



EURICOM HELLAS
EUROPEAN RICE COMPANY



SUSTAINABILITY
REPORT

2024



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MESSAGE FROM TOP MANAGEMENT

Dear readers,

EURICOM HELLAS is a point of reference in the Greek and European rice market, with 27 years' experience in rice production, processing and packaging. In 2024, we maintained our strong presence in the Greek market, with exports contributing to 43% of our total sales, and established a presence in 28 countries worldwide. Despite the international challenges we had to face, most importantly the high energy costs and the fact that we operate in a market with large and frequent changes in rice prices, we maintained stable financial performance in 2024. As a member of the global group EURICOM SPA, we sustained and expanded our exports into new international markets, such as the Balkans, Northern and Central Europe, the USA, Turkey and Morocco, contributing to the global recognition of the excellent quality of Greek rice.

With respect to our contribution to environmental responsibility, it is worth noting that our production process is based on the principles of circular economy. We utilize all the by-products of production (rice trimmings, rice flour and rice husks), either as a raw material for animal feed production, or as fuel for energy production in third-party facilities. In addition, in 2024, we started measuring the indirect (Scope 3) greenhouse gas emissions generated across our entire value chain. This enables us to gain a comprehensive view of our overall carbon footprint and set the appropriate targets to effectively reduce our environmental impact.

At the same time, we continue to strategically support Greek primary production, maintaining synergies with local producers, through an organized contract farming model. Through this initiative, we ensure a guaranteed income and access to new markets for our local suppliers, while, at the same time, we encourage sustainable farming practices that promote the rational use of natural resources and respect for the environment.

In terms of societal engagement, played an active role in supporting local events for yet another year, through corporate social responsibility initiatives. Our most significant contribution was supporting the organization of the 1st Rice Festival at the port of Thessaloniki. The Festival aims to promote Greek rice

in the domestic market, as a safe, high-quality and highly nutritious product, produced using agricultural production practices that positively impact the environment and help protect local biodiversity.

True to our commitment to sustainable development, we continuously strive to improve our performance on sustainability matters, particularly in areas where we have an impact. This effort was acknowledged in 2024 with a Silver Medal from the EcoVadis assessment platform. This rating ranks EURICOM HELLAS among the top 15% of global companies in our sector assessed for ESG performance.

Looking to the future, we are preparing to transform Greek rice cultivation by partnering with seed companies and encouraging Greek rice producers to cultivate new, special rice varieties with commercial interest that will provide them with a competitive advantage. Simultaneously, we plan to further strengthen our export profile and expand into the snack market with new, healthy rice-based products, both in Greece and internationally.

In our second consecutive Sustainability Report, guided by our vision for sustainable rice production, we reaffirm our commitment to a consistent sustainable development strategy. We value your collaboration in this effort and remain open to dialogue to improve our management of the topics where we have an impact.

Georgia Kostinaki
President & Chief Executive Officer
EURICOM HELLAS S.A.





COMPANY PRESENTATION

HISTORICAL BACKGROUND

Since our establishment, in 1998, we have been leaders in rice processing, packaging, and marketing. Our facilities, located in Chalastra, Thessaloniki, the largest rice-producing area in Greece, are some of the largest in Europe.

Our journey began with a strong focus on exports. In recent years, having strategically invested in our infrastructure and particularly in the design and production of private label products, we have established a leading position in the Greek market. Today, our products serve leading wholesale and retail companies both in Greece and internationally.

● 1998

EURICOM HELLAS was established

● 1999

Commencement of commercial activity with rice exports and successful execution of national and EU food aid projects

● 2007

Shift to exports

● 2009

Investments in modern infrastructure and production line automation

● 2012

Commercial distribution of rice in 500, 1000 and 2000 gram packaging and increase in competitiveness in retail, HO. RE.CA. and catering services

● 2023

Extensive rice distribution network to wholesale and retail businesses, and expansion into the organic rice market



POINTS OF EXCELLENCE

- **Modern facilities**
Our industrial unit is fully automated and is equipped with the most advanced processing and quality control equipment.
- **Production capacity**
The mill's daily production capacity is the largest in Greece and amounts to 500 tons of paddy rice.
- **Quality and service**
At EURICOM HELLAS, we invest in the production of high-quality products, while delivering exceptional service.
- **High expertise**
We have a long-standing presence in the sector, with high expertise and experience that ensure customer satisfaction.
- **Dynamic presence in Greece and global markets**
We have established ourselves in the Greek market and, at the same time, are expanding our export activities, with 43% of our production reaching 28 countries across 3 continents.



EURICOM GROUP

EURICOM HELLAS is a member of the Italian group EURICOM SPA. EURICOM SPA is the leading rice processing and marketing company in Europe and one of the top five globally. Its global activity involves the production of private label products for large retail chains and acting as a rice supplier to the food industry. The Group is also active in the pasta and flour production sector. The Group's network includes:





GLOBAL MARKET PRESENCE

Since 1970, EURICOM Group has been growing steadily, leveraging strategic acquisitions and partnerships to strengthen its presence in new markets. With full control at every stage of the production process and continuous investment in technological advancement, it consistently ensures the high quality of its products, from the selection of raw materials, to delivery to the end consumer. As a member of the Group, we have expanded our export activity to 28 countries worldwide.

1. England
2. Albania
3. Austria
4. Belgium
5. North Macedonia
6. Bosnia and Herzegovina
7. Bulgaria

8. Germany
9. USA
10. Jordan
11. Ireland
12. Israel
13. Italy
14. Canada

15. Kosovo
16. Cyprus
17. Lebanon
18. Malta
19. Morocco
20. Netherlands
21. Hungary

22. Poland
23. Romania
24. Serbia
25. Sweden
26. Turkey
27. Czech Republic
28. Finland

OUR VISION

Our vision is to produce rice sustainably, linking research, production, policy-making, trade, and consumer well-being.

OUR VALUES

Origin: We support our roots, utilizing the wealth of Greek land.

Production: We operate under strict specifications and intensive quality controls.

Cooperation: We believe in the power of harmonious cooperation and the development of long-standing business relationships.

OUR MISSION

Our desire is to contribute to the promotion of Greek rice in the global market and to offer our customers high-quality products, sourced directly from the Greek land, while supporting the adoption of a healthier lifestyle based on the Mediterranean diet.



OUR PRODUCTS



We have established a strong presence in the rice production and packaging industry, delivering exceptional quality across every variety, while catering to diverse nutritional needs and preferences. In addition to the private-label products we specialize in, we also produce our own brands, Curtiriso and Eutopia.

Eutopia rice

By investing in innovation, we have developed three product lines with high nutritional value, aimed at promoting a balanced and healthy diet. Eutopia products have been repeatedly recognized for their high nutritional value.

Ποικιλίες ρυζιού

- Indica
 - Long grain white rice
 - Long grain brown rice
 - Parboiled rice
- Japonica
 - Medium grain rice
 - Medium grain Camolino rice
- Imported long grain
 - Basmati rice
 - Jasmine rice
- Risotto
 - Arborio rice
 - CL 388 rice

Type of rice	Curtiriso	Eutopia	Private label
Carolina			
Glazed			
Nyhakhi			
Parboiled			
Parboiled with red lentils			
Parboiled with black quinoa			
Basmati			
Basmati with millet			
Jasmine			
Arborio			

In the wholesale market, we supply rice in:

Mega-sacks:	1000 kg						
Sacks:	5 kg	10 kg	15 kg	20 kg	25 kg	30 kg	50 kg
Flexible packaging:	500 gr	1000 gr	5000 gr				
Square packaging:	500 gr	1000 gr	2000 gr	2500 gr			

Quality is a core value for us, reflected across every stage of our production process. With consistency and responsibility, we pay attention to every detail to fully meet our customers’ expectations and needs, focusing on the following:

- Partnerships based on trust**
We maintain long-term partnerships with experienced and reliable producers, built on mutual trust and a shared commitment to quality production.
- Modern equipment**
We operate with the most modern and advanced mechanical equipment, ensuring high productivity and consistent quality.
- Skilled personnel**
We have a team with proven expertise and many years of experience in the industry, who realize the importance of quality.
- Continuous improvement**
We leverage our know-how to continuously evolve and provide safe, high-quality, and innovative nutritional solutions.
- Quality control**
We apply strict quality and control protocols at all stages of production, aiming for full compliance with the highest standards. We ensure the quality of our products through monthly internal audits, as well as audits by external bodies to acquire and renew certifications.
- Local production support**
We support Greek primary production by selecting high-quality raw materials and harnessing the natural wealth of our land.

QUALITY CERTIFICATIONS & COMMITMENTS



Quality Management System EN ISO 9001:2015

Our Quality Management System is fully aligned with the ISO 9001:2015 standard, ensuring that all our activities adhere to the strictest international quality standards.



Food Safety Management System EN ISO 22000:2018

Our ISO 22000:2018 certified Food Safety Management System guarantees the highest level of safety at every stage of rice production and distribution, from sorting and processing to packaging, storage, and marketing.



Environmental Management System EN ISO 14001:2015

The certification of the Environmental Management System according to ISO 14001:2015 reflects our commitment to environmental responsibility, through the efficient use of resources and the reduction of our environmental footprint.



Energy Management System EN ISO 50001:2018

In compliance with the ISO 50001:2018 standard, we implement an integrated Energy Management System that ensures the responsible use of energy, thus improving energy efficiency.



Occupational Health & Safety Management System ISO 45001:2018

Our Occupational Health & Safety Management System complies with the requirements of the ISO 45001:2018 standard, reaffirming our commitment to meeting the highest standards for health and safety in the workplace.



BRC Global Standard: Issue

We apply the BRC Global Food Safety Standard, ensuring the quality and safety of both our products and production stages.



IFS Food Standard: Version 8

We meet the criteria of the highest level of the international IFS standard regarding the assessment of the compliance of our products and processes in relation to food safety and quality.

F-2114

F-2114 Private Traceability Protocol

We have implemented the "Authentication program for production from 100% Greek rice" successfully and have obtained the relevant certification.



Certification of production and labeling of 100% organic products

This certification guarantees our full compliance with the regulations relating to organic production and labeling products as "organic".



KOSHER certification

The Kosher certification ensures that our production processes and our products are aligned with the dietary rules of the Jewish religion.



ECOVADIS ASSESSMENT

True to our commitment to sustainable development, we strive to regularly evaluate our sustainability and corporate social responsibility performance to drive continuous improvement. As part of these efforts, in January 2025

we were awarded the EcoVadis Silver Medal in recognition of our sustainability performance in 2024. The EcoVadis platform is one of the most renowned international platforms for evaluating supply chain companies,

with respect to their performance in sustainable development. This recognition underscores the sound and sustainable practices we have adopted regarding the environment, people, and business ethics, in our journey towards sustainable development and corporate responsibility.



MEMBERSHIP IN PROFESSIONAL BODIES AND ORGANIZATIONS

We constantly stay abreast of industry trends, expand our network of partnerships, and seek to exchange expertise and best practices. As part of these efforts, we actively participate in the following bodies and organizations:



Association of Greek Rice Millers

The Association of Greek Rice Millers represents almost the entire Rice Mill sector in Greece. Its main activities focus on promoting the quality and unique characteristics of Greek rice, aiming to enhance its branded presence in international markets. We are not merely members of the Association; we play an active and influential role, as the President and CEO of EURICOM HELLAS, Mrs. Georgia Kostinaki, holds the position of the President of the Association's Board of Directors.



National Interprofessional Organization of Greek Rice (EDOREL)

EURICOM HELLAS, represented by its President and CEO, actively participates as a member of the National Interprofessional Organization of Greek Rice (EDOREL). EDOREL was established in 2019 by an initiative of the main bodies of Greek rice production and rice mills, and was officially recognized as a National Organization in February 2022. EDOREL was established to coordinate and advocate for the rice sector's interests and promote them at national, European and international levels. It consists of 20 member companies, 10 from the Association of Greek Rice Millers and 10 from Agricultural Cooperatives. Its members represent, in total, over 85% of the total Greek rice production and processing.



Greek Exporters Association (SEVE)

Since 1975, the Greek Exporters Association (SEVE) has been leading the efforts to strengthen the international orientation of the Greek economy. As a non-profit organization, it is among the largest and most active business associations in Greece with an international orientation, representing companies from the primary, secondary and tertiary sectors, from production and manufacturing, to trade and services, covering the entire Greek territory.



