

ESG



**SUSTAINABILITY
REPORT**

2023

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ESG Highlights 2023

Female Board Members	33,00%
Employee training costs	€186,03 thousands
ESG Strategy Development	Completed
ESG Target-Setting for subsidiaries	Completed in 2023 – under implementation by subsidiaries
Environmental Policy and Management System for IDEAL Holdings	Completion by 2024
Whistleblowing Policy & Platform for IDEAL Holdings and subsidiaries	Completed in 2023
Occupational Health and Safety – ISO 45001 Certification for IDEAL HOLDINGS	Completion by 2024
2023 Successful deal	100% acquisition of Attica Department Stores
Consolidated Revenues	€256,7 millions

1. Message from the CEO

At IDEAL Holdings we believe that true success lies in our ability to grow responsibly, sustainably and with a long-term vision for the future. Under that principle I am excited to present to you our second Sustainability Report!

The year 2023 proved that our strategy and business model are resilient while underscoring the company's ongoing commitment to integrating Environmental, Social, and Governance (ESG) principles into core business operations.

Many significant developments took place within the previous year. The most important where:

- The acquisition of Attica Development Stores. This investment highlights the company's commitment to its investment strategy, focusing on organizations that exhibit strong management, robust financials, and dedicated shareholders who align with a shared vision for sustainable growth and long-term collaboration.
- The almost 1,7 times coverage of our 100m Euro bond issuance. That proves among others the confidence of Greek and international investors including EBRD who invested 15m Euro in our plan for sustainable growth.
- The publishing of our three-year ESG strategy for both IDEAL Holdings and its subsidiaries. In this context we have set clear targets, policies and actions aimed at enhancing corporate governance practices, promoting transparency, and integrating sustainability into our decision-making processes.

At IDEAL holdings we strongly believe that sustainability is not just about minimizing our environmental footprint but creating value for our employees, investors, customers, and the community itself.

As we continue our journey towards growth, we are committed to focusing on sustainability by fostering a fair and competitive environment for our employees, while aiming to cultivate goodwill for our investors.

Thank you for being part of this journey!

Panos Vassiliadis
CEO, Ideal Holdings

2. About the Report

C-G7

This Sustainability Report covers the year 2023 (from 01.01.2023 to 31.12.2023), providing a comprehensive overview of the Environmental, Social, and Governance (ESG) performance of IDEAL Holdings and its subsidiaries in terms of their progress in Environmental, Social and Corporate Governance issues.

Scope and Reporting Boundaries

The scope of this Report includes IDEAL Holdings and its subsidiaries, ensuring a holistic view of their sustainability efforts. Data and information presented herein have been collected and consolidated from all relevant entities. The boundaries for reporting are defined to encompass all significant operations that contribute to the overall sustainability performance of IDEAL Holdings.

Reporting Standards and Frameworks

ATHEX ESG Guidelines 2024

Given that IDEAL Holdings shares are listed on the Athens Stock Exchange, this Report aims to highlight the key indicators, as well as some advanced or sector-specific metrics for the industry, retail and IT sectors, as defined by the ATHEX ESG Guide 2024, which was published in May 2024.

Global Reporting Initiative (GRI)

This Report was prepared in reference to the Global Reporting Initiative (GRI) Standards, ensuring adherence to internationally recognized guidelines for sustainability reporting.

This Report has been developed in collaboration with SOFTONE GLOBAL SUSTAIN S.A., with data collected for IDEAL Holdings by the IR and Corporate Governance Manager and with the involvement of executives of the subsidiaries.

United Nations Sustainable Development Goals (UN SDGs)

The United Nations Sustainable Development Goals (UN SDGs) are a set of 17 interconnected goals aimed at addressing global issues like poverty, inequality, environmental degradation, and climate change. These goals provide a structured framework for organizations to guide their sustainability strategies and measure their impact on broader sustainable development. In its sustainability report, IDEAL Holdings has mapped its material topics with the UN SDGs, ensuring that its operations contribute to these global objectives.

3. IDEAL Holdings & its Subsidiaries

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IDEAL Holdings S.A is an investment company specializing in mature, middle market buyouts, and growth capital investments with a private equity philosophy.

IDEAL Holdings has created an investment portfolio of diverse businesses operating in three core sectors.

In the retail business, Attica Department Stores S.A. a leading retail provider in Greece. In the technology sector, IDEAL's portfolio includes Byte Computer S.A. ADACOM and IDEAL Electronics, while ASTIR Vitogiannis Bros SA and Coleus Packaging operate in the manufacturing sector.

The company's purpose is to support economic stability, fuel growth and enhance innovation. All aspects of our economic activities are underpinned by and serve IDEAL's principles of responsibility, integrity and transparency, with a view to achieving the best value for all stakeholders.

The values which characterize and guide the company are:

- Honesty & Integrity
- Confidentiality
- Equality
- Objectivity
- Fair Professional Practices
- Creativity
- Responsibility
- Respect for Society and the Environment



4. Our Subsidiaries

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4.1 ATTICA

Attica is a leading fashion & beauty destination in Greece, a one-stop-shop for designer brands in Athens and Thessaloniki. With the flagship store housed in City Link, a historical building near Syntagma Square in the center of Athens, and two more stores in Maroussi (northern suburbs of Athens), as well as two in Thessaloniki (one at Tsimiski street in the center and one within Mediterranean Cosmos Shopping Center), "attica" offers complete sections of women's, men's and children's fashion wear, footwear, beauty and accessories along with a wide range of

excellent, personalized services.

Attica's main activity is the operation of the model department store 'Attica, the department store'. Attica operates four (4) standard department stores and seven (7) department stores. Seven (7) shops, while providing consumers with the opportunity to purchase through on-line business, through the Attica website. ATTICA's strategic direction is oriented:

- to improve the brand awareness (brand elevation) and
- the integrated approach to the consumer, both through physical points of sale and through the sales via the internet/e-commerce (e-commerce).

Attica, in the context of the new European Union strategy for sustainable and circular textiles, launched in January 2023 with the ReSet - the Trend campaign, created and presented new labels so that the customers of its department stores can easily and quickly identify the items of the collections that have ecological origin and are made according to the principles of sustainability. While, in October 2023 they launched the innovative "Made To Last" multi-purpose bag, a 100% Seaqual® Yarn bag that combines sustainability, practicality in everyday life and contemporary design which is available in all its department stores.



The “Made To Last” multi-purpose bag, created in collaboration with the Greek brand Kiohne, is part of the wider framework of sustainable actions in Attica Department Stores, such as recycling bins for used clothes and sustainable product labelling.

acquisition of
IDEAL
completed on
The above
represent the
and are not
included in
consolidated
statements of
Holdings for

Board of Directors	
Members of the Board of Directors:	7
Executive Members	2
Non-Executive Members	5
Women on the Board of Directors	2
Men on the Board of Directors	5
Board members under 30	0
Board members between 30-50	0
Board members over 50	7
Total number of employees	1.075
Turnover in millions €	€ 213,09*

*The
Attica by
Holdings was
01.09.2023.
figures
full year 2023
those
the
financial
IDEAL
the year 2023.

4.2 BYTE

Founded in 1983, Byte quickly grew into one of Greece's foremost companies, offering comprehensive IT and communications solutions. Its prominent market position today is the outcome of sustained investments in cutting-edge technologies and highly skilled professionals, coupled with strong strategic partnerships with leading global organizations. Consequently, Byte delivers its customers access to top-tier products, technologies, and services.

Byte has a dedicated Security Team focused on continuously monitoring and identifying potential threats to data and information security. This team is responsible for risk assessment, developing strategies to mitigate these risks, conducting internal evaluations, enhancing processes and tools, providing ongoing security training and protecting the environment certified with ISO 14001.

Board of Directors	
Members of the Board of Directors:	4
Executive Members	2
Non-Executive Members	2
Women on the Board of Directors	1
Men on the Board of Directors	3
Board members under 30	0
Board members between 30-50	1
Board members over 50	3
Total number of employees	214
Turnover in millions €	€ 56,03



Byte's 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 27701:2019	Privacy Information Management	✓
ISO 27001:2022	Information Security	✓
ISO 22301:2019	Business Continuity System	✓
ISO 14001:2015	ISO 14001:2015	✓

4.3 ADACOM

ADACOM is a premier Qualified Trust Services Provider, Cybersecurity Integrator, and Managed Security Services Provider, with its headquarters in Athens, Greece, and subsidiaries in Cyprus, and a branch in the Kingdom of Bahrain.

With a robust customer presence in over 30 countries across the EMEA region, ADACOM has been at the forefront of cybersecurity for more than 20 years. The company empowers clients to operate in a modern and secure environment, facilitating the digitization of business processes and ensuring trusted identity assurance. By combining international expertise, global partnerships, and local knowledge, ADACOM delivers concrete solutions for both internal and external threats, addressing virtually any cybersecurity challenge. Today, more than 500 organizations trust ADACOM to safeguard their data and ensure the security of their business operations.

ADACOM operates two state-of-the-art Secure Data Centers dedicated to Trust Services, alongside an advanced Secure Operation Center (SOC) that offers a comprehensive suite of Managed Security Services. The company's SOC leverages a variety of cutting-edge technologies, including artificial intelligence, to deliver robust and rapid defense solutions. By integrating AI into our services, ADACOM ensures faster, stronger, and more efficient protection for our clients.

Board of Directors	
Members of the Board of Directors:	6
Executive Members	6
Non-Executive Members	0
Women on the Board of Directors	1
Men on the Board of Directors	5
Board members under 30	0

Board members between 30-50	2
Board members over 50	4
Total number of employees	140
Turnover in millions €	€ 19,18



ADACOM's 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	✓
ISO 9001:2015	Quality Management System	✓
EUSecret & NATO Secret for security classifications	Security Classification	✓

4.4 IDEAL TECHNOLOGY (formerly IDEAL ELECTRONICS)

IDEAL Technology has established a robust presence in the highly competitive fields of network security, data protection, secure data storage, information systems, telecommunications, and telephony. Partnering with leading brands such as Fortinet, Alcatel-Lucent Enterprise, Forcepoint, Tufin, Kaspersky, Proofpoint, Barracuda, Storagecraft, Quantum, Panda, Allot, and Atlinks, IDEAL Technology stands out as the most reliable partner and trusted distributor of innovative solutions and equipment in the Greek market.

Since 1985, the company has been the main distributor of Toshiba products in Greece, offering their award-winning, innovative solutions. Following the introduction of the Dynabook brand in 2019, IDEAL Technology has maintained its dynamic presence in the PC market with new models that incorporate the latest technology and design, ensuring exceptional quality and reliability. Concurrently, it continues its established partnership with Toshiba Storage, providing advanced storage solutions.

I-DOCS is a business unit of IDEAL Technology and a leading provider of Customer Communications Management (CCM) software in Greece and Internationally, targeting enterprises that need to dispatch high – volume, transactional documents' information to their customers and specializing in Output Management (OM). I-DOCS has created a corporate video in which it discloses important information about its operation and services.

Board of Directors	
Members of the Board of Directors	5
Executive Members	5
Non-Executive Members	0
Women on the Board of Directors	1
Men on the Board of Directors	4
Board members under 30	0
Board members between 30-50	1
Board members over 50	3
Total number of employees	45
Turnover in millions €	€ 27,450



I-DOCS's Certifications (IDEAL Technology division)

ISO 22301:2019	Business Continuity System	✓
ISO 37001:2016	Anti-Bribery Management System	✓
ISO 9001:2015	Quality Management System	✓
ISO 27001:2013	Information Security Management System	✓

4.5 ASTIR

Astir Vitogiannis¹ was founded in 1953, initially as a small soft drink bottling plant for the local market and has grown internationally renowned leading manufacturer of metal caps for glass bottles for beer and soft drinks. Owning state-of-the-art metal closure manufacturing facilities and using innovative technology and expertise, it has a production capacity of over 11 billion metal closures and serves the needs of the world's largest beer and beverage brands. Its extensive distribution network covers over 700 destinations worldwide, making its products available in more than 50 countries worldwide.

In 2022, Astir Vitogiannis acquired AB Inbev's subsidiary, Coleus Packaging Proprietary Limited, a 74.99% stake.

Board of Directors	
Members of the Board of Directors	4
Executive Members	4
Non-Executive Members	0
Women on the Board of Directors	0
Men on the Board of Directors	4
Board members under 30	0
Board members between 30-50	1
Board members over 50	3
Total number of employees	56
Turnover in millions €	€ 40.08

¹ IDEAL Holdings sold its entire 100% in Astir Vitogiannis in August 2024.



Astir Vitogiannis Certifications

ISO 9001:2015	Quality Management System	✓
ISO 14001:2015	Environmental Management System	✓
FSSC 22000	Food Safety Management System	✓

4.6 COLEUS

Coleus has production facilities in the Republic of South Africa and in 2021 distributed more than 6.2 billion metal caps to its customers. It supplies breweries, beverage and soft drinks companies in South Africa, surrounding countries, as well as to customers outside Africa, including AB InBev Group, Heineken, Distell, Diageo and Coca-Cola, which account for 98% of its sales.

Total number of employees	161
Turnover in millions €	€ 37. 66

Coleus no longer belongs to IDEAL Holdings following the sale of Astir, its parent company, in August 2024.

5. Stakeholder Engagement

C-S1, GRI 2-29

Collaboration with stakeholders is a key factor in understanding the impact of our activities. We develop and maintain strong relationships with internal and external entities, whether individuals or legal entities, whose support and advice are crucial to our long-term success. These relationships are at the core of our sustainable growth strategy.

In this context, IDEAL Holdings and its subsidiaries are committed to continuously improving communication methods, understanding stakeholder expectations, and responding to their needs. Our commitment to active collaboration is vital for identifying financial and non-financial risks, opportunities, and material issues.

5.1 Stakeholder Engagement Plan

C-S1, GRI 2-29

To ensure that we perform meaningful and effective engagement practices, we have developed a comprehensive **Stakeholder Engagement Plan** for IDEAL Holdings' internal and external stakeholders separately.

