# Annual Sustainability Report

For the period from 1 January to 31 December 2025, in accordance with Law 5164/2024 (part of the Annual Financial Report, pp. 51–156)

27/04/2026

# i. Sustainability Report

## ESRS 2 – General disclosures

### General Basis for Preparation

The Sustainability Report of IDEAL Holdings (the "Company") and its investments (the "Group") for the 2025 financial year is prepared on a consolidated basis and is incorporated into the consolidated Management Report. This Report has been prepared in accordance with the European Sustainability Reporting Standards (ESRS), as required by the Corporate Sustainability Reporting Directive (CSRD), which is transposed into Greek law by Law 5164/2024[1].

The Double Materiality assessment forms the basis for the sustainability disclosures in this Report and has been applied by the IDEAL Holdings Group since 2024. For the 2025 reporting year, a review was conducted of the actual and potential impacts, risks and opportunities (IROs) arising from the Group's activities and its value chain. This process ensures the most comprehensive presentation of both impact materiality and financial materiality. Compared to the previous reporting year, the material issues identified under the ESRS have been enriched and further specified, taking into account an updated segment analysis as well as stakeholder engagement.

Furthermore, for the 2025 reporting year, the scope of the assessment includes, in accordance with the consolidated financial statements, the company BARBA STATHIS SINGLE MEMBER S.A. (hereinafter "BARBA STATHIS"). Therefore, the relevant impacts, risks, and opportunities (IROs) arising from its operations have also been taken into account in this assessment.

#### Scope and Value Chain Assessment

The Group's Sustainability Report scope includes IDEAL Holdings and all subsidiaries over which direct or indirect control is exercised, in accordance with the same consolidation boundaries applied to the Group's consolidated financial statements for the 2025 reporting year. In this regard, the Report covers the entire value chain, including the activities of the Company and its subsidiaries in Greece and abroad, as well as the key aspects of the upstream and downstream value chains. The Group's subsidiaries are analyzed by country of operation as defined in section 1.2.1. of the Financial Statements.

#### Omission of Information

In preparing this Report, the option to omit information relating to intellectual property, know-how, or innovation outcomes has not been used, in accordance with disclosure requirement ESRS 1, section 7.7 "Classified and sensitive information and information regarding intellectual property, know-how, or innovation results." It should be noted that the use of this exemption does not affect the overall understanding of the Group's impacts, risks, and opportunities. In addition, the Group makes targeted use of the option to temporarily withhold information regarding upcoming business developments when such information is subject to confidentiality obligations. Additionally, the exemption from disclosure relating to impending developments or matters under negotiation was not applied.

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[1] Directive (EU) 2022/2464 of the European Parliament and of the Council of 14 December 2022 amending Regulation (EU) No 537/2014 and Directives 2004/109/EC, 2006/43/EC and 2013/34/EU as regards corporate sustainability reporting (L 322), as transposed into Greek legislation through amendments to Laws 4548/2018, 3556/2007 and 4449/2017, as well as Article 12 of Directive (EU) 2023/1791 of the European Parliament and of the Council of 13 September 2023 on energy efficiency and amending Regulation (EU) 2023/955 (L 231).

## Disclosures in Relation to Specific Circumstances

### Time Horizon, Indicators and Uncertainty Framework

***Definition of Time Horizon***

The Group applies clearly defined time horizons for the identification and assessment of impacts, risks, and opportunities, as well as for strategic planning and decision-making. These time horizons are fully aligned with the definitions provided in ESRS 1, section 6.4 and are used in all relevant disclosures of this Report.

The short-term time horizon corresponds to the current financial year and covers the period from January 1 to December 31 of the reference year 2025. The medium-term horizon extends up to five (5) years, while the long-term horizon covers a period exceeding five years.

***Metrics, Sources of Uncertainty, Assumptions and Expectations***

The data in this Report are derived primarily from the Group's operations and are recorded through internal systems. In addition, data from third-party providers that affect environmental and operational performance, such as maintenance contractors and waste management partners, are incorporated. Most quantitative indicators are based on direct, primary, and verifiable data at the Group level. However, certain environmental metrics, which relate to indirect environmental impacts (Scope 3 emissions), are not calculated directly but are estimated based on widely accepted and verified methodologies, utilizing internal cost data and emission factors allocated by sector of economic activity. Since these estimates are based on generalized indicators rather than supplier-specific data, they have a moderate to low degree of accuracy. However, they help identify key areas of impact and support strategic planning, without allowing for a detailed breakdown of emissions at the supplier or product level. As part of future efforts to improve data accuracy, the Group emphasizes informing and raising awareness among suppliers regarding data related to their operations, seeking to improve the quality, consistency, and reliability of the information collected.

***Changes in the Preparation or Presentation of Sustainability Information***

During the reporting period, the Group maintained a consistent methodology in the calculation and presentation of sustainability indicators, ensuring the integrity and comparability of data. Any changes that occurred were due to updates in external parameters, such as $CO_2$ emission factors, and did not affect the core methodology. Where retrospective adjustment of historical data was not feasible, this was documented and such data were excluded from the comparative analysis. In addition, all workforce-related data presented in this Report have been calculated based on an annual average rather than on the headcount as at 31st of December 2025.

Furthermore, in 2025, the company BARBA STATHIS was integrated into the Group following its acquisition. As a result, quantitative data are not directly comparable with those of the 2024 financial year.

The thorough reassessment of data from previous years did not identify any errors requiring restatement in the present Report.

### Disclosures stemming from other legislation or generally accepted sustainability reporting frameworks

This Sustainability Report has been prepared in full compliance with the European Sustainability Reporting Standards (ESRS), as provided in the applicable regulatory framework. No information or disclosures from other legislative frameworks, international standards, or voluntary frameworks are included—such as the Global Reporting Initiative Standards (GRI Standards), the Sustainability Accounting Standards Board Standards (SASB Standards), the Recommendations of the Task Force on Climate-related Financial Disclosures (TCFD Recommendations), or related frameworks—other than those explicitly required by the ESRS disclosure requirements. Consequently, the Report adequately and independently covers the regulatory requirements without cross-references to other frameworks.

**Incorporation of Information by Reference**

Specific information has been incorporated by reference to address certain disclosure requirements. The table below describes the relevant elements of the European Sustainability Reporting Standards (ESRS) covered through this approach.

| ESRS Disclosure Requirement | Section of the Report | Source |
|---|---|---|
| ESRS 2: BP-1_(5a,bi) | Scope of the Sustainability Report and Value Chain Assessment | Annual Financial Statements |
| ESRS 2: SBM-1 (40b) | IDEAL Holdings' Value Creation Model- Analysis of total revenue by major business sectors | Annual Financial Statements |
| ESRS 2: GOV-1 (21c) | Composition and responsibilities of the administrative, management, and supervisory bodies | Corporate Governance Statement |
| ESRS 2: GOV-1 (22) | Role of Board Committees | Corporate Governance Statement |
| ESRS 2: GOV-5 (36a) | Risk management and internal controls regarding sustainability reporting | Corporate Governance Statement |
| ESRS G1 (G1.GOV-1-5b) | The Group's approach | Corporate Governance Statement |

## Governance

### The Role of the Administrative, Management and Supervisory Bodies

The Group has adopted a structured corporate governance system, which clearly defines the composition, roles, and responsibilities of the administrative, management and supervisory bodies of IDEAL Holdings and its material subsidiaries. This includes the oversight of matters linked to sustainability, such as the material impacts, risks, and opportunities arising from its operations and investments.

***Composition and Responsibility of the Administrative, Management and Supervisory Bodies***

The Board of Directors of IDEAL Holdings is elected by the General Meeting of shareholders, following a recommendation by the Remuneration and Nominations Committee, in accordance with the approved Suitability Policy for Members of the Board of Directors. The Remuneration and Nominations Committee conducts an annual assessment of the suitability of the Board members, as well as the collective effectiveness of the Board, to ensure that its composition remains adequate to support the Group's strategy, risk management, and sustainable development. Relevant information are incorporated in the Corporate Governance Statement.

Within the scope of its responsibilities, the Board of Directors is responsible for formulating and implementing the investment policy of the Company, making strategic decisions that may affect the capital structure and development prospects of the Company and the Group. These decisions concern, among others, acquisitions, mergers, strategic alliances, high-budget investments, divestments of assets, and other strategic actions. They are made after weighing financial, regulatory, and non-financial parameters, as explicitly reflected in the Sustainable Development Policy of the Parent Company and its material subsidiaries.

At the same time, in the context of medium-to-long-term strategic planning, the Board of Directors takes into account the principles of Sustainable Development, such as the responsible management of environmental matters (particularly in areas concerning energy consumption and waste management), social contribution, and the enhancement of the Company's economic value through responsible business practices and collaborations with suppliers and distributors.

The current Board of Directors consists of nine (9) members, of whom three (3) are executive and six (6) are non-executive. Three (3) of the non-executive members meet the independence criteria in accordance with the current institutional framework (Article 9 of Law 4706/2020), and their proportion amounts to 33%.

The Company's Board of Directors consists of nine (9) members:

| S/N | Name and Surname | Position | Member Status | Independence in accordance with the requirements of Law 4706/2020 |
|---|---|---|---|---|
| 1. | Lampros Papakonstantinou | Chairman of the BoD | Executive member | |
| 2. | Eleni Tzakou | Vice Chairman | Independent, Non-executive Member | ☑ |
| 3. | Panagiotis Vassiliadis | CEO | Executive member | |
| 4. | Savas Assimiadis | Director | Executive member | |
| 5. | Ioannis Artinos | Director | Non-executive Member | |
| 6. | George Diakaris | Director | Non-executive Member | |
| 7. | Marina Efraimoglou | Director | Independent, Non-executive Member | ☑ |
| 8. | Anastasia Dritsa | Director | Independent, Non-executive Member | ☑ |
| 9. | Panagiotis Kanellopoulos | Director | Non-executive Member | |

***Diversity of the Administrative, Management and Supervisory Bodies***

IDEAL Holdings has integrated principles of diversity, equal treatment, and objective evaluation into its overall corporate governance structure through the approved Suitability Policy for Members of the Board of Directors. This policy defines the criteria, procedures, and mechanisms through which it is ensured that the composition of the Board of Directors and its committees meets the needs of the Group's strategy, risk management, and sustainable development, preventing risks associated with unilateral decision-making and enhancing the quality of oversight.

In this context, the Suitability Policy stipulates that during the selection and periodic evaluation of the members of the Board of Directors, criteria related to gender, knowledge, professional experience, skills, independence of mind, and the collective competence of the body are taken into account, among others. The application of these principles is monitored through an annual evaluation of the individual and collective suitability of the Board members, which is conducted by the Remuneration and Nominations Committee and submitted to the Board of Directors for information.

The integration of diversity principles is also reflected quantitatively in the composition of the administrative and supervisory bodies:

- The percentage of women on the Board of Directors amounts to 33%.
- The percentage of women on the Audit Committee amounts to 33%.
- The percentage of women on the Remuneration and Nominations Committee amounts to 66%.

The responsibility for the implementation of the Suitability Policy and the integrated diversity principles lies with the Board of Directors of IDEAL Holdings, and the Remuneration and Nominations Committee is responsible for making recommendations, monitoring, and evaluating. The Policy has been prepared in accordance with the current national institutional framework for corporate governance, in particular Law 4706/2020 and the relevant guidelines of the Hellenic Capital Market Commission, and is available to stakeholders via the IDEAL Holdings corporate website.

It is noted that there is no employee representation on the Board of Directors of the Company or its subsidiaries.

### ***Role of Board Committees***

The Board of Directors is supported by advisory committees, which operate in accordance with approved regulations and report their findings to the Board of Directors.

### ***Audit Committee***

The Audit Committee of IDEAL Holdings operates based on Rules of Procedure, which were revised and re-approved by the Board of Directors on 23.09.2025, in accordance with the provisions set therein. Its purpose is to assist the Board of Directors in relation to the adequacy and effectiveness of the policies, procedures and safeguards of the Internal Control System, including risk assessment and management and regulatory compliance, as well as in relation to the preparation of reliable financial statements. The Rules of Procedure provide that the Committee has the necessary resources and has direct and full access to information, competent personnel and executives, as well as to the Certified Auditor and the auditing firm.

Regarding its composition, it is provided that the Committee, may be a committee of the Board of Directors or an independent committee (with non-executive members and/or third parties), with the type, number of members, qualities, and term of office decided by the General Meeting upon proposal by the Board of Directors. The members are, in their majority, independent and as a whole possess sufficient knowledge of the segment in which the Company operates, with at least one independent member having sufficient knowledge and experience in auditing or accounting.

Regarding its operation, the Committee shall meet at least four (4) times a year and shall schedule at least two (2) meetings a year with the external auditors. It may invite members of the Board of Directors and key executives, including the Chief Executive Officer, the Chief Financial Officer, the Head of the Internal Audit Unit, and the Certified Auditor.

Its responsibilities include, among other things, overseeing the mandatory audit of the financial statements and reporting the results to the Board of Directors, reviewing the independence of the Certified Public Accountant or the auditing firm, monitoring, reviewing, and evaluating the financial reporting process, as well as monitoring and evaluating the adequacy and effectiveness of the policies, procedures, and controls of the Internal Control System and of risk assessment and management.

Specifically, it is provided that the Committee shall oversee the duties of the Internal Audit Unit, the Risk Management Unit, and the Compliance Unit regarding the monitoring, auditing, and evaluating the implementation of the Rules of Procedure and the Internal Control System, particularly regarding the adequacy and accuracy of the financial and non-financial information provided, risk management, and regulatory compliance.

The current Audit Committee is an independent committee and consists of three (3) members, one (1) of whom is an independent non-executive member of the Board of Directors and two (2) of whom are third parties independent of the Company.

Further information regarding the composition, responsibilities, and operation of the Audit Committee are included in the Corporate Governance Statement, which forms part of the Board of Directors' Annual Report and this Sustainability Report, as well as on the https://www.idealholdings.gr/en/ideal-holdings/corporate-governance/committees/.

### ***Remuneration and Nominations Committee***

The Remuneration and Nominations Committee of IDEAL Holdings is a single committee, in accordance with Articles 10 to 12 of Law 4706/2020, and was established by a decision of the Board of Directors. Its operation is governed by approved Rules of Procedure, which define the purpose, composition, term of office, duties, responsibilities, and internal operating rules of the Committee, as approved by the Board of Directors.

The purpose of the Committee is to provide support and assistance to the Board of Directors on matters relating to the preparation, implementation, and review of the Remuneration Policy for members of the Board of Directors and senior executives, as well as identifying and evaluating suitable candidates for nomination as members of the Board of Directors, in accordance with the approved Suitability Policy.

The Committee consists of at least three (3) members, the majority of whom are independent non-executive members of the Board of Directors, while an independent non-executive member is appointed as Chair of the Committee. The term of office of the Committee members is concurrent with that of the Board of Directors, without exceeding a total of nine (9) years. The Board of Directors retains the authority to remove and replace Committee members.

Regarding remuneration, the Committee recommends the Remuneration Policy and any amendments thereto to the Board of Directors, oversees its implementation, and makes proposals regarding the remuneration of the members of the Board of Directors and the persons falling within the scope of the policy, in accordance with the applicable legislation. In this context, the Committee takes into account, among others, the performance of the members in relation to predefined quantitative and qualitative targets, the financial condition and prospects of the Company, as well as criteria linked to corporate social responsibility and non-financial performance parameters.

Regarding nominations, the Committee recommends the candidate members for the Board of Directors to the Board, after first examining their individual and collective suitability based on the Suitability Policy. This evaluation includes criteria such as adequacy of knowledge and skills, independence of mind, integrity and reputation, absence of conflicts of interest, and sufficient time commitment. At the same time, the collective suitability of the Board of Directors is examined, with emphasis on adequate gender representation, diversity and the inclusivity of the body.

The Committee meets at least once a year and keeps minutes of its meetings; it may invite members of the Board of Directors, Company executives, or external consultants to its meetings, if deemed appropriate. The Committee's operations and responsibilities are described in IDEAL Holdings' Corporate Governance Statement, which is published as part of the Board of Directors' Annual Report and on the corporate website.

***Other Units***

At the operational level, IDEAL Holdings has an organizational structure that supports the management and monitoring of sustainability issues through existing functions, such as the Risk Management Unit, the Internal Audit Unit, and the Compliance Unit, as well as executives with responsibilities in ESG matters. These functions, through established reporting lines, provide information to Management and the relevant administrative and supervisory bodies, in collaboration with designated representatives from subsidiaries and external partners, supporting the exercise of their oversight.

The organizational structure of the IDEAL Holdings Group supports a clear allocation of responsibilities and reporting lines among key functions, including those related to risk management, regulatory compliance, and non-financial reporting. The organizational structure of the IDEAL Holdings Group is available in the Rules of Procedure.

***Skills and Expertise of the Administrative, Management and Supervisory Bodies***

The composition of the Board of Directors, as reflected in the published CVs of its members, reflects experience in areas such as business administration, investments, finance, strategy, regulatory compliance, and corporate governance. This experience supports the exercise of oversight over issues linked to risks, regulatory requirements, and the long-term sustainability of the Group.

Where required, the Company may engage internal or external experts to support the oversight of more specific matters. At the same time, the management bodies possess experience in sustainability issues, which has been enhanced through the review and approval of impacts, risks, and opportunities in the context of the double materiality assessment, as well as through ad hoc briefings when deemed necessary.

Furthermore, in the context of the Group's strategy to enhance leadership in sustainability matters, the Chief Executive Officer completed the specialized program *"Environmental, Social and Governance Leadership: A Pathway to Business Sustainability"* from the University of Cambridge in 2024. This training enhances the knowledge and skills of senior management in modern ESG approaches and supports the effective integration of the relevant principles into strategy and decision-making processes.

Further, the enhancement of the Board's expertise in corporate governance and regulatory compliance is supported through targeted educational actions. Specifically, members of the Board have enhanced their expertise in regulatory compliance and market integrity through training in Market Abuse Regulation (MAR), enhancing the understanding of the relevant regulatory requirements and risks.

At the same time, the expertise of the administrative and supervisory bodies is reinforced by specialized executives who support the regulatory compliance and sustainability functions. Specifically, the Corporate Governance Manager has expertise in corporate governance, risk management, and regulatory compliance, including certifications such as Certified Governance, Risk & Compliance Officer (C-GRC) and Certified ESG Officer, as well as specialized training in incident investigation and reporting mechanisms (Empowering Whistleblowing & Investigations: ISO & ACFE perspectives), thereby strengthening capabilities for preventing and managing incidents of misconduct.

The CSR & ESG Officer has expertise in sustainable development and ESG, through participation in programs such as Certified ESG Officer and CSRD Fundamentals, as well as in training focusing on social and environmental dimensions of sustainability, such as Developing Skills for Women Leadership in Climate Action and Gender Equality and Global Markets (Sustainable Investing Research Initiative), thereby strengthening the integration of relevant parameters into the Group's operations and strategy.

The above knowledge and skills support the structured flow of information to the Board of Directors and enhance its ability to effectively oversee matters of corporate conduct, regulatory compliance, and sustainability. For further information regarding the specific skills and expertise of each member of the Board of Directors, please refer to the Company's website (https://www.idealholdings.gr/en/ideal-holdings/board-of-directors/) where the detailed CVs of the members of the Board of Directors are presented.

***Information Received and Sustainability Issues Addressed by the Company's Administrative, Management and Supervisory Bodies***

The Board of Directors of IDEAL Holdings regularly receives information on sustainability issues as part of its overall oversight of the Group's strategy, risk management, and long-term value creation. This information covers environmental, social, and corporate governance issues and is sourced from both the Parent Company's central functions and its individual subsidiaries.

During the reporting period, IDEAL Holdings conducted a double materiality assessment to identify the material impacts, risks, and opportunities (IROs) associated with the Group's operations, taking into account both the impact perspective and the financial perspective. The results of this assessment, including the prioritization of sustainability issues and related IROs, were presented to the Board of Directors, which provided final approval within the scope of its responsibilities.

In addition, reporting to the Board of Directors is supported by a structured process for preparing the Sustainability Report, in which executives from various departments of the Parent Company participate, including the Corporate Governance Manager, the CSR & ESG Officer, the Senior Reporting Officer, the HR & Operations Manager, Procurement executives, and the Risk Management Unit. Similarly, designated representatives at the subsidiaries are responsible for collecting the relevant data. The process involves defining the required information based on regulatory frameworks and ESG indicators, providing guidelines for data collection and calculation, collecting, evaluating, verification, and consolidation of information, as well as the final review, feedback, validation, and approval of the Report. This structured information flow ensures the consistency, completeness, and reliability of the data presented to the management and supervisory bodies. This process is supported, where necessary, by external partners specializing in sustainability and regulatory frameworks, who contribute to the drafting and technical preparation of the Report, under the guidance and review of the Company's internal team.

It should be noted that the process of reporting on sustainability issues is carried out on a case-by-case basis, while the establishment of a formalized procedure to further enhance the systematic nature and efficiency of the flow of information at the Group level is being considered for the future.

The sustainability issues addressed by the Board of Directors are connected, among others, with climate change and energy consumption in the value chain, supply chain risk management, personal data protection, and cybersecurity, as well as with workforce matters, equal opportunities, and corporate governance. This information is utilized for strategic decision-making, target-setting, and monitoring the Group's progress on sustainability issues.

The above approach ensures that the administrative, management and supervisory bodies of IDEAL Holdings possess adequate, timely, and documented information on material sustainability matters, enhancing transparency, accountability, and the coherent integration of ESG parameters into the overall governance of the Group.

The Audit Committee, within the scope of its responsibilities, reviews the process of financial and non-financial reporting, the effectiveness of the Internal Control System, risk management, regulatory compliance, and the Company's principal uncertainties, and informs the Board of Directors of its relevant findings. During the reporting year, the Audit Committee convened seventeen (17) times, with full attendance of its members, reviewing, inter alia, matters relating to financial reporting, the effectiveness of the Internal Control System, risk management, regulatory compliance, as well as non-financial reporting and sustainability matters. Through this process, the Company's management and supervisory bodies receive regular and substantiated information, which supports sustainability oversight and decision-making, within the scope of the responsibilities assigned to them by the applicable regulatory framework and the internal regulations.

Finally, the Audit Committee, within the scope of its responsibilities, reviews the financial and non-financial reporting process, the effectiveness of the Internal Control System, risk management, regulatory compliance, and the Company's principal uncertainties, and informs the Board of Directors of its findings.

Through this process, the administrative and supervisory bodies of the Company receive regular and documented information, which supports the oversight of sustainability and decision-making, within the scope of the responsibilities assigned to them by the applicable regulatory framework and internal regulations.

**Integration of sustainability-related performance in incentive schemes**

IDEAL Holdings has established a Remuneration Policy, which determines the framework for providing fixed and variable remuneration to the members of the Board of Directors, in accordance with the applicable national and European corporate governance regulatory framework. The Remuneration Policy is approved by the General Meeting of shareholders, following a recommendation by the Remuneration and Nominations Committee and approval by the Board of Directors.

Non-executive members of the Board of Directors receive exclusively fixed remuneration and do not participate in variable or long-term incentive schemes. Incentive schemes apply only to the executive members of the Board of Directors.

With regard to the variable compensation of executive members of the Board of Directors who also perform management duties at Group subsidiaries, the Remuneration Policy provides for the use of financial and non-financial performance assessment criteria. Non-financial criteria account for at least 25% of the overall assessment and include, among other things, criteria related to employee health and safety, the environment, corporate social responsibility, and the implementation of initiatives related to ESG issues. The Remuneration Policy also provides for the possibility of implementing long-term incentive programs, which may include non-financial criteria, such as indicators related to employee engagement and customer satisfaction. Sustainability criteria are incorporated into this framework as non-financial performance criteria and are not specified at the level of specific indicators or metrics.

Nevertheless, it should be noted that, in accordance with its Rules of Procedure, the Remuneration and Nominations Committee has the authority to make recommendations to the Board of Directors on matters concerning the framework and level of variable remuneration for the Company's management and, at the Group level, for its subsidiaries. Specifically, the Committee reviews and submits proposals regarding the total amount of annual variable remuneration, the design and annual update of the methodology for determining performance indicators, targets, weighting factors, and caps, as well as the terms of application of the short-term and long-term incentive (STI/LTI) programs, including vesting conditions, deferral, and malus or clawback mechanisms, where applicable. At the same time, the Committee recommends to the Board of Directors the framework and basic rules of the remuneration policy for members of the Boards of Directors of the Group's subsidiaries and formulates proposals regarding their fixed and, where permitted, variable remuneration.

The Remuneration Policy is available on the corporate website for the information of all stakeholders and constitutes the 5th edition following its approval by the resolution of the Regular General Meeting of Shareholders dated June 5, 2025.

**Statement on Due Diligence**

IDEAL Holdings applies due diligence processes in sustainability matters, within the context of its overall approach to risk management, compliance with the applicable regulatory framework, and the integration of environmental and social parameters into its strategy and business model.

In accordance with the requirements of the European sustainability reporting standards (ESRS), the sustainability report includes a mapping of the key aspects and stages of the due diligence process. This mapping reflects the way and the stage at which due diligence processes are integrated into the governance, strategy, policies, and practices of IDEAL Holdings.

The following table presents the link between the key elements of due diligence and the corresponding sections of the Sustainability Report, allowing for the understanding of the application of these processes, without introducing additional conduct requirements beyond those provided by the applicable institutional and regulatory framework.

| Key elements of due diligence | Sections in the Sustainability Report |
|---|---|
| a) Integrating due diligence in governance, strategy and business model | Governance<br>Strategy, business model and value chain<br>Sustainability strategy<br>Value Creation Model |
| b) Engaging with affected stakeholders in all key stages of due diligence | Interests and views of stakeholders |
| c) Identifying and assessing negative impacts | Material impacts, risks and opportunities and their interaction with strategy and business model |
| d) Taking actions to address those negative impacts | ESRS E1 - Climate Change - Policies<br>ESRS E1 - Climate Change - Actions and Targets<br>ESRS E5 - Resource use and circular economy - Policies<br>ESRS E5 - Resource use and circular economy - Actions<br>ESRS S1 - Own Workforce - Policies<br>ESRS S1 - Own Workforce - Actions<br>ESRS G1 - Business Conduct - Corporate culture and corporate culture<br>ESRS G1 - Business Conduct - Actions |
| e) Monitoring and communicating the effectiveness of these efforts | ESRS E1 - Climate Change - Energy and GHG emissions metrics<br>ESRS E5 - Resource use and circular economy - Waste management indicators<br>ESRS S1 - Own Workforce - Indicators and targets<br>ESRS G1 - Business Conduct - Indicators and targets<br>Specific Disclosures |

Regarding the Group's specific due diligence practices at the investment level, it should be noted that the Group applies a concise and structured assessment approach prior to making investment decisions. This practice aims to identify and manage potential risks in a timely manner, as well as to assess opportunities, ensuring that investments are aligned with the Group’s strategic objectives and principles of responsible business operations.

**Responsible Investments**

The Group recognizes that the integration of Environmental, Social and Governance (ESG) factors affects both exposure to risks and the utilization of investment opportunities, contributing to the creation of long-term value.

Within this context, the Company has established a Sustainable Development Policy, which determines the framework for integrating ESG parameters into its strategy and operations. The Policy is applied to all of IDEAL Holdings' operations, covering both the assessment of new investments and the management of the existing portfolio, without explicit exceptions being specified.

A central element of the Company's strategy is the integration of ESG criteria into the investment process, aiming at the selection of investments that exhibit resilience to environmental and social risks and simultaneously create a positive impact. Within this context, IDEAL Holdings:

- excludes investments that do not meet basic ESG criteria,
- seeks the selection of investments with a positive environmental and social footprint,
- and encourages the development of responsible business practices in its portfolio companies.

The Company's investment strategy is aligned with internationally recognized standards and sustainability initiatives, such as the Principles for Responsible Investment (PRI), the Performance Standards of the International Finance Corporation (IFC), and the Performance Requirements of the European Bank for Reconstruction and Development (EBRD), enhancing the Group's systematic approach regarding the management of ESG matters and the assessment of investment opportunities.

For the implementation of the above strategy, the Company applies environmental and social risk assessment procedures in the context of investment analysis, which are applied to all potential investments and are adapted depending on the characteristics and level of risk of each investment. These procedures include:

- screening to exclude activities based on international exclusion lists, including the lists of the IFC and the EBRD,
- assessing regulatory compliance with the applicable regulatory framework,
- and collecting and analyzing ESG data related to operations, geographic location, health and safety issues, as well as relevant environmental and social impacts.

Based on the results of the initial assessment, investments are categorized according to the level of environmental and social risk (low, medium, high), in order to determine the appropriate level of analysis and due diligence. For higher-risk investments, more extensive environmental and social due diligence procedures are applied, which may include on-site visits, involvement of external experts, and the preparation of specialized reports, aiming at a full understanding of the relevant risks and impacts. Additionally, the development and implementation of an Environmental and Social Action Plan (ESAP) may be required, which includes specific mitigation measures, timelines, and responsibilities for managing the identified issues.

The responsibility for the implementation of the above procedures is part of the responsibilities of the Company's functions related to investment evaluation and management and, where required, is supported by external partners or specialized experts.

At the same time, IDEAL Holdings is developing mechanisms to monitor ESG issues within its portfolio companies through data collection and evaluation processes and relevant reporting, while setting qualitative and quantitative targets that are reviewed on a regular basis, as part of its Sustainable Development Policy.

At this time, no specific indicators, measurable targets, baselines, or detailed data on the allocation of financial resources directly related to this issue have been disclosed.

**Risk Management and Internal Control Processes related to Sustainability Reporting**

IDEAL Holdings, as the indirect parent company of the Group, has established and implements a unified risk management framework and internal control system, which covers the entire scope of the Company’s activities and those of its significant subsidiaries. This framework is defined through the Company’s Rules of Procedure and the respective Rules of Procedure of its significant subsidiaries, which explicitly provide for the alignment and compliance of subsidiaries with the policies, procedures and control mechanisms established at Group level. IDEAL Holdings maintains a Risk Management Unit, responsible for the development, implementation, and monitoring of the Risk Management Framework at both parent and Group level. The Unit supports the identification, assessment, and monitoring of risks related to operations, financial reporting, and other disclosed information, including non-financial data. Based on their Rules of Procedure, subsidiary companies are required to implement this framework and provide the Company with the necessary information for the purposes of consolidated monitoring and control.

The risk assessment approach is based on a structured process of identification, description, and estimation of risks, using predefined probability and impact scales. The assessment is performed for both inherent risk and residual risk, taking into account existing safeguards and the controls implemented. Risks are recorded in a Risk Register, which is updated on a regular basis, and are prioritized according to their severity and potential impact on the Group's operations and information.

In this context, risks related to the completeness, accuracy, reliability, and timeliness of the information provided, including non-financial elements, are also examined. The relevant safeguards and controls are implemented through existing procedures, without the creation of a separate system exclusively for sustainability, but within the framework of the Group's overall Internal Control System.

At the same time, IDEAL Holdings maintains an Internal Audit Unit, which operates independently and in accordance with approved Operating Regulations. The Internal Audit Unit monitors and assesses the adequacy and effectiveness of the Internal Control System, risk management, and regulatory compliance, at both parent and subsidiary levels, to the extent that they fall within the Group's audit scope. Audit findings are recorded in reports, which include observations, risk assessments, and recommendations for improvement where required. The Audit Committee of IDEAL Holdings assists the Board of Directors in the oversight of the Internal Control System and risk management. Within the scope of its responsibilities, it reviews the process of financial and other disclosed reporting, receives updates from the Internal Audit Unit and the Risk Management Unit, and assesses the adequacy of the controls implemented. This oversight extends to matters concerning non-financial information, insofar as these are integrated into the Company's general control and risk management framework.

