

**REPORT OF THE INDEPENDENT NON EXECUTIVE MEMBERS OF THE BOARD OF DIRECTORS  
TO THE ATTENTION OF THE ORDINARY GENERAL ASSEMBLY OF THE SHAREHOLDERS ON  
17.05.2024 OF THE SOCIETE ANONYME UNDER THE TRADE NAME "ENTERSOFT SA OF  
SOFTWARE AND SERVICES PRODUCTION AND TRADE"**

Dear Shareholders,

The Independent non executive members of the Board of Directors of the company under the trade name "ENTERSOFT SA OF SOFTWARE AND SERVICES PRODUCTION AND TRADE" (hereinafter called the "Company") hereto submit jointly the present Report to the General Assembly of the Shareholders of the Company in accordance with the Article 9 par. 5 of Law 4706/2020. The purpose of the present Report is to inform you regarding the responsibilities and the role of the independent non executive members of the Board of Directors as regards the time period from 01.04.2023 until 17.04.2024.

The Board of Directors of the Company consists of three (3) Independent non executive members in accordance with Article 5 par. 2 of Law 4706/2020, elected by virtue of the Resolutions of the Ordinary General Meeting of the Company's shareholders of 03.06.2021 and 26.05.2023 for a term of five years.

In particular, we note that Mr. George Xirogiannis was elected for the first time as an independent non-executive member of the Board of Directors by the decision of the Annual General Meeting of the Company's shareholders on 03.06.2021, while Mrs. Marika Lambrou was elected for the first time as an independent non-executive member of the Board of Directors by the decision of the Extraordinary General Meeting of the Company's shareholders on 11.10.2019 and was re-elected by the decision of the Ordinary General Meeting of the Company's shareholders on 03.06.2021. Finally, following the resignation of the independent non-executive member, Mrs. Aikaterini Pramadari, on 31.03.2023, Mr. George Lyssaïos was elected as a new independent non-executive member of the Board of Directors by the decision of the Annual General Meeting of the Company's shareholders on 26.05.2023.

The Independent non executive members of the Board of Directors have the following obligations: a) Observe and supervise the strategic plan of the Company and its implementation, as well as the achievement of its goals, b) Ensure the effective supervision of the executive members of the Board of Directors, including the supervision and observation

of their performance and c) Examine and express opinions regarding proposals of the executive members, according to respective information provided.

During the financial year 2023, the Independent non executive members of the Board of Directors attended in all the Meetings of the Board of Directors, i.e in 26 Meetings (100% of the Meetings of the Board of Directors for the financial year 2023). During the period from 01.04.2023 to 17.04.2024, the Independent non executive members of the Board of Directors attended in all the Meetings of the Board of Directors, i.e in 28 Meetings (100% of the Meetings of the Board of Directors for the period from 01.04.2023 to 17.04.2024). We note that Mr. George Lyssaïos , as a new independent non-executive member of the Board of Directors from 01.04.2023, attended all meetings of the Board of Directors after 01.04.2023, i.e. 19 meetings during the financial year 2023 and 8 meetings during the period from 01.01.2024 to 17.04.2024.

In accordance with the above mentioned, the Independent non executive members of the Board of Directors have supervised the resolutions of the executive members by examining their proposals, expressing their opinion, by encouraging productive discussions and by expressing their objective perception, aiming the equal protection of the rights of all shareholders and the assurance of the objectivity and the supervision of the actions of the executive members of the Board of Directors.

Furthermore, the Audit Committee and the Remuneration and Nomination Committee of the Company consist in majority by Independent non executive members of the Board of Directors and specifically for the said time period hereto, Mrs Marica Labrou is the Chairwoman of the Audit Committee and Member of the Remuneration and Nomination Committee, Mr. George Xirogiannis is the Chairman of the Remuneration and Nomination Committee and Mr. George Lysseos is member of the Audit Committee. The above mentioned Independent non executive members of the Board of Directors are supervising effectively the executive members of the Board of Directors, by acting both as Independent non executive members of the Board of Directors and as members of the above mentioned Committees.

The Independent non executive members of the Board of Directors of the Company hereby confirm to the shareholders of the Company their agreement with the content of the Annual Management Report of the Board of Directors of the Company and the Corporate Governance

Statement 2023, which forms an integral part of the Annual Management Report of the Board of Directors and has been approved by the Board of Directors on 10.04.2024. The Report of the Board of Directors has been included in the Annual Financial Report for the year ended 31.12.2023. The Report of the Board of Directors is available on the Company's website(<https://www.entersoft.gr/investors/οικονομικές-καταστάσεις/entersoft/>)

The present Report of the independent non executive members of the Board of Directors includes the time period from 01.04.2023 until 17.04.2024 and is signed by all the independent non-executive members of the Board of Directors for the said time period.

Athens, 17<sup>th</sup> April 2024

**The Independent non executive members of the Board of Directors**

**Marica Labrou**

**George Lysseos**

**George Xirogiannis**