GS1 Association Greece

GS1 is an international organization that promotes collaboration between companies and institutions, with the aim of developing standards-based solutions to address modern challenges in data quality and reliability. EURICOM HELLAS actively participates as a member of the organization's Greek branch.



Hellenic Federation of Enterprises (SEV)

The Hellenic Federation of Enterprises (SEV) is a non-profit association based in Athens, whose mission is to represent Greek businesses and industries by defending their interests, mainly at the national level. At the same time, SEV represents Greece at the European level as a member of BUSINESSEUROPE, the leading European Federation of Enterprises, which brings together the most important private sector bodies across Europe.



PARTICIPATION IN EXHIBITIONS

To reinforce our global visibility, we take part annually in major international food exhibitions:



GULFOOD (United Arab Emirates)

This is the largest annual food and beverage trade exhibition in the world. It takes place at the Dubai World Trade Centre.



FOOD EXPO (Greece)

It is the largest food and beverage exhibition in southeastern Europe, providing opportunities for strategic partnerships with industry professionals from around the world.



SIAL (France)

It serves as a meeting point for food industry professionals, providing access to a broad international audience and spotlighting groundbreaking innovations in the industry.



ANUGA (Germany)

It is the world's most important trade show for the food and beverage industry. It highlights new trends and innovation in the industry, helping shape the future of the food industry.



SOCIAL CONTRIBUTION

Social contribution and support for vulnerable groups are an integral part of our corporate identity. Our corporate responsibility initiatives focus on key strategic pillars, such as culture, health, support for the primary sector, and assistance to vulnerable social groups.

Culture

In 2024, we supported the 1st Rice Festival, held on September 28 and 29, at the Port of Thessaloniki, under the auspices of the Association of Greek Rice Millers. Renowned chefs from award-winning restaurants in Thessaloniki created original dishes with Greek rice as the main raw material, including Eutopia rice. The two-day festival offered numerous concurrent activities for all ages. At the same time, distinguished figures in the rice industry spoke about the high nutritional value of Greek rice, highlighting its role as a staple of the Mediterranean diet and as an ally in promoting a healthy lifestyle.



In addition, we sponsored the “Rice Celebration”, organized by the Spiritual and Cultural Center of Nea Maltara, in northern Greece. This event, held with the participation of local rice growers, is a longstanding tradition dedicated to the region’s primary crop and features cultural events and activities related to rice cultivation.

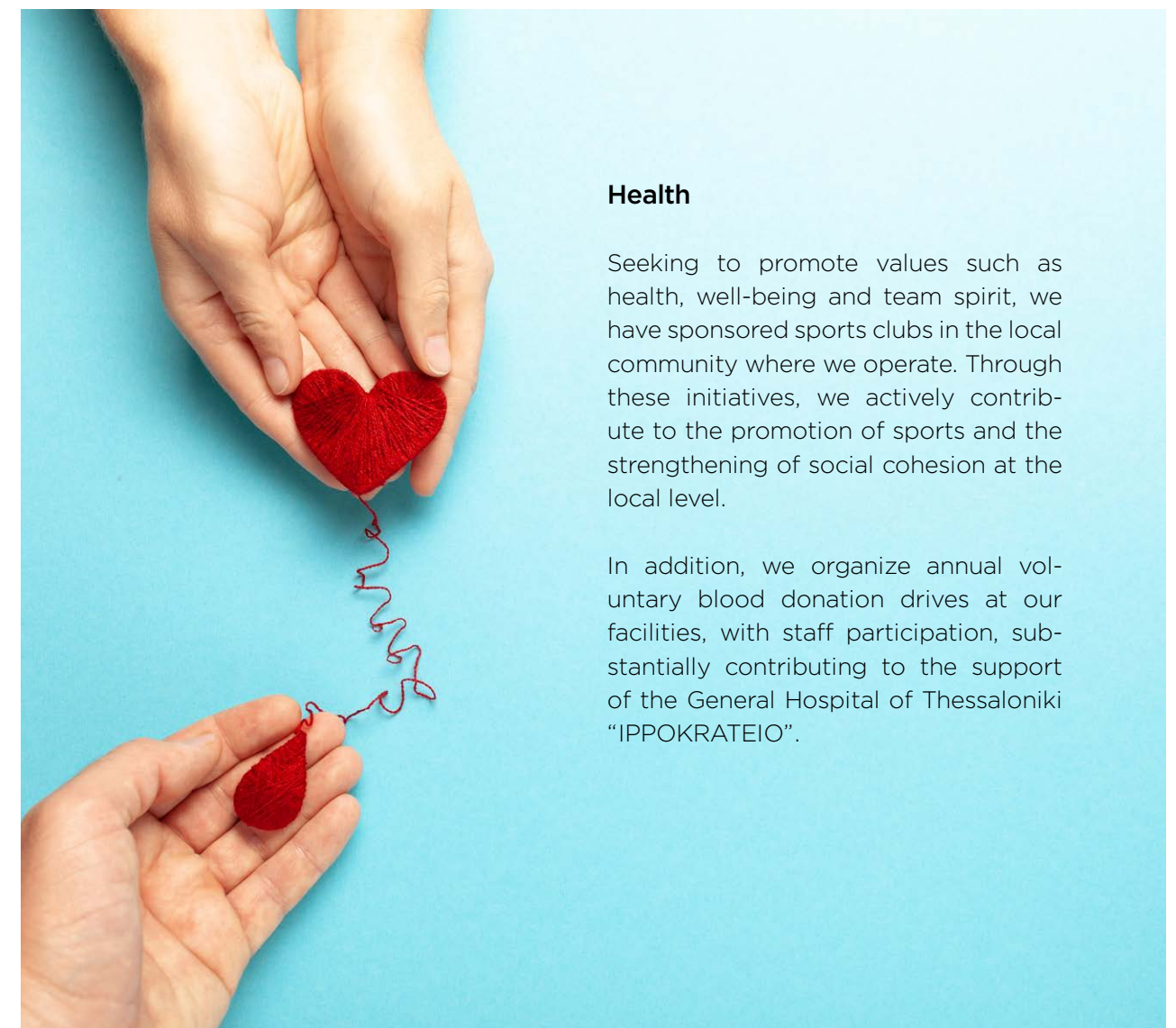
Finally, we supported the “Tzamala” event, organized by the Social and Cultural Organization of the Municipality of Delta in northern Greece, contributing to the preservation of our region’s cultural heritage. The event features a variety of cultural activities, including dancing and singing, and aims to keep the local tradition of the tzamala alive.

Primary sector support

We supported the 14th edition of the “Farmer of the Year 2025” awards, held in Thessaloniki, on December 6, 2024. The Farmer of the Year awards aim to recognize and honor modern professionals in the agricultural sector, including farmers and livestock breeders, as well as to promote individuals, initiatives, and best practices that strengthen the primary sector and improve living conditions in rural Greece.

Aid to vulnerable social groups

Demonstrating social responsibility, we consistently support numerous charitable organizations and bodies, as well as religious institutions and cultural associations involved in social work through product donations. In doing so, we actively contribute to the well-being of vulnerable social groups.



Health

Seeking to promote values such as health, well-being and team spirit, we have sponsored sports clubs in the local community where we operate. Through these initiatives, we actively contribute to the promotion of sports and the strengthening of social cohesion at the local level.

In addition, we organize annual voluntary blood donation drives at our facilities, with staff participation, substantially contributing to the support of the General Hospital of Thessaloniki “IPPOKRATEIO”.



FOOD SAFETY AND QUALITY

Quality is a top priority for us and is embedded into all our processes to fully meet our customers' needs. To guarantee the safety and quality of our products, we implement an integrated Food Safety Management System, aligned with ISO 22000 and adhere to a Food Safety Management Policy and a Quality Policy. Our Food Safety Management Policy and the Quality Policy are included in the Quality Management Manual, which has been developed in compliance with current legislation and the requirements of the Company's certifications.

Our specialized personnel oversee every stage of production, and daily inspections are conducted on the final products. Through intensive controls and compliance with strict standards, we ensure the health and safety of end consumers, as well as the superior quality and taste of our products.

We are firmly committed to the continuous improvement of the safety and quality of the products we provide, so that we remain pioneers, and competitive in the market.

Excerpt from our Quality Policy:

“Efforts to improve Food Quality and Safety involve:

- The dissemination of the Quality and Food Safety Policy at all levels of the company, as well as the review of its suitability by the top management whenever significant changes occur.
- The company's firm commitment to the utilization of modern technology & the continuous modernization of the equipment and means of production.
- The continuous training – development of our executives and employees in new methods and techniques for control and organization of production and in matters of Quality Management, Food Safety and the Environment.
- The establishment of a framework of quality objectives and goals.”

We identify and prioritize risks and opportunities related to product quality and safety. We assess potential opportunities and risks by considering both their impact and likelihood of occurrence, and proactively plan corrective actions when needed to manage them effectively.

Quality certifications

	Quality Management System EN ISO 9001:2015
	Food Safety Management System EN ISO 22000:2018
	Occupational Health & Safety Management System ISO 45001:2018
	Environmental Management System EN ISO 14001:2015
	Energy Management System EN ISO 50001:2018
	BRC Global Standard Food Safety: Issue 9
	IFS Food Standard: Version 8
	Certification of production and labeling of 100% organic products
	Kosher certification



QUALITY CONTROL MEASURES

To ensure that our manufactured products meet predefined quality standards, we have established a HACCP (Hazard Analysis and Critical Control Points) team. The team is responsible for food production process safety. It oversees production processes and designs preventive control measures to eliminate potential hazards, through the implementation of strict protocols.

During the various stages of production leading to the final product, the following controls/procedures are performed:

Drying:	moisture control, rice quality characteristics control
Raw materials supply:	checking for foreign substances, other rice varieties, quality characteristics of rice, contamination by living insects, moisture
Pre-cleaning:	removal of foreign bodies, metal detection with sensitive detectors
Hulling:	control of unhulled rice grains
Sorting:	removal of damaged, atrophic, stained, spotted, blackened rice grains, conducting tests to evaluate the produced product's quality and safety
Storage:	temperature and humidity monitoring
Packaging:	checking the quality and integrity of packaging, taking measures to prevent spoilage and contamination
Final product:	laboratory testing for the detection of chemicals, heavy metals and pesticide residues



FOOD SAFETY AND QUALITY GOALS

To continuously enhance the performance of the Food Safety Management System, we set annual food quality and safety goals.

The food quality and safety goals are defined as follows:

- Management sets and approves the goals
- Goals are presented to the Company's employees during a meeting and are posted on a bulletin board
- Goals are reviewed annually, or whenever deemed necessary



Food quality and safety goals are tracked in the following ways:

- All Company processes are systematically monitored by Management
- Department managers prepare reports at regular intervals
- Progress towards achieving each department's goals is evaluated as part of the Company's development program, prepared on an annual basis
- A financial plan is developed to monitor the implementation of each department's goals



Product recall procedure

We have put in place a clearly defined procedure to follow in the event of a product recall and withdraw due to safety concerns. This procedure outlines in detail the steps to be followed, the organization of the crisis management team, and includes the contact list for suppliers, customers, and relevant authorities. It is reviewed annually and requires that the certification body be notified within 3 days from the date of the recall decision.

In 2024, for yet another year, there were no product recalls or withdrawals for food safety reasons.

Marketing practices

We follow specific procedures for the proper labeling of our end products. Our product labels include information about the following:

- Sourcing of product ingredients
- Safe use of the product
- Proper disposal of the product

All our products are evaluated for compliance with the above procedures.

- In 2024, there were no incidents of non-compliance with legislative regulations or voluntary codes related to marketing practices and product labeling.
- No fines or penalties were imposed, and no warnings were issued regarding any such incidents of non-compliance.



FINANCIAL PERFORMANCE



EURICOM HELLAS, a member of the Italian group EURICOM SPA, specializes in the production, processing, and packaging of rice and is the largest rice producer in Greece.

We operate successfully in both the domestic and foreign markets. 43% of our sales are exports, while the remaining 57% come from the Greek market, either through branded products or private label products, an area in which we have invested heavily in recent years. In 2024, our share of sales in the Greek market surpassed that of our international sales, due to a significant increase in domestic sales (retail and HO.RE.CA.).