Our approach to stakeholder engagement is a foundational aspect of our commitment to sustainability and transparency. The process began with stakeholder mapping, where we identified all relevant stakeholder groups, including employees, customers, investors, regulators, local communities, and NGOs, etc. Each stakeholder is assessed based on their level of interest, influence, and the degree to which they are impacted by our operations.

Following the mapping, we prioritized our stakeholders and categorized them by their influence and alignment with our strategic objectives. This prioritization allowed us to develop tailored engagement strategies, ensuring meaningful interactions and a focus on key issues.

Our Stakeholder Engagement Plan includes regular updates, feedback channels, and collaborative initiatives aimed at aligning stakeholder expectations with our sustainability goals. We are committed to revisiting and refining this engagement approach to respond to evolving stakeholder needs, reinforcing trust and shared value creation.

1	Board of Directors of IDEAL Holdings	Internal
2	Shareholders	
3	Employees of IDEAL Holdings	
4	Board of Directors of Subsidiaries	External
5	Employees of Subsidiaries	
6	Clients	
7	Government/Public Entities	
8	Regulators	
9	Financial Auditors	
10	Lenders (National/private banks)	
11	Investors/International Financial Institutions	
12	Suppliers/External Contractors	
13	Civil Society Organisations	
14	Business Networks	
15	Local Communities	

To engage employees in this reporting process, we initially held a **general meeting to inform all involved employees** thoroughly about the Report planning and expected outcomes, as well as assign roles and responsibilities to employees and members of the management team. In this way, our workforce raises awareness regarding the added value of addressing ESG issues that have a direct or indirect impact on their workflow and well-being.

6. Materiality Assessment

C-G3

GRI 3-1, GRI 3-2, GRI 3-3, GRI 2-14, GRI 2-17

In the context of this Report, a thorough Materiality Assessment with stakeholders regarding the prioritization of IDEAL Holdings' material topics was conducted.

To identify the material topics pertinent to IDEAL, a benchmarking analysis was conducted to ascertain the leading Environmental, Social, and Governance (ESG) practices within the relevant industries that IDEAL invests in. Subsequently, an online ESG Survey was performed to gather insights from key stakeholders regarding these material topics.

Responses were collected from a diverse range of stakeholder groups, including:

- Shareholders
- Management Team of IDEAL Holdings
- Management Teams of Subsidiaries
- Employees of IDEAL Holdings

- Employees of Subsidiaries
- Suppliers of IDEAL Holdings
- Financial Institutions
- Other External Stakeholders

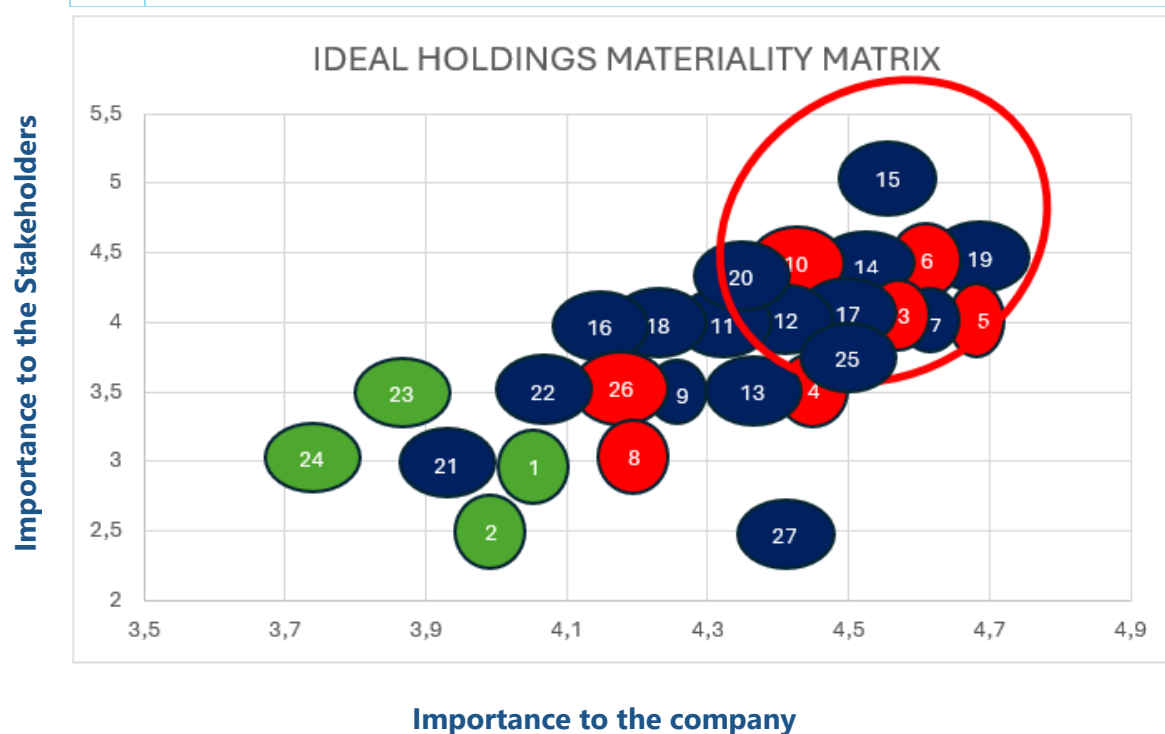
In this Materiality Assessment, IDEAL Holdings actively promoted broader participation across all stakeholder groups to ensure a well-rounded understanding of material topics from multiple perspectives, in the ESG Survey compared to the previous materiality assessment process.

To evaluate the material topics, the company collected and analyzed stakeholder responses to determine their significance. This analysis involved identifying recurring themes, trends, and areas of consensus among stakeholders. Both qualitative and quantitative analysis techniques were employed to prioritize the material topics based on their relevance to IDEAL's operations and stakeholder interests.

The findings from the materiality assessment survey are presented below, highlighting key insights and conclusions. The results of this assessment have informed us of the mapping and development of IDEAL's Sustainability Report.

No.	ESG Topics under Assessment
1	Climate change and energy management
2	Reduction of gas emissions
3	Health, safety and well-being of employees
4	Employee training and development
5	Human rights
6	Diversity and equal opportunities
7	Protection of personal data and privacy of customers and employees
8	Social contribution
9	Due diligence/promoting social responsibility in the value chain
10	Attracting women into the technology sector
11	Economic Development
12	Business continuity
13	Product and service innovation
14	Regulatory compliance
15	Data Protection
16	Risk analysis in business decisions
17	Anti-bribery and anti-corruption

18	Digital transformation
19	Cybersecurity in the operation of the business
20	Fair competition
21	Evaluation of suppliers using ESG criteria
22	Development of ESG Policy for Subsidiaries
23	Carbon Offsetting
24	Carbon Pricing
25	Employee Satisfaction Survey
26	Strengthening the participation of women and independent non-executive members in the Boards of Directors
27	Customer satisfaction



The identified Material Topics for 2023 are presented in the following table:

ESG indicators	Item number	Material Topics Prioritization	UN SDGs Mapping
	15	Personal data protection measures	 
	19	Ensuring cybersecurity in business operations	 
	6	Diversity and equal opportunities	  
	14	Compliance with regulatory requirements	
	10	Attraction of women in the technology sector	 
	20	Fair competition	
	5	Human rights	   
	7	Protection of personal data and privacy of customers and employees	 
	3	Health, safety, and employee well-being	 
	17	Anti-bribery and anti-corruption measures	

	12	Business continuity				
	25	Employee satisfaction survey				
	11	Economic development				
	18	Digital transformation				
	16	Risk analysis in decision-making				

IDEAL Holdings, to comply with the requirements of the EU Corporate Sustainability Reporting Directive (CSRD), will proceed with a Double Materiality Assessment (DMA). The purpose of this Assessment is to identify the environmental and social impacts of IDEAL Holdings and its subsidiaries (Impact Materiality), but also quantify the current or potential environmental and social risks and opportunities that generate financial effects on the company (Financial Materiality). The DMA results will be highlighted in the Group's non-financial statements for 2024, according to the new European Sustainability Reporting Standards (ESRS).

7. Our Environmental Footprint (E)



7.1 Environmental Management

C-E1, C-E2

IDEAL's ESG Strategy focuses on setting measurable goals for reducing greenhouse gas emissions and managing effectively environmental matters. In this context, we are working towards developing our Environmental Policy and Environmental Management System (EMS) for our offices at IDEAL Holdings and we plan to be certified in 2024 under ISO 14001 Standards.

Manufacturing companies like ASTIR adhere to environmental standards covering all production processes. Notably, ASTIR's facilities are certified under ISO 14001 Standards.

Notably, subsidiaries operating in sectors that have a direct environmental impact are using renewable energy sources (Astir) and conducting regular environmental assessments Attica stores have been certified by TÜV Austria through a Verification Statement of the Carbon Footprint Report, demonstrating the accuracy and transparency of its emissions data. This certification confirms the company's disclosed carbon footprint, reflects the company's commitment to environmental accountability and aligns with global standards for carbon footprint reporting.

7.2 Climate Change Mitigation Actions

C-E3, A-E6, A-E7, SS-E1

IDEAL's ESG Strategy sets clear mid-term and long-term priorities and measurable targets for reducing greenhouse gas emissions towards the transition to a low carbon economy. One mitigation measure is the use of hybrid vehicles for executives and selected employees in IDEAL Holdings, IDEAL Technology, and ADACOM. We proceeded with renewal of part of the vehicles (through leasing). Currently, approximately 20% of the fleet of leased vehicles consists of hybrid cars. Our plan for the coming years includes expanding the fleet of leased vehicles to include some fully electric cars, as well as installing electric vehicle chargers to the parking area of the Company's offices.

In this context, and for further reduction of our energy footprint, we intend to revise our agreement with our electricity provider to ensure that we source our energy exclusively from renewable energy sources (RES) and obtain the corresponding energy certificates by 2024. This measure significantly supports our environmental goals for the year, reinforcing our commitment to sustainability and reducing our carbon footprint. This addition emphasizes the alignment of the measure with your environmental objectives

Moreover, recognizing the environmental burden caused by the overaccumulation of clothes in landfills and contributing to the circular economy, Attica Department Stores, in collaboration with Fabric Republic, implemented a specially designed **Circular Economy solution** to extend the lifecycle of clothes. Specially designed recycling stations for collecting clothes, accessories, and shoes were placed in the City Link and Golden Hall department stores in Athens, and Tsimiski and Mediterranean Cosmos in Thessaloniki, allowing store visitors to discard unwanted clothing and footwear. These items are collected in specially designed bins and processed at a proprietary facility in Greece, remaining in the economic cycle as second-hand items or being repurposed in furniture making, the automotive industry, and construction.

7.3 Biodiversity Conservation

A-E5

The company and its subsidiaries do not operate in areas that are classified as sensitive to **biodiversity**. This means that none of their business activities are conducted in locations with significant environmental importance or habitats critical for the survival of endangered species. By avoiding these areas, the company minimizes its impact on biodiversity and ensures that its operations do not disrupt natural ecosystems. This approach aligns with its commitment to responsible environmental practices and sustainable development goals.

Environmental Targets

- Measure & Report on the company's greenhouse gas (GHG) emissions (**Scope 1 & 2**) by 2024.
- Increase the use of **renewable energy sources to account for 50%** of total energy consumption by 2030.
- Achieve a **20% reduction** in overall waste generation by 2026 through introduced recycling and circular economy practices.
- IDEAL Holdings aims to **achieve certification according to ISO 14001:2015**, demonstrating its commitment to environmental sustainability. The certification affirms the company's dedication to implementing an effective environmental policy and reducing its ecological footprint.

7.4 GHG Emissions

C-E1,C-E2,C-E3,A-E8, GRI 305-1,GRI 305-2, GRI 302-1

The GHG status for the year 2023 shows a general increase. However, it's important to note that this year's data includes our investments in Coleus which was acquired on July 2022, in BYTE acquired in September 2022 and Attica Stores which was acquired in September 2023. Due to these varying inclusion periods in the reports, the data cannot be directly compared to the previous year.

