

2023



SUSTAINABILITY  
REPORT



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## MESSAGE FROM THE CEO



### Dear shareholders, partners, customers and friends.

We are pleased to present the Intrakat Group's Sustainability Report for 2023, which has been a milestone year for our Group, characterized by significant successes and achievements that exceeded our initial expectations and made Intrakat a leader in its industry.

Acting dynamically and having faith in our planning, we concluded the strategic and critical acquisition of Aktor which strongly marked the beginning of a new era for the Intrakat Group. At the same time, we remained focused on the implementation of our business plan, delivering major projects and undertaking the execution of new flagship projects. As a result of our efforts, the company re-established profitability laying the foundations for a dynamic growth: We employ 5,800 people around the world, we have more than 370 projects in progress and a backlog of more than €4.9 billion.

The Intrakat Group has significant advantages in order to achieve its growth vision: we have a strong team with experience, know-how and talent and a completely healthy financial situation, and we are strategically positioned to fully exploit the new business opportunities emerging in today's global scene, aiming at creating the strongest, largest and healthiest construction group in Southeastern Europe, always operating with transparency and in accordance with strict standards of corporate governance.

We adopt sustainable solutions with a view to protecting the environment and promoting social welfare. We aim at strengthening the national economy and improving the quality of life, through the execution of infrastructure, energy, communications projects, the construction of transport networks and buildings that serve the needs of our customers and society as a whole, providing significant added value to all stakeholders.

Acting responsibly and with a sense of social responsibility, we implement a comprehensive sustainable development strategy aiming at creating and strengthening healthy relationships with the local communities in which we operate, and at contributing to social progress.

Based on relationships of mutual trust and cooperation, we support local employment, the establishment of partnerships with local suppliers, and the implementation of social benefit projects that respond to needs and offer substantial benefits and support to local communities.

Our commitment to Sustainability is implemented through our investments in Renewable Energy Sources, green technologies and practices, the reduction of our environmental footprint, the adoption of the principles of circular economy, the promotion of equal treatment and inclusion at work. We offer our people a safe and pleasant working environment which provides opportunities for growth and development, and we recognise the contribution of our employees to the success of the Group. Working together, with a sense of responsibility, professionalism and dedication, we have shaped the Intrakat of today, and we are still working together for the Intrakat of the future.

In the following pages, you will find detailed information on the Intrakat Group's policies, achievements and corporate and social responsibility actions for 2023.

I would like to thank our shareholders, employees, partners, customers and friends for their support and assure them that we will continue to make a difference, having at the heart of our operations sustainable growth and the creation of value for society and our country.

Yours sincerely,

**Alexandros Exarchou**  
Vice Chairman of the BoD & CEO  
Intrakat Group





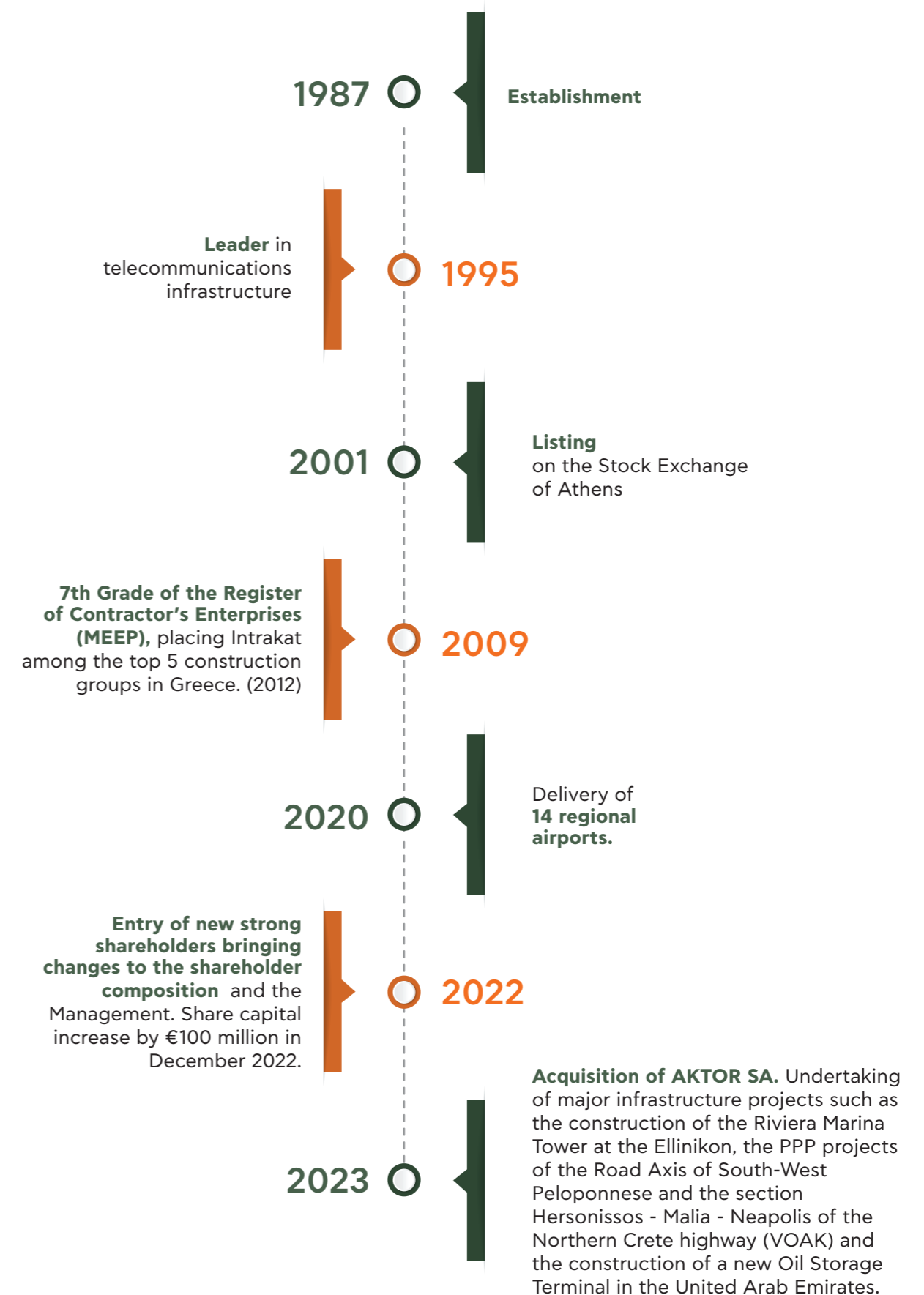


## 01. THE INTRAKAT GROUP

The Intrakat Group is based in Greece and is one of the leading and dominant groups in the construction sector of the country, also demonstrating a significant international presence. It owns a comprehensive business portfolio, including public infrastructure projects, PPP concessions, renewable energy-environmental projects and real estate development projects, and provides high-quality products. The Company's headquarters and registered office are located in Peania, Attica (19th km. Peania - Markopoulo).

### 1.1. Our History

Below is a schematic presentation of the Company's evolution since its establishment:





## 1.2. Areas of activity

Intrakat plays a dominant role in the construction industry in Greece being among the top 5 largest construction companies in the country, and continues to grow based on innovative business models. At the same time, it has a significant international presence with subsidiaries in Greece, Romania, North Macedonia, Albania, Cyprus and Poland. It is a strategic Sustainable Development Group with a responsible and transparent operation, demonstrating a strict corporate governance framework as well as a developed program of initiatives regarding society, the environment and its employees, thus creating added value for all stakeholders in all its areas of activity. More specifically, Intrakat's areas of activity are:

### 01. Construction

Following the completion of the acquisition of AKTOR, the backlog of signed contracts reached [€5bn] of which [€1.3bn] comes from Romania. The Group has over 50 years of leading expertise and experience in specialized construction projects such as road, railway, dams, hydraulic, building, port and E/M projects. In addition, through its subsidiaries, it is active in facility management, aggregates, metal structures and nurseries.

### 02. Energy / RES

The Group entered into a strategic partnership with PPC Renewables in late 2023 for the joint development of a RES portfolio of a total capacity of up to 2.7GW and a potential investment value of >€1bn. This portfolio includes Wind Farms with a total capacity of 0.9GW, Photovoltaic Parks with a capacity of 0.9GW, and 0.9GW electricity storage projects.

### 03. PPPs/ Concessions

Committed to creating value through steady and recurring cash flows, the Group has focused on PPP projects in

various sectors such as highways, waste management, buildings and fibre optics. It has 4 PPPs in operation, 2 PPPs signed in 2023, 3 PPPs to be signed and more than 20 PPPs currently in the bidding phase. It is worth mentioning that a significant number of these projects are expected to be co-financed by the European Investment Bank (EIB) and the European Bank for Reconstruction and Development (EBRD).

### 04. Other activities

Other activities include real estate development, technology projects and the environment. The Group operates a 5-star hotel (Milos) in the centre of Athens and a stand-alone office building at Ippokratous street. In Mykonos, the Apanema Resort has been purchased for renovation, and the project for the construction of staff residences in Ano Mera is in the licensing phase. The Group also gives high priority to projects related to telecommunications and technology infrastructure (e.g. Data Centers) with a focus on innovation and sustainable development.

Our Company relies on proper planning and effective project management, on the seamless communication with our customers, suppliers and partners, as well as on the effective work allocation among and the continuous training of our staff.

Based on the above, and taking into account the 7th Grade diploma of the Register of Contractors' Enterprises that Company has possessed for 13 years, Intrakat has the appropriate experience, expertise and specialization to undertake projects of all categories, including airports, hospitals, road and gas infrastructure, railway and sports projects, industrial buildings, hotel facilities, telecommunication projects, etc.

Furthermore, in the context of the continuous development and upgrading of its activities, the Company is planning to expand into emerging sectors and lucrative markets, taking full advantage of new business opportunities in today's highly demanding and rapidly evolving global scene.

## 1.3. Shareholder composition

The table below shows the Company's shareholder composition for 2023.

Intrakat shareholder composition*		
Last name	Position	%
WINEX INVESTMENTS LIMITED	60,603,534	37.75
BLUE SILK (CY) LTD	25,543,520	15.91
CASTELLANO PROPERTIES LIMITED	23,275,952	14.50
ENVIRTUS INVESTMENTS LTD	9,048,799	5.64
INTRACOM HOLDING COMPANY LIMITED BY SHARES	8,170,669	5.09
OTHER SHAREHOLDERS	33,881,511	21.11
<b>TOTAL</b>	<b>160,523,985</b>	<b>100.00</b>

Table 1. Intrakat 2023 shareholding composition \*of over 5% until 31/12/23

## 1.4. Our Mission



Always guided by sustainable development and environmental protection, our mission is to improve the quality of life by providing growth opportunities to our national economy and to society as a whole through sustainable, durable and integrated solutions in the various infrastructure, communications, transport networks and building projects that we undertake and deliver to our clients.

## 1.5. Our Values

Our values define the way we operate and evolve as a Company. These are:



**Investing in People**  
through the provision of a Healthy, Safe, Creative and Non-discriminatory work environment.



**Integrity and Business Ethics**  
underpinned by Ethical Business Practices and Procurement Officers.



**Building long-term trust relationships**  
with our customers.



**Commitment to Financial and Non-Financial information**  
and Fair Competition.



## 1.6. Participation in Organizations








Our Company has an active presence and participation in a number of national bodies and associations, in order to monitor and contribute to the continuous developments in the construction industry. In this context, we are actively involved in the following organisations:

Participation in Bodies and Associations for 2023	
1.	Athens Chamber of Commerce and Industry
2.	General Commercial Register
3.	Association of Technical Companies of Higher Classes
4.	Technical Chamber of Greece
5.	Register of Public Works Contractors
6.	Panhellenic Association of Graduate Engineers of Public Works Contractors
7.	Engineering and Public Works Contractors' Pension Section
8.	Economic Chamber of Greece
9.	Single Independent Public Procurement Authority
10.	Public Works Contractors Engineering Fund
11.	Pre-Trial Appeals Examination Authority
12.	Hellenic Capital Market Commission
13.	Hellenic Competition Commission
14.	Green Fund
15.	Solid Waste Management Body
16.	Association of Enterprises and Industries

Table 4. Participation in Bodies and Associations for 2023

## 1.7. Certifications and Awards

We have an integrated management system certified according to international standards by the accredited certification body TUV Austria Hellas, which includes the following individual systems:

-  ISO 9001:2015  
(Quality Management System)
-  EN ISO 27001:2013  
(Information Security Management System)
-  EN ISO 45001:2018  
(Occupational Health and Safety Management System)
-  EN ISO 39001:2012  
(Road Safety System)
-  EN ISO 14001:2015  
(Environmental Management System)
-  EN ISO 50001:2011  
(Energy Management System)
-  EN ISO 22301:2019  
(Business Continuity System)
-  EN ISO 37001:2016  
(Anti-Bribery Management System)

The awards are a recognition of the Group's efforts to grow and continuously provide high quality services in the sectors in which it operates. We are very proud of our distinction in 2023 as we received the "Protagonists of the Greek Economy 2023" award for the Development and Investment category. This is an institution that rewards businesses which play a leading role and actively support the Greek economy. The prizes awarded are based on official data of published balance sheets and on the general picture and assessment of the market regarding the course of businesses in our country.



## 02. CORPORATE GOVERNANCE



At Intrakat we follow the contemporary principles of Corporate Governance, in accordance with the Greek legislation in force and the international best practices. Our corporate policies aim at protecting our shareholders' rights and the interests of all stakeholders with transparency, reliability, a high sense of responsibility, effective controls and proper reporting.

The Company's Corporate Governance Code and the issues relating to internal and accounting control, the transfer of information and the reduction of business and financial risks are in line with the Corporate Governance Code of the Hellenic Corporate Governance Council.

### 2.1. Governance Organisational Structure

The Board of Directors ("BoD") is the highest governing body of the Company and has a five-year term of office. It consists of three to eleven members, elected by the General Meeting of Shareholders by an absolute majority of the votes represented at the Meeting. The term of office of the BoD may be extended until the expiry of the period within which the next Ordinary General Assembly must be convened and until a decision is taken, but this period may not exceed six years. The members of the BoD are eligible for re-election and freely recallable. Immediately after its election, the BoD meets and constitutes itself into a body, electing the Chairperson and one or two Vice-Chairpersons. In the absence of the Chairperson, the Vice-Chairperson or the CEO is responsible for his/her replacement and in the absence of both, a Consultant is appointed

by decision of the BoD. The BoD is competent to decide on any act concerning the management of the Company, the management and disposal of its assets and generally the pursuit of its purpose, without any limitation (with the exception of matters that fall within the exclusive competence of the General Assembly or those that have been delegated by decision of the BoD itself to the CEO, to Directors or to Committees acting under the BoD itself).

Below is the current composition of the BoD until 31/12/2023, as elected at the shareholders' Annual General Meeting on 15/07/2022, which also lawfully appointed the independent non-executive members of the BoD with a term of office until 15/07/2027.

Name of the member	Position	Executive Member	Independent Member	Audit Committee	Nomination and Remuneration Committee	Sustainable Development and Regulatory Compliance Committee
Feroniki Tzavela	Chairman of the Board	NO				
Alexandros Exarchou	Vice-Chairman of the Board & CEO	YES				
Charalambos Pampoukis		NO				Member
Antigoni Giokari		NO				
Konstantinos Chatzipanagiotis		NO			Chairman	
Nikolaos Vougioukas		NO	YES	Chairman		Member
Eustathios Tsotsoros		NO	YES			Chairman
Panagiotis Antivalidis		NO	YES	Member	Member	
Athanasios Schizas		NO	YES	Member	Member	

Table 5. The 2023 Board of Directors Structure of the Intrakat Group \* All the above independent non-executive members of the Board of Directors comply with the legal requirements as established in accordance with the notification procedure for possible dependency relationships applied by the Company.