At the same time, we continue to focus on extroversion, maintaining and expanding our activity in new international markets, such as the United Kingdom and Ireland, as well as Balkan countries, and Central and Southern Europe. Our sales in the Middle East declined as a result of the ongoing conflict in the region.

Finally, it is worth noting that in 2024, EURICOM SPA completed the acquisition of Sonko, a leading company in the branded healthy snack segment in Eastern Europe. This move is part of the Group's strategy to expand its presence across Europe, recognizing the healthy snacks sector as a key area for future growth. The healthy snacks segment is expanding the Group's activities in the rice sector, as demand for snacks made from natural and nutritious ingredients, such as rice and other grains, continues to grow in Europe. This acquisition paves the way for further growth, strengthening our presence in the snack products market both in Greece and throughout the wider Balkan region.

Direct economic value generated and distributed

We use the Economic Value Generated and Distributed (EVG&D) indicators to inform our stakeholders, including investors and the local community, about the Company's financial contribution.

We calculate revenues as net sales plus revenues from financial investments and sales of assets. Net sales are gross sales minus returns, discounts and allowances.

Direct economic value generated (EVG):	27,182,592
Economic value distributed (EVD):	24,863,851
Operating costs:	22,617,325
Employee wages and benefits:	1,240,000
Payments to providers of capital (interest):	766,526
Payments to government (taxes):	174,000
Community investments:	66,000
Economic value retained (EVG-EVD):	2,318,741

In 2024, we did not receive any financial support from the government in the form of subsidies, investment funds, or awards, except for a tax exemption of €71,373.01.

The table below presents our financial performance for 2024. Our strong and consistent results enable us to invest in innovation and development projects, support our expansion into new markets, and enhance our overall competitiveness.

Grants/subsidies (excluding DYPA)	543,000
Pre-tax revenue	433,800
Net profits after tax	410,200
Equity	7,563,000
Total owned assets	8,410,000
Sponsorships	66,000
Total operational expenses	26,900,000
Total payments to government	174,000
Payments for salaries (gross wages)	1,240,000
Payments for employee insurance	373,000
Other employee benefits	15,500
Severance (layoffs/pensions)	9,500
Payments to Greek suppliers	24,000,000
Payments to foreign suppliers	5,900,000
Total investments	257,000
Tax deductions	71,373

**Numbers have been rounded.*

Employee remuneration and retirement plans

We are fully compliant with the legislation regarding minimum wage and determine employee wages based on current market conditions and trends. All our employees are compensated with wages equal or higher than the legal minimum wage. We believe that fair and competitive remuneration enhances job satisfaction, productivity, and motivation in our workforce.

Ratio of entry level wage compared to minimum wage by gender

	Male	Female
Ratio	1.26	1

100% of our senior executives are hired from the local community. We define senior management as the senior executives and managers who are responsible for decision-making. Employing executives with knowledge of the local community can strengthen the Company’s credibility and its capacity to address the unique needs of the area where we operate.

Employee pension liabilities are fully funded through the Company’s general resources, in accordance with Greek law, without the need for additional sources of funding. Participation in these retirement plans is mandatory for all our employees, as stipulated by national legislation.



Financial impact of climate change

We acknowledge the potential financial impact climate change may have on our operations, revenues, and operating costs (e.g., increased energy costs, fines for non-compliance with the relevant legislation, or raw material shortages resulting from climate change, etc.).

Accordingly, we are taking proactive steps to mitigate these impacts. We calculate the direct and indirect greenhouse gas emissions resulting from our operation, and since 2024, we started measuring and reporting on greenhouse gas emissions resulting from activities across our value chain. In addition, since 2024, we have begun tracking our performance on Sustainability matters, including climate change, via our assessment on the EcoVadis platform. More information can be found in the “Environmental responsibility” chapter of this Report.

Currently, we do not have a comprehensive system to qualitatively and quantitatively assess the economic impacts, risks and opportunities associated with climate change. However, we plan to develop one in the near future.



CORPORATE RESPONSIBILITY STRATEGY

Corporate responsibility is a fundamental element of our corporate identity and describes the principles that govern our operation. For this reason, we seek to identify our overall impact on society, the environment, and the economy, with the ultimate goal of minimizing our negative impacts and maximizing our positive contribution.

Through the adoption of a responsible corporate culture, we contribute to the promotion of ethical practices, such as transparency and accountability, both within the Company and throughout our supply chain and our partners. At the same time, we enhance employee and customer satisfaction and strengthen relationships based on trust with our stakeholders and society.

Stakeholder engagement

In our effort to continuously evolve in matters of Sustainable Development and corporate responsibility, it is important to take into account the views and needs of those who have in-depth knowledge of every aspect of our operation. This way we can fully identify the areas where we have an impact. Fully aware of our interdependence with society and the environment, we seek an active partnership with all those affected by or contributing to our activities, from our employees and customers, to the local community and investors.

Stakeholder engagement is an integral part of materiality analysis and serves as a guide for shaping our Sustainable Development strategy, as it enables us to identify the Company's material sustainability topics.

Continuous and open communication with our stakeholders fosters relationships based on trust and honesty and contributes to the achievement of our common social and environmental goals.

At the same time, two-way communication with stakeholders helps us understand their needs and expectations, both in terms of Sustainable Development and corporate responsibility, as well as in relation to the general operation of our Company. Their opinions and observations help us identify potential shortcomings or risks, as well as new opportunities. Through open dialogue, we listen to the needs of society and integrate the different perspectives, concerns, and feedback of all the groups we work with or that influence our corporate strategy. At the same time, we are given the opportunity to leverage innovation and further development opportunities.

We rank our stakeholders based on the impact our Company has on them and the influence they may have on the Company's ability to achieve its strategic objectives.

The most important stakeholder groups for the Company are the following:

Management and shareholders	Employees	Customers (Greek and international)
Raw material suppliers, transportation service providers, energy suppliers and banks		
Local community		Competitors

We have developed effective methods and procedures to engage with all stakeholder groups mentioned above, which are described in the table below:

Stakeholder engagement framework

Stakeholders	Communication channels	Timeframe
Management and shareholders	• Management meetings • Telephone calls • Conferences	Regularly and when deemed necessary
Employees	• Information boards • Group meetings • Personal meetings • Announcements • Newsletters • Internal complaint resolution mechanism • Employee satisfaction surveys • Online material and social media	Ongoing/when deemed necessary
Customers	• Visits to facilities/ offices • Audits • Meetings in person or online • Seminars and conferences • Telephone calls • Participation in associations and chambers • Information requests	Ongoing/when deemed necessary
Raw material suppliers, transportation service providers, energy suppliers and banks	• Visits to facilities/ offices • Audits • Online material and social media • Participation in associations and chambers • Seminars and conferences	Ongoing/when deemed necessary
Local community	• Informational material • Online material and social media • Internal complaint resolution mechanism • Telephone calls • Donation requests	Ongoing
Competitors	• Participation in associations, organizations, and chambers • Conferences • Meetings • Telephone calls	Ongoing/when deemed necessary

MATERIALITY ANALYSIS

We recognize that our business activities and business relationships have an impact on the economy, society and the environment, including an impact on human rights. This understanding is part of our strategic planning, enabling us to plan appropriate actions to enhance our positive impacts and minimize any negative ones. A key tool in this process is our materiality analysis, which helps us identify and prioritize the material sustainability topics where our impact is most significant.

For this reason, in 2023, we carried out an in-depth materiality analysis exercise, which included the participation of our most important stakeholder groups. The aim was to identify and prioritize our actual and potential impacts on people, the economy, and the environment. Impacts can be positive or negative, short- or long-term, direct or indirect, reversible or not.

The potentially material sustainability topics identified were evaluated and each of them received a final score. The significance of the impacts to which they relate was assessed, based on their likelihood, severity, scope and timeframe to determine the corresponding score. Then, based on this score, the topics were prioritized, and the final list of material topics was established by setting a threshold.

In 2024, we internally re-evaluated the results of the materiality analysis conducted in 2023, and Top Management updated the final list of material Sustainability topics. There were no changes to our list of material topics compared to the previous reporting period.

LIST OF MATERIAL SUSTAINABILITY TOPICS



1

Food quality and safety



2

Occupational Health and Safety



3

Customer satisfaction



4

Financial development and market presence



5

Local community support



6

Energy management



7

Climate change and air pollutants



8

Sustainable procurement and sustainable farming practices



9

Working conditions and environment - Employee management and development



10

Ethical governance and legal compliance

 Material Sustainability topics management across our value chain

Material topic	Analysis of actual and potential impacts on the economy, the environment, and people, including Human Rights impacts	Actions for i) preventing or mitigating potential negative impacts, ii) addressing actual negative impacts, and iii) managing actual and potential positive impacts
Food quality and safety	Access to healthy and affordable food is essential to ensure peoples' health and well-being. Our products create direct, actual positive impact, as we offer nutritious food at an affordable price, accessible to all.	For more information, please see the corresponding references in the Sustainability Report.
Occupational Health and Safety	We have a direct impact on our employees, providing them with all the necessary tools and knowledge to protect their health and safety.	For more information, please see the corresponding references in the Sustainability Report.
Customer satisfaction	Meeting our customers' demands has a direct, positive impact on the economy, society and the environment, as it pushes us to continuously improve our social and environmental performance.	For more information, please see the corresponding references in the Sustainability Report.
Financial development and market presence	Our positive economic performance and our sustainability have a direct, actual, positive impact on the economy and the local community.	The relevant department oversees and manages all financial matters, ensuring business continuity and growth. For more information, please see the corresponding references in the Sustainability Report.
Local community support	We have a direct, positive impact on the local community by providing stable employment and supporting local suppliers and other professionals.	For more information, please see the corresponding references in the Sustainability Report.

Energy management	Production activities unavoidably create direct and indirect negative impacts on the environment through energy and fuel consumption.	Our aim is to minimize our environmental impact by reducing energy consumption. For more information, please see the corresponding references in the Sustainability Report.
Climate change and air pollutants	Every productive activity has direct and indirect negative impacts on the environment, as energy and fuel consumption result in exhaust gas production. Throughout our value chain, gases that contribute to climate change are emitted.	We calculate our direct (Scope 1 and 2) and indirect (Scope 3) greenhouse gas emissions. We aim to minimize our impact on the environment by reducing our energy consumption and emissions. For more information, please see the corresponding references in the Sustainability Report.
Sustainable procurement and sustainable farming practices	Our suppliers may have a potential, negative impact on people and the environment.	For more information, please see the corresponding references in the Sustainability Report.
Working conditions and environment- Employee management and development	Our employees' rights, benefits, well-being and satisfaction have an immediate, positive impact on our workforce's empowerment and our productivity. We invest in staff training and foster a work environment that is characterized by diversity, inclusion, and equality.	For more information, please see the corresponding references in the Sustainability Report.
Ethical governance and legal compliance	Adopting good corporate governance practices reduces the likelihood of security, performance, or legal issues that could harm the Company or the employees. It improves decision-making, defining clear responsibilities and minimizing risks and errors.	For more information, please see the corresponding references in the Sustainability Report.



Senior Management provides oversight of our sustainability topics, while the responsibility for setting goals and assessing the effectiveness of actions and the overall progress is shared across the relevant departments. Each department is also accountable for managing our Company's impact on people, the economy, and the environment.

The effectiveness of the actions undertaken and the progress in managing Sustainability topics, is monitored through regular meetings, involving the Highest Governance Body. During these meetings, the Highest Governance Body's performance in overseeing the management of Sustainability topics is also evaluated. This ensures that all those involved in formulating the Company's Sustainability strategy remain informed about developments in Sustainability topics.

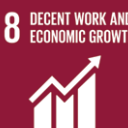
The goals and indicators used, on a case-by-case basis, to evaluate the effectiveness of actions regarding each Sustainability topic, are presented in the individual chapters of the Report. Any conclusions and corrective actions identified through the progress assessment process are used to update our policies and procedures.