Furthermore, during the year 2025, the Internal Audit Unit conducted a specific audit of the non-financial reporting process and, specifically, the preparation of the Sustainability Report, in accordance with the approved annual audit plan. The area of non-financial reporting was assessed, within the context of risk analysis, as having high inherent risk, primarily due to the applicable regulatory obligations. The audit focused on compliance with the current legislative and regulatory framework, the existence of a documented process for the preparation of the Sustainability Report, as well as the design, existence, and effectiveness of the relevant safeguards. The audit work included, among others, meetings with relevant executives, review of documentary evidence, assessment of information sources, and walkthrough testing of the Sustainability Report preparation process. In this context, the Sustainability Report, the Consolidated Sustainability Report, the Corporate Governance Statement, the ESG Strategy, the Sustainable Development Policy, and the Sustainability Report Preparation Process were examined, among others.

Based on the audit results, no findings were identified in the area of non-financial reporting, and the implemented internal control system was rated as “Satisfactory”. The audit results were communicated to the Audit Committee and the Board of Directors, strengthening the oversight of the reliability, completeness, and consistency of sustainability information at Group level.

The audit of non-financial reporting is included in the annual internal audit plan and is conducted on an annual basis. The findings from risk management and internal controls are disclosed to the Board of Directors through the Audit Committee on a regular basis and, if necessary, on an ad hoc basis. The relevant reports include the principal risks identified, the assessment of their severity, and the status of the mitigation measures implemented. Through this process, findings are integrated into the internal operations and procedures of the parent and subsidiaries, supporting the consistency, transparency, and reliability of the sustainability reporting process at Group level.

### Strategy, Business Model and Value Chain

The strategy is based on multi-sector activity and geographical diversification, aiming to enhance resilience and competitiveness. The subsidiaries operate with operational autonomy under a unified governance and risk management framework, which allows for the systematic monitoring and optimization of performance at all stages of the value chain.

Through this strategy, the Group seeks to increase revenue and operational efficiency, create added value for stakeholders, mitigate operational and regulatory risks, and enhance the reputation and stakeholder trust in the Group.

### Workforce and Geographical Distribution

IDEAL Holdings Group employs a workforce that is geographically distributed across key urban and operational centers in Greece, as well as in Cyprus and Bulgaria[2], reflecting the structure of its business model and the nature of the activities of its subsidiaries.

Attica constitutes the primary geographical employment hub for the Group, concentrating the largest part of the workforce, particularly for companies operating in the sectors of retail, information technology, cybersecurity, technology distribution, and management and holding services, as well as for the warehousing infrastructure of companies engaged in food production and trade. This spatial concentration is directly linked to the presence of central management functions, digital infrastructure, high-traffic commercial points, and specialized technology teams.

The distribution of the Group's workforce by region is presented in the table below:

| Company | Headcount | Greece | Cyprus |
|---|---|---|---|
| IDEAL HOLDINGS S.A. (hereinafter "IDEAL Holdings") | 50 | 100% | |
| ATTICA DEPARTMENT STORES S.A. (hereinafter "attica") | 1,121 | 100% | |
| BYTE COMPUTER S.A. (hereinafter "BYTE") | 233 | 100% | |
| ADACOM ADVANCED INTERNET APPLICATIONS S.A. (hereinafter "ADACOM") | 155 | 100% | |
| ADACOM CYBER SECURITY CY LTD (hereinafter "ADACOM CY") | 16 | | 100% |
| METROSOFT S.A. (hereinafter "METROSOFT") | 4 | 100% | |
| IDEAL SOFTWARE SOLUTIONS S.A. (hereinafter "IDEAL Software") | 20 | 100% | |
| BLUESTREAM SOLUTIONS S.A. (hereinafter "BlueStream") | 54 | 100% | |
| BARBA STATHIS S.A. (hereinafter "BARBA STATHIS") | 664 | 100% | |
| HALVATZIS MAKEDONIKI S.A.(hereinafter «HALVATZIS») | 126 | 100% | |

### Goal, Vision and Mission

***Our Goal***

Our goal is to establish ourselves as a dynamic Greek holding company through sustainable growth and innovation, with a diversified investment portfolio that creates long-term value for our stakeholders. We envision a future where businesses grow by contributing to a better world.

***Our Vision***

Our vision is to lead a paradigm shift in the investment segment. It is our ambition to push our portfolio companies towards maximizing their profits, while incorporating the Environment, Society and Governance (ESG) principles, thereby creating shared value for all stakeholders.

***Our Mission***

At IDEAL Holdings, our mission is to seize investment opportunities that lead to positive change. We are dedicated to identifying and investing in sound businesses that support our environmental, social and governance (ESG) commitments.

[2] It is noted that the Group's presence through UNCLE STATIS EOOD (a subsidiary of BARBA STATHIS) is limited, therefore the contribution of the activities carried out there, which employ (2) people, is assessed as non-material in relation to the allocation data presented in the Section "ESRS S1 – Own Workforce" and the consumption data related to the topics covered in the sections "ESRS E1 – Climate Change" and "ESRS E5 – Resource Use and Circular Economy". Consequently, their impact on the Group's total reported figures is considered negligible and is therefore not taken into account.

## Group Investment Portfolio

During the financial year 2025, the Group operates in three main business segments, covering the segments of Information Technology (IT), Retail, and Food production and trade. The structure of the Group, as well as the percentages of direct and indirect participation, are presented in detail in Note 1.2.1 of the financial statements. In addition, Note 1.3 presents the Group's companies by business sector.

**Material Subsidiaries of the Group**

The companies attica, BYTE, and BARBA STATHIS have been designated as significant subsidiaries of IDEAL Holdings by decision of its Board of Directors dated 1/4/2025. In determining these companies as significant subsidiaries, consideration was given to their impact on the financial position and performance of the Group.

**Specialized Retail Segment**

***Attica Department Stores S.A.***

Attica Department Stores S.A., "attica", a company with 20 years of presence in the Greek market and with over 5 million visitors every year, is a leading force in the fashion and cosmetics sector in Greece, collaborating with international luxury brands.

The company operates four department stores in Athens and Thessaloniki, seven additional stores, as well as a state-of-the-art online store. The facilities cover 69,000 $m^2$ of leased space, with the main locations in Athens, with City Link's flagship store in the center of Athens occupying 35,302 $m^2$, in Golden Hall and the Mall, and in Thessaloniki with stores in Mediterranean Cosmos and Tsimiski Str.

It offers over 1 million products and services, and its strategy focuses on enhancing brand awareness and on taking a holistic approach to consumer engagement through physical and digital channels. The Company's official corporate website is available at: https://www.atticadps.gr/

**Information Technology (IT) Segment**

***BYTE COMPUTER S.A.***

Byte Computer S.A. is one of the leading providers of integrated IT and communications solutions in Greece, with a continuous market presence since 1983, serving as a significant factor in the country's digital environment. The company operates in software application development, systems integration, technology integration, and networking, offering a wide range of high added-value services that transform customers' technological investments into measurable business results. It participates in major digital transformation projects in the private and public sector, such as electronic and paperless prescription, the COVID-19 registry, "Police on Line", migrant ID cards, smart city solutions and encrypted networks. In addition, Byte is registered on the European Union's list of approved trust service providers ( in accordance with the eIDAS legislation) and through its innovative "Trust Center", offers qualified digital signatures and seals in accordance with the European and Greek legislation. The Company's official corporate website is available at: https://www.byte.gr/

***ADACOM ADVANCED INTERNET APPLICATIONS S.A.***

ADACOM S.A, is a leading Qualified Trust Services Provider (QSTP), Cybersecurity Solution Integrator and Managed Security Services Provider (MSSP), based in Athens, with offices in the Kingdom of Bahrain. Operating in more than 30 countries in Europe, the Middle East and Africa (EMEA) and with over 25 years of experience in cybersecurity, ADACOM supports businesses to operate in a modern and secure digital environment, facilitating the digital transformation of operational processes.

Combining international expertise, partnerships with leading technology providers and local experience, the company offers comprehensive solutions that respond to internal and external threats, as well as a broad range of cybersecurity challenges. Today, more than 500 organizations trust ADACOM for data protection and the security of their operations in critical business infrastructure.

The company operates two Secure Data Centers dedicated to Trust Services, as well as an advanced Secure Operations Center (SOC) that provides a full range of managed security services, leveraging cutting-edge technologies, including artificial intelligence, for fast and robust protection. The Company's official corporate website is available at: https://www.adacom.com/

***ADACOM CYBER SECURITY CY LTD***

ADACOM CY is headquartered in Nicosia, Cyprus and is active in the provision of cybersecurity solutions and services, as well as customer support. The company has established a strong presence in the Cypriot market, leveraging its expertise, commitment to quality and certifications that underline its dedication to delivering high-level services in the fields of information security and risk management. The Company's official corporate website is available at: https://www.adacom.com/company/adacom-cyprus

***IDEAL SOFTWARE SOLUTIONS S.A.***

IDEAL Software Solutions S.A., is a company specialized in the development and promotion of Customer Communications Management (CCM) and Enterprise Output Management software solutions. These cover the creation, management, archiving, and dynamic delivery of high-volume documents across multiple communication channels (such as SMS, email, and Viber) for organizations with high requirements for sensitive data. IDEAL Software Solutions' applications can be integrated with core business systems (ERP, CRM, Billing) and are supported in On-Premises, SaaS, IaaS, and PaaS environments, facilitating the digital transformation of business processes.

The company's software solutions target large organizations in the financial, telecommunications, energy, and public sectors that manage large volumes of communications and sensitive data, aiming to improve customer experience and efficiency. IDEAL Software Solutions operates in several countries in Southeast Europe and continues to expand its operational portfolio with innovative features, such as document automation tools, digital signatures, and Cyber Threat Intelligence (CTI) platforms for proactive risk management. The Company's official corporate website is available at: https://idealsw.com/

**Food Segment**

***BARBA STATHIS Industrial & Commercial S.A.***

BARBA STATHIS, with over half a century of presence in the Greek market, has established itself as the leading company in the production and trade of frozen vegetables, plant-based meals, doughs, and fresh washed and packaged refrigerated salads, offering high-quality products that meet modern nutritional consumer needs. The goal of BARBA STATHIS is to offer products of optimal quality and maximum safety with absolute respect for the environment, people, and society as a whole.

BARBA STATHIS operates on the basis of timeless values and strategic pillars that form a responsible and sustainable business model. These include high standards of quality and safety, systematic investment in the primary sector and Greek entrepreneurship, as well as the promotion of innovation, research, and development. At the same time, the company's international outlook strengthens its global presence and its competitive advantage in the market.

More information on the operations of BARBA STATHIS is available at: https://www.barbastathis.com

Furthermore, BARBA STATHIS holds a 90% stake in the share capital of HALVATZIS MAKEDONIKI S.A., a Greek company with a successful track record in the agri-food segment. HALVATZIS MAKEDONIKI S.A. produces and markets products such as steamed vegetables, ready-to-eat vegetable and legume salads, and sugar-free fruit salads under the "Agrokipos Halvatzi" brand. Additionally, the company offers jams, Greek spoon sweets, and vegetables in brine under the “Halvatzi Family” and “Makedoniki” brands. More information on the activities of HALVATZIS is available at: https://www.halvatzis.gr/

**Other Investments (Technology Products Distribution, Software, IT & Cybersecurity)**

***METROSOFT S.A.***

Metrosoft S.A. is active in the field of information technology, and more specifically in the trading and distribution of hardware and software products, covering needs in computer systems, servers and peripheral equipment, with the aim of providing complementary support to the Group’s activities in the broader technology and IT solutions sector.It is co-located with BYTE in the same premises. The Company’s official corporate website is available at: https://metrosoft.gr/

## Sustainability Strategy

IDEAL Holdings Group has integrated sustainability as a key and timeless element of its business strategy and business model, ensuring that principles related to Environmental, Social, and Governance (ESG) issues are integrated horizontally across its activities, investment decisions, and governance.

As a holding Company with majority control over subsidiary undertakings, IDEAL Holdings has developed and implements an ESG strategy, which clearly defines the criteria for selecting, assessing, and managing sustainable investments at the portfolio level.

The mission of IDEAL Holdings is the long-term and sustainable value creation through the active management of a diversified portfolio of holdings, investing in businesses with strong growth prospects, responsible business conduct, and the potential for a positive environmental and social footprint. The business model of IDEAL Holdings focuses on enhancing the resilience, innovation, and responsible operation of its portfolio companies, taking into account the impacts, risks, and opportunities throughout the value chain.

**ESG Strategy Pillars**

The ESG Strategy of IDEAL Holdings, as reflected in the published official ESG Strategy (1st edition), is based on three interconnected pillars: (a) Environmental Oversight, (b) Shared Value Creation, and (c) Responsible Business Conduct. These pillars serve as a reference framework for the integration of ESG criteria into investment strategies, governance, and the operational guidance of portfolio companies, aiming to enhance positive impacts and mitigate material risks.

**Sustainable Development Policy**

IDEAL Holdings is committed to integrating the principles of Sustainable Development into its investment portfolio, recognizing that responsible business conduct is a key driver of long-term value creation for stakeholders.

The Company’s commitments regarding sustainability issues:

- Integrating ESG criteria into investment processes, through the assessment of the ESG performance, risks, and impacts of existing and potential investments.
- Prioritizing sustainable investments that contribute to the reduction of the environmental footprint, the enhancement of social well-being, and the application of principles of responsible and ethical governance.
- Developing and strengthening ESG practices within portfolio companies, through collaboration, guidance, and monitoring of progress, aiming at continuous improvement.
- Enhancing stakeholder engagement, with the aim of promoting awareness and the adoption of responsible practices in the Group's segments of operation.
- Leveraging innovation and technology as essential for sustainable development, through investments that create a positive environmental and social impact.

• Ensuring transparency and accountability in the management of investments and the implementation of ESG principles at the portfolio level.
• Creating long-term value, while acknowledging that sustainable business practices are directly linked to resilient financial performance and enhanced stakeholder trust.

It is noted that this Policy is developed in further detail in the Section "ESRS E1 – Climate Change".

With regard to target-setting on Environmental, Social and Governance (ESG) issues, it should be noted that, due to the diversified nature of the Group's activities and the different level of maturity across sectors, it is not currently feasible to establish uniform, measurable and outcome-oriented targets at Group level, and no specific timetable has been set for their development. Nevertheless, the effectiveness of the policies and actions is monitored at the activity and/or subsidiary level through individual processes, qualitative and quantitative indicators, and internal monitoring mechanisms related to the material sustainability issues. In this context, the relevant targets and indicators are disclosed, where they exist, in the individual sections of this Report.

**Responsible Investment Approach**

IDEAL Holdings adopts a responsible investment philosophy, seeking to create strong financial value in combination with a positive impact on the environment and society.

***Retail***

The business model of the subsidiary attica focuses on providing an enhanced shopping experience, leveraging both its physical store network and its digital channels. The company operates four department stores in Athens and Thessaloniki while dynamically developing its e-shop, strengthening its presence in e-commerce.

Its strategy emphasizes brand enhancement and the shaping of a cohesive customer experience through a broad portfolio of over 1 million products and services, in collaboration with internationally recognized luxury brands. Through multi-channel operations and a steady commitment to quality, it seeks continuous growth, enhancing customer loyalty and market differentiation.

***IT*** and Technology

The Group's Information Technology companies operate in a wide range of services, including the IT, cybersecurity solutions, cloud services and digital business transformation support segments. Their business model is based on providing specialized and high value-added solutions to businesses and organizations, with a focus on data security, system reliability and technological innovation.

Their strategy focuses on sustainable digital growth, focusing on creating long-term value through:

- investing in new technologies and human capital,
- developing energy-efficient and environmentally friendly solutions (such as virtualized infrastructure and modern data centers)
- strengthening the cyber resilience of customers and partners,
- complying with the principles of responsible governance and data protection

The companies leverage international standards, integrate ESG criteria into their solutions, and contribute to the digital transformation of the economy with responsibility while focusing on customer satisfaction.

***Food Production and Distribution***

BARBA STATHIS shapes its business strategy based on its vision, mission, and values, aiming to improve both its corporate performance and the implementation of material corporate responsibility and sustainable development actions. The company has developed its business model by integrating key elements, such as responding to consumer and market needs, seamless cooperation with its partner producers and the supply chain as a whole, as well as the adoption of technological innovations that ensure optimal quality and maximum safety of raw materials and final products. The business model of BARBA STATHIS reflects the key functions and strategic directions of the company, highlighting the way it creates added value. Through a holistic approach, the company responds effectively to the needs and expectations of all involved stakeholders, promoting sustainable development and responsible entrepreneurship. In this context, it constantly invests in and emphasizes the adoption and application of technological innovations that ensure the highest standards of quality and safety at every stage of the production process—from the collection and processing of raw materials to the marketing and distribution of final products.

Corporate responsibility is an integral part of BARBA STATHIS and significantly determines its business choices and actions. Its sustainable development strategy concerns five key pillars:

- Environmental Responsibility
- Sustainable Agriculture & Sustainable Procurement
- Thriving Communities
- Responsible Business Operations
- Transparency & Accountability

## Value Chain

The value chain of IDEAL Holdings and its subsidiaries reflects the full range of its operations, resources, and relationships with stakeholders, from the upstream input stage through to the downstream distribution and end use of products and services. This structure reflects the Group's business model and strategy, as it highlights how its activities are linked to sustainability issues and create or influence related risks, opportunities, and impacts throughout the value chain.

### Upstream Value Chain

In the upstream segment of the value chain, the Group relies on an extensive ecosystem of suppliers and partners. This includes utility providers (electricity, water, fuel), waste management and environmental restoration services, IT and technology infrastructure providers (software and hardware), data center operation and hosting services, financial and insurance institutions, and suppliers of raw agricultural materials, packaging materials, ingredients, and food additives. Furthermore, it includes wholesale suppliers of apparel, footwear, and cosmetics, as well as providers of transportation, logistics, networks, and telecommunications. Simultaneously, the Group develops partnerships in the fields of Research and Development (R&D), innovation, marketing, real estate, as well as construction and renovation, integrating criteria for responsible sourcing and environmental and social compliance throughout the upstream chain.

### Own Operations

At the level of its own operations, the Group leverages human capital, its administrative structure, and its investment background as key drivers of value creation. The key business operations include cybersecurity & IT services, cloud infrastructure, data protection, and information systems integration, distribution of technological equipment, specialized retail of apparel, footwear, cosmetics, and accessories, processing, production, and distribution of frozen, steamed, and plant-based vegetable products, as well as holding and investment activities, including the management of corporate participations and strategic investments.

Support functions, with an emphasis on supply chain management and technological and digital infrastructure, implement integrated approaches to governance, risk management, and sustainable development, enhancing the Group's overall resilience.

### Downstream Value Chain

In the downstream segment of the value chain, value is transferred to direct and indirect customers, which include public and private sector organizations, corporate clients, retailers, as well as end consumers of apparel, footwear, and cosmetics through both physical stores and digital channels (e-shops).

The operations of food companies ultimately lead, at the downstream stage, in food retail chains and supermarkets, through which products are made available to a broad consumer base, both through physical stores and online platforms, as well as directly to end consumers. This process is supported by transportation, warehousing, and logistics services that ensure the efficient distribution and availability of products. At the same time, the Group's equity and investment activities are directed toward shareholders and the stock markets, as well as the Group's subsidiaries, contributing to the creation and preservation of long-term value.

The mapping of the value chain allows the Group to identify environmental, social, and governance impacts, as well as associated risks and opportunities at every stage of operation. Through the integration of ESG criteria into the strategy, business model, and stakeholder relationships, transparency and sustainable value creation are enhanced, supporting the long-term competitiveness and resilience of the Group.

| | THE GROUP'S VALUE CHAIN | | |
|---|---|---|---|
| | Upstream | Own Operations | Downstream |
| | External Stakeholders | Internal Stakeholders | External Stakeholders |
| **Common to all of the Group's operations** | • Electricity & Fuel<br>• Waste Management,<br>• Water consumption<br>• Banking Services and Insurance<br>• Building Lease Agreements<br>• Transportation and Storage Services<br>• Construction and Renovation Service Providers | • Employees<br>• Management<br>• Operational units<br>• Procurement, Finance, and IT departments | • End-of-life management<br>• Transport and storage services |
| **IT & Cybersecurity services** | • Data center operations / hosting services<br>• IT, Network, and Communications Infrastructure | • Cybersecurity, cloud infrastructure, data protection, and IT system integration services | • Data Center Operations / Hosting Services |
| **Retail** | • Procurement of apparel, footwear, and cosmetics from wholesalers<br>• Procurement of computer equipment, peripherals, and software from wholesale suppliers | • Retailing through department stores (apparel, footwear, cosmetics) | • Individual consumers<br>• E-commerce customers |
| **Food** | • Procurement of agricultural raw materials from contracted farmers and local producers<br>• Procurement of food ingredients for processing and formulation/manufacturing of products<br>• Procurement of packaging materials for food production and distribution<br>• Procurement of machinery and equipment | • Production, processing, and packaging of frozen vegetables, plant-based meals, chilled salads and agri-food products | • Wholesale (distributors, food manufacturers)<br>• Retail (supermarket chains, small retail stores)<br>• B2B and B2C customers<br>• Consumers |
| **Holding Company** | • Banking institutions<br>• Investment advisors<br>• Legal & tax advisors | • Portfolio Management and Strategic Investments | • Subsidiaries<br>• Shareholders |

## IDEAL Holdings Value Creation Model

The Group creates value through the efficient utilization of key inputs and the active management of its holdings, within the framework of a responsible and sustainable business model.

**Inputs**

The key inputs of the Group include the following:

- Workforce: Talent development and utilization, with active employee engagement and institutional dialogue with trade unions. Collaboration with farmers-producers to strengthen the production chain.
- Technological Infrastructure: Provision of innovative solutions by IT providers and external partners to support operations.
- Energy and Material Resources: Securing sustainable procurement through cooperation with suppliers.
- Financial Instruments: Provision of capital and management through investors and financial institutions.
- Social capital: Strengthening relationships with the community, customers, regulatory authorities, and non-profit organizations.

The management of these inputs is based on structured compliance procedures, international standards and certifications (e.g., ISO), as well as continuous investment in innovation and the improvement of operational practices.

These inputs are directly linked to key stakeholder groups across the value chain, such as:

- Employees and employee representatives
- Farmers - Producers
- Suppliers
- Technology providers and external partners
- Investors and financial institutions
- Community, customers, regulatory authorities, and non-profit organizations

**Activities**

The Group operates in three main business segments, which are integrated into its operational activities:

- Specialized Retail

attica is the leading luxury retail destination in Greece, combining high-standard physical stores with a strong digital presence. This model enhances differentiation, customer experience, and sustainable operations.

- Food / Agri-food Sector

Through the company BARBA STATHIS, the Group is active in producing, processing and packaging of vegetables, plant-based meals offered in frozen form, chilled salads and agri-food products (under the BARBA STATHIS trademark).

- Technology – IT and Cybersecurity

The Group's companies, as outlined above, provide IT, cybersecurity, cloud and digital transformation solutions, with an emphasis on data security, reliability and energy efficiency, contributing to sustainable digital development.

**Outputs**

The outputs of the Group's business model reflect the transformation of strategic inputs and operational activities into measurable economic, social, and environmental results.

At an economic level, the Group generates:

- Stable cash flows
- Increased profitability
- Long-term increase in the value of holdings through organic growth, operational upgrades, and selective portfolio restructuring

The outputs include:

- Advanced technological solutions in IT, cybersecurity, and cloud services
- High-quality retail products through multi-channel models
- Safe, certified, and nutritionally reliable plant-based food products
- Strengthening of value chain resilience and sectoral competitiveness

At a social level, the outputs include:

- Creation and maintenance of quality jobs
- Development of workforce through investments in skills and expertise
- Support for local economies and communities, particularly in the agri-food sector

Promotion of trust among customers, partners, and investors through high standards of corporate governance and transparency.

**Analysis of total revenue by material business segments**

The analysis is provided in Note 34 – Segment Reporting, in the Annual Financial Statements, which presents the three business segments: Specialized Retail, IT, and Food.

**List of Material Business Activities**

The Group operates through a diversified portfolio of business segments, as identified by the Statistical Classification of Economic Activities in the European Community (NACE). These segments are directly linked to the Group's business model and growth strategy, representing its main products and services while serving as key pillars of its approach to sustainability and ESG issues.

Specifically, the key segments of activity include:

- 62.01 – Computer programming activities related to IT services, digital transformation, and cybersecurity, as provided by the subsidiaries BYTE,ADACOM and IDEAL Software,
- 46.51 – Wholesale of computers, computer peripheral equipment and software, corresponding to the distribution of technological equipment and IT solutions,
- 47.71 – Retail sale of clothing in specialized stores,
- 47.72 – Retail sale of footwear and leather goods in specialized stores,
- 47.75 – Retail sale of cosmetics and personal care products in specialized stores, which constitute attica's business segment and are linked to the provision of a high-value-added multi-channel retail experience,
- 10.39 – Other processing and preserving of fruit and vegetables. These activities relate to BARBA STATHIS and its subsidiary HALVATZIS (90% shareholding),
- 64.20 – Activities of holding companies, which reflect the role of IDEAL Holdings as a holding company, with the objective of strategically managing, strengthening, and developing its subsidiaries.

## Interests and Views of Stakeholders

IDEAL Holdings and its subsidiaries have systematically and in a structured manner integrated stakeholders and their views into the formulation of their strategy and business model, recognizing that their active and meaningful engagement constitutes a critical factor for long-term sustainable development, risk management and the identification of opportunities. Communication with each stakeholder group is conducted on a daily or periodic basis, depending on its needs and characteristics, through appropriate and specialised channels. The objective of this communication is to achieve a substantive understanding of stakeholders' needs and expectations, enhance transparency, and promote the sustainable and responsible operation of the Group across all levels of its activities.

The governing bodies of the Group's companies are informed on a regular and, where appropriate, ad hoc basis regarding stakeholders' needs. The Group is committed to responding to the evolving needs of its stakeholders, strengthening trust and contributing to the creation of shared value. The following table provides a summary overview of stakeholders' views and interests.

| Stakeholders | Key Requirements & Key Issues | Group Response | Communication Channels and Frequency |
|---|---|---|---|
| Shareholders | Recognizing the moral and practical support of shareholders in the progress of the Company. | – Transparency<br>– Profitability<br>– Avoiding incidents that discredit the Company<br>– Reducing or eliminating risk<br>– Ensuring human rights at work | – Company announcements through the Athens Stock Exchange (ATHEX) and the official website - Quarterly and annual announcement of financial results<br>– General Meetings, including through electronic means to ensure the direct and uninterrupted participation of shareholders<br>– The Company's Shareholders' Department for direct communication with shareholders |
| Investors and Rating Agencies | The Group is expected to deliver profitability, stability, transparency, and limited risk | – Publication of annual and quarterly financial reports<br>– Investor Days<br>– Ongoing management of relationships with institutional investors<br>– Adherence to high standards of corporate governance | – Submission of financial reports<br>– Investor meetings / conference calls (quarterly or as needed) - Company website & newsletters |
| Employees | – Building a creative and efficient working environment.<br>– Promoting transparency and integrity. Offering competitive remuneration and benefits. Providing training. Promoting health and safety at work. | – Continuous development of workforce skills<br>– Recognition of diversity and offering equal opportunities for all<br>– Ensuring and improving health and safety conditions<br>– Certified occupational health and safety processes (BARBA STATHIS)<br>– Implementation of a flexible two-way communication system. (BARBA STATHIS)<br>– Conducting a Great Place to Work employee satisfaction survey. (BARBA STATHIS) | – Providing regular information to employees via email<br>– Uploading of all Regulations and Policies on the Company's intranet<br>– Issuing and distributing a semi-annual internal newsletter to the employees of the IT companies |
| Customers | The Company focuses on customer satisfaction, ensures the protection of personal data and privacy for both customers and employees, actively contributes to society, and promotes innovation in products and services. | – Quality of services/products provided<br>– High level of customer service<br>– Protection of personal data for employees, customers, and partners | – Through the Company's communication channels<br>– Through questionnaires |
| Consumers | – Product quality and safety<br>– Updates on new products<br>– Updates on healthy eating<br>– Corporate responsibility | – Certified procedures for product manufacturing and packaging<br>– Investments in research and development of new products and in the continuous improvement of the manufacturing process<br>– Training of personnel on customer service matters | – Through the Customer Service Department (by phone or online)<br>– Through the Distribution Department<br>– Through the Sales Department |
| Business partners | Setting goals and selecting strategies to achieve them | – Workforce management, training, and incentives<br>– Selection of effective communication methods<br>– Implementation of environmental management practices to protect the environment and prevent risks | – Monthly updates on the financial results of the portfolio companies<br>– Extraordinary meetings for decision-making<br>– Regular meetings<br>– Regular communication between non-executive and executive members<br>– Separate meetings among the independent members |
| Suppliers / External Contractors | Promoting safety and environmental responsibility among suppliers.<br>Supporting local suppliers<br>Long-term relationships based on mutual trust | – Collaborating with suppliers who adhere to high standards in terms of human rights, safety, environment and prices<br>– Sharing knowledge and experience for responsible entrepreneurship<br>– Implementation of the Supplier Code of Conduct<br>– Development of Sustainable Procurement | – In-person meetings with the companies' key suppliers<br>– Sending the companies' financial data on a regular basis |

| Stakeholders | Key Requirements & Key Issues | Group Response | Communication Channels and Frequency |
|---|---|---|---|
| Farmers - producers | – Credibility and reliability<br>– Long-term relationships based on mutual trust<br>– Production of top-quality products<br>– Crop management supported by the Company's guarantee and experience<br>– Provision of information and training programs<br>– The Company's financial strength | – Contract Farming<br>– Implementation of Integrated Agricultural Management principles<br>– Implementation of an education and training program for partner producers<br>– Income support for producers<br>– Creation of a scholarship program for the children of partner producers | – Through the Company's Agricultural Department<br>– Implementation of education and training programs aimed at further developing skills and promoting best practices |
| Government Institutions & Regulatory Authorities | – Compliance with laws and regulations<br>– Taxation and tax payment<br>– Environmental issues<br>– Labor and social issues<br>– Employee health and safety | – Full compliance with the law<br>– Publication of annual audited financial statements | – Membership in Associations, Organizations and Chambers of Commerce |
| Financial Institutions | – Profitability<br>– Job creation and workforce retention<br>– Transparency<br>– Portfolio selection based on ESG criteria<br>– Ensuring human rights in the workplace<br>– Protection of personal data for employees, customers, and partners<br>– Effective risk management | – Respect for Human Rights<br>– Respect for Diversity and Equal Opportunities<br>– Attracting women to the technology sector<br>– Measures for the protection of personal data | – Providing regular updates by sending various corporate documents and certificates<br>– In-person meetings with representatives of financial institutions to review the financing needs of the Company and its investments |
| Local Communities | – The Company's response to local and wider community issues<br>– Promoting employment by hiring workers from local communities<br>– Prioritizing the purchase of products and services from local suppliers, where possible<br>– Protecting and preserving the natural environment. | – Social Contribution<br>– Recruitment of employees from the local community<br>– Selection of local suppliers (BARBA STATHIS) | – Through the Group's communication channels<br>– Through in-person meetings and correspondence |
| NGOs | – Supporting NGO initiatives aimed at environmental protection and social well-being. | – Participating in humanitarian events and exploring ways to support the community<br>– Developing and implementing the "BARBA STATHIS: We Do Good!" Corporate Social Responsibility program<br>– Implementing the "BARBA STATHIS: Together We Do Good!" Employee Volunteer Program | – Through the Company's communication channels<br>– Through in-person meetings and correspondence |
| Academic Community | – Participating in research programs and scientific studies<br>– Connecting with the labor market through internships and the creation of career opportunities.<br>– Providing support for educational and research initiatives<br>– Providing access to data and information to support academic analyses<br>– Promoting sustainable, innovative, and scientifically grounded methods and practices. | – Providing scholarships to support academic advancement and research<br>– Organizing seminars and workshops aimed at sharing knowledge and strengthening the scientific community<br>– Collaborating with universities to conduct studies, such as studies on social and economic impacts.<br>– Participating in research programs. | – Meetings with Company representatives<br>– Press releases, announcements<br>– Scientific conferences, workshops, public lectures |
| Media | – Ensuring accurate and timely communication<br>– Providing information about the Company's products<br>– Providing information about the Company's strategy and initiatives<br>– Ensuring the Company's responsible operations with regard to the environment and people | – Consumer awareness campaigns<br>– Regular distribution of press releases and updates regarding important events and corporate news | – Press Conferences<br>– Press Releases, Publications, and Announcements<br>– Meetings with media representatives |

Detailed relevant information on communication with stakeholders is included in the respective sections of this Report.

