors, in accordance with the International Standard on Assurance Engagements 3000 (Revised), "Assurance Engagements Other Than Audits or Reviews of Historical Financial Information" (the "ISAE 3000") and the terms of engagement, which described in the 10/03/2025 contract between us.

ISAE 3000 requires that we design and perform our engagement to obtain limited assurance about the assessment of the Subject Matter, in accordance with the Applicable Criteria. As part of the procedures carried out, we assess the risk of material misstatement in the information related to the Subject Matter.

We believe that the evidence we have obtained is sufficient and appropriate to support the conclusion expressed in this assurance report.

Professional ethics and quality management

We have complied with the ethical requirements of the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards) (IESBA Code) as well as the ethical and independence requirements of Law 4449/2017 and Regulation (EU) No 537/2014.

Our firm applies International Standard on Quality Management (ISQM) 1, Quality Management for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance and Related Services Engagements, and accordingly, maintains a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

Scope of Work

Our work was performed to ascertain if the Remuneration Report contains, as a minimum, the following information regarding the remuneration of each individual member of the Company's board of directors and of the chief executive officer.

- (a) the total remuneration granted or paid, including analysis of each remuneration component, the relative proportion of fixed and variable remuneration, including the remuneration described in paragraph 2 of article 109, and explanation of how performance criteria are applied and how total remuneration complies with the approved remuneration policy,
- (b) the annual change of remuneration of the members of the board of directors, of the chief executive officer and his deputy, the performance of the Company and the average remuneration on a full-time equivalent basis of the employees of the Company, other than the executives, over at least the five (5) most recent financial years, presented in a manner which permits comparison by the shareholders,
- (c) any remuneration of any kind received from any company belonging to the same group, as defined in article 32 of Law 4308/2014,
- (d) the number of shares and share options granted or offered to the members of the board of directors and the main conditions for the exercise of the rights, including the exercise price and the exercise date and any change thereof,



- (e) any share options exercised by the board of directors under the Company's share-based remuneration plans,
- (f) information on the use of the ability to recover variable remuneration,
- (g) information on any deviations from the implementation of the remuneration policy in accordance with paragraph 7 of article 110, including an explanation of the exceptional nature of the circumstances that led to the deviation and the indication of the specific elements of the remuneration policy that have been deviated from.

In the context of a limited assurance engagement, the procedures performed vary in nature and timing and are less extensive than in a reasonable assurance engagement. Accordingly, the level of assurance obtained in a limited assurance engagement is significantly lower than the level of assurance which would have been obtained if an assignment of reasonable assurance had been performed.

Our procedures were designed to obtain a limited level of assurance, which we relied on to reach our conclusion, and do not provide all the evidence that would be required to provide a reasonable level of assurance.

Conclusion

Based on the procedures performed and the evidence obtained, nothing has come to our attention that causes us to believe that the Remuneration Report of ORGANISATION OF FOOTBALL PROGNOSTICS S.A, that has prepared for the year ended 31 December 2024, does not contain the information required by article 112 of Law 4548/2018.

Restriction of Use

Our Report has been prepared solely for the purpose stated in its first paragraph hereof and is addressed exclusively to the Board of Directors of the Company and shall not be used for any other purposes.



PricewaterhouseCoopers S.A.
Certified Auditors – Accountants
65, Kifissias Avenue
151 24 Marousi
SOEL Reg. 113

Athens, 2 April 2025

The Certified Auditor Accountant

Despina Marinou
SOEL Reg. No. 17681