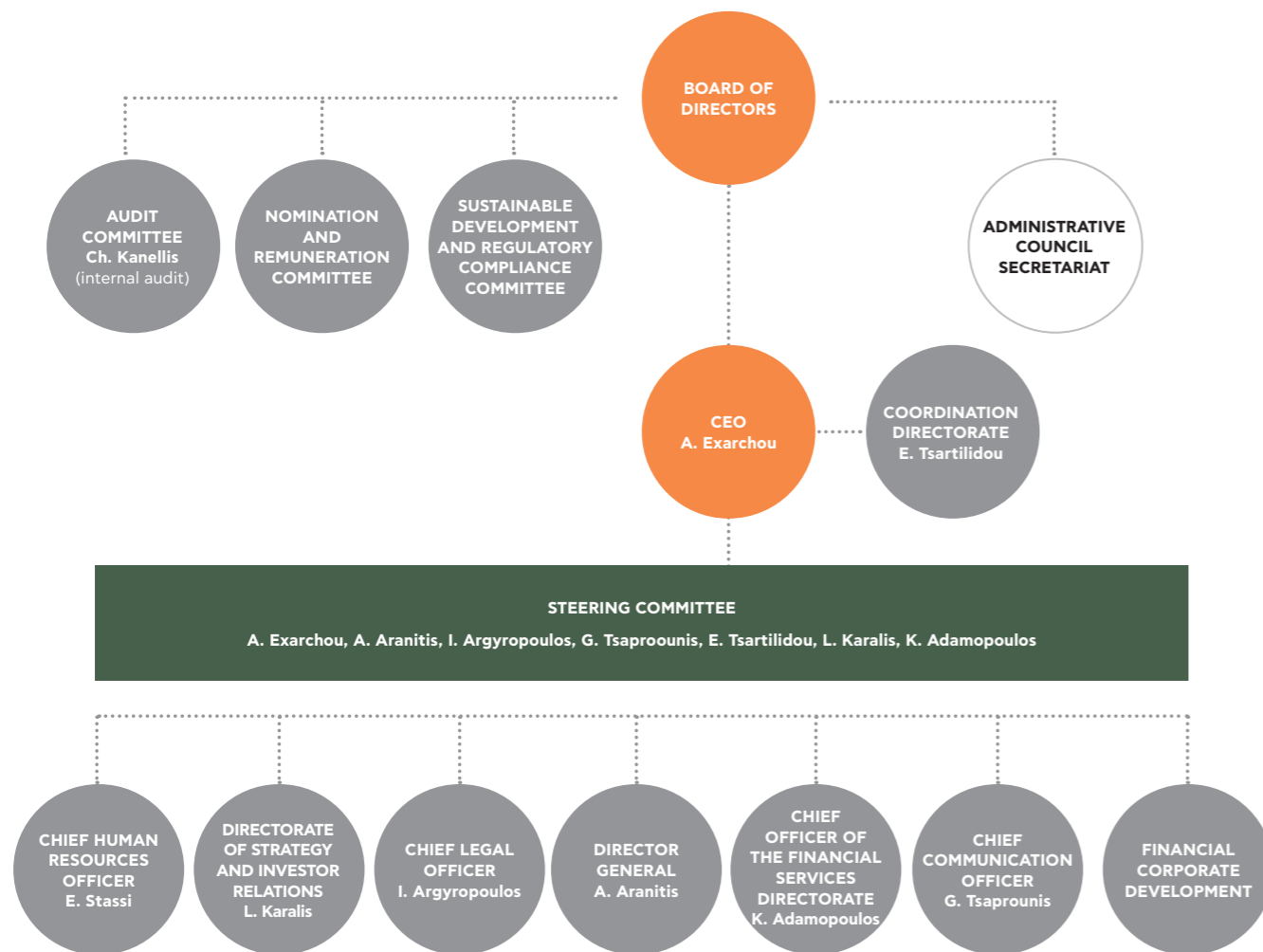


Table 6. Intrakat Organizational Chart 31/12/2023

Features of the BoD		
	2023	2022
Independent Members	44%	44%
Greek Nationality	100%	100%
Number of Women	22%	22%
Average age	66 years	66 years

Table 7. Features of the BoD members for the years 2023 and 2022

The main obligation and duty of the members of the BoD is to constantly seek to enhance the long-term value of the Company and to promote the general corporate interest. The members of the BoD, as well as any third person to whom responsibilities have been assigned, have a duty of loyalty to the Company and must act with integrity in the interest of the Company. In particular:

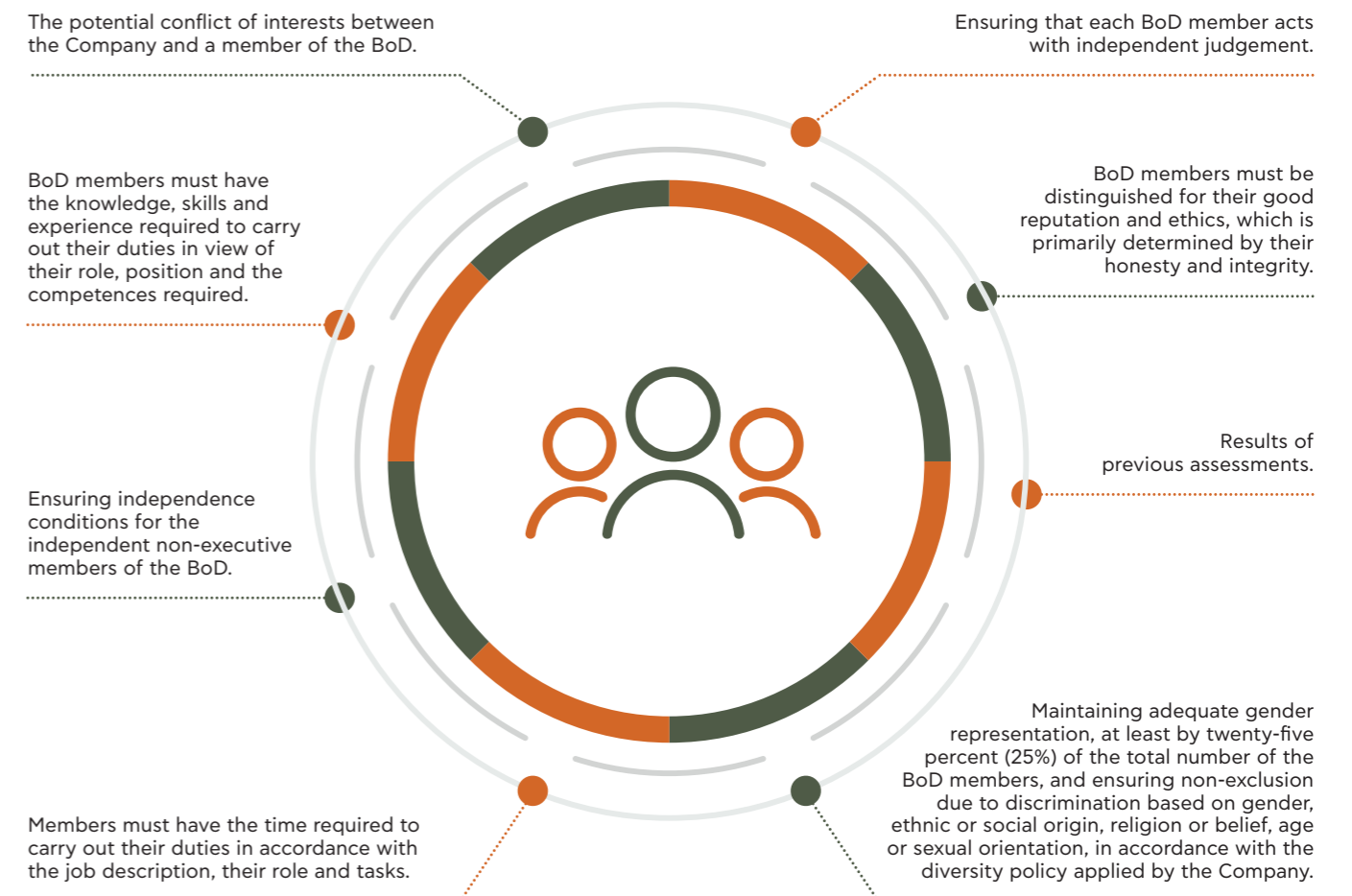
01. They must not pursue self-interests that are contrary to the interests of the Company.
02. They must disclose in a timely and adequate manner to the other BoD members their own self-interests that may arise from any transactions of the Company that fall within their duties, as well as any conflict of their interests with the interests of the Company or its affiliated companies.
03. They must maintain strict confidentiality regarding the Company's corporate affairs and secrets.

The CEO is appointed by the Board of Directors, is the Company's highest executive body and heads the General Management and the other (c-level) Directorates of the Company. The CEO is responsible for all matters relating to the management of the Company's current transactions within the limits of the Board's approval and without prejudice to the powers collectively exercised by the Board. The CEO ensures the implementation of the decisions of the Board of Directors and its Committees, represents the Company and binds it towards third parties within the limits set by the BoD. The CEO's responsibilities include, among others:

01. Preparing the Company's business plan
02. Proposing the annual budget of the Company
03. Taking decisions regarding the hiring/dismissal of and assignment of duties to the Company's personnel within the approval limits set by the BoD.

With regard to suitability, at least annually, the BoD assesses the appropriateness of its structure, size, composition and performance, as well as the suitability and reliability of its members and makes proposals in relation to any required changes-improvements, when deemed necessary. In addition, it may appoint an external consultant to carry out an independent evaluation after the lapse of three years from the date of its election.

In this context, the Nomination and Remuneration Committee plans and coordinates the implementation of the regular evaluation process of the BoD and all its members ensuring that it is adequately implemented. In addition, it submits proposals to the Board concerning any required changes-improvements, when deemed necessary. Some of the most important criteria taken into account in carrying out the evaluation are, indicatively and among others, the following:



As the specific BoD member evaluation policy was established in 2021 by the previous BoD of the Company, the necessary time period for the evaluation of the new BoD has not yet arrived.



## 2.2. Risk Management

By definition, business activity entails uncertainty, due to potential influences of the Company's external and internal environment that may affect the business objectives and may cause deviations from the expected or anticipated result. The Company has developed and established a comprehensive business risk management system to proactively and timely identify any negative or positive, potential or actual, incident that may affect its activities or turn into an opportunity to be seized. The adoption of an organized and appropriate risk management strategy enhances the overall performance of the Company and its subsidiaries, as it greatly contributes to strategic development and to a safer decision-making process, and brings a comparative advantage to the organization by adding value to its shareholders.

Risk management supports efforts to ensure corporate success in a sustainable manner. In particular, it supports the Management in making strate-

gic decisions by identifying, recognizing, assessing and addressing risks, ensuring the future business success and sustainable development of the Company and its subsidiaries. Furthermore, the Company cultivates and develops a similar corporate culture through continuous training programs for all the members of its personnel, regardless of their level in the hierarchy, so that they are aware of the risks that threaten the Company and equipped to respond in an appropriate manner.

The Company has established a Policy & Risk Management Procedure which outlines how it chooses to comply with the risk management regulatory framework, tailored to the nature, scope, size and complexity of its activities, and the process to be followed for the management process, which is briefly illustrated in the figure below.



In addition, the Risk Management Rules of Operation outline the responsibilities of the Risk Management Unit, as well as its roles and responsibilities, and the rules of communication of this unit with other stakeholders, such as the Board of Directors and the Sustainable Development & Regulatory Compliance Committee (to which the Chief Officer of the Risk Management Unit reports maintaining the independence of the function), the Chief Risk Officers and Chief Structure & Organization Officers that make up the Risk Management Framework.

In addition, the Company's Management approves the Risk Appetite which defines its risk trend and appetite by category, while also defining the range of its tolerance to risks, depending on its strategy and the will of its stakeholders expressed in terms of the risks that the Company is willing to pursue and assume in order to achieve its business objectives and maximize value for its shareholders.

The Company's main risk categories are the following eight: **Strategic, ESG, Financial, Compliance, Operational, IT, HR and Legal**. All these risks are included in the Risk Register, which contains their assessment as inherent and residual risks. The Registry also indicates the respective Risk Officers and the mitigation management actions, the compensatory measures against the risks.

Risk Management operates by applying the provisions of Laws 4548/2018 and 4706/2020 to decision 1/891/30.9.2020 of the Capital Market Commission's Board of Directors, as well as to ISO 31000:2018, ISO 31010- ISO/IEC Guide 73 & COSO IC Framework 2013.

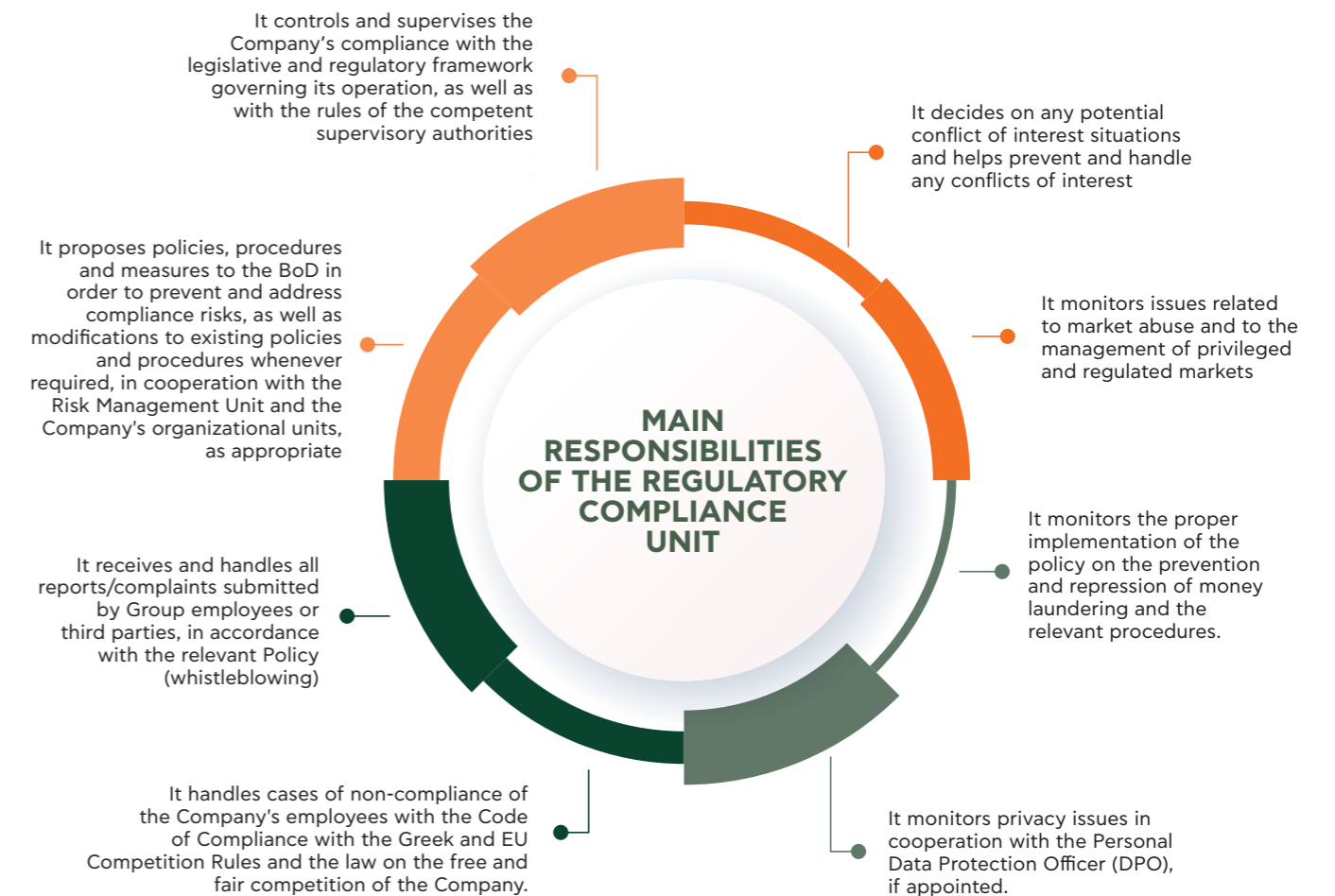
## 2.3. Regulatory Compliance

Regulatory compliance refers to the Company's compliance with the applicable legislative and regulatory framework on the one hand, and on the other hand with its Code of Conduct, its policies and procedures, its operating regulations as a whole and the operating regulations of individual units, taking into account the best practices of the market. Non-compliance, as described above, may result in financial or reputational damage to the Company. Subsequently, in order to minimize the risk of non-compliance, the Company has established the Regulatory Compliance Unit, which operates within the framework of the Company's Compliance Policy and the Rules of Operation of this Unit, applying the

provisions of the legislative and regulatory framework, the Greek Corporate Governance Code and the Company's Rules of Operation.

The Compliance Policy contains the basic values defined by the Company and governing its operation as well as the roles and responsibilities of the management units involved in compliance issues, namely the Board of Directors, the Sustainability and Compliance Committee, the Compliance Unit and the Chief Unit Officer (or Compliance Officer).

Below are summarized the main responsibilities of the Regulatory Compliance Unit in accordance with its Rules of Operation:



The basic operation principle of the Compliance Unit is to maintain its independence with respect to the units it oversees and for this reason it has no executive powers other than those set out in its Rules of Operation and in the Company's Rules of Operation or arising from the legislative/regulatory framework. In order to safeguard the independence of the Unit, its operational supervision was chosen to be carried out by the Sustainable Development and Regulatory Compliance Committee, which is exclusively made up of members of the Board of Directors, the majority of whom are independent.





## 2.4. Corporate Policies and Commitments

### Business Continuity

In order to ensure business continuity, the Company has developed a specific Business Continuity Management System (BCMS), which includes the relevant IT action plan, i.e. the Disaster Recovery Plan (DRP). The Company has been certified with the ISO/IEC 22301:2012 standard by TUV Austria Hellas for this System. Within this system, all parameters that may affect business continuity are identified and assessed on a regular basis and the necessary and sufficient resources are ensured for the required measures to be taken in a timely manner. More specifically, an approach is pursued per operational unit, whereby a record is kept of all critical operations and the systems that support them, as well as the desired time of their reoperation (after a potential event), along with the necessary data update (last back up) that is operationally required, so that an effective reaction can be achieved with the least possible impact. The system is tested through readiness exercises at least once a year and its effectiveness is assessed, in order to instantly address any weaknesses or "gaps" identified.

In combination with the BCMS and given the Company's concern for the protection of human life, and also because the protection of its human resources is a basic and sufficient parameter for its business continuity, an Occupational Health and Safety Management System has been created, in accordance with the ISO 45001:2018 standard, which has been certified by TUV Austria Hellas.

#### With the above, the Company aims at:

- 01. Ensuring the continuation of the the operation of its critical activities in case an incident occurs, at the levels determined by the Management and according to the needs of its customers
- 02. Reducing, to the extent possible, the time required for the full restoration of critical activities and functions to acceptable levels
- 03. Minimizing the impacts of interruption incidents on both the Company and its customers

## Code of Business Ethics and Conduct

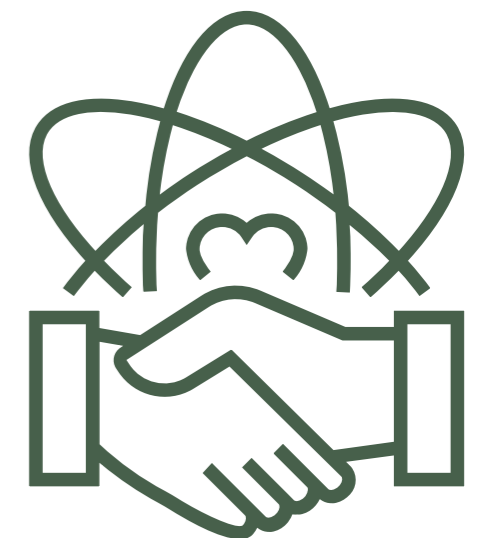
Intrakat's Code of Business Ethics and Conduct has been designed in order to reflect in a single document the general principles and rules that govern and regulate the Management's actions towards all employees on the one hand and the professional conduct of all employees on the other.