## Management of impacts, risks and opportunities

**Description of the processes for identifying and assessing material impacts, risks and opportunities**

In 2024, the Group proceeded for the first time with the systematic application of the Double Materiality Assessment (DMA), in alignment with the ESRS standards. The objective of the process was the evidence-based identification and assessment of the material impacts, risks, and opportunities (IROs) arising from the Group's activities, business model, and value chain.

During the 2025 reporting period, the DMA process was reviewed and updated to enhance its accuracy and relevance. The review includes the integration of additional data sources, the review of stakeholder engagement approaches, and the further integration of the assessment within the Group's strategic and operational planning framework. The designed DMA approach comprehensively captures both: the actual and potential impacts of the Group on the Environment and Society (impact materiality), as well as the risks and opportunities arising from sustainability matters that may affect its financial performance, operational efficiency, and long-term resilience (financial materiality).

The Double Materiality Assessment (DMA) of the Group was implemented by combining quantitative and qualitative analysis, utilizing specialized tools, and ensuring the systematic participation of executives and experts. This participatory process contributed to a substantive understanding of sustainability matters and the clear identification of material impacts, risks, and opportunities for the Group.

This approach allows for the targeted prioritization of issues, the effective allocation of resources, and the formulation of appropriate actions, measurable targets, and monitoring programs. As a result, the DMA serves as a fundamental tool supporting decision-making and enhancing transparency, contributing to the Group's long-term sustainable development.

**Methodological Stages of the Double Materiality Assessment (DMA) Process**

The Double Materiality Assessment process was implemented in four distinct and interrelated stages, according to ESRS requirements:

**1. Understanding the business model and value chain**

The Group examined both its internal and external environment, with an emphasis on its operations, products, services, value chain (upstream and downstream), markets, and customer categories. Inputs from stakeholders, expert analyses, and data from the Group's own operations were integrated to ensure a comprehensive understanding of actual and/or potential impacts, risks, and opportunities.

**2. Identification of impacts, risks, and opportunities (IROs)**

In the next stage, a list of actual and potential impacts, risks, and opportunities related to sustainability matters was compiled. The identification took into account the nature and multi-sectoral structure of the Group's activities, covering its entire business footprint, including cybersecurity and IT services, distribution of technological equipment, retail activities in apparel, footwear, and cosmetics, food processing and distribution, as well as critical issues of information security, data protection, quality, and product and consumer safety. The process was based on the principle of Double Materiality, examining, on one hand, the Group's impacts on the environment and society and, on the other hand, the potential financial effects of relevant matters on its operational and financial performance.

**3. Assessment and prioritization of impacts, risks, and opportunities**

In the third stage, the impacts, risks, and opportunities were assessed and prioritized based on clearly defined materiality criteria:

***Impact Assessment - Impact Materiality***

The Group proceeded with an assessment of the materiality of impacts to identify critical environmental and social issues concerning its value chain. The analysis covered direct and indirect impacts arising from activities, partners and local communities, using operational data from subsidiaries, external sources and best practices from the sectors in which they operate.

For impact materiality, impacts were assessed based on their severity and probability, taking into account factors such as scale, scope, and irremediable character, as well as the likelihood of occurrence. Based on these, materiality thresholds were established to facilitate prioritization and the planning of sustainability actions.

The Group maintains an ongoing dialogue with stakeholders, leveraging feedback to update and improve the assessment of material ESG issues.

***Risk and Opportunity Assessment - Financial Materiality***

The Group assessed the financial risks and opportunities related to sustainability by examining its operations, the market environment, and its value chain. Particular attention was paid to factors such as regulatory changes, stakeholder requirements, and environmental pressures that may affect financial figures.

The assessment was based on the likelihood of occurrence and the magnitude of financial effects, using a standardized scale to facilitate prioritization and the integration of risks into strategic planning. Risks and opportunities were assessed regarding their likelihood of occurrence, magnitude, and the nature of their potential financial impact, including effects on operating costs, business continuity, regulatory and legal obligations, customer trust, and the Group's reputation.

***Integration of sustainability risks into risk management and strategy***

Within the context of sustainable development, the Group integrates environmental, social and economic impacts, as well as related risks and opportunities, into its business model and overall strategy.

The Group, with activities in specialised retail, technology and food distribution, faces challenges arising from climate change, increasing regulatory requirements, human rights issues and the need to enhance transparency in governance. For this purpose, it systematically incorporates the management of relevant risks and impacts into its investment and strategic decisions, through appropriate policies and assessment tools.

At the same time, the Group recognizes emerging opportunities, such as the development of cybersecurity services, the diversification of its portfolio through sustainable investments and the enhancement of resilience through responsible labour practices. Similarly, the Group’s key dependencies have been assessed, the analysis of which contributes to the understanding of the factors affecting its sustainability and operational activity.

Based on its individual activities and the ESG framework, the main categories of dependencies have been identified, which are linked to material risks, opportunities and impacts.

| Dependency Category | Description | Link to Impacts, Risks and Opportunities (IROs) |
|---|---|---|
| Infrastructure and Resources | Energy supplies, material resources, technological infrastructure, and logistics. | The Group's operation depends on a stable supply of energy and infrastructure. Price fluctuations, dependency on providers, and extreme weather events may affect costs and business continuity. |
| Agri-food Segment | Partnerships with domestic producers, sustainable agriculture, and the supply chain. | The value chain depends on supplier compliance. Deviations from specifications may lead to the termination of partnerships and supply disruptions. |
| Technology and Digital Services | IT services, cybersecurity, cloud computing, and digital transformation. | Dependency on digital systems increases exposure to cyber risks and data protection issues, while simultaneously supporting the development of new services. |
| Retail | Multi-channel distribution, partnerships with international brands, and sustainable logistics. | Operations are based on reliable partnerships. Failure to meet specifications can affect product availability and commercial relationships. |
| Workforce | Management and specialized personnel. | Performance depends on the workforce; enhancing diversity contributes positively to reputation and operational effectiveness. |
| Financing and Investors | Access to capital, relationships with financial institutions. | The integration of ESG criteria influences risk management and access to finance, strengthening long-term sustainability. |
| Regulatory Environment | Legislation, ESG standards, tax, and environmental regulations. | Compliance with regulations affects costs and operations, while non-compliance can lead to sanctions and reputational impacts. |
| Security and Cybersecurity | Protection of physical and digital infrastructure. | Lack of adequate measures or business continuity plans may lead to operational interruptions and loss of trust. |
| Infrastructure and Resources | Energy supplies, material resources, technological infrastructure, and logistics. | The Group's operation depends on a stable supply of energy and infrastructure. Price fluctuations, dependency on providers, and extreme weather events may affect costs and business continuity. |
| Agri-food Segment | Partnerships with domestic producers, sustainable agriculture, and the supply chain. | The value chain depends on supplier compliance. Deviations from specifications may lead to the termination of partnerships and supply disruptions. |

### 4. Selection and Validation of Material Issues

The results of the assessment were used for the final selection and prioritisation of the material topics incorporated in the Group's Sustainability Report. The selection was based on clear, consistent and documented criteria, with the aim of ensuring that the identified topics reflect the material impacts on the Group's business model, as well as on the environment and society. The process included the comparison of scores against predefined thresholds, based on which the topics that exceeded them were characterised as material.

Particular emphasis was placed on impacts related to cybersecurity and IT services, distribution of technological equipment, retail activities, food processing and distribution, as well as holding and investment activities. Material issues considered included information security, product quality and safety, consumer and data protection, supply chain resilience, and regulatory compliance. Furthermore, matters affecting the Company's strategy and its ability to respond to sustainability challenges are assessed.

***Decision-making Process, Internal Controls, and Integration of Opportunities***

The Double Materiality Assessment has been integrated into the Group's strategy and risk management framework, supporting the timely identification and integration of material ESG issues into operational planning, with the participation of executives from Group companies. Within this context, the Group applies an integrated approach to the management of risks and opportunities, systematically incorporating relevant sustainability assessments into its strategic and operational design. For further information, please refer to the disclosure *"Risk Management and Internal Control Processes related to Sustainability Reporting"*.

Information regarding the management of impacts, risks, and opportunities is available in the relevant sections of this Report.

### Material Impacts, Risks, and Opportunities

The main impacts, risks and opportunities of IDEAL Holdings, as well as their interaction with its strategy and business model, are analyzed in the respective Sections of the Report. The material sustainability topics that have been identified are analyzed in the individual chapters of this Report, where the relevant policies and procedures, targets, implemented actions, as well as the key quantitative data associated with them, are presented.

***Material Impacts on People and the Environment from Group operations***

The table below provides a summary of the material impacts identified in the context of the Group's Materiality Assessment, along with their respective descriptions and the points at which they occur along the value chain (upstream activities, own operations, downstream activities). The presentation relates to the Group as a whole and includes, where applicable, specific issues, risks or opportunities associated with its subsidiaries.

| Impacts | | |
|---|---|---|
| **ESRS Sustainability Issues** | **Description** | **Type of Impact, Time Horizon & Value Chain** |
| **ESRS E1 Climate Change** | | |
| *E1.1 Climate change adaptation* | Strengthening the resilience of the supply chain and ensuring seamless consumer access to BARBA STATHIS products by shielding operations against extreme weather events. | Actual Positive<br>←●→<br>*<5 years* |
| *E1.2 Climate change mitigation* | Greenhouse Gas (GHG) emissions arising from the operations and the value chain of the Group's subsidiaries. | Actual Negative<br>←●→<br>*>5 years* |
| *E1.3 Energy* | Increased energy consumption at Group facilities and across the wider value chain, leading to significant indirect emissions. | Actual Negative<br>←●→<br>*>5 years* |
| **ESRS E5 Circular Economy** | | |
| *E5.3 Waste* | Waste generation during the Group's operations and the disposal of its products has a negative impact on the environment. | *Actual Negative*<br>←●→<br>*>5 years* |
| **ESRS S1 Own Workforce** | | |
| *S1.1 Working conditions* | The management of health and safety issues is a critical factor for the smooth operation of the Group and the protection of employees. Inadequate health and safety measures may lead to employee accidents. | Potential Negative<br>●<br>*>5 years* |
| *S1.2 Equal treatment and opportunities for all* | The development of employee skills and the Company's competitiveness is achieved through systematic training and skill development, particularly in soft and digital skills; furthermore, the competitiveness, efficiency, and quality of the Group's services are enhanced, especially amidst digital transformation. | Actual Positive<br>●<br>*<5 years* |
| *S1.2 Equal treatment and opportunities for all* | Integrating more talent enhances performance and responsiveness to technological developments.<br>Increased diversity leads to more comprehensive decision-making thanks to diverse experiences.<br>Respect for human rights strengthens cohesion and increases employee engagement. | Actual Positive<br>●<br>*<5 years* |
| **ESRS S2 Workers in the Value Chain** | | |
| *S2. 1 Working conditions* | Health and safety management is a critical factor for the smooth operation of the Group and the protection of workers in the value chain. Inadequate health and safety measures may lead to accidents involving workers within the value chain. | Potential Negative<br>←●→<br>*>5 years* |
| **ESRS S4 Consumers and End-users** | | |
| *S4.2 Personal safety of consumers and/or end-users* | Ensuring consumer health and safety through the implementation of certified systems. | Actual Positive<br>→<br>*>5 years* |
| **ESRS G1 Business Conduct** | | |
| *G1.1 Corporate culture* | Establishing a compliant and ethical corporate culture strengthens the trust of stakeholders and Group employees. | Actual Positive<br>←●→<br>*<5 years* |

← Upstream, ● Own operations, → Downstream

**Material Risks and Opportunities from Group Operations**

The following table summarizes the key Risks (R) and Opportunities (O) identified through the Group's Materiality Assessment, along with relevant descriptions and their specific points of occurrence within the value chain (upstream operations, own operations, downstream operations). The table pertains to the Group as a whole, including specific matters (risks or opportunities) related to its subsidiaries.

| | | |
|---|---|---|
| **ESRS E1 Climate Change<br>(Risks and opportunities related to climate change are further analyzed in Section E1 Climate Change)** | | |
| *E1.1 Climate change adaptation* | Physical risks that may affect the Group's facilities, operational activities and the availability of raw materials (e.g. prolonged heatwaves, floods). | Risk<br>←●→<br>>2 years |
| | Transition risks related to the tightening of the regulatory framework on GHG emissions, increases in the prices of imported products and rising energy costs. | Risk<br>←●→<br>>5 years |
| | Opportunities related to the provision of innovative software technology solutions that contribute to reducing resource consumption, as well as opportunities related to investments in companies that implement sustainability practices. In addition, the adoption of sustainability practices contributes to strengthening the Group's corporate image and competitive position. | Opportunity<br>←●→<br>> 2 years |
| **ESRS S1 Own Workforce** | | |
| *S1.1 Working conditions* | Financial liabilities to cover medical expenses and reputational risks arising from workplace accidents and related health incidents. (Specific to BARBA STATHIS). | Risk<br>●<br><5 years |
| *S1.2 Equal treatment and opportunities for all* | Workforce specialization constitutes a critical success factor; however, the difficulty in attracting and retaining talented professionals poses a material risk. Competition for highly technologically skilled professionals is intense. This could impact operational continuity, efficiency, and the ability to implement complex projects. | Risk<br>●<br><5 years |
| | Reputational impacts due to failure to manage incidents of discrimination and/or harassment and violence in the workplace (Specific to BARBA STATHIS). | Risk<br>●<br><5 years |
| **ESRS S2 Workers in the Value Chain** | | |
| *S2. 1 Working conditions* | Working conditions and human resource practices of suppliers affect the uninterrupted operation of the supply chain (Specific to BARBA STATHIS). | Risk<br>←●<br><5 years |
| **ESRS S4 Consumers and End-users** | | |
| *S4.1 Information-related impacts for consumers and/or end-users* | Non-compliance with data protection legislation (e.g., GDPR) carries the risk of fines, operational interruptions, and loss of trust from customers and partners. | Risk<br>●→<br>>1 year |
| *S4. 2 Personal safety of consumers and/or end-users* | Enhancing corporate reputation and increasing customer trust and preference through proactive compliance with food safety regulations and standards (Specific to BARBA STATHIS). | Opportunity<br>●→<br>>5 years |
| **ESRS G1 Business Conduct** | | |
| *Corruption and Bribery* | Lack of strict measures or policies and controls against bribery may lead to fines, legal repercussions, and reputational damage. | Risk<br>●<br><5 years |
| *Company-Specific: Business Continuity* | Absence of business continuity plans increases the risk of interruptions from unforeseen events (man-made disasters-external factors). The lack of structured processes in operations affects the time and efficiency required to complete services or projects. This results in increased operational and financial risks. | Risk<br>●<br><5 years |
| *Company-Specific: Digital Transformation* | Increased dependence on digital systems is accompanied by higher risks of cyberattacks and data loss, resulting in reduced customer trust and loyalty. | Risk<br>●<br><5 years |

← Upstream, ● Own operations, → Downstream

Information regarding the interaction of impacts, risks and opportunities with the Group's strategy and business model is provided in the relevant sections of this Report.

Topics E2, E3, E4 and S3 were reassessed and evaluated as non-material, either based on the aforementioned threshold approach or due to their limited relevance to the Company's business model, the activities of the 2025 financial year and the sectors in which the Group operates.

### Impacts on the Environment and People

The Group's activities and business relationships are associated with material actual and potential impacts on people and the environment, as well as with risks and opportunities that interact with its strategy, business model and value chain. These impacts, risks and opportunities arise both from the Group's own operations and from its relationships with business partners, including upstream and downstream value chain activities.

At the environmental level, material impacts mainly relate to energy and natural resource consumption, waste management and emissions associated with the activities of the Group's subsidiaries, particularly in the IT, retail and food sectors, as well as to indirect impacts arising from the supply chain. At the social level, material impacts and related risks and opportunities include, among others, occupational health and safety, equality and transparency in the workplace, customer experience and relationships with local communities in which the Group's subsidiaries operate.

The Group integrates the assessment of sustainability matters and ESG parameters throughout the entire investment cycle and applies a relevant governance structure for the oversight and management of sustainability-related risks and opportunities. At the same time, it promotes the integration of relevant policies and practices across its subsidiaries, as well as the training and awareness of its workforce on sustainability matters. The gradual adoption of solutions related to renewable energy sources and sustainable technologies further strengthens the Group's commitment to long-term sustainable development and operational resilience.

Negative impacts and related risks, particularly those associated with increasing energy costs or workplace-related issues, are addressed through targeted actions, monitoring procedures and management mechanisms. Correspondingly, positive impacts and related opportunities include, among others, job creation and retention, skills development and contribution to sustainable economic activity. The above impacts, risks and opportunities are taken into account in the Group's risk management processes and strategic planning, with the aim of enhancing its ability to respond effectively to an ever-evolving business, regulatory and social environment.

**Impacts from activities and business relationships**

Environmental, social and governance-related impacts associated with the Group's activities and business relationships may affect its financial performance, operating costs and cash flows. The strengthening of regulatory requirements in areas such as sustainability, cybersecurity and corporate governance may require the allocation of additional resources for compliance purposes, while any deviations may lead to legal, operational and or reputational impacts.

At the same time, relationships with suppliers, technology partners and customers throughout the value chain affect issues such as energy consumption, data protection, quality of services provided and labour practices, with potential impacts on revenue stability and overall operational performance.

Within the context of its strategy, the Group invests in digital infrastructure, energy efficiency and the strengthening of corporate governance, aiming to improve operational effectiveness and its long-term resilience. These matters are integrated into risk management processes and are systematically monitored.

**Changes in IROs compared to the previous reporting period**

In 2024, the Group had identified impacts, risks and opportunities (IROs), which were reassessed in 2025, with the aim of achieving a more comprehensive and accurate reflection of the materiality of the relevant topics. For the 2025 reporting year, the company BARBA STATHIS SINGLE MEMBER S.A. was included in the scope of the assessment, as a result of which the respective IROs associated with its activities were also taken into consideration. This expansion contributed to the further identification of material topics, particularly within the thematic areas ESRS S2 - Workers in the value chain and ESRS S4 - Consumers and end users.

## EU Taxonomy Disclosures

### EU Taxonomy

The EU Taxonomy is the European Union's classification system for activities through which, under certain conditions, they can be considered environmentally sustainable or activities that facilitate the transition to sustainability. Within the Taxonomy legislative framework, companies and organizations are enabled to attract investment to further expand their sustainable activities and evolve them, provided they meet specific criteria.

The Taxonomy Regulation ((EU) 2020/852) establishes the criteria for assessing the sustainability of certain economic activities. In order to achieve the sustainability of the economy, the Taxonomy framework has set out six (6) environmental objectives, as listed below:

- Climate Change Mitigation - CCM
- Climate Change Adaptation - CCA
- The sustainable use and protection of Water and Marine Resources - WTR
- The transition to a Circular Economy - CE
- Pollution Prevention and Control - PPC
- The protection and restoration of Biodiversity and ecosystems - BIO.

The Delegated Acts adopted in supplementation of the Taxonomy Regulation specify Technical Screening Criteria which must be met to demonstrate Taxonomy alignment. At the time of publication of this report, Taxonomy-eligible activities are described in two (2) currently applicable Delegated Regulations. In 2021, the European Commission adopted the first Delegated Regulation (EU) 2021/2139, which presented activities and technical screening criteria for making a substantial contribution to the achievement of objectives 1-2, including Do No Significant Harm ("DNSH") criteria for the remaining objectives. Furthermore, in 2023, the second Delegated Regulation (EU) 2023/2486 was adopted and published regarding activities that contribute substantially to objectives 3-6.

The achievement of one or more of the aforementioned objectives renders an economic activity environmentally sustainable, transitional, or enabling, depending on the classification of activities according to their alignment with the Taxonomy framework. Specifically, a sustainable activity can be carried out in a sustainable manner, a transitional activity can support the transition to a sustainable economic model, while an enabling activity can enable other activities to be carried out in a sustainable manner. In order for an activity to be considered aligned with the EU Taxonomy, it must cumulatively meet all of the following criteria:

- Substantially contribute to one or more of the environmental objectives set out in the Regulation;
- Do no significant harm to any of the environmental objectives set out in the Regulation;
- Be carried out in compliance with the minimum safeguards laid down in the Regulation; and
- Comply with the technical screening criteria established by the Commission for each economic activity regarding the achievement of the environmental objectives of the Regulation.

The provisions of the Taxonomy framework in force at the time of publication of this report require companies within its scope to disclose the amount and proportion of activities that are Taxonomy-eligible, non-eligible, and Taxonomy-aligned with all the aforementioned objectives as part of their total turnover, capital expenditure (CapEx), and operating expenditure (OpEx), and to conduct relevant alignment assessments for these activities. All quantitative information is accompanied by certain qualitative information for all objectives (1-6). The Group applied Regulation (EU) 2020/852, as supplemented by Commission Delegated Regulations (EU) 2021/2139, (EU) 2021/2178, (EU) 2023/2485, and (EU) 2023/2486, to identify eligible activities.

Furthermore, the European Commission introduced the "Omnibus" legislative package, which includes a set of proposals aimed at simplifying existing EU Regulations and enhancing the competitiveness of the European economy. This package is designed to streamline administrative processes, reduce unnecessary burdens, and facilitate businesses in navigating complex regulatory frameworks, including sustainability reporting requirements under the EU Taxonomy.

Following the conclusion of the scrutiny period by the European Parliament and the Council, the new Delegated Regulation (EU) 2026/73 was published in the Official Journal of the European Union, amending Delegated Regulations (EU) 2021/2178, (EU) 2021/2139, and (EU) 2023/2486. This act reflects the Commission's commitment to updating and improving the Taxonomy framework, ensuring it remains fit for purpose in light of evolving market practices and the objectives of the Omnibus simplification package.

Under the provisions of Regulation (EU) 2026/73, the Group adopted the simplified approach for defining the scope of the indicators, focusing on activities that exceed the established materiality threshold. Alignment with the relevant criteria is continuously monitored; relevant data is published on an annual basis and included in the Sustainability Statement of the annual financial statements. As part of the Taxonomy disclosure process, the Group publishes in the following section the Key Performance Indicators related to its economic activities for the financial year 2025.

**Eligibility and Materiality Assessment of Group Activities**

The identification of the Group's economic activities that are Taxonomy-eligible was conducted by mapping business operations against the activity descriptions as defined in Delegated Regulations (EU) 2021/2139 and (EU) 2023/2486. During this process, the classification of the Group entities' primary NACE codes was used as the primary assessment filter, which was further enriched by recording individual actions identified by the relevant Group executives.

In consistency with the simplification measures introduced by Delegated Regulation (EU) 2026/73, a quantitative materiality threshold of 10% per Key Performance Indicator (KPI) was applied for the 2025 financial year. The assessment focused on activities contributing to 90% of the consolidated figures (Turnover, Capital Expenditure, Operating Expenditure), while activities falling below the cumulative threshold of 10% were deemed non-material and excluded from the detailed assessment, thereby ensuring the principle of proportionality.

Based on the above, it was determined that the primary activities of the companies ATTICA DEPARTMENT STORES S.A., BARBA STATHIS S.A., HALVATZIS MAKEDONIKI S.A., UNCLE STATIS EOOD, IDEAL HOLDINGS S.A., KT GOLDEN RETAIL VENTURE LTD, and S.I.C.C. HOLDING LIMITED are not included in the Taxonomy-eligible activities. Certain eligible activities, such as the services provided by BlueStream (CCM 8.1), as well as individual investments by BARBA STATHIS and HALVATZIS related to energy efficiency and resource management (indicatively: CCM 7.5, CCM 7.3, WTR 1.1, and CCM 3.3), were assessed as non-material at the Group level. This classification is based on the aforementioned materiality thresholds, while ensuring their appropriate representation in the EU Taxonomy KPI table.

The Taxonomy-eligible activities identified within the Group are as follows:

CCA 8.2. - Computer programming, consultancy and related activities

Taxonomy Activity Description:

The activity includes providing expertise in the field of information technologies: writing, modifying, testing and supporting software; planning and designing computer systems that integrate computer hardware, software and communication technologies; on-site management and operation of clients' computer systems and/or data processing facilities; and other professional and technical computer-related activities.

Description of IDEAL Group Eligible Activity:

The activities of the Group's subsidiaries in the Information Technology sector constitute a comprehensive ecosystem of technological solutions. Specifically, BYTE implements complex systems integration projects and develops enterprise software. At the same time, through ADACOM (Greece and Cyprus), the Group offers critical

Cybersecurity and Trust Services. Finally, IDEAL Software Solutions provides data center management services, ensuring digital resilience and the full transformation of their clients' business processes.

**Alignment Assessment based on Technical Screening Criteria and Minimum Safeguards**

**Substantial Contribution Criteria**

Although the Group has identified its eligible activities, the detailed assessment of compliance with the Technical Screening Criteria for Substantial Contribution could not be completed for the current fiscal year. Specifically, for the eligible activity "CCA 8.2. - Computer programming, consultancy and related activities", documentation is required for the implementation of adaptation solutions derived from a Climate Risk and Vulnerability Assessment (CRVA).

Given that the Group has not completed the aforementioned assessment, the fulfillment of the relevant criteria for substantial contribution to the environmental objective of Climate Change Adaptation cannot be substantiated for the current reporting period . Consequently, this activity remains eligible but non-aligned for the current reporting period, while the Group plans to develop the necessary methodologies and supporting documentation to facilitate a future alignment assessment.

***Do No Significant Harm (DNSH) and Minimum Safeguards***

It is noted that, according to the technical screening criteria of Delegated Regulation (EU) 2021/2139 for activity CCA 8.2, the DNSH criteria for the remaining environmental objectives are defined as Not Applicable (N/A). Consequently, the assessment of the activity is limited exclusively to the Substantial Contribution and Minimum Safeguards criteria.

The importance of the Minimum Safeguards framework is recognized, which is based on internationally recognized principles such as the OECD Guidelines for Multinational Enterprises, the UN Guiding Principles on Business and Human Rights, the Declaration of the International Labour Organization (ILO), and the International Bill of Human Rights. According to the Final Report of the Platform on Sustainable Finance on Minimum Safeguards, the areas covered include human rights (including labor rights), anti-corruption and bribery, taxation, and fair competition. The management and adherence to these principles are carried out through the Group's broader corporate governance policies and internal controls. For the 2025 financial year, existing safeguards were utilized to verify that no material breaches occurred in the aforementioned areas.

**Qualitative information**

***Accounting policy***

The figures presented in this report have been calculated and are disclosed in accordance with International Financial Reporting Standards (IFRS) as issued by the International Accounting Standards Board (IASB), as well as their interpretations as issued by the IFRS Interpretations Committee (IFRIC) of the IASB. Their determination requires the use of accounting estimates and management judgment in the application of the Group's accounting policies. Significant assumptions made by Management for the application of the Company's accounting methods have been highlighted where appropriate.

To avoid double-counting when calculating the numerator of the Key Performance Indicators (KPIs) related to Turnover, Capital Expenditure (CapEx), and Operating Expenditure (OpEx), all necessary eliminations of intra-group transactions have been performed. In cases where Group activities contribute substantially to more than one environmental objective, the corresponding KPIs are allocated to a single objective.

This report presents the percentages of annual turnover from sales of products and services, capital expenditure (CapEx), and operating expenditure (OpEx) corresponding to the Group's economic activities deemed non-eligible, Taxonomy-eligible, or Taxonomy-aligned for EU Taxonomy purposes, based on the description of these activities and taking into account the relevant NACE activity codes, as well as the related technical screening criteria as set out in Delegated Regulations (EU) 2021/2139, (EU) 2023/2486, and (EU) 2022/1214.

The Group's economic activities were examined and ultimately included or excluded both in terms of eligibility and in terms of alignment with the technical screening criteria provided for in the relevant delegated regulations. This examination is presented in detail for each aligned activity, while any activities that did not meet one or more of the technical criteria are included only as eligible. Taking the above into account, the following financial information of the Group was used to calculate the KPIs:

***KPI for Turnover %***

The numerator includes the part of the net turnover derived from products or services associated with Taxonomy-eligible or Taxonomy-aligned economic activities for eligible turnover and aligned turnover respectively, excluding the use of products or services for own needs or intra-group sales.

The denominator is the Group's net turnover. Turnover covers revenue recognized in accordance with International Accounting Standard (IAS) 1, paragraph 82, point (a), as adopted by Commission Regulation (EC) No 1126/2008. The Group's total turnover is presented in Note "23. Revenue" (arising from the net sales of merchandise, products and from the provision of services aftersales discounts).

***KPI for Capital Expenditure (CapEx) %***

The numerator consists of the total additions to tangible and intangible assets during the financial year considered before depreciation and any re-measurements, including those resulting from revaluations and impairments for the reporting year and excluding changes in fair value.

The denominator consists of the total additions to tangible and intangible assets during the reporting year before depreciation and any re-measurements, including those resulting from revaluations and impairments for the relevant financial year. Leases that do not lead to the recognition of a right-of-use asset are not accounted for as capital expenditure. The denominator also covers additions to tangible and intangible assets resulting from business combinations. Capital expenditure relates to costs accounted for based on:

- IAS 16 Property, Plant and Equipment;
- IAS 38 Intangible Assets;
- IAS 40 Investment Property;
- IFRS 16 Leases.

The Group's totals regarding the aforementioned additions appear in the line "Additions" (or "Additions for the period") in Notes "5. Property, plant and equipment", "6. Intangible assets", and "7.1. Right-of-use assets" to the Financial Statements.

***KPI for Operating Expenditure (OpEx) %***

The numerator includes direct non-capitalized costs related to the maintenance of property, plant, and equipment (PPE) and direct non-capitalized costs representing research and development (R&D), carried out by the undertaking and/or by a third party, aimed at ensuring the continued and effective functioning of economic activities that are Taxonomy-eligible or Taxonomy-aligned.

The denominator covers direct non-capitalized costs related to the day-to-day maintenance of PPE, whether by the undertaking or a third party to whom activities are outsourced, which are necessary to ensure the continued and effective functioning of these assets. These costs may relate to research and development, building renovation measures, short-term leases, maintenance, and repair.

The information presented in this Report complies with the requirements of the Taxonomy Regulation and the relevant Delegated Regulations issued up to the time of this publication. The relevant guidelines allow for a certain margin of interpretation and are continuously adapted to the needs of the process. Taking these factors into account, IDEAL pays close attention to relevant developments and adjusts its approach accordingly in terms of assumptions and applicable methodology.