Main Code	Code	GRI	Unit	Astir	Coleus	IDEAL Electronics	ADACOM	ADACOM CY	BYTE	ATTICA	IDEAL HOLDINGS S.A.	TOTAL IDEAL HOLDINGS
C-E1 C-E2 C-E3 A-E8	C-E1-1	305-1	Scope 1 Emissions (Tons CO2 equivalent tCO2e)	996	1.025,00	67,50	93,63	0,00	37,58	8,29	0,00	2,228.00
	C-E1-2		Scope 1 Intensity	26,51	29,63	2,73	5,17	0,00	0,68	0,10	0,00	64.83
	C-E2-1	305-2	Scope 2 (Tons CO2 equivalent tCO2e)	1015,88	4.933,00	51,73	118,30	5,40	201,55	2270,23	1,45	8,597.54
	C-E2-2	305-2 302-1	Scope 2 Ratio	27,04	133,00	2,09	6,53	2,47	3,62	28.11	74,55	277.41

C-E3-1		Total Energy Consumption Megawatt hour (MWh)	8199,17	10.807,00	138,86	280,60	8,08	463,20	5221,56	3,90	25.122,37
C-E3-2		Percentage (%)	28,24%	53,00%	100%	100%	100,00%	100,00%	100,00%	100,00%	56,64%
C-E3-3		Renewable Energy Sources (Percentage) (%)	25,38%	0,00%	33,05%	33,05%	15,60%	33,14%	33,16%	33,05%	16,35%
C-E3-4	302-1	Total Energy Production (Megawatt hour) (MWh)	1315,68	0,00	0,00	0,00	0,00	0,00	0,00	0,00	1.315,68
C-E3-5		Renewable Energy Production (Percentage) (%)	100%	0,00%	0,00%	0,00	0,00	0,00%	0,00%	0,00%	100.00%

7.5 Waste Management

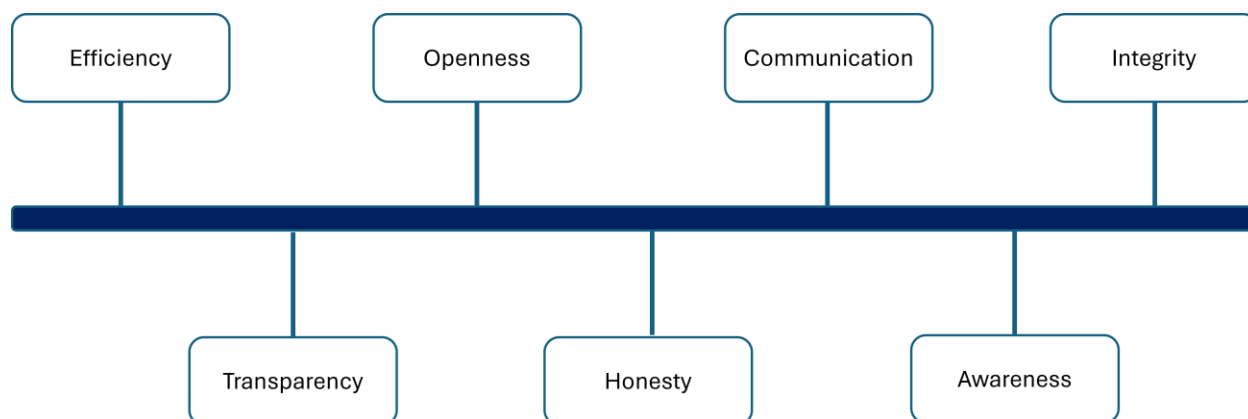
A-E3, A-E4, GRI 303-2, GRI 303-4, GRI 306-3, GRI 306-4, GRI 306-5

In the past year, we have continued to prioritize effective waste management across our operations. We will continue to refine our processes and invest in recycling programs to enhance our environmental impact in line with our sustainability objectives.

ATHEX Code	GRI Disclosures	KPI	Unit	TOTAL IDEAL HOLDINGS
A-E3-1		Waste Management - Total Hazardous Waste	Tons	26,52
A-E3-2		Waste Management - Total Non-Hazardous Waste	Tons	4.104,79
A-E3-3	306-3 306-4 306-5	Waste Management - Percentage Recycled	Percentage (%)	97,91%
A-E3-4		Waste Management - Percentage Composted	Percentage (%)	0,00
A-E3-5		Waste Management - Percentage Incinerated	Percentage (%)	1,99%

A-E3-6		Waste Management - Percentage Landfilled	Percentage (%)	0,10%
A-E4-1	303-2 303-4	Wastewater Disposal	Cubic meters (m3)	0,00

8. Our Social Impact (S)



8.1 Our People

C-S4, C-S7, GRI 2-30, GRI 401-1

At IDEAL Holdings, we place great emphasis on respecting and supporting our people, who are at the core of our success. We are committed to fostering a culture of inclusivity and equal opportunity, ensuring that every employee is valued for their unique contributions. By promoting continuous professional development, we provide opportunities for growth and advancement, empowering employees to reach their full potential. Our commitment to flexible work arrangements, such as hybrid and remote work options, further reflects our dedication to supporting the diverse needs of our employees. All our employees in IDEAL Holdings and our subsidiaries are covered by collective bargaining agreements.

Code	GRI	Index	Astir	Coleus	IDEAL Electronics	ADACOM	ADACOM CY	BYTE	ATTICA	IDEAL HOLDINGS S.A.	TOTAL IDEAL HOLDINGS
C-S7	2-30	<i>Employees covered by collective bargaining agreements</i>	100,00%	98 %	100,00%	100,00%	100,00%	100,00%	100,00%	100,00%	99,68%
C-S4-1	GRI 401-1	<i>Employee Turnover - voluntary turnover</i>	0,00%	5,00%	26,22%	17,34%	11,50%	19,70%	8,37%	0,00%	11.89%

C-S4-2		<i>Employee Turnover - Involuntary Turnover</i>	3.00%	7.00%	3.75%	0.00%	4.69%	0.00%	0.75%	0.00%	1.83%
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8.1.1 Diversity & Inclusion

C-S2, C-S3, A-S3

We highly value and actively promote diversity among our employees, recognizing that an inclusive culture fosters innovation, critical thinking, and creativity. This diversity enables us to attract top talent and make well-informed decisions. We are dedicated to maintaining a workplace based on equal opportunity, supported by fair recruitment, compensation, and professional development practices for all employees. Our commitment to fairness and impartiality ensures equal opportunities for every individual, regardless of gender, ethnicity, religion, sexual orientation, or any other personal characteristic.

Code	GRI	Index	Astir	Coleus	IDEAL Electronics	ADACOM	ADACOM CY	BYTE	ATTICA	IDEAL HOLDINGS S.A.	TOTAL IDEAL HOLDINGS
C-S2	GRI 405	<i>Female employees</i>	20,00%	17,00%	39,66%	25,31%	37,39%	21,18%	79,17%	66,31%	43,23%
C-S3		<i>Female employees in management positions</i>	2,00%	27,00%	20,00%	42,86%	100,00%	20,00%	34,58%	50,00%	30,21%
A-S3		<i>Gender pay gap</i>	4,20%	-9%	29,83%	-1,55%	-46,78%	4,03%	10,46%	-13,18%	-2,45%

8.1.2 Health & Safety, Employee well-being

SS-S6, GRI 403-9, GRI 403-10

At IDEAL Holdings, the health, safety, and well-being of our employees are of utmost importance. We understand that any illness, injury, or health issue not only impacts the individual but also affects the overall work environment and performance. Recognizing the critical role our employees play in our daily operations and in delivering high-quality services, we are deeply committed to providing a healthy and safe workplace.

To achieve this, we take every precaution to minimize or eliminate occupational hazards and prevent injuries. Notably, our companies ADACOM and BYTE are certified with **ISO 45001:2018**, demonstrating proper management of Health and Safety at workplace.

Additionally, we provide comprehensive private health and life insurance for all employees, offering special support in cases of serious health issues or temporary or permanent incapacity to work.

IDEAL Holdings and its subsidiaries engage an external Safety Engineer who actively monitors compliance with safety regulations and promotes a safe working environment. Alongside, an external Occupational Physician oversees employee health and well-being, ensuring that workplace health and safety are diligently supervised and maintained.

In line with modern work trends, we also offer hybrid work and telecommuting options for employees in certain companies within the Group where feasible, further supporting their well-being.

As a testament to our commitment to safeguarding our employees, we proudly report zero incidents of injuries or fatalities in 2023. This achievement reflects our dedication to creating a workplace where health and safety are prioritized, ensuring the well-being of our team members.

Employee benefits

- A healthy and safe working environment
- An environment of equal opportunities for career advancement
- An inclusive workplace free from discrimination and exclusion
- Specialized training and certification programs

Code	GRI	Unit	Astir	Coleus	IDEAL Electronics	ADACOM	ADACOM CY	BYTE	ATTICA	IDEAL HOLDINGS S.A.	TOTAL IDEAL HOLDINGS
SS-S6-1	403-9 403-10	<i>Number of injuries</i>	0	0	0	0	0	0	0	0	0
SS-S6-2		<i>Number of fatalities</i>	0	0	0	0	0	0	0	0	0
SS-S6-3		<i>Accident frequency rate</i>	0	0	0	0	0	0	0	0	0
SS-S6-4		<i>Accident severity rate</i>	0	0	0	0	0	0	0	0	0

8.1.3 Employees' Training & Capacity Building

C-S5, A-S2-1, GRI 2-25, GRI 2-27, GRI 404

At IDEAL Holdings, we understand the need for innovation in our business sectors and the importance of a skilled, competent workforce. To support this, we offer training programs designed to enhance and develop our employees' abilities. Our goal is to improve efficiency while fostering new skills and knowledge through proper training and mentorship. By investing in these programs, we actively demonstrate our commitment to our employees' professional growth and job satisfaction, while addressing critical issues such as sustainability, data protection, secure and seamless use of electronic identification, signatures, and certificates for cross-border transactions within Europe. recruitment techniques etc.

Examples of our training initiatives include:

- **Sustainability:** Certified Sustainability (ESG) Practitioner Program, Leadership Edition, from the Center for Sustainability and Excellence
- **Data Protection:** Certified Data Protection Officer (DPO)
- **Talent Management:** The Recruiters Profession
- **eIDAS Professional Training:** (Electronic Identification, Authentication, and Trust Services)

As for our retail company, Attica Stores, addresses its educational needs through trainings in the following areas:

- Sales Advice Training (customized modules that help team members develop skills to offer excellent customer service).
- Twice a year, the designated staff receive specialized training from leading brands (cosmetic /clothes, etc.), ensuring they stay updated on the latest products, trends, and customer service techniques

It is worth noting the commitment to training and development is demonstrated by the presence of a dedicated Learning and Development Specialist, ensuring the continuous training and growth of our employees.

Cod e	GRI	Index	Astir	Coleus	IDEAL Electronics	ADACOM	ADACOM CY	BYTE	ATTICA	IDEAL HOLDING S.A.	TOTAL IDEAL HOLDINGS
A-S2-1	2-27	Total Spent on Employee Training (Euros) (€)	9.502,67	38.547,00	70.865,00	27.477,55	2.005,76	35.141,69	9,029.89	2.495,00	195,064.56

Code	GRI	Index	Astir	Coleus	IDEAL Electronics	ADACOM	ADACOM CY	BYTE	ATTICA	IDEAL HOLDINGS S.A.	TOTAL IDEAL HOLDINGS
C-S5-1	404-1	Employee training Average	0.05	3.00	0.00	7.37	0.00	3.00	0	4.9	0.18

		training hours of employees at top management level									
C-SS-2	404-1	Employee training - Average training hours of the rest employee categories	0.16	5.30	1.55	2.77	14.00	0.90	0.06	0.74	0.03

Capacity building is essential for IDEAL Holdings as it drives sustainable growth, innovation, and competitive advantage in a rapidly changing business environment. By investing in the skills and capabilities of its workforce, the company can enhance operational efficiency, improve decision-making, and foster a culture of continuous improvement. Capacity building also allows IDEAL Holdings to adapt to market trends, integrate new technologies, and manage risks effectively. Furthermore, by strengthening both individual and organizational competencies, the company can meet evolving customer needs, seize new opportunities, and solidify its position as a leader in its sector. Ultimately, capacity building is a strategic initiative that assists our organization in developing and implementing effective strategies aligned with our mission and objectives. IDEAL Holdings aims to empower its subsidiaries to become more self-sufficient, resilient, and capable of addressing challenges and seizing opportunities in the sectors in which they operate.

8.2 Our customers

8.2.1 Customer Satisfaction, Product Quality and Safety

SS-S1, SS-S8

Meeting the needs of our portfolio companies' customers is a top priority at IDEAL. To achieve this, we adhere to best practices and uphold the highest standards of ethical and professional conduct, ensuring integrity and honesty in all client relationships. We are committed to the continuous improvement of the quality of our services and products, fostering long-lasting, respectful partnerships with clients through open and meaningful communication. Our goal is to deliver optimal cooperation and exceptional service, leveraging our specialized expertise and extensive experience.

In the technology sector, **ADACOM** and **Byte**, our subsidiaries, are dedicated to customer satisfaction by continuously improving their products and services through innovation. They prioritize data security, implementing robust measures to safeguard customer information, while adhering to all relevant data protection laws and regulations. These companies maintain

transparency in their data collection and use policies, ensuring full compliance. To further strengthen customer satisfaction, they follow a systematic process of measuring, analyzing, and monitoring the effectiveness of their management systems, ensuring ongoing improvements and alignment with customer requirements.

Attica Department Stores in Greece prioritize customer satisfaction by offering a diverse selection of high-quality products and exceptional shopping experiences. The stores are designed to cater to the varying needs of their clientele, providing a blend of luxury and accessible brands across fashion, beauty, and lifestyle categories. Attica's commitment to customer service is evident through its well-trained staff, who are dedicated to assisting shoppers and enhancing their overall experience. To further gauge customer satisfaction, Attica employs a secret customer program, which evaluates the shopping experience from the perspective of anonymous shoppers. This initiative provides valuable insights into service quality and areas for improvement. Regular feedback mechanisms allow the department stores to continually refine their offerings and services, ensuring they meet and exceed customer expectations. By focusing on innovation and responsiveness to consumer trends, Attica Department Stores strive to create an inviting environment where customers feel valued and appreciated, ultimately fostering loyalty and long-term relationships.

IDEAL Technology, has an experienced and dedicated sales team with deep product knowledge, which suggests, advises and helps resellers to choose the right solutions, adding extra value to the products and services offered. In addition, by giving strong attention to long-term healthy partnerships and effective support of the resellers network, IDEAL Technology constantly gains the trust of its partners by offering high quality after sales services through a fully equipped, authorized and certified technical department.

Astir and **Coleus**, both operating in the cap manufacturing industry, prioritize customer satisfaction by investing in cutting-edge technology to deliver high-quality products. They emphasize the safety and health of the end consumer, and their operations are governed by stringent safety, security, and product quality policies. These policies include comprehensive procedures to prevent any deviations during production. Both companies are certified under the FSSC 22000 standard, underscoring their commitment to food safety.

These rigorous procedures ensure:

- The operation of business partners, raw material producers, packaging suppliers, and distributors under conditions that guarantee product safety and quality, eliminating risks of adulteration.
- Strict adherence to Good Hygiene Practices (GHP) and Good Manufacturing Practices (GMP).

- The use of the best available raw materials, equipment, and expertise to create safe and high-quality products.
- Continuous training and collaboration among teams, essential for maintaining product excellence.

Through these efforts, we remain committed to exceeding customer expectations and delivering unparalleled value across all sectors in which we operate.

