

WATT S.A.

SOCIAL RESPONSIBILITY POLICY

International Standard: Social Accountability SA 8000:2014

The Company's Management defines the Social Responsibility Policy, which includes the following principles:

- Full compliance with applicable legislation, as well as with any other requirements accepted by the Company.
- Commitment to comply with the requirements of the SA 8000:2014 standard, specifically regarding the protection and promotion of human and labor rights within the Company's sphere of influence, including suppliers, subcontractors, and employees. The Company's primary focus includes:

1. Employee Protection & Safety

Ensuring the protection of employees and the prevention of accidents and negative impacts on health and safety in the workplace.

2. Elimination of Child & Forced Labor

Prohibiting all forms of child labor, forced labor, harassment, and any type of discrimination in the workplace.

3. Equal Opportunities & Meritocracy

Promoting equal opportunities, merit-based practices, and teamwork.

4. Work-Life Balance

Maintaining a balance between professional and personal life. The Company complies with applicable laws regarding working hours and overtime.

Communication & Awareness

The Company ensures proper communication of its Social Responsibility Policy to all relevant stakeholders and competent authorities.

Resources & Continuous Improvement

The Company provides all necessary resources and means through:

- The use of modern equipment and appropriate personal protective equipment (PPE)
 - Continuous training, awareness, and education of personnel
-

Fair Competition & Ethical Conduct

The Company respects the principles of fair competition and avoids practices that distort competition or hinder economic and social development.

Employee Rights

- Supports employees' right to freedom of association and collective bargaining
 - Respects the right of employees to a decent standard of living
 - Ensures fair and lawful compensation for all employees
-

Stakeholder Engagement

The Company maintains continuous communication with its social partners to exchange feedback, identify common expectations, and align on shared social objectives.

Ongoing Commitments

The Company is continuously committed to:

- Preventing violations of human and labor rights
 - Promoting a healthy and safe working environment
 - Being recognized as an employer of choice
 - Setting measurable and achievable objectives and targets
-

Chief Executive Officer
Date: 18/03/2026

<p>Social Accountability International</p> <p>9 East 37th Street; 10th Floor</p> <p>New York, NY 10016</p> <p>United States of America</p> <p>Tel: +1 (212) 684-1414</p> <p>Email: info@sa-intl.org</p>	<p>Social Accountability Accreditation Services</p> <p>9 East 37th Street, 10th Floor</p> <p>New York, NY 1001, USA</p> <p>Tel: 1-(212)-391-2106</p> <p>Email: saas@saasaccreditation.org</p>	<p>EUROCERT SA</p> <p>89 Chlois Str. & Likovriseos Str.,</p> <p>Metamorfosi, GR 14452</p> <p>Athens, Greece</p> <p>Tel: +30-210 62 52 495</p> <p>E-mail: info@eurocert.gr</p>
--	--	--