### EU Taxonomy KPIs

| Financial year 2025 | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| KPIs | Total | Percentage of taxonomy eligible activities | Taxonomy aligned activities | Percentage of taxonomy-aligned activities | Allocation of taxonomy-aligned activities according to environmental objectives | | | | | | Percentage of enabling activities | Percentage of transitional activities | Activities that are not evaluated and are considered non-significant | Taxonomy- aligned activities in the previous financial year (2024) | Percentage of taxonomy-aligned activities in the previous financial year (2024) |
| | | | | | CCM | CCA | WTR | CE | PPC | BIO | | | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| Text | € | % | € | % | % | % | % | % | % | % | % | % | % | € | % |
| Turnover | 481,266,791 | 10% | - | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 3% | - | 0% |
| CapEx | 24,504,407 | 5% | - | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 1% | - | 0% |
| OpEx | 1,441,589 | 15% | - | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 2% | - | 0% |

## Turnover KPI Table

| Turnover Financial year 2025 | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Economic activities** | **Code** | **Taxonomy-eligible turnover (Percentage of taxonomy-eligible turnover)** | **Taxonomy-aligned Turnover (monetary value of turnover)** | **Taxonomy-aligned Turnover [Percentage of taxonomy-aligned turnover]** | **Environmental objective of taxonomy-aligned activities** | | | | | | **Enabling activity** | **Transitional activity** | **Percentage of taxonomy-aligned activities in taxonomy-eligible activities** |
| | | | | | **CCM** | **CCA** | **WTR** | **CE** | **PPC** | **BIO** | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) |
| Text | - | % | € | % | % | % | % | % | % | % | (E as appropriate) | (T as appropriate) | % |
| Computer programming, consulting, and related activities | CCA 8.2 | 10% | 0 | 0% | 0% | 0% | 0% | 0% | 0% | 0% | - | - | 0% |
| Total alignment per objective | - | | | | 0% | 0% | 0% | 0% | 0% | 0% | | | |
| Total turnover | - | 10% | 0 | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |

## CapEx KPI Table

| CapEx Financial year 2025 | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Economic activities** | **Code** | **Taxonomy-eligible CapEx (Percentage of taxonomy-eligible CapEx)** | **Taxonomy-aligned CapEx (monetary value of CapEx)** | **Taxonomy-aligned CapEx [Percentage of taxonomy-aligned CapEx]** | **Environmental objective of taxonomy-aligned activities** | | | | | | **Enabling activity** | **Transitional activity** | **Percentage of taxonomy- aligned activities in taxonomy-eligible activities** |
| | | | | | **CCM** | **CCA** | **WTR** | **CE** | **PPC** | **BIO** | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) |
| Text | - | % | € | % | % | % | % | % | % | % | (E as appropriate) | (T as appropriate) | % |
| Computer programming, consulting, and related activities | CCA 8.2 | 5% | 0 | 0% | 0% | 0% | 0% | 0% | 0% | 0% | - | - | 0% |
| Total alignment per objective | - | | | | 0% | 0% | 0% | 0% | 0% | 0% | | | |
| Total CapEx | - | 5% | 0 | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |

## OpEx KPIs Table

| OpEx<br>Financial year 2025 | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Economic activities | Code | Taxonomy-eligible OpEx (Percentage of taxonomy-eligible OpEx) | Taxonomy-aligned OpEx (monetary value of OpEx) | Taxonomy-aligned OpEx [Percentage of taxonomy-aligned OpEx] | Environmental objective of taxonomy-aligned activities | | | | | | Enabling activity | Transitional activity | Percentage of taxonomy- aligned activities in taxonomy-eligible activities |
| | | | | | CCM | CCA | WTR | CE | PPC | BIO | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) |
| Text | - | % | € | % | % | % | % | % | % | % | (E as appropriate) | (T as appropriate) | % |
| Computer programming, consulting, and related activities | CCA 8.2 | 15% | 0 | 0% | 0% | 0% | 0% | 0% | 0% | 0% | - | - | 0% |
| Total alignment per objective | - | | | | 0% | 0% | 0% | 0% | 0% | 0% | | | |
| Total CapEx | - | 15% | 0 | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |

## ESRS E1 – Climate Change

### The Group’s approach

For the 2025 reporting year, the Group, taking into account the results of the double materiality assessment, approaches the issue of climate change from both a mitigation and an adaptation perspective. This approach is linked to the gradual alignment of the business model and the activities of its subsidiaries with the Sustainable Development Policy and the ESG strategy of the Parent Company, aiming to promote responsible business practices and create long-term value for stakeholders. Within the framework of the Company’s Remuneration Policy, provision is made for the possibility of linking part of the variable remuneration of senior management and executive members of the Board of Directors with non-financial targets, which may relate, at a minimum of 25% of variable remuneration, to health and safety, environmental performance, corporate social responsibility and other ESG-related actions.However, during the current reporting period, no specific link has been established between variable remuneration and targets related to climate adaptation, climate change mitigation or the reduction of greenhouse gas emissions.

| ESRS E1 Climate change | | |
|---|---|---|
| **Subtopic** | **Type** | **IRO Description** |
| Climate change adaptation | Impact (Actual / Positive) | Enhancing supply chain resilience and ensuring uninterrupted consumer access to BARBA STATHIS products by safeguarding against extreme weather events. |
| | Risk | Physical risks that may affect the Group’s facilities, its operations, and the availability of raw materials. |
| | Risk | Transition risks associated with the tightening of the regulatory framework on GHG emissions, the rise in the prices of imported products, as well as the increase in energy costs. |
| | Opportunity | Opportunities relating to the provision of innovative software technology solutions that contribute to the reduction of resource consumption, as well as opportunities relating to the enhancement of the Group’s corporate image and competitive position. |
| Climate change mitigation | Impact (Actual / Negative) | Greenhouse Gas (GHG) emissions arising from the operations and the value chain of the Group’s subsidiaries. |
| Energy | Impact (Actual / Negative) | Increased energy consumption at Group facilities and across the wider value chain, leading to significant indirect emissions. |

The negative impacts associated with the Group’s operations in relation to climate change primarily concern greenhouse gas emissions (hereinafter “GHG”), which result from energy consumption for operational needs, as well as from emissions related to its broader value chain. At the same time, the Group recognizes that some of its activities may be exposed to operational or financial risks arising from both transition and physical risks related to climate change.

Severe weather events are identified as potential physical risks, as they may cause supply chain disruptions. At the same time, transition risks associated with the Group’s energy dependence, volatile energy costs, and the potential tightening of the regulatory framework regarding GHG emissions are assessed as significant.

Consequently, the Group’s approach focuses on the implementation of environmental management policies and operational practices, while the adoption of more specialized strategic planning tools is being gradually considered[3].

[3] The Group will assess, in a subsequent period, the need to develop and implement a transition plan aligned with the achievement of climate neutrality by 2050 across all its activities.

## Climate Change Resilience Analysis

Taking into account the challenges arising from climate change, the subsidiaries of IDEAL Holdings (excluding BARBA STATHIS) carried out an assessment of its business model's resilience to related risks and opportunities. As part of the analysis, all of its operations and facilities were examined, also taking into account its value chain with the exception of the company BARBA STATHIS, which was acquired in 2025.

The assessment examined both chronic and acute physical risks, as well as transition risks and opportunities. Emphasis was placed on those identified as material to the Group's operations, financial performance, and long-term sustainability. The key categories of physical and transition risks and opportunities examined are summarized below:

| Acute and chronic physical risks | Transition risks and opportunities |
|---|---|
| ▪ Temperature<br>▪ Water<br>▪ Wind<br>▪ Solid matter | ▪ Political/legal issues<br>▪ Technology<br>▪ Changes in the market<br>▪ Reputation |

The assessment of physical risks was based on climate scenarios derived from the European Centre for Medium-Range Weather Forecasts (ECMWF), utilizing climate data from simulation ensembles based on the EURO-CORDEX 11 regional climate model framework. In parallel, for the analysis of transition risks and opportunities, scenarios from the Network for Greening the Financial System (NGFS) were used, through data analysis from models relating to the areas of operation of the companies assessed. Specifically, the scenarios examined- RCP 2.6, RCP 4.5 and RCP 8.5[4], and their key assumptions regarding physical and transition risks are presented below[5].

| Scenario | Emissions | Temperature | Physical risks | Transition risks |
|---|---|---|---|---|
| **RCP2.6 – Net Zero** | **Low-Emissions Scenario** | ~1,5°C until 2100 | **Low**<br>Small increase in the frequency of extreme events, with localized and mild impacts from heatwaves, heavy precipitation, and droughts, and low pressure on infrastructure and natural resources. | **High**<br>A stricter regulatory framework, increased investment and operational requirements, rising liquid fuel prices, and the adoption of renewable energy sources (RES) technologies. |
| | | | | |
| **RCP 4.5 – Nationally Determined Contributions** | **Intermediate Scenario** | ~2,5-3 °C until 2100 | **Medium**<br>Moderate increase in the frequency and intensity of extreme weather events, with more frequent disruptions to infrastructure and natural resources availability. | **Medium**<br>Continuation of existing social, economic, and technological trends throughout the 21st century. |
| | | | | |
| **RCP 8.5 – Current Policies** | **High Emissions Scenario – Hot House World** | **> 3°C until 2100** | **High**<br>More frequent and intense extreme weather events, increased physical/material damage, and mounting pressure on key natural resources. | **Low**<br>Heavy reliance on fossil fuels, energy-intensive growth, and the absence of a substantive climate policy. |

[4] Where RCP refers to Representative Concentration Pathways.
[5] Over the forthcoming periods, the Group will assess the extent to which the scenarios applied in the preparation of the Sustainability Report, as well as for the fulfilment of the ESRS requirements, may be integrated into the assumptions underpinning the financial statements.

Time horizons are defined based on the lifecycle of assets, as well as the characteristics of the business model and operations of the companies assessed, taking into account the long-term and evolving nature of climate risks. In this context, the aforementioned scenarios were examined with reference to the following time horizons:

- Short-term (0 – 1 years)
- Medium-term (2 – 5 years)
- Long-term (> 5 years – until 2050)

For the assessment of the sensitivity of the business model and facilities, the following were carried out:

- Sector analysis and literature review, aiming to identify risks and opportunities considered relevant to the companies assessed (subsidiaries of Ideal Holdings, excluding BARBA STATHIS).
- Collection and analysis of financial data, in order to estimate the extent of potential financial impacts, including energy consumption, greenhouse gas emissions and fuel consumption.
- Literature review regarding the activities and the type of facilities of the companies.

The likelihood of exposure of facilities to climate change-related risks or opportunities was assessed through statistical analysis of the three aforementioned scenarios across short-term, medium-term and long-term horizons, based on the severity and duration of the changes.

The estimation of the potential magnitude of financial impacts from physical and transition risks and opportunities was carried out by competent executives of the subsidiaries of Ideal Holdings (excluding BARBA STATHIS), through the evaluation of their effects on operational continuity, financial performance, employee health and safety, corporate reputation, as well as on the environment, society and culture.

The final score of each risk and opportunity resulted from the product of the likelihood of occurrence and the magnitude of impact, with the results of the Resilience Analysis presented in the following tables.

| **Physical Risks<br>More intense in the Hot House World Scenario** | | | | |
|---|---|---|---|---|
| **Title** | **Description** | **Results** | | |
| | | **Short-term** | **Medium-term** | **Long-term** |
| ***Extreme heatwaves may affect the Companies' productivity and operations.*** | Extreme heatwaves may affect the staff's well-being and productivity, as prolonged exposure to high temperatures can hinder working conditions and reduce employee performance. At the same time, extreme temperatures may affect the operation of facilities and IT infrastructure, increasing the likelihood of technical issues or power supply interruptions. These conditions may affect the companies' daily operations, potentially leading to temporary operational disruptions, product delivery delays, and reduced customer footfall. | ***Very low*** | ***Very low*** | ***High*** |
| ***Flooding may cause damage and temporary operational disruptions to the Companies' infrastructure.*** | Extreme heatwaves may affect the staff's well-being and productivity, as prolonged exposure to high temperatures can hinder working conditions and reduce employee performance. At the same time, extreme temperatures may affect the operation of facilities and IT infrastructure, increasing the likelihood of technical issues or power supply interruptions. These conditions may affect the companies' daily operations, potentially leading to temporary operational disruptions, product delivery delays, and reduced customer footfall. | **Medium** | **High** | **High** |

| Transition risks<br>More intense in the Net Zero Scenario | | | | |
|---|---|---|---|---|
| Title | Description | Results | | |
| | | Short-term | Medium-term | Long-term |
| ***The tightening of the regulatory framework for greenhouse gas emissions may increase compliance requirements, leading to additional expenditures for the companies.*** | Further tightening of the regulatory framework for greenhouse gas emissions may create additional obligations for the companies. These obligations may include the strengthening of emission monitoring and reporting processes, investments in new technologies, carbon pricing, the adjustment of internal policies and systems, as well as the implementation of emission reduction measures, which may lead to an increase in total expenditures. | **Low** | **Medium** | **Very high** |
| ***The price increase of imported products may increase the Group's cost of sales, thereby affecting its profitability.*** | An increase in product prices, as a result of the implementation of cross-border carbon pricing mechanisms or other policies, may incur additional costs for the companies. These expenditures may arise from the imposition of additional fees or taxes on products imported from countries with less strict environmental standards. Such additional charges may increase product costs, negatively affecting the companies' profitability. | **Very low** | **Medium** | **High** |
| ***Possible increase in the companies' energy costs due to rising or volatile electricity prices.*** | An increase or significant volatility in electricity prices could affect the companies' operating costs. Since electricity is a key operating resource for the operation of facilities and IT systems, potential increases in its prices may lead to an increase in related expenses, affecting the profitability of the specific Companies. | **High** | **Medium** | **Low** |

| Opportunities<br>More intense in the Net Zero Scenario | | | | |
|---|---|---|---|---|
| Title | Description | Results | | |
| | | Short-term | Medium-term | Long-term |
| ***Investments in companies that implement sustainability practices or invest in energy autonomy and renewable energy sources may contribute to enhancing the profitability of IDEAL Holdings.*** | Investments by IDEAL Holdings in companies that implement sustainability practices or operate in the field of energy autonomy and Renewable Energy Sources (RES), particularly under low-emission scenarios, may lead to increased demand for the Company's services, as well as to the development of new products, services and partnerships, thereby enhancing its profitability. | **Medium** | **Medium** | **High** |
| ***Strengthening demand for innovative software solutions that reduce resource consumption creates growth opportunities for companies' technology services, while improving their profitability.*** | The increasing need of businesses for digital transformation, aiming to improve operational efficiency, energy performance and reduce resource consumption, enhances demand for specialised software solutions and services provided by the companies. This trend creates new growth opportunities and contributes to improving their profitability. | **High** | **Very high** | **Very high** |
| ***The adoption of sustainability practices and the promotion of ESG performance can strengthen companies' corporate image and competitive position.*** | The adoption of sustainability practices, such as improving energy efficiency, utilising renewable energy sources and responsible resource and waste management, can reduce the environmental footprint of companies' activities. At the same time, highlighting ESG performance can strengthen their corporate image and improve their competitive position in the market. | **Medium** | **Medium** | **High** |

Based on the assessment results, the most significant risks and opportunities remain of low intensity in the short and medium term; however, they are estimated to intensify significantly in the long term. Physical risks pose the greatest exposure in the Hot-House World scenario, while transition risks and related opportunities are highlighted in the Net Zero scenario.

In particular, the main physical risks relate to heatwaves and floods. As regards transition risks, these are associated with the tightening of the regulatory framework on emissions, the increase in prices of imported products due to cross-border carbon taxes, as well as rising energy costs.

With regard to opportunities, investments in companies that implement sustainability practices or enhance energy autonomy, the increased demand for innovative software solutions that reduce resource consumption, as well as the adoption of sustainability practices and the promotion of companies' ESG performance, can enhance profitability, competitiveness and reputation.

IDEAL Holdings integrates the findings of the analysis into its business planning, strengthening its resilience to climate-related risks. Physical risks, such as extreme heatwave events, are addressed through the upgrading of facilities and measures to enhance operational preparedness. At the same time, transition risks are mitigated through compliance with the applicable regulatory framework and the adoption of sustainable practices. These include measures to improve energy efficiency, as well as investments in companies that implement sustainability strategies or promote energy autonomy and renewable energy sources (RES). The Company considers that, through its existing practices and ongoing initiatives, it ensures the long-term resilience of its business model, while maintaining its ability to adapt and respond effectively to evolving environmental, regulatory, technological and energy conditions, as well as to market changes.

## Policies

***Environmental Management Policy***

In line with its commitment to responsible environmental management, IDEAL Holdings has developed and implements an Environmental Management Policy within the framework of its Environmental Management System, certified in accordance with ISO 14001:2015[6].

This Policy establishes the overall framework through which the Group seeks to limit its environmental footprint and ensure compliance with applicable environmental legislation. The Environmental Management Policy addresses environmental protection issues at a strategic level, with an emphasis on regulatory compliance, prevention of environmental impacts and continuous improvement of environmental performance, and does not constitute a standalone climate change transition policy or plan.

The Policy sets out commitments for the identification and management of significant environmental aspects of the Parent Company's activities, aiming at the continuous improvement of environmental performance and the prevention of pollution. In this context, the provision of the necessary resources is pursued to ensure that activities are carried out in an environmentally responsible manner, exceeding, where feasible, the minimum legal requirements.

Responsibility for the implementation of the Environmental Management Policy lies with the Company's Top Management (Board of Directors), which ensures that environmental parameters are integrated into the business decision-making process.

The Environmental Management Policy constitutes an integral part of the Company's broader policy framework and is reviewed on an annual basis to ensure its ongoing suitability, effectiveness, and alignment with regulatory developments and changing environmental requirements.

The Environmental Management Policy is available to Company employees on the intranet.

***Sustainable Development Policy***

The Company recognizes sustainable development as a fundamental factor for its long-term business success and the creation of value for all stakeholders. In this context, it is committed to operating responsibly, taking into account the economic, social, and environmental impacts of its operations and incorporating sustainability principles into its strategy and business model.

The Sustainable Development Policy constitutes a specification of the principles described in the Company's Rules of Procedure and defines the manner in which these are implemented in practice. This framework is aligned with the principles of corporate governance, sustainable development and social responsibility, incorporating practices that promote transparency, accountability and continuous improvement.

The aim of the Sustainable Development Policy is to define the Company's core principles and commitments regarding the environment, society, and governance (ESG), to define the strategic directions it follows, and support the integration of sustainability into its business activities.

The Sustainable Development Policy is available on the Company's official website: https://www.idealholdings.gr/el/viwsimh-anaptyxh/politiki-esg/

The Company's Environmental, Social, and Governance (ESG) Strategy is based on three key pillars: Environmental responsibility, with an emphasis on improving energy efficiency, reducing waste, ensuring environmental compliance, and adopting practices that help reduce the environmental footprint of the Group's activities. In this

[6] The companies that have established an Environmental Policy and maintain an Environmental Management System certified in accordance with ISO 14001:2015 are the following: IDEAL Holdings, BYTE, ADACOM, IDEAL Software, Blue Stream, and BARBA STATHIS.

context, the promotion of circular economy and the use of renewable energy sources are encouraged, where feasible.

Creating shared value through investments and initiatives with a positive social impact, with the aim of strengthening local communities and fostering sustainable and innovative business practices within portfolio companies.

Responsible corporate governance, through the promotion of transparency, ethical business conduct, and compliance with ESG criteria, as well as the implementation of effective risk management and accountability mechanisms.

For the implementation of its Sustainable Development Strategy (ESG), IDEAL Holdings develops internal control and reporting mechanisms, monitors progress through qualitative and quantitative ESG indicators and collaborates with its portfolio companies to enhance sustainable business practices. Targets and procedures are reviewed periodically, taking into account regulatory developments, best practices, and the shifting conditions of the business environment.

IDEAL Holdings Management is responsible for the implementation of the Strategy. The Strategy is reviewed and revised when deemed necessary, particularly in the event of significant changes to the regulatory framework, business operations or the external environment in which the Company operates.

IDEAL Holdings ESG Strategy is available on the Company's official website: https://www.idealholdings.gr/media/w5bdjj0e/ideal_holdings_esg-strategy_12-2023-en.pdf

***Climate Change Policy – BARBA STATHIS***

BARBA STATHIS has adopted a Climate Change and Greenhouse Gas Policy and is committed to systematically reducing its environmental footprint, promoting sustainable models of production and consumption, and actively contributing to the reduction of greenhouse gas emissions. The policy is aligned with the Paris Agreement, the UN Sustainable Development Goals, national and EU legislation, as well as the principles of the UN Global Compact.

This policy defines the framework, commitments, and procedures implemented by BARBA STATHIS for climate change mitigation, adaptation, and energy efficiency. At the same time, the policy establishes the framework adopted by the company to reduce its environmental footprint resulting from its business operations through a long-term, responsible, and proactive approach. This environmental commitment is based on identifying climate change impacts, developing environmental management actions, and fostering environmental awareness within the company. The Senior Management of BARBA STATHIS is responsible for the approval of the policy.

This policy applies to all BARBA STATHIS staff, including staff working on behalf of or for the company at all levels. In addition, it includes senior managers, executives, members of the Board of Directors, employees, consultants, contractors, trainees, seconded staff, temporary workers, and staff from employment agencies. Finally, the policy applies to third-party service providers, representatives, contractors/sponsors, or any other person associated with the company and its subsidiaries, wherever they may be located. The Policy is available on the company's official website.

## Actions and Targets

The Group continuously evaluates and implements measures aimed at improving energy efficiency and reducing indirect emissions to the extent possible. These actions include the procurement of electricity from renewable sources for specific Group companies, the installation of charging infrastructure for electric and hybrid vehicles, the gradual renewal of the vehicle fleet with lower-emission alternatives, as well as the upgrade of lighting and air conditioning systems with more energy-efficient solutions.

The Group monitors $CO_2$ emissions using appropriate indicators and internal reporting procedures, in compliance with applicable legal requirements. Further improvement of energy management practices, as well as the adoption of quantitative GHG emission reduction targets at Group level, will be examined in future reporting periods.

Through its participation in the Science Based Targets initiative (SBTi), BARBA STATHIS is committed to reducing greenhouse gas emissions in line with scientifically robust data and with national and EU emission reduction targets. The greenhouse gas emission reduction targets are scientifically substantiated and consistent with limiting global warming to 1,5 °C. Specifically, the company has set a target of reducing absolute Scope 1 and 2 greenhouse gas (GHG) emissions by 42% by 2030, using 2021 as the baseline year. At the same time, the company is committed to reducing absolute Scope 3 emissions from purchased goods and services, capital goods, as well as upstream transportation and distribution, by 25% over the same timeframe. The scope of the target includes emissions and excludes greenhouse gas removals, carbon credits, or emissions avoided as a means of achieving greenhouse gas emission reduction targets. Further information regarding this initiative can be found in specific corporate publications.

### Energy Consumption and GHG Emissions Metrics

The Company monitors, collects, and records data regarding the total energy consumed by its subsidiaries, with the aim of accurately and reliably capturing its annual energy requirements at a consolidated level. Furthermore, the primary energy sources used to meet operational needs may result in different energy mixes among the Company's subsidiaries due to their multi-sectoral nature and diversified activities. For the calculations regarding energy consumption as well as the calculations for GHG emissions in 2025, the companies Barba Stathis, Blue Stream, and IDEAL Software Solutions have also been included[7]. Due to the aforementioned significant changes in the Group's organizational boundaries, comparability of energy and GHG emissions indicators is not possible between the years 2024 and 2025.

The table below presents indicators for the Company's energy mix, categorized by the most significant energy sources[8].

[7] It is noted that the Group's presence in Bulgaria, through UNCLE STATIS EOOD, a subsidiary of BARBA STATHIS, is limited. As a result, the contribution of these activities, which employ two (2) individuals, is assessed as non-material and is therefore excluded from energy and emissions calculations on the grounds of immateriality to the Group's overall energy footprint.

[8] Given that the nature of the Group's subsidiaries' activities varies significantly, total energy consumption is disclosed separately between high climate impact sectors and non-high climate impact sectors. More specifically, high climate impact sectors include the Group's consumption related to wholesale and retail trade activities, as well as the production of processed and preserved vegetables. Non-high climate impact sectors include the Group's consumption related to service provision activities.

## Energy consumption and energy mix

| Energy Consumption and energy mix | Unit of Measurement | Total Energy Consumption 2025 | Total Energy Consumption 2024 | Activities in high-impact climate sectors 2025 | Activities in high-impact climate sectors 2024 | Activities in sectors other than high-impact climate sectors 2025 | Activities in sectors other than high-impact climate sectors 2024 |
|---|---|---|---|---|---|---|---|
| (1) Fuel consumption from coal and coal products | MWh | 0 | 0 | 0 | 0 | | |
| (2) Fuel consumption from coal and petroleum products | MWh | 12,547.02 | 1,137.6 | 12,060.45 | 465.58 | | |
| (3) Fuel consumption from natural gas | MWh | 6,725.41 | 128.41 | 6,725.41 | 128.41 | | |
| (4) Fuel consumption from other fossil sources | MWh | 0 | 0 | 0 | 0 | | |
| (5) Consumption of purchased or acquired electricity, heat, steam, or cooling from fossil sources | MWh | 16,436.61 | 10,064.62 | 16,247.27 | 9,914.76 | | |
| **(6) Total energy consumption from fossil sources** | **MWh** | **35,709.04** | **11,330.64** | **35,033.13** | **10,508.76** | **675.91** | **821.87** |
| Share of fossil sources in total energy consumption | % | 66.43% | 64.19% | 66.37% | 64.27% | 70.03% | 63.17% |
| **(7) Consumption from nuclear source** | **MWh** | **0** | **0** | **0** | **0** | **0** | **0** |
| Share of consumption from nuclear sources in total energy consumption | % | 0% | 0% | 0% | 0% | 0% | 0% |
| (8) Fuel consumption for renewable sources, including biomass (also comprising industrial and municipal waste of biologic origin, biogas, renewable hydrogen, etc.) | MWh | 0 | 0 | 0 | 0 | 0 | 0 |
| (9) Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources | MWh | 13,393.86 | 6,320.78 | 13,104.55 | 5,841.65 | 289.30 | 479.14 |
| (10) Consumption of self-generated non-fuel renewable energy | MWh | 4,648.99 | 0 | 4,648.99 | 0 | 0 | 0 |
| **(11) Total renewable energy consumption** | **MWh** | **18,042.84** | **6,320.78** | **17,753.54** | **5,841.65** | **289.30** | **479.14** |
| Share of renewable sources in total energy consumption | % | 33.57% | 35.81% | 33.63% | 35.73% | 29.97% | 36.83% |
| **Total energy consumption** | **MWh** | **53,751.88** | **17,651.42** | **52,786.67** | **16,350.41** | **965.21** | **1,301.01** |
| Energy intensity | MWh/mil. € | 111.69 | 47.36 | 124.83 | 58.72 | 16.52 | 13.8 |

| Energy Consumption Indicators | Unit of Measurement | 2025 | 2024 |
|---|---|---|---|
| Net revenue from activities in high climate impact sectors | € | 422,853,506 | 278,438,651 |
| Total energy consumption from activities in high climate impact sectors | MWh | 52,786.67 | 16,350.41 |
| Total energy consumption from activities in high climate impact sectors per net revenue from activities in high climate impact sectors | (MWh/mil.€) | 124.83 | 58.72 |

## Specific energy consumption

| Revenue from activities in high climate impact sectors | Unit of measurement | 2025 | 2024 |
|---|---|---|---|
| Net revenue from activities in high climate impact sectors for the calculation energy intensity | € | 422,853,506 | 278,438,651 |
| Net revenue (other) | € | 58,413,284 | 94,278,095 |
| Total net revenue (in financial statements) | € | 481,266,790 | 372,716,745 |

The Group, as part of its management of climate change-related activities, conducts an annual inventory of greenhouse gas emissions (GHG) under Scope 1 and Scope 2 for all of its subsidiaries. The systematic application of this approach allows for the identification of those areas within its overall operations that ultimately constitute the main sources of GHG emissions in its total carbon footprint[9].

The following tables present the GHG emissions arising from the Group's operations and activities, both in total and by Company, for each year individually. Scope 1 GHG emissions include direct GHG emissions resulting from the Group's operations due to the consumption of fossil fuels at facilities and in vehicles, natural gas consumption at the Group's facilities, as well as refrigerant consumption.

Scope 2 GHG emissions relate to electricity consumption at the Group's facilities while indirect GHG emissions relating to the Group's value chain are reflected in the GHG emissions of Scope 3 categories.

## GHG Emissions Measurements

| Greenhouse gas emissions | Unit of measurement | 2025 | 2024 |
|---|---|---|---|
| **Scope 1 GHG emissions** | | | |
| Gross Scope 1 GHG emissions | tCO2eq | 5,100.80 | 326.67 |
| Percentage of Scope 1 GHG emissions from regulated emission trading schemes | % | 0% | 0% |
| **Allocation of Scope 1 GHG emissions** | | | |
| Direct emissions from stationary combustion | tCO2eq | 2,367.79 | 23.23 |
| Direct emissions from mobile combustion | tCO2eq | 2,291.74 | 303.44 |
| Direct fugitive emissions resulting from the release of greenhouse gas in anthropogenic systems | tCO2eq | 441.27 | 0 |
| Scope 1 Biogenic Emissions | tCO2eq | 128.85 | - |
| **Scope 2 GHG emissions** | | | |
| Gross Scope 2 greenhouse gas emissions (Location-based) | tCO2eq | 10,985.65 | 8,187.61 |
| Gross Scope 2 greenhouse gas emissions (Market-based) | tCO2eq | 7,945.59 | 5,827.59 |
| **Significant Scope 3 greenhouse gas emissions** | | | |
| **Total gross indirect greenhouse gas emissions (Scope 3)** | **tCO2eq** | **147,183.16** | **-** |
| 1 Purchased goods and services | tCO2eq | 105,791.11 | - |
| 2 Capital goods | tCO2eq | 14,552.67 | - |
| 3 Fuel and energy-related \| Activities (not included in Scope1 or Scope 2) | tCO2eq | 6,304.90 | - |
| 4 Upstream transportation and distribution | tCO2eq | 6,861.64 | - |
| 5 Waste generated in operations | tCO2eq | 367.06 | - |
| 6 Business traveling | tCO2eq | 2,062.90 | - |
| 7 Employee commuting | tCO2eq | 863.40 | - |
| 8 Upstream leased assets | tCO2eq | - | - |
| 9 Downstream transportation | tCO2eq | 45.57 | - |
| 10 Processing of sold products | tCO2eq | - | - |
| 11 Use of sold products | tCO2eq | 7,779.97 | - |
| 12 End-of-life treatment of sold products | tCO2eq | 2,553.95 | - |
| 13 Downstream leased assets | tCO2eq | - | - |
| 14 Franchises | tCO2eq | - | - |
| 15 Investments | tCO2eq | - | - |
| **Total greenhouse gas emissions** | | | |
| Total greenhouse gas emissions (location-based) | tCO2eq | **163,269.628** | **8,514.28** |
| Total greenhouse gas emissions (market-based) | tCO2eq | **160,229.56** | **6,154.26** |
| **Specific greenhouse gas emissions** | | | |
| Specific Greenhouse Gas Emissions Location- based | tCO2eq/mil. € | 339.25 | 22.84 |
| Specific Greenhouse Gas Emission Market-Based | tCO2eq/mil. € | 332.93 | 16.51 |

[9] The Group has not utilized carbon credits, nor has implemented an internal carbon pricing policy.

**Revenue analysis**

| Revenue used to calculate greenhouse gas emissions | Unit of Measurement | 2025 | 2024 |
|---|---|---|---|
| Net revenue used to calculate greenhouse gas emissions intensity | € | 481,266,790 | 372,716,745 |
| Net revenue (other) | € | 0 | 0 |
| Total net revenue (as reported in the financial statements) | € | 481,266,790 | 372,716,745 |

For the conversion of consumed quantities of fuels, natural gas, and refrigerants, as well as for the calculation of Scope 1 GHG emissions, the most recent conversion factors were used, as provided by DEFRA for 2025.

Location-based Scope 2 greenhouse gas (GHG) emissions were calculated by applying the conversion factor corresponding to Greece's Residual Energy Mix, while market-based GHG emissions were calculated using the conversion factor for the electricity suppliers' Residual Energy Mix. As in the previous reporting period, the GHG emission conversion factors applied for Scope 2 are based on the most recent data available from DAPEEP at the time of preparation of this report, as the corresponding factors for 2025 have not yet been published.

The market-based calculation of $CO_2$ emissions includes Guarantees of Origin, which relate to the electricity consumption of the companies within the Company, ADACOM, and IDEAL Software Solutions.

In 2025, the Group completed an assessment of all Scope 3 emission categories in accordance with the GHG Protocol criteria. As part of this assessment, a comparative industry analysis was also conducted, with reference to peer companies. The assessment process revealed that categories 8, 10, 13, 14, and 15 are not considered relevant or material to the Group's operations.

For the calculation of emissions under Categories 3 and 5, activity data relating to energy consumption and waste generation, respectively, are used. For Categories 1, 2, 4, 6 and 9, expenditure data are utilized. The calculation of Category 7 is based on literature data regarding travelled distances, which are considered in conjunction with the number of employees in the Group's companies. For Categories 11 and 12, where deemed relevant, data relating to the sales of the Group's companies are used, in combination with literature sources on energy consumption and end-of-life product management.

For the conversion of activity and spend based data into greenhouse gas emissions, emission factors from recognized sources are applied, such as OECD, EXIOBASE, DEFRA, CEDA, and BEIS. The percentage of primary data that was used for the calculation of Scope 3 GHG emissions was 29.97%.

It should be noted that the biogenic emissions reported in the GHG emissions table arise from the consumption of biofuels included in the Group's fuel mix.

## ESRS E5 - Resource use and circular economy

### The Group's approach

The assessment of waste management as a material environmental topic for the Group reflects both the direct environmental impacts associated with waste generation from the Group's operations and the potential risks arising from evolving regulatory requirements, increasing compliance costs, and exposure to reputational risks in the event of inadequate waste management practices.

| E5 Circular Economy | | |
|---|---|---|
| **Subtopic** | **Type** | **IRO Description** |
| Waste | Impact<br>(Actual / Negative) | The generation of waste during the Group's operations and the disposal of its products has a negative impact on the environment. |

## Policies

Effective waste management is a core element of the Group's environmental approach, in alignment with the principles reflected in its Environmental Management Policy. The Group recognizes that waste prevention, recycling, and reuse constitute key principles for responsible waste management and the avoidance or mitigation of potential environmental impacts. At the same time, regulatory compliance and resource efficiency are ensured.

BARBA STATHIS implements a specialized Waste Management and Circular Economy Policy, aimed at reducing its environmental footprint, promoting the rational use of natural resources, and transitioning to circular production models. The policy covers all of the company's waste streams, including plant residues, solid waste, and recyclable materials, which are managed exclusively in collaboration with licensed partners. At the same time, it incorporates initiatives for the utilization of organic by-products to produce biogas and biostimulants, promoting circular economy practices.

This policy applies to all employees, executives, senior management, staff, consultants, contractors, trainees, and partners. Furthermore, the policy has been approved by senior management. Furthermore, through this policy, the company ensures full compliance with waste management legislation, emphasizing prevention and a substantial reduction in waste generation at the source. The policy promotes the reuse, recovery, and recycling of production residues, where feasible.

In addition, through its climate change and greenhouse gas policy, the company places particular emphasis on proper waste management. Specifically, BARBA STATHIS ensures the proper utilization of plant and non-plant residues and promotes the conservation of non-renewable natural resources. The company holds Zero Waste to Landfill certification and participates in the Green Mission initiative for the management of lead-acid batteries. At the same time, the company has participated in the European My Pack program, which focuses on the development of fully biodegradable packaging materials.

The Policy is available on the Company's official website.

## Actions

The Group's operations comply with applicable environmental laws governing waste management. Waste generated by the Group is managed and, where applicable, recycled through authorized and certified waste management entities.

More specifically, BARBA STATHIS implements methods throughout its supply chain to reduce the amount of waste generated per unit of activity. This reduction is achieved through a series of measures, such as upgrading of production processes, enhanced monitoring of material flows, adoption of waste prevention techniques, reduction of raw material losses, and gradual replacement of materials with more environmentally friendly options. Especially for hazardous waste, the company implements strict procedures for safe management and monitoring. In addition, the company fully complies with the applicable legal framework and regulatory requirements, while managing plant residues and solid waste through licensed partners who are registered in the electronic waste register of the Ministry of Environment and Energy (YPEN) and follow proper procedures for the transport and disposal of the waste generated. At the same time, the company implements a zero-food-waste program in which byproducts and organic residues generated during vegetable processing are systematically utilized, either through energy recovery or through utilization by partner organizations for the production of biogas, soil conditioners, and animal feed.

At the Group level, the adoption of more specialized waste management actions and the setting of quantitative waste-related targets will be considered in future reporting periods, taking into account the maturity level of available data, the expansion of the Group's operational scope, and the characteristics of individual operations.

The tables below present the Group's main waste streams, as well as their classification based on management methods[10]. The significant variation in waste quantities compared to the previous reporting year is due to the consolidation of waste quantities from the newly acquired company "BARBA STATHIS Single-Member Industrial and Commercial Societe Anonyme" into the Group[11].

## Waste Management Metrics

### <u>Waste streams</u>

| Waste Type(waste quantities in tons) | 2025 |
|---|---|
| Paper and Cardboard Packaging | 224.61 |
| Mixed Construction Waste | 751.27 |
| Wood and Wooden Packaging | 68.54 |
| Plastic | 124.20 |
| Organic Residues | 1,825.17 |
| Mixed Packaging | 1.46 |
| Iron, Steel and Metal Packaging | 29.86 |
| WEEE and Equipment that May Contain Hazardous Elements | 2.04 |
| Other Non-Hazardous Equipment | 6.78 |
| Waste from the Production Process (for Biogas or Soil Enhancement) | 4,866.23 |
| Mixed Municipal Waste | 633.25 |
| Sludge from Effluent Treatment | 484.52 |
| Engine Oils (Mineral Based - Hazardous) | 1.65 |
| Waste Containing Petroleum | 5.16 |
| Other | 0.02 |
| **Total Waste** | **9,024.76** |

[10] No radioactive waste is generated or disposed of as part of the Group's activities.

[11] It is noted that the Group's presence in Bulgaria, through UNCLE STATIS EOOD, a subsidiary of BARBA STATHIS, is limited. As a result, the contribution of these activities, which employ two (2) individuals, is assessed as non-material and is therefore excluded from the waste tables on the grounds of immateriality to the Group's overall environmental footprint.

## Waste Management

| Hazardous waste (tonnes) | 2025 | 2024 |
|---|---|---|
| **Recovery operations** | **8.88** | **4.48** |
| Preparation for reuse | - | - |
| Recycling | 3.66 | - |
| Other recovery operations | 5.21 | 4.48 |
| **Disposal operations** | **-** | **-** |
| Incineration | - | - |
| Landfill | - | - |
| Other disposal operations | **-** | **-** |
| **Non-hazardous waste (tonnes)** | **2025** | **2024** |
| **Recovery operations** | **9,015.9** | **0.204** |
| Preparation for reuse | 4,800.07 | - |
| Recycling | 1,076.76 | 0.204 |
| Other recovery operations | 3,139.07 | - |
| **Disposal operations** | **-** | **-** |
| Incineration | - | - |
| Landfill | - | - |
| Other disposal operations | - | - |
| **Total waste (tones)** | **9,024.78** | **4.69** |
| **Amount of recycled waste** | **1,080.43** | **4.48** |
| **Percentage of recycled waste** | **11.97%** | **95.5%** |

With regard to the methodology for calculating data related to the Group's total waste, this is based on ESRS standards for the classification of waste according to its hazardousness, as well as by final treatment method. For data collection, Waste Management and Recycling Certificates from cooperating waste management entities were used. For the tables relating to waste and its management methods, data collected on an annual basis from the Company and the companies ADACOM, IDEAL Software, BARBA STATHIS and HALVATZIS have been used. The remaining Group companies dispose of their waste in municipal collection bins, from which it is not feasible to obtain relevant data. The 2025 data are not directly comparable to those of 2024 due to the inclusion of BARBA STATHIS in the Group.

# ESRS S1 – Own Workforce

## The Group's approach

The Group recognizes the decisive role its employees play in its successful trajectory. In this context, it respects and protects human rights, while simultaneously investing in the training and development of its people.

Guided by this principle, the Group has established Policies that enhance transparency and accountability, as well as the sense of security for employees within the working environment. Both the Company and its subsidiaries primarily employ staff under employment contracts, while also collaborating with non-employees.

Through the double materiality assessment conducted by the Group for the 2025 reporting year, the key risks, opportunities, and material impacts on human resources were assessed and identified, as outlined below:

| ESRS S1 Own Workforce | | |
|---|---|---|
| **Subtopic** | **Type** | **IRO Description** |
| *Working Conditions* | Impact (Potential / Negative) | The management of health and safety issues is a critical factor for the smooth operation of the Group and the protection of employees. Inadequate health and safety measures may lead to employee accidents. |
| | Risk | Financial liabilities to cover medical expenses and reputational risks arising from workplace accidents and related health incidents. (Specific to BARBA STATHIS). |
| *Equal treatment and opportunities for all* | Impact (Actual / Positive) | The development of employee skills and the Company's competitiveness is achieved through systematic training and skill development, particularly in soft and digital skills; furthermore, the competitiveness, efficiency, and quality of the Group's services are enhanced, especially amidst digital transformation. |
| | Impact (Actual / Positive) | Integrating more talent enhances performance and responsiveness to technological developments. Increased diversity leads to more comprehensive decision-making thanks to diverse experiences. Respect for human rights strengthens cohesion and increases employee engagement. |
| | Risk | Workforce specialization constitutes a critical success factor; however, the difficulty in attracting and retaining talented professionals poses a material risk. Competition for highly technologically skilled professionals is intense. This could impact operational continuity, efficiency, and the ability to implement complex projects. |
| | Risk | Reputational impacts due to failure to manage incidents of discrimination and/or harassment and violence in the workplace (Specific to BARBA STATHIS). |

## Policies

### Code of Conduct and Ethics

The Code of Conduct and Ethics aims to foster and promote a shared corporate culture within both the Company and its subsidiaries. This culture shall reflect the fundamental principles of responsible business operations and the ethical standards that both employees and partners are required to adhere to. The Code is based on applicable legislation, as well as on the ten internationally recognized principles of the United Nations (UN) Global Compact, which concern human rights, working conditions, environmental protection, and the prevention of corruption.

The Code encompasses the set of fundamental principles, values, and rules that govern corporate activities and define appropriate professional conduct. These principles describe standards of conduct for employees, as well as appropriate behavior in business relationships with customers, suppliers, and partners. Furthermore, the Code establishes a clear framework for the proper and responsible handling of issues related to business ethics.

It is the collective responsibility of the entire workforce to comply with its values, principles, and rules, thereby ensuring that all employees, suppliers, and partners share the core values of ethical conduct. This includes all employees working under part-time or fixed-term contracts. All subsidiaries of IDEAL Holdings are required to act in accordance with these principles and values and to safeguard them. The Board of Directors of the Parent Company and the respective Boards of Directors of its subsidiaries are responsible for amending or repealing, approving, and ratifying the Code of Conduct.

The Code is available to all interested parties at the Company's official website.

### Human Rights Policy

The Group has established and implements a Human Rights Policy to define the principles and procedures governing the conduct of the Parent Company, as well as any existing or future subsidiaries and its partners and suppliers, in relation to human rights. This policy demonstrates zero tolerance for human rights violations. The Policy is implemented by:

- Employees working under an employment contract,
- Staff who provide their services under a service assignment contract or otherwise on a freelance basis,
- Members of the Board of Directors,
- Other partners (suppliers, service providers, etc.)

The Policy sets out key principles regarding health and safety, working conditions, equal opportunities, data protection, prevention of corruption, labor rights, prohibition of forced labor, child labor, and human trafficking, disciplinary practices, and the protection of local communities and the environment.

Internationally recognized standards and guidelines were taken into account in the drafting of the Policy, in particular the United Nations Universal Declaration of Human Rights, the Core Conventions of the International Labor Organization (ILO), the Principles of the UN Global Compact, the UN Guiding Principles on Business and Human Rights, the Guidelines of the Organization for Economic Cooperation and Development (OECD), the United Nations Convention on the Elimination of All Forms of Discrimination against Women (Article 11 – field of employment), as well as the United Nations Sustainable Development Goals (Agenda 2030).

This Policy governs all of the Company's holdings, and its principles are expected to be respected and adhered to by all of its external partners and suppliers. IDEAL Holdings' Compliance Unit and Risk Management Unit are responsible for its maintenance and effective implementation. The Policy is available to all interested parties on the official corporate website.

This Policy establishes a clear framework for the protection and promotion of human rights, while the Code of Conduct and Ethics also includes the Equal Opportunities Policy, which aims to ensure that everyone within the organization is treated equally and fairly.

**Policy for the Prevention of Violence and Harassment**

The Policy aims to prevent all forms of violence and harassment that occur in the workplace, whether related to or arising from work, including gender-based violence and harassment and sexual harassment, as well as any intentional discrimination based on age, sexual orientation, nationality, religion, race, or disability. The Policy sets out in detail the possible forms of violence and harassment as well as the areas and persons to whom it applies. In particular, the Policy applies to all Company employees regardless of their contractual employment status, including those employed under project contracts, independent service agreements, or salaried contracts, those employed through third-party service providers, individuals undergoing training, including interns and apprentices, employees whose employment relationship has ended, as well as job applicants, partners, and customers The Policy is incorporated into the Code of Conduct and Ethics and is available to all interested parties via the website.

In accordance with the Policy, every reported incident is investigated promptly and confidentially, ensuring support for the affected individual and the implementation of appropriate measures by Management to protect those involved and prevent the recurrence of similar incidents.

**Whistleblowing Policy**

Whistleblowing Policy sets out the general principles and the operational framework according to which the Company and its subsidiaries receive, process and investigate identified and anonymous reports of irregularities, omissions or other criminal acts relating to violations of EU law that are harmful to the public interest, which come to the attention of staff, customers or suppliers or other third parties.

This Policy applies to all employees of the Parent Company and its subsidiaries, regardless of their employment status, as well as to external partners, contractors, and other individuals who work with the companies in the course of their professional activities. Reports may be submitted verbally, in writing, or electronically, ensuring full confidentiality for individuals who file complaints. The Policy is posted on the Company's website, and further details are provided in Section "ESRS G1 – Business Conduct".

**Occupational Health and Safety Policy**

The Company has a Health and Safety Policy, under which the Company's Management has executive responsibility for occupational health and safety issues and is committed to the systematic prevention of accidents and the reduction of occupational risks in all its operations. The Policy applies to employees, subcontractors, suppliers, visitors, and third parties within the facilities, in accordance with applicable Greek and European legislation. The Company allocates the necessary resources, invests in the continuous training and guidance of its staff, and promotes the active participation of all in improving working conditions. The aim is the safe performance of work without incidents that pose a risk to human health and the continuous improvement of the Occupational Health and Safety Management System. The Policy is incorporated into the Occupational Health and Safety Manual and is available to all employees via the intranet.

It should be noted that the Group's major subsidiaries have separate Health and Safety Policies, which are aligned with the principles and framework of the Parent Company's Policy.

**Diversity, Equity and Inclusion Policy**

BARBA STATHIS has developed a Diversity, Equity and Inclusion Policy with the aim of combating discrimination in every aspect of its operations and creating an equitable work environment. The policy applies to all BARBA STATHIS employees. The terms "employees," "staff," and "human resources" refer to all individuals employed by Barba Stathis, namely: the members of the board of directors, the executive officers, and the employees who provide their services under any form of employment relationship (e.g., salaried employment, freelance services, project-based work, commissioned work). The Compliance Department is responsible for monitoring and overseeing the Diversity, Equity and Inclusion Policy, as well as for any revisions to it. The Policy has been approved by Top Management and it is available on the corporate website.

## Human Resources Management

**Respect for human rights and provision of equal opportunities**

Respect for and protection of fundamental human rights is at the core of the Group's operations. The goal is to provide a work environment based on zero tolerance for any form of discrimination based on personal characteristics, seeking to prevent any violation of rights. In this context, it has established Policies that demonstrate its commitment to the protection of human rights, including the prohibition of forced and child labor and human trafficking. Furthermore, the Company and attica have both signed the UN Women's Empowerment Principles aiming at the continuous improvement of their performance.

The procedures implemented by IDEAL Holdings and its subsidiaries are governed by the principles of equal treatment and equal opportunities, without discrimination based on personal characteristics. The recruitment process is conducted on the basis of objective and impartial criteria, with the aim of selecting the most suitable candidate for each position.

BARBA STATHIS does not tolerate any form of discrimination and treats both its employees and job applicants equally. BARBA STATHIS fully complies with relevant legislation and does not discriminate against anyone on the basis of race, color, gender, age, nationality, religion, sexual orientation, gender identity, marital status, disability, or any other characteristic in decisions regarding hiring, training, remuneration, or promotion.

Our recruitment, selection, remuneration, evaluation, and staff development procedures are designed to ensure that candidates are treated with transparency, fairness, and objectivity, guaranteeing the selection of the most suitable individuals based on their skills, qualifications, and experience, and promoting the professional development and fair remuneration of all employees. Newly hired employees are informed about the procedures and corporate policies. BARBA STATHIS implements a fair and equitable remuneration policy, under which employees are compensated based on their specialization, skills, experience, and performance. Remuneration is determined using objective and transparent criteria and is not influenced by gender or other personal characteristics, ensuring the principle of equal treatment and equal opportunities.

**Employee Training and Development**

Employee training is a priority for the Group's companies, as it supports their continuous development, enables them to successfully fulfill their duties, and ensures they are adequately informed about important issues. Through training, employees acquire the appropriate tools and knowledge required to properly perform their duties, while also being informed and becoming aware of important workplace issues such as zero tolerance for violence and harassment and respect for diversity. Staff training is based on the identification of training needs, approved by Management, and followed by the selection of the appropriate training program. In addition, attica has specialized staff in the Learning & Development department, who organize and implement targeted training for the sales departments and other functions, with the aim of continuously developing skills and enhancing employee performance.

It should be noted that in 2025, IDEAL Holdings, ADACOM, IDEAL Software, and ADACOM CY conducted staff training, in collaboration with specialized training organizations, on issues of Equality, Diversity & Inclusion, and anti-harassment, thereby fostering a safe and fair workplace environment. In addition, the executives of the above companies participated in the "Strengthening of Management and Leadership Skills" program, in collaboration with KEDIVIM of the Athens University of Economics and Business, to develop leadership and management skills.

In this context, the Group's companies implement structured employee performance appraisal systems, promoting meritocracy and transparency in accordance with the specific characteristics and needs of each company. Employees have access to these evaluation systems in order to monitor their progress. The process identifies each employee's strengths and areas for improvement, as well as their training needs.

The appraisal is based on the formal and material qualifications associated with the position, as well as on the candidates' skills, experience, and knowledge. The selection and hiring process is carried out in accordance with the established internal procedures.

IDEAL Holdings, ADACOM, and IDEAL Software have implemented a structured induction training program designed to ensure the smooth integration of new employees into the workplace and to promptly inform them of their rights, responsibilities, and basic operational procedures. The program includes orientation to the workplace and work teams, guidance on the organizational structure, and the provision of the necessary tools and access to perform their duties.

attica has established a special Onboarding Day for office and store employees, during which the Company's mission, values, and core operating principles are presented, thereby facilitating their effective integration into their new roles.

Employee performance is generally evaluated at the end of each fiscal year, in accordance with the procedures implemented by the respective company. The appraisal is carried out using structured performance appraisal tools or forms, which are developed and implemented at the company level and completed by the immediate supervisor in collaboration with the employee. During the process, the employee is given the opportunity to express their views, discuss their career development prospects, and identify their training needs. Performance appraisals provide an overall assessment of the employees' progress and contribution within the organization.

BARBA STATHIS implements an annual employee appraisal system designed to monitor performance and support continuous professional and personal development. The system serves as a key management tool, aligned with strategic objectives, financial requirements, and the principles of sustainable development.

The appraisal is based on a performance improvement and development system that focuses on reinforcing specific professional behaviors and characteristics that lead to success. The system is built on four key pillars:

- Sustainable Development
- Ongoing Improvement
- Communication
- Leadership

Each pillar includes specific behaviors/characteristics, which are evaluated on a five-point scale based on the employee's performance level. The process takes place once a year, under the responsibility of the Human Resources Department, and is completed by all parties involved filling out and signing the relevant form. Finally, particular emphasis is placed on the continuous provision of quality feedback from managers to employees to support ongoing performance improvement.

**Occupational Health and Safety**

The health and safety of employees is a priority for the IDEAL Holdings Group, as it ensures its smooth and uninterrupted operation. In this context, the principle of prevention is promoted with the aim of effectively managing work-related risks and implementing appropriate preventive measures. IDEAL Holdings, ADACOM, BYTE and Barba Stathis align their operations with international standards and implement an ISO 45001:2018-certified Health and Safety Management System.

**Occupational Risk Assessment**

In addition to the Safety Technician and the Occupational Physician, who ensure the health and safety of employees in the workplace, an Occupational Risk Assessment is conducted to identify and evaluate potential work-related risks.

**Emergency Response**

The Parent Company has established dedicated teams composed of specially trained employees to ensure effective emergency response. Specifically, a Fire Safety Team has been established, and first aid training is provided to ensure immediate response in case of an emergency.

**Communication and employee training in health and safety**

At the same time, special emphasis is placed on communication with employees so that they can raise any concerns or issues they may have regarding health and safety. In this context, employees can report issues of concern to the shift supervisor and the Safety Technician, as well as anonymously through complaint boxes.

In addition, emphasis is placed on training and developing employees in health and safety matters, with the aim of raising their awareness and providing them with information on compliance with safety measures and emergency response. In particular, in 2025, training sessions were conducted on the following topics:

- Fire safety
- First aid
- Building evacuation

### Attracting and retaining talent

A framework of additional monetary and non-monetary benefits has been established with the aim of rewarding employees and better addressing their needs. These benefits include:

- Group Health and Life Insurance Plan
- Travel expenses
- Company car/ phone for specific positions
- Food vouchers
- Christmas and Easter Gifts
- Provision of exceptional financial support for personal matters in the form of an interest-free loan

In addition, BARBA STATHIS offers:

- Payments to employees in cases of long-term illness, in addition to those provided for by current legislation. Furthermore, the option of emergency financial support for personal matters is provided in the form of an interest-free loan, helping to strengthen employees' financial security and stability
- Staff outings
- 24-hour psychological support for staff
- Free transportation for permanent and seasonal workers via chartered buses
- Discount cards offering discounts to permanent and seasonal staff at many local businesses and chains, as well as free products and discounts on purchases
- Rewards for the children of permanent and seasonal staff for their admission to higher education
- Funding for postgraduate programs for employees and scholarship programs for employees' children, as well as initiatives that inform parents on career guidance for high school students.

The Group seeks to build relationships of mutual trust with its employees by establishing communication channels that ensure two-way communication and promote transparency. In this context, the communication channels are as follows:

- Whistleblowing mechanism
- Intranet
- E-mail
- Notice boards
- Suggestion boxes
- Open-door policy
- Employee satisfaction survey as part of the "Best Place to Work" certification"

The Human Resources Manager of each company is responsible for communicating with employees, as well as for establishing clear policies and procedures that ensure smooth operations and communication between employees and management.

## Metrics and targets

### Total employee metrics

| Description | 2025 | 2024 |
|---|---|---|
| Number of employees | 2,443 | 1,580 |
| Number of male employees | 1,111 | 553 |
| Number of female employees | 1,332 | 1,027 |

## Employee metrics by country and contract type[12]

| Description | 2025 | 2024 |
|---|---|---|
| **Greece** | | |
| **Number of employees** | **2,427** | **1,580** |
| Permanent (men) | 1,081 | 553 |
| Permanent (women) | 1,296 | 1,027 |
| Fixed-term (men) | 19 | 0 |
| Fixed-term (women) | 31 | 0 |
| Full-time (men) | 1,053 | 506 |
| Full-time (women) | 1,045 | 754 |
| Part-time (men) | 47 | 47 |
| Part-time (women) | 282 | 273 |
| **Total** | **2,443** | **1,580** |
| Permanent (men) | 1,092 | 553 |
| Permanent (women) | 1,301 | 1,027 |
| Fixed-term (men) | 19 | 0 |
| Fixed-term (women) | 31 | 0 |
| Full-time (men) | 1,064 | 506 |
| Full-time (women) | 1,050 | 754 |
| Part-time (men) | 47 | 47 |
| Part-time (women) | 282 | 273 |

## Turnover

| Description | 2025 | 2024 |
|---|---|---|
| Turnover | 601 | 485 |
| Employee turnover rate | 24.6% | 30.69% |

## Non-employee metrics

| Description | 2025 |
|---|---|
| Total non-employees | 34 |
| Self-employed | 31 |
| **Employees provided by third-party companies** | **3** |

All employees (100%) are covered by collective bargaining agreements and social protection, including coverage for illness, unemployment, workplace accidents, and acquired disabilities, as well as parental leave and retirement benefits, and receive adequate wages.

The Group records and monitors its performance with regard to the pay gap and the difference in remuneration between the highest-paid individual and the rest of the workforce.

## Diversity metrics

[12] In Cyprus, the average number of employees for 2025 amounted to 16 individuals, comprising 11 men and 5 women, all on permanent and full-time contracts.

| | | |
|---|---|---|
| Senior executives (men) | 26 | 20 |
| Senior executives percentage(men) | 48% | 57% |
| Senior executives (women) | 28 | 15 |
| Senior executives percentage (women) | 52% | 43% |
| Employees under the age of 30 | 368 | 311 |
| Employees between the ages of 30 and 50 | 1,350 | 930 |
| Employees over the age of 50 | 725 | 339 |

In 2025, the Group employed 10 people with disabilities, representing 0.4% of its workforce.

## Employee appraisals and training

| Description | 2025 | 2024[14] |
|---|---|---|
| Average number of training hours (men) | 8 | 1.3 |
| Average number of training hours (women) | 6.7 | 0.7 |
| Average number of training hours (total) | 7.5 | 0.9 |
| Percentage of employees who participated in regular performance and career development appraisals (men) | 81.1% | 100% |
| Percentage of employees who participated in regular performance and career development appraisals (women) | 94.5% | 100% |
| Percentage of employees who participated in regular performance and career development appraisals (total) | 88.3% | 100% |

## Work-life balance metrics[15]

| Description | 2025[16] |
|---|---|
| Percentage of employees eligible for family leave | 100% |
| Percentage of employees who took family leave (total) | 6% |
| Percentage of employees who took family leave (men) | 2% |
| Percentage of employees who took family leave (women) | 9% |

100% of employees are covered by the Occupational Health and Safety Management System. With the aim of continuously improving its performance, the Group monitors the following indicators:

| Description | Unit | 2025 | 2024 |
|---|---|---|---|
| Number of fatalities due to work-related accidents | No. | 0 | 0 |
| Number of fatalities due to occupational disease | No. | 0 | 0 |
| Number of recordable work-related accidents | No. | 32 | 5 |
| Frequency rate of work-related accidents | No. | 6.54 | 1.58 |
| Number of recorded cases of occupational disease | No. | 0 | 0 |
| Total number of days lost due to work-related accidents, fatalities, and diseases | No. | 186 | 170 |

## Compensation metrics

[13] Senior executives are defined as management personnel one or two levels below administrative and supervisory bodies.

[14] The training programs in 2024 were conducted within IDEAL Holdings and ADACOM.

[15] Parental leave, including paternity and maternity leave, as well as caregiver leave, are included.

[16] Work–life balance metrics are disclosed at Group level for the first time in 2025.

| | | |
|---|---|---|
| Pay gap between female and male workers | % | 26 |
| Ratio of the highest-paid individual’s earnings to the median earnings of workers | No. | 36.6 |

Furthermore, it should be noted that in 2025, similar to 2024, there were no incidents of human rights violations, nor were any related fines imposed, as detailed in the table below:

| Description | 2025 | 2024 |
|---|---|---|
| Incidents of discrimination | 0 | 0 |
| Number of complaints submitted through channels for individuals within their own workforce to raise concerns | 1 | 2 |
| Amount of fines, penalties, and compensation for damages resulting from incidents of discrimination, including harassment and complaints submitted | € 0 | € 0 |
| Number of serious human rights issues and incidents related to the workforce | 0 | 0 |
| Number of serious human rights issues and incidents related to the own workforce that constitute cases of non-compliance with the UN Guiding Principles and the OECD Guidelines for Multinational Enterprises | 0 | 0 |
| Number of serious human rights incidents and workforce-related incidents | 0 | 0 |
| Amount of fines, penalties, and compensation for serious human rights issues and workforce-related incidents | € 0 | € 0 |

With regard to the methodology for calculating the number of employees, it is noted that, for the reporting period, the average number of employees during the year is used. For this reason, the relevant figure may differ from the number of employees presented in the financial statements.

Workforce data are not fully comparable with those of the previous period, due to the integration of the company BARBA STATHIS during 2025. In addition, the number of employees for 2024 refers to 31.12.2024 and has been calculated using the headcount method.

It is also noted that the Group’s presence in Bulgaria, through the company UNCLE STATIS EOOD (a subsidiary of BARBA STATHIS), is limited. As such, the contribution of the relevant activities, in which two employees are employed, is assessed as non-material in relation to the distribution data presented in the section “ESRS S1 Own workforce”. Consequently, their impact on the Group’s total reported figures is considered negligible and is not taken into account.

With regard to the workforce, the Group has not established specific targets.

## ESRS S2 - Workers in the value chain

### The Group’s approach

The Group recognizes the importance of providing safe and decent working conditions not only to its own workforce but also to the workers in its value chain, with an emphasis on the staff of its suppliers. Particular emphasis is placed on companies whose operations are directly linked to the employment of supplier staff. In particular, this includes the employees of suppliers for attica department stores, who are under the supervision of each store's management, as well as the employees of suppliers and partners of BARBA STATHIS.

In order to identify the impacts, risks, and opportunities related to workers in the value chain, a Double Materiality Analysis was conducted, and the following impacts and risks were identified:

[17] Compensation metrics are disclosed at Group level for the first time.

| | | |
|---|---|---|
| Working conditions | Impact (Potential/Negative) | Health and safety management is a critical factor for the smooth operation of the Group and the protection of workers in the value chain. Inadequate health and safety measures may lead to accidents involving workers within the value chain. |
| | Risk | Working conditions and human resources practices of suppliers affect the uninterrupted operation of the supply chain (Specific to BARBA STATHIS). |

## Policies

Internal regulations, policies, and procedures established by attica reflect its commitment to protecting the human rights of all workers in the value chain, with the aim of providing a safe and fair work environment, free from discrimination. All supplier partners are required, as of the date of commencement of the partnership, to stay informed via the company website and to comply with the regulations, policies, and procedures, as applicable and amended each time at the discretion of the company.

**Department Stores Operating Regulation**

The Operating Regulation aims to define the organizational and operational framework of the Company in order to ensure its compliance with legislative and regulatory provisions. With a view to strengthening the trust of shareholders, employees, customers, suppliers, and regulatory authorities in the Company, the Regulation seeks to ensure transparency and effectiveness in the corporate governance system and to establish additional rules for sound and responsible management and internal control, beyond those currently applicable by law. The Regulation, in addition to employees, members of the Board of Directors and executives, covers contractors who provide their services under a contract for the provision of independent services or a project, provided that the collaboration is based on a special relationship of trust or their contract of collaboration expressly subjects them to the Regulation. The Internal Audit Unit is responsible for monitoring compliance with the Regulation.