Cod e	GRI	Index	Astir	Coleus	IDEAL Electronic s	ADACO M	ADACO M CY	BYT E	ATTIC A	IDEAL HOLDING S S.A.	TOTAL IDEAL HOLDING S
SS-S1-1	416-1	<i>Product quality and safety - Discussion of product quality and safety approach</i>	Standar d FSSC	Standar d FSSC	0	0	0	0	0	0	0
SS-S1-2		<i>Product quality and safety - Total number of product recalls issued.</i>	0	0	0	0	0	0	0	0	0

8.3 Protection of personal data and privacy of customers

SS-S2, GRI 418-1

At IDEAL Holdings, we prioritize the confidentiality of all sensitive information related to our business activities. This includes safeguarding the personal data of our customers and the information shared by our suppliers. The use or disclosure of such confidential information is strictly prohibited unless expressly authorized or legally required. Special attention is given to data protection and security when using information systems, ensuring the highest standards of privacy for our customers. None of the subsidiaries have experienced privacy breaches, incurred fines, or faced requests to release user data, and there have been no financial losses associated with privacy or data security incidents.

Handling sensitive data responsibly is a top priority for us at IDEAL Holdings. We've implemented comprehensive data protection policies that comply with relevant regulations, ensuring the privacy and security of our customers' personal information. Our robust measures include advanced encryption technologies, secure data storage solutions, and strict access controls, allowing only authorized personnel to access sensitive data. Additionally, some of the subsidiaries of IDEAL Holdings have appointed a Data Protection Officer (DPO) to the competent Data Protection Authority, to oversee regulatory compliance and safeguard data integrity within the organization. Finally, as mentioned above several subsidiaries are certified according to ISO 27001:2022 and 27701:2019.

8.4 Attracting women to the technology sector

C-S2, C-S3, GRI 405

The global technology industry continues to face a significant gender imbalance, not only in attracting women to the field but also in retaining them by providing an environment conducive to their professional growth. At IDEAL, we are committed to creating a workplace founded on meritocracy and equal opportunity. Our policies emphasize fair recruitment, compensation, and career development for all employees, free from gender or any other form of discrimination.

These efforts are reflected in the advancement of our female employees, many of whom have assumed senior management positions, demonstrating the value of their contributions to the organization.

We recognize the unique challenges of the technology sector and are dedicated not only to attracting women professionals but also to ensuring their long-term success by offering a supportive environment that enables them to achieve their full potential. Our goal is to foster a truly equal workplace where every woman can thrive, advance, and excel in her career.

We remain mindful of the need to maintain balance and fairness for all employees, regardless of gender. We regularly review our compensation practices to ensure that pay equity is upheld and that no group is disadvantaged, as part of our ongoing commitment to diversity, inclusion, and fairness.

We have signed the [UN Women's Empowerment Principles](#) to solidify our commitment to gender equality across our subsidiaries.

"At IDEAL Holdings, we strongly believe that embracing differences and gender equality isn't just a moral imperative; it's a strategic advantage in business that fuels success. All people must have equal rights in business and it's our goal to maintain and operate an equitable and inclusive working environment. Our endorsement of the Women's Empowerment Principles (WEPs) further

demonstrates our support for gender equality and women's empowerment in our company."
Panagiotis Vasileiadis, CEO

More information here: <https://www.weps.org/company/ideal-holdings-sa>

8.5 Our Supply Chain

C-S8, GRI 308-1 GRI 414-1, GRI 2-24

At IDEAL Holdings, the integrity and reliability of our suppliers are of utmost importance. Our commitment to maintaining high social and environmental standards, in compliance with all applicable laws and regulations, extends to our entire supply chain. We expect our suppliers to uphold these same standards, ensuring a responsible and ethical partnership.

Hence, for 2024, Ideal Holdings has planned the development of a Supplier Code of Conduct. This code will outline the ethical, social, and environmental standards that all suppliers are expected to adhere to. By establishing clear guidelines, the company aims to ensure responsible sourcing practices and strengthen its commitment to sustainability across the entire supply chain.

Moreover, Astir Vitogiannis, operating in the industrial sector, has implemented a robust Suppliers/Business Partners Code of Conduct to ensure that its relationships with suppliers are based on high standards of sustainability, trust, transparency, and respect. The Code sets out the principles governing the business activities of our Suppliers/Business Partners and ensures that all suppliers and external partners fully comply with the company's established principles in the areas of human rights, labor practices, health and safety, environmental responsibility, and business ethics.

Accordingly, Byte maintains a comprehensive and binding Supplier Code of Conduct, which upholds the highest standards across critical areas, including health and safety, fair working conditions, freedom of association and protection against retaliation, the elimination of forced and child labor, the prevention of discrimination, and compliance with environmental regulations and management of environmental impacts. Additionally, the Code addresses the prevention of bribery and corruption, as well as adherence to competition laws. This Code is mandatory for all our suppliers and is actively communicated to both existing and prospective partners, ensuring that our business relationships are built on trust, transparency, and shared ethical values.

Code	GRI	Unit	Astir	Coleus	IDEAL Electronics	ADACOM	ADACOM CY	BYTE	ATTICA	IDEAL HOLDINGS S.A.
C-S8-1	308-1 414-1 2-24	Evaluation of suppliers using criteria	Supplier Code of Conduct	Supplier Code of Conduct	Reference to the company's Code of Conduct	Reference to the company's Code of Conduct	Reference to the company's Code of Conduct	Supplier Code of Conduct		Target to be implemented in the context of the ESG action plan

8.6 Human Rights

C-S6

IDEAL Holdings, considering the responsibility we have for our relationships and activities, we always act with respect for human rights. Operating with honesty and integrity in all our business relationships, providing equal opportunities to every employee, encouraging creativity and innovation, respecting diversity are some of our guiding values. Our goal is for all our employees and partners to apply and embrace these values in the context of good conduct, as well as when making decisions on any matter. An extensive description of IDEAL Holdings' general human rights principles can be found in the **Code of Conduct**, based on applicable national legislation.

Moreover, a comprehensive Human Rights policy has been in effect since 08.12.2023, as part of our ongoing commitment to promoting and safeguarding the fundamental rights of all stakeholders, in alignment with the highest international standards. This policy not only establishes clear guidelines but also reinforces our proactive approach to human rights, ensuring continuous respect, protection, and support for every individual involved with our organization.

Code	Unit	Astir	Coleus	IDEAL Electronics	ADACOM	ADACOM CY	BYTE	ATTICA	IDEAL HOLDINGS S.A.
C-S6-1	Human Rights Policy	Applicable to all subsidiaries							

8.7 Community Engagement

C-S1, GRI 2-29

Social dialogue

At IDEAL Holdings, we prioritize transparent dialogue with our stakeholders to foster cooperation and build mutual trust. We believe that all stakeholders affected by a decision or project should be fully informed and given the opportunity to express their views. We carefully consider these perspectives and strive to balance the interests of all parties involved.

To achieve this, we ensure that all stakeholders, including those less directly involved, are properly represented, and that our stakeholder engagement practices are meaningful and balanced. Regular and meaningful stakeholder engagement helps us improve outcomes, avoid potential risks, and strengthen our relationships.

Community Engagement & Volunteerism

IDEAL Holdings emphasizes the importance of voluntary actions as a core aspect of its corporate philosophy. The company believes in the power of giving back to the community and fostering positive change without being mandated by regulations. By encouraging voluntary participation among its employees and stakeholders, IDEAL Holdings cultivates a culture of social responsibility. These voluntary efforts reflect the company's commitment to ethical practices and enhancing societal well-being.



From Christmas Bazar 2023 with NGO "The Smile of the Child".

More information about our engagement activities may be found in the chapters 5. Stakeholder Engagement and 10. Awards, Participations and Distinctions.

9. Governance (G)

C-G1

GRI 2-9, GRI 2-12, GRI 2-13, GRI 2-14

IDEAL Holdings meticulously designs its business strategy to uphold responsible operations, maintain transparency, and safeguard the interests of its stakeholders and investors. Our commitment to robust Corporate Governance forms the backbone of our governance framework, comprising comprehensive principles and policies that guide our actions.

At IDEAL Holdings, we strive to ensure **business continuity** by fostering resilience and adaptability in the face of challenges. Our aim is to create a robust framework that supports ongoing operations while safeguarding our stakeholders' interests. We recognize the importance of proactive planning and response mechanisms to maintain service delivery and operational effectiveness. By focusing on continuous improvement and strategic foresight, we are committed to navigating uncertainties and achieving long-term success.

Key to our effective governance structure are the Audit Committee and the Remuneration & Nomination Committee. The Audit Committee diligently oversees financial reporting and regulatory compliance, ensuring that all operations meet stringent standards. Meanwhile, the Remuneration & Nomination Committee ensures that executive compensation and board appointments align with our core values and strategic goals, promoting accountability and excellence.

The company has achieved a significant milestone in governance by creating a reporting management platform for both itself and its subsidiaries, thereby enhancing its transparency and accountability. Furthermore, the principles governing the company are fully aligned with quality and sustainability policies and international standards, as evidenced by the certifications it is committed to obtaining by 2024, in accordance with ISO standards:

- **Health and Safety Management System**, which is expected to be completed and certified according to ISO 45001 (Occupational Health and Safety Management System) by 2024.
- **Environmental Management System**, which is expected to be completed and certified according to ISO 14001 (Environmental Management System) by 2024.
- **Business Continuity Management System**, which is expected to be completed and certified according to ISO 22301 (Business Continuity Management System) by 2024.

- **Anti-Bribery Management System**, which is expected to be completed and certified according to ISO 37001 (Anti-Bribery Management System) by 2024.
- **Quality Management System**, which is expected to be completed and certified according to ISO 9001 (Quality Management System) by 2024.

Through these measures, IDEAL Holdings reinforces its dedication to integrity, transparency, and sustained value creation for all stakeholders.

The Board of Directors has full and overall responsibility for managing the affairs of IDEAL Holdings and its subsidiaries, in its role as sole/majority shareholder. It approves and oversees the implementation of strategic objectives, risk management and assessment, and internal governance. It ensures the integrity of financial reporting and compliance with the law. Additionally, it is responsible for communication strategy and supervising senior management and its committees.

The Board of Directors consists of nine (9) members, of which 2 are executives and 7 are non-executive, meaning 40% of the Board is composed of non-executive members. Of the non-executive members, three (3) are independent under the provisions of Law 4706/2020 on Corporate Governance, enacted by HCGC. In total, 78% of the Board consists of non-executive and independent members.

9.1 Composition of the Board of Directors

C-G1, GRI 2-9, GRI 2-10, GRI 2-11, GRI 2-15

In line with our commitment to robust governance and strategic oversight, the Remuneration & Nomination Committee conducts annual evaluations of the Board of Directors, both collectively and individually. The Board of Directors considers the evaluations provided by the Committee and conducts the final assessment of its members as well as the Board as a whole. This ensures that our Board is maintaining the continuity and expertise essential for effective leadership and sustainable growth.

The current Board of Directors was formed into its structure in 2021, as follows:

1. Lambros Papakonstantinou, Chairman (Non-Executive Member)
2. Eleni Tzakou, Vice-Chairman (Independent, Non-Executive Member)
3. Panagiotis Vasiliadis, CEO (Executive Member)
4. Savvas Asimiadis, Director (Executive Member)
5. Ioannis Artinos, Director (Non-Executive Member)
6. George Diakaris, Director (Non-Executive Member)
7. Marina Efremoglou, Director (Independent, Non-Executive Member)
8. Anastasia Dritsa, Director (Independent, Non-Executive Member)
9. Panagiotis Kanellopoulos, Director (Non-Executive Member)

Code	GRI	Metric	Unit/Percentage
C-G1-2		Classification of the Chairman of the Board	Non-Executive Member
C-G1-3	2-9 2-10	Percentage of female board members	33%
C-G1-4	2-11 2-15	Percentage of non-executive board members	78%
C-G1-5		Percentage of both non-executive and independent board members	33%

9.2 Audit Committee

The Audit Committee plays a crucial role by ensuring transparency, accountability, and regulatory compliance. Its key responsibilities include reviewing the accuracy of financial statements, overseeing both external and internal auditors to maintain their independence, and monitoring the effectiveness of risk management systems. The Committee also ensures compliance with legal requirements, provides mechanisms for whistleblower protection, and reports its findings to the Board of Directors. This function is essential for building trust among investors and stakeholders, ultimately supporting the company's sustainable growth.

9.3 Remuneration and Nominations Committee

A-G4, GRI 2-18, GRI 2-19

The Remuneration Committee ensures that the company's ESG priorities are reflected in executive compensation practices. In this context, the Committee promotes accountability and fosters a culture of responsible leadership. By 2024, we are dedicated to fully integrating sustainability objectives into our performance metrics, ensuring they are directly reflected in our Remuneration Policy. This approach ensures that rewards are tied to both financial outcomes and the company's long-term commitment to environmental, social, and governance goals, while protecting stakeholder interests.

Code	GRI	Metric	Unit	Astir	Coleus	IDEAL Electronics	ADA COM	ADAC OM CY	BYTE	ATTICA	IDEAL HOLDINGS S.A.
A-G4-1	2-19	Variable pay	Percentage (%)	15,10%	6,95%	6,03%	7,21 %	11,90 %	0,00%	17.86%	4.29%

9.4 ESG Data Management and Reporting Governance

To ensure effective ESG governance, the Sustainability Coordinators within IDEAL Holdings are currently responsible for the collection, monitoring, and management of ESG data from IDEAL Holdings and its subsidiaries.

Part of their responsibilities are the development and disclosure of the non-financial information on an annual basis as well as the reporting to the management team regarding the ESG performance of IDEAL Holdings and its subsidiaries.

9.5 Sustainability Strategy & Business Model

9.5.1 ESG Strategy

C-G4, A-G1, SS-S10, GRI 2-22, GRI 2-24

IDEAL's ESG Strategy was formed in 2023 and is approved by the Board of Directors. As stated by our Board of Directors it demonstrates the company's commitment to driving positive ESG impacts across the industries we operate in, while addressing ESG matters that drive financial-related risks, but also opportunities.

Our ESG Strategy defines the ESG pillars that will be reflected in future sustainable investments.

IDEAL Holdings - ESG Pillars		
Environmental	Social	Governance
Environmental Stewardship	Shared Value Creation	Responsible Business Conduct

The objectives of our ESG Strategy are the following:

1. Assist IDEAL to fulfil its ESG commitments.
1. Embed ESG considerations into IDEAL's strategic priorities, governance practices and ESG risk management processes.
2. Guide and enhance IDEAL's responsible investment approach.
3. Navigate IDEAL's subsidiaries towards a sustainable business model.
4. Foster IDEAL's partnerships with key stakeholders.

5. Increase IDEAL's positive impact on communities and the environment.

Annual monitoring and updating if needed of the ESG Strategy are critical in achieving our ESG objectives.

In this context, IDEAL Holdings has committed to integrating Environmental, Social, and Governance (ESG) principles across its investment portfolio. We recognize the significance of responsible business conduct in creating long-term value for our stakeholders.

Consequently, our subsidiaries have adopted the Company's ESG strategy, leading to effective ESG risk management while enhancing corporate governance, reporting, creating social impact, and advancing energy management practices.

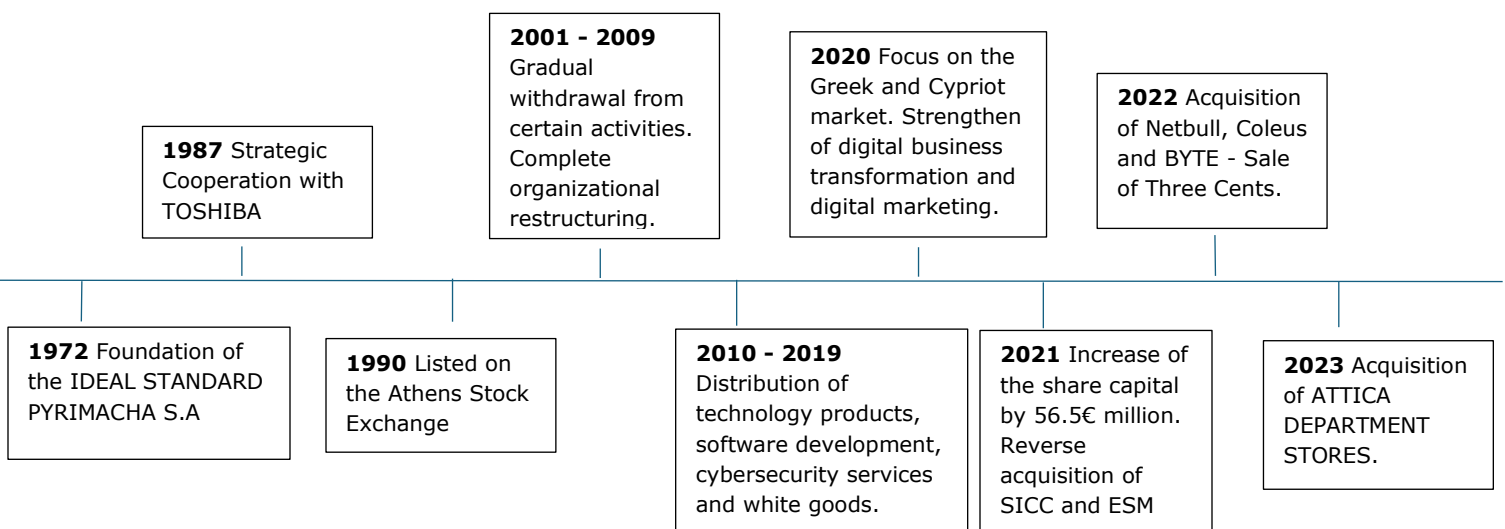
9.5.2 Our Business Model

A-G1, GRI 2-6

IDEAL Holdings S.A. is a dynamic investment company, both domestically and abroad, with a majority shareholding in its portfolio subsidiaries.

Our success stems from our investment philosophy—a set of core beliefs guiding our decisions and strategy. We prioritize value, thorough research, and a disciplined entrepreneurial approach, focusing on market leaders, companies with strong financials, and growth potential. We seek opportunities with proven management teams, aiming for attractive returns above market averages. ESG factors also play a key role in our evaluation, helping us identify risks and opportunities for socially responsible, long-term investments. Our approach combines data-driven analysis and strategic exits to enhance shareholder value.

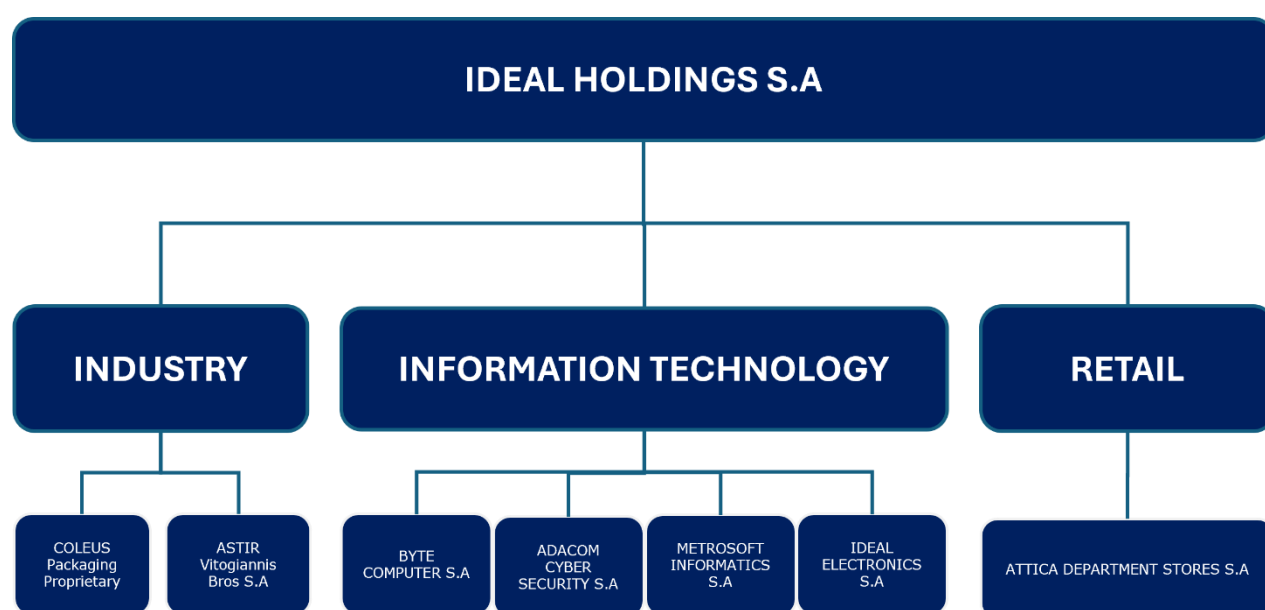
Our evolution across the years is illustrated below.



IDEAL Holdings operates in mid-markets through acquisitions and growth investments with a private equity philosophy. IDEAL Holdings S.A. has created an investment portfolio with diversified business activities in three segments, those of Manufacturing, Information Technology and Retail.

The subsidiaries are active in rapidly growing sectors of the economy and are among the leaders in their field in the Greek market.

In the retail business, Attica Department Stores S.A. a leading retail provider in Greece. In the technology sector, IDEAL's portfolio includes Byte Computer S.A. ADACOM and IDEAL Technology, while ASTIR Vitogiannis Bros SA and Coleus Packaging operate in the manufacturing sector.



9.6 Policies, Actions & Targets

C-G2, A-G2, C-G5, GRI 2-13, GRI 2-15, GRI 2-23, GRI 2-24, GRI 205-1, GRI 205-2, GRI 205-3, GRI 206-1

9.6.1 Code of Conduct

Our Code of Conduct, which has been reviewed in 2023, following a decision by our Board of Directors, sets out the ethical principles that guide our management and overall business practices. It's not just a document; it's our commitment to doing business the right way, respecting competitors, and being accountable to the public. This Code applies to all our subsidiaries and addresses crucial areas like values, legal compliance, and relationships with various stakeholders.

We've based our Code on existing laws and the principles of the UN Global Compact, which focus on human rights, labor practices, environmental stewardship, and anti-corruption. It's communicated to **every new employee** to ensure that everyone understands and commits to these principles from the start.

Here's what our Code means in practice:

- We recognize our responsibility to everyone we work with—our investors, customers, supplier partners, and staff. Managers and supervisors have a particularly important role in upholding these standards.
- We carefully select our partners and suppliers, ensuring they align with our values and are aware of our Code of Conduct, fostering a positive and effective working relationship.
- We prioritize listening to our customers and delivering high-quality services that meet their needs.
- We cultivate a workplace where respect, open communication, and mutual support are the norms, promoting personal development and a collaborative environment.
- We celebrate diversity and ensure that discrimination has no place in our workplace.
- We conduct annual evaluations to provide our staff with the necessary training and guidance to help them succeed.
- We have a zero-tolerance policy for workplace harassment and are committed to creating a safe and respectful environment.
- Our compliance efforts address conflicts of interest, fraud, bribery, and corruption, safeguarding the trust placed in us by our stakeholders.
- We protect personal data and business information, respecting confidentiality.
- We embrace fair competition and avoid any practices that could be seen as unfair.

- Our environmental policies are regularly reviewed to enhance our performance and reduce our environmental impact.
- We provide a way for employees to report any breaches of the Code anonymously, ensuring that concerns can be raised without fear.

Our Compliance Officer, the Chief Compliance Officer, and the Compliance Committee are dedicated to overseeing adherence to the Code of Conduct and regulatory requirements. We take every measure to ensure that reports are handled confidentially, making it easier for individuals to come forward with concerns.

In the past year, we haven't faced any fines for breaches of corporate ethics or conduct rules, a testament to our collective commitment to maintaining the highest standards of integrity and compliance.

9.6.2 Whistleblowing Policy

SS-S9, SS-G1, GRI 2-16, GRI 2-26

At IDEAL Holdings we set the protection of the personal data it processes as a main priority. This Privacy Notice, in compliance with the provisions of the GDPR Regulation and the applicable legislative and regulatory framework for the protection of personal data, aims to provide information regarding the personal data processed, the manner and purpose of processing, in the context of IDEAL Holdings' Whistleblowing Policy, which was established in accordance with the European Legislation, on the protection of persons who report breaches of Union law and relevant national legislation.

The Policy for Submission and Management of Complaints Reports establishes the overarching principles and operational framework governing the receipt, processing, and investigation of both named and anonymous reports pertaining to irregularities, omissions, or other criminal acts. These reports concern violations of EU law that are detrimental to the public interest and have been brought to the attention of staff, customers, suppliers, or other third parties within the company.

The Policy is issued by IDEAL Holdings and is applicable to all our subsidiaries, ensuring uniform adherence and implementation across the organization. We adopt the Policy while adhering to the principle of proportionality and considering factors such as the size, legal structure, nature, and complexity of our activities. This always ensures the establishment of appropriate governance arrangements.

Reports can be submitted either through the electronic platform, by phone, in writing, or via email. Upon the request of the reporting individual, reports may be submitted through a personal meeting with the Responsible Officer for Receiving and Monitoring Reports (R.O.R.M.R.) of the respective

Group company, by appointment, arranged through a call to the reporting phone line, indicating the request for an appointment.

Reporters are protected from any retaliatory actions, discrimination, or any form of adverse treatment, and the Group takes all necessary technical and organizational measures to protect personal data.

Once a report is received, the designated R.O.R.M.R. of the Group company confirms receipt to the reporter within seven (7) working days from the date of receipt, provided the report is not anonymous. The R.O.R.M.R. submits recommendations to the Report Evaluation Committee for each received report, providing all the gathered information during the scheduled meeting or on an extraordinary basis if necessary. Finally, the reporter is informed by the R.O.R.M.R. of the actions taken within a timeframe not exceeding three months from the confirmation of report receipt.

Moreover, we have developed a Whistleblowing Platform to collect feedback about any illegal or irregular activity or behavior concerning IDEAL Holdings S.A and its subsidiaries. The Platform is available on our website: <https://whistleblowing.idealholdings.gr/>

ATTICA department stores operate under their own Whistle Blowing policy, which applies to all individuals performing work for the Company, including employees, executives, third parties, and their personnel. Reports can be submitted via email to whistleblowing@atticadps.gr , to which addressee will be solely the Reporting Officer.

Upon submission of a report, the following investigation process is initiated: The Reports Officer will acknowledge receipt to the complainant within seven (7) days. The officer will then assess whether the claim is substantiated and falls within the scope of this policy.

9.6.3 Data Security Policy

C-G6, SS-S2, SS-S5

IDEAL Holdings has a strong and binding Policy for Data Security. Moreover, the subsidiaries that operate in the field of information technology holds certifications according to ISO/IEC 20000-1:2018, ISO 27701:2019, ISO 9001:2015, and ISO 22301:2019 standards, demonstrating its commitment to quality, data security, and privacy protection. By implementing these standards, the companies ensure full compliance with the C-G6 indicator, enhancing its data security management processes and promoting best practices in the fields of services and business continuity. There are no data security and privacy fines for any of our subsidiaries.

9.6.4 Conflict of Interest Policy and Procedure

GRI 2-15

This is a binding policy enacted within the framework of the Company's compliance with the applicable Legislative and Regulatory Framework for the prevention and management of conflict-of-interest situations. The objective of the Policy is to establish the framework for the identification, evaluation, management, and prevention of conflict-of-interest cases, so that the Company's governing bodies are able to make prudent, objective, and independent decisions in the best interest of the Company and in pursuit of its goals, ensuring the due diligence of its members and promoting the corporate interest.

9.6.5 Our ESG Policy

C-G4

Since 2023, IDEAL Holdings has an ESG Policy in place which articulates its commitment to integrating ESG principles across its investment portfolio.

Our ESG Commitments

- We gradually integrate ESG considerations into our investment decision-making processes, evaluating potential investments based on their ESG performance and potential impact, among others.
- We aim to prioritize sustainable investments that mitigate environmental footprint, promote social well-being, and uphold ethical governance standards.
- We collaborate with our subsidiaries to enhance their ESG practices, fostering a culture of continuous improvement and responsible business conduct.
- We enhance our engagement with stakeholders to advocate for and promote greater ESG awareness and adoption across the industries we operate in.
- We embrace innovation and technology as catalysts for sustainable progress and seek investments that drive positive changes through innovative solutions.
- We take responsibility for our investments, ensuring transparency, and accountability in promoting ESG values across our portfolio.
- We are committed to generating long-term value for our stakeholders.

9.6.6 ESG Action Plan for IDEAL Holdings and its subsidiaries

C-G2, A-G3

IDEAL Holdings has developed a comprehensive ESG Action Plan, which outlines our commitment to integrating ESG principles into our operations. The plan includes clearly defined short, medium, and long-term ESG targets, aimed at systematically improving our environmental performance, social impact, and governance practices. By setting these targets, IDEAL Holdings is committed to fostering sustainable development and ensuring accountability and transparency in our ESG

initiatives. IDEAL Holdings' three-year Action Plan is described below and covers our ESG priorities for the period 2024-2026.

Year 1 (2024)

- Incorporate ESG factors into the investment cycle.
- Enhance ESG governance structure by assigning new roles and responsibilities.
- Reflecting the company's ESG priorities in executive compensation practices.
- Initiate employee training programmes on ESG risk management, sustainable finance and ESG investing.
- Establish partnerships with local communities for community development projects.
- Implement renewable energy projects in manufacturing facilities to increase reliance on clean energy sources.
- Conduct ESG audits across all subsidiaries to identify baseline ESG performance metrics.
- Sign the [UN Women's Empowerment Principles](#) to solidify its commitment to gender equality across its investee companies.
- As bribery is one of the most common forms of corruption IDEAL Holdings is committed, within the next year, to develop an anti-bribery policy as well as to proceed with ISO 37001 certification.

Year 2 (2025)

- Enhance ESG supplier assessment procedures to ensure alignment with international and EU standards.
- Appointing non-executive directors to the Board where necessary and enhancing ESG governance structure and practices.
- Monitor the progress of subsidiaries on ESG targets.

Year 3 (2026)

- Expand community development initiatives and measure their impact on local communities.
- Publish the first comprehensive annual ESG report outlining progress, achievements, and areas for improvement.
- Review and update ESG goals and targets based on the achieved milestones and evolving industry best practices.

ESG Targets for Subsidiaries

Our ESG Strategy indicates guidelines for our subsidiaries to integrate ESG principles. The following targets aim to support our companies in implementing a step-by-step approach of ESG Integration, as follows:

- Commitment
- Measurement

- Target setting & Monitoring
- ESG integration into the supply chain
- Leadership

Environmental Targets:

- Measure & Report on the company's greenhouse gas (GHG) emissions (Scope 1 & 2) by 2024.
- Increase the use of renewable energy sources to account for 50% of total energy consumption by 2030.
- Achieve a 20% reduction in overall waste generation by 2026 through introduced recycling and circular economy practices.

Social Targets:

- Develop a Supplier Code of Conduct to ensure that all suppliers adhere to responsible sourcing and labor standards by 2025.
- Implement Environmental, Health and Safety (EHS) training programmes for all employees by 2025.
- Establish community initiatives in at least two locations where businesses operate by 2026.

Governance Targets:

- Integrate ESG considerations into strategic decision-making processes.
- Develop an ESG Policy reflecting the company's commitment to sustainability by 2024.
- Introduce an advanced ESG Action Plan including objectives, targets, and timelines by 2025.
- Enhance transparency by publishing an annual ESG report, disclosing ESG progress and performance by 2025.
- Strengthen board independence and diversity by appointing at least two non-executive directors and achieve 25% of female board members by 2026.

9.7 Economic Performance

C-G8, A-G6, GRI 201

IDEAL Holdings demonstrated strong financial growth in 2023, as evidenced by key financial figures compared to 2022, as presented in the published financial statements available on the Company's website.

Throughout 2023, the company significantly strengthened its relationship with employees, partners, and shareholders while contributing positively to the national economy and society through its activities.

In 2023, IDEAL Holdings successfully completed the acquisition of **Attica Department Stores**, a major move to diversify its investment portfolio and strengthen its position in the retail sector. This acquisition is expected to contribute significantly to the company's growth and market presence.

On December 18, Ideal Holdings commenced trading of its 100,000 bond units on the Main Market of the Athens Exchange, following the successful completion of its public offering. The bond issue was oversubscribed by 1.89 times, with participation from 3,559 investors, underscoring the strong investor confidence in the company and its vision.

IDEAL has not issued any ESG Bonds for its sustainable activities. However, it provides information regarding the percentage of revenue, CAPEX, and OPEX that are either eligible or aligned with the EU Taxonomy in its financial statements, which are published on the company's website as mentioned above.

9.8 EU Taxonomy Disclosure Requirements

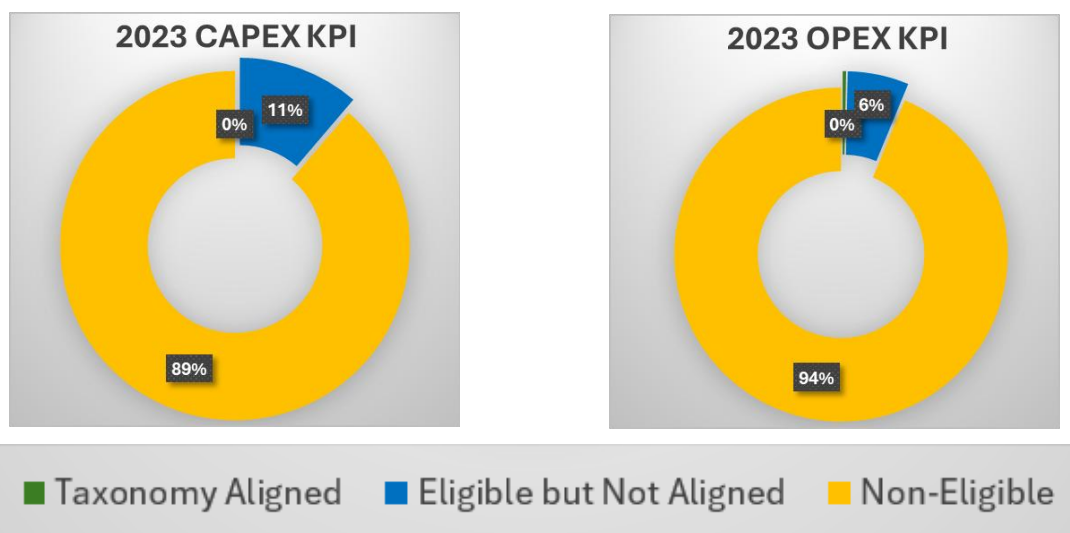
A-S1, GRI 201

The EU Taxonomy Regulation complements the EU Non-Financial Reporting Directive (NFRD) and the Corporate Sustainability Reporting Directive (CSRD), as companies under the NFRD and CSRD have a binding obligation to disclose the alignment of their activities or investments with the criteria of the EU Taxonomy. According to Article 8 of the EU Taxonomy Regulation, IDEAL Holdings discloses the following ratios:

- a) Turnover derived from products or services associated with economic activities that are classified as environmentally sustainable.
- b) Capital Expenditures (CAPEX) and Operating Expenditures (OPEX) related to assets or processes associated with economic activities that are classified as environmentally sustainable.

ATHEX CODE	GRI	Category	Total (€ million)	Proportion of Eligible Economic Activities (%)	Proportion of Non-Eligible Economic Activities (%)
A-S1	GRI 201	Turnover (2023)	256.67	10.81%	89.19%
		Capital Expenditures (CapEx)	15.55	11.25%	88.75%
		Operating Expenses (OpEx)	1.07	5.93%	94.07%

The data presented demonstrates our commitment to integrating sustainable practices in line with the EU's environmental objectives. By adhering to the EU Taxonomy framework, we ensure that our economic activities contribute to the overarching goal of a more sustainable and resilient economy. More information may be found in our **Annual Financial Report 2023** which is available on our [website](#).



9.9 Personal Data Protection

SS-S2, SS-S3, SS-S4, SS-S5, GRI 2-25, GRI 2-27, GRI 418-1

At IDEAL Holdings, we prioritize the confidentiality of all sensitive business information, including the personal data of our employees and the details of our suppliers and customers. The unauthorized use or release of this confidential information is strictly prohibited. We exercise caution in ensuring data protection while utilizing information systems.

None of our subsidiaries have encountered personal data breaches, fines, or user data requests. Furthermore, ADACOM holds certification for personal data protection in both Greece and Cyprus according to ISO 27701:2019.

ATHEX CODE	GRI	METRIC	TOTAL NUMBER
SS-S2-1	418-1	Total number of users whose information is used for secondary purposes	2.780

SS-S3-1		Legal requests of user data - Number of law enforcement requests for user information	0
SS-S3-2		Legal requests of user data - Number of users whose information was requested	0
SS-S3-3		Legal requests of user data - Percentage resulting in disclosure	0
SS-S5-1	2-27	Total amount of monetary losses as a result of data security and privacy fines	0

9.10 Ensuring cybersecurity in business operations

C-G6, SS-S5, GRI 2-25, GRI 2-27, GRI 418-1

Prioritizing Data Security

Handling sensitive data responsibly is a top priority for us. We've put in place robust measures and certifications to protect personal and sensitive information. Some of our subsidiaries hold the following certifications regarding cybersecurity:

- **ISO 27001:2013 & ISO 27701:2019** for information security (Byte, Adacom, IDEAL Electronics)
- **ISO 22301:2019** for business continuity (Byte, Adacom, IDEAL Electronics)
- **eIDAS EE 910/2014** for Trust Services (Adacom)
- **9001:2015** for service quality (Byte, Adacom, IDEAL Electronics, Astir)
- **EUSecret & Nato Secret** for security classifications (Adacom)

We continually invest in the latest technologies and processes to prevent data breaches and comply with the General Data Protection Regulation (GDPR). Our goal is to ensure that we protect both personal data and our business information with the highest level of security.

9.11 Digitalization and Innovation

At IDEAL Holdings, we are passionate about driving innovation and embracing digital transformation to keep us at the cutting edge. We believe that modernizing our digital networks

and investing in state-of-the-art e-services are essential for making our products and services more accessible and efficient for everyone. Our goal is to continuously improve both the quality and scope of what we offer, always keeping our customers' needs at the forefront.

Innovative Technology and Solutions

Our commitment to innovation is evident in the way we support our subsidiaries. Each of them plays a crucial role in our digital strategy:

- **BYTE:** BYTE is instrumental in advancing public sector digitization projects. Their work on integrated information systems solutions is helping to modernize public services, making them more efficient and user-friendly.
- **ADACOM:** We're investing heavily in ADACOM to explore new technologies and enhance our Secure Operation Center and Trust Services. This ensures that we not only meet but exceed international security standards and regulatory requirements.

IDEAL Technology: Through its i-Docs business unit, IDEAL provides industry-leading Customer Communications Management (CCM) software, enabling enterprises and organizations to manage large-scale, recurring internal and external communications efficiently. This solution offers significant cost-saving benefits and a substantial environmental impact. By digitally processing over 270 million imported documents, i-Docs has helped its customers drastically reduce paper consumption, equating to more than 33,000 trees saved.

Leading in Industry

In the manufacturing sector, Astir shines as a top producer of metal caps. With its advanced facilities and high-quality production methods, Astir supports major brands in the beverage industry. Their commitment to excellence sets a high standard for the entire sector.

Embracing Digital Transformation

The need for digital transformation has never been clearer, especially in recent times. That's why we've rolled out a comprehensive digital transformation plan. This plan is designed to keep us agile and responsive to the evolving digital landscape, improving our operations and fostering a culture of innovation.

Digital transformation is more than just a buzzword for us—it's a core part of our strategy. By integrating new technologies and digital tools into our operations, we're enhancing speed, reducing costs, boosting customer satisfaction, and driving innovation. It's an ongoing journey, and we're committed to evolving and growing to meet the demands of today's fast-paced world.

9.12 Risk analysis in decision-making

SS-G2, GRI 2-9

Risk Management at IDEAL Holdings

The Company's Risk Management is carried out by the Risk Manager and its main purpose is to monitor and improve the Company's operations and policies regarding Risk Management, adopting a systematic and disciplined approach to identify, record, assess and manage risks.

The Risk Manager reports to the Company's Chief Executive Officer and his work is supervised by the Audit Committee.

Business risks have been classified according to their degree of risk, which can be determined by various factors such as the likelihood of them occurring, the frequency with which they may occur and the impact (severity) they may have on the Company if they occur.

IDEAL Holdings has a Risk Management Unit that also oversees its investments.

Risks are reviewed annually or whenever otherwise deemed appropriate to verify and validate them. For this purpose, the Risk Manager is in constant collaboration with the relevant departments and management.

Environmental & Social (E&S) Risk Screening

As part of its ESG Strategy, IDEAL Holdings aims to apply a holistic Environmental & Social (E&S) Risk Screening in its investment analysis to identify potential or existing environmental and social risks through a 5-step process, as described below.

1. Exclusion List/s Review

2. Regulatory Compliance Review

3. ESG Data Collection: The designated function will request and record **preliminary E&S information** associated with the investment.

This information includes the following data:

- Geographic location and details on the surrounding area and communities of the investment/asset.
- Approvals and permits from relevant local authorities.
- History of Health and Safety issues and accidents
- Annual reports (if any)

- Any E&S issues indicated.
- Any health and safety, environmental or social fines or complaints.
- Stakeholder engagement activities and grievance systems.
- Governance structure that operates/manages the asset/s.

4. Onsite Visit: An assigned person or external expert may conduct, if needed, an initial on-site visit to identify potential E&S risks and impacts.

5. E&S Risk Categorization: The, the assigned person will conduct an E&S Risk Categorisation (High/Medium/Low) of the investment/ asset to determine its E&S Risk Categorisation Level in accordance with international best practices.

10. Awards & Participations & Distinctions



HRIMA Business Awards 2022

HRIMA magazine organized for the 20th consecutive year the HRIMA Business Awards 2022, aiming to highlight enterprises that support the Greek economy and contribute to the development of the Athens Exchange

- IDEAL Holdings was awarded **with the 1st prize for Best Mid – Small Capitalization Company 2022 – 02.10.2023**
- On behalf of **IDEAL Holdings SA**, the award was received by the Chairman of the Board of Directors, **Mr. Lambros Papakonstantinou**.



Participation in Athens Marathon – 10.11.2023

- IDEAL Holdings Participated in Athens Classic Marathon 2023



Greek Accounting & Finance Awards 2023

IDEAL Holdings received 3 Gold Awards at the Greek Accounting & Finance Awards ceremony





Huawei South Balkan Partner Summit 2023

BYTE participated at **Huawei South Balkan Partner Summit 2023**.

Kostas Palamaras was awarded for achieving the **HCIE** certification.



Digital Economy Forum 2023

BYTE participated as a Platinum sponsor in the Digital Economy Forum 2023.

The company's speakers participated in the following thematic sections:

- Artificial Intelligence (AI) - Prospects and challenges for Greece - Speaker: Thrasyvoulos Papagelis
- The next day of digital projects & small and medium enterprises - Speaker: Panos Xenakis

ADACOM

Great Place to Work

- ADACOM was certified as a Great Place to Work for the period July 2023– July 2024 - 15.07.2023



Cyber Security Awards 2023

- ADACOM won two Gold Awards at Cyber Security Awards 2023 - 09.03.2023
- Two (2) gold awards in the categories it participated in:
- Gold award in the Incident Response & Vulnerability Management category, with the nomination "Incident Response Service" and
- Gold award in the Security Operations Center/SOC category, with the nomination "AI-Driven Managed XDR"



cybersecurity exercise

- The SOC team of ADACOM CY successfully secured the 2nd place in a cybersecurity exercise that took part, tied with the Ukrainian team



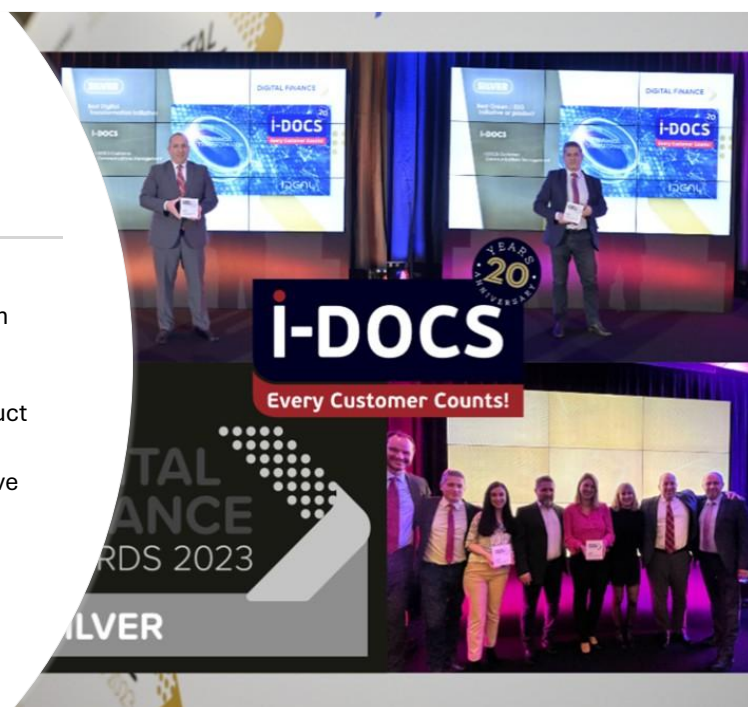


Award Distributor of the Year Fortinet Security Day

- The title of **Award Distributor of the Year Fortinet Security Day 2023-17.10.2023** reflects the excellence of our products and services, but also enhances our standing and reputation as a leader in the distribution of cybersecurity products.

Digital Finance Awards 2023

- i-DOCS Customer Communication Management Platform was awarded with two (2) silver awards in the following categories:
 - Best Green / ESG Initiative or product and
 - Best Digital Transformation Initiative
- At the Digital Finance Awards 2023 – 22.02.2023



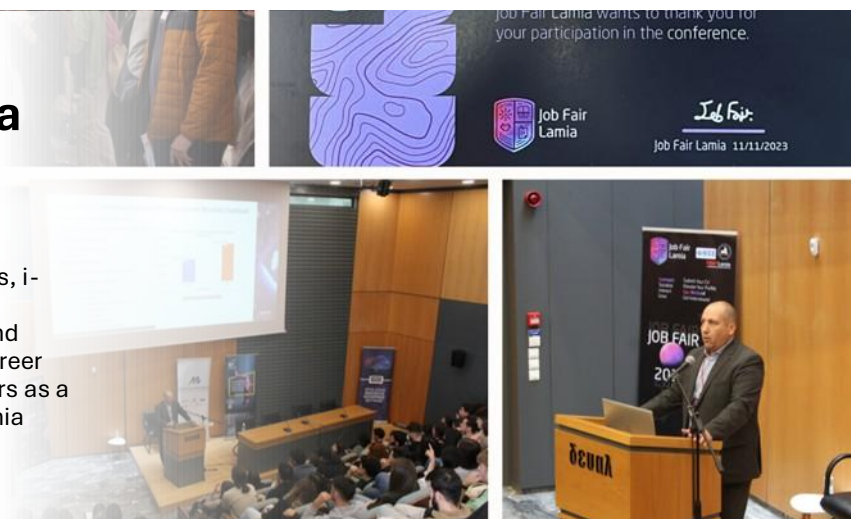
6th Health IT Conference

i-DOCS supported the **6th Health IT Conference 17&18.10.2023** and actively participated in these discussions, contributing our expertise and knowledge to help shape the future of healthcare practices and adoption of emerging technologies



Job Fair Lamia 2023

- Constantinos Pretenteris, i-DOCS General Manager, presented the company and showcased the exciting career opportunities i-DOCS offers as a sponsor at Job on Fair Lamia 2023 – 11.11.2023.



11. Appendices

11.1 GRI Content Index

GRI Standard	Disclosure	Section
GRI 2-1	Organizational details	2. About the Report
GRI 2-2	Entities included in the organization's sustainability reporting	4. Our Subsidiaries
GRI 2-3	Reporting period, frequency and contact point	2. About the Report
GRI 2-4	Restatements of information	2. About the Report
GRI 2-6	Activities, value chain and other business relationships	9.5 Sustainability Strategy & Business Model
GRI 2-7	Employees	8.1 Our People
GRI 2-9	Governance structure and composition	9.1 Composition of the Board of Directors, 9.6 Policies, Actions & Targets, 9.13 Risk analysis in decision making
GRI 2-10	Nomination and selection of the highest governance body	9. Governance
GRI 2-11	Chair of the highest governance body	9. Governance
GRI 2-12	Role of the highest governance body in overseeing the management of impacts	9. Governance
GRI 2-13	Delegation of responsibility for managing impacts	9. Governance, 9.6 Policies, Actions & Targets
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GRI 2-16	Communication of critical concerns	9.6.2 Whistleblowing Policy
GRI 2-17	Collective knowledge of the highest governance body	6. Materiality Assessment
GRI 2-18	Evaluation of the performance of the highest governance body	9.3 Remuneration and Nominations Committee
GRI 2-19	Remuneration policies	9.3 Remuneration and Nominations Committee
GRI 2-22	Statement on sustainable development strategy	9.5 Sustainability Strategy & Business Model
GRI 2-23	Policy commitments	9.6 Policies, Actions & Targets
GRI 2-24	Embedding policy commitments	9.6 Policies, Actions & Targets
GRI 2-25	Processes to remediate negative impacts	9.9 Personal Data Protection. 9.10 Ensuring cybersecurity in business operations. 8.1.3 Employees' Training & Capacity Building
GRI 2-26	Mechanisms for seeking advice and raising concerns	9.6.2 Whistleblowing Policy
GRI 2-27	Compliance with laws and regulations	8.1.3 Employees' Training & Capacity Building 9.9 Personal Data Protection, 9.10 Ensuring cybersecurity in business operations
GRI 2-29	Approach to stakeholder engagement	5.Stakeholder Engagement 8.7 Community Engagement

GRI 2-30	Collective bargaining agreements	8.1 Our People
GRI 3-1	Process to determine material topics	6. Materiality Assessment
GRI 3-2	List of material topics	6. Materiality Assessment
GRI 3-3	Management of material topics	6. Materiality Assessment
GRI 201	Economic Performance	9.7 Economic Performance
GRI 205	Anti-corruption policy	9.6.6 ESG Action Plan for IDEAL Holdings
GRI 205-3	Confirmed incidents of corruption and actions taken	9.6 Policies, Actions & Targets
GRI 301	Energy	7.4 GHG Emissions
GRI 301-1	Energy consumption	7.4 GHG Emissions
GRI 301-2	Energy intensity	7.4 GHG Emissions
GRI 301-3	Energy efficiency initiatives	7.4 GHG Emissions
GRI 302-1	Energy consumption within the organization	7.4 GHG Emissions
GRI 304	Biodiversity	7.3 Biodiversity Conservation
GRI 304-2	Interactions with biodiversity	7.3 Biodiversity Conservation
GRI 305	Emissions	7.4 GHG Emissions
GRI 305-1	Direct (Scope 1) GHG emissions	7.4 GHG Emissions
GRI 305-2	Energy indirect (Scope 2) GHG emissions	7.4 GHG Emissions
GRI 305-4	GHG emissions intensity	7.4 GHG Emissions
GRI 306	Waste & Effluents	7.5 Waste Management
GRI 306-2	Waste by type and disposal method	7.5 Waste Management
GRI 306-5	Waste directed to disposal	7.5 Waste Management

GRI 401	Employment	8.1 Our People
GRI 401-1	New employee hires and employee turnover	8.1 Our People
GRI 401-2	Benefits provided to full-time employees	8.1 Our People
GRI 403	Occupational Health and Safety	8.1.2 Health & Safety, Employee well-being
GRI 403-9	Work-related injuries	8.1.2 Health & Safety, Employee well-being
GRI 403-10	Work-related ill health	8.1.2 Health & Safety, Employee well-being
GRI 404	Training and Education	8.1.3 Employees' Training & Capacity Building
GRI 413	Local Communities	8.7 Community Engagement
GRI 413-1	Operations with local community engagement, impact assessments, and development programs	8.7 Community Engagement
GRI 414	Supplier Social Assessment	8.5 Our Supply Chain
GRI 201	Direct economic value generated and distributed	9.7 Economic Performance, 9.8 EU Taxonomy Disclosure Requirements
GRI 201-2	Financial implications and other risks and opportunities due to climate change	9.8 EU Taxonomy Disclosure Requirements
GRI 600-2	Complaints about breaches of customer privacy and losses of customer data	9.9 Personal Data Protection

11.2 ATHEX Guide Index

ATHEX ESG REPORTING GUIDE 2024

ESG Categorization	ID	Indicator Name	Report Section
Core metrics			
	C-E1	Scope 1 emissions	7.1 Environmental Management 7.4 GHG Emissions
	C-E2	Scope 2 emissions	7.1 Environmental Management 7.4 GHG Emissions
	C-E3	Energy consumption and production	7.4 GHG Emissions
Society	C-S1	Stakeholder engagement	5. Stakeholder Engagement 8.7 Community Engagement 10. Awards, Participations and Distinctions
	C-S2	Female employees	8.1.1 Diversity & Inclusion 8.4 Attracting women to the technology sector
	C-S3	Female employees in management positions	8.1.1 Diversity & Inclusion 8.4 Attracting women to the technology sector
	C-S4	Employee turnover	8.1. Our People
	C-S5	Employee training	8.1.3 Employees' Training & Capacity Building
	C-S6	Human rights policy	8.6 Human Rights
	C-S7	Collective bargaining agreements	8.1 Our People
	C-S8	Value Chain	8.5 Our Supply Chain
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	C-G2	Sustainability oversight	9.4 ESG Data Management and Reporting Governance 9.5 Sustainability Strategy & Business Model 9.6.6 ESG Action Plan for IDEAL Holdings and its subsidiaries
	C-G3	Materiality	6. Materiality Assessment
	C-G4	Sustainability policy	9.5.1 ESG Strategy 9.6.5 Our ESG Policy
	C-G5	Business ethics policy	9.6.1 Code of Conduct
	C-G6	Data security policy	9.6.3 Data Security Policy 9.10 Ensuring cybersecurity in business operations

	C-G7	Sustainability reporting	2. About the Report 3. IDEAL Holdings & its Subsidiaries 4. Our Subsidiaries
	C-G8	Financial reporting	9.7 Economic Performance
Advanced metrics			
Environment			
	A-E3	Waste management	7.5 Waste Management
	A-E4	Effluent discharge	7.5 Waste Management
	A-E5	Biodiversity sensitive areas	7.3 Biodiversity Conservation
	A-E6	Climate change policy	7.2 Climate Change Mitigation Actions
	A-E7	Removals and carbon credits	7.2 Climate Change Mitigation Actions
	A-E8	Total GHG emissions	7.4 GHG Emissions
Society	A-S1	Sustainable economic activity	9.8 EU Taxonomy Disclosure Requirements
	A-S2	Employee training expenditure	8.1.3 Employee's Training & Capacity Building
	A-S3	Gender pay gap	8.1.1 Diversity & Inclusion
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	A-G2	Business ethics violations	9.6 Policies, Actions & Targets
	A-G3	ESG targets	9.6.6 ESG Action Plan for IDEAL HOLDINGS
	A-G4	Variable pay	9.3 Remuneration and Nominations Committee
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	SS-S2	Customer privacy	8.3 Protection of personal data and privacy of customers 9.6.3 Data Security Policy 9.9 Personal Data Protection
	SS-S3	Legal requests of user data	9.9 Personal Data Protection
	SS-S4	Labour law violations	9.9 Personal Data Protection
	SS-S5	Data security and privacy fines	9.9 Personal Data Protection
	SS-S6	Health and safety performance	8.1.2 Health & Safety, Employee well-being
	SS-S8	Customer satisfaction	8.2.1 Customer Satisfaction, Product Quality and Safety
	SS-S9	Grievance mechanism	9.6.2 Whistleblowing Policy
	SS-S10	ESG integration in business activity	9.5 Sustainability Strategy & Business Model

Corporate Governance	SS-G1	Whistleblowing policy	9.6.2 Whistleblowing Policy
	SS-G2	Critical risk management	9.13 Risk analysis in decision-making
	SS-G3	Systematic risk management	9.13 Risk analysis in decision-making

11.3 Annex KPIs Per Sector

IT Sector

Environmental (E)

ID	GRI	Metric Title	Type	M.M.	Ideal Electronics	Adacom	Adacom CY	BYTE
C-E1-1	305-1	Scope 1 emissions - Total amount of direct emissions (Scope 1)	Quantitative	Tons CO2 equivalent (tCO2e)	67.50	93.63	0.00	37.58
C-E1-2		Scope 1 emissions - GHG intensity of Scope 1 emissions	Quantitative	Ratio	2.73	5.17	0.00	0.68
C-E2-1	305-2	Scope 2 emissions - Total amount of indirect emissions (Scope 2) - Location based approach	Quantitative	Tons CO2 equivalent (tCO2e)	51.73	118.30	5.40	201.55
C-E2-2		Scope 2 emissions - GHG intensity of Scope 2 emissions - Location based approach	Quantitative	Ratio	2.09	6.53	2.47	3.62

C-E3-1	302-1	Energy consumption and production - Total amount of energy consumed within the organisation	Quantitative	Megawatt hour (MWh)	138.86	280.60	8.08	463.20
C-E3-2		Energy consumption and production - Percentage of electricity consumed	Quantitative	Percentage (%)	100%	100%	100%	100.00%
C-E3-3		Energy consumption and production - Percentage of renewable energy consumed	Quantitative	Percentage (%)	33.05%	33.05%	15.60%	33.14%
C-E3-4		Energy consumption and production - Total amount of energy produced	Quantitative	Megawatt hour (MWh)	0.00	0.00	0.00	0.00
C-E3-5		Energy consumption and production - Percentage of renewable energy produced	Quantitative	Percentage (%)	0.00%	0.00%	0.00%	0.00%
A-E3-1	306-3 306-4 306-5	Waste management - Total amount of hazardous waste	Quantitative	Tons	0.00	0.00	0.00	0.00

A-E3-2		Waste management - Total amount of non-hazardous waste	Quantitative	Tons	1.89	2.76	0.00	10.94
A-E3-3		Waste management - Percentage of waste by type of treatment - Recycled	Quantitative	Percentage (%)	100%	100%	0%	100%
A-E3-4		Waste management - Percentage of waste by type of treatment - Composted	Quantitative	Percentage (%)	0%	0%	0%	0%
A-E3-5		Waste management - Percentage of waste by type of treatment - Incinerated	Quantitative	Percentage (%)	0%	0%	0%	0%
A-E3-6		Waste management - Percentage of waste by type of treatment - Landfilled	Quantitative	Percentage (%)	0%	0%	0%	0%
A-E4-1	303-2 303-4	Total amount of effluent discharge containing polluting substances	Quantitative	Cubic meters (m3)	0	0	0	0

Social (S)

ID	GRI	Metric Title	Type	M.M.	Ideal Electronics	Adacom	Adacom CY	BYTE & Metrosoft
C-S2-1	405-1	Percentage of female employees	Quantitative	Percentage (%)	39.66%	25.31%	37.39%	21.18%
C-S3-1	405-1	Female employees in management positions	Quantitative	Percentage (%)	20.00%	42.86%	100.00%	20.00%
C-S4-1	401-1	Employee turnover - Percentage of full-time employee voluntary turnover	Quantitative	Percentage (%)	26.22%	17.34%	11.50%	19.70%
C-S4-2		Employee turnover - Percentage of full-time employee involuntary turnover	Quantitative	Percentage (%)	3.75%	0.00%	4.69%	0.00%
C-S5-1	404-1	Employee training - Average training hours of employees at top management level)	Quantitative	Number of hours	0.00	7.37	0.00	3.00
C-S5-2		Employee training - Average training hours of the rest employee categories	Quantitative	Number of hours	1.55	2.77	14.00	0.90
C-S7-1	2-30 407-1	Percentage of employees covered by collective bargaining agreements	Quantitative	Percentage (%)	100%	100%	100%	100%

A-S2-1	404-2	Total amount of monetary expenditure on employee training	Quantitative	Euros (€)	70,865.00	27,477.55	2,005.76	35,141.69
A-S3-1	405-2	Percentage of difference between male and female earnings	Quantitative	Percentage (%)	29.83%	-1.58%	-46.78%	4.03%
SS-S2-1	418-1	Total number of users whose information is used for secondary purposes	Quantitative	Number	2,780	0	0	0

Government (G)

ID	GRI	Metric Title	Type	M.M.	Ideal Electronics	Adacom	Adacom CY	BYTE & Metrosoft
A-G2-1	205-3 206-1	Business ethics violations - Total amount of monetary losses as a result of business ethics violations	Quantitative	Euros (€)	0	0	0	0
A-G4-1	2-19	Percentage of executive's variable pay	Quantitative	Percentage (%)	6.03%	7.21%	11.90%	0.00%

INDUSTRY Sector

ID	GRI	Metric Title	Type	M.M.	ASTIR	Coleus
C-E1-1	305-1	Scope 1 emissions - Total amount of direct emissions (Scope 1)	Quantitative	Tons CO2 equivalent (tCO2e)	996	1,025.00
C-E1-2		Scope 1 emissions - GHG intensity of Scope 1 emissions	Quantitative	Ratio	26.51	29.63
C-E2-1	305-2	Scope 2 emissions - Total amount of indirect emissions (Scope 2) - Location based approach	Quantitative	Tons CO2 equivalent (tCO2e)	1,015.88	4,933.00
C-E2-2		Scope 2 emissions - GHG intensity of Scope 2 emissions - Location based approach	Quantitative	Ratio	27.04	133.00
C-E3-1	302-1	Energy consumption and production - Total amount of energy consumed within the organisation	Quantitative	Megawatt hour (MWh)	8,199.17	10,807.00
C-E3-2		Energy consumption and production - Percentage of electricity consumed	Quantitative	Percentage (%)	28.24%	53.00%
C-E3-3		Energy consumption and production - Percentage of renewable energy consumed	Quantitative	Percentage (%)	25.38%	0.00%
C-E3-4		Energy consumption and production - Total amount of energy produced	Quantitative	Megawatt hour (MWh)	1,315.68	0.00

C-E3-5		Energy consumption and production - Percentage of renewable energy produced	Quantitative	Percentage (%)	100.00%	0.00%
A-E3-1	306-3 306-4 306-5	Waste management - Total amount of hazardous waste	Quantitative	Tons	4.14	22.38
A-E3-2		Waste management - Total amount of non-hazardous waste	Quantitative	Tons	2,089.20	1,999.36
A-E3-3		Waste management - Percentage of waste by type of treatment - Recycled	Quantitative	Percentage (%)	96.94%	98.90%
A-E3-4		Waste management - Percentage of waste by type of treatment - Composted	Quantitative	Percentage (%)	0.00%	0.00%
A-E3-5		Waste management - Percentage of waste by type of treatment - Incinerated	Quantitative	Percentage (%)	2.87%	1.10%
A-E3-6		Waste management - Percentage of waste by type of treatment - Landfilled	Quantitative	Percentage (%)	0.19%	0.00%
A-E4-1	303-2 303-4	Total amount of effluent discharge containing polluting substances	Quantitative	Cubic meters (m3)	0	0

Social (S)

ID	GRI	Metric Title	Type	M.M.	ASTIR	Coleus
C-S2-1	405-1	Percentage of female employees	Quantitative	Percentage (%)	20.00%	17.00%
C-S3-1	405-1	Female employees in management positions	Quantitative	Percentage (%)	2.00%	27.00%
C-S4-1	401-1	Employee turnover - Percentage of full-time employee voluntary turnover	Quantitative	Percentage (%)	0.00%	5.00%
C-S4-2		Employee turnover - Percentage of	Quantitative	Percentage (%)	3.00%	7.00%

		full-time employee involuntary turnover				
C-S5-1	404-1	Employee training - Average training hours of employees at top management level)	Quantitative	Number of hours	0.05	3.00
C-S5-2		Employee training - Average training hours of the rest employee categories	Quantitative	Number of hours	0.16	5.30
C-S7-1	2-30 407-1	Percentage of employees covered by collective bargaining agreements	Quantitative	Percentage (%)	100.00%	98.0%
A-S2-1	404-2	Total amount of monetary expenditure on employee training	Quantitative	Euros (€)	9,502.67	38,547.00
A-S3-1	405-2	Percentage of difference between male and female earnings	Quantitative	Percentage (%)	4.20%	-9%
SS-S2-1	418-1	Total number of users whose information is used for secondary purposes	Quantitative	Number	0	0

Government (G)

ID	GRI	Metric Title	Type	M.M.	ASTIR -FY2023	Coleus -FY2023
A-G2-1	205-3 206-1	Business ethics violations - Total amount of monetary losses as a result of business ethics	Quantitative	Euros (€)	0	0

		violations				
A-G4-1	2-19	Percentage of executive's variable pay	Quantitative	Percentage (%)	15.10%	6.95%

RETAIL Sector

Environmental (E)

ID	GRI	Metric Title	Type	M.M.	Attica
C-E1-1	305-1	Scope 1 emissions - Total amount of direct emissions (Scope 1)	Quantitative	Tons CO2 equivalent (tCO2e)	8.29
C-E1-2		Scope 1 emissions - GHG intensity of Scope 1 emissions	Quantitative	Ratio	0.10
C-E2-1	305-2	Scope 2 emissions - Total amount of indirect emissions (Scope 2) - Location based approach	Quantitative	Tons CO2 equivalent (tCO2e)	2,270.23
C-E2-2		Scope 2 emissions - GHG intensity of Scope 2 emissions - Location based approach	Quantitative	Ratio	28.11
C-E3-1	302-1	Energy consumption and production - Total amount of energy consumed within the organisation	Quantitative	Megawatt hour (MWh)	5,221.56
C-E3-2		Energy consumption and production - Percentage of electricity consumed	Quantitative	Percentage (%)	100.00%
C-E3-3		Energy consumption and production - Percentage of renewable energy consumed	Quantitative	Percentage (%)	33.16%

C-E3-4		Energy consumption and production - Total amount of energy produced	Quantitative	Megawatt hour (MWh)	0.00
C-E3-5		Energy consumption and production - Percentage of renewable energy produced	Quantitative	Percentage (%)	0.00%
A-E3-1	306-3 306-4 306-5	Waste management - Total amount of hazardous waste	Quantitative	Tons	0.00
A-E3-2		Waste management - Total amount of non-hazardous waste	Quantitative	Tons	0.64
A-E3-3		Waste management - Percentage of waste by type of treatment - Recycled	Quantitative	Percentage (%)	100.00%
A-E3-4		Waste management - Percentage of waste by type of treatment - Composted	Quantitative	Percentage (%)	0.00%
A-E3-5		Waste management - Percentage of waste by type of treatment - Incinerated	Quantitative	Percentage (%)	0.00%
A-E3-6		Waste management - Percentage of waste by type of treatment - Landfilled	Quantitative	Percentage (%)	0.00%
A-E4-1	303-2 303-4	Total amount of effluent discharge containing polluting substances	Quantitative	Cubic meters (m3)	0

Social (S)

ID	GRI	Metric Title	Type	M.M.	Attica
C-S2-1	405-1	Percentage of female employees	Quantitative	Percentage (%)	79.17%
C-S3-1	405-1	Female employees in management positions	Quantitative	Percentage (%)	34.58%
C-S4-1	401-1	Employee turnover - Percentage of full-time employee voluntary turnover	Quantitative	Percentage (%)	8.37%

C-S4-2		Employee turnover - Percentage of full-time employee involuntary turnover	Quantitative	Percentage (%)	0.75%
C-S5-1	404-1	Employee training - Average training hours of employees at top management level)	Quantitative	Number of hours	0
C-S5-2		Employee training - Average training hours of the rest employee categories	Quantitative	Number of hours	0.06
C-S7-1	2-30 407-1	Percentage of employees covered by collective bargaining agreements	Quantitative	Percentage (%)	100.00%
A-S2-1	404-2	Total amount of monetary expenditure on employee training	Quantitative	Euros (€)	9,029.89
A-S3-1	405-2	Percentage of difference between male and female earnings	Quantitative	Percentage (%)	10.46%
SS-S2-1	418-1	Total number of users whose information is used for secondary purposes	Quantitative	Number	0

Government (G)

ID	GRI	Metric Title	Type	M.M.	Attica
A-G2-1	205-3 206-1	Business ethics violations - Total amount of monetary losses as a result of business ethics violations	Quantitative	Euros (€)	0
A-G4-1	2-19	Percentage of executive's variable pay	Quantitative	Percentage (%)	17.86%

12. Contact Information

For any inquiries and additional information about IDEAL's 2023 Sustainability Report, please contact:

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