The Code contributes to further promoting ethical integrity, honesty, transparency and good professional conduct at all levels of the Company's hierarchy. It is the Management's commitment and responsibility to ensure that all employees, suppliers, contractors and partners of the Company share the same basic principles and values. Furthermore, the Code of Business Ethics and Conduct is addressed to the Company's representatives, as well as to all employees, whether under part-time, fixed-term contracts or other forms of flexible employment, and is posted on the Company's website and intranet in order to be readily available to all our stakeholders. The Group also expects its partners, subcontractors, suppliers and other business partners to apply and adopt principles and standards of professional ethics similar to the ones included in this Code of Business Ethics and Conduct.

Intrakat is committed to operating with integrity, following ethical business practices and to conducting its business in a transparent and trustworthy manner. Business ethics is not just about sterile compliance with legal, regulatory and professional standards, but primarily about developing our business within the norms of fairness, integrity, honesty and respect. It is for this reason that the Code of Business Ethics and Conduct also includes key issues related to human and labour rights, such as respect for diversity, the fight against all forms of discrimination, harassment and child and forced labour, the creation of a working environment that promotes Health and Safety and the freedom of association with the right to collective bargaining. The Code of Business Ethics and Conduct does not explicitly set out the application of the precautionary principle.

To summarise, the key operating principles of the Code of Business Ethics and Conduct include the expression of concerns and the reporting of violations, the policy of non-retaliation, non-discrimination in the workplace, intellectual property and use of media, trade names and trademarks, assets and facilities, undertaking obligations and obtaining approvals, ethics in procurement, fair competition, confidential information, public sector sales, compliance and international trade, conflict of interests and transactions by company executives. The current Code of Business Ethics and Conduct was approved by the Board of Directors of the Company on 05/02/2015 and applies to all the Company's personnel without any modification.

Below are our corporate policies and principles the purpose of which is to safeguard the rights of the Company's shareholders and the interests of all its stakeholders through transparency, accountability, effective internal controls and timely disclosure of clear information.







## Policy on the remuneration of the members of the BoD

Taking into account the provisions of the Greek Corporate Governance Code and its Rules of Operation, the Nomination and Remuneration Committee prepares the Remuneration Policy supported by teams and departments of the Company, whenever necessary. The Committee submits proposals to the BoD regarding the remuneration policy and the remuneration of persons falling within its scope. The Remuneration Policy is submitted for vote to the general meeting of shareholders, the result of which is binding and governed by the following principles:

- 01. The principle of transparency, with the adoption of a simple remuneration structure so that all interested parties can be easily informed about the remuneration of the BoD members.
- 02. Harmonization of the objectives, incentives and interests of the BoD members, the shareholders of the Company and in general all its employees.
- 03. Alignment of interests between shareholders and management.
- 04. Retaining and attracting the appropriate BoD members according to their level of knowledge, skills, duties and responsibilities.
- 05. Harmonisation of the BoD members' remuneration with the generally prevailing wage and working conditions.

06. The remuneration of the BoD members must be commensurate with their duties and responsibilities and fully exempt from any procedure that may expose the Company to risk.

The Remuneration Policy is based on the principle of paying fair and reasonable remuneration for the role in question, ensuring that the Company provides fair and competitive remuneration while protecting its interests and viability. The Nomination and Remuneration Committee and the BoD are periodically informed about the remuneration structure and practices followed within the Company in order to ensure consistency and relevance between the remuneration received by different roles.

The remuneration of the executive members of the BoD includes the annual fixed remuneration, variable remuneration, benefits in kind, as well as remuneration for the time they spend on the performance of their duties in the context of the meetings of the BoD. In addition, in case specific targets are achieved regarding selected activities of the Company, the possibility of granting additional variable remuneration (bonuses) is provided for, following a decision of the BoD and with a relevant recommendation by the Committee. At present, no indicators have been defined that relate to the management of the Company's impact on the economy, the environment and society, and that are linked to the variable remuneration of persons who may receive variable remuneration.



## Suitability Policy for the members of the Board of Directors

The suitability policy for the BoD members is part of our Group's corporate governance system and aims at ensuring quality staffing, balance in decision making, effective operation and fulfilment of the Board's role based on the overall strategy and on our medium and long-term business ambitions. The policy was approved by the BoD and the Gen-

eral Meeting of Shareholders on 19/07/2021 and is posted on our website. All members of the Company's Committees are respectively responsible for the adoption, monitoring, control, implementation and revision of this policy.



## Policy and Procedure for Handling Reports and Complaints

At the Intrakat Group we encourage the submission of anonymous reports/complaints and we have a submission mechanism in place for each respective issue. This mechanism guarantees complete anonymity when submitting any complaint or evidence in any form and is directly accessible by anyone on the Company's website and specifically at:

[www.intrakat.gr/michanismos-ypobolis-anaforon-kataggelion/](http://www.intrakat.gr/michanismos-ypobolis-anaforon-kataggelion/)

To this end, the Company is committed to taking the appropriate technical and organizational measures regarding the handling of the complaint and/or communication with the competent authorities, such as, the use of pseudonymisation techniques. The identity of the petitioner and any other information may only be disclosed in cases required by law, in the context of investigations by competent authorities or in the context of judicial proceedings.

Any processing of personal data under this policy complies with the applicable national and EU legal and regulatory framework to which only the person responsible for receiving and monitoring reports (RRMR) and the team staff assisting the RRMR's work have access.

The individual reporting channels, the recipient being RRMR, are the following:

- 01. E-mail [compliance@intrakat.com](mailto:compliance@intrakat.com)
- 02. Postal address: "Intrakat" 19th km. Leof. Peanias-Markopoulou 19002 Peania
- 03. Online form in the Reporting/Complaints Mechanism which operates on the Company's official website
- 04. Meeting with the RRMR at the petitioner's request

According to this policy, the Chief of the Company's Human Resources Department is designated as the reference person within the Company who is responsible, together with the other members of the Company's relevant Department, to provide guidance and information to the Company's personnel on the prevention and response to violence and harassment at work, regardless of whether or not this person is informed about an incident or complaint of violence and harassment.



## Occupational Health and Safety Policy

Health and Safety in the workplace at Intrakat always comes first and, as part of this commitment, the company has established and posted a specific Health & Safety at Work Policy on its website. The Management systematically monitors and

controls all relevant risks and takes all the necessary preventive measures to avoid accidents, while all employees attend training seminars on Health and Safety issues.



## Policy on the Prevention and Management of Conflict of Interests

In order to prevent conflict of interest, our Company has adopted a Policy and a Procedure on the prevention and management of conflict of interest situations, according to which the BoD members and any third person assigned with respon-

sibilities have a duty of loyalty to the Company, as described in more detail in the section on the Organisational Governance Structure.





## Safety Policy

We are bound by our Safety Policy to fully comply with the requirements of the applicable legislation regarding occupational health and safety risks, as well as to prevent:

- ✓ Any accidents to the Company's employees and to third parties
- ✓ Any damage or pollution to the environment
- ✓ Any damage, loss or destruction caused to facilities, structures, materials, production and equipment also caused by the Company's activities.

No complaints relating to Health & Safety were recorded in 2023.



## Respect for Diversity - Anti-Discrimination

Diversity is an important source of strength for our Company. The different experiences, opinions and the accumulated knowledge of our employees endow the Company with a significant competitive advantage in the market, while they also contribute to the creation of a dynamically evolving work environment, where everyone has the opportunity to transfer and acquire new knowledge.

We respect and celebrate diversity and are committed to maintaining an inclusive culture, empowering all our employees to achieve their best.

The Company makes decisions regarding the employment, development, recruitment, remuneration, termination of cooperation or any other employment activities of its employees, based solely on objective criteria and avoiding any form of discrimination. In doing so, we reinforce the fundamental principle of human rights, according to which everyone has the right to fair treatment and equal opportunities. Finally, we have zero tolerance for any behaviour that promotes discrimination, harasses, disrespects or undermines in any way the dignity of the individual.



## Combating all forms of Harassment

Harassment at the workplace can take many forms and refers to any undesirable behaviour that creates an intimidating, hostile or offensive working environment or that has the purpose or effect of unjustifiably interfering with a person's work performance. At Intrakat we have zero tolerance for bullying or harassment, including sexual harassment, at the workplace. Therefore, we expect our employees

to pay close attention to what they say and do and to intervene in case they witness any incident of harassment. The person responsible for the prevention and response to violence and harassment at the workplace is the Chief Officer of the Company's Human Resources Department, assisted by the other members of this Department.



## Combating Child and Forced Labour

Given the nature and work of Intrakat and its presence in foreign countries, particular attention is paid to its transactions with partners, especially if these are located in countries where governments or laws do not adequately protect human rights. Intrakat does not tolerate any kind of human rights violations throughout its supply chain and

is committed to contributing to the fight against human rights violations and to collaborating only with business partners who share its values and commitment to fundamental principles and standards.



## Freedom of Association and the Right to Collective Bargaining

Intrakat respects the rights of freedom of association and collective bargaining in all the regions where it operates and is committed to developing and maintaining relationships of mutual trust between the employees and the Management. It

also undertakes to take into account and to not obstruct any requests from employees concerning the establishment and negotiation of collective agreements.



## Communicating critical concerns

Intrakat employees are encouraged to express their concerns and any questions they may have about whether a practice or conduct is compatible with the principles and values of the Code of Conduct, having consulted the Chief of the relevant department, the Management or the relevant legal department. The Company provides a variety of possibilities and methods of communication (telephone, written report, e-mail, etc.) for reporting incidents of suspected ethical violations. Also, because reports of concerns or violations filed with the intention to insult a third party or to provide false information are not tolerated, employees filing reports should provide clear and accurate information that will enable a thorough investigation and response. All reports, whether submitted

anonymously or not, are treated as confidential by the Management and all relevant records are accurately maintained.

Through our actions and policies, which are posted on the Company's website ([www.Intrakat.com](http://www.Intrakat.com)), we are committed to respecting and promoting human rights in accordance with the UN Guiding Principles for Business and the relevant national legislation. We aim at promoting respect for human rights in the communities where we operate and in our relationships with colleagues, suppliers and customers. We expect and encourage all partners and suppliers to avoid causing or engaging in human rights violations through their actions.



# 03. OUR CONTRIBUTION TO SUSTAINABLE DEVELOPMENT



## Sustainable Development Policy and ESG Strategy

The Intrakat Group establishes and pledges to follow the sustainable development policy that reflects, in a specific framework, the commitments and responsibilities it undertakes towards all the pillars of Sustainability (ESG).

The Sustainable Development Framework aims at enhancing the Company's reputation and competitiveness. Hence, for the principles of Sustainable Development to be assimilated across the entire range of its business activities, it is important that all human resources both comply with and are interested in the implementation of the policy.

This policy consists of guidelines that constitute the framework of the Group's commitments and responsibilities in Sustainable Development issues, it is defined by the Group's Management and is committed to:

- Its continuous development
- The evolution of its business model
- Creating economic value for stakeholders
- Responding to the stakeholders' expectations
- Ensuring business ethics
- Monitoring the implementation of internal regulations, policies and procedures at all levels of their operations
- Providing products and services with consideration to environmental and/or social impacts
- Fostering innovation in order to systematically monitor its environmental footprint
- Setting and monitoring improvement targets towards the ESG goals and its overall positive footprint

With a view to achieving the above commitments, the Intrakat Group focuses on the thematic axes of Sustainable Development: corporate governance, innovation - research and development, human resources, market and suppliers, environment, society. Furthermore, the Intrakat Group's Strategic Commitments for Sustainable Development are also in line with the 17 UN Sustainable Development Goals (SDGs).

AXES	LINK TO THE SDGS		PROGRESS	TARGETS FOR 2024	LINK TO THE SDGS
ENVIRONMENT	Reduction of greenhouse gas emissions from the Company's business activities		Partially achieved	Reduction of greenhouse gas emissions from the Company's business activities	7 AFFORDABLE AND CLEAN ENERGY
	Responsible waste management through recycling	3 GOOD HEALTH AND WELL-BEING 11 SUSTAINABLE CITIES AND COMMUNITIES	Achieved	Responsible waste management through recycling	8 DECENT WORK AND ECONOMIC GROWTH 11 SUSTAINABLE CITIES AND COMMUNITIES
	Responsible environmental management on construction sites and integration of good environmental protection practices	12 RESPONSIBLE CONSUMPTION AND PRODUCTION	Achieved		12 RESPONSIBLE CONSUMPTION AND PRODUCTION
	Investment in Renewable Energy Sources to reduce our environmental footprint	15 LIFE ON LAND	Achieved	Increasing investments in Renewable Energy Sources to contribute to the national footprint	13 CLIMATE ACTION 15 LIFE ON LAND
SOCIETY	Maximising social value by supporting local suppliers	3 GOOD HEALTH AND WELL-BEING	Achieved	Further maximising social value by supporting local suppliers	3 GOOD HEALTH AND WELL-BEING
		8 DECENT WORK AND ECONOMIC GROWTH	New target	Free refurbishment programme for hospital care infrastructures	4 QUALITY EDUCATION
		8 DECENT WORK AND ECONOMIC GROWTH	New target	Supporting students for research purposes	8 DECENT WORK AND ECONOMIC GROWTH
EMPLOYEES	Reducing accidents and safeguarding the health and safety of workers	3 GOOD HEALTH AND WELL-BEING	Achieved	Reducing accidents and safeguarding the health and safety of workers	3 GOOD HEALTH AND WELL-BEING
	Training on environmental protection issues for workers employed at the projects	4 QUALITY EDUCATION	Partially achieved	Training on environmental protection issues for workers employed at the projects	4 QUALITY EDUCATION 8 DECENT WORK AND ECONOMIC GROWTH
		10 REDUCED INEQUALITIES	New target	Voluntary action programme for employees	10 REDUCED INEQUALITIES
GOVERNANCE	Implementing Corporate Governance commitments by enhancing transparency		Achieved	Enhancing corporate transparency by disclosing additional data in the Sustainable Development Report	5 GENDER EQUALITY
	Integration of Sustainable Development in the Company's operations	5 GENDER EQUALITY 8 DECENT WORK AND ECONOMIC GROWTH	Partially achieved	Integration of Sustainable Development in the Company's operations	5 GENDER EQUALITY 8 DECENT WORK AND ECONOMIC GROWTH
			New target	Higher percentage of women in managerial positions	



### 3.1. The Material Issues of the Group

In 2022, as part of the preparation of the first Sustainability Report, we concluded a materiality survey which aimed at the identification of the main Sustainability issues by the Management. These issues were then compared with issues benchmarked as material by companies operating in the same industry; this comparison confirmed that the 16 material issues identified are in line with the industry's priorities.

In the context of the preparation of the second Sustainability Report, covering the year 2023, an internal consultation was held whereby it was decided to maintain the already identified Sustainability issues, which are listed below in random order and in combination with the Sustainable Development Goals:

Health and Safety of employees	2, 3, 8, 16
Customer Health and Safety	16
Safety practices	16
Social benefits to employees	3, 4, 5, 8, 10
Profitability	8, 9, 13
Product and service innovation	9, 11
Energy consumption	7, 8, 12, 13
Procurement practices	8
Indirect social impacts	1, 3, 5, 8, 9, 11
Business continuity	
Prevention of corruption	16
Greenhouse gas emissions	3, 12, 13, 14, 15
Waste management	3, 6, 8, 11, 12, 15
Diversity and equal opportunities	4, 5, 8, 10
Education and training of employees	4, 5, 8, 10
Non-discrimination	5, 8

Table 9. Intrakat Group material issues 2023

The guidelines of the Global Reporting Initiative (GRI), the internationally recognized standard according to which this Report has been prepared, recommend that issues be designed according to their materiality in a materiality matrix, with the X axis representing issues that cause significant im-

act on Intrakat's operations (to the Management's view), and the Y axis representing issues that are considered material based on research conducted with construction industry companies.

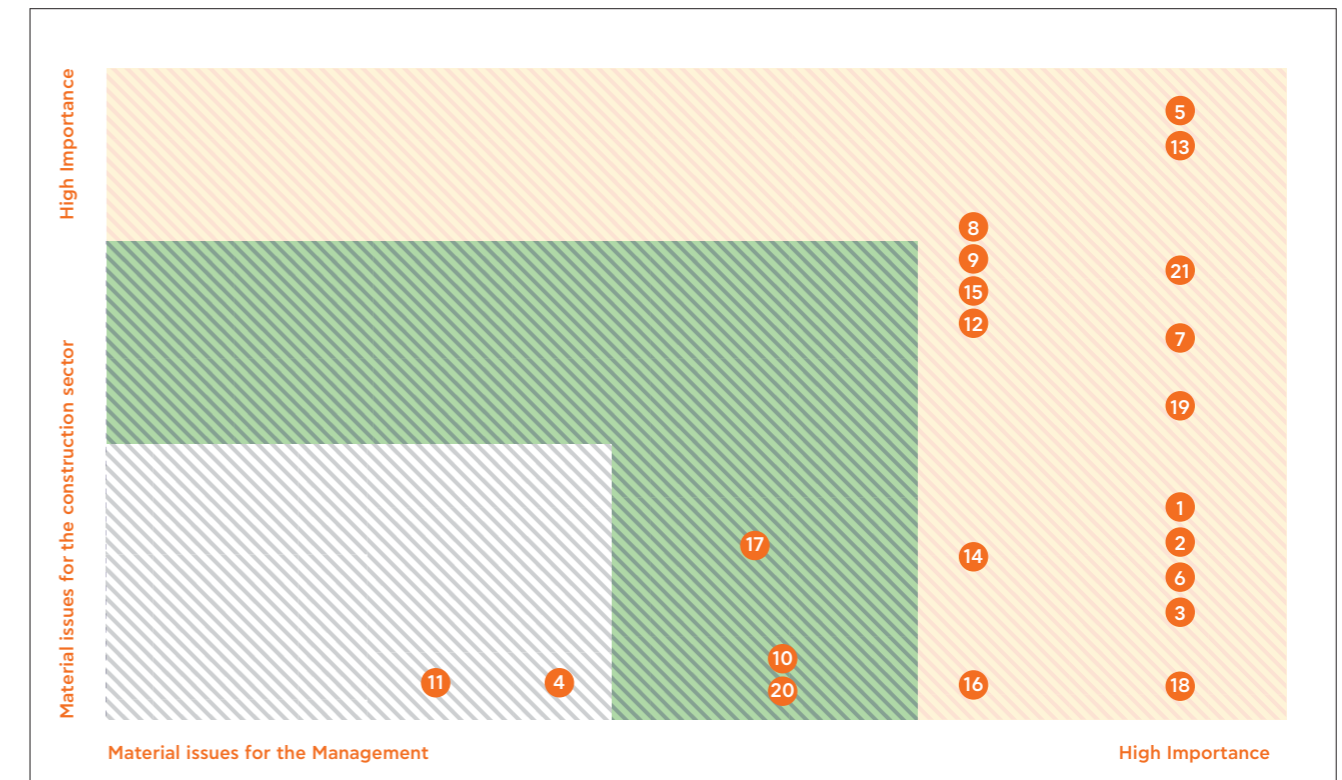


Table 10. Issues assessed in the materiality analysis

- |                               |                                       |                                            |
|-------------------------------|---------------------------------------|--------------------------------------------|
| 1. Indirect Social Impacts    | 10. Water Consumption                 | 17. Protection of Customers' Personal Data |
| 2. Procurement practices      | 11. Use of Sustainable Raw Materials  | 18. Security Practices                     |
| 3. Anti-Corruption            | 12. Social Benefits to Employees      | 19. Customer Health and Safety             |
| 4. Anti-competitive behaviour | 13. Health and Safety of Employees    | 20. Supporting Local Communities           |
| 5. Profitability              | 14. Employee education and Training   | 21. Innovative Products and Services       |
| 6. Business Continuity        | 15. Diversity and Equal Opportunities |                                            |
| 7. Energy consumption         | 16. Addressing discrimination         |                                            |
| 8. Greenhouse gas emissions   |                                       |                                            |
| 9. Waste Management           |                                       |                                            |

The following chapters provide a detailed description of the actions taken by the Company to mitigate and manage the actual and potential negative impacts that may arise from the identified material

issues, as well as the actions taken to enhance the positive effects these have on the environment, society, the economy and the employees.





### 3.2. Our Stakeholders' engagement

At Intrakat we define our operation framework by taking into account the external and internal issues that relate to our strategy and affect our ability to achieve our intended results. These issues are influenced by the Company's overall objectives and the services provided, as well as the type of risk appetite it may take. Because of their impact, or potential impact, on our ability to consistently provide

services that meet the applicable legal and regulatory requirements, as well as the requirements of stakeholders related to the Company's operations and activities, we ensure that we actively engage and identify our stakeholders and take into account their requirements on an annual basis.

Communication with the stakeholders takes place as follows:

	Stakeholders	Basic requirements	Modes and frequency of communication
1	International Organizations	Reliability, compliance with the legal and regulatory requirements	Legislation, Internet <b>Continually</b>
2	Greek state, Public sector, Local government	Reliability, compliance with the legal and regulatory requirements	Legislation, Internet <b>Continually</b>
3	Local Society	Reliability, compliance with the legal and regulatory requirements	Public debates, opinion polls and surveys, newsletters, partners (see <a href="http://www.intrakat.gr/Corporate%20Responsibility">www.intrakat.gr/Corporate Responsibility</a> ), dialogue, publications <b>Daily</b>
4	Shareholders and Management	Reliability, profitability, compliance with the legal and regulatory requirements, integrity of internal and external communication	Meetings, General Assemblies <b>Continually</b>
5	Salaried Employees	Reliability, compliance with the legal and regulatory requirements, maintainability of security conditions of facilities and means, integrity of internal and external communication	Evaluations, dialogue, meetings <b>Continually</b>
6	Subcontractors, Suppliers, Designers	Reliability, beneficial relationships, integrity of internal and external communication	Evaluations, Meetings <b>Periodically</b>
7	Customers	Reliability, beneficial relationships, quality of services and projects, integrity of internal and external communication	Dialogue, meetings, contracts, events <b>Daily and Periodically</b>
8	Competitors	Compliance with legal and regulatory requirements	In the context of competition law whenever deemed appropriate <b>Periodically</b>
9	Banks	Reliability, compliance with the legal and regulatory requirements	Meetings, Dialogue <b>Periodically</b>

The needs and requirements of the Intrakat Group's stakeholders relate to the protection and enhancement of the Health and Safety of all employees in the Company's activities, to the Company's reliability and reputation, the quality and cost of the services provided, the sustainability of the supply chain, the sustainability of the safety conditions of facilities and means, compliance with legal and regulatory requirements and the integrity of internal and external communication with the Group's stakeholders.





## 04. OUR RESPONSIBILITY TO THE ECONOMY



The Group's financial sustainability is essential for maintaining its strong position in Greece and for its future development.

The Intrakat Group recorded a strong performance in 2023, achieving a return to operating profitability, an 83% increase in turnover, the expansion of its backlog to €4.9 billion and the consolidation of its financial base in the context of its ongoing strategic growth plan.

Overall, 2023 was a milestone for our course as it marked:

- 01. A turnover increase by 83%
- 02. Profit before tax up by 122% and EBITDA at €16 million as compared to €-3 million in 2022
- 03. Net profit of €3 million as compared to €-24 million in 2022
- 04. A new all-time high for the €4.9 billion backlog.
- 05. An €100 million increase in cash flows
- 06. Strong equity of €162 million, up by 168%
- 07. Financial consolidation, with a 3.5% reduction in net borrowing

The table below presents a brief summary of the Company's activities by segment.



### CONSTRUCTION

With the completion of the acquisition of AKTOR, the backlog of signed contracts reached [€4.9bn] of which [€1bn] comes from Romania. The Group has over 50 years of leading expertise and experience in specialized construction projects such as road, railway, dams, hydraulic, building, port and E/M projects. In addition, through its subsidiaries, it operates in facility management, aggregates, metal structures and nurseries.



### ENERGY / RES

The Group entered into a strategic partnership with PPC Renewables in late 2023 for the joint development of a RES portfolio with a total capacity of up to 2.7GW and a potential investment value of >€1bn. This portfolio includes Wind Farms with a total capacity of 0.9GW, Photovoltaic Parks of a capacity of 0.8GW, and 1GW of electricity storage projects.



### PPPS/ CONCESSIONS

Committed to creating value through steady and recurring cash flows, the Group has focused on PPP projects in various sectors such as highways, waste management, buildings and fibre optics. In particular, it has 4 PPPs in operation, 2 PPPs signed in 2023, 3 PPPs in the process of being signed and more than 20 PPPs in the bidding phase. It is worth mentioning that a significant number of these projects are expected to be co-financed by the European Investment Bank (EIB) and the European Bank for Reconstruction and Development (EBRD).



### OTHER ACTIVITIES

Other activities include real estate development, technology projects and the environment. The Group operates a 5-star hotel (Milos) in the centre of Athens and a stand-alone office building at Ippokratous street. In Mykonos, the Apanema Resort has been purchased for renovation, and the project for the construction of staff residences in Ano Mera is in the licensing phase. The Group also gives high priority to projects related to telecommunications and technology infrastructure (e.g. Data Centers) with a focus on innovation and sustainable development.





Selected Balance Sheet Data			
	(Amounts in € '000)	(Amounts in € '000)	Rate of Change
Reporting year	2023	2022	%
Assets	580,194	321,899	80%
Receivables from customers	186,692	129,165	45%
Cash and cash equivalents	40,855	18,105	126%
Bank liabilities	119,189	90,849	31%
Suppliers	280,385	152,249	84%
<b>Total Liabilities</b>	<b>429,343</b>	<b>252,208</b>	<b>70%</b>
<b>Total equity</b>	<b>150,851</b>	<b>69,690</b>	<b>116%</b>

Table 12. Selected balance sheet data for the years 2023-2022 for INTRAKAT SOCIETE ANONYME TECHNICAL AND ENERGY PROJECTS

Selected items from the Statement of Financial Results			
	(Amounts in € '000)	(Amounts in € '000)	Rate of Change
Reporting year	2023	2022	%
<b>Turnover</b>	304,391	207,696	47%
Cost of sales	-278,117	-189,948	46%
<b>Gross Profit</b>	26,274	17,747	48%
Administrative expenses	-30,839	-24,018	28%
Employee benefits	-20,132	-13,165	53%
Other income/ (expenses)	2,904	-7,226	-140%
<b>Operating results</b>	-1,661	-13,497	-88%
Financial Cost (net)	-12,537	-8,865	41%
<b>(Loss)/Profit before tax</b>	-14,198	-22,362	-37%
Income tax	-1,193	117	-1122%
<b>Net (Loss)/Profit for the year</b>	-15,391	-22,245	-31%
<b>Profit/(Loss) before Taxes, Financial, Investment &amp; Depreciation &amp; Amortisation Results (EBITDA)</b>	2,043	-5,138	-140%
<b>Adjusted EBITDA</b>	2,789	-3,406	-182%

Table 13. Selected data of the financial results for the years 2023-2022 for INTRAKAT SOCIETE ANONYME TECHNICAL AND ENERGY PROJECTS

The income tax refund for the financial year 2022 after clearance of the tax return submitted in 2023 amounted to €5,335,144.76.

## 4.1. Our Financial Progress towards Sustainability

At Intrakat we monitor developments and adapt our approach accordingly in terms of the presumptions and methodology we apply in order to provide a clearer and more accurate representation of the required information. Thus, in addition to adopting and implementing a Sustainable Development policy and aligning our activities with the UN Sustainable Development Goals, Intrakat ensures its compliance with the European Union (EU) Classification Regulation, which establishes the criteria that qualify an economic activity as environmentally sustainable or as contributing to the transition to a climate-neutral economy. More specifically:

### Environmentally Sustainable activities



An activity is defined as environmentally sustainable when it significantly contributes to the achievement of one or more of the environmental goals set out in the Taxonomy and it does not significantly hinder any of the other environmental goals. Such an activity is carried out in accordance with the minimum safeguards and meets the technical control criteria relevant to the activity concerned.

This category includes activities the greenhouse gas emission levels of which correspond to the best performances in the sector or industry, activities that do not hinder the development and deployment of low-carbon alternatives, and activities that do not lead to the lock-in of carbon-intensive assets, taking into account the financial aspect of these assets.

Additional value assets can be found in the Company's annual financial report at the following link:

<https://www.intrakat.gr/investor-relations/financial-results/>



Activities that contribute to the transition to a climate-neutral economy



## 4.2. Economy and Climate Change

The challenges posed by climate change affect us all and adaptation to it is a major concern for us. For this reason, on an annual basis, we conduct an analysis of the risks that climate change may bring to the Company's activities. For 2023, we derived data from the sources depicted below adding, compared to 2022, the increased pricing and the increased GHG emission obligations as well as the obligations and relevant arrangements set out in laws.

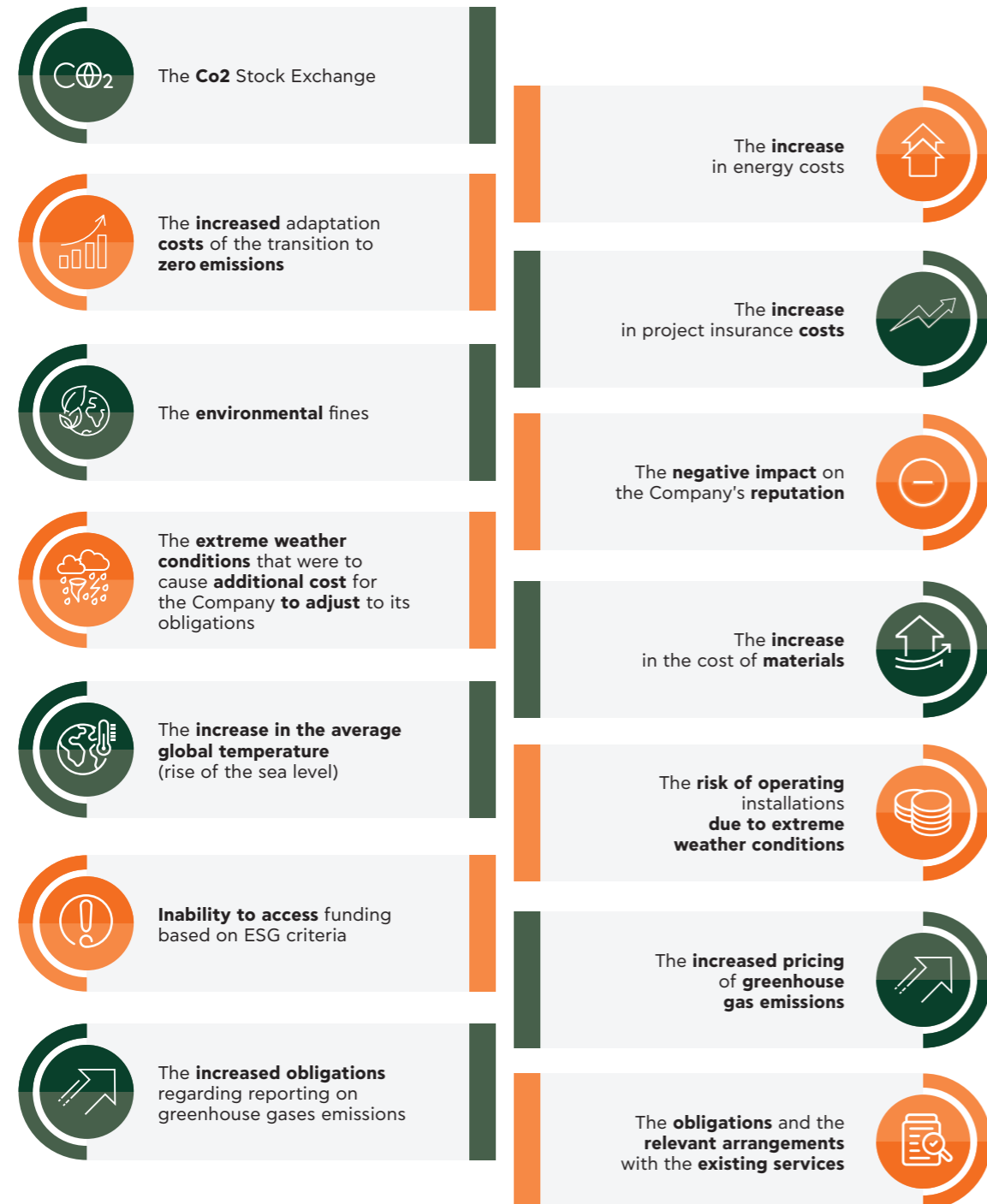


Table 13. Selected data from the statement of financial results for the years 2023-2022

Subsequently, after assessing the impact and the likelihood of not fully adapting the operation and activities to climate change, this risk is identified as a medium risk and the measures we have taken to avoid it are as follows:

- Operation of privately owned wind farms (to reduce the environmental footprint)
- Maintaining records and monitoring ESG criteria regarding the Company's footprint
- Compliance with the existing legislation on climate change
- Adoption of a 'Teleworking' policy in case of extreme weather conditions to ensure our smooth operation
- Adoption of the European Union's climate change targets by the Company
- Evaluation of Partners/Subcontractors on the basis of adaptation to the requirements of climate change
- Replacement of the Company's vehicle fleet with more environmentally friendly vehicles
- Preparation and publication of an annual Sustainable Development Report
- Social actions on climate change to enhance the Group's transparency
- Adoption of additional measures to reduce our environmental footprint
- Raising awareness on the risks of climate change and its impacts among our employees through training and lectures/conferences
- Compliance with Climate Law

Finally, after the risk avoidance/mitigation measures have been determined, the risk is classified as low to medium risk.



### 4.3. Sustainable Supply Chain



The Intrakat Group supports local suppliers and businesses by creating new jobs and enhancing the income of the region as set out in its main strategy and, at the same time, it manages its procurement practices so as to boost the development of local markets. It also contributes to the reduction of greenhouse gas emissions, the protection of natural resources and the improvement of environmental performance by adopting sustainable practices and promoting the use of low-environmental-impact products and services. Finally, procurement practices also enhances its social responsibility, as the Company selects suppliers who implement fair labour conditions and human rights policies, and it also gives and contributes to society by supporting local charities or by sponsoring social awareness programs.

In order to manage potential risks and address the aforementioned potential impacts of climate change, the Procurement Department is responsible for evaluating suppliers based on specific measurable performance indicators (KPIs) used to assess progress towards strategic objectives. The assessment covers various aspects of the supplier that are important to Intrakat, such as the quality of the products or services provided, business continuity, anti-bribery policies and practices,

safety practices for the protection of employees, internal controls and independent assessments implemented by the supplier to prevent potential negative impacts.

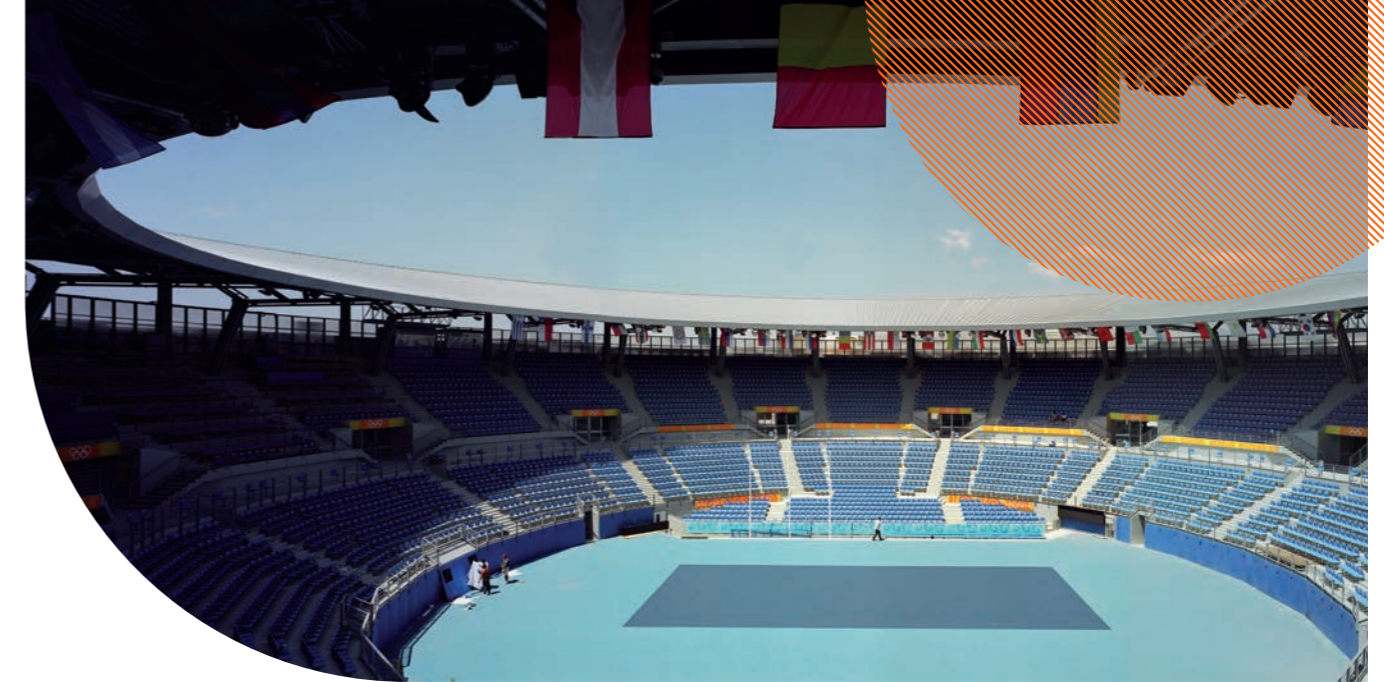
The Company evaluates and rates its suppliers (materials and services) on an annual basis using strict criteria which have corresponding weighting factors (quality, consistency, anti-bribery policies). These criteria touch, among others, on Sustainable Development criteria and aim at establishing partnerships with those suppliers who are based on the fundamental principles of impartiality, objectivity and honesty. Furthermore, Intrakat provides equal opportunities to all potential suppliers, intending to collaborate with those who have quality, innovation and performance as their main focus.

Therefore, we expect all our suppliers to comply with the ethical and legal obligations that govern financial transactions. The Procurement Department is responsible for maintaining and updating the scoreboard of the suppliers who are eligible for collaboration.

Procurement	2023		2022	
	Total procurement in €	Active projects	Total procurement in €	Active projects
Greece	64,103,236.41 €	REGION OF ATTICA: 14 REGION OF SOUTHERN AEGEAN: 4 REGION OF CRETE: 1 REGION OF CENTRAL MACEDONIA: 1 REGION OF WESTERN MACEDONIA: 1 REGION OF WESTERN GREECE: 1	28,314,975.86	REGION OF ATTICA: 14 REGION OF SOUTHERN AEGEAN: 4 REGION OF CRETE: 1 REGION OF CENTRAL MACEDONIA: 1 REGION OF WESTERN MACEDONIA: 1 REGION OF WESTERN GREECE: 1
Abroad	4,649,724.50	Romania, Skopje, Cyprus	1,368,665.26	Romania, Skopje, Cyprus
<b>Total</b>	<b>68,752,960.91</b>	<b>25</b>	<b>29,683,641.12</b>	<b>25</b>

Table 14. Intrakat procurement for the years 2023-2022

In 2023, 93.24% of Intrakat's purchases were made from domestic suppliers, largely achieving to support the Greek market and economy, and 6.76% of the Company's purchases were made from foreign suppliers.



### 4.4. Anti-corruption



In order to combat corruption, Intrakat implements a Management System in accordance with the ISO 37001:2016 standard and acknowledges that any instance of bribery, corruption and fraud of all forms resulting from its activities may pose a threat to the Company and the Group in general. It is therefore committed to conducting its business in an ethical and honest manner and to implementing and enforcing systems that ensure the prevention of all forms of bribery, corruption and fraud. The Intrakat Group has zero tolerance for bribes and corrupt activities and we are committed to carrying out all our business transactions with professionalism, fairness and integrity.

Identifying risks liable to lead to incidents of corruption as well as assessing and controlling an emerging risk or opportunity entails the systematic examination of all the aspects of each and every operation process in order to establish:

01. What could cause incidents of bribery and affect the operation of Intrakat
02. What could form an opportunity for the improvement of Intrakat
03. The extent to which any sources of risk could be eliminated
04. The extent to which opportunities for improvement could be exploited
05. What mitigation or protection measures are or need to be in place in order to control the remaining risks

06. What actions need to be planned in order to take advantage of an opportunity for improvement

As part of our management system, providing our staff with information and training on bribery issues, depending on their role and on the bribery risks to which they are exposed, is of overarching importance. The training programmes include, among others, the Anti-Bribery Policy, Procedures and Management System, the recognition of the risk of bribery, the damage that can be caused, and the ways to identify bribery requests or offers. Every Intrakat employee has a responsibility to report actions or incidents if they believe that these breach the rules of the said anti-bribery, anti-corruption and anti-fraud policy.

During 2023, a total of 25 employees attended seminars on anti-corruption in order to help protect the Company's rules and policies.

Our Company's Manual, Policy and Code of Conduct on Anti-Bribery and Corruption are posted on the internet and are accessible to all our staff. It should also be noted that in 2023, there were no complaints of corruption incidents, no termination or non-renewal of contracts due to corruption-related violations, and that no related legal cases were brought against the Company.



## 05. OUR RESPONSIBILITY TO THE ENVIRONMENT



A key objective of the Intrakat Group is the continuous reduction of its environmental footprint. To this purpose, the Group follows a responsible business development policy, taking care to prevent pollution and protect the environment by minimising any negative environmental impacts resulting from its activities. It also aims at ensuring compliance with the current regulatory and legislative framework, as well as at improving its performance in environmental management issues.

Thanks to the implementation and certification of the Environmental Management System according to ISO 14001:2015, Intrakat has managed to identify the potential environmental impacts that may arise from its business activity and, by taking feasible mitigation measures, it can reduce the associated environmental risks.

Good environmental management, both in terms of the natural environment and all the environmental aspects, adds value, increases competitiveness, ensures the continuity and sustainability of the Company's activity and positively contributes to the enhancement of the environment, as well as to social progress and the well-being of society as a whole.

Finally, in order to reduce our environmental footprint, we have adopted practices such as systematic recycling, the use of environmentally-friendly raw materials, preservation of natural resources, the limited use of plastic and the reduction of pollutants from our transportation.

### 5.1. Compliance with the Environmental Legislation

In order to achieve the required Environmental Compliance, the Company applies a certified Environmental Management System according to ISO 14001:2015 and an Energy Management System according to ISO 50001:2018. All the necessary Procedures/Processes related to compliance have been developed, are implemented and controlled in the context of these systems, among others:

- Maintaining an Updated Legislation Table and monitoring compliance with the relevant requirements by the Legal Department and the Systems Department.
- Regular, ad hoc and internal surveillance inspections of the environmental certification management systems.
- Keeping the necessary documents and registers and submitting them where required by law or contractual obligations.
- Contracts with Alternative Waste Management Systems.
- Including environmental obligations in contracts concluded with contractors and third party partners; and
- Maintenance of certifications.

With regard to monitoring compliance with environmental legislation, the relevant management system procedure is followed and any non-compliance, immediate responses (corrective actions) and actions to avoid recurrence are recorded.

In 2023, no fines were imposed on the Company related to incidents of non-compliance with environmental laws, regulations, standards and permits, and there were no other sanctions for violations of the applicable legislation arising from its activities in that year.

### 5.2. Responsible Energy Consumption



Improving energy performance is a primary objective for INTRAKAT in all its operations. However, in order to be able to take action so to reduce our energy consumption in the first place, we need to know the exact quantitative data on consumption, which is why we have completed all the necessary infrastructure and systems to record the energy consumption of our facilities. In addition, we set realistic greenhouse gas emission reduction targets based on EN ISO 50001:2018 & EN ISO 14001:2015.

Through the implementation and certification of the Energy Management System we achieve the following:

- 01. Energy costs reduction.
- 02. The identification, mapping, assessment and management of all risks and opportunities related to energy management.
- 03. Continuous improvement of our energy performance.
- 04. The systematic monitoring and implementation of legislation on energy consumption and management.



For the purposes of assessing energy efficiency and energy use/consumption, appropriate indicators have been developed and are monitored, inter alia, while the Company's Management has communicated to the entire Company and to all interested parties the Energy Management Policy, in which it commits to the following:

- O1. Compliance with the relevant legislation and other requirements associated with energy efficiency, use and consumption
- O2. Support of planning activities that take into account the improvement of energy efficiency
- O3. Procurement of energy efficient products and services which have a positive impact on energy efficiency
- O4. Measurement of the performance of the Energy Management System using appropriate indicators
- O5. The objectives of the System must be fully compatible with the Company's strategic orientation and energy policy
- O6. Adoption of a "process-centric" approach at all levels of the Company, in order to achieve the desired results and objectives of the System, as well as prioritization of strategic moves and actions in order to achieve the objectives of the System
- O7. Allocation of the responsibilities required for the implementation of the System to competent staff
- O8. Ensuring continuous training of stakeholders on Energy Management issues by providing relevant incentives

The energy efficiency data for the Intrakat Group differs in comparison with 2022, due to modifications to the Company's privately-owned facilities that have had a significant impact on corporate consumption, such as the fact that the Group now fully leases building B5 and has renovated buildings B2/3, among others, by replacing the power generating units. Therefore, the data for 2022 are not comparable with those of the reporting year and are not reflected in this report as they correspond to sets of different buildings and facilities. The Company will measure and estimate electricity based on the consumptions both at its buildings and construction sites. Below are the energy and natural gas consumptions for Intrakat S.A. and Fracasso Hellas S.A.

The calculations for the estimation of electricity consumption for the reporting year have been carried out based on the electricity bills issued at the Company's VAT number and based on the Company's share of the electricity bill of INTRAKOM PROPERTIES S.A. (buildings B5, B2/3).

Intrakat S.A.	2023 (kWh)
Electricity consumption*	1,960,628.630

Table 15. Electricity consumption Intrakat S.A. \*Refers to the data available (until 15.12.23) by the provider during the data collection period for the Report

Fracasso Hellas S.A.	2023 (kWh)
Electricity consumption*	813,537.69
Natural Gas Consumption*	3,883,617.00

Table 15.1. Energy and gas consumption Fracasso Hellas S.A.

Taking into account the importance of responsible energy consumption, we have adopted a programme for the replacement of the heating and cooling system of the B5 building facilities where our offices are located. This involves the removal of the boiler and the burner which used to run on oil, and their replacement with a system of local VRV air conditioning units (estimated energy savings of 30%). In addition, since 2022 we have put in place regular audits of the energy performance indicators, as these have been established by the annual Energy Management System Review, as follows:

- Identification & assessment of energy uses
- Determination of existing measures/ energy consumption basis
- Monitoring of energy consumptions
- Preparation/ revision of an energy review document
- Methodology for calculating projections of future energy use and consumption

### 5.3. Responsible Management of Greenhouse Gas Emissions



The Intrakat Group adheres to its commitment regarding the responsible management of greenhouse gas emissions resulting from its activities in order to reduce its carbon footprint and to minimize its impact on the environment during its operation, by taking the following measures:

- Withdrawal and replacement of high-emission vehicles with new lower-emission ones and regular maintenance to keep them operating at optimum levels
- Replacement of lamps with new ones of higher energy efficiency
- Regular maintenance of boiler-burners, lifts and air-conditioning systems
- Provision of free transportation to its employees with company buses to and from the Company, thus avoiding the use of private transport
- Monitoring and registration of energy consumption at its installations
- Target-setting for the reduction of greenhouse gas emissions

In addition, the Company has set out to create a system for the calculation and verification of greenhouse gas emissions according to ISO 14064-1, in order to comply with the new Climate Law and to obtain greater transparency and detailed documentation that will contribute to energy targeting and its evaluation. In this context, we carried out a detailed measurement of greenhouse gas emissions for 2023 covering a specific range of projects undertaken by the Company.

The study on greenhouse gas emission measurements was based on the recognised Greenhouse Gas Protocol Corporate Standard and ISO 14064 and is two-fold. It comprises measurements relating to Scope 1, i.e. direct emissions resulting from sources owned or controlled by the Company, and measurements relating to Scope 2, i.e. indirect emissions corresponding to the greenhouse gas emissions from the production of the electricity supplied and consumed during the year.

Headquarters*	2023
	Emissions (t <sub>CO2</sub> )
SCOPE 1	7,988.39
SCOPE 2	1,047.17
<b>Total</b>	<b>9,035.56</b>

Table 16. Direct and indirect greenhouse gas emissions for the Intrakat headquarters in 2023

Fracasso Hellas	2023
	Emissions (t CO2)
SCOPE 1	769.19
SCOPE 2	434.51
<b>Total</b>	<b>1,203.70</b>

Table 17. Direct and indirect greenhouse gas emissions for Fracasso Hellas in 2023

Projects	2023 tCO2
Greenhouse gas emissions	
SCOPE 1	8,797.57
SCOPE 2	289.11
<b>TOTAL</b>	<b>9,086.68</b>

Table 18. Direct and indirect greenhouse gas emissions for selected construction sites for the year 2023

Total Greenhouse Gas Emissions	2023 tCO2
SCOPE 1	17,582.15
SCOPE 2	1,770.79
TOTAL	19,352.94
<b>TOTAL</b>	<b>9,086.68</b>

Table 19. Direct and indirect greenhouse gas emissions for selected construction sites for the year 2023



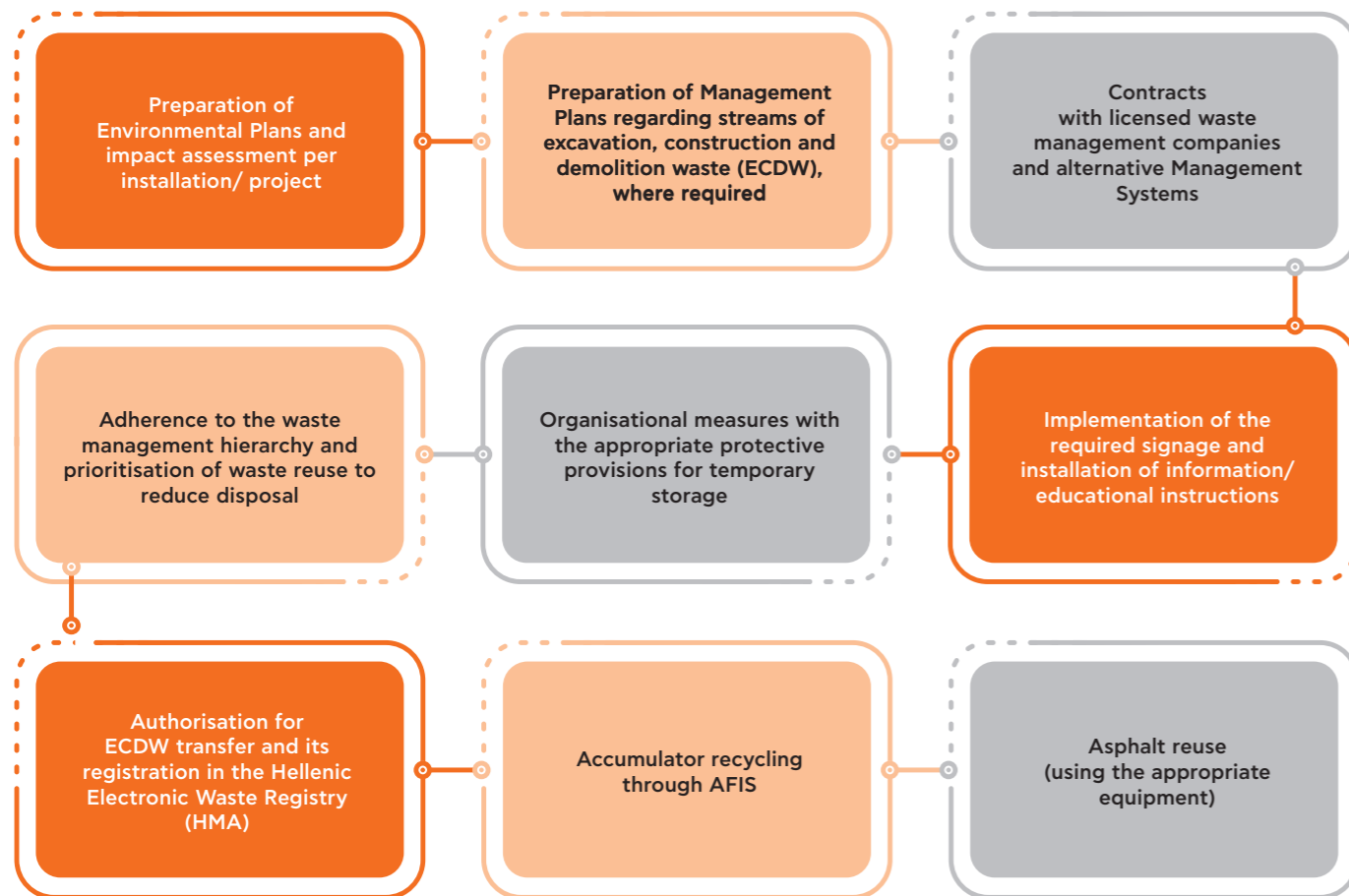
## 5.4. Responsible Waste Management



Waste production is a major contributor to climate change and air pollution which directly affects several ecosystems.

The Company, being certified with the Environmental Management System according to ISO 14001:2015, has ensured the exclusive management of waste by appropriately licensed management facilities and collection and transportation companies, in order to limit the potential impact of uncontrolled waste disposal. In addition, waste management is implemented in full compliance with the applicable legislation and in accordance with the contractual obligations of each project.

Indicatively, the following measures are taken in the context of responsible waste management:



For Intrakat, waste production is related to the following activities:

- Execution of projects
- Staff's waste from using the buildings
- Lubricants from the maintenance of project machinery/vehicles
- ECDW from construction
- Metals & Scrap from construction
- Electronic equipment waste from the Company's operation
- Accumulators from construction, projects and operation

The Waste Electrical and Electronic Equipment (WEEE) for 2023 corresponds to 18.28 t

Waste Category	2023 (t)
Hazardous	19,14
Non-hazardous	509,097.42
<b>Total</b>	<b>509,116.56</b>

Table 20. Hazardous and non-hazardous waste Intrakat 2023

Liquid waste generated by the Company's activities is managed in accordance with the relevant environmental regulations. For 2023, the amount of liquid waste produced by the Intrakat Group came to 2,223.50t.

In addition, an important category of Intrakat's waste derives from excavation, construction and demolition works (ECDW) and belongs to the category of conventional waste. This is one of the most heavy and bulky waste generated and accounts for 25%-30% of all waste generated in the European Union. ECDW derives from activities such as construction and total or partial demolition of buildings and infrastructure, renovation of buildings or apartments, as well as road construction and maintenance.

The annex details the production of waste by type and quantity including ECDW for 2023.





# 06. OUR RESPONSIBILITY TO SOCIETY



Improving the quality of life and the well-being of the local communities in which we operate is our main objective in terms of Sustainable Development and Society; at the same time, it is our Company's commitment to properly behave, to offer and to act responsibly with regards to its employees and society as a whole, in an effort to actively contribute to the creation of relationships of mutual trust and long-term cooperation for the achievement of common goals and aspirations.

In this context, we actively participate in initiatives that contribute to the promotion of education and training and support actions that help improve the quality of life of society as a whole. At the same time, we implement actions to fight poverty, hunger and social inequalities.

## 6.1. Bolstering Actions for Society



Aiming at the optimal combination of profitable growth with Sustainability and social cohesion, Intrakat finances significant initiatives that contribute to environmental protection, promote cultural and artistic awareness, support sports, help vulnerable social groups and improve the quality of life at local communities. In 2023, the Intrakat Group continued to invest in the local community through a series of donations - sponsorships, which far exceeded those of previous years.

These actions are detailed below:

Action	Description of the Action	Value in €	Action	Description of the Action	Value in €		
2023			2022				
<b>(i) Culture-promoting initiatives</b>							
Theatrical performance entitled ΠΡΟΒΑΤΟΠΕ ΘΕΑ ΣΥ	Sponsorship	In the framework of its Corporate Social Responsibility, Intrakat sponsored the 2022 summer events of the municipal unit of Desfina.	€2,000	Grant for the summer events of the municipal unit of Desfina.	Donation	In the framework of its Corporate Social Responsibility, Intrakat sponsored the 2022 summer events of the municipal unit of Desfina.	€4,000
Concert at the N. Kazantzakis garden theatre	Donation	In the context of its Corporate Social Responsibility and its active presence in the city of Thessaloniki, and wishing to express its interest in the Christmas 2022-2023 celebrations in practice, Intrakat supported the Municipality of Thessaloniki by assuming the cost of transport, installation, operation and dismantling of all the decorations and installed special festive equipment in the two vertical flowerbeds at the Aristotelous square.	€5,000	Decorations for the Christmas festivities of the Municipality of Thessaloniki.	Donation	In the context of its Corporate Social Responsibility and its active presence in the city of Thessaloniki, and wishing to express its interest in the Christmas 2022-2023 celebrations in practice, Intrakat supported the Municipality of Thessaloniki by assuming the cost of transport, installation, operation and dismantling of all the decorations and installed special festive equipment in the two vertical flowerbeds at the Aristotelous square.	€37,200
Placido Domingo concert at the Toplou Monastery, Crete	Sponsorship	Co-organised by companies in support of culture.	€220,000				
Athens Epidaurus Festival	Donation	Support for the promotion of the ideals of culture in the local community.	€6,300				
<b>(ii) Sports-promoting initiatives</b>							
Athletic Club (A.O.) of Aigialeon	Donation	Support to the local amateur volleyball team of A.O. Aigialeon aiming at the development and promotion of the sport in the local community.	€4,000	ALL STAR GAME 2022-2023	Sponsorship	Sponsorship cooperation in support of sporting ideals.	€3,000
KAE AMAROUSIOU	Sponsorship	Aid to the sports club of Maroussi in support of sporting ideals.	€100,000	'Isaias' Sports Club of Desfina	Donation	Donation in support of the local community.	€5,000
Mykonos Sports Club	Sponsorship	Sponsorship cooperation in support of sporting ideals.	€35,000	Mykonos Sports Club	Sponsorship	Sponsorship cooperation in support of sporting ideals.	€35,000

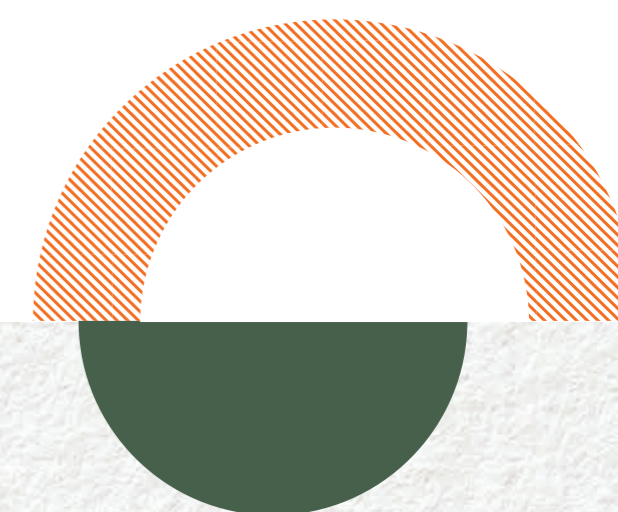


Action	Description of the Action	Value in €	Action	Description of the Action	Value in €		
2023			2022				
Asteras Tripolis	Sponsorship	Sponsorship in support of sporting ideals.	€140,000	Asteras Tripolis	Sponsorship	Launch of a sponsorship partnership in support of sporting ideals.	€140,000
<b>(ii) Sports-promoting initiatives</b>							
5th Arsakeios Dromos Running Event (Ekali)	Donation	Supporting sport and bolstering the ideals of fair play such as volunteering.	€2,000	Hellenic Wheelchair Basketball Federation	Donation	Sponsorship cooperation in support of sporting ideals.	€3,000
Support for athletes with disabilities	Donation	Monetary support to champion Christos Fragkos.	€2,000				
APOLLO PATRAS 1926 KAE	Sponsorship	Sponsorship cooperation in support of sporting ideals.	€20,000				
Filonikos Sports Club	Donation	Support for sport.	€3,054				
<b>(iii) Health-promoting initiatives</b>							
ELPIDA	Donation	Aid to the pioneering work of the ELPIDA Centre for the development of oncological medical treatments for children.	€120,280	Event at the Library of Archbishop Ieronymos on "The impact of cancer on the family"	Donation	Donation, support to actions that promote mental health and support to sufferers and their relatives.	€10,000
AHEPA Gala	Donation	Aid to people with mental disabilities and improving their quality of life by supporting their integration into the wider community.	€2,000	Purchase of lottery tickets for the lottery of the "Maria Kokkori" Foundation providing care to people with intellectual disability or the Down syndrome of the Holy Archdiocese of Athens	Donation	Aid to actions for people with mental disability and improvement of their quality of life. Actions for the support of their inclusion in the wider social context.	€10,000
<b>(iv) Initiatives promoting quality education for young people</b>							
Music School of Pallini	Donation	Support to actions aiming at educating young people.	€7,000	"CORFU2022 9th International Conference on Sustainable Solid Waste Management" by the National Technical University of Athens.	Sponsorship	Support to actions aiming at educating young people.	€3,000
4th Panhellenic Conference of Civil Engineering Students	Donation	Support to actions aiming at educating young people.	€4,000	Legal Transformation Conference, The legal sector in a transition era	Sponsorship	Support to actions for the use and implementation the new digital reality in justice (e-justice)	€6,000
World Tunnelling Congress (WTC2023)	Donation	Supporting education in innovative achievements in the construction industry.	€14,000	Educational Excursion of 4th-year students of the School of Civil Engineering of the NTUA at technical projects in Greece, Italy and France	Donation	Support to actions aiming at educating young people.	€2,000
Educational excursion abroad - 4th year of the School of Civil Engineering of the NTUA	Donation	Support to actions aiming at educating young people.	€1,500	One-week field trip to tunnels under construction and underground projects in Greece for NTUA tunnel engineers	Donation	Support to actions aiming at educating young people.	€3,000
Racing Team UoP	Donation	Supporting education on the continuous evolution of the design and construction of high performance racing cars.	€2,000	Scientific Congress in the field of Geology (16th International Congress of the Geological Society of Greece). University of Patras	Sponsorship	Support to actions aiming at educating young people.	€1,000

Table 21. Supporting local communities through social actions in 2023 and 2022

Action	Description of the Action	Value in €	Action	Description of the Action	Value in €
2023			2022		
<b>(v) Initiatives for the Environment</b>					
8th HAAE Symposium	Sponsorship to support the use of alternative forms of energy.	€5,000	6th Sustainability Summit for Southeast Europe and the Mediterranean, redefining sustainability in an unsustainable world- Economist	Sponsorship to support sustainable and technologically innovative development.	€15,000
Athens Energy Summit 20 & 21 06 2023	Sponsorship for the promotion of Sustainable Development through the responsible use of energy.	€15,000	Renewable & Storage Forum	Sponsorship to support the use of renewable energy sources and the green economy.	€3,000
Chania 10th international conference on solid waste management	Sponsorship for the promotion of responsible solid waste management.	€1,500	Green Deal Greece 2022 - TEE	Sponsorship in order to contribute to the conference proceedings.	€12,000
Energypress Renewable & Storage Forum	Sponsorship to support Sustainable Development through renewable energy sources and energy storage.	€5,000	Northern Greece in the era of the energy crisis: Challenges, opportunities and prospects	Sponsorship to support the creation of electricity transmission systems and fixed rail projects.	€5,000
Equal Society	Sponsorship to support diversity and equal opportunities and rights in society.	€1,500	World Wind Day Gala and granting of the Aiolos - ELETAEN awards	Sponsorship in the context of the Company's contribution to initiatives promoting energy transition.	€8,000
Green Deal 2023	Sponsorship to enhance the sustainable operation of businesses in society.	€25,000	Waste-to-energy Conference	Sponsorship in support of circular economy.	€3,000
Help Hellas	Donation to promote the ideals of volunteering	€3,276			
Make a Wish	Donation to support children in need by helping fulfill their wishes.	€4,680			
Power of a flower	Donation to support the integration of people with special needs into society.	€1,680			
ELETAEN	Donation to support Sustainable Development through the use of wind energy.	€3,500			
SOCIAL ASSISTANCE & SOLIDARITY IN WESTERN MACEDONIA	Donation to support and protect public health.	€1,500			
<b>Total of Tables 21 &amp; 22</b>		<b>€757,770</b>			

Table 22. Supporting Sustainable Development through environmental actions in 2023 and 2022







## 6.2. Innovation as an Axis of the Company's Activities



Intrakat can provide integrated and innovative solutions for the operation and management of public service facilities. A typical example is the Waste Management Unit of the Prefecture of Serres, which contributes to the collection and management of mixed waste both at the Prefecture of Serres and the wider region of Central Macedonia. In the context of its activities, Intrakat has already designed and constructed buildings and residences that meet the specific Leadership in Energy and Environmental Design (LEED) and Building Research Establishment Environmental Assessment Method (BREEAM) certification criteria and that are in line with the standards of modern and sustainable construction.

Another innovative action that we have implemented is the agreement with the Municipality of Andravida - Kyllini regarding the execution of the project for the Supply of the Remote Control / Remote

Management System of the Water Supply Network. The project has a budget of €3,323,161.80 and will contribute decisively to the detection of leaks in the water supply network and the improvement of the water quality of the Municipality.

Finally, the Company has proceeded to the upgrade-automation of projects and to the maintenance of electric lighting systems by replacing them with new technology LED lamps which are 100% ecological, safe and recyclable, as they can operate seamlessly for many hours, making change and replacement operations unnecessary, thus reducing maintenance costs. At the same time, the upgrade of street lighting networks entails the installation of tele-management systems, through which the operation of the LED luminaires is monitored in real time and energy consumption is recorded.

## 6.3. Responsible Security Practices



In order to ensure security both at facilities and at work sites, Intrakat relies on specialized security personnel who are either part of the Company's workforce or external partners entrusted with the security of the premises and facilities. All personnel involved in security are well trained in matters related to their work, are informed about human rights policies, apply the Company's Code of Conduct and enjoy the same privileges as the other Intrakat personnel.

The Company's premises in Peania, Attica, where our headquarters are located, are guarded on a round-the-clock basis by a special team of specialized personnel. The premises are perimeter protected with a special fence and all access is checked at the central entrances by specially trained and cer-

tified guards. In addition, the main gates of the facility have a barrier system which prevents crowds from entering, while the reception area is permanently guarded.

With regard to the Company's construction sites and other facilities within the territory, the security of its premises and assets has been entrusted to licensed specialized companies that provide us with highly trained and certified personnel in accordance with the Greek legislation.

The security personnel is trained continuously and on a daily basis in the course of their work, and the overall operation of the security of the premises is overseen by experienced supervisor specialized in security.

## 6.4. Care for the Health and Safety of our Customers



No company can claim to be responsible and sustainable if it does not ensure the Health and Safety of its customers. At Intrakat we ensure the Health and Safety of our customers through a variety of actions and systems, such as:

- 01. Preparation of a Safety and Health Plan (SHP) before works start
- 02. Faithful implementation of the approved project design
- 03. Delivery of a Safety and Health File (SHF) upon acceptance of the project
- 04. Delivery of AS BUILT drawings (drawings of the existing situation) to 90% of our clients
- 05. Commissioning and Training upon delivery of the project
- 06. Delivery of Safety Data Sheets (MSDS) and Manual of Electrical/Mechanical Equipment

The Health and Safety System applied to each project in which the Company is involved takes into account the requirements and guidelines for the customer's Health and Safety at the project, regardless of whether the customer is the developer or the contractor (when the Company has undertaken part of the project). It ensures that these requirements are not in conflict with the legislation in force, that they are incorporated into the contract documents in a comprehensible manner and, of course, that they are complied with in their entirety.

In addition, the preparation of documents and documentation plans, the execution and completion of a project in accordance with the specifications and requirements, as well as the demonstration and commissioning of all the equipment ensure that negative impacts on the Health and Safety of customers are avoided both during the construction and the operation of the project. Our commitment to adhere to all these procedures and actions explains why no non-conformities and negative reports were recorded regarding the proper use of the Company's products and services in the Health and Safety of our customers for 2023.



## 07. OUR COMMITMENT TO OUR PEOPLE



At Intrakat we attach great importance on the human capital, as the success of our business relies on our people. We provide our employees with a work environment characterized by stability, so that everyone is motivated to be productive and to focus on achieving the best results possible, to take initiatives for the benefit of the Company and to manage their personal development with zeal and integrity.

The distribution of the workforce by age demonstrates both the longevity of our relationships with the employees and the need for professional experience in the majority of the jobs we provide as a Company. The gravity of the demographic problem across Europe, as well as the tendency of young people to choose other professions and prospects in more modern sectors, dictates the Group's policy of inclusion, giving priority to providing employ-

ment opportunities to the residents of the local communities where our projects are carried out.

In this context, we provide employees (both salaried & self-employed) having completed their first six months of collaboration with the Company with a group health/hospital/life insurance plan in cooperation with an internationally recognized insurance company, as well as vouchers, fuel cards, cars and travel expenses coverage (air/coastal), and also coverage, in part or in full, of the residence lease for those working outside the headquarters. The Company also offers shuttle buses from metro stations to the headquarters and vice versa as well as discounts and special prices at selected retail stores and travel agencies.

Following the change in the company's Management in June 2022, new corporate objectives were set regarding employee mobility which subsequently affected the company's organisational chart with an increased number of women in the management team. New management positions were also created, such as the Group Strategic Development Director, the Compliance Officer and the Contract Management Director. Regarding the benefits provided to Executives, the Company offers the aforementioned group plan to all members of their families, a car with fuel coverage and access to special offers from selected suppliers.

Intrakat attaches great importance to equal opportunities, with women's participation reaching 21.87% in 2023 and 20% in 2022. Also, the percentage ratio of women's to men's wages in the reporting year was 23,83% (we calculate women's wages and allowances to men's for the category of salaried employees and salaried/construction workers) compared to 16.80% in 2022.

### 7.1. Data on Employees

In 2023 our employees amounted to 855 people, of which 78.13% are men and 21.87% women. More detailed data by type of employment, age group and gender are presented in the tables below.

Human resources data						
	2023			2022		
	Men	Women	Total	Men	Women	Total
Salaried employed*1	445 (76.82%)	134 (23.18%)	578	221 (75%)	72 (25%)	293 (55%)
Self-employed (DPY)*2	224 (80.87%)	53 (19.13%)	277*3	200 (85%)	36 (15%)	236 (45%)
Total	668 (78.13%)	187 (21.87%)	855	421 (80%)	108 (20%)	529
Foreign workers	0	0	0	50	12	62 (12%)

Table 23. Human resources data for the years 2023 and 2022. \*1 All contracts of salaried employees are covered by the General Collective Labour Agreement. \*2 All self-employed (DPY) contracts are full-time. The duration of the contracts varies depending on the needs of the project and the hierarchy of the position. \*3 The data for 2023 also correspond to Fracasso Hellas. \*3,272 of these are freelancers and 5 of them fall under Article 39 law

Below is a breakdown of the percentage of employees by type of employment, gender and age in the reporting year.

Salaried Employees								
Gender	2023				2022			
	Age distribution				Age distribution			
	≤ 18-25	≤ 25-35	≤ 35-<55	≤ 55	≤ 18-26	≤ 26-36	≤ 36-<56	≤ 56
Men	11	67	232	134	7	29	122	63
Women	4	35	75	20	3	17	44	8
Total	15	102	307	154	10 (3%)	46 (16%)	166 (57%)	71 (24%)



Self-employed (DPY)									
2023				2022					
Gender	Age distribution				Age distribution				
	≤ 18-25	≤ 25-35	≤ 35-<55	≤ 55	≤ 18-26	≤ 26-36	≤ 36-<56	≤ 56	
Men	1	19	143	61	8	32	113	47	
Women	2	7	36	8	3	5	24	4	
Total	3	26	179	69	11 (5%)	37 (16%)	137 (58%)	51 (21%)	

Table 24. Domestic Intrakat salaried employees and self-employed professionals (obliged to issue a receipt for services rendered/DPY) by gender and age for the years 2023 and 2022. \*The data for 2023 also correspond to Fracasso Hellas

Total employees by age distribution									
2023				2022					
Gender	Age distribution				Age distribution				
	≤ 18-25	≤ 25-35	≤ 35-55	≤ 55	≤ 18-26	≤ 26-36	≤ 36-56	≤ 56	
Men	12	86	375	195	15	61	235	110	
Women	6	42	111	28	6	22	68	12	
Total	18	128	486	223	21 (4%)	83 (16%)	303 (57%)	122 (23%)	

Table 25. Total domestic Intrakat employees by gender and age for the years 2023-2022. \*The data for 2023 also correspond to Fracasso Hellas

Intrakat Group- Aktor Human Resources			
Age distribution	Men	Women	Total
≤18-26	104	26	130
≤26-36	453	90	543
≤36-56	1756	300	2,056
≤56	569	73	642
Total	2,882	489	3,371

Table 26a. Intrakat Group- Aktor Human Resources

Notes: The 2023 Sustainability Report presents the Intrakat Group's data in detail. Data concerning AKTOR are not included in the detailed presentation, due to the fact that the acquisition was approved by the Hellenic Capital Market Commission on 08/11/2023. For the sake of completeness, the total number of Intrakat Group and AKTOR employees after the conclusion of the acquisition is shown above.

In 2023, the Company's workforce increased by 205%, as 497 new employees were hired, of which 117 were women and 380 men.

Recruitment						
2023			2022			
	Total	Men	Women	Total	Men	Women
Salaried Employees	368	275	93	109	78	31
Self-employed (DPY)	129	105	24	54	41	13
Total	497	380	117	163	119 (73%)	44 (27%)

Table 27. Recruitment for the years 2023 and 2022. \*The data for 2023 also corresponds to Fracasso Hellas

The trend of voluntary and involuntary mobility for 2023 is also detailed below. In total, there were 142 resignations, of which 93 of salaried employees and 50 of self-employed professionals (DPY), 36 of which were women.

Resignations						
2023			2022			
	Total	Men	Women	Total	Men	Women
Salaried Employees	93	62	31	62	43* <sub>1</sub>	19
Self-employed (DPY)	50	41	9	31	28* <sub>2</sub>	3
Total	142	102	36	93	71	22

Table 28. Employee turnover for the years 2023 and 2022 \*1 Of which one due to death \*2 Of which one due to redundancy. \*The data for 2023 also corresponds to Fracasso Hellas

Finally, it is worth noting that during 2023 no fines related to labour issues were imposed on the Company.

## 7.2. Care for the Health and Safety of our Employees



At Intrakat we focus on the Health and Safety of our people and we are committed to establishing a safe and fair working environment with clear and objective assessment criteria. Operating in a sector which focuses on production processes and technical works and realizing the serious consequences of eventual accidents to people, to the environment and society, we are committed to preventing and responding to potential incidents.

As a result of the above, we have established a series of Health and Safety objectives and we carry out continuous checks to timely identify new potential hazards entailed in our activities and to immediately implement measures to reverse or minimise their risk. Indicatively, precautionary measures are taken against accidents to the Company's employees and third parties, against environmental damage or pollution, against damage, loss or destruction of facilities, structures, materials, production and equipment or incidents caused by the Company's activities.

The Company also implements specific actions, procedures and initiatives in order to protect the Health and Safety of its employees, such as the following:

- Replenishment of all fire extinguishers in the Company's facilities on an annual basis (with the corresponding certificate), which are also appropriately marked to be more visible
- Visual check of the fire detection and fire-fighting equipment
- Security lighting in the Company's facilities and construction sites
- Proper use of central air conditioning units
- Certification of compliance with the EN ISO 45001 requirements by approved bodies
- Supply of personal protective measures to the staff
- Appointment of an occupational physician and a safety technician coordinator at the works
- Training on safety issues at the projects
- Possession of lifting capacity certificates for the machinery used at the works and employment of operators with relevant machinery licences
- First aid training, building evacuation exercise and fire fighting exercise provided by the fire service

### Health and Safety Management System

In addition to precautionary measures for the Health and Safety of our employees, we also ensure that the causes of accidents are thoroughly investigated when they occur. Investigating the causes contributes to the improvement of our employee Health and Safety procedures and, in turn, further reduces accidents by eliminating their causes. In addition, the eventual identification of a human error is followed by training, discipline and vigilance for further potential risks, helping to anticipate their management. In the context of maintaining and promoting Health and Safety at the workplace, Intrakat has proceeded to the development, installation and operation of an integrated Management System in accordance with the ISO 45001:2018 standard, which covers the total number of employees and is certified by TÜV AUSTRIA HELLAS.

In addition, the Health and Safety Management System (HSMS) defines the safety organisation of the Company, so that the roles and responsibilities of the entire hierarchy are accordingly determined,

and it sets out minimum requirements for contractors, designers, suppliers and consultants. At the same time, it contains general provisions regarding the legislation and the contract with the respective Project Owner in order to establish clear and distinct roles between the actors involved in the projects.

The HSMS aims at minimising:

- Incidents (accidents under the former term) to the Company's employees or third parties
- Damage, loss or destruction to equipment, materials, works and installations, as well as to the property of third parties
- Impacts on the environment
- Occupational diseases among project workers, to the extent reasonably possible and feasible, taking into account the Greek legislation



## Mitigating risks to health and safety at work

The identification and recording of risks by sector and the corresponding prevention measures are foreseen in the Written Occupational Risk Assessment (WORA) which is applied to the Company's activities performed by its personnel. These activities may relate to the Company's facilities or to projects undertaken by the Company as a full contractor or subcontractor. This also indirectly applies for its subcontractors' personnel, self-employed professionals and those generally involved in the activities undertaken by the Company for the execution of a project.

More specifically, the methodology followed by the WORA includes:

- 01. Identification and assessment of risks and the degree of risk
- 02. Identification of workers exposed to risk and of risk mitigation measures
- 03. Recording and review of the occupational risk assessment

Furthermore, taking into account that every work activity involves the employees' exposure to a risk that may not only cause an accident (an instantaneous, intense and sudden incident), but also an illness (chronic health damage), the Company:

- Applies continuous monitoring of potential health problems with preventive examinations recommended by the occupational physician per employee group
- Promotes healthier workplaces, while developing health enhancement activities in the workplace

It should be noted that until 2023 there have been no records of employees with a disease associated with the nature of his/her work.

Occupational accidents and illnesses		
	2023	2022
Number of fatal accidents at work	0	0
Number of serious accidents that have not led to death	0	0
Number of notable injuries	1 (accidents reported on SEPENET)	3 (accidents reported on SEPENET)
Number of hours worked (h)	1,300,000	980,906.67

Table 29. Occupational accidents and illnesses for the years 2023 and 2022.

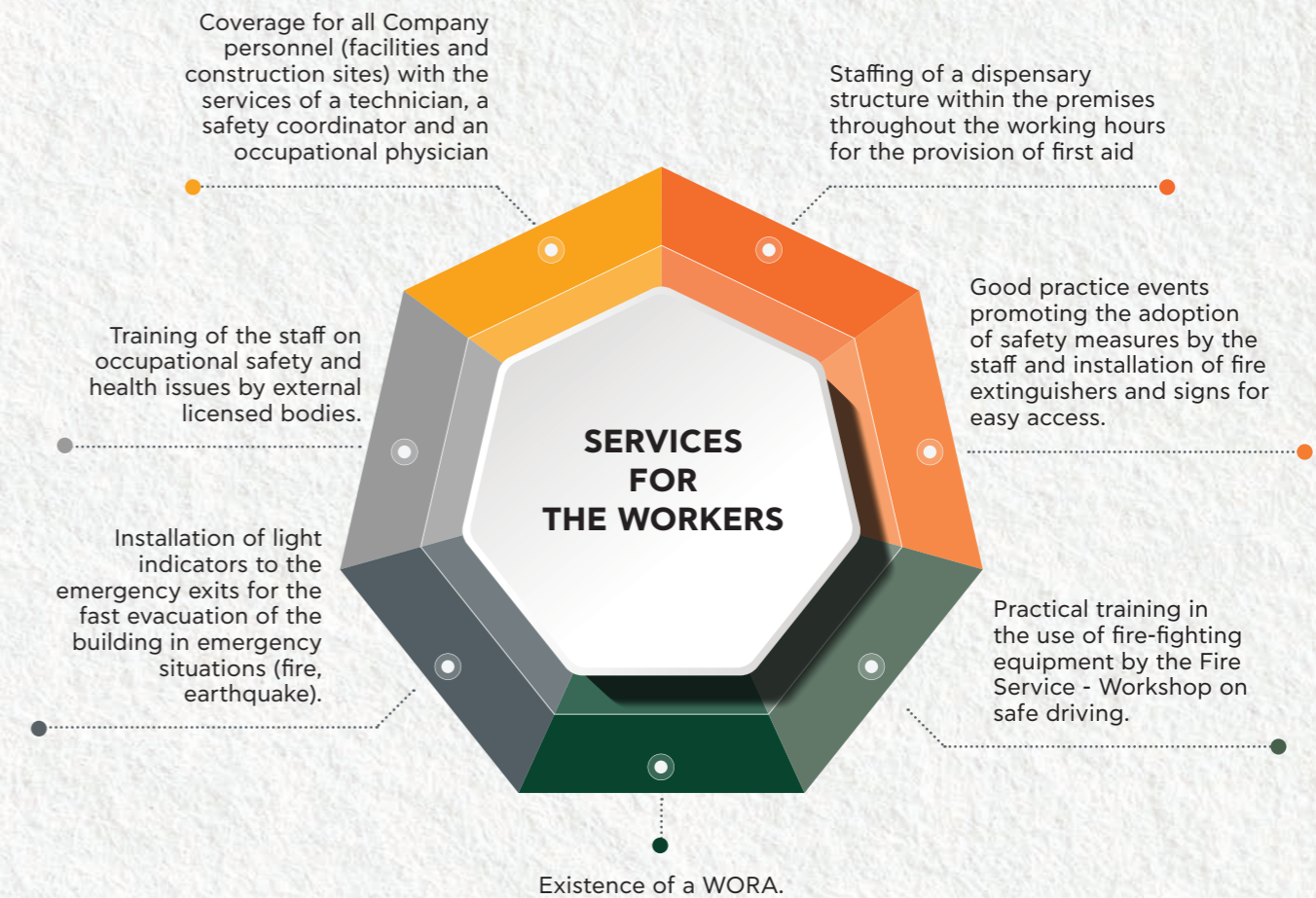
For 2023, the Company conducted 48 inspections regarding Occupational Health and Safety at its fixed and operational work sites.

## Benefits for the protection of workers

Our utmost obligation is to protect our employees from any adverse effect on their Health and Safety by applying the requirements foreseen by law, but also by providing them with the following as a precaution:

- Group insurance plan
- Free examinations for all employees (annual checkup) at partner diagnostic centres
- Free annual Pap smear test and mammography
- Specific tests for special operations teams (airmen) upon referral by an occupational physician for the issuance of a certificate of fitness for work, and weekly visits to the Group's facilities
- A corporate blood bank with blood donations held twice a year at the Group companies' premises (information has been provided on bone marrow donation since June 2023 and many of the Group's employees have become voluntary donors)
- Finally, a full inventory of the relevant risks by sector of work is kept, so that the relevant prevention measures can be taken by the WORA.

### In addition, the Intrakat Group provides:



At Intrakat we believe that the engagement and active participation of employees in Health and Safety issues brings substantial improvements in this area, which is why we hold an annual consultation on these issues with the participation of an elected representative of our employees, where the respective decisions are taken.



## Employee Health and Safety Training

In the context of awareness-raising on Occupational Health & Safety, the Company aims at providing continuous training to its employees at all levels of the hierarchy, by conducting regular and ad hoc training. Indicative training programmes are:

- Annual building evacuation exercise
- Seminars by the fire service
- First aid seminars by an occupational physician
- Safe driving seminars for the Company's drivers
- Working at height seminar (linesmen)

In 2023, we intensified our Health and Safety trainings and conducted trainings of a total duration of 492 hours, as opposed to 171 hours of trainings in 2022. The training sessions were held at our fixed and operational construction sites and covered topics such as the use of personal protection equipment, the marking of excavations for safe work, the safety of external crews and contractors regarding noise in the working environment and dealing with fire and other natural disasters.

## 7.3. Quality Education of Employees



In addition to the intensive training of our employees on Health and Safety issues, a systematic training is carried out which contributes to the continuous growth and development of the Company's human resources and is integrated into the way Intrakat operates. Education/training is implemented both at the workplace and under organised programmes, based on the new knowledge and skills that our employees need to perform their work and for the further development of their career.

The Intrakat Group supports its people by providing training programmes and seminars conducted by internal or external institutions, and an annual review of the education and training of the human resources takes place before the evaluation of the long-term performance and of the prospect of progression to new and more complex jobs begins.

The annual evaluation programme takes place every September and is implemented by the heads of departments, who evaluate their subordinates on the basis of their performance in all areas of their work, as well as in the training programmes they have attended for the year. Upon completion of the evaluation, objectives are set and educational needs are identified for the new year.

During 2023, approximately 7% of the Group's employees attended online or in person training programmes and seminars by external providers who provided 949 hours of training to the Company's workforce, while a total of approximately €15,000 was invested by the Group for this training.

Employee Education and Training						
	2023			2022		
	Men	Women	Total	Men	Women	Total
Participation in Training Programmes*	37	22	6.90%*2	85 (16%)	30 (6%)	115 (22%)
Participation in Postgraduate Studies	0	1	1	6 (75%)	2 (25%)	8 (2%)

Table 30. Employee Education and Training for years 2023 and 2022. \*2. 88.5% corresponds to office employees and 11.5% to manual and technical staff



In 2023, a total of 35 men and 22 women were trained by Intrakat, completing 453 and 488 hours respectively, while 2 men were trained by Fracasso Hellas, completing 8 hours of training.

Reporting year	2023	2022
Average hours of training for men	0.69h	7.01h
Average hours of training for women	2.61h	7.13h
Average hours of training	1.11h	7.09h

Table 31. Average hours of education by gender for the years 2023 and 2022.

Finally, during the reporting year, the Company conducted evaluations on the performance and career development for all employees.

## 7.4. Diversity, Equal Opportunities and Non-discrimination



Inclusion of diversity is part of the Company's culture, so that there is no discrimination on the basis of race, religion, nationality, gender, age, marital status, sexual preference or other characteristics in the recruitment, selection, training, renewal of employment, promotion, dismissal or in any other employment activities. It is to this purpose that the Company has adopted policies and codes of conduct to limit and prevent any manifestation of discrimination. For example, in the case of recruitments, the job description does not exclude applicants on the grounds of racial or ethnic origin, religious beliefs, gender, sexual orientation, age or disability. Similarly, the evaluation of each employee's performance is performed irrespective of any racial or ethnic origin, skin colour, gender, religion, while training is provided on the basis of existing needs to increase the productivity of the department and on the basis of a financial budget.

The Intrakat team is multicultural and employs people from a variety of educational backgrounds. All our employees have access to the Company's policies on preventing and combatting discrimination, which are posted on the Intranet and on SharePoint, so that they are informed about the way the Company addresses such behaviours. Finally, the Company's "open door policy" allows all employees to report any such incidents to the Human Resources Department.

By respecting diversity and implementing policies that cover all social groups regardless of gender, ethnicity and other characteristics, women's participation in decision-making is recognised by Intrakat as being of high importance.

For 2023, the number of incidents of discrimination were maintained to zero.



## 08. ANNEXES



### 8.1. Reporting Practices

For the second consecutive year, the Intrakat Group demonstrates its commitment to Sustainable Development and its impact on the environment, society and economy in this Sustainability Report (hereafter referred to in the Report as "Intrakat" or "Group" or "Company") which includes data from Intrakat S.A. and its subsidiary Fracasso Hellas S.A. (no data from AKTOR are included in this Report), in order to inform our stakeholders about the way we manage our material issues, the actions we undertake regarding Sustainable Development, as well as the Group's responsible contribution to the UN Sustainable Development Goals (SDGs).

This Sustainability Report was published on 23/4/2024 along with the Group's financial report and covers the year 2023 (1/1/2023 - 31/12/2023), it has been created in accordance with the 2021 Global Reporting Initiative (GRI) of the "In Accordance" version and covers the range of business activities of Intrakat S.A. and its subsidiary Fracasso Hellas S.A.

For further information on the Group's financial report please visit the following link:

<https://www.intrakat.gr/investor-relations/financial-results/>

For further clarifications you may contact  
Mr. Kalapodis Asimakis at +30 210 - 6674957.

For any further information on Intrakat's Sustainable Development initiatives or regarding this report, please contact  
[csrinfo@intrakat.gr](mailto:csrinfo@intrakat.gr).

### 8.2. Environmental data

This section details quantitative data regarding the Group's material environmental topics for the years 2023 and 2022.

#### Total quantities of waste generated from excavation, construction and demolition waste (ECDW)

Below are the quantities of ECDW generated by Intrakat's activities for 2023 (since there are different types of waste, no comparison can be made with the previous year) and the quantities of waste destined for recycling. The difference in the type and quantities of waste due to the fact that the Group has undertaken different projects with different needs in these two years.

Type of waste	EWC code	Quantity (t)
Other hydraulic oils	13 01 13	0.04
Contaminated packaging	14 06 01*	5.20
Paper and Cardboard Packaging	15 01 01	0.47
Plastic packaging	15 01 02	0.00
Metal packaging	15 01 04	0.02
Mixed packaging	15 01 06	11.76
Packaging containing dangerous residues	15 01 10	0.93
Absorbent materials, filter materials, fabrics, etc.	15 02 02	0.00
Organic waste containing hazardous substances	16 03 05	0.03
Concrete	17 01 01	31,003.19
Mixed (bricks, tiles, marble, stone)	17 01 02	7,699.49
Demolition waste	17 01 07	2,259.06
Asphalt mixtures	17 03 02	30,606.94
Metals	17 04	0.44
Iron and steel	17 04 05	553.26
Mixed Metals	17 04 07	4.51
Soil and stones containing dangerous substances	17 05 03	0.30
Excavation waste	17 05 04	401,122.33
Dredging spoils other than those mentioned in 17 05 05	17 05 06	0.00
Mixed demolition waste	17 09 04	35,407.59
Paper/ Cardboard	19 12 01	155.32
Paper/ Cardboard	20 01 01	1.72
Fluorescent tubes and other waste containing mercury	20 01 21*	12.30
Discarded electrical and electronic waste	20 01 35	0.34
Discarded electrical and electronic waste other than 20 01 21, 20 01 23, 20 01 35	20 01 36	182.80
Wood	20 01 38	2.03
Plastic	20 01 39	2.57
Dirt and stones	20 02 02	19.75
Municipal waste	20 03 01	0.08
Bulky waste	20 03 07	64.10
Waste	13 01 13	2,223.50
Total		509,116.56









### 8.3. ESG scorecard




Index	Performance	
	2023	2022
<b>Environmental</b>		
Electricity consumption (MWh)	1,960,629	1,268.90
Natural Gas Consumption (MWh)	497,250 m3	-
LPG Consumption (MWh)	5,079 tn	-
Oil Consumption (MWh)	2,206.084 tn	-
Carbon Dioxide Emissions (Scope 1) (t CO2)	17,582.15	1,106.54.
Carbon Dioxide Emissions (Scope 2) (t CO2)	1,770.79	236.82
Total Waste Production (t)	509,116.56 tn	899,574.26
<b>Social</b>		
Total Number of Employees	855	529
Percentage of Women Employees	21.87%	20%
Percentage of Salaried Employees	67.60%	55%
Work accidents	1	3
Average Employee Training Hours (h)	1.11	7.09
Employees who participated in Training Programmes	6.90%	22%
Rate of Procurement from Greek Companies	93%	95%
<b>Governance</b>		
Turnover (€)	304,391	207,696
Net profit before tax (€)	2,043	-5,137
Incidents of non-compliance with laws and regulations relating to the Health and Safety of customers	0	0
Incidents of loss of personal data	0	0
Substantive Sustainability Issues	16	16





### 8.4. GRI Table of contents

Below is the detailed GRI table. The Sustainability Centre certifies that the report is at an "In Accordance" level of compliance.




Declaration of use		Intrakat has produced this report in accordance with the GRI standards for the period from 1 January 2023 to 31 December 2023 with an annual frequency.				
GRI 1 standard		GRI 1: Foundation 2021				
Applicable sector standard		At present, there is no applicable sector standard.				
Subject	GRI indicators	Reference	Link to SDGs	Omission		
				Requirements omitted	Reason for omission	Explanation
<b>GRI 2: General Information 2021</b>	2-1 Organizational details	p. 8-17		Cells with a dashed line indicate the absence of omissions according to the GRI standards.		
	2-2 Entities included in the organization's sustainability reporting	p. 6				
	2-3 Reporting period, frequency and contact point	p. 6-7				
	2-4 Restatements of information	This is the first report based on the GRI standards				
	2-5 External assurance	This report has not been externally assured				
	2-6 Activities, value chain and other business relationships	p. 8, 12				
	2-7 Employees	p. 51-53				
	2-8 Workers who are not employees	p. 52-53				
	2-9 Governance structure and composition	p. 19-21				
	2-10 Nomination and selection of the highest governance body	p. 18				
	2-11 Chair of the highest governance body	The Chair of the BoD has no other role in the Company other than that related to the duties and responsibilities of her position as Chair of the BoD.				
	2-12 Role of the highest governance body in overseeing the management of impacts					







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<b>GRI 1 standard</b>		GRI 1: Foundation 2021				
<b>Applicable sector standard</b>		At present, there is no applicable sector standard.				
Subject	GRI indicators	Reference	Link to SDGs	Omission		
				Requirements omitted	Reason for omission	Explanation
	2-13 Delegation of responsibility for managing impacts					
	2-14 Role of the highest governance body in sustainability reporting					
	2-15 Conflict of interest					
	2-16 Communication of critical concerns					
	2-17 Collective knowledge of the highest governance body					
	2-18 Evaluation of the performance of the highest governance body					
	2-19 Remuneration policies					
	2-20 Process to determine remuneration					
	2-21 Annual total compensation ratio	The total average 12-month salary of all the Group's salaried staff, excluding all the high-salaried employees, is 5.7 times higher than the annual salary of the high-salaried employees. This conclusion was derived by taking the total payroll of all Group employees, excluding the high-salaried ones, and dividing it by the total number of Group employees excluding the high-salaried ones				
	2-22 Statement on sustainable development strategy					
	2-23 Policy commitments					
	2-24 Embedding policy commitments					
	2-25 Processes to remediate negative impacts					
	2-26 Mechanisms for seeking advice and raising concerns					





<b>Declaration of use</b>		Intrakat has produced this report in accordance with the GRI standards for the period from 1 January 2023 to 31 December 2023 with an annual frequency.				
<b>GRI 1 standard</b>		GRI 1: Foundation 2021				
<b>Applicable sector standard</b>		At present, there is no applicable sector standard.				
Subject	GRI indicators	Reference	Link to SDGs	Omission		
				Requirements omitted	Reason for omission	Explanation
	2-27 Compliance with laws and regulations					
	2-28 Membership associations					
	2-29 Approach to stakeholder engagement					
	2-30 Collective bargaining agreements	All contracts of salaried employees are covered by the General Collective Bargaining Agreement.				
<b>Sustainability issues</b>						
<b>GRI 3: Material topics 2021</b>	3-1 Process to determine material topics					
	3-2 List of material topics					
<b>Dialogue with Stakeholders</b>						
<b>GRI 3: Material topics 2021</b>	3-3 Management of material topics					
<b>Financial performance (Profitability)</b>						
<b>GRI 3: Material topics 2021 GRI 201: Economic performance 2016</b>	3-3 Management of material topics					
	201-1 Direct economic value generated and distributed					
	201-2 Financial impacts and other risks and opportunities due to climate change					
	201-3 Defined benefit plan obligations and other retirement plans	There is no universal benefit plan applied in the whole Group. There is also no retirement plan provided. Each Group company provides its own benefits, such as private insurance plans, means of transport for employees to and from the workplace, which are exclusively covered by the resources of each Group company.			Not available	The Company does not provide a retirement plan to its employees





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GRI 1 standard		GRI 1: Foundation 2021				
Applicable sector standard		At present, there is no applicable sector standard.				
Subject	GRI indicators	Reference	Link to SDGs	Omission		
				Requirements omitted	Reason for omission	Explanation
<b>Indirect Social Impacts</b>						
GRI 3: Topics Sustainability 2021 GRI 201: Economic performance 2016	201-4 Financial assistance received from government			Report the total monetary value of the financial assistance you have received from the government, including taxes, subsidies, grants, awards, investment grants, research and development grants and other related items, royalty holidays, financial assistance from export credit agencies (ECAs), financial incentives and other financial benefits received or receivable from any government for any function.	Not applicable	The Company did not receive any financial assistance from the government during the reporting year
GRI 3: Material topics 2021	3-3 Management of material topics					
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported					
GRI 203: Indirect Economic Impacts 2016	203-2 Significant indirect economic impacts					
<b>Procurement practices</b>						
GRI 3: Material topics 2021	3-3 Management of material topics					
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers					
<b>Anti-corruption actions</b>						
GRI 3: Material topics 2021	3-3 Management of material topics					
GRI 205: Anti-Corruption 2016	205-1 Operations assessed for risks related to corruption					
	205-2 Communication and training about anti-corruption policies and procedures					
	205-3 Confirmed incidents of corruption and actions taken					

Declaration of use		Intrakat has produced this report in accordance with the GRI standards for the period from 1 January 2023 to 31 December 2023 with an annual frequency.				
GRI 1 standard		GRI 1: Foundation 2021				
Applicable sector standard		At present, there is no applicable sector standard.				
Subject	GRI indicators	Reference	Link to SDGs	Omission		
				Requirements omitted	Reason for omission	Explanation
<b>Energy consumption</b>						
GRI 3: Material topics 2021	3-3 Management of material topics					
GRI 302: Energy 2016	302-1 Energy consumption within the organization			302-1 c. List in joules or multiples the total cooling and steam consumed by the Company and the methodologies used	Not applicable	The Company does not consume cooling and steam energy
	302-2 Energy consumption outside of the organization	In 2023, the Company's privately owned and leased vehicles consumed a total of 7,855 TJ, its commercial vehicles consumed 1,208 TJ and its work machinery and equipment consumed 80,661 TJ. The platform of the Ministry of the Energy for the climate law (CO2 emissions) has been used and, more specifically, data from passenger vehicles excluding commercial and work machinery				
	302-3 Energy intensity	Regarding the Group's energy intensity in the reporting year, it amounted to 1,201.48J/€m of the turnover.				
	302-4 Reduction of energy consumption					
	302-5 Reductions in energy requirements of products and services					
GRI 3: Material topics 2021	3-3 Management of material topics					
GRI 305: Emissions 2016	305-1 Direct (scope 1) GHG emissions					



Declaration of use		Intrakat has produced this report in accordance with the GRI standards for the period from 1 January 2023 to 31 December 2023 with an annual frequency.				
GRI 1 standard		GRI 1: Foundation 2021				
Applicable sector standard		At present, there is no applicable sector standard.				
Subject	GRI indicators	Reference	Link to SDGs	Omission		
				Requirements omitted	Reason for omission	Explanation
GRI 305: Emissions 2016	305-2 Energy indirect (scope 2) GHG emissions					
	305-3 Other indirect (scope 3) GHG emissions			<p>Please report your Company's indirect greenhouse gas emissions produced from sources not owned or managed by the Company but related to its operations, in tonnes of CO<sub>2</sub>. These emissions include greenhouse gases produced from activities such as transportation of employees by means not owned by the Company (e.g. corporate air travel, transportation of employees for corporate purposes by privately-owned vehicles, buses, etc., processing of materials purchased by the Company, waste processing, etc.)</p>	Information not available	At present, the Company does not measure and record indirect (scope 3) greenhouse gas emissions.
	305-4 GHG emission intensity					
	305-5 Reduction of GHG emissions					
	305-6 Emissions of ozone-depleting substances (ODS)			<p>Report production, imports and exports of ODS in tonnes of trichlorofluoromethane equivalent (CFC-11). Trichlorofluoromethane belongs to the class of chlorofluorocarbons, organic compounds responsible for the depletion of the ozone layer.</p>		
	305-7 Other significant emissions					
	<b>Waste Management</b>					
GRI 3: Material topics 2021	3-3 Management of material topics					
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts					
	306-2 Management of significant waste-related impacts					

Declaration of use		Intrakat has produced this report in accordance with the GRI standards for the period from 1 January 2023 to 31 December 2023 with an annual frequency.				
GRI 1 standard		GRI 1: Foundation 2021				
Applicable sector standard		At present, there is no applicable sector standard.				
Subject	GRI indicators	Reference	Link to SDGs	Omission		
				Requirements omitted	Reason for omission	Explanation
	306-3 Waste generated					
	306-4 Wastes diverted from disposal					
	306-5 Waste directed to disposal					
<b>Employee Social Benefits</b>						
GRI 3: Material topics 2021	3-3 Management of material topics					
GRI 401: Employment 2016	401-1 New employee hires and employee turnover			Employee turnover rate by age group, gender and region	Information not available	
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees					
GRI 401: Employment 2016	401-3. Parental leave	At Intrakat all employees who meet the legal criteria are entitled to parental leave. For 2023, 1 female employee took parental leave and returned at the end of the leave				
<b>Occupational Health and Safety</b>						
GRI 3: Material topics 2021	3-3 Management of material topics					
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system					
	403-2 Hazard identification, risk assessment, and incident investigation					



<b>Declaration of use</b>		Intrakat has produced this report in accordance with the GRI standards for the period from 1 January 2023 to 31 December 2023 with an annual frequency.				
<b>GRI 1 standard</b>		GRI 1: Foundation 2021				
<b>Applicable sector standard</b>		At present, there is no applicable sector standard.				
Subject	GRI indicators	Reference	Link to SDGs	Omission		
				Requirements omitted	Reason for omission	Explanation
<b>GRI 403: Occupational Health and Safety 2018</b>	403-3 Occupational health services					
	403-4 Worker participation, consultation, and communication on occupational health and safety					
	403-5 Worker training on occupational health and safety					
	403-6 Promotion of worker health					
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked to business relationships					
	403-8 Workers covered by an occupational health and safety management system					
	403-9 Work-related injuries					
	403-10 Work-related ill-health	In 2023, there were no fatalities or cases of ill-health caused by the nature of the work or the workplace. A health and safety protocol is followed in all the Group companies and extensive training is provided to staff to avoid accidents				
<b>Employee Education and Training</b>						
<b>GRI 3: Material topics 2021</b>	3-3 Management of material topics					
<b>GRI 404: Training and Education 2016</b>	404-1 Average hours of training per year per employee					
	404-2 Programs for upgrading employee skills and transition assistance programs					

<b>Declaration of use</b>		Intrakat has produced this report in accordance with the GRI standards for the period from 1 January 2023 to 31 December 2023 with an annual frequency.				
<b>GRI 1 standard</b>		GRI 1: Foundation 2021				
<b>Applicable sector standard</b>		At present, there is no applicable sector standard.				
Subject	GRI indicators	Reference	Link to SDGs	Omission		
				Requirements omitted	Reason for omission	Explanation
	404-3 Percentage of employees receiving regular performance and career development reviews					
<b>Diversity and Equal Opportunity</b>						
<b>GRI 3: Material topics 2021</b>	3-3 Management of material topics					
<b>GRI 405: Diversity and Equal Opportunity 2016</b>	405-1 Diversity of governance bodies and employees					
	405-2 Ratio of basic salary and remuneration of women to men					
<b>Non-discrimination</b>						
<b>GRI 3: Material topics 2021</b>	3-3 Management of material topics					
<b>GRI 406: Non-discrimination 2016</b>	406-1 Incidents of discrimination and corrective actions taken					
<b>Security Practices</b>						
<b>GRI 3: Material topics 2021</b>	3-3 Management of material topics					
<b>GRI 410: Security Practices 2016</b>	410-1 Security personnel trained in human rights policies or procedures					
<b>Security Practices</b>						
<b>GRI 3: Material topics 2021</b>	3-3 Management of material topics					
<b>GRI 410: Security Practices 2016</b>	410-1 Security personnel trained in human rights policies or procedures					
<b>Customer Health and Safety</b>						
<b>GRI 3: Material topics 2021</b>	3-3 Management of material topics					
<b>GRI 416: Customer health and safety 2016</b>	416-1 Assessment of the health and safety impacts of product and service categories					
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services					
<b>Business Continuity</b>						
<b>GRI 3: Material topics 2021</b>	3-3 Management of material topics					
<b>Product and Service Innovation</b>						
<b>GRI 3: Material topics 2021</b>	3-3 Management of material topics					



## TÜV AUSTRIA Hellas

### External Assurance Statement for INTRAKAT S.A. 's Sustainability Report 2023 (No. 20000240010986)

#### Information on the Assurance Statement

The Assurance Provider TÜV AUSTRIA Hellas ('the Provider') has been engaged to provide external assurance on the disclosures published in the Sustainability Report 2023 ('the Report') of INTRAKAT S.A. ('the Company'). The Company is exclusively responsible for the data and information within the Report. The assurance process was conducted by the Provider in terms of sample-based audits of data and information, as well as audits of data collection systems and procedures.

The Provider has not offered any consulting services to the Company. Economic and financial data were not verified.

The intended users of this Statement are all the stakeholder of the Company.

#### Scope of Assurance

The Provider undertook and implemented the following Type 2 and moderate level of quality assurance activities, according to AA1000 Assurance Standard (AA1000AS v3), during March of 2024:

1. Review of the Report against the requirements of:
  - GRI Standards 2021 (in accordance with) the GRI Standards 2021 since it complies with all nine requirements set out in section 3 of GRI 1.
  - AA1000 Accountability Principles Standard 2018
2. On site visits to the Group's headquarters and interviews with the Sustainability Team and the main executives of the Group, and sampling inspections of files, in order to evaluate:
  - the reliability and accuracy of performance indicators of the Sustainability Report
  - the processes for generating, gathering, and managing information included in the Report
  - the adherence to the principles of inclusivity, materiality, and responsiveness to stakeholders.

#### Limitations

The extent of the above collected data and information justify the characterization «moderate assurance», since the objective evidence found were a result of internal sources of the Company and not through contacting external stakeholders.

#### Conclusions

During the assurance engagement, it was confirmed that the data and information of all the chapters of the Report are accurate and reliable. The accuracy of the disclosed statements and assertions was found to be within acceptable limits. The Company provided a comprehensive and proper presentation of performance based on reasonably documented information as well as that there is an effective data gathering, management and reporting system in place for issues which pertain to sustainable development.

The Provider concurs that the report is in accordance with the GRI Standards 2021 and the 4 principles of the AA1000AP Standard (2018).

#### Opportunities for Improvement

Based on the observations and concluding remarks derived from the assurance engagement, the Provider's recommendations for the improvement of the Company's future Sustainability Reports are as follows:

#### GRI-STANDARDS:

- ☞ Extend the boundaries of the Report to include more companies of the Group.

#### Statement of Independence, Impartiality and Competence

TÜV AUSTRIA Hellas member of TÜV AUSTRIA Group is an independent professional services company that specializes in quality, environmental, health, safety and social accountability. The TÜV AUSTRIA Group is a Group with International presence founded in 1872. TÜV AUSTRIA Hellas was the first subsidiary to be founded outside Austria in 1994, has become a market leader in Greece. Its assurance team has extensive experience in conducting verification over environmental, social, ethical and health and safety information, systems and processes.

TÜV AUSTRIA Hellas is an accredited certification body which operates a Quality Management System which complies with the requirements of several accreditation standards, and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical





requirements, professional standards and applicable legal and regulatory requirements.

TÜV AUSTRIA Hellas has implemented a Declaration of Impartiality and Independency and several relevant procedures which ensure that all employees, that work for or on behalf of it, maintain high standards in their day to day business activities. We are particularly cautious in the prevention of conflicts of interest. TÜV AUSTRIA Hