

ESG

**Standalone
Supplementary
Sustainability
Report
2024**

Committed to Transparency,
Responsibility and
Sustainable Development



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Panos Vassiliadis
CEO IDEAL Holdings

Message from the Management

“ IDEAL Holdings consistently continues its path toward sustainable development, guided by a sense of responsibility toward the environment, society, and corporate governance. The year 2024 marks another significant milestone: sustainability initiatives form the foundation of our business strategy, with targeted interventions and improvement programs in energy transition and resource management. At the same time, we empower our people by promoting diversity, equality, and continuous skills development, while supporting local communities through targeted social contribution actions.

Our strategy is based on **disciplined capital allocation, active ownership of our holdings, and strict risk and liquidity management**. We foster **resilience** and **innovation** through clear value creation objectives at the portfolio level, while cultivating **meaningful dialogue** with shareholders and stakeholders.

Through **consistent disclosure of information** in accordance with applicable standards and **disciplined M&A/divestment practices**, we aim for **sustainable financial performance** and a **positive social and environmental impact**, including **responsible capital return policies** where conditions allow.

”

About the Report

This report constitutes a Supplementary Sustainability Report of IDEAL Holdings, presenting concisely the company's main performance, initiatives, and commitments in the areas of Environment, Society, and Corporate Governance. The Report has been prepared in accordance with the ATHEX ESG Reporting Guide and is intended to be read in conjunction with the Sustainability Report included in the 2024 Annual Financial Report, thereby enhancing transparency and accountability to all stakeholders. It covers the period from 1 January to 31 December 2024.

Note on the 2024 Sustainability Report, included in the 2024 Annual Financial Report (pp. 46–147): This Report has been prepared in accordance with ESRS requirements and was published on 28/04/2025. Its assurance was conducted by an independent party, in accordance with the International Standard on Assurance Engagements 3000 (Revised).

The term “Group” refers to IDEAL Holdings as well as the companies in which it has invested.

About IDEAL Holdings

Greek holding company, listed on the **Athens Stock Exchange**

Index participation:

ATHEX ESG – ATHEX ESG Index
FTSEA – FTSE/ATHEX Market Index
FTSED – FTSE/ATHEX High Dividend Yield Index
FTSEDTR – FTSE/ATHEX High Dividend Yield Total Return Index
FTSEM – FTSE/ATHEX Mid Cap Index
FTSE TT – FTSE/ATHEX Technology & Telecommunications
TR_FTSEM – FTSE/ATHEX Mid Cap Total Return Index
HELMSI – Hellenic Mid & Small Cap Index
GD – General Price Index of the ATHEX
DOM – All Shares Index of the ATHEX
SAGD – General Index Total Return of the ATHEX



Our objective is to generate sustainable long-term value for shareholders through a diversified portfolio of leading companies

Main Investment Activity Sectors:

- | | |
|-------------------------------|--|
| 01 Specialized Retail: | Attica Department Stores A.E. («Attica») |
| 02 ICT: | Byte Computer ABEE («BYTE»)
ADACOM A.E. («ADACOM»)
IDEAL Technology A.E. ¹ («IDEAL Technology»)
ADACOM Cyber Security CY Ltd («ADACOM CY»)
METROSOFT Πληροφορική A.E. ¹ («METROSOFT»)
ADACOM CY |

¹ As of early 2025, all of the above companies are 100% direct subsidiaries of IDEAL Holdings.

ESG Strategy

IDEAL Holdings integrates sustainability into its business strategy and operating model, ensuring that the principles governing Environment, Society, and Governance guide all group activities.

IDEAL Holdings invests in companies with growth potential and responsible business practices, contributing to their further development and long-term sustainability.



ESG Pillars



Environment

Monitoring and implementing practices that reduce environmental impact and promote sustainable operations across the company portfolio



Society

Creating shared value through support for local communities, promotion of partnerships, and enhancement of positive social impact



Governance

Upholding responsible business conduct, transparency, and implementation of best corporate governance practices at all decision-making levels

ESG Strategy Objectives



Embed

sustainability criteria into the investment evaluation and selection process



Promote and disseminate

sustainable business practices across all subsidiaries



Guide

portfolio companies toward resilient and sustainable business models



Build partnerships

with local communities and enhance positive social and environmental impact



Deliver long-term value

for shareholders through responsible governance and transparency

Alignment of IDEAL Holdings with National, EU, and International Frameworks

The table below illustrates how IDEAL Holdings aligns its investment strategy with national, EU, and international frameworks, regulations, and standards.

 Investment Strategy	 Regulations, Frameworks, and Standards
Negative/Exclusion	<p>IDEAL Holdings complies with the following financial institution exclusion lists:</p> <ol style="list-style-type: none"> 1. EBRD's Environmental & Social Exclusion List 2. IFC Exclusion list
Positive	<p>IDEAL Holdings aims to include in its portfolio investments that generate a positive impact and are aligned with:</p> <ol style="list-style-type: none"> 1. The UN Sustainable Development Goals (SDGs) 2. The climate targets of the Paris Agreement 3. The EU Taxonomy Regulation
Rules Governing Due Diligence	<p>International standards and principles adopted and considered in investment analysis include:</p> <ol style="list-style-type: none"> 1. EBRD Performance Requirements 2. IFC Performance Standards 3. Principles of Responsible Investment

Our Stakeholders

IDEAL Holdings and its investments maintain continuous and two-way communication with their stakeholders, both internally and externally. The approach is based on mapping and prioritizing stakeholder groups, aiming for meaningful communication, effective feedback, and a clear understanding of their expectations.

The commitment to actively involve stakeholders in identifying material topics is a key element of IDEAL Holdings' sustainability strategy, enhancing transparency, risk management, and the long-term creation of shared value for all.

IDEAL Holdings Group Value Chain

Upstream

External Stakeholders

Utilities service providers (Electricity, Water, Fuel)	Partnerships with financial and insurance institutions	Partnerships in real estate services
IT infrastructure providers – Software	Transport and logistics services	Partnerships with clothing, footwear, and cosmetics brands
IT infrastructure providers – Hardware	Network and telecommunications services	Construction and renovation services
	Partnerships in innovation and R&D	

Core Activities

Internal Stakeholders

Own Human Resources		
Employees	Board Members	Shareholders
Cybersecurity & IT Services Technology Distribution	Clothing Retail: Footwear, Watches, Cosmetics Holding & Investment Activities	

IDEAL Holdings S.A. Supporting Activities

2. Supply Chain Management

IDEAL Holdings S.A. applies a comprehensive supply chain approach covering multiple areas, including IT infrastructure (hardware & software), utilities, financial and insurance services, transportation, telecommunications, R&D, and retail partnerships in clothing, footwear, and cosmetics. The Group ensures operational resilience and value creation through strategic partnerships and optimized logistics in cybersecurity, technology distribution, and investment activities.

3. Human Resources Management

This refers to policies and practices related to attracting, training, and retaining employees, while ensuring workplace safety and compliance with labor law standards. Human resources management is a key factor in developing a capable and motivated workforce that supports operational excellence and innovation. IDEAL Holdings also ensures that 100% of employees are covered by employment contracts compliant with applicable labor legislation and that their remuneration meets or exceeds legal requirements.

Downstream

External Stakeholders

Direct Customers

Cybersecurity & IT services companies – Public and private sector organizations	Retail (Footwear, Watches, Cosmetics) – Physical store customers (malls) – E-shop customers
Technology equipment distributors – Private sector companies	Holding & Investment activities – Shareholders and parent company

Industry peers and competitors, media, NGOs, and the natural environment ("nature") are essential external stakeholders. Although not directly part of IDEAL Holdings' value chain as presented here, they play a crucial role in shaping the company's operational environment. Industry peers and competitors influence market positioning, benchmarking practices, and innovation while Media and NGOs shape public opinion, increase regulatory pressure, and affect reputational risk. Nature, as a fundamental aspect of environmental sustainability, is embedded throughout the value chain, impacting legal compliance and long-term operational resilience. These stakeholders are considered in materiality assessments to identify risks and opportunities, ensuring that the company remains competitive, compliant, and aligned with evolving market and sustainability expectations.

Double Materiality Analysis

IDEAL Holdings conducted a Double Materiality Analysis aimed at identifying the most significant impacts, risks, and opportunities associated with its operations. The analysis covered both the impact of IDEAL Holdings on society and the environment across its entire value chain, and the financial risks and opportunities that may arise from sustainability-related issues.

The assessment process was based on extensive research, documentation review, and active stakeholder engagement.

Impact Materiality – Key Findings

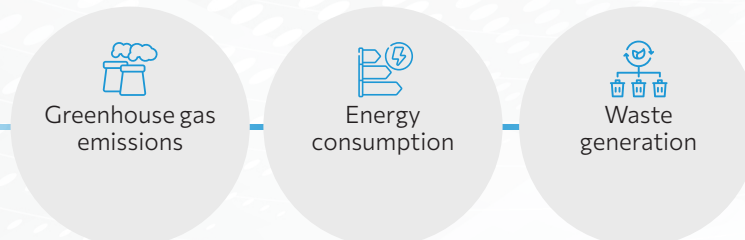
a. Focus of the analysis:

Environmental and social impacts arising from IDEAL Holdings Group's activities and value chain.

b. Methodology:

Combination of operational data from subsidiaries, external reports, and industry best practices.

Main Environmental Impacts:



Main Social Impacts:



Governance-related Impacts:



Financial Materiality – Key Findings

a. Objective of the analysis:

To assess the extent to which Environmental, Social, and Governance (ESG) issues may materially affect IDEAL Holdings Group's financial position, performance, and value creation.

b. Framework:

Conducted in accordance with the CSRD Directive, through a rigorous evaluation process led by Management.

Methodology

Each material topic was evaluated as a potential risk or opportunity for IDEAL Holdings based on its financial impact.

a. Risks were categorized as:

- > Physical risks (direct impacts of climate change)
- > Transition risks (arising from the shift to a low-carbon economy and institutional/market changes)

b. Three parameters were assessed:

- > Likelihood of occurrence
- > Magnitude of financial impact
- > Duration of impact

c. Topics with a likelihood \geq of “probable” or higher and an impact magnitude above 20% were considered material.

d. Issues were then classified as high, medium, or low materiality.

Key Financially Material Topics

a. Economic Growth:

- > A critical issue with a significant (20–60%) impact on EBITDA and revenue.
- > Linked to changes in demand, raw material costs, and investment decisions.

b. Women's and Independent Non-Executive Members' Participation on Boards:

- > Represents both a transition risk and an opportunity.
- > Enhances transparency, investor confidence, and financial stability.

Additional Topics Under Monitoring

a. Climate Risks & Transition Opportunities:

- > Impact on energy costs and the need for green investments.

b. Cybersecurity & Data Protection:

- > Financial and legal risks from digital threats.

c. New ESG Regulatory Developments:

- > Potential for increased compliance costs but also the creation of competitive advantage.

The outcomes of the Materiality Analysis serve as a key input for Management decisions, ensuring that stakeholder perspectives and priorities are effectively integrated into business practices and strategic decision-making.

Environment / Climate Change



Climate Change & Energy Management:

Monitoring of greenhouse gas emissions (Scope 1 & 2).



Emission Reduction Measures:

Renewable energy use, electrification/hybridization of the vehicle fleet, and energy efficiency upgrades in facilities.