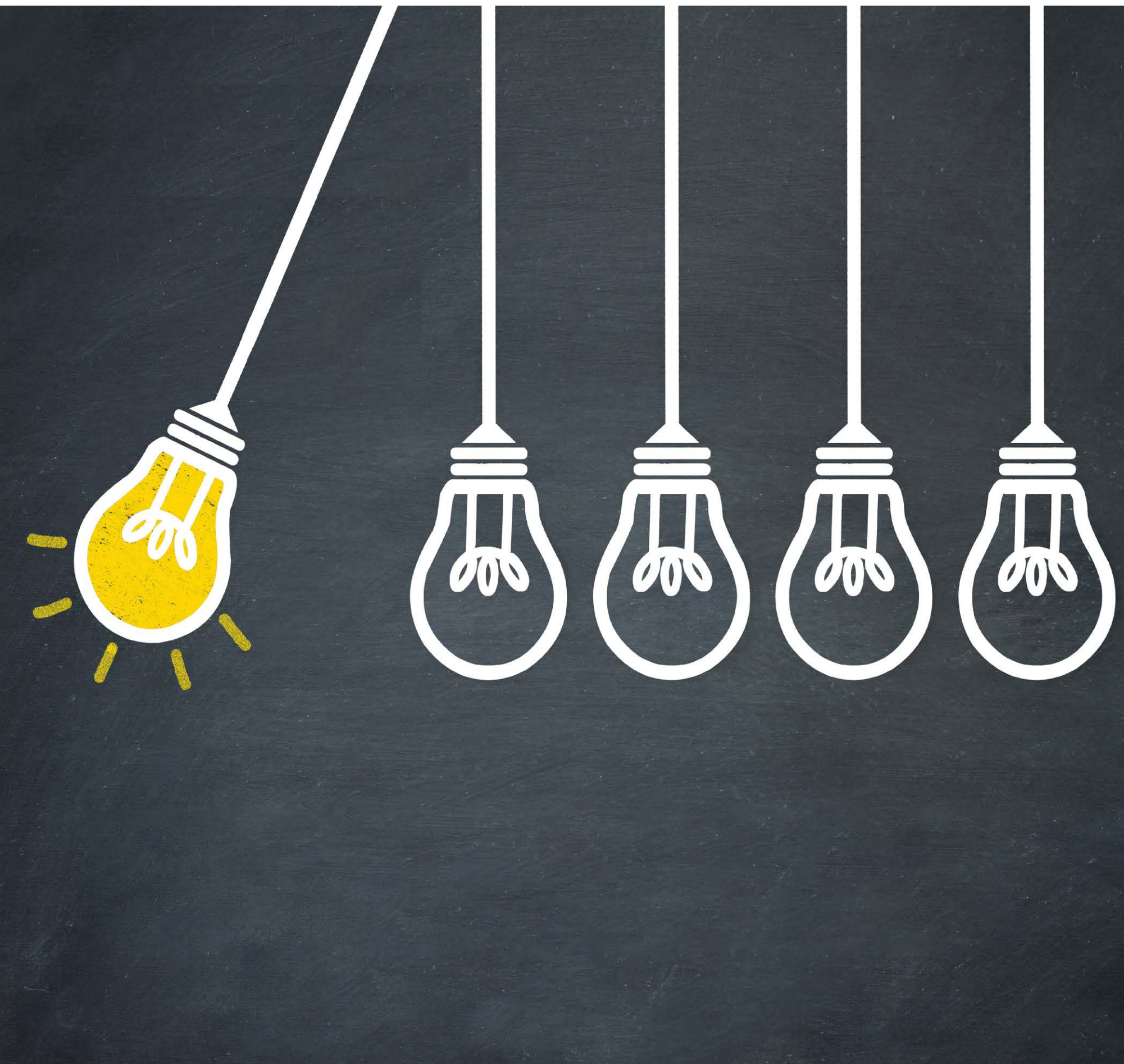
The progress towards achieving the set goals is assessed through:

- regular internal meetings between departments
- periodic and ad hoc Board of Directors' or Shareholders' General Assembly meetings
- publication of relevant information and indicators in the annual Sustainability Report

In addition, our corporate strategy is aligned with the 17 Sustainable Development Goals (SDGs). The table below presents the individual sub-targets of the 17 SDGs to which the Company contributes through its activities.

United Nations global Sustainable Development Goals (UNSDGs) towards which EURICOM HELLAS contributes

Global Sustainable Development Goals (SDGs)	Sub-targets to which the Company contributes
	• By 2030, reduce at least by half the proportion of men, women and children of all ages living in poverty in all its dimensions according to national definitions.
	• By 2030, end hunger and ensure access by all people, in particular the poor and people in vulnerable situations, including infants, to safe, nutritious and sufficient food all year round. • By 2030, double the agricultural productivity and incomes of small-scale food producers, in particular women, indigenous peoples, family farmers, pastoralists and fishers, including through secure and equal access to land, other productive resources and inputs, knowledge, financial services, markets and opportunities for value addition and non-farm employment.
	• By 2030, ensure equal access for all women and men to affordable and quality technical, vocational and tertiary education, including university. • By 2030, substantially increase the number of youth and adults who have relevant skills, including technical and vocational skills, for employment, decent jobs and entrepreneurship. • By 2030, eliminate gender disparities in education and ensure equal access to all levels of education and vocational training for the vulnerable, including persons with disabilities, indigenous peoples and children in vulnerable situations.
	• End all forms of discrimination against all women and girls everywhere. • Ensure women's full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic and public life.
	• By 2030, achieve full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value. • Protect labor rights and promote safe and secure working environments for all workers, including migrant workers, in particular women migrants, and those in precarious employment.
	• By 2030, empower and promote the social, economic and political inclusion of all, irrespective of age, sex, disability, race, ethnicity, origin, religion or economic or other status. • Ensure equal opportunity and reduce inequalities of outcome, including by eliminating discriminatory laws, policies and practices and promoting appropriate legislation, policies and action in this regard.
	• By 2030, achieve the sustainable management and efficient use of natural resources. • By 2030, substantially reduce waste generation through prevention, reduction, recycling and reuse.
	• Substantially reduce corruption and bribery in all their forms. • Ensure responsive, inclusive, participatory and representative decision-making at all levels.



CORPORATE GOVERNANCE PRINCIPLES



GOVERNANCE STRUCTURE

The Shareholders' General Assembly is the Company's Highest Governance Body. Through this body, shareholders exercise their management rights, take part in making key decisions about our operation and strategic direction. Resolutions are passed by an absolute majority of the votes represented at the Assembly and are binding on all shareholders.

All shareholders are entitled to participate in the General Assembly, during which the Chairman and the Secretary are elected. The Secretary is also responsible for the voting process. One of the main tasks of the General Assembly is the election of the members of the Board of Directors, which may consist of three to seven members.

The Board of Directors is responsible for the administration and representation of EURICOM HELLAS. Its members have strong professional expertise and extensive experience, and their term of office is five years. In line with its responsibilities, the Board makes decisions on all significant issues concerning the Company's operation, strategy, and development, with the objective of creating long-term value. Following its election, the Board of Directors convenes to elect its President. The current President is responsible for the Board's coordinated and effective functioning, including the regular convening of meetings to ensure the proper operation of the Company's Management.

Composition of EURICOM HELLAS's Board of Directors

President & Chief Executive Officer		Georgia Kostinaki
Vice president		Bruno Sempio
Member		Stavros Konstantinidis
Member		Massimo Malvissini
Member		Evangelos Haitas

We foster a governance environment in which the General Assembly and Board of Directors members can act with full independence, free from external pressures and conflicts of interest.

Our Highest Governance Body and senior Management are kept informed on sustainability-related developments. They are actively involved in shaping, approving and reviewing the Company's objectives, strategies and policies on Sustainable Development.

The Board of Directors oversees the Company's impact on people and the environment, either directly or through the establishment of an Executive Committee. The composition, responsibilities and operating framework of this Committee are defined by a resolution of the Board.



Our Company is committed to operating smoothly and transparently, guided by the principles of respect for society and the environment. Our Corporate Social Responsibility (CSR) Policy guides our actions towards achieving these goals.

Management monitors and approves initiatives and developments related to corporate responsibility. The commitments outlined in our CSR Policy are consistently applied across all Company activities.

The Policy is included in a handbook, shared and freely accessible to all our employees. Our people have the opportunity to seek guidance on how to best implement our Policy. In addition, we have adopted EURICOM SPA's Code of Conduct, which is available on our Company's website.

Excerpt from our Corporate Social Responsibility Policy:

“The Company commits to:

- the equal treatment of all its employees, regardless of personal characteristics or choices, racial or religious beliefs, and the prevention of any form of physical, psychological and verbal violence due to personal characteristics or choices, racial or religious beliefs among its employees,
- the exclusion of child labor by employing only individuals over the age of 18 and the exclusion of any form of forced labor,
- providing a suitable working environment that prevents occupational health and safety issues that could arise from hazardous equipment, hazardous conditions or practices, and adverse effects at work, such as noise and dust,
- supporting the work-life balance of employees with a five-day work week or the provision of equivalent days off,
- paying lawful remuneration for all employees in accordance with Greek legislation,
- employee training on issues related to occupational health and safety, food safety of produced food, and environmental protection”

Regulatory compliance

We are committed to operating responsibly, adhering to all laws and regulations applicable to our industry and operations. We fully comply with labor and tax legislation, as well as regulations related to food safety, among others.

In 2024, no incidents of non-compliance with laws or regulations were recorded, and the Company was not subject to any fines or sanctions from supervisory or regulatory authorities.

At the same time, we uphold market rules and promote the principles of healthy competition that enhances sustainability and access to opportunities. For yet another year, there were no incidents of anti-competitive behavior or complaints of violation of the relevant legislation.

Complaint mechanisms

We have established a complaint mechanism, through which employees and external stakeholders can securely and confidentially express concerns or report incidents related to EURICOM HELLAS's responsible business conduct.

As part of this process, all submitted reports are forwarded to Management for evaluation. Each case is carefully reviewed and, where necessary, appropriate corrective or disciplinary measures are taken, aiming to ensure transparency, objectivity and the protection of those submitting the reports.

In 2024, no complaints were submitted through the system related to a breach of EURICOM HELLAS' principles of responsible business conduct.

Anti-corruption Policy

In 2024, to ensure responsible corporate governance, all our Company's activities were assessed for corruption-related risks, without any significant risk being identified.

For yet another year, 0 incidents of corruption or bribery were recorded.

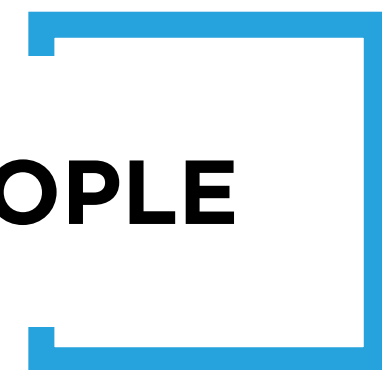
In 2024, none of our employees were fired or punished due to incidents of corruption or bribery, and no business relationship was terminated due to violation of the principles of business ethics. In addition, the Company was not involved in any public legal case related to corruption phenomena and did not receive any relevant fines.

Management as well as all employees are informed about our Company's anti-corruption policies and procedures, without having received specialized training on this issue within 2024. The Anti-Corruption Policy is also available on our website, for easy access by all stakeholders.





OUR **PEOPLE**



At EURICOM HELLAS, we recognize our people as the key factor in our development. For this reason, we actively invest in creating a healthy and supportive work environment, which contributes to our employees' personal and professional development. Through the implementation of established policies and compliance with labor law, we ensure respect for fundamental principles, such as respect for human dignity and human rights, and maintain a non-discriminatory work environment.

We foster a culture of trust and mutual respect between management and employees. In this context, while we have not established a specific notice period for our employees prior to implementing significant operational changes that may affect them, we always ensure they are informed in a timely manner. In addition, we ensure the smooth integration of new employees by informing them about the Company's HR policies and procedures, and by involving them in a suitable onboarding program.

We adhere to relevant labor laws and align with the fundamental conventions of the International Labour Organization (ILO) on freedom of association, the abolition of forced and child labor, and the elimination of discrimination.

CODE OF CONDUCT

At EURICOM HELLAS, we are guided by specific moral principles, which are explicitly reflected in the group's Code of Conduct. In performing our duties, we are expected to uphold these principles turning them into corresponding behaviors. The Code does not replace legislation or our internal procedures, but sets out the principles for proper employee and Management conduct, and for handling conflicts of interest. The Code of Conduct is followed by all our employees and external partners, customers, suppliers and shareholders. In this way, trust, cooperation and mutual respect are strengthened both within and outside the Organization.

Honesty and legality

All our business activities are governed by the principles of honesty, transparency and full compliance with the law. Practices such as corruption, fraud, illegal payments, and any form of favoritism are expressly prohibited and are not tolerated at any level of corporate operation.

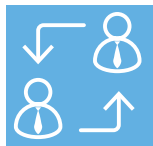


Integrity



All activities within the Company are conducted with integrity, responsibility and professional discernment. Relations between employees and partners, at all levels, must be based on the principles of fairness, cooperation, dedication and mutual respect.

Equality and impartiality



All corporate decisions are made with respect for human dignity, privacy, and the fundamental rights of every individual. We are committed to promoting equality and avoiding any form of discrimination based on age, gender, sexual orientation, origin or religious beliefs.

When carrying out any type of business activity, situations in which the persons involved are in conflict of interest must be avoided.

Respect towards others



We avoid any form of discrimination against our employees and partners, respecting each individual's unique characteristics. We aim to recognize and leverage the diversity and complementary skills within our workforce.

Forced labor and modern slavery



We prohibit the use of forced labor. We comply with the ban on modern slavery and all similar practices, including any form of exercise of power or oppression through extreme economic or sexual exploitation. Finally, we respect our employees' right to freely terminate their employment.

Child labor



Any form of child labor is strictly prohibited. We fully comply with Greek labor law, which prohibits employment for individuals under 15 and night work for those under 18. All our employees in 2024 were adults.

Associations and collective bargaining



We respect and guarantee our employees' freedom of association and the right to engage in collective bargaining.

In 2024, none of our employees were covered by collective bargaining agreements.

POLICY FOR THE PREVENTION AND ELIMINATION OF VIOLENCE AND HARASSMENT

We are committed to preventing and addressing all forms of violence and harassment in the workplace, including sexual harassment. In this context, we implement a Policy for the prevention and elimination of violence and harassment at work and a Policy for internal complaint management related to incidents of violence and harassment, in accordance with articles 9 and 10 of Law 4808/2021. The aim is to eliminate harassment and oppression in the workplace by identifying such incidents at an early stage, through effective reporting and complaint management mechanisms, ensuring a work environment free from harassment and oppression.

Prevention measures we have adopted include regular training sessions for management and employees to inform them and raise awareness about violence and harassment. At the same time, we have implemented a procedure for receiving and investigating complaints of violence or harassment related incidents and appointed a contact person within the Company, who is responsible for providing guidance and informing employees about the prevention and management of such incidents. We are committed to handling any relevant complaint with confidentiality and impartiality. In the event that a case goes to court, we are committed to cooperating with the competent authorities and providing any requested information. Finally, upon request, we are obliged to assist affected individuals in accessing counseling and/or psychological support.



DIVERSITY, EQUALITY, AND INCLUSION

At EURICOM HELLAS, diversity, equality and inclusion are fundamental elements of our corporate culture. We aim to provide a work environment open to all, free from exclusions and prejudices. There is no discrimination based on race, religion, age, gender, nationality, disability, sexual orientation or political opinion. Everyone has equal opportunities in terms of recruitment, education, promotion and retirement. We respect and promote diversity within our workforce, ensuring that each individual's unique qualities are leveraged.

In 2024, there were no incidents of discrimination in the Company and therefore, no management measures were required.



EMPLOYEE TRAINING AND EVALUATION

We place strong emphasis on the continuous training of our employees, recognizing that it contributes to enhancing their skills and achieving the Company's strategic objectives. Through the training programs we provide, we enhance their satisfaction and performance, increasing their motivation. Our philosophy regarding our employees' training and development is outlined in the relevant Policy:

"In an ever-changing, demanding and competitive environment, investing in employee training and development is particularly important for the Company's future and for maintaining and enhancing the abilities and skills of its people, helping to achieve the Company's goals to the fullest. Through this policy, by investing in employee training, we support and enhance their development, providing opportunities to take on responsibilities across different departments, operations and business activities."



Each employee's training and development needs are determined by their department supervisor-manager, in collaboration with the employee. Every year, department supervisors-managers submit their staff's training needs to the human resources department, and then the Annual Training and Development Plan is prepared. In 2024, 4 of our employees were trained for a total of 53 hours. Each employee received an average of 1.3 hours of training. Our goal is to provide 6 hours of training per year for every employee on the environmental management team in the coming years.

At the moment, we do not implement transition assistance programs targeted at employees who are at the end of their careers.

Distribution of training hours by job position

Job position	Number of employees trained			Number of training hours			Average training hours per employee		
									
Managers	0	1	1	0	18	18	0	9	6
Senior executives (Department heads)	0	0	0	0	0	0	0	0	0
General staff	2	1	3	33	2	35	6.6	0.7	4.4
Production workers	0		0	0	0	0	0	0	0
Total	2	2	4	33	20	53	0.9	2.9	1.3

Distribution of training hours by training topic

Training topic	Total training hours	Percentage (%) of hours per training topic
Quality control	4	7.5
Food fraud	6	11.3
ESG	20	37.7
Health and Safety	6	11.3
Administrative support	17	32.1
Total	53	100

At EURICOM HELLAS, we recognize the importance of evaluating employee performance for their development. Regular evaluations can enhance employee satisfaction, which in turn can contribute to improved corporate performance. As part of the 2024 annual evaluation, our employees were evaluated by their direct supervisors using evaluation forms. The forms were collected and reviewed by the Quality Department.

Employee evaluation by job position and gender

				%
Managers	1	1	2	66.7
Senior executives (Department heads)	4	0	4	100
General staff	5	3	8	100
Production workers	25	2	27	100
Total	35	6	41	97.6

Compensation planning and employee benefits

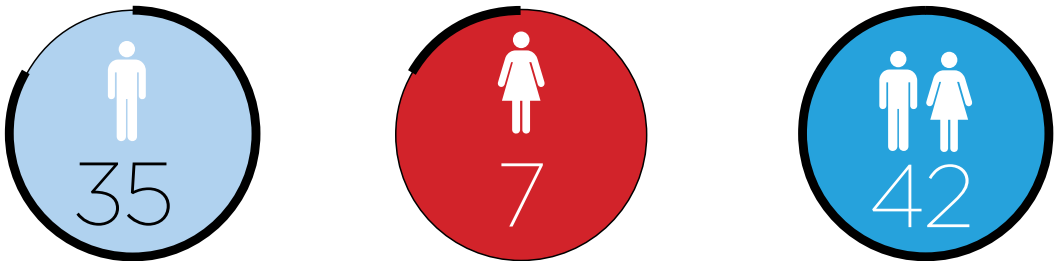
Salaries, bonuses, promotions and all other issues related to labor rights are determined in alignment with the Company's remuneration policy. This policy is formulated by Senior Management, based on current social and economic conditions, as well as the obligation to comply with domestic legislation.

We ensure full compliance with our legal obligations regarding employee benefits. These benefits include retirement benefits and parental leave. Benefits may vary by department or job position and are always provided without discrimination.

Employment Data 2024

Data presented below refer to our «significant locations of operation», which we define as our headquarters in Chalastra, Thessaloniki. In 2024, there were no personnel who were not our employees working in our Company.

Total number of employees (headcount)



Employee distribution by employment type and place of residence (headcount)

Employment type	Thessaloniki	Imathia	Pella
Total number of employees	39	2	1
Permanent employees	39	2	1
Temporary employees	0	0	0
Non-guaranteed hours employees	0	0	0
Full-time employees	39	2	1
Part-time employees	0	0	0

Employee distribution by employment type and gender (headcount)

Employment type			 
Total number of employees	35	7	42
Permanent employees	35	7	42
Temporary employees	0	0	0
Non-guaranteed hours employees	0	0	0
Full-time employees	35	7	42
Part-time employees	0	0	0



Employee distribution by job position and gender

Job position			 
Managers	1	2	3
Senior executives (Department heads)	4	0	4
General staff	5	3	8
Production workers	25	2	27
Total	35	7	42

Total employee hires by gender and age

Gender	Age			Rate by gender (new hires/ total workforce)
	<30	30-50	51+	
Male	3	10	2	35.7%
Female	1	0	2	7.1%
Total	4	10	4	42.9%
Rate by age (new hires/ total workforce)				
	9.5%	23.8%	9.5%	

Total employee hires by region and age

Region	Age			Rate by region (new hires/ total workforce)
	<30	30-50	51+	
Thessaloniki	4	10	3	40.5%
Imathia	0	0	1	2.4%
Total	4	10	4	42.9%

Total employee turnover by gender and age

Gender	Age			Rate by gender (turnover/ total workforce)
	<30	30-50	51+	
Male	2	9	3	33.3%
Female	0	0	0	0%
Total	2	9	3	33.3%
Rate by age (turnover/ total workforce)				
	4.8%	21.4%	7.1%	

Total employee turnover by region and age

Region	Age			Rate by region (turnover/ total workforce)
	<30	30-50	51+	
Thessaloniki	2	9	3	33.3%
Total	2	9	3	33.3%

Employee age distribution by gender and job position

	Male	Male %	Female	Female %	<30	<30 %	30-50	30-50 %	51+	51+ %
Managers	1	33.3	2	66.7	0	0	2	66.7	1	33.3
Senior executives (Department heads)	4	100	0	0	0	0	2	50	2	50
General staff	5	62.5	3	37.5	2	25	4	50	2	25
Production workers	25	92.6	2	7.4	4	14.8	13	48.1	10	37





EMPLOYEE **HEALTH & SAFETY**

- ◆ Employee Health and Safety is a cornerstone of our corporate culture. We have implemented an integrated Occupational Health & Safety Management System, which not only meets but goes beyond applicable national legislation requirements. The system is based on the international ISO 45001:2018 standard, for which we were certified in 2024.
- ◆ Our priority is to provide a safe working environment for all our employees, across every level of our Company's hierarchy, as well as for people who visit our facilities, as the system is applied to all our operating processes.



Work-related risk identification and assessment

We follow a specific procedure for identifying and assessing work-related risks, in which the following are involved:

- the Occupational Health & Safety Officer (OHSA)
- the Department Heads and Managers
- the Chief Executive Officer
- the Workplace Safety Engineer
- employees' representatives

The OHSA coordinates the process, with active participation by the Department Heads and final approval by the CEO. In collaboration with the Workplace Safety Engineer, the Officer also prepares the Occupational Risk Assessment Study and the Written Occupational Risk Assessment. Once the risks have been identified, measures are determined to reduce or eliminate them, while regular re-evaluation is part of the process.

Our employees are also actively involved in the process. Employee participation and involvement is of paramount importance in resolving issues related to occupational Health & Safety. The Occupational Health & Safety Officer coordinates the communication between representatives and Management on Health and Safety issues and the absence of retaliation is ensured in accordance with national legislation.

Departments report incidents and the OHSA oversees their investigation, manages corrective and preventive actions, and verifies their effectiveness, with Management providing the resources required. At the same time, the Departments can propose Occupational Health and Safety Management System improvements and are responsible for implementing the appropriate corrective or enhancement measures.

EMPLOYEE PARTICIPATION

Employee participation in Health and Safety matters is a priority for our Company. It is ensured through two representatives, one from the Production Department and one from the Technical Department. The representatives undertake the recording and reporting of Health and Safety issues arising from daily operations. They work closely with the Occupational Health & Safety Officer and communicate employee concerns during scheduled meetings with Management. Meeting minutes are recorded, and the outcomes are announced to all employees, enhancing their access to information and fostering participation in a culture of prevention and safety. In addition, the Workplace Safety Engineer informs employees daily about Health and Safety matters within the factory environment.

PREVENTION AND MITIGATION OF IMPACTS ON EMPLOYEE HEALTH

Workplace Safety Engineer

As part of our commitment to occupational Health and Safety, we employ a dedicated Workplace Safety Engineer as a permanent member of staff, providing continuous and immediate support to our employees.

Stop work

An unwritten rule in our Company is that our employees can, without the permission of a supervisor, stop or not even begin their work, in case they feel that their Health or Safety is at risk. Just as importantly, this right is exercised without fear of reprisals. Our goal for 2025 is to formally incorporate this practice into our official policy.

Psychosocial risk assessment

Psychosocial risks in the workplace can directly or indirectly affect employee mental and/or physical well-being. To address this, we collaborated with external experts to conduct a mapping of potential psychosocial risks in the workplace. Based on the findings, we designed and implemented targeted measures to prevent and manage the impacts of the Company's activities on employee health.



HEALTH AND SAFETY TRAINING

We invest in employee training on Health and Safety issues through targeted information and awareness programs. This approach helps us ensure a work environment where risks are identified early and challenges are addressed responsibly.

In 2024, we conducted the following expert training sessions on:

- fire extinguisher use conducted by the Fire Service
- fire protection measures led by the Workplace Safety Engineer

WORKPLACE SAFETY

Our goal is to minimize and eliminate workplace risks. Accidents in our workplace usually occur as a result of improper use of equipment, or less frequently, due to slips and falls caused by human error. As part of our occupational Health and Safety risk management, we apply mitigation measures following the internationally recognized Hierarchy of Controls, which includes the following stages:

- Eliminating the risk
- Substituting the risk with a less hazardous activity
- Implementing engineering inspections
- Applying signage, warning or organizational measures
- Using Personal Protective Equipment (PPE)

At EURICOM HELLAS, for the total working hours in 2024, the recorded workplace injuries and their related indicators were as follows:

Number	Rate	
0	0	fatalities as a result of work-related injury
0	0	high-consequence work-related injuries
0	0	recordable work-related injuries

*Calculations include all employees



In addition, no incidents of occupational ill-health linked to the working conditions in our facilities have been recorded, and thus no specific types of occupational ill-health have been identified.

2024

In 2024, we achieved zero workplace accidents and zero absences due to occupational risk.

In 2024, we were certified with ISO 45001:2018 for our Occupational Health & Safety Management System.

2025

As part of our commitment to a safe workplace for all, we are renewing our goal of zero accidents for 2025.



RESPONSIBLE PROCUREMENT AND CUSTOMER WELLBEING

Sustainable procurement is a key pillar of our strategy for responsible growth and sustainable development. We ensure that all products we source (raw materials, auxiliary materials, packaging materials, services & market products) meet clearly defined requirements and specifications. To achieve this, we apply responsible supplier selection practices based on quality and economic criteria.

Supplier evaluation

For every new partnership with suppliers, we implement an initial evaluation process along with a system for ongoing monitoring and re-evaluation. We maintain a List of Approved Suppliers to consistently ensure the high quality of the materials we use.

A new supplier is added to the Company’s List of Approved Suppliers only after a systematic assessment of their ability to meet contractual obligations and to comply with the quality and food safety standards set by EURICOM HELLAS’s internal management systems. Partnerships with approved suppliers are reviewed annually, or earlier if necessary.

Specifically, our suppliers are evaluated based on one or more of the following criteria:

- ▶ Their past performance and proven competence, for existing suppliers
- ▶ Sample evaluation, for new suppliers
- ▶ On-site inspection of facilities by a Company representative
- ▶ The existence of a documented third party or independent assessment, confirming the existence of adequate personnel and equipment for the production and control of the products supplied (supplier certification for any Quality and Food Safety system they implement, Quality and Food Safety certification marks for specific products, inspections by other customers, etc.)
- ▶ Completion of a detailed questionnaire to provide a comprehensive view of the supplier.

In 2024, no suppliers or incidents were identified in our supply chain as having a negative impact on the environment or society.



In addition, in 2024, we did not onboard new suppliers through processes that include distinct environmental or social assessment criteria. All our partnerships are governed by general compliance with the Company’s policies on sustainability, quality and regulatory compliance. In order to improve the evaluation of our suppliers, in 2025 we aim for our new and key suppliers to formally accept and sign our Code of Conduct.

Support for the local economy

We strategically invest in strengthening the local economy by prioritizing local suppliers for our raw materials. This approach helps the local community treat us as a partner and the procurement process becomes more efficient, due to increased flexibility in communication. At the same time, our environmental footprint is reduced, by minimizing transport distances and, consequently, lowering emissions.

In 2024, 95.6% of our total raw material procurement budget was directed to local suppliers based in Northern Greece, specifically in the region of Macedonia.



CONTRACT FARMING: synergies with local producers

Supporting domestic primary production is at the core of our strategy. Through an organized contract farming model, we support local producers, by providing access to know-how and high-quality seeds from Italy. This initiative strengthens Greek rice cultivation, ensures the production of quality products through good farming practices and offers producers commercially viable outlets and access to adequate financing, in cooperation with financial institutions.

Specifically, through this cooperation:

- ▶ The local agricultural economy is strengthened, particularly in areas of Northern Greece
- ▶ The traceability and high quality of raw materials is ensured thanks to our close partnerships with producers
- ▶ Sustainable farming practices are promoted, encouraging the responsible use of natural resources and respect for the environment



Customer satisfaction and well-being

Above all, we are committed to the well-being of our customers by focusing on delivering top-quality products that fully comply with international food safety standards, for which we are certified.

Customer satisfaction and the effective management of complaints are key priorities, ensuring we meet expectations and promote our products responsibly. To achieve this, we implement a process that includes monitoring customer satisfaction, evaluating our collaborations, and managing potential complaints.

Customer satisfaction is assessed through direct communication, which provides valuable insights into how our Company is perceived, as well as through regular Customer Satisfaction Questionnaires. We also maintain open communication channels with our customers either by phone or in writing. Management is kept informed of critical issues to determine whether additional measures are needed.

In 2025, we aim to fully manage the complaints we receive.

All of our products (100%) are evaluated for the impact they may have on consumer and end-user health and safety.

- ▶ In 2024, there were no incidents of non-compliance with regulations or voluntary codes regarding the impact of our products on consumer health and safety
- ▶ No fines, penalties, or warnings were issued related to such incidents of non-compliance

Customer Privacy

We maintain a Privacy Policy and implement all necessary technical and organizational measures to ensure the security and confidentiality of personal data, with the aim of minimizing the risk of loss, destruction or unauthorized access by third parties.

- ▶ In 2024, there were no complaints about breaches of our customers' privacy, nor any incidents of data leaks, theft, or loss of customer data.



ENVIRONMENTAL RESPONSIBILITY

Our responsibility towards the environment



Our vision at EURICOM HELLAS

is to contribute as much as possible to sustainable development, protect the environment, and implement practices that go beyond regulatory compliance.

Management upholds our vision through the Environmental Management Policy. The key driver of Policy implementation is our ISO 14001:2015 certified Environmental Management System.



ISO 14001: 2015

Environmental responsibility is part of our daily operations. We strive to continually improve our environmental performance, through the Environmental Management System we implement, while ensuring the production of safe and quality food. For this reason, the EMS is fully integrated into our comprehensive Quality Management, Food Safety and Environmental Management system.

Our systematic approach to managing environmental issues and adopting sustainable practices in our operations was evaluated for 2024 by the EcoVadis platform, resulting in a Silver Medal.



CONTRIBUTION TO CIRCULAR ECONOMY

Rice, our main raw material, plays an important role in our pursuit of a circular and more responsible production process, thanks to its renewable nature. Rice derivatives add further value, as they can be used across multiple industries, supporting circularity and sustainable production.

In 2024, we used 25,958 t of various rice varieties and 918 t of packaging materials, of which 662 t were made from renewable sources.

Type of materials	Quantity (t)
Rice	25,958
Packaging materials	918

Our production process has been designed following a philosophy of circular economy and zero waste. Biomass generated during production is managed as a valuable by-product:

- Rice trimmings and rejected rice are supplied to third parties for use as animal feed
- Rice flour is used as a raw material in the production of animal feed
- Rice husk serves as biomass fuel for thermal energy production in third-party facilities

The result
is a production process with virtually
zero waste.



SOLID WASTE MANAGEMENT

Our goal is also to minimize the impact of waste resulting from the rest of the Company's operations (e.g. offices). For this reason, we seek to minimize the amount of waste that ends up in landfill, while maximizing recycling.

For reference, in 2024, the waste directed to recycling streams was as follows:

Type of waste	Quantities (t)
Paper/Cardboard	0.94
Plastic	3.2
Total	4.14

In order to divert our waste from landfills, it is categorized and sorted into bins on the Com-pany's premises and recyclables are collected and sent for recycling.



RESPONSIBLE HAZARDOUS WASTE MANAGEMENT

Other waste streams, generated in minimal quantities (e.g. used oils, batteries, tires, scrap metals, toner), are collected and managed by specialized, licensed third parties.

Specifically, in 2024, 27 kg of toner was collected by an authorized electrical and electronic equipment waste management company.

WATER RESOURCES MANAGEMENT

Our production process does not require water. Consequently, water consumption is restricted to staff cleaning activities. Water is pumped and discharged through the municipal network.

In 2024, water consumption was limited to 600 m³.



ENERGY MANAGEMENT

We recognize that conventional energy use in our production process contributes to our carbon footprint. Therefore, we strive to minimize energy intensity by using more energy-efficient equipment and optimizing its operation. This approach reduces energy consumption and therefore our carbon footprint.



Through our Energy Policy, we are committed to:

- “Ensuring the Company’s full compliance with legal, regulatory and other requirements related to energy efficiency, use and consumption,
- Providing any necessary resource and/or information to achieve the Company’s energy goals and objectives,
- Addressing stakeholder requirements and expectations on energy management issues,
- Assessing key supplies, critical for the operation of the Company, during business planning in terms of their potential for improving energy performance, and
- Fully supporting the implementation of corporate energy programs.”

We implement an integrated Energy Management System to improve the Company’s environmental impact arising from our energy use. For this reason, the Company has been certified with the ISO 50001:2018 standard.



Our energy needs within the Company are primarily met by electricity from the grid. We do not currently generate energy for our own Company’s needs and, therefore, do not supply or sell energy to third parties.

In an effort to reduce our energy and carbon footprint, we are gradually transitioning our fleet of vehicles and forklifts from diesel to hybrid and/or electric models. We have designed eco-driving guidelines, rules and best practices to further limit the impact of vehicle use.

For the calculation of energy consumption, we applied the conversion factors and methodology established by the Greek Climate Law and the National Inventory Report of Greece.

Company-wide energy consumption by category (in kWh)	2024
Fuels (diesel)	95,784.0
Fuels (LPG)	295,124.4
Electricity	1,724,793.5
Total	2,115,701.9

In 2024, we achieved a 7.4% reduction in the Company’s electricity consumption compared to 2023.

Electricity consumption (kWh)	2023	2024	Change (%)
	1,864,101.1	1,724,793.5	-7.47%



Electricity consumption was reduced by 7.47% compared to the previous year. This improvement reflects a more efficient use of energy resources and is in line with our strategy to reduce our environmental footprint.

The reduction in consumption was achieved through a combination of technical and organizational interventions, such as the optimization of the production shift schedule, i.e. the implementation of a three-shift, 8-hour system over a 24-hour period. This approach has helped reduce the energy consumption required to restart machinery, enabling smoother and more continuous plant operations. In addition, we have installed smart energy meters at key points across our facilities, strategically investing in more accurate consumption measurements, with the capability of real-time monitoring. This allows us to promptly identify anomalies, issues, or opportunities for additional energy savings.

Energy intensity is the ratio of energy consumption (kWh) per ton of production and its calculation is another essential process for identifying opportunities to improve the Company’s energy performance. In 2024, we calculate the energy intensity for the total Company consumption for the first time, and therefore it is not comparable to previous years.

Energy intensity = $\frac{\text{Total company - wide energy consumption (kWh)}}{\text{Total production (t)}}$ = 134

* Total production for 2024 is 15,786.61t.

Our goal for 2025 is to further reduce the Company’s energy consumption by 2%.

We have not yet measured the energy consumption associated with our value chain. As a result, we have not assessed the energy requirements of end-user rice consumption and we have not implemented targeted actions to reduce this consumption. We recognize the importance of comprehensive mapping of our energy footprint and, as of 2024, we are measuring indirect greenhouse gas emissions (Scope 3) for the first time. Our goal is to gain a more comprehensive view of the overall environmental impact of our activities and to design targeted actions to reduce it.

CARBON FOOTPRINT

We recognize our environmental responsibility and potential impact on greenhouse gas (GHG) emissions, and have taken action to reduce our environmental footprint. Monitoring and reducing GHG emissions is a pressing global challenge and a key priority for us. Our carbon footprint is directly related to our Company's operations (energy use for machinery and vehicles) and indirectly to activities across our value chain. The optimization of energy efficiency in our operations also directly contributes to reducing emissions associated with energy use.

We have adopted a strategic approach to managing GHG emissions, which focuses on accuracy and transparency. In order to optimize our carbon footprint management, in 2024, we comprehensively measured our GHG emissions for the first time, in accordance with the Greenhouse Gas Protocol, and in 2025, we plan to obtain ISO 14064-1:2019 certification for the Carbon Footprint Report we have prepared.

Our emissions inventory covered direct (Scope 1) and indirect (Scope 2 and relevant Scope 3) emissions. It accounts for the main GHGs, namely CO₂, CH₄ and N₂O, and no biogenic emissions have been identified. Indirect emissions related to the Company's energy consumption have been calculated using market-based energy supplier data. We have set 2024 as our reference year, as it marks the first year of comprehensive mapping of our Company's GHG emissions. As a result, the 2024 inventory is not comparable with previous years.

Scope of emissions	t CO ₂ e
Direct emissions from fuel consumption (Scope 1)	91.41
Indirect emissions from electricity consumption (Scope 2)	397.68
Total Scope 1 + Scope 2 emissions	489.09

$$\text{Scope 1, 2 emissions intensity} = \frac{\text{Scope 1, 2 emissions (t CO}_2\text{ e)}}{\text{Total production (t)}} = 0.03$$

* Total production for 2024 is 15,786.61 t.

For indirect, third-party emissions within our value chain, we have, for our first year of calculations, included the categories most relevant to our operations. Specifically, we considered the following categories:

- 1  Purchased goods and services
- 2  Capital goods
- 3  Fuel- and energy-related activities (not included in Scope 1 or 2)
- 4  Upstream transportation and distribution
- 5  Waste generated in operations
- 6  Business travel
- 7  Employee commuting
- 9  Downstream transportation and distribution
- 12  End-of-life treatment of sold products

In 2024, no ozone-depleting substances (ODS) emissions due to the Company's operations or equipment were recorded as part of the Company's emissions inventory. Emphasis is placed on the measurement of greenhouse gas emissions, as the Company's core activities are not related to the production of other significant air pollutants.

To calculate our carbon footprint, we followed the methodology of the internationally recognized GHG Protocol and the ISO 14064-1:2019 standard. Primary data was sourced from our internal operations monitoring systems. Emission calculations were based on defined assumptions and factors from internationally accepted sources, such as the UK Department for Environment, Food and Rural Affairs (DEFRA), the U.S. Environmental Protection Agency (EPA) and CarbonCloud, as well as national sources, such as the Greek Climate Law, the National Inventory Report of Greece and the Greek Operator of Renewable Energy Sources & Guarantees of Origin (DAPEEP). We have set the recalculation threshold at any change resulting in a deviation of ≥ 5% in total annual GHG emissions compared with previous calculations.

Emissions category	t CO ₂ e
Scope 3: Category 1 – Purchased goods and services	34,639.36
Scope 3: Category 2 – Capital goods	7.07
Scope 3: Category 3 – Fuel- and energy-related activities (not included in Scope 1 or 2)	185.00
Scope 3: Category 4 – Upstream transportation and distribution	180.72
Scope 3: Category 5 – Waste generated in operations	0.03
Scope 3: Category 6 – Business Travel	11.67
Scope 3: Category 7 – Employee commuting	35.53
Scope 3: Category 9 – Downstream transportation and distribution	244.25
Scope 3: Category 12 – End-of-life treatment of sold products	647.80
Total Scope 3 emissions	35,951.43

Scope of emissions	t CO ₂ e
Total emissions Scope 1 + Scope 2 +Scope 3	36,440.52

Calculating our emissions enables us to assess their impact and establish emission reduction targets, using 2024 as our reference year. Specifically, for 2025, we set a 2% reduction goal in Scope 1 and Scope 2 GHG emissions resulting from fuel and electricity consumption.

BIODIVERSITY

Our facilities are neither located within nor adjacent to protected areas or areas of high biodiversity value. Our activities and products have no impact on biodiversity. On the contrary, we support sustainability, local farmers, as well as the responsible management of raw materials.

In 2024, no measures were required to protect or restore habitats. No species included in the IUCN Red List or the National Species Protection List have been identified in areas affected by our Company's operations.



Environmental targets achieved in 2024

- ◆ Full communication of energy related guidelines to all staff
- ◆ Reduction of electricity consumption, so that the ratio of total annual electricity consumption to total annual production (kWh/t) is <65
- ◆ Full management of solid waste (plastic and paper streams)
- ◆ Sale of 100% of rice husk generated during production for biomass combustion
- ◆ Full management of rice flour by-products (sale for use in livestock feed production)



New environmental targets

- ◆ Full communication of energy related guidelines to all staff in 2025
- ◆ Reduction of electricity consumption in 2025, so that the ratio of total annual electricity consumption to total annual production (kWh/t) is <100
- ◆ Reduction of diesel consumption in 2025, so that the ratio of total annual diesel consumption to total annual production (kWh/t) is <5.
- ◆ Reduction of LPG consumption in 2025, so that the ratio of total annual LPG consumption to total annual production (kWh/t) is <11
- ◆ Gradual replacement of the Company vehicle fleet, so that the percentage of our electric and hybrid vehicles in 2025 is greater than 75%
- ◆ Gradual reduction of electricity consumption (kWh) per ton of product by at least 3% in 2025 and by 5% in 2027, compared to 2022 levels
- ◆ Gradual reduction of packaging waste per ton of products by 3% in 2025 and by 5% in 2027, compared to 2022 levels
- ◆ Full management of solid waste (plastic and paper streams) in 2025
- ◆ Sale of 100% of rice husk generated during production for biomass combustion in 2025
- ◆ Full management of rice flour by-products in 2025



ABOUT THIS REPORT

This Sustainability Report is the second comprehensive presentation of our Company's, EURICOM HELLAS S.A. («EURICOM HELLAS» or the «Company», within the Report), contribution to the economy, society and the environment. The Principles of Sustainable Development guide our decisions and actions. In this Report we present how these principles align with our corporate vision, core values, and strategic objectives. We also support the global agenda for sustainable development, as outlined in the UN 2030 Sustainable Development Goals (SDGs), and actively contribute to specific sub-targets that relate to our business activities.

This Sustainability Report, which is published in September 2025, covers the period between 01.01.2024 and 31.12.2024 and has been prepared in accordance with the international GRI (Global Reporting Initiative) standards.

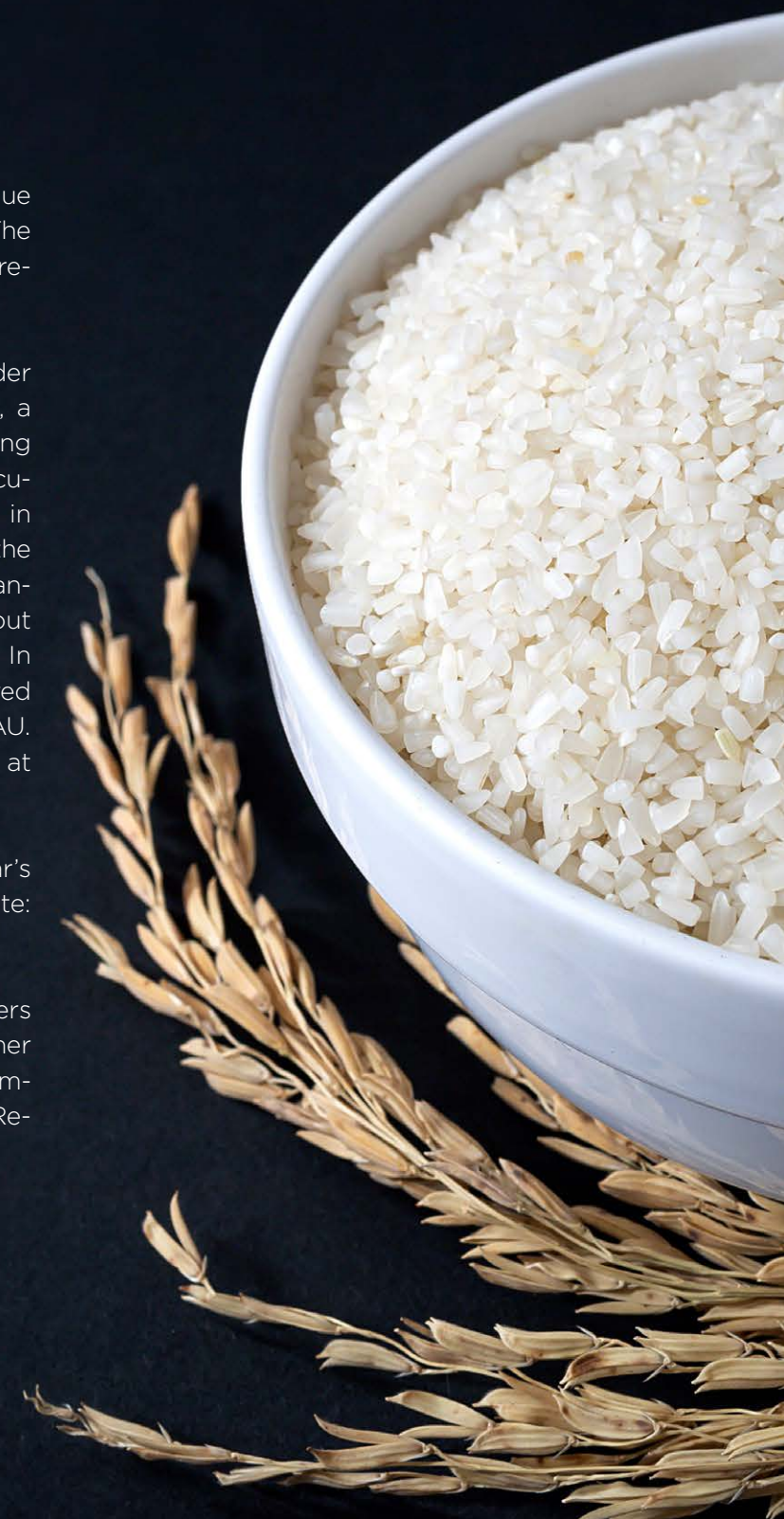
The data presented in the Report relate to EURICOM HELLAS, a Greek Societe Anonyme, a subsidiary of the Italian EURICOM SPA, one of the largest groups in the global rice and flour sectors. The Report covers the same entities included in the Company's financial statements. All the information presented refers to the Company's headquarters in Chalastra, Thessaloniki, which has been defined as our «significant location of operation». Compared to the previous reporting period, there were no significant changes in the

Company's industry sector, benchmarks, value chain and/or other business relationships. The Report does not include any restatements of previously reported information.

The Sustainability Report was compiled under the guidance of Sustainability Business Case, a consulting firm based in Thessaloniki specializing in ESG and sustainable development. The accuracy and reliability of the information included in the Report are ensured through oversight by the Highest Governance Body and the senior management team of EURICOM HELLAS throughout the data collection, analysis and publication. In addition, the Report has been externally assured by an independent body, namely, DCP PROTAU. The external assurance statement is included at the end of this Report.

This year's Report, along with the previous year's edition, are available on the Company's website: <https://www.euricom.gr/en/>.

We are open to dialogue with all our stakeholders and carefully consider your feedback to further strengthen our sustainable journey. For comments or questions about the Sustainability Report, please contact us at: info@euricom.gr.



INDEPENDENT ASSURANCE REPORT



Independent Assurance Report

To the Board of Directors of EURICOM HELLAS S.A.

Limited Assurance Report of the Certified Public Accountant

The Board of Directors of “EURICOM HELLAS S.A.” (hereinafter the “Company”) engaged “DCP PROTAAU Certified Public Accountants Business Advisors S.A.” (hereinafter “DCP PROTAAU”) to review selected information included in the Company’s 2024 Sustainability Report for the year ended December 31, 2024 (hereinafter the “selected information”), prepared in accordance with the GRI Standards, at the “in accordance” level.

Scope of Work

The assurance engagement has been planned and conducted in accordance with the International Standard on Assurance Engagements 3000 (ISAE 3000, revised), “Assurance Engagements Other than Audits or Reviews of Historical Financial Information,” to provide a limited level of assurance regarding:

- The conformity of the 2024 Sustainability Report and the accompanying General Disclosures (GRI 2: General Disclosures 2021) with the requirements for the reporting level under the GRI Standards (“Reporting in accordance with the GRI Standards” option) (GRI 1: Foundation 2021).
- The accuracy and completeness of the quantitative and qualitative information for 73 selected indicators, which relate to the Company’s material topics and are presented on pages 102 to 107 of the 2024 Sustainability Report.

These disclosures are included in the 2024 Sustainability Report of EURICOM HELLAS, covering the period from 1 January to 31 December 2024.

Management’s Responsibility

The Management of EURICOM HELLAS S.A. is responsible for the preparation, completeness, accuracy, and presentation of the selected information included in the 2024 Sustainability Report. Management is also responsible for maintaining records and adequate internal controls designed to support the reporting process.

Responsibility of DCP PROTAU

Our responsibility is to perform an assurance engagement and to express our conclusions based on the procedures carried out on the selected information described under "Scope of Work." The procedures were designed to obtain limited assurance and, for specific indicators, reasonable assurance, as defined in ISAE 3000.

Our responsibility is limited to the data relating to the year ended December 31, 2024, as included in the Company's 2024 Sustainability Report.

To the extent permitted by law, we do not accept or assume responsibility to anyone other than the Company for our work or this report, unless expressly agreed in writing with our prior consent.

Limitations of Work

In conducting our work, we relied exclusively on information provided by the Company's responsible officials, which we accepted in good faith as complete, accurate, true, and not misleading. We did not perform verification procedures beyond those explicitly stated in our report.

Our work concerns the 2024 Sustainability Report as published in Greek. In case of discrepancies between the Greek and English versions, the Greek report shall prevail with respect to our conclusions.

We did not perform work on prior reporting periods or forward-looking information and targets. Our opinion is limited strictly to the agreed scope.

Audit Work Performed

Our procedures included:

- Interviews with responsible department heads and data owners to understand the Company's key structures, systems, policies, and related processes.
- Assurance procedures on a sample basis for limited assurance, and detailed data analysis for reasonable assurance indicators, in order to obtain and examine supporting evidence.
- Review of the GRI Standards Content Index included in the Company's 2024 Sustainability Report relevant to our scope.

Independence

DCP PROTAU applies the International Standard on Quality Management and maintains a comprehensive quality control system, including documented policies and procedures relating to compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

We complied with the independence and other ethical requirements of the International Ethics Standards Board for Accountants (IESBA) Code of Ethics for Professional Accountants, which is founded on the fundamental principles of integrity, objectivity, professional competence, confidentiality, and professional behavior.

Accordingly, the DCP PROTAU assurance team is independent and has not participated in the preparation of the Company's 2024 Sustainability Report.

Conclusions

Nothing has come to our attention that causes us to believe that the Company's 2024 Sustainability Report does not comply with the requirements of the GRI Universal Standards "In accordance" level.

Nothing has come to our attention that causes us to believe that the indicators described in the "Scope of Work" section, as included in the Company's 2024 Sustainability Report, are materially misstated.

DCP PROTAU Certified Public Accountants
Business Advisors S.A.
66th Skoufa Str, PC 106 80, Athens
6th-8th Fragon Str, PC 546 26, Thessaloniki
CPA Greece Company Reg No: 206

Thessaloniki, September 10th 2025
The Certified Public Accountant



Konstantinos I. Stergiou
CPA Reg No.: 49261

Statement of use	EURICOM HELLAS S.A. has reported in accordance with the GRI Standards for the period January 1st, 2024 - December 31st 2024.
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	–

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO.	EXTERNAL ASSUR- ANCE
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION		

General disclosures							
GRI 2: General Disclosures 2021	2-1 Organizational details	About this Report	A gray cell indicates that reasons for omission are not permitted for the disclosure or that a GRI Sector Standard reference number is not available.				✓
	2-2 Entities included in the organization's sustainability reporting	About this Report					✓
	2-3 Reporting period, frequency and contact point	About this Report					✓
	2-4 Restatements of information	About this Report					✓
	2-5 External assurance	External assurance					✓
	2-6 Activities, value chain and other business relationships	Company presentation					✓
	2-7 Employees	Our people					✓
	2-8 Workers who are not employees	Our people					✓
	2-9 Governance structure and composition	Corporate governance principles					✓
	2-10 Nomination and selection of the highest governance body	Corporate governance principles					✓
	2-11 Chair of the highest governance body	Corporate governance principles					✓
	2-12 Role of the highest governance body in overseeing the management of impacts	Corporate governance principles / Corporate responsibility strategy					✓
	2-13 Delegation of responsibility for managing impacts	Corporate governance principles					✓
	2-14 Role of the highest governance body in sustainability reporting	Corporate responsibility strategy					✓
	2-15 Conflicts of interest	Corporate governance principles					✓
	2-16 Communication of critical concerns	Our people					✓
	2-17 Collective knowledge of the highest governance body	Corporate governance principles / Corporate responsibility strategy					✓
	2-18 Evaluation of the performance of the highest governance body	Corporate responsibility strategy					✓
	2-19 Remuneration policies	Our people					✓
	2-20 Process to determine remuneration	Financial performance					✓
	2-21 Annual total compensation ratio		Omitted	Confidentiality constraints	Sensitive information		✓

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO.	EXTERNAL ASSUR- ANCE
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION		

GRI 2: General Disclosures 2021	2-22 Statement on sustainable development strategy	Message from Top Management					✓
	2-23 Policy commitments	Corporate governance principles					✓
	2-24 Embedding policy commitments	Corporate governance principles					✓
	2-25 Processes to remediate negative impacts	Corporate governance principles					✓
	2-26 Mechanisms for seeking advice and raising concerns	Corporate governance principles					✓
	2-27 Compliance with laws and regulations	Corporate governance principles					✓
	2-28 Membership associations	Company presentation					✓
	2-29 Approach to stakeholder engagement	Corporate responsibility strategy					✓
	2-30 Collective bargaining agreements	Our people					✓
Material topics							
GRI 3: Material Topics	3-1 Process to determine material topics	Corporate responsibility strategy	A gray cell indicates that reasons for omission are not permitted for the disclosure or that a GRI Sector Standard reference number is not available.				✓
	3-2 List of material topics	Corporate responsibility strategy					✓
Financial performance							
GRI 3: Material Topics 2021	3-3 Management of material topics	Corporate responsibility strategy					✓
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	Financial performance					✓
	201-2 Financial implications and other risks and opportunities due to climate change	Financial performance					✓
	201-3 Defined benefit plan obligations and other retirement plans	Financial performance					✓
	201-4 Financial assistance received from government	Financial performance					✓
Market presence							
GRI 3: Material Topics 2021	3-3 Management of material topics	Corporate responsibility strategy					✓
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	Financial performance					✓
	202-2 Proportion of senior management hired from the local community	Financial performance					✓
Procurement practices							
GRI 3: Material Topics 2021	3-3 Management of material topics	Corporate responsibility strategy					✓

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO.	EXTERNAL ASSUR- ANCE
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION		
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	Responsible procurement and customer wellbeing					✓
Anti-corruption							
GRI 3: Material Topics 2021	3-3 Management of material topics	Corporate responsibility strategy					✓
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	Corporate governance principles					✓
	205-2 Communication and training about anti-corruption policies and procedures	Corporate governance principles					✓
	205-3 Confirmed incidents of corruption and actions taken	Corporate governance principles					✓
Anti-competitive behavior							
GRI 3: Material Topics 2021	3-3 Management of material topics	Corporate responsibility strategy					✓
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Corporate governance principles					✓
Energy							
GRI 3: Material Topics 2021	3-3 Management of material topics	Corporate responsibility strategy					✓
GRI 302: Energy 2016	302-1 Energy consumption within the organization	Environmental responsibility					✓
	302-2 Energy consumption outside of the organization	Environmental responsibility					✓
	302-3 Energy intensity	Environmental responsibility					✓
	302-4 Reduction of energy consumption	Environmental responsibility					✓
	302-5 Reductions in energy requirements of products and services	Environmental responsibility					✓
Emissions							
GRI 3: Material Topics 2021	3-3 Management of material topics	Corporate responsibility strategy					✓
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Environmental responsibility					✓
	305-2 Energy indirect (Scope 2) GHG emissions	Environmental responsibility					✓
	305-3 Other indirect (Scope 3) GHG emissions	Environmental responsibility					✓
	305-4 GHG emissions intensity	Environmental responsibility					✓
	305-5 Reduction of GHG emissions	Environmental responsibility					✓
	305-6 Emissions of ozone-depleting substances (ODS)	Environmental responsibility					✓
	305-7 Nitrogen oxides (NO _x), sulfur oxides (SO _x), and other significant air emissions	Environmental responsibility					✓

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO.	EXTERNAL ASSUR- ANCE
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION		
Supplier environmental assessment							
GRI 3: Material Topics 2021	3-3 Management of material topics	Corporate responsibility strategy					✓
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	Responsible procurement and customer wellbeing					✓
	308-2 Negative environmental impacts in the supply chain and actions taken	Responsible procurement and customer wellbeing					✓
Employment							
GRI 3: Material Topics 2021	3-3 Management of material topics	Corporate responsibility strategy					✓
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Our people					✓
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Our people					✓
	401-3 Parental leave	Our people					✓
Labor/Management relations							
GRI 3: Material Topics 2021	3-3 Management of material topics	Corporate responsibility strategy					✓
GRI 402: Labor/Management Relations 2016	402-1 Minimum notice periods regarding operational changes	Our people					✓
Occupational Health and Safety							
GRI 3: Material Topics 2021	3-3 Management of material topics	Corporate responsibility strategy					✓
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Employee Health & Safety					✓
	403-2 Hazard identification, risk assessment, and incident investigation	Employee Health & Safety					✓
	403-3 Occupational health services	Employee Health & Safety					✓
	403-4 Worker participation, consultation, and communication on occupational health and safety	Employee Health & Safety					✓
	403-5 Worker training on occupational health and safety	Employee Health & Safety					✓
	403-6 Promotion of worker health	Employee Health & Safety					✓
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Employee Health & Safety					✓
	403-8 Workers covered by an occupational health and safety management system	Employee Health & Safety					✓
	403-9 Work-related injuries	Employee Health & Safety					✓
	403-10 Work-related ill health	Employee Health & Safety				✓	

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO.	EXTERNAL ASSUR- ANCE
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION		
Training and education							
GRI 3: Material Topics 2021	3-3 Management of material topics	Corporate responsibility strategy					✓
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Our people					✓
	404-2 Programs for upgrading employee skills and transition assistance programs	Our people					✓
	404-3 Percentage of employees receiving regular performance and career development reviews	Our people					✓
Diversity and equal opportunity							
GRI 3: Material Topics 2021	3-3 Management of material topics	Corporate responsibility strategy					✓
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Our people					✓
	405-2 Ratio of basic salary and remuneration of women to men	Financial performance					✓
Non-discrimination							
GRI 3: Material Topics 2021	3-3 Management of material topics	Corporate responsibility strategy					✓
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	Our people					✓
Supplier Social Assessment							
GRI 3: Material Topics 2021	3-3 Management of material topics	Corporate responsibility strategy					✓
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	Responsible procurement and customer wellbeing					✓
	414-2 Negative social impacts in the supply chain and actions taken	Responsible procurement and customer wellbeing					✓
Customer Health and Safety							
GRI 3: Material Topics 2021	3-3 Management of material topics	Corporate responsibility strategy					✓
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	Responsible procurement and customer wellbeing					✓
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	Responsible procurement and customer wellbeing					✓
Marketing and labeling							
GRI 3: Material Topics 2021	3-3 Management of material topics	Corporate responsibility strategy					✓

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO.	EXTERNAL ASSUR- ANCE
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION		
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	Responsible procurement and customer wellbeing					✓
	417-2 Incidents of non-compliance concerning product and service information and labeling	Responsible procurement and customer wellbeing					✓
	417-3 Incidents of non-compliance concerning marketing communications	Responsible procurement and customer wellbeing					✓
Customer privacy							
GRI 3: Material Topics 2021	3-3 Management of material topics	Corporate responsibility strategy					✓
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Responsible procurement and customer wellbeing					✓



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