**Human Rights Policy**

The Human Rights Policy is governed by the international human rights principles embodied in the Universal Declaration of Human Rights, the International Labour Organization's Declaration on Fundamental Principles and Rights at Work, the UN Global Compact, and the UN Guiding Principles on Business and Human Rights. The Policy includes commitments to respecting diversity, providing equal opportunities, and maintaining zero tolerance for discrimination and harassment based on race, gender, color, ethnic or social origin, religion, age, disability, or any other status protected by applicable legislation. Additionally, the Policy includes commitments to providing a safe and healthy workplace and to the prohibition of slavery, forced labor, human trafficking, and child labor. Employees are encouraged to report any concerns or potential violations to Management, the Human Resources Department, and the Legal Department. The Company is committed to investigating and addressing employee concerns, as well as taking corrective actions in response to any violation.

**Code of Conduct & Code of Ethics**

The Code contains the fundamental principles, values and rules that form the framework for corporate activities and guide day-to-day practice and behavior, seeking compliance with the principles of business ethics and conduct that the Company applies in its relationships with all its partners, such as suppliers and other external staff. Compliance with the Code, which is approved and ratified by the Board of Directors, is a collective responsibility of both the company’s employees and its partners. Procedures and controls are implemented during the selection process to assess and ensure the integrity, quality, suitability and reliability of partners and suppliers, including their expertise, capability and required licences for the adequate performance of the assigned activities.

**Whistleblowing Policy**

The Whistleblowing Policy applies to all employees and executives, as well as third parties and their personnel, such as external partners, suppliers, consultants, contractors and subcontractors. The aim is to foster and maintain a culture of transparency, encouraging employees and partners to raise concerns without fear of retaliation. The Policy defines which practices constitute violations and explicitly provides for the protection of whistleblowers, including their anonymity. The Human Resources Director is designated as the Whistleblower Officer.

For more information on submitting and managing reports at Group level, please refer to the chapter on Business Conduct.

**Health and Safety Policy**

The Health and Safety Policy establishes the framework for managing occupational health and safety issues, prioritizing the systematic prevention of workplace accidents and the identification, assessment and reduction of occupational risks that may arise. The Policy applies to employees, subcontractors, suppliers, visitors, and third parties within the facilities, in accordance with applicable Greek and European legislation. For more information regarding the Policy, please refer to chapter S1.

**BARBA STATHIS Sustainable Procurement Policy**

BARBA STATHIS' Sustainable Procurement Policy reflects the company's commitment to adopting sustainable practices and procurement in line with the highest ethical and professional standards. This Policy defines the fundamental principles and values that govern the sustainable procurement process, emphasizing the adoption of practices and procedures that are more environmentally friendly and safer for human health, throughout the entire supply chain, complying with and respecting shared human values, while also adapting to the consumers' demands. Particular emphasis is placed on the quality and safety of the products offered, and suppliers are expected to maintain and improve the quality of their products by implementing quality assurance systems. This Policy applies to all employees, partners, and suppliers working with the company, regardless of the nature of the supplies or their location. Finally, this Policy is approved by the company's Senior Management and is available in the company's website.

**BARBA STATHIS Supplier Code of Conduct**

BARBA STATHIS has established a Supplier Code of Conduct. Its scope covers all suppliers with whom it collaborates, regardless of the nature and location of their operations. The BARBA STATHIS Supplier Code of Conduct defines the basic principles, values, and requirements that the company sets for all its suppliers, with the aim of building relationships based on trust, promoting business ethics, and fostering sustainable development. As defined by the Code, suppliers must comply with the legal and regulatory framework, operate with integrity and transparency, incorporate environmental and social responsibility practices, and support the principles of sustainable development.

In 2025, there were no reports of non-compliance with the United Nations Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work, or the OECD Guidelines for Multinational Enterprises. There were also no reports of serious issues or incidents of human rights violations related to workers in the value chain.

## Management of issues related to value chain workers

The management of health and safety issues is a critical factor for the smooth operation of the Group and the protection of workers in the value chain. Inadequate health and safety measures may lead to accidents involving workers in the value chain.

The provision of a healthy and safe working environment for suppliers' employees is a key priority, as the importance of adequate health and safety measures for the prevention of accidents and the assurance of smooth operations is widely recognized. Aligned with the Health and Safety Policy of the Parent Company, attica is committed to preventing accidents and reducing occupational risks by allocating the necessary resources and promoting continuous training and awareness among employees on health and safety issues.

In particular, training sessions are held on health and safety issues, including fire safety, as well as store evacuation drills . Meanwhile, the health and safety of employees is supported through collaboration with the Occupational Physician and the Safety Technician.

Furthermore, the company plans to launch introductory training for supplier personnel by 2026, with the aim of familiarizing the latter with the company's core values, procedures, and operations. The training, combining presentations and practical guidelines, will cover the following topics:

- Attica's Values, Procedures, and Behaviors – Code of Ethics
- A customer-centric approach and core service principles
- Aegean Miles & Bonus Program
- Roles and responsibilities in handling queries
- Interest-free installment plan
- Health and safety in the store and warehouse
- Reporting and handling theft incidents

At the same time, suppliers' employees are supervised by the manager of each store to ensure compliance with regulations and procedures. In the event that any issues are identified, the person responsible at the time is notified to resolve and address them. The Human Resources Department is responsible for communicating with employees with a view to strengthening direct and meaningful communication with employees throughout the value chain. Employees can promptly and directly communicate the issues that concern them through the Open Door Policy.

BARBA STATHIS ensures that all third-party contractors operating on its premises fully comply with applicable laws and internal Health and Safety requirements, and that, prior to the commencement of any activity, a risk assessment is conducted and best practices are established, with all necessary safety measures implemented. The requirement for compliance is specified in the cooperation agreements, monitored through regular inspections, and any incidents are investigated and lead to the implementation of corrective actions.

Furthermore, BARBA STATHIS ensures that its staff is properly trained and qualified, and that certified and well-maintained equipment is used. As part of its commitment to continuous improvement, the company develops and implements Health and Safety management systems in accordance with international standards, such as SEDEX/SMETA, ISO 45001, and SA8000.

In 2025, there were no fatalities due to workplace accidents or occupational diseases.

Suppliers' working conditions and human resources practices affect the smooth operation of the supply chain.

BARBA STATHIS is committed to the uncompromising protection of human rights throughout its value chain, ensuring that all employees, partners, and suppliers operate in an environment based on respect, dignity, and equal treatment. The company implements practices aligned with international principles and standards, including UN guidelines and the requirements of national and EU legislation, promoting working conditions free from any form of discrimination, forced or child labor. At the same time, the company ensures that employees have safe and healthy working conditions, fair pay, freedom of expression and the right to form trade unions, as well as access to mechanisms for reporting concerns without fear of retaliation.

BARBA STATHIS extends this commitment to its partners, encouraging suppliers and subcontractors to apply the same principles and comply with the Supplier Code of Conduct. Through regular audits, the company seeks to continuously improve labor practices at all levels of the value chain.

Furthermore, it has incorporated sustainable development criteria into its contracts, extending its commitment to all its suppliers, contractors, and partners. The Sustainable Development terms cover environmental, social, and governance issues, setting minimum requirements regarding, inter alia, environmental management and the responsible use of natural resources, respect for human rights and working conditions, as well as transparency, business ethics, and compliance with applicable laws. Through this framework, the company ensures that its entire supply chain operates in accordance with the principles of sustainable development and corporate responsibility.

Finally, the company is certified under ISO 20400 for its Sustainable Procurement Management System. Through this system, the company strengthens risk and opportunity management, collaboration with suppliers, compliance with legislation, and the continuous improvement of procurement performance, contributing to the creation of a responsible and resilient value chain.

The Group has not established specific targets regarding workers in the value chain.

## ESRS S4 - Consumers and end-users

### The Group's approach

The Group places significant emphasis on the protection and satisfaction of consumers and end-users, seeking to identify the specific impacts, risks, and opportunities associated with each of its target groups. The primary categories of consumers and end-users affected by the Group's operations or through its value chain within the specialized retail segment (attica) include retail consumers (B2C), i.e. natural persons acquiring products through physical and digital channels, e-commerce consumers, i.e. individuals interacting exclusively through digital channels, such as social media, correspondence, and online stores, visitors and potential customers, i.e. individuals who do not complete a purchase but interact with physical or electronic points of sale.

Regarding the IT segment, end-users of digital solutions, information systems, and cybersecurity services implemented for public and private sector organizations are also included. Specifically, for BYTE, customers include both Public sector entities (Ministries and public organizations, Municipalities and Regions, public enterprises and bodies), as well as private sector organizations (industry and large enterprises, trade and services, energy/utilities, transport and logistics, financial sector: banks, insurance, fintech, telecommunications and technology sectors: telecommunications/technology companies and ICT organizations).

Regarding the food production and trade segment, BARBA STATHIS's customers include major supermarket chains, distributors at both national and international levels, and more generally, retail and wholesale enterprises (B2B Business-to-Business). Correspondingly, consumers include the end-users of the products, namely households and individuals who purchase and consume the Company's products from retail points of sale.

Through the Double Materiality Analysis, the following impacts, risks, and opportunities related to consumers and end-users were identified.

| ESRS S4 Consumers and end-users | | |
|---|---|---|
| **Subtopic** | **Type** | **IRO Description** |
| *Personal safety of consumers and/or end-users* | Impact (Actual / Positive) | Ensuring consumer health and safety through the implementation of certified systems. |
| | Opportunity | Enhancing the company's reputation and increasing customer trust and preference through proactive compliance with food safety regulations and standards (Specific to BARBA STATHIS). |
| *Information-related impacts for consumers and/or end-users* | Risk | Non-compliance with data protection legislation (e.g., GDPR) carries the risk of fines, operational interruptions, and loss of trust from customers and partners. |

## Policies

The Group implements Policies and procedures aimed at establishing an effective approach in order to successfully manage the impacts, risks, and opportunities associated with consumers and end-users.

**Sustainable Development Policy**

The Sustainable Development Policy recognizes that long-term value creation requires the responsible management of economic, social and environmental impacts, as well as the consideration of stakeholders' interests. The Policy is further elaborated in the section "ESRS E1- Climate Change".

**Quality Policy**

The Quality Policy expresses the commitment to maintaining and enhancing consumer trust, with a primary focus on the consistent improvement of user satisfaction. The Policy focuses on providing reliable certification services, including the issuance, maintenance, and revocation of digital certificates, combined with specialized technical support and systematic updates to customers on technological developments related to security, quality, economy, and time requirements.

The key strategic pillars reflected in the Policy include the continuous effort for prompt and high-quality service within the defined scope, the ongoing improvement of administrative support and internal processes, as well as human resources management through continuous training and incentives for more effective and higher-quality work. The Policy provides that executives have the responsibility to promote and communicate the Quality Policy, to ensure it is understood and applied across all activities, and to recognize, beyond formal requirements, the expectations of customers with the goal of achieving the most immediate and complete satisfaction possible.

**Human Rights Policy**

The Human Rights Policy reflects the commitment to the protection and promotion of human rights throughout all business activities and business relationships. For more information, please refer to the chapter on S1.

**Code of Conduct & Ethics**

The Code of Conduct and Ethics defines the framework of principles and rules governing the business conduct and the Company's relationships with stakeholders. The Code applies to and binds all employees of the Company and its subsidiaries without exception. Furthermore, its scope includes suppliers and business partners. For more information, please refer to the Governance chapter.

**BARBA STATHIS Consumer Health and Safety Policy**

BARBA STATHIS has established a Consumer Health and Safety Policy which reflects the company's steadfast commitment to providing consumers with safe and high-quality food, setting their health and safety as a non-negotiable priority. The company ensures the quality of its products at all stages of the production process. Specifically, from the primary segment and processing to packaging and distribution, the company applies risk prevention and control systems, such as HACCP, complying with applicable legislation and best practices for hygiene and quality. At the same time, the company systematically evaluates the effectiveness of the measures it implements and seeks continuous improvement, aiming to meet consumer expectations and strengthen their trust in its products. The policy is approved by Senior Management and is available on the company website.

**Personal Data Protection Policy**

The Personal Data Protection Policy aims to ensure the lawful, transparent, and responsible processing of personal data, in compliance with the current legislative framework. The Policy reflects the core processing principles and provides for procedures regarding the protection and exercise of data subjects' rights, as well as the management and notification of breach incidents.

Specifically, in the event of an incident, an internal breach registry is maintained, which includes the nature of the incident and the corrective measures taken. The Data Protection Officer (DPO) proposes and monitors the implementation of preventive and corrective actions, aiming to prevent the recurrence of similar incidents and to continuously improve the data protection framework.

The Policy applies to all activities involving the collection, processing, storage, and management of personal data and covers every natural person with whom the Company maintains a professional relationship, such as, indicatively, shareholders, partners, employees, suppliers, and other third parties. It applies to all departments and to everyone who has access to the data processed by the Company. The Data Protection Officer monitors the implementation of the policy and is directly accountable to the Regulatory Compliance Unit, reporting deviations or issues and proposing improvements when required.

Finally, the Policy is fully aligned with the applicable European and National data protection framework, and in particular with the General Data Protection Regulation (Regulation (EU) 2016/679 and Law 4624/2019). At the same time, it takes into account secondary regulatory texts, opinions, and decisions of the Hellenic Data Protection Authority, as well as relevant guidelines from the European Data Protection Board.

## Management of issues related to consumers and end-users

**Ensuring the health and safety of consumers through the implementation of certified systems**

Consumer health and safety constitute a core priority for the Group. In this context, attica, with the aim of protecting consumers within its stores, has established and implements a procedure for incidents and accidents on its premises. In the event of an incident, the procedure provides for the immediate notification of the competent departments. Additionally, a Building Evacuation Plan has been developed for the facilities on Panepistimiou Street, which clearly defines the responsibilities of the person in charge of each floor, the evacuation officer, and all competent personnel, providing for a specific procedure to be followed.

BARBA STATHIS implements a Consumer Health and Safety Policy aimed at ensuring the optimum quality and maximum safety of its products.

For the Company, these principles constitute a fundamental value and a non-negotiable responsibility, through which it offers Greek consumers, on a daily basis, the purest and most valuable products of Greek land. At the same time, it consistently ensures, through strict controls, every stage of the production process — from primary production and processing to packaging and distribution — ensuring that its products reach the final points of sale safely and with the highest quality standards. The main purpose of the Policy is to develop and define the strategy, objectives, guidelines and appropriate measures aimed at the production, packaging and distribution of safe products across all stages of the primary and secondary sectors, thereby protecting consumers and ensuring that their expectations are met.

BARBA STATHIS implements an integrated framework of actions aimed at consumer protection and the provision of valid and documented information. In parallel, it includes nutritional information on its product packaging in accordance with GDAs, thereby enhancing transparency towards consumers.

BARBA STATHIS requires all its business partners to comply with the applicable national and EU legislation in order to ensure the protection of the final product and the consumer.

In addition, it is the Company's long-standing policy to produce modern, high-quality and fully safe products through fully controlled and documented processes. These products respond to consumers' needs and expectations, while strictly complying with both national and international quality and safety standards. BARBA STATHIS implements a Sustainable Procurement Policy, as detailed in the chapter ESRS S2 Workers in the Value Chain.

BARBA STATHIS maintains a comprehensive framework that ensures both the quality and the safety of its final products and is certified under ISO 9001 for quality management and ISO 22000 for food safety management. Additionally, the company is certified under the International Food Standard (IFS) and the British Retail Consortium (BRC) standard for food safety. Beyond these, the company holds the DIO ORGANIC CERT certification, which certifies compliance with organic production regulations, as well as the Roundtable on Sustainable Palm Oil (RSPO) certification, which ensures the responsible sourcing of palm oil from sustainable sources. Through these certifications, the company ensures the high quality and safety of its products at all stages of the supply chain, from raw materials to the end consumer.

**Non-compliance with data protection legislation**

Recognizing the risk arising from non-compliance with personal data protection legislation, the Group implements a Personal Data Protection Policy, as well as specific practices aimed at preventing data breaches.

Attica maintains established terms and procedures governing transactions and related consumer rights, covering issues such as electronic orders, payments, returns, and replacements, as well as the click & collect service with specific provisions for cases of defective or non-conforming products. These terms apply to transactions with consumers through available channels and cover all consumers who perform or attempt to perform transactions. Furthermore, they inform users about the use of cookies and data for functional and analytical purposes and provide the user with the ability to control relevant preferences. The Policy concerns the use of digital channels/website and the associated collection of data during browsing. Within the framework of managing impacts and risks related to privacy and data processing, attica implements procedures that include the handling and notification of data breach incidents, established security measures, and a procedure for managing requests from natural persons.

Additionally, BARBA STATHIS maintains a certified Information Security Management System in accordance with ISO 27001:2023; the companies BYTE, ADACOM & ADACOM Cyber Security CY, BLUESTREAM SOLUTIONS, and IDEAL Software Solutions maintain certified Information Security Management Systems in accordance with ISO 27001:2022, while ADACOM also maintains a Privacy Information Management System certified under ISO 27701:2019. Through these certifications, enhanced compliance with legislation and international standards is achieved, while the fundamental principles of information security are ensured: namely, the protection of data from unauthorized access or processing (confidentiality), the maintenance of their accuracy and completeness without alteration or loss (integrity), as well as the ability for timely and reliable access to information by authorized users when required (availability).

In 2025, no personal data breaches of consumers and end-users were recorded, nor were there any human rights violations.

Corporate reputation and the cultivation of enduring consumer trust and preference are strengthened through systematic and proactive compliance with the applicable regulatory framework and recognized food safety standards.

Within this context, BARBA STATHIS implements a comprehensive set of actions aimed at ensuring the quality and safety of its products, while at the same time reinforcing its corporate credibility. A key element of this approach is the company-wide implementation of food safety management systems, such as HACCP, across all stages of the production and supply chain.

More specifically, from primary production through to the final product, the Company adopts structured processes for the timely identification, assessment and prevention of potential risks, thereby ensuring their effective management. Through this holistic approach, consumer health is safeguarded and high quality standards are maintained, further strengthening consumers' long-term trust.

At the same time, it implements full product traceability procedures, which allow for the monitoring of every batch throughout its life cycle, enhancing the transparency and reliability of the supply chain. Traceability constitutes a fundamental tool for consumer protection, as it ensures the immediate identification and isolation of products in the event that deviations from food safety requirements are detected.

In this context, BARBA STATHIS places particular emphasis on compliance with national and Union legislation, as well as with internationally recognized standards and best practices, adopting a proactive approach that goes beyond merely meeting regulatory requirements and aims for the continuous improvement of its processes.

Furthermore, BARBA STATHIS maintains product recall and withdrawal procedures, which are activated immediately in the event that a potential risk to consumer safety is identified. These procedures, combined with control mechanisms, guarantee the effective management of incidents, minimizing potential impacts and further strengthening the trust of the consuming public.

Finally, BARBA STATHIS is certified under ISO 9001 (Quality Management) and ISO 22000 (Food Safety Management), IFS, and BRC.

**Engagement and Communication with Customers**

IDEAL Holdings maintains a formal reporting and grievance management mechanism through its Whistleblowing Policy, which is available on the corporate website (whistleblowing-policy.pdf). The policy defines the available reporting channels, which include an electronic platform, a dedicated email address (whistleblowing@idealholdings.gr), postal mail, telephone communication (+30 210 5193 970), and the option for a personal meeting upon request. Attica has established communication channels and feedback mechanisms with customers, aiming for immediate and effective service, through the Customer Service Department, a dedicated customer service telephone line (Stores & E-shop), electronic communication addresses (info@atticadps.gr, eshop@atticadps.gr), a contact form on the official website (Contact us | attica), social media, and physical presence in stores via trained personnel.

Customer views and comments are utilized to improve service quality, while the effectiveness of engagement is supported by feedback through Customer Service and stores, the monitoring of complaints and requests, as well as comments and reports on social media. Specifically, these channels are used for general inquiries regarding products, such as prices and availability, for procedural matters such as exchanges and returns, as well as for service complaints or information regarding operating days and hours.

Communication with customers is organized by sales channel, with the Customer Service Department serving as the primary point of contact for online customers via electronic or telephone communication. For physical store customers, communication is supported by the store teams, with supplementary communication (telephone/electronic) provided where required.

At ADACOM, communication with customers regarding requirements and requests is supported by the Sales Department both prior to project commencement and during implementation, utilizing established communication methods such as email, Teams, relevant contracts, and kick-off meetings involving Sales Representatives. The review and confirmation of customer requirements before project initiation (contract review) is implemented by Project Managers both before and during the course of the project, using the Project Management Office (PMO), kick-off meetings, and certificates of good execution as communication channels. The evaluation of customer experience is supported through an annual satisfaction survey using questionnaires sent to customers, where responses are recorded on a four-point qualitative scale, coded, and subjected to statistical processing. For the submission and management of complaints, a procedure exists allowing for submission via electronic communication or through the company's platform in the dedicated contact field (Contact us).

At BYTE, communication is carried out electronically via corporate email addresses and through the corporate website, where general contact details and a contact form (Contact) are provided, as well as by telephone via central and departmental corporate phone lines. Interaction is also enhanced through direct communication within the framework of contractual relationships, such as meetings (in-person or remote) and communication with designated project or support managers. Communication is allocated to executives and teams depending on the subject matter. This process involves commercial and account management, executives, technical support staff, and project implementation teams, as well as other competent executives appointed within the framework of each respective collaboration or contract. There is no single, centrally defined role exclusively responsible for communication with the entire customer base. Additionally, a documented procedure is applied for handling complaints and non-conformities related to deliverables, services, and tasks.

BYTE implements a procedure for technical customer service and the processing of repairs, ensuring that service and repair tasks are scheduled, monitored, and executed according to defined instructions and in alignment with customer requirements. Furthermore, it applies a Quotation – Order Intake and Contract Signing Procedure, ensuring that before an order is accepted or a contract is signed, the characteristics of the product/service, the financial and other terms are clearly outlined to the customer, and that the company is capable of meeting them. Finally, an Integrated Solutions Contract Processing Procedure is applied, so that contractual requirements are transferred to the relevant stakeholders, necessary compliance actions are scheduled, and tasks are executed as designed, including the required quality controls. This procedure applies to the planning, execution, and quality control of all integrated solution projects undertaken by the Company.

BARBA STATHIS maintains multiple communication channels to collect feedback, opinions, and inquiries from the consuming public. Specifically, the company has established a toll-free Consumer Service Line, an electronic contact form via its website, an email address, social media platforms, as well as the products' points of sale. At the same time, the company conducts regular consumer satisfaction surveys, utilizing their results as a feedback tool for the continuous improvement of its products and services. A primary concern is the timely response to consumer needs and the immediate management of every request submitted through the available communication channels. Finally, the company ensures the ongoing information and awareness of the public on issues of nutrition and well-being, both through its digital communication channels and through mass media. Through its ISO 9001 quality management system, the company has established an independent procedure for communicating with the consuming public. Furthermore, the company maintains continuous communication with its customers both through the Sales Division, via physical presence or telephone contact, and through the Distribution Department. At the same time, BARBA STATHIS carries out regular visits to its customers' facilities and actively participates in industry exhibitions, strengthening its market presence and establishing relationships of trust with existing and potential customers.

Furthermore, the company has established a reporting mechanism which also applies to customers, as defined by the Whistleblowing Policy described in the Business Conduct chapter. The available reporting channels include email (whistleblower@barbastathis.com), a dedicated platform for anonymous reports, a telephone line, as well as the submission of a written report via postal mail.

**Management of emerging issues, requests, and complaints**

At attica, complaints are submitted via email or contact form, telephone communication with the call center, opinion forms, or direct reporting at physical stores. Subsequently, they are investigated by the competent department, answered within predefined time limits, and monitored until final resolution. Regarding personal data protection issues, the option to contact the DPO is also provided, while consumers are informed that they may also submit a relevant complaint to the competent Hellenic Data Protection Authority.

To prevent and address issues affecting customers, ADACOM S.A. implements functional management of customer requests and requirements before project commencement and during implementation, with a structured review and confirmation of requirements both before the start and throughout the project's progress.

Relevant communication and documentation are supported through the provided means and tools, while the effectiveness of the approach is monitored through an annual customer satisfaction survey, involving the coding and statistical processing of results. To address issues expressed as complaints, a procedure for the submission and management of complaints is applied via electronic communication or through the corporate platform in the relevant contact field.

BYTE implements procedures that support the timely identification, evaluation, and management of issues that may affect customers and end-users. Specifically, a procedure is provided for handling complaints and non-conformities regarding deliverables, services, or tasks, involving recording, case-by-case evaluation, escalation of serious matters to the competent hierarchy, and monitoring of progress at a quality assurance level, as well as the activation of corrective actions where required. Effectiveness is also monitored through periodic customer satisfaction reviews, conducted at least on an annual basis or upon contract completion for major customers, with documentation and archiving of the results.

At the same time, a documented procedure is applied for technical service, maintenance, and warranty management, ensuring that repair tasks are scheduled, monitored, and completed in a defined manner, including the delivery and installation of repaired equipment and communication with the customer throughout the process. As a preventive measure before order acceptance or contract signing, a procedure is implemented which ensures that product or service characteristics, as well as financial and other terms, are clearly outlined to the customer. Concurrently, it is ensured that the company can meet these terms, while for integrated solution projects, a fulfillment framework is applied that includes planning, execution, and quality controls with corresponding documentation.

BARBA STATHIS encourages all consumers to share their experiences and express their views, suggestions, and questions. The available communication channels are listed on all product packaging and include a toll-free telephone line, social media, email, as well as the contact form on the corporate website. The Consumer Service Center undertakes the management of requests and ensures seamless communication between consumers and the company. Requests are categorized by the Consumer Service Center based on their content, and the competent Departments are informed to conduct the necessary investigations. Concurrently, the significance of each incident, the response time, and the total corrective actions implemented by the relevant Departments are recorded in the reporting registry.

Regarding consumers and end-users, the Group has not established specific targets.

## ESRS G1 - Business conduct

### The Group's approach

The Board of Directors of the parent company IDEAL Holdings bears overall oversight of business conduct and corporate ethics at Group level, within the framework of its responsibilities as set out in the Rules of Procedure. Management of each respective subsidiary is responsible for the implementation of relevant Policies and procedures, as well as for ensuring compliance with the current regulatory framework and internal regulatory requirements. Monitoring the correct implementation is supported by distinct Compliance, Risk Management, and Internal Audit functions, which operate with separate roles and independence.

The administrative and senior management executives possess the knowledge and experience in matters of business conduct, regulatory compliance, and ethics, as evidenced by their role in the establishment, oversight, and implementation of Policies regarding conflict of interest, anti-bribery, grievance management, and personal data protection. This competence may be further enhanced through targeted training and the systematic involvement of the competent audit functions.

Within the framework of the Sustainable Development Policy, and specifically the principles of corporate governance and responsible business conduct, the Company sets a target to enhance the knowledge and skills of the members of the Board of Directors and senior management executives regarding business ethics and regulatory compliance.

The target concerns the participation of 50% of the members of the Board of Directors and senior management executives in at least one educational action by the end of 2027. Progress is recorded as a percentage (%) of executives who complete the relevant training.

The scope of the target includes all the Company's activities and applies to all members of the Board of Directors and senior management executives involved in the establishment, oversight, and implementation of corporate governance policies (such as conflict of interest, anti-bribery, grievance management, and personal data protection). 2025 is defined as the base year, during which the initial level of participation is recorded.

Monitoring the achievement of the target is carried out through the systematic recording of participation in educational actions, which are implemented either internally or with the assistance of external bodies. The methodology is based on administrative data (attendance records), while the educational themes are determined based on regulatory requirements, corporate governance needs, and ESG best practices.

The target is reviewed on an annual basis within the framework of the overall ESG performance evaluation, taking into account any changes in the regulatory framework and the Company's operational needs.

During the base year (2025), the Company implemented educational actions on Anti-Bribery, Whistleblowing Management, and Personal Data Protection. These trainings were attended by 12.24% of the members of the Board of Directors and senior management executives.

For more information regarding the CVs of the members of the Board of Directors, please refer to the Corporate Governance Statement, *"Detailed curriculum vitae of the members of the Board of Directors and senior management executives."*

**Procedures for identifying and assessing impacts, risks, and opportunities in business conduct issues**

The Group implements procedures for identifying and assessing risks related to business conduct within the framework of its risk management and internal control system. These procedures take into account the nature of operations, geographical presence, segment of activity, and transaction structure, aiming to identify risks associated with unethical behavior, conflicts of interest, corruption, and regulatory non-compliance.

At the level of material subsidiaries, the aforementioned procedures are further specified through individual risk assessment mechanisms. Specifically, BARBA STATHIS implements an annual risk assessment process regarding bribery and corruption, aiming to identify areas of increased exposure and adopt appropriate prevention and control measures. Within this framework, "sensitive transactions" are recognized, and a specific approval process is applied for higher-risk cases, such as transactions with new suppliers, high-value transactions, transactions in high-risk countries, or cases with indications of a potential conflict of interest. This approach strengthens the systematic identification, assessment, and management of business conduct risks at the Group level.

At the same time, at the investment analysis level, the Parent Company implements an Environmental and Social (E&S) due diligence procedure, which includes exclusion screening, regulatory compliance assessment, ESG data collection, site visits where required, and risk categorization. This procedure supports the identification and monitoring of risks that may affect the business conduct and compliance of portfolio companies. For more information, see section A) Responsible Investments.

A Double Materiality Analysis was conducted, which also utilized the views of stakeholders, in order to identify the impacts, risks, and opportunities related to business conduct, yielding the following results.

| | | ESRS G1 Business conduct |
|---|---|---|
| **Subtopic** | **Type** | **IRO description** |
| Corporate culture | Impact (Actual/Positive) | Establishing a compliant and ethical corporate culture strengthens the trust of stakeholders and Group employees. |
| Corruption and bribery | Risk | Lack of strict measures or the lack of anti-bribery policies and controls can lead to fines, legal consequences, and reputational damage. |
| Entity-Specific Disclosure - Business Continuity | Risk | Absence of business continuity plans increases the risk of interruptions from unforeseen events (man-made disasters-external factors). The lack of structured processes in operations affects the time and efficiency required to complete services or projects. This results in increased operational and financial risks. |
| Entity-Specific Disclosure - Digital Transformation | Risk | Increased dependence on digital systems is accompanied by higher risks of cyberattacks and data loss, resulting in reduced customer trust and loyalty. |
| | Opportunity | Leadership in digital transformation products creates growth opportunities in the market. |

## Corporate culture and business conduct policies

### IDEAL Holdings (Parent Company and Holding Group)

IDEAL Holdings, as a Holding Company, has established and implements a framework of Policies and procedures aimed at ensuring ethical, lawful, and responsible business conduct, as well as cultivating a corporate culture based on transparency, integrity, and respect for rules. A central role in this framework is played by the Code of Conduct and Ethics, which is applied at the Group level and defines the fundamental principles governing the conduct of employees, management executives, and, where provided, partners.

In this context, it has established a comprehensive framework of Business Conduct Policies, which aims to ensure the ethical, legal, and responsible operation of the Company and the formation of a corresponding corporate culture. These Policies are applied to the Parent Company and, where explicitly provided, at the Group level, and are published on the official websites of both the Parent Company and its material subsidiaries[18].

These policies are further specified at the level of material subsidiaries, depending on the scope and regulatory environment of each Company. Indicatively, the company BARBA STATHIS has developed a framework of Business

[18] Specifically: attica, BYTE, and BARBA STATHIS by the 1/4/2025 decision of its Board of Directors.

Conduct Policies covering, among others, compliance with competition rules, anti-fraud, conflict of interest management, grievance reporting and management, prevention of bribery and corruption, as well as information security and privacy. Through this framework, the cultivation of a culture of integrity, accountability, and lawful business operation is strengthened across the full range of its operations.

**Rules of Procedure**

The Rules of Procedure of the Parent Company constitute the institutional framework that regulates the structure, responsibilities, and operational procedures of the governing bodies and key organizational units, as well as the functioning of the Internal Control System. The Regulation aims to ensure sound corporate governance, compliance with the current regulatory framework, and effective risk management, including risks related to transparency, accountability, and the sustainable operation of the Company. Through its provisions, the Regulation is linked to significant sustainability aspects concerning the functioning of the governing bodies, oversight, regulatory compliance, and internal audit.

The scope of the Regulation covers the Parent Company in its entirety and concerns the members of the Board of Directors, senior management executives, and the organizational units involved in governance, control, and compliance. The Regulation applies to all Company activities and operates complementarily to its other policies and regulatory texts.

The responsibility for the approval, implementation, and supervision of the Rules of Procedure lies with the Board of Directors, which ensures that its provisions are applied through appropriate organizational structures, including the Compliance Unit, the Internal Audit Unit, and the Committees of the Board of Directors.

The Regulation is based on the current national institutional framework for corporate governance and, in particular, the requirements of Law 4706/2020, as currently effective, and serves as a key point of reference for the organization and operation of the Internal Control System.

The Rules of Procedure are made available to the competent bodies and executives of the Company and are updated whenever necessary to take into account changes in the regulatory framework or in the structure and operation of the Company. A summary thereof is posted on the official corporate website.

**Code of Conduct and Ethics**

The Code of Conduct and Ethics of the IDEAL Holdings Group, which was approved by the Board of Directors on 07.02.2022 and revised on 08.12.2023, constitutes the fundamental regulatory text reflecting the values, principles, and rules of responsible business conduct governing the operation of the Company and its subsidiaries.

The Code aims to shape a common corporate culture across the Group, ensure compliance with the current legal and regulatory framework and guide employees and partners in decision-making when faced with ethical or regulatory dilemmas. Through its provisions, the Code is linked to significant sustainability impacts and risks, particularly regarding business ethics, conflict of interest, bribery and corruption, fraud, data protection, equal opportunities, occupational health and safety, and responsible relationships with third parties. Furthermore, it contributes to the prevention of behaviors that could damage the reputation and credibility of the Group. The scope of the Code covers all the Company's and its subsidiaries' operations, and it applies to all employees, regardless of hierarchical level or form of employment, partners, suppliers, and other external stakeholders with whom the Group maintains business relationships. The Code applies across all geographical areas where the Group operates and functions complementarily to more specific policies or procedures that may be established at the subsidiary level, without providing for any explicit exceptions.

Responsibility for the adherence and implementation of the Code rests at the highest management level, with the Board of Directors approving and revising the text, while Directors and Managers have increased obligations regarding the promotion, integration, and daily application of its principles. Employees are required to be aware of and comply with the Code in the context of their duties.

The Code is based on the current national and EU regulatory framework and, as explicitly stated, aligns with the ten principles of the UN Global Compact in the areas of human rights, labor relations, the environment, and anti-corruption.

During its formulation, the interests of key stakeholder groups—such as employees, shareholders, customers, suppliers, and society—are taken into account through the provision of principles regarding equal treatment, respect for rights, transparency, and responsible business conduct.

The Code is disclosed to employees upon their hiring and is made continuously available through its posting on the official corporate website.

**Conflict of Interest Policy - Procedures for Prevention and Mitigation**

The Rules of Procedure include integrated provisions regarding the prevention, identification, and mitigation of conflict of interest situations, which apply to the members of the Board of Directors, persons to whom Board responsibilities have been delegated, and senior executives of the Company. These provisions aim to ensure the integrity of decision-making, the protection of the Company's interests, and the prevention of situations that could undermine sound corporate governance.

In this context, the aforementioned persons are obligated not to pursue personal interests that conflict with the interests of the Company and to disclose, in a timely and sufficient manner to the Board of Directors, any existing or potential conflict of interest arising during the performance of their duties. A disclosure is considered sufficient when it includes a clear description of both the relevant transaction and the personal interests associated with it, covering both existing and potential future conflicts. Furthermore, these individuals are required to disclose to the Board of Directors any personal or business relationship — either their own or that of their families—with third parties who collaborate with the Company.

Furthermore, provisions exist regarding restrictions on activities conducted for personal or third-party accounts that pertain to purposes competitive or related to the Company’s objectives, as well as participation in corporate schemes pursuing such goals, except for explicitly provided exceptions. In cases where relevant authorization is required, a procedure is established for informing the Board of Directors and obtaining a decision from the General Meeting, following a recommendation by the Board.

The persons, to whom the above regulations apply, are made aware of their relevant obligations, prior to assuming their duties, and commit to full compliance. The Board of Directors monitors the existence of actual or potential conflicts of interest on a regular basis and evaluates every disclosed or identified case, documenting the relevant judgment and making decisions regarding the existence of a conflict and the methods for its mitigation. During this process, the person concerned provides the necessary information and clarifications and, if they are a member of the Board of Directors, does not participate in the voting of the relevant decision.

The above regulations constitute an integral part of the Rules of Procedure and function complementarily with the Company's broader corporate governance framework. It is noted that every material subsidiary of the Group maintains provisions for matters related to the management of conflicts of interest.

It is noted that BARBA STATHIS has established a Conflict of Interest Policy, which defines the framework for identifying, preventing, and managing actual and potential conflicts of interest.

The Policy covers, among others, cases of family and kin relationships, the exercise of parallel activities, and Policy activity.

The objective of the Policy is to establish substantive rules that delineate conflict of interest within the organization, in order for the competent administrative, management, and supervisory bodies to be able:

- To identify, assess, prevent, manage, address, or avert existing and potential conflict of interest situations in their activities and, consequently,
- To ensure that governing bodies are able to make prudent, objective, and independent decisions for the benefit of the company and the achievement of its objectives, while also ensuring the required diligence of their members and the promotion of the corporate interest.

**Training Policy for Board Members and Executives**

At the same time, the Rules of Procedure include provisions regarding the training and ongoing professional development of the members of the Board of Directors, managers, and other executives of the Parent Company, recognizing that human capital is a fundamental factor for competitive advantage and effective corporate governance. These provisions aim to ensure high-quality staffing of the governing bodies and critical operations—particularly those involved in internal audit, risk management, regulatory compliance, and information systems—through the continuous development of knowledge and skills.

At the Board of Directors level, it is provided that, with the assistance of the Nomination Committee and based on the provisions of its Charter and the Suitability Policy for Board Members, the Board decides on the development and implementation of induction training programs for its new members. Furthermore, the Board of Directors may decide to conduct training programs for its members in other instances when a relevant need is identified, particularly taking into account the results of individual and collective evaluations, as well as developments in corporate governance and the regulatory framework.

Correspondingly, for the management and other executives of the Company, it is provided that the executive members of the Board of Directors decide on the development of induction training programs for new executives, as well as on the conduct of training programs in any other case deemed necessary. When making these decisions, factors such as executive evaluation results and changes in the legislative and regulatory framework related to their responsibilities are taken into account, while the assistance of organizational unit heads or the Nomination Committee may be requested.

Through the aforementioned provisions, the aim is to ensure that the Company possesses Board members and executives with a high level of training and specialization, who contribute substantially to the achievement of its business objectives and the promotion of the corporate interest. These provisions are an integral part of the Rules of Procedure and do not constitute a standalone Training Policy but rather function complementarily within the Company's broader corporate governance framework.

**Whistleblowing Policy**

The Whistleblowing Policy of the Company, which was approved by the Board of Directors on 08.12.2023, defines the framework of principles, procedures and mechanisms through which the Group receives, processes and investigates named and anonymous reports concerning irregularities, omissions or criminal acts falling within the scope of Union and national legislation. The objective of the Policy is to ensure a high level of ethical and professional conduct, zero tolerance for illegal or non-compliant practices, the prevention and mitigation of compliance and legal risks, as well as the protection of the reputation and credibility of the Group. The implementation of the Policy is supported by systematic record-keeping, the qualitative and quantitative analysis of reports and the regular informing of the competent governance bodies, for the purpose of identifying recurring or systemic issues and taking corrective actions.

The Policy applies to all Group companies and covers the entirety of its operations. The right to submit reports is held by employees under any form of employment relationship, members of the Board of Directors and shareholders, contractors, subcontractors, suppliers, customers, trainees, former employees, as well as any third person possessing relevant information. Explicit exceptions are provided for cases covered by special confidentiality regimes, as well as for customer complaints regarding the quality of products or services, which are managed through other provided procedures.

Responsibility for the implementation and supervision of the Policy rests at the highest governance level of the Group. The Regulatory Compliance Unit is responsible for the monitoring and annual review of the Policy, the Report Evaluation Committee for the evaluation and handling of reports, while the Audit Committee and the Board of Directors are informed of significant matters arising from its implementation.

The Policy complies with Directive (EU) 2019/1937, Law 4990/2022 and the implementing Joint Ministerial Decision 47312/18.11.2023, as well as with the applicable framework for the protection of personal data. The processing of personal data within the context of the submission and management of reports is governed by a specific Privacy Notice for the processing of personal data, which explicitly defines the categories of data, the purposes and legal basis of the processing, the recipients, the data retention period, as well as the rights and applicable restrictions of the data subjects.

When defining and implementing the Policy, the interests of key stakeholders are taken into account through the provision of measures for the protection of anonymity and confidentiality, prohibition of retaliation and ensuring impartial treatment of all parties involved, provided that reports are submitted in good faith.

The Policy is made available to potentially affected and involved stakeholders through its communication to personnel and its posting on the corporate website, while multiple and accessible reporting channels are provided. In more detail:

Reports can be submitted in one of the following ways:

- either through the electronic platform https://whistleblowing.idealholdings.gr/#/
- either in writing via post to the postal address 25 Kreontos St., Athens, 10442 with the indication "Report of Law 4990/2022"
- either via electronic mail (e-mail) at the address whistleblowing@idealholdings.gr
- either by telephone at the number +30 210 5193 970 where calls are answered by an answering machine and recorded with the consent of the reporting person.

In this way, it is ensured that both the persons who may be affected by breaches and those who are called upon to contribute to the implementation of the Policy have full and timely information regarding its content and procedures.

In alignment with the Whistleblowing Policy of the IDEAL Holdings Group, the subsidiary "attica" implements an individual specialization regarding the reporting channel, taking into account its organizational and operational specifications. Specifically, relevant reports are submitted via electronic mail at the address whistleblowing@atticadps.gr, with the Human Resources Director of the Company as the sole recipient, who has been designated as the Reporting Officer. In all other respects, the Company fully implements the group reporting framework, without deviation regarding the principles of protection of reporting persons, the prohibition of retaliation, confidentiality and the applicable regulatory framework.

Corresponding Reporting Policies, aligned with the Policy of the parent Company, are also maintained by the other material subsidiaries of IDEAL Holdings, as identified above.

Specifically, the Company BARBA STATHIS implements a Policy for the submission and management of reports and complaints, which provides for the possibility of submitting reports both identified and anonymously, through alternative internal channels available not only to employees but also to external stakeholders. The available channels include, among others, electronic mail, an anonymous complaint platform, telephone communication, complaint boxes and postal delivery. The Policy ensures confidentiality, the protection of personal data and the protection of reporting persons from retaliation, while it provides that reports are investigated with objectivity and impartiality by designated management bodies. At the same time, the Company has developed a training program for employees regarding the method of submission, management and investigation of reports, enhancing the operational effectiveness of the relevant mechanism.

**Related Party Transactions Policy**

The Company and its subsidiaries implement a Related Party Transactions Policy, for the purpose of compliance with Articles 99 to 101 of Law 4548/2018 and ensuring that these transactions are conducted with transparency, on a purely commercial basis and on arm's length terms. The Policy aims at preventing risks of regulatory non-compliance and ensuring the correctness of financial disclosures.

Prior to the conclusion of any transaction with a related party, it is examined whether a specific authorization is required according to the law or if the transaction falls within the provided exceptions. Where required, the authorization is granted by the Board of Directors or, as the case may be, by the General Meeting of shareholders, while the Company proceeds with the required announcements and disclosures.

The Board of Directors regularly evaluate transactions with related parties and the terms of their conduct, without the participation of the related parties who are members thereof. Monitoring and confirmation of transactions is carried out by the Financial Services Department, through standardized procedures and specific confirmation forms, while the relevant data are reconciled with the accounting books.

The required disclosures are included in the six-month and annual financial statements in accordance with IAS 24 and IFRS, are audited by the Statutory Auditors and are subject to audit by the Company's Internal Audit Unit.

**Personal Data Protection Policy**

The Personal Data Protection Policy of IDEAL Holdings, which was approved by the Board of Directors and applies across the Company's operations, establishes the framework of principles, rules and procedures for the lawful, transparent and responsible processing of personal data, in compliance with Regulation (EU) 2016/679 (GDPR), Law 4624/2019 and the related national and European regulatory framework. The objective of the Policy is to ensure the protection of personal data, enhance transparency in processing procedures, safeguard the rights of data subjects and prevent data breach incidents.

The Policy covers the entire life cycle of personal data processing, including collection, recording, organization, storage, use, transmission and write-off, in both electronic and hard-copy form. It applies to all departments of the Company and concerns every natural person with whom the Company maintains a professional relationship, such as employees, partners, shareholders, suppliers and other third parties who have access to personal data within the context of its operations.

Implementation and supervision of the Policy are assigned to the Company's highest governance level. The Data Protection Officer has a central role in coordinating compliance, monitoring the Policy's implementation, informing and guiding personnel, as well as cooperating with the competent supervisory authority. At the same time, clear responsibilities are provided for the Information Security Officer and other involved organizational levels, while the Board of Directors approve and supervise the Policy and any revisions thereof.

The Policy is based on the fundamental principles of personal data processing, such as lawfulness, fairness, transparency, purpose limitation, data minimization, accuracy, storage limitation, integrity, confidentiality and accountability. For this purpose, the Company maintains a record of processing operations, implements technical and organizational security measures and provides for procedures for the prevention, identification and management of personal data breach incidents, including notification to the competent authorities and, where required, to the data subjects.

When defining and implementing the Policy, the interests and rights of the data subjects are taken into account, through the provision of clear procedures for exercising the rights of access, rectification, erasure, restriction, objection and portability, as well as through the application of restrictions only to the extent required to ensure compliance with the law and the protection of the rights of third parties.

The Policy is communicated to the Company's employees and is posted on the official corporate website, while it is reviewed and updated on an annual basis or whenever required due to changes in the regulatory framework or the Company's operations, ensuring continuous compliance and its effective implementation.

It is noted that the material subsidiaries of the Group maintain autonomous Data Protection Policies in compliance with the regulatory framework and group practice.

**Anti-Bribery and Anti-Corruption Policy**

The Group has established an Anti-Bribery Policy, approved by the Board of Directors on 08.12.2023, for the purpose of preventing, deterring and detecting incidents of bribery, corruption and other non-compliant practices across its operations. The Policy reflects the Company's commitment to zero tolerance for bribery, compliance with the applicable legislative and regulatory framework and ensuring high standards of ethical and professional conduct, aiming at mitigation of compliance, legal and reputational risks that could affect its sustainability and credibility. Implementation of the Policy is supported through monitoring mechanisms, record-keeping, audit and regular training of personnel.

The Policy applies to the entirety of the Group and covers the Management Team, employees, as well as the Group's counterparties, regardless of role or collaborative relationship. Its scope extends to all business activities and transactions, including transactions with government officials, private entities and natural persons, as well as matters of corporate hospitality, provision of gifts and conflicts of interest, taking into account the principle of proportionality and the characteristics of each activity.

Responsibility for the establishment, monitoring and review of the Policy rests at the highest governance level of IDEAL Holdings. The Policy is proposed by the Regulatory Compliance Unit, validated by the Audit Committee and approved by the Board of Directors, while the Regulatory Compliance Unit has been designated as responsible for monitoring its implementation, conducting audits, managing relevant matters and reporting directly to the Audit Committee and the Board of Directors.

The Policy is aligned with the applicable Greek and European legislation on anti-bribery and anti-corruption, as well as with international standards and texts, such as the OECD Convention on Combating Bribery. At the same time, it specifies the principles included in the Group's Code of Conduct and is integrated into the broader corporate governance and compliance system.

When defining and implementing the Policy, the interests of key stakeholders are taken into account through the universal prohibition of bribery practices, encouragement of good faith reporting of incidents without fear of retaliation, ensuring confidentiality and provision of disciplinary sanctions in cases of breaches, in accordance with the principle of proportionality.

The Policy is communicated to all the Company's employees and is made available to them through internal corporate channels, while it is posted in an updated form on the intra-corporate website. At the same time, conduct of training actions is provided for, with the aim of understanding the content of the Policy and enhancing awareness on matters of bribery and corruption. The Policy is posted on the official corporate website.

It is noted that the material subsidiaries of the Company also maintain autonomous Anti-Corruption and Anti-Bribery Policies in compliance with the regulatory framework and group practice.

BARBA STATHIS implements an Anti-Bribery and Anti-Corruption Policy based on the principle of zero tolerance against every form of corruption, bribery, receipt of bribes and extortion. The Policy provides for clear prohibitions, including facilitation payments, political donations and other illicit benefits, while at the same time establishing rules for the management of gifts, hospitality, charitable donations and sponsorships. Within the context of its implementation, the Company identifies potential risk areas related to phenomena of corruption and bribery and aligns the relevant management system with the requirements of the ISO 37001 standard.

Furthermore, the Company BARBA STATHIS implements a system for the prevention, detection, investigation and response to incidents of corruption and bribery, which includes internal controls, an annual assessment of relevant risks, a procedure for identifying "sensitive transactions" and specific approval mechanisms for cases of increased risk. Relevant reports from employees or third parties are managed with confidentiality by the Regulatory Compliance Unit, with the assistance of the relevant Units and Departments as the case may be, while the implementation of the Policy is supported by a training program and an open communication line with the competent compliance officers.

**Anti-Money Laundering Code**

The Company and its subsidiaries have established and implement a standalone Policy for the prevention and suppression of money laundering and terrorist financing. The Company's Policy was approved by the Board of Directors at its meeting on July 15, 2024. The Policy has been drafted in accordance with the current national institutional framework, specifically Law 4557/2018, as codified by Law 5090/2024, and aims to establish an adequate and effective framework for protecting the Company and the Group companies against the risk of their products and services being exploited for money laundering purposes. Through this Policy, the Company seeks to comply with the requirements of the competent supervisory authorities, prevent legal and administrative sanctions, and safeguard its reputation and credibility. The Policy applies across the Company's operations and commercial transactions and covers all the members of the Board of Directors, executive officers, employees regardless of position and rank, as well as third parties cooperating with the Company, such as suppliers, subcontractors, customers, and other business partners. The principles and obligations of the Policy apply universally and are expected to be respected in every interpersonal or transactional contact associated with the Company's operation.

The responsibility for the approval, supervision, and revision of the Policy rests with the Board of Directors, which appoints a Compliance Officer for the prevention and suppression of ML/TF (Money Laundering/Terrorist Financing) risk. The Compliance Officer possesses independence, unhindered access to all necessary information, and the authority to identify, assess, and monitor relevant risks, design and coordinate appropriate mitigation measures, manage complaints and reports, and recommend corrective actions to Management and the Board of Directors. It is explicitly provided that the Compliance Officer may be an executive of the Group's Parent Company, a fact that demonstrates a functional link between the Policy and regulatory compliance structures at the Group level.

Within the framework of the Policy's implementation, a clear allocation of roles and responsibilities is provided between the Board of Directors, the Compliance Officer, the Legal Department, and the Internal Audit Unit, which conducts audits and manages confidential reports related to potential money laundering incidents. The Policy describes the basic stages of money laundering, indicative examples of suspicious or controlled activities, and the investigation procedures in the event of reasonable suspicion, with respect for the rights of the persons involved.

The Company implements an incident reporting and monitoring system, encouraging the submission of reports in good faith regarding suspicious transactions or breaches. Reports are submitted either identified or anonymously, and multiple communication channels are provided, including electronic mail, a dedicated electronic platform, a telephone line, complaint boxes, and postal correspondence. In this context, the use of channels operating at the Parent Company level is explicitly provided for, such as the email address whistleblowing@idealholdings.gr and the corresponding electronic platform, a fact which reflects the functional integration of the reporting mechanism at the Group level.

The Policy explicitly provides for ensuring confidentiality, protection of the anonymity of reporting persons, and prohibition of retaliation, as well as protection of the persons concerned. Processing of personal data within the framework of the Policy is carried out in accordance with the applicable national and Union legislation and the Company's applied Personal Data Protection Policy.

The Policy is communicated to the entirety of the involved personnel through posting on the corporate website and via electronic means, while the Compliance Officer ensures provision of training and continuous updates. Its effectiveness and appropriateness are assessed on an annual basis and are subject to extraordinary review in the event of significant organizational, operational, or regulatory changes.

In addition, at the subsidiary level, BARBA STATHIS implements an Anti-Fraud Policy, which aims at prevention, identification, reporting, and investigation of fraud incidents, as well as phenomena of money laundering from illegal activities, strengthening the broader regulatory compliance and business integrity framework of the Group.

### Actions

### Corporate Culture Dissemination

Overall, the corporate culture of the IDEAL Holdings Group is promoted through the implementation of the aforementioned Policies, the internal control and regulatory compliance mechanisms, as well as through training and awareness program for personnel on business conduct matters.

This approach is also reflected at the level of material subsidiaries, such as the Company BARBA STATHIS, where business conduct Policies are approved by Senior Management and are framed by training and awareness actions for personnel on matters of ethics, integrity, and responsible business conduct, aiming at the substantive integration of the relevant principles into the corporate culture.

In addition to the aforementioned Policies and regulatory provisions, the Group approaches business conduct and corporate culture matters in a systemic and unified manner, ensuring that the principles of integrity, transparency, regulatory compliance, and accountability are integrated into the operations of both the Parent Company and the individual subsidiaries. Corporate culture is cultivated through the clear allocation of roles and responsibilities, supervision by the highest governance bodies, the operation of independent regulatory compliance and internal control mechanisms, as well as the systematic information and training of the members of the Board of Directors, executive officers, and employees.

The mechanisms for detecting, reporting and investigating incidents of non-compliant or unethical conduct are implemented through institutionalized procedures, which cover both internal and external stakeholders and ensure the confidentiality, objectivity and documentation of the investigation. The protection of reporting persons is ensured in accordance with the applicable national framework transposing Directive (EU) 2019/1937, through internal reporting channels, designation of competent persons and explicit measures to prevent retaliation. Beyond the management of reports, the Company implements procedures for the investigation of business conduct incidents, including incidents of bribery and corruption, which are supported by the Regulatory Compliance Unit and Internal Audit operations and are supervised by the competent governance bodies, ensuring their timely and independent examination.

Training on business conduct matters is part of the broader framework for the education and training of the members of the Board of Directors and executive officers, as provided for in the Rules of Procedure, and is achieved through targeted information and awareness actions linked to the applied policies. Regarding the Code of Ethics and Business Conduct, which serves as the primary guide for business conduct for IDEAL Holdings, the information of employees begins as early as the induction stage into the Group companies, through the sending of informational emails to newly hired employees, which include access to the entirety of the corporate Policies, including the Code of Conduct.

At the same time, mandatory training is implemented on an annual basis on critical themes pertaining to corporate governance and regulatory compliance, such as cybersecurity, business continuity, anti-bribery, and data protection. The training is conducted in two (2) consecutive online sessions, in order to ensure the participation of the entirety of the personnel employed at the Company's headquarters — namely the personnel of the Parent Company and the companies ADACOM and IDEAL Software Solutions — as well as the personnel of ADACOM CY.

It is noted that, during the reporting year of this Report, within the framework of the systematic risk identification and assessment process of the Parent Company, specific functions with increased exposure to bribery and corruption risks were identified as part of their mapping for the needs of the Anti-Bribery Management System according to the ISO 37001 standard. This identification was based on documented risk scenarios and specific vulnerabilities related to the nature of transactions and the level of involvement in critical financial and commercial processes. In this context, the Company proceeded with the implementation of targeted training actions, strengthening the prevention, early identification, and management of relevant risks.

At the same time, matters pertaining to animal welfare are not deemed applicable to the Parent Company, taking into account the nature of its activities as a Holding Company.

The implementation of the business conduct Policy and procedural framework is supported by existing management and control systems, which at the level of the Group and its portfolio companies are aligned with internationally recognized standards. Indicatively, the parent company IDEAL Holdings holds certifications under ISO 22301:2019 for business continuity management, ISO 14001:2015 for the environmental management system, ISO 37001:2016 for anti-bribery, ISO 45001:2018 for occupational health and safety, and the ISONIKE ESG MS Standard:2025 Management System, while individual subsidiaries hold additional certifications, such as ISO 27001:2022 for information security, ISO 9001:2015 for quality management, ISO/IEC 20000-1:2018 for IT service management, and ISO 27701:2019 for privacy information management. These standards operate complementarily to the institutional and policy framework described above and enhance systematic approach, transparency, and accountability in the management of business conduct matters, without substituting the applied policies.

The effectiveness of the business conduct framework is assessed on an annual basis through the review of internal audit findings, the analysis of reports submitted through the institutionalized channels, the monitoring of training indicators, and the assessment of compliance with the applied Policies, aiming at the timely identification of systemic issues and the implementation of corrective actions where required.

This way, the Group shapes and transforms a corporate culture based on responsibility, compliance with the regulatory framework, and respect for stakeholders, ensuring that business conduct matters are addressed with consistency and a unified approach.

**Supplier Relationship Management**

IDEAL Holdings, as a Holding Company with a diversified portfolio of activities, approaches Supplier Relationship Management through a combination of principles and specialized corporate Policies, which take into account the nature, complexity, and risk of each activity. This approach aims at ensuring responsible, transparent, and compliant practices throughout the supply chain, as well as mitigating risks associated with business conduct, human rights, environmental issues, and regulatory compliance.

In this context, the material subsidiaries of the Group have established autonomous regulatory texts governing relationships with suppliers, which align with the principles of the Parent Company and incorporate environmental, social, and ethical criteria. These policies operate complementarily to the Code of Conduct and other horizontal regulatory compliance frameworks, while at the present stage, there is no unified group procurement Policy.

**Sustainable Procurement Policy (BARBA STATHIS)**

BARBA STATHIS recognizes the importance of ethical and sustainable practices throughout its entire value chain. The Company is committed to sustainable practices that form an integral part of the way it conducts its operations. It acknowledges that it maintains a broad and diverse range of suppliers and, therefore, it is imperative to operate under a sustainable procurement framework aligned with the highest ethical and professional standards.

This Policy aims to establish the fundamental principles and values that govern BARBA STATHIS's sustainable procurement process, with which suppliers are expected to align when participating in procurement activities relating to the Company.

The Sustainable Procurement Policy promotes the adoption of environmentally friendlier and safer practices and processes for human health across the entire supply chain system. It reflects the compliance and respect of businesses towards shared human values and their adaptation to the requirements of the consumer public, which constitutes the critical driver of economic growth.

The Policy applies to the full range of employees, partners, and suppliers with whom the Company cooperates, regardless of the nature of the supplies or their place of operation. The Policy is approved by Senior Management.

**Supplier Code of Conduct (BYTE COMPUTER S.A.)**

BYTE implements a Supplier Code of Conduct, which defines the minimum binding behavioral requirements that its suppliers and partners must adhere to throughout the supply chain. The Code covers matters of business integrity, zero tolerance for bribery, corruption, and money laundering, respect for human rights, prohibition of child and forced labor, occupational health and safety, equal treatment, and environmental compliance.

The purpose of the Code is to prevent and mitigate risks arising from supplier practices that could adversely impact the Company's compliance, reputation, and sustainability. The Code applies to all the suppliers and partners and is incorporated into contractual relationships, constituting a fundamental prerequisite for cooperation.

Compliance with the Code is monitored through supplier evaluation processes, audits, and non-compliance reporting mechanisms. The responsibility for monitoring and updating the Code rests with the competent functions of the Company, while in cases of serious or repeated violations, provision is made for taking corrective measures or even terminating the cooperation.

The Code is communicated to suppliers and serves as a primary tool for aligning BYTE's supply chain with the principles of responsible business conduct and sustainable development.

The implementation of different, yet aligned, frameworks at the subsidiary level reflects the Group's decentralized and diversified business model and allows for more effective management of risks and opportunities in the supply chain. Within the framework of the further maturation of the corporate governance framework, the enhancement of the integration of relevant Policies at the Group level is being considered, where deemed appropriate.

**Prevention and Detection of Corruption and Bribery**

IDEAL Holdings S.A. and its material subsidiaries implement a system for the prevention, detection, investigation, and response to incidents of bribery and corruption, which is based on a combination of group Policies, corporate regulatory texts, and distinct regulatory compliance and internal audit functions. This system aims to ensure the integrity of business practices, timely identification and management of corruption risks, and compliance with the applicable national and Union regulatory framework.

Prevention and detection procedures include the clear definition of unacceptable practices, restrictions and rules regarding gifts, hospitality, and other benefits, obligations for the disclosure and management of conflicts of interest, as well as the existence of functional reporting mechanisms. The submission, management, and investigation of complaints or suspicious incidents are carried out through the Group's Whistleblowing Policy, with the participation of competent regulatory compliance and internal audit functions, ensuring that investigations are conducted independently of the operational hierarchy that may be involved in the respective matter.

The responsibility for supervising the bribery and corruption prevention and detection framework rests at the highest governance level. The results of significant investigations, as well as the conclusions arising from the implementation of the relevant procedures, are disclosed, as appropriate, to the Board of Directors and the Audit Committee within the scope of their supervisory authority. The effectiveness of the system is supported by record-keeping, the analysis of reports, and the taking of corrective or preventive measures where required.

Policies and relevant procedures are communicated to all employees and executive officers through internal information channels and the corporate website, ensuring accessibility and understanding of the obligations arising from them.

At the same time, training actions on anti-bribery and anti-corruption matters are implemented on an annual basis, within the framework of the Anti-Bribery Management System adopted by the Group in accordance with the internationally recognized ISO 37001:2016 standard. These trainings are integrated into the organized framework for the prevention, detection, and response to bribery phenomena and aim to enhance the understanding of relevant Policies, procedures, and regulatory requirements by the human resources.

As mentioned above, the entirety of the personnel employed at the Group's headquarters, including the Parent Company and the companies ADACOM, IDEAL Software, and ADACOM CY, received training on anti-corruption and anti-bribery matters, as well as on the Code of Conduct. Furthermore, forty-seven (47) employees were trained on matters regarding reporting mechanisms and the protection of reporting persons.

Additionally, six (6) members of the administrative, management, and supervisory bodies received training on anti-corruption and business ethics matters, strengthening the supervision and understanding of relevant risks at the management level.

The entirety (100%) of the operations identified as potentially exposed to corruption and bribery risks was covered by the relevant training programs. The trainings include both basic awareness programs and specialized actions of increased duration, such as certifications and thematic programs on corporate governance and regulatory compliance, allowing for the coverage of different levels of responsibility and expertise.

Training on business conduct matters is monitored through relevant participation and coverage indicators, while the results are utilized for the further development and adaptation of the training programs.

At the same time, specialized trainings were implemented on regulatory compliance and market integrity matters, such as training on the Market Abuse Regulation (MAR), as well as programs that enhance the understanding of business ethics and corporate culture, such as Auditing Culture and Business Ethics.

Regarding the Group's material subsidiaries, it is noted that during the reporting year, at "attica," training actions were implemented on anti-corruption, business ethics, and compliance matters, in which 101 employees participated.

At the same time, the Company BARBA STATHIS implements a structured training program on business ethics, anti-corruption, and the protection of whistleblowers. During the reporting period, all employees (664 employees) participated in anti-corruption and anti-bribery training, while 65 members of the administrative, management, and supervisory bodies received relevant training, covering the entirety of senior management. Correspondingly, all the employees and members of management participated in training on the Code of Conduct. Furthermore, all the employees were trained regarding the Whistleblowing Policy, while 13 hours of training were recorded for the competent officers responsible for the implementation of this Policy. This approach supports the strengthening of the compliance culture and the systematic prevention and early detection of corruption incidents.

## Metrics and Targets

**Incidents of Corruption and Bribery**

During the reporting period, no confirmed incidents of bribery or corruption involving the Company or its subsidiaries were recorded, nor were there any convictions or fines for violations of the relevant legislation.

**Political Influence and Lobbying Activities**

The topic of Political Influence and Lobbying Activities has not been identified as material for the Group within the framework of the double materiality assessment. The Company does not engage in political influence activities, nor in funding or benefits to political parties, political organizations, or candidates, whether directly or indirectly.

This approach is fully aligned with the current national legislative framework and, in particular, with Law 3023/2002, as amended, which explicitly prohibits the funding of political parties and political candidates by private legal entities. Consequently, the Parent Company and its subsidiaries do not make monetary or in-kind political contributions, and no relevant Policy or procedure for managing political contributions exists.

Furthermore, a review of the applied Codes of Conduct, Anti-Bribery Policies, and Business Conduct Policies of the Parent Company and its subsidiaries reveals no provision or practice related to lobbying or political influence activities. On the contrary, these texts include general principles of legality, integrity, and compliance with the regulatory framework, which preclude participation in practices that could constitute improper political influence.

It is noted that the Group and its constituent Companies are not registered in the European Union Transparency Register, nor in any corresponding national register, as they do not engage in lobbying activities. During the reporting period, there were no appointments of members to the administrative, management, or supervisory bodies who held a corresponding position in public administration or a regulatory authority during the two preceding years.

**Payment practices**

**IDEAL Holdings**

The Company monitors payment practices toward suppliers within the framework of sound business conduct and compliance with agreed contractual terms. During the reporting period, the majority of payments to suppliers were carried out within short periods from the commencement of the contractual or legal payment deadline.

Regarding the Company, during the reporting year, the average invoice settlement time amounted to fifteen (15) days from the commencement of the contractual or legal payment deadline.

In total, two thousand seventy-nine (2.079) payments were made, 100% of which were carried out within the agreed payment terms. No pending legal proceedings related to late payments were recorded.

**Subsidiaries**

**BYTE**

Regarding BYTE, during the reporting period, the time to settle invoices from the commencement of the contractual or legal payment term ranged between 0–30, 0–60, and 0–90 days, depending on the agreed terms. In total, 4,149 payments were made.

The standard payment terms for the primary categories of suppliers are also set within a range of 0–30, 0–60, and 0–90 days, depending on the nature and terms of the cooperation.

With respect to pending legal proceedings concerning late payments, there are outstanding cases from previous years (old cases).

**ADACOM & ADACOM CY**

Regarding ADACOM S.A., during the reporting period, the average time to settle invoices from the commencement of the contractual or legal payment term amounted to 15 days.

The Company carried out a total of 3,310 payments, 100% of which were made in accordance with the established standard payment terms. Correspondingly, 100% of payments were aligned with the standard payment terms, demonstrating consistent adherence to contractual obligations toward its suppliers. The standard payment terms for key suppliers are set at 45 days, depending on the supplier category. As of the reporting date, there were no pending legal proceedings related to late payments.

Regarding ADACOM CY, the average time to settle invoices from the commencement of the contractual or legal payment term amounted to 15 days. A total of 253 payments were carried out, with 100% of these executed within the standard payment terms, demonstrating the Company's full alignment with its contractual obligations toward suppliers.

The standard payment terms for the primary categories of suppliers are set at 34 days, depending on the nature of the cooperation. As of the reporting date, there were no pending legal proceedings related to late payments.

**attica**

Regarding the Company, information is provided on payment practices toward suppliers, aiming to ensure transparent and consistent transactional relationships, including small and medium-sized enterprises (SMEs).

During the reporting period, the average time to settle invoices from the commencement of the contractual or legal payment term amounted to 293 days. In total, 7,157 payments were carried out. 99% of payments were made based on the standard payment terms, while 1% of payments were not aligned with them, indicating limited deviations from agreed practices. The standard payment terms for the primary categories of suppliers include prepayment or settlement up to 120 days from the issuance of the invoice, depending on the nature of the cooperation and the agreed commercial practices.

As of the reporting date, there were no pending legal proceedings related to late payments.

**BARBA STATHIS**

Regarding the Company BARBA STATHIS, the primary payment processing periods have been established at thirty (30), sixty (60), and ninety (90) days, depending on the payment terms and the nature of the suppliers and partners. During the reporting period, a total of 6,835 payments were carried out, of which 1,172 were made based on the standard payment terms, while 17% of total payments were aligned with them. No pending legal proceedings related to late payments were recorded.

At the supplier level, the Company is in the initial stage of integrating environmental and social evaluation criteria, while 100% of the procurement personnel has been trained in responsible cooperation practices and ESG matters. Furthermore, 23% of the total procurement expenditure was directed toward local suppliers.

**HALVATZIS**

Regarding the Company Halvatzis, the time to settle invoices is set within a range of 60 to 90 days, depending on the nature of the cooperation. During the reporting period, a total of 2,532 payments were carried out, with 100% of these executed based on the standard payment terms and being fully aligned with them. There are no pending legal proceedings related to late payments.

In relation to suppliers, evaluation procedures based on environmental and social criteria are not yet applied, nor have training programs for procurement personnel been implemented regarding responsible cooperation and ESG matters. Furthermore, 38.5% of the total procurement expenditure was directed toward local suppliers.

## Entity Specific Disclosures

Following the double materiality assessment, Ideal Holdings Group identified two significant entity-specific thematic areas, which are not fully covered by the topical ESRS standards but are deemed material due to the nature of its activities as an investment organization. These subjects are directly related to the Group's business model, which is based on investing in companies with strong fundamentals and growth prospects, aiming at the creation of long-term value. In this context, the Group has identified "Business Continuity" and "Digital Transformation" as critical topics affecting its strategy and the investment decision-making process.

### Business Continuity

The Group identified Business Continuity as a significant entity-specific topic associated with material risks. Specifically, the potential disruption of critical operations could affect service availability, the Group's reputation, and its financial performance.

Business Continuity Policy

The Business Continuity Policy sets out the framework through which the Company ensures the continuity of its activities, systems, facilities and processes in the event of a disruption, as well as the timely restoration of normal operations, taking into account the potential impacts on reputation, investor relations, human resources and financial performance. The Policy is implemented through an integrated Business Continuity Management System (BCMS), which is designed to prevent incidents, strengthen resilience, and ensure the continuity of critical functions and services. In this context, key risks are taken into consideration, including the absence of critical personnel, failure of information systems, disruption of communications, loss of access to facilities, and the inability of critical suppliers to operate, while corresponding recovery strategies are defined. The effectiveness of the Policy is supported through regular testing, training and the conduct of a Business Impact Analysis (BIA), which enables the identification of critical activities and the assessment of the impacts of potential disruptions.

The Policy is applied across the Group as a whole, covering all activities, functions, systems and facilities, while also taking into account risks associated with the supply chain and, where required, providing for the assessment of the adequacy of suppliers and business partners in relation to business continuity arrangements. Overall responsibility for the implementation of the Business Continuity Policy and the relevant strategy lies with the Chief Executive Officer, while oversight and governance of the Business Continuity Management System are exercised by the competent BCM Committee, which serves as the highest decision-making body for related matters.

### Business Continuity Management

Business continuity constitutes a core pillar of the Group's operations and is ensured through a Business Continuity Management System certified in accordance with ISO 22301:2019. In this context, the Group performs annual updates of the Business Impact Analysis, reviews business continuity plans, conducts readiness tests, and carries out management reviews and risk assessments.

The system is supported by a dedicated team under the responsibility of the Business Continuity Manager.

The Company and its subsidiaries BYTE, ADACOM, and BARBA STATHIS are certified in accordance with ISO 22301:2019 and implement a Business Continuity Policy, aiming to ensure the continuity of operations and the timely restoration of activities in the event of a disruptive incident. At an operational level, the Group implements technical and organizational measures aimed at ensuring the uninterrupted operation of systems and the availability of critical data. These measures include, among others, disaster recovery infrastructures and corresponding recovery plans, as well as a hybrid data storage and recovery model that combines physical on-site infrastructure with cloud storage, ensuring the capability for rapid restoration of operations.

The effectiveness of the aforementioned procedures is monitored through internal evaluation mechanisms and Risk and Performance Indicators integrated into management review processes. However, during the current period, no specific indicators, measurable targets, baselines, or detailed data on the allocation of financial resources directly linked to this topic have been disclosed.

**Digital Transformation**

Following the Double Materiality Assessment, the Group has identified Digital Transformation as a material topic for the IT sector, associated with both risks and opportunities. The Group's companies operate in a highly digitalised environment, relying extensively on information systems, digital platforms and data management infrastructures. Digital transformation is embedded in their operations through software development, data utilisation, process automation and the gradual transition to a digital (paperless) working environment.

The increasing reliance on digital systems and data gives rise to risks primarily related to cyberattacks, data loss or alteration, and potential disruptions to critical operations, which may affect business continuity and customer trust. To mitigate these risks, the Group applies a comprehensive framework of policies, procedures and management systems, aligned with internationally recognized standards such as ISO 27001 for information security, ISO/IEC 27701 for personal data protection, ISO 9001 for quality management and ISO 20000 for IT service management, as well as assurance standards such as SOC 2 Type II. In parallel, relevant regulatory frameworks are taken into consideration, including eIDAS for trust services and European cybersecurity requirements such as the NIS2 Directive and the DORA Regulation. At an operational level, technical and organisational measures are implemented to safeguard systems and data, including access controls, identity and access management, continuous monitoring and incident management processes, as well as specialised high-security infrastructures such as Secure Data Centers and a Security Operations Center. In addition, employee training programmes on cybersecurity are conducted, supported by internal communication processes and acknowledgement procedures regarding the relevant policies.

At the same time, digital transformation creates significant opportunities for the Group. Given that IT companies develop and offer software solutions, they are well positioned to leverage their expertise in order to deliver innovative digital transformation products. Leadership in such solutions creates opportunities for expansion into new markets, increased market share and enhanced operational efficiency and service reliability.

The management of this topic is not governed by a standalone Digital Transformation Policy, as it is integrated into the Group's existing systems and processes. The effectiveness of the relevant practices is monitored through internal evaluation mechanisms and risk and performance indicators, while no specific quantitative targets directly linked to the topic have been disclosed at this stage.

The effectiveness of the above is monitored through internal evaluation mechanisms and risk and performance indicators. However, at the current stage, no specific quantitative targets or metrics directly linked to this topic have been publicly disclosed.

# Appendix

## Appendix 1. Disclosure requirements in the ESRS covered by the company's sustainability report

| General disclosures | | |
|---|---|---|
| **ESRS disclosure requirements** | | **Report's Section** |
| BP-1 | General basis for preparation of sustainability statements | ESRS 2 – General Disclosures |
| BP-2 | Disclosures in relation to specific circumstances | ESRS 2 – General Disclosures |
| GOV-1 | The role of the administrative, management and supervisory bodies | Governance |
| GOV-2 | Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies | Governance |
| GOV-3 | Integration of sustainability-related performance in incentive schemes | Governance |
| GOV-4 | Statement on due diligence | Governance |
| GOV-5 | Risk management and internal controls over sustainability reporting | Governance |
| SBM-1 | Strategy, business model and value chain | Strategy, business model and value chain |
| SBM-2 | Interests and views of stakeholders | Interests and views of stakeholders |
| SBM-3 | Material impacts, risks and opportunities and their interaction with strategy and business model | Material impacts, risks and opportunities and their interaction with strategy and business model |
| IRO-1 | Description of the processes to identify and assess material impacts, risks and opportunities | Material impacts, risks and opportunities and their interaction with strategy and business model |
| IRO-2 | Disclosure requirements in ESRS covered by the undertaking's sustainability statement | Material impacts, risks and opportunities and their interaction with strategy and business model |

| Environment | | |
|---|---|---|
| **ESRS disclosure requirements** | | **Report's Section** |
| **Climate change** | | |
| E1.GOV-3 | Integration of sustainability-related performance in incentive schemes | The Group's approach |
| E1-1 | Transition plan for climate change mitigation | Resilience Analysis |
| E1.SBM-3 | Material impacts, risks and opportunities and their interaction with strategy and business model | Resilience Analysis |
| E1.IRO-1 | Description of the processes to identify and assess material climate-related impacts, risks and opportunities | Resilience Analysis |
| E1-2 | Policies related to climate change mitigation and adaptation | Policies |
| E1-3 | Actions and resources in relation to climate change policies | Actions and Targets |
| E1-4 | Targets related to climate change mitigation and adaptation | Actions and Targets |
| E1-5 | Energy consumption and mix | Energy Consumption and GHG Emissions Metrics |
| E1-6 | Gross Scopes 1, 2, 3 and Total GHG emissions | Energy Consumption and GHG Emissions Metrics |
| **Resource use and circular economy** | | |
| E5.IRO-1 | Description of the processes to identify and assess material resource use and circular economy-related impacts, risks and opportunities | The Group's approach |
| E5-1 | Policies related to resource use and circular economy | Policies |
| E5-2 | Actions and resources related to resource use and circular economy | Actions |
| E5-3 | Targets related to resource use and circular economy | Actions |
| E5-4 | Resource inflows | Waste Management Metrics |
| E5-5 | Resource outflows | Waste Management Metrics |

| Society | | |
|---|---|---|
| **ESRS disclosure requirements** | | **Report's Section** |
| **The Group's workforce** | | |
| S1.SBM-2 | Interests and views of stakeholders | The Group's approach |
| S1.SBM-3 | Material impacts, risks and opportunities and their interaction with strategy and business model | The Group's approach |
| S1-1 | Policies related to own workforce | Policies |
| S1-2 | Processes for engaging with own workers and workers' representatives about impacts | Human Resource Management |
| S1-3 | Processes to remediate negative impacts and channels for own workers to raise concerns | Human Resource Management |
| S1-4 | Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions | Human Resource Management |
| S1-5 | Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities | Metrics and Targets |
| S1-6 | Characteristics of the undertaking's employees | Metrics and Targets |
| S1-8 | Collective bargaining coverage and social dialogue | Metrics and Targets |
| S1-9 | Diversity metrics | Metrics and Targets |
| S1-10 | Adequate wages | Metrics and Targets |
| S1-11 | Social protection | Metrics and Targets |
| S1-12 | Persons with disabilities | Metrics and Targets |
| S1-13 | Training and skills development metrics | Metrics and Targets |
| S1-14 | Health and safety metrics | Metrics and Targets |
| S1-15 | Work-life balance metrics | Metrics and Targets |
| S1-16 | Compensation metrics (pay gap and total compensation) | Metrics and Targets |
| S1-17 | Incidents, complaints and severe human rights impacts | Metrics and Targets |
| **Value chain workers** | | |
| S2.SBM-2 | Interests and views of stakeholders | The Group's approach |
| S2.SBM-3 | Material impacts, risks and opportunities and their interaction with strategy and business model | The Group's approach |
| S2-1 | Policies related to value chain workers | Policies |
| S2-2 | Processes for engaging with value chain workers about impacts | Management of issues related to value chain workers |
| S2-3 | Processes to remediate negative impacts and channels for value chain workers to raise concerns | Management of issues related to value chain workers |
| S2-4 | Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those action | Management of issues related to value chain workers |
| S2-5 | Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities | Management of issues related to value chain workers |
| **Consumers and end-users** | | |
| S4.SBM-2 | Interests and views of stakeholders | The Group's approach |
| S4.SBM-3 | Material impacts, risks and opportunities and their interaction with strategy and business model | The Group's approach |
| S4-1 | Policies related to consumers and end-users | Policies |
| S4-2 | Processes for engaging with consumers and end-users about impacts | Management of issues related to consumers and end-users |
| S4-3 | Processes to remediate negative impacts and channels for consumers and end-users to raise concerns | Management of issues related to consumers and end-users |
| S4-4 | Taking action on material impacts on consumers and end-users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions | Management of issues related to consumers and end-users |
| S4-5 | Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities | Management of issues related to consumers and end-users |

| Corporate Governance | | |
|---|---|---|
| **ESRS disclosure requirements** | | **Report's Section** |
| G1.GOV-1 | The role of the administrative, management and supervisory bodies | The Group's approach |
| G1.IRO-1 | Description of the process to identify and assess material impacts, risks and opportunities | The Group's approach |
| G1-1 | Corporate culture and business conduct policies | Corporate culture and business conduct policies |
| G1-2 | Management of relationships with suppliers | Management of relationships with suppliers |
| G1-3 | Prevention and detection of corruption and bribery | Prevention and detection of corruption and bribery |
| G1-4 | Incidents of corruption or bribery | Metrics and Targets |
| G1-5 | Political influence and lobbying activities | Metrics and Targets |
| G1-6 | Payment practices | Metrics and Targets |

## Appendix 2. Mandatory Disclosures under European Sustainability Reporting Standards (ESRS) Aligned with Other EU Legislation

| Disclosure requirements and related datapoint | SFDR reference (1) | Pillar 3 reference (2) | Benchmark Regulation reference (3) | EU Climate Law Reference (4) | Section |
|---|---|---|---|---|---|
| **ESRS 2 GOV-1 Board's gender diversity paragraph 21 (d)** | Index No. 13 of Table 1 in Annex I | | Commission Delegated Regulation (EU) 2020/1816(5), Annex II | | GOVERNANCE |
| **ESRS 2 GOV-1 Percentage of board members who are independent** | | – | Delegated Regulation (EU) 2020/1816, Annex II | – | GOVERNANCE |
| **ESRS 2 GOV-4 Statement on due diligence** | Index No. 10, Table 3 of Annex I | – | – | – | GOVERNANCE |
| **ESRS E1-4 GHG emission reduction targets** | Index No. 4, Table 2 of Annex I | Article 449a, pursuant to Delegated Regulation (EU) No 575/2013 – Implementing Regulation (EU) 2022/2453, Table 3: Banking book – Climate change transition risk – Measurement of emissions | Delegated Regulation (EU) 2020/1818, Article 6 | – | E1 – CLIMATE CHANGE |
| **ESRS E1-5 Energy consumption from fossil sources disaggregated by sources (only high climate impact sectors) paragraph 38** | Index No. 5, Table 1, and Table 2 of Annex I | – | – | – | E1 – CLIMATE CHANGE |
| **ESRS E1-5 Energy consumption and mix paragraph 37** | Index No. 5, Table 1 of Annex I | – | – | – | E1 – CLIMATE CHANGE |
| **ESRS E1-5 Energy intensity associated with activities in high climate impact sectors paragraphs 40 to 43** | Index No. 6, Table 1 of Annex I | – | – | – | E1 – CLIMATE CHANGE |
| **ESRS E1-6 Gross Scope 1, 2, 3 and Total GHG emissions paragraph 44** | Indexes 1 and 2 of Table 1 in Annex I | Article 449a of Delegated Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453, Template 1: Banking book — Climate change transition risk: Credit quality of exposures by sector, emissions, and remaining maturity | Delegated Regulation (EU) 2020/1818, Article 5(1), Article 6, and Article 8(1) | – | E1 – CLIMATE CHANGE |
| **ESRS E1-6 Gross GHG emissions intensity paragraphs 53 to 55** | Index No. 3, Table 1 of Annex I | Article 449a, pursuant to Delegated Regulation (EU) No 575/2013 – Implementing Regulation (EU) 2022/2453, Table 1 | Delegated Regulation (EU) 2020/1818, Article 8(1) | – | E1 – CLIMATE CHANGE |

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| | | – Banking book – Transition risk due to climate change: Carbonization measurement indicators | | | |
| **ESRS E1-9 Degree of exposure of the portfolio to climate- related opportunities paragraph 69** | | | Delegated Regulation (EU) 2020/1818, Annex II | | E1 – CLIMATE CHANGE |
| **ESRS E5-5 Non-recycled waste paragraph 37 (d)** | Index No. 13, Table 2 of Annex I | – | – | – | E5 – RESOURCE USE AND CIRCULAR ECONOMY |
| **ESRS E5-5 Hazardous waste and radioactive waste paragraph 39** | Index No. 9, Table 1 of Annex I | – | – | – | E5 – RESOURCE USE AND CIRCULAR ECONOMY |
| **ESRS S1-1 Human rights policy commitments paragraph 20** | Index No. 9, Table 3, and Index No. 11, Table 1, of Annex I | – | – | – | S1- OWN WORKFORCE |
| **ESRS S1-1 Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8, paragraph 21** | – | – | Delegated Regulation (EU) 2020/1816, Annex II | – | S1- OWN WORKFORCE |
| **ESRS S1-1 Workplace accident prevention policy or management system paragraph 23** | Index No. 1, Table 3 of Annex I | – | – | – | S1- OWN WORKFORCE |
| **ESRS S1-3 Grievance/complaints handling mechanisms paragraph 32 (c)** | Index No. 5, Table 3 of Annex I | – | – | – | S1- OWN WORKFORCE |
| **ESRS S1-14 Number of fatalities and number and rate of work-related accidents paragraph 88 (b) and (c)** | Index No. 2, Table 3 of Annex I | – | Delegated Regulation (EU) 2020/1816, Annex II | – | S1- OWN WORKFORCE |
| **ESRS S1-14 Number of days lost to injuries, accidents, fatalities or illness paragraph 88 (e)** | Index No. 3, Table 3 of Annex I | – | – | – | S1- OWN WORKFORCE |
| **ESRS S1-16 Unadjusted gender pay gap paragraph 97 (a)** | Index No. 12, Table 1 of Annex I | – | Delegated Regulation (EU) 2020/1816, Annex II | – | S1- OWN WORKFORCE |
| **ESRS S1-17 Incidents of discrimination paragraph 103 (a)** | Index No. 7, Table 3 of Annex I | – | – | – | S1- OWN WORKFORCE |
| **ESR S1-17 Non-respect of UNGPs on Business and Human Rights and OECD paragraph 104 (a))** | Index No. 10, Table 1, and Index No. 14, Table 3, of Annex I | – | Delegated Regulation (EU) 2020/1816, Annex II; Delegated Regulation (EU) 2020/1818, Article 12(1) | – | S1- OWN WORKFORCE |
| **ESRS S2-1 Human rights policy commitments paragraph 17** | Index No. 9 of Table 3 and Index No. 11 of Table 1 of Annex I | | | | S2- Workers in the value chain |
| **ESRS S2-1 Policies related to value** | Indexes No. 11 and 4 of Table 3 in Annex I | | | | S2- Workers in the value chain |

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| **chain workers paragraph 18** | | | | | |
| **ESR S2-1 Non-respect of UNGPs on Business and Human Rights principles and OECD guidelines paragraph 19** | Index No. 10 of Table 1 in Annex I | | Delegated Regulation (EU) 2020/1816, Annex II; Delegated Regulation (EU) 2020/1818, Article 12(1) | | S2- Workers in the value chain |
| **ESRS S4-1 Policies related to consumers and end-users paragraph 16** | Index No. 9, Table 3, and Index No. 11, Table 1, of Annex I | – | – | | S4 Consumers and end-users |
| **ESRS G1-1 Protection of whistle- blowers paragraph 10 (d)** | Index No. 6, Table 3 of Annex I | – | – | – | G1 Business conduct |
| **ESRS G1-4 Fines for violation of anti-corruption and anti-bribery laws paragraph 24 (a)** | Index No. 17, Table 3 of Annex I | – | Delegated Regulation (EU) 2020/1816, Annex II | – | G1 Business conduct |
| **ESRS G1-4 Standards of anti-corruption and anti-bribery paragraph 24 (b)** | Index No. 16, Table 3 of Annex I | – | – | – | G1 Business conduct |

# Independent Auditor’s Limited Assurance Report on Sustainability Report of “IDEAL Holdings S.A.”

## To the Shareholders of the Company “IDEAL HOLDINGS S.A.”

We have conducted a limited assurance engagement on the Sustainability Report of IDEAL HOLDINGS S.A. and its subsidiaries (hereinafter referred to as the "Company"), included in section "Sustainability Report” of the Board of Directors’ Management Report ("Sustainability Report"), for the period from 01/01/2025 to 31/12/2025.

## Limited assurance conclusion

Based on the procedures performed, as described below in the paragraph "Scope of Work Performed", and the evidence obtained, nothing has come to our attention that causes us to believe that:

- the Sustainability Report has not been prepared in all material respects, in accordance with Article 154 of Law 4548/2018 as amended by Law 5164/2024 and effective, which transposed Article 29(a) of Directive 2013/34 into the Greek legislation.
- the Sustainability Report does not comply with the European Sustainability Reporting Standards (hereinafter referred to as "ESRP"), in accordance with Regulation (EU) 2023/2772 of the European Commission of July 31$^{st}$, 2023 and Directive (EU) 2022/2464 of the European Parliament and the Council of December 14$^{th}$, 2022
- the process followed by the Company to identify and assess the significant risks and opportunities (the "Process"), as set out in Section “Management of impacts, risks and opportunities” of the Sustainability Report, does not comply with “Requirement IRO-1- Description of the processes to identify and assess material impacts, risks and opportunities” of ESRP 2 "General Disclosures",
- the disclosures in section “Disclosures pursuant to EU Taxonomy” of the Sustainability Report do not comply with Article 8 of EU Regulation 2020/852.

## Basis for the assurance conclusion

We have conducted our assurance engagement in accordance with International Standard on Assurance Engagements 3000 (Revised), “Assurance Engagements Other Than Audits or Reviews of Historical Financial Information” (hereinafter “ISAE 3000”).

The procedures in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

Our responsibilities are further described in the section “Auditor’s Responsibilities”.

## Ethics and Quality Management

We are independent of the Company, throughout this engagement in accordance with the requirements of the International Code of Ethics for Professional Accountants of the International Ethics Standards Board for Accountants (IESBA Code), the ethics and independence requirements of Law 4449/2017 and EU Regulation 537/2014.

Our auditing firm applies International Standard on Quality Management 1 (ISQM1) "Quality Management for Audit Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements" and therefore maintains a comprehensive quality management system that includes documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

## Responsibilities of the Management of the Company for the Sustainability Report

The Management of the Company is responsible for the design and implementation of an appropriate Process to determine the required information to be included in the Sustainability Report in accordance with the ESRP, as well as for the disclosure of the Process in the Section "The Role of the Administrative, Management and Supervisory Bodies" of the Sustainability Report.

More specifically, this responsibility includes:

- Obtaining an understanding of the context in which the Company's and the Group's operations and business relationships take place and understanding the affected stakeholders.
- Identifying the actual and potential impacts (both negative and positive) related to sustainability issues, as well as the risks and opportunities that affect, or could reasonably be expected to affect, the Company's and the Group's financial position, financial performance, cash flows, access to funding or cost of capital in the short, medium or long term.
- Assessing the materiality of identified sustainability impacts, risks and opportunities through the selection and application of appropriate thresholds; and
- Formulating assumptions that are reasonable under the circumstances.

The Management of the Company and the Group is also responsible for the preparation of the Sustainability Report, in accordance with Article 154 of Law 4548/2018, as amended by Law 5164/2024 and effective, which transposed Article 29(a) of the EU Directive 2013/34 into the Greek Legislation.

In this context, the Management of the Company and the Group is responsible for:

- Compliance of the Sustainability Report with the ESRP.
- Preparing the disclosures in the "Disclosures pursuant to EU Taxonomy" section of the Sustainability Report, in compliance with the requirements of Article 8 of EU Regulation 2020/852.
- Designing and implementing such internal control procedures as Management determines are necessary to ensure that the Sustainability Report is free from material misstatement, whether due to fraud or error; and
- Selecting and applying appropriate reporting methods, including assumptions and estimates about individual disclosures in the Sustainability Report that have been evaluated as reasonable under the circumstances.

The Audit Committee of the Company is responsible for supervising the process of the preparation of the Company's Sustainability Report.

## Inherent limitations in preparing the Sustainability Report

As recorded in Section "Measurements, Sources of Uncertainty and Assumptions" of the Sustainability Report, the data presented in the Report are primarily derived from the Group's activities and are recorded through internal systems. In addition, data from third-party providers that affect environmental and operational performance are incorporated, such as maintenance contractors and waste management partners. Most quantitative indicators are based on direct, primary, and verifiable data at the Group level. However, certain environmental metrics relating to indirect environmental impacts (Scope 3 emissions) are not calculated directly but are instead estimated using widely accepted and validated methodologies, leveraging internal expenditure data and emission factors allocated by sector of economic activity. These estimates, as they rely on generalized indicators rather than supplier-specific data, exhibit a moderate to low level of accuracy.

When disclosing forward-looking information under ESRP, the Management of the Company is required to prepare forward-looking information based on disclosed assumptions regarding future events and possible future actions of the Company and the Group. The actual outcome of these actions may be different, as anticipated events do not often occur as expected.

As stated in Section "Climate Change Resilience Analysis" of the Sustainability Report, the information included in the relevant disclosures is based, inter alia, on climate-related scenarios, which are subject to inherent uncertainty regarding the likelihood, timing, and impact of potential future physical and transition climate-related effects.

Our assignment covered the items listed in the "Scope of Work Performed" section to obtain limited assurance based on the procedures included in the Program as recorded in the above Section. Our assignment is not an audit or review of historical financial information in accordance with applicable International Standards on Auditing or International Standards on Assurance Engagements, and therefore we do not express any assurance other than that set out in the "Scope of Work Performed" section.

## Auditor's Responsibilities

This limited assurance report has been prepared in accordance with the provisions of Article 154C of Law 4548/2018 and Article 32A of Law 4449/2017.

Our responsibility is to prepare and perform the limited assurance engagement to obtain limited assurance as to whether the Sustainability Report is free from material misstatement, due to fraud or error, and to issue a limited assurance report that includes our conclusion. An error may arise from fraud or misstatement and is considered material when, individually or in the aggregate, it could reasonably be expected to affect the financial decisions of users made on the basis of the Sustainability Report taken as a whole.

In the context of a limited assurance engagement in accordance with ISAE 3000 (Revised), we exercise professional judgment and maintain our professional skepticism throughout the engagement.

Our responsibilities with respect to the Sustainability Report, in relation to the Process, include:

- Conducting risk assessment procedures, including an understanding of the relevant internal control procedures, to identify risks related to whether the Process followed by the Company and the Group to determine the information reported in the Sustainability Report does not meet the applicable requirements of the ESRP, but not for the purpose of providing a conclusion regarding the effectiveness of the internal controls on the Process; and
- Preparing and conducting procedures to assess whether the Process to identify the information reported in the Sustainability Report is consistent with the description of the Process as disclosed in Section "Management of impacts, risks and opportunities" of the Report herein.

We are further responsible for:

- Conducting risk assessment procedures, including an understanding of the relevant internal controls, to identify those disclosures that may be materially misstated, whether due to fraud or error, but not for the purpose of expressing a conclusion regarding the effectiveness of the Company y's and the Group's internal controls.
- Preparing and performing procedures related to those Sustainability Report disclosures in which a material misstatement is possible to occur. The risk of not detecting a material misstatement resulting from fraud is higher than that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation or deviation from the internal controls.

### Scope of Work Performed

Our engagement includes performing procedures and obtaining audit evidence for the purpose of forming a qualified assurance conclusion and covers only the assurance procedures set out in the assurance program issued by Num. 262/ 22.01.2025 decision of the Board of Directors of HAASOB (the "Program"), as formulated for the purpose of issuing a qualified assurance report on the Company's and the Group's Sustainability Report.

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

Athens, April 27, 2026

The Certified Public Accountant

Eleftherios Koutsopoulos

Registry Number SOEL 44651

Grant Thornton

Chartered Accountants Management Consultants
58, Katehaki Av., 115 25 Athens, Greece
Registry Number SOEL 127