Adaptation & Mitigation Strategies:

Integrated into the sustainability governance framework and tracked through performance indicators.

Society / Employees



Health, Safety & Well-being

Focus on employee health and safety, monitoring related risks, implementing preventive measures, occupational physician and safety engineer services, training, and wellness programs.



Employee Satisfaction

Annual employee surveys to assess satisfaction and continuously improve workplace culture and conditions.



Attracting & Empowering Women in Technology

Staff training, awareness, and skill-building programs.



Diversity & Equal Opportunities

Fair evaluation and professional development based on merit, performance, and transparency.



Personal Data Protection

Comprehensive Data Protection Policy, full legal compliance, and annual employee training on data privacy regulations and developments.

Governance

a. Economic Growth:

- > Decision-making based on systematic risk and opportunity analysis.

b. Women's Participation on Boards:

- > Women represent 33% of IDEAL Holdings' Board of Directors, while all Independent Non-Executive Members are women (100%).

c. Cybersecurity:

- > Protection of data and systems through technology investments, staff training, and automated controls.

d. Regulatory Compliance:

- > Adherence to laws, regulations, and standards to enhance transparency, minimize legal risks, and strengthen corporate accountability.

Environment

In 2024, IDEAL Holdings continued to strengthen its sustainable operations, with significant use of renewable energy sources, reduction of greenhouse gas emissions, and waste management, while implementing measures such as entering into renewable energy supply contracts and obtaining Guarantees of Origin, installing electric vehicle charging stations, and renewing its fleet with hybrid and electric vehicles, reinforcing its efforts to mitigate its environmental footprint and promote responsible business practices.



Energy Consumption (2024)

17,651 MWh, of which 47% came from renewables in total electricity consumption
(100% for IDEAL Holdings, IDEAL Technology & ADACOM, 45% Attica, 44% BYTE)

and 43% of Total Energy
(100% IDEAL Holdings, 31% IDEAL Technology, 41% ADACOM, 44% ATTICA, 33% BYTE)



GHG Emissions (2024)

Scope 1+2: 6.364 tCO₂eq (location-based),
4.556 tCO₂eq (market-based)



Carbon Footprint CO₂

17,08 tCO₂eq per € million turnover



Waste (2024)

4.69 tons, 95.5% non-recyclable

Key initiatives



Renewable energy contracts, installation of EV charging stations, fleet renewal with hybrid/electric vehicles.

Both the Company and its subsidiaries do not operate in areas of sensitive biodiversity. Neither the Company nor its subsidiaries operate in areas classified as sensitive biodiversity zones. Furthermore, they do not engage in high-risk sectors, including fossil fuels, chemical production, or the manufacture of controversial weapons.

Society

IDEAL Holdings is committed to maintaining a safe, fair, and supportive work environment for all employees, promoting health, education, and diversity. At the same time, it actively participates in corporate social responsibility (CSR) initiatives that support society and the environment.



Health & Safety

Ensuring employee health and safety (safety officer, occupational physician)



Training

1,427 hours, €51,386 investment



Diversity & Inclusion

Female employment rate 64.83% with a goal to increase women's participation in technology roles



Employee Satisfaction

Annual employee satisfaction surveys through internal and external assessments

Governance

Governance is a cornerstone of IDEAL Holdings' sustainability strategy, ensuring responsible business conduct, transparency, and accountability across all group levels. The organizational structure and governance processes are designed to support ESG objectives, operational consistency, and long-term value creation for shareholders and stakeholders.

Board of Directors – Composition

9	Members	● ● ● ● ● ● ● ● ●
67%	Non-executive members	● ● ● ● ● ● ● ○ ○ ○
3	Executive members	● ● ●
33,33%	Independent non-executive	● ● ● ○ ○ ○ ○ ○ ○ ○ ○
33%	Women	● ● ● ○ ○ ○ ○ ○ ○ ○ ○

Chair of the Board:



Executive member

Sustainability Oversight – Committees

Audit Committee:

- > 3 members, 1 independent Board member, 2 external independent members; monitors financial statements, audits, risk management, and whistleblowing procedures

Remuneration & Nominations Committee:

- > 3 members, 2 independent non-executive members and 1 non-executive Board member; monitors and proposes Board remuneration according to IDEAL Holdings' approved Remuneration Policy, suggesting updates to include modern and fair criteria. Integrates ESG into remuneration systems, promoting accountability and responsible leadership.

Sustainability Management Team

- > Coordinates sustainability matters, monitors compliance with international standards, conducts audits and assessments, and prepares the Sustainability Report.

Governance Policies

- Code of Conduct, Operating Regulation, Whistleblowing Policy, Human Rights Policy, Sustainability Policy, Data Protection Policy, Conflict of Interest Policy, Anti-Bribery Policy, Anti-Money Laundering (AML) Policy.

Executive Variable Remuneration Linked to Sustainability

- > As part of aligning remuneration systems with sustainability principles, the Remuneration Policy was revised to incorporate ESG criteria in determining executives' variable pay. Specifically, sustainability performance assessment has been integrated into incentive systems, with a minimum weighting of 25% of the total performance indicators. Criteria include Health & Safety, Environmental Management, CSR, and ESG-positive projects.

Ongoing ESG Training

The Company recognizes the importance of Board members' training on sustainability to understand and identify challenges and opportunities. Participation in educational programs enhances strategic capacity, long-term value creation, and responsible corporate governance.

- > CEO: “Environmental, Social and Governance Leadership”, Cambridge University
- > Executives: “Certified Sustainability (ESG) Practitioner Program, Leadership Edition”, CMI
- > Workshop: CSRD, ESRS & Stakeholder Engagement, July 2024

Employee Wellbeing & Health

The Company fosters a safe, supportive, and encouraging work environment with an emphasis on employee health and safety.



Group private health insurance
for all employees



Private pension plan
for long-term financial security



Occupational physician & safety officer
with regular inspections, ergonomic assessments, and preventive guidance



Health & Safety at Work:
risk assessment, incident reporting, evacuation drills, record keeping



Flexible work arrangements where possible
(e.g., flexible hours/remote work)

Corporate Social Responsibility and Contribution

The Company actively invests in promoting social solidarity, raising awareness, supporting, and participating in initiatives that benefit people and society.

Awareness and recognition by the Onassis Foundation for Organ Donation and Life Chain

Sponsorship of Aurora – Together Against Hematologic Diseases

Support for the Aurora Greece charity concert at the Herodion for combating leukemia

Hosting Christmas Bazaar (“The Smile of the Child”) and Easter Bazaar (“Make a Wish”)

Support for the Annual Make a Wish Walk

Support for the Special Unit for Neuromuscular Diseases at Thriassio Hospital

Participation in charitable and sporting events, e.g., 41st Athens Marathon (2024)

“We Deliver Hope” initiative in stores: €1 per purchase donated to organizations supporting children with cancer



IDEAL Holdings

Aurora Greece Concert

IDEAL Holdings was a Silver Sponsor of the Aurora Greece charity concert held on 15 October at the Odeon of Herodes Atticus, supporting the organisation in its mission to achieve a complete cure for leukemia and other hematological diseases. Our support for such initiatives reflects our commitment to ESG values and social responsibility. We are proud to have contributed to a cause that delivers support and hope to those who need it most.



IDEAL Holdings

41st Athens Marathon 2024

IDEAL Holdings successfully participated in the 41st Athens Marathon 2024. Employees from IDEAL Holdings, ADACOM, IDEAL Technology and i-DOCS took part in the 5 km, 10 km and 42 km races, demonstrating that success is driven by dedication, collaboration and the team spirit that unites us and moves us forward.



IDEAL Holdings

Christmas Bazaar

IDEAL Holdings, in collaboration with NGO “The Smile of the Child”, successfully organised a Christmas Bazaar aimed at bringing joy and hope to children in need. The enthusiastic participation of employees from IDEAL Holdings, ADACOM, IDEAL Technology, and i-DOCS highlighted the spirit of solidarity and generosity that unites us.

Participation in Conferences and Forums



IDEAL Holdings

28th Annual Economist Government Roundtable

IDEAL Holdings participated as a Silver Sponsor in the 28th Annual Government Roundtable, held from 2–4 July at the Grand Resort Lagonissi, organised by Economist Impact SE Europe Events, under the theme “Spiraling Through the Conflicts in Search of Opportunities.”



IDEAL Holdings

26th Capital Link Invest in Greece Forum

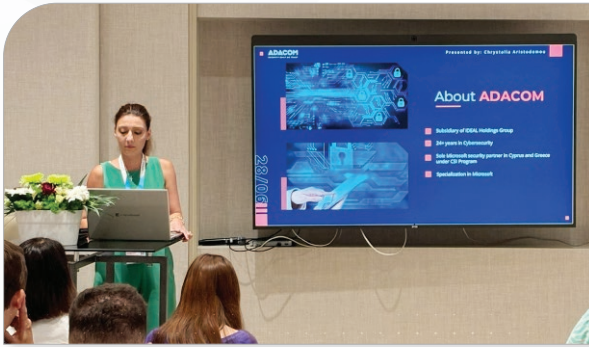
IDEAL Holdings participated as a Silver Sponsor in the 26th Annual Capital Link Invest in Greece Forum, held on 9 December in New York. In collaboration with the New York Stock Exchange, the Athens Stock Exchange Group, and leading global investment banks, this event once again served as a key platform for strengthening business and investment ties between the U.S. and Greece.



IDEAL Holdings

Sustainability Forum

IDEAL Holdings participated as a Silver Sponsor in the Sustainability Forum organised by SOFTONE GLOBAL SUSTAIN, held at the Benaki Museum on 4 October.



ADACOM

Microsoft Experience Day Event - Limassol

City of Dreams Mediterranean - Sponsorship and Presentation.



ADACOM

1st international educational workshop on cybersecurity and cyber safety

Participation and Presentation.



ADACOM

The Future of Secure Identity and Authentication in Digital Banking

IDEAL Holdings participated in a conference organised at MAP Boutique Hotel in collaboration with HID.



ADACOM

10th SHIP IT Conference

ADACOM participated as a Sponsor in the 10th ShipIT Conference at Ploes Events, one of the largest conferences in the shipping industry!



ADACOM / BYTE

Fortinet Security Day 24

ADACOM and Byte Computer S.A. successfully participated in Fortinet Security Day as Platinum Sponsors, highlighting our commitment to security in the digital world!



ADACOM / BYTE

CISCO Experience Day

ADACOM and Byte, as part of their strategy to enhance digital development and business transformation, participated as Platinum Sponsors in Cisco Experience 2024. This premier event brings together partners, clients, and technology experts, offering unique opportunities for learning, knowledge acquisition, and networking.

ADACOM

AI & Digital Transformation Conference

ADACOM participated as a Distinguished Sponsor in the AI & Digital Transformation Conference organised by KPMG Greece on 15 October. Our presence at the conference provided an opportunity to showcase our expertise in cybersecurity and the innovative solutions we offer, which leverage Artificial Intelligence to enhance security measures and effectively manage cyber threats.



ADACOM

Greek Economic Summit

Panos Vassiliadis, CEO of ADACOM, participated in the 35th Annual GES2024 | Greek Economic Summit on 3 December 2024 at the Athenaeum InterContinental in Athens. The event, organised by the American-Hellenic Chamber of Commerce, focused on the challenges faced by global political and business leaders in an increasingly rapidly changing world.

ADACOM

Roundtable ADACOM & CheckPoint

On 14 November, ADACOM and Check Point Software hosted a special brunch event titled "Level Up Security with Check Point & ADACOM." The event was dedicated to innovation and the comprehensive security provided by the unified architecture of the Check Point platform.

Awards



IDEAL Holdings

«Diamonds of the Greek Economy 2024»

IDEAL Holdings was honoured with two awards at the "Diamonds of the Greek Economy 2024" event organised by NAFTEMPORIKI on 18 December at the Athenaeum InterContinental:

- > **Diamond C4:** For our outstanding performance and achievements in 2023
- > **Top Investor:** For our strategic investments contributing to sustainable development and the strengthening of the Greek economy.



ADACOM

GREAT PLACE TO WORK

ADACOM was officially recognised for the second consecutive year as A GREAT PLACE TO WORK. This award reflects our commitment to creating a positive work environment where innovation, collaboration, and personal development thrive!

Our Companies' Certifications

The overview below presents the key standards and certifications held by our subsidiaries. It serves as evidence of our steadfast commitment to high standards of quality, safety, and sustainability, complementing in a meaningful way the performance data presented in our ESG indicators.



IDEAL Holdings



Certifications:

- ISO 22301:2019** - Business Continuity System
- ISO 14001:2015** - Environmental Management System
- ISO 37001:2016** - Anti-Bribery Management System
- ISO 45001:2018** - Occupational Health and Safety Management System



Byte SA



Certifications:

- ISO 45001:2018** - Occupational Health and Safety Management System
- ISO 9001:2015** - Quality Management System
- ISO / IEC20000-1:2018** - IT Service Management System
- ISO 27001:2022** - Information Security
- ISO 22301:2019** - Business Continuity System
- ISO 14001:2015** - Environmental Management System
- ISO 37001: 2016** - Anti-Bribery Management System



ADACOM SA



Certifications:

- ISO 27001:2022** - Information Security
- ISO / IEC20000-1:2018** - IT Service Management System
- ISO 22301:2019** - Business Continuity System
- ISO 14001:2015** - Environmental Management System
- ISO 27701:2019** - Privacy Information Management
- ISO 37001:2016** - Anti-Bribery Management System
- ISO 45001:2018** - Occupational Health and Safety Management System
- eIDAS** - Q-Cert of Trust Services Provision
- EU Secret & NATO Secret for security classifications** - EU Clearence Certification
- ISO 9001:2015** - Quality Management System



ADACOM CY



Certifications:

- ISO 27001:2022** - Information Security
- ISO 22301:2019** - Business Continuity System
- ISO 9001: 2015** - Quality Management System

Detailed ESG Metrics in accordance with the ATHEX ESG Reporting Guide 2024

IDEAL Holdings and Consolidated

2024 ID	2024 Sub - ID	Metric Description	Unit	Consolidated	IDEAL Holdings
C-E1	C-E1-1	Scope 1 emissions - Total amount of direct emissions (Scope 1)	Tons CO ₂ equivalent (tCO ₂ e)	325	0
C-E1	C-E1-2	Scope 1 emissions - GHG intensity of Scope 1 emissions	Tons CO ₂ equivalent (tCO ₂ e) / Net revenue in million euros	0,90	0
C-E2	C-E2-1	Scope 2 emissions - Total amount of indirect emissions (Scope 2) - Location based approach	Tons CO ₂ equivalent (tCO ₂ e)	6.038,9	6,4
C-E2	C-E2-2	Scope 2 emissions - GHG intensity of Scope 2 emissions - Location based approach	Tons CO ₂ equivalent (tCO ₂ e) / Net revenue in million euros	17,1	4,0
C-E2	C-E2-3	Scope 2 emissions - Total amount of indirect emissions (Scope 2) - Market based approach	Tons CO ₂ equivalent (tCO ₂ e)	4.230,5	0
C-E2	C-E2-4	Scope 2 emissions - GHG intensity of Scope 2 emissions - Market based approach	Tons CO ₂ equivalent (CO ₂ e) / Net revenue in million euros	12,2	0
C-E3	C-E3-1	Energy consumption and production - Total amount of energy consumed within the organisation	Megawatt hour (MWh)	17.651,4	17,4
C-E3	C-E3-2	Energy consumption and production - Percentage of electricity consumed	Percentage (%)	100%	100%
C-E3	C-E3-3	Energy consumption and production - Percentage of renewable energy consumed	Percentage (%)	47%	100%
C-E3	C-E3-4	Energy consumption and production - Total amount of energy produced	Megawatt hour (MWh)	0	0
C-E3	C-E3-5	Energy consumption and production - Percentage of renewable energy produced	Percentage (%)	0%	0%
A-E3	A-E3-1	Waste management - Total amount of hazardous waste	tons	4,5	0
A-E3	A-E3-2	Waste management - Total amount of non-hazardous waste	tons	0,2	0
A-E3	A-E3-3	Waste management - Percentage of waste by type of treatment - Recycled	Percentage (%)	5%	100%



2024 ID	2024 Sub - ID	Metric Description	Unit	Consolidated	IDEAL Holdings
A-E3	A-E3-4	Waste management - Percentage of waste by type of treatment - Composted	Percentage (%)	0%	0%
A-E3	A-E3-5	Waste management - Percentage of waste by type of treatment - Incinerated	Percentage (%)	0%	0%
A-E3	A-E3-6	Waste management - Percentage of waste by type of treatment - Landfilled	Percentage (%)	0%	0%
A-E3	A-E3-7	Waste management - Total amount of radioactive waste	tons	0	0
A-E4	A-E4-1	Total amount of effluent discharge containing polluting substances	cubic meters (m3)	0	0
A-E7	A-E7-1	Removals and carbon credits - GHG removals and storage	Tons CO ₂ equivalent (tCO ₂ e)	0	0
A-E7	A-E7-2	Removals and carbon credits - Carbon credits	Tons CO ₂ equivalent (tCO ₂ e)	0	0
A-E8	A-E8-1	Total GHG emissions - Total GHG emissions location based	Tons CO ₂ equivalent (tCO ₂ e)	6.364,2	6,4
A-E8	A-E8-2	Total GHG emissions - Total GHG emissions market based	Tons CO ₂ equivalent (tCO ₂ e)	4.555,8	0
C-S2	C-S2-1	Percentage of female employees	Percentage (%)	64,8%	44,4%
C-S3	C-S3-1	Percentage of women at top management level	Percentage (%)	41,0%	60,0%
C-S4	C-S4-1	Employee turnover - Percentage of full-time employee voluntary turnover	Percentage (%)	32,7%	11,1%
C-S4	C-S4-2	Employee turnover - Percentage of full-time employee involuntary turnover	Percentage (%)	3,4%	0,0%
C-S4	C-S4-3	Employee turnover - Total employee turnover	Percentage (%)	36,1%	11,1%
C-S5	C-S5-1	Employee training - Average training hours of employees at top management level	Number of hours	75,7	76,7
C-S5	C-S5-2	Employee training - Average training hours of the rest employee categories	Number of hours	28,9	30,7
C-S5	C-S5-3	Employee training - Average training hours - Women	Number of hours	0,7	27,4
C-S5	C-S5-4	Employee training - Average training hours - Men	Number of hours	1,2	52,8
C-S7	C-S7-1	Percentage of employees covered by collective bargaining agreements	Percentage (%)	100%	100%
A-S1	A-S1-1	Sustainable economic activity - Percentage of sustainable turnover - Alignment	Percentage (%)	0%	0%
A-S1	A-S1-2	Sustainable economic activity - Percentage of sustainable CapEx - Alignment	Percentage (%)	0%	0%
A-S1	A-S1-3	Sustainable economic activity - Percentage of sustainable OpEx - Alignment	Percentage (%)	0%	0%



2024 ID	2024 Sub - ID	Metric Description	Unit	Consolidated	IDEAL Holdings
A-S1	A-S1-4	Sustainable economic activity - Percentage of sustainable turnover - Eligibility	Percentage (%)	9,6%	0%
A-S1	A-S1-5	Sustainable economic activity - Percentage of sustainable CapEx - Eligibility	Percentage (%)	4,5%	0%
A-S1	A-S1-6	Sustainable economic activity - Percentage of sustainable OpEx - Eligibility	Percentage (%)	7,2%	0%
A-S2	A-S2-1	Total amount of monetary expenditure on employee training	Euros (€)	51.386,3	21.810,4
A-S3	A-S3-1	Percentage of difference between male and female earnings	Percentage (%)	28,5%	-11,5%
A-S4	A-S4-1	CEO pay ratio - Total CEO pay	Euros (€)		368.125
A-S4	A-S4-2	CEO pay ratio - Ratio of CEO to median employee earnings	Ratio		13,0
SS-S2	SS-S2-1	Total number of users whose information is used for secondary purposes	Number	2.819	0
SS-S3	SS-S3-1	Legal requests of user data - Number of law enforcement requests for user informationv	Number	0	0
SS-S3	SS-S3-2	Legal requests of user data - Number of users whose information was requested	Number	0	0
SS-S3	SS-S3-3	Legal requests of user data - Percentage resulting in disclosure	Percentage (%)	0%	0%
SS-S5	SS-S5-1	Total amount of monetary losses as a result of data security and privacy fines	Euros (€)	0	0
C-G1	C-G1-3	Board composition - Percentage of female board members	Percentage (%)		33%
C-G1	C-G1-4	Board composition - Percentage of non-executive board members	Percentage (%)		67%.
C-G1	C-G1-5	Board composition - Percentage of independent non-executive board members	Percentage (%)		33,3%
C-G1	C-G1-6	Board composition - Number of board members	Number		9
C-G1	C-G1-7	Board composition - Average age of board members	Number		61
C-G1	C-G1-8	Board composition - Average tenure of board members	Number		4,6
A-G2	A-G2-1	Business ethics violations - Total amount of monetary losses as a result of business ethics violations	Number	0	0
A-G2	A-G2-2	Business ethics violations - Total number of business ethics violations	Number	0	0
A-G4	A-G4-1	Percentage of CEO's variable pay)	Percentage (%)		31,2%
A-G6	A-G6-1	ESG bonds	Euros (€)	0	0

2024 ID	2024 Sub - ID	Metric Description	Indicator References
A-E2	A-E2-1	Climate change risks and opportunities - Discussion of climate change-related risks and opportunities that can affect business operations	Sustainability Report 2024 p. 102
A-E6	A-E6-1	Climate change policy	Sustainability Report 2024 p. 123
C-S1	C-S1-1	Stakeholder engagement - Discussion of organisation's main stakeholders and analysis of key stakeholder engagement practices	Sustainability Report 2024 p. 63
C-S6	C-S6-1	Human rights policy - Description of human rights policy and fundamental principles	Sustainability Report 2024 p. 125
C-S8	C-S8-1	Value chain - Discussion of supplier screening using ESG criteria	Sustainability Report 2024 p. 127
C-S8	C-S8-2	Value chain - Policies to manage material impacts, risks and opportunities related to workers in the value chain	Sustainability Report 2024 p. 124
SS-S9	SS-S9-1	Grievance mechanism - Description of key operations and procedures of Grievance Mechanism	Sustainability Report 2024 p. 131
C-G1	C-G1-1	Board composition - ESG related qualifications of the board members	Sustainability Report 2024 p. 107
C-G2	C-G2-1	Sustainability oversight - Description of approach to sustainability oversight	Sustainability Report 2024 p. 51
C-G3	C-G3-1	Materiality - Description of the materiality assessment process and material topics	Sustainability Report 2024 p. 77-78
C-G3	C-G3-2	Materiality - Approach	Sustainability Report 2024 p. 77-78
C-G4	C-G4-1	Sustainability policy - Description of sustainability policy and fundamental principles	Sustainability Report 2024 p. 102
C-G5	C-G5-1	Business ethics policy - Description of business ethics policy and fundamental principles	Sustainability Report 2024 p. 108 -109
C-G6	C-G6-1	Data security policy - Description of data security policy and fundamental principles	Sustainability Report 2024 p. 108 -109
C-G7	C-G7-1	Sustainability reporting - Basis for preparation of sustainability reporting	The 2024 Sustainability Report has been prepared in accordance with the European Sustainability Reporting Standards (ESRS) under the Corporate Sustainability Reporting Directive (CSRD)
C-G7	C-G7-2	Sustainability reporting - List all its entities included in the sustainability reporting	Sustainability Report 2024 p. 48-52
A-G1	A-G1-1	Strategy, business model and value chain - Discussion of strategy, business model and value chain	Sustainability Report 2024 p. 57-58
A-G3	A-G3-1	ESG targets - Short-term targets associated with strategic ESG objectives	Sustainability Report 2024 p. 58
A-G3	A-G3-2	ESG targets - Medium-term targets associated with strategic ESG objectives	Sustainability Report 2024 p. 59
A-G3	A-G3-3	ESG targets - Long-term targets associated with strategic ESG objectives	Sustainability Report 2024 p. 60
A-G5	A-G5-1	External assurance - Discussion of external assurance on reported ESG information - Scope of information covered	Sustainability Report 2024 p. 137-140
A-G5	A-G5-2	External assurance - Discussion of external assurance on reported ESG information - Level of assurance	Sustainability Report 2024 p. 137-140



2024 ID	2024 Sub - ID	Metric Description	Indicator References
A-G7	A-G7-1	Integration of sustainability-related performance in incentive schemes - Incentive schemes and remuneration policies linked to sustainability matters	Sustainability Report 2024 p. 52
SS-G1	SS-G1-1	Whistleblower policy - Description of whistleblower policies and procedures	Sustainability Report 2024 p. 125
SS-G3	SS-G3-1	Systemic risk management - Description of systems, processes and mechanisms to reduce contributions to systemic risks and improve safeguards	Sustainability Report 2024 p. 67

Detailed ESG Metrics in accordance with the ATHEX ESG Reporting Guide 2024

Subsidiaries

2024 ID	2024 Sub - ID	Metric Description	Unit	ATTICA	BYTE	IDEAL Technology	ADACOM	ADACOM CY
C-E1	C-E1-1	Scope 1 emissions - Total amount of direct emissions (Scope 1)	Tons CO ₂ equivalent (tCO ₂ e)	108,0	38,1	54,1	119,1	6,1
C-E1	C-E1-2	Scope 1 emissions - GHG intensity of Scope 1 emissions	Tons CO ₂ equivalent (tCO ₂ e) / Net revenue in million euros	0,5	0,4	1,8	4,2	1,5
C-E2	C-E2-1	Scope 2 emissions - Total amount of indirect emissions (Scope 2) - Location based approach	Tons CO ₂ equivalent (tCO ₂ e)	5.703,8	170,4	34,3	116,9	7,1
C-E2	C-E2-2	Scope 2 emissions - GHG intensity of Scope 2 emissions - Location based approach	Tons CO ₂ equivalent (tCO ₂ e) / Net revenue in million euros	25,1	2,5	3,4	8,7	5,4
C-E2	C-E2-3	Scope 2 emissions - Total amount of indirect emissions (Scope 2) - Market based approach	Tons CO ₂ equivalent (tCO ₂ e)	4.097,4	126	0	0	7,1
C-E2	C-E2-4	Scope 2 emissions - GHG intensity of Scope 2 emissions - Market based approach	Tons CO ₂ equivalent (tCO ₂ e) / Net revenue in million euros	18,1	2	2,1	4,4	5,4
C-E3	C-E3-1	Energy consumption and production - Total amount of energy consumed within the organisation	Megawatt hour (MWh)	15.930,7	605,6	297,3	766,2	34,2
C-E3	C-E3-2	Energy consumption and production - Percentage of electricity consumed	Percentage (%)	100%	100%	100%	100%	100%
C-E3	C-E3-3	Energy consumption and production - Percentage of renewable energy consumed	Percentage (%)	45%	44%	100%	100%	16%
C-E3	C-E3-4	Energy consumption and production - Total amount of energy produced	Megawatt hour (MWh)	0	0	0	0	0
C-E3	C-E3-5	Energy consumption and production - Percentage of renewable energy produced	Percentage (%)	0%	0%	0%	0%	0%
A-E3	A-E3-1	Waste management - Total amount of hazardous waste	tons		4,5			0
A-E3	A-E3-2	Waste management - Total amount of non-hazardous waste	tons			0	0,1	0
A-E3	A-E3-3	Waste management - Percentage of waste by type of treatment - Recycled	Percentage (%)	0%	0%	100%	100%	0%



2024 ID	2024 Sub - ID	Metric Description	Unit	ATTICA	BYTE	IDEAL Technology	ADACOM	ADACOM CY
A-E3	A-E3-4	Waste management - Percentage of waste by type of treatment - Composted	Percentage (%)	0%	0%	0%	0%	0%
A-E3	A-E3-5	Waste management - Percentage of waste by type of treatment - Incinerated	Percentage (%)	0%	0%	0%	0%	0%
A-E3	A-E3-6	Waste management - Percentage of waste by type of treatment - Landfilled	Percentage (%)	0%	0%	0%	0%	0%
A-E3	A-E3-7	Waste management - Total ammount of radioactive waste	tons	0%	0%	0%	0%	0%
A-E4	A-E4-1	Total amount of effluent discharge containing polluting substances	cubic meters (m3)	0	0	0	0	0
A-E7	A-E7-1	Removals and carbon credits - GHG removals and storage	Tons CO ₂ equivalent (tCO ₂ e)	0	0	0	0	0
A-E7	A-E7-2	Removals and carbon credits - Carbon credits	Tons CO ₂ equivalent (tCO ₂ e)	0	0	0	0	0
A-E8	A-E8-1	Total GHG emissions - Total GHG emissions location based	Tons CO ₂ equivalent (tCO ₂ e)	5.811,8	208,4	88,4	236	13,2
A-E8	A-E8-2	Total GHG emissions - Total GHG emissions market based	Tons CO ₂ equivalent (tCO ₂ e)	4.205,4	164,1	54,1	119,1	6,1
C-S2	C-S2-1	Percentage of female employees	Percentage (%)	78,8%	24,6%	47,6%	28,6%	46,7%
C-S3	C-S3-1	Percentage of women at top management level	Percentage (%)	46%	26,7%	20%	42%	75%
C-S4	C-S4-1	Employee turnover - Percentage of full-time employee voluntary turnover	Percentage (%)	38,0%	15,6%	26,8%	26,0%	33,3%
C-S4	C-S4-2	Employee turnover - Percentage of full-time employee involuntary turnover	Percentage (%)	3,9%	3,6%	0%	0,7%	0%
C-S4	C-S4-3	Employee turnover - Total employee turnover	Percentage (%)	34,6%	19,2%	26,8%	26,6%	33,3%
C-S5	C-S5-1	Employee training - Average training hours of employees at top management level	Number of hours	0	0	0	75	0
C-S5	C-S5-2	Employee training - Average training hours of the rest employee categories	Number of hours	0	0	0	26	0
C-S5	C-S5-3	Employee training - Average training hours - Women	Number of hours	0	0	0	27,7	0
C-S5	C-S5-4	Employee training - Average training hours - Men	Number of hours	0	0	0	70,3	0
C-S7	C-S7-1	Percentage of employees covered by collective bargaining agreements	Percentage (%)	100%	100%	100%	100%	100%
A-S1	A-S1-1	Sustainable economic activity - Percentage of sustainable turnover - Alignment	Percentage (%)	0%	0%	0%	0%	0%
A-S1	A-S1-2	Sustainable economic activity - Percentage of sustainable CapEx - Alignment	Percentage (%)	0%	0%	0%	0%	0%

2024 ID	2024 Sub - ID	Metric Description	Unit	ATTICA	BYTE	IDEAL Technology	ADACOM	ADACOM CY
A-S1	A-S1-3	Sustainable economic activity - Percentage of sustainable OpEx - Alignment	Percentage (%)	0%	0%	0%	0%	0%
A-S1	A-S1-4	Sustainable economic activity - Percentage of sustainable turnover - Eligibility	Percentage (%)	0%	23,8%	6%	45,0%	17,6%
A-S1	A-S1-5	Sustainable economic activity - Percentage of sustainable CapEx - Eligibility	Percentage (%)	0%	71,2%	51,8%	70,7%	5,1%
A-S1	A-S1-6	Sustainable economic activity - Percentage of sustainable OpEx - Eligibility	Percentage (%)	0%	24,2%	5,9%	41,8%	35,5%
A-S2	A-S2-1	Total amount of monetary expenditure on employee training	Euros (€)	0	0	0	29.575,9	0
A-S3	A-S3-1	Percentage of difference between male and female earnings	Percentage (%)	18,1%	18,9%	33,9%	7,1%	21,3%
SS-S2	SS-S2-1	Total number of users whose information is used for secondary purposes	Number	0	0	2.819	0	0
SS-S3	SS-S3-1	Legal requests of user data - Number of law enforcement requests for user information	Number	0	0	0	0	0
SS-S3	SS-S3-2	Legal requests of user data - Number of users whose information was requested	Number	0	0	0	0	0
SS-S3	SS-S3-3	Legal requests of user data - Percentage resulting in disclosure	Percentage (%)	0%	0%	0%	0%	0%
SS-S5	SS-S5-1	Total amount of monetary losses as a result of data security and privacy fines	Euros (€)	0	0	0	0	0
C-G1	C-G1-3	Board composition - Percentage of female board members	Percentage (%)	33%	25%	25%	16,7%	33,3%
C-G1	C-G1-4	Board composition - Percentage of non-executive board members	Percentage (%)	33%	50%	0%	0%	0%
C-G1	C-G1-5	Board composition - Percentage of independent non-executive board members	Percentage (%)	33%	0%	0%	0%	0%
C-G1	C-G1-6	Board composition - Number of board members	Number	9	4	4	6	6
C-G1	C-G1-7	Board composition - Average age of board members	Number	58,7	61,75	56,75	53,2	56
C-G1	C-G1-8	Board composition - Average tenure of board members	Number	1,4	8,7	8,5	7,2	2,7
A-G2	A-G2-1	Business ethics violations - Total amount of monetary losses as a result of business ethics violations	Number	0	0	0	0	0
A-G2	A-G2-2	Business ethics violations - Total number of business ethics violations	Number	0	0	0	0	0
A-G6	A-G6-1	ESG bonds	Euros (€)	0	0	0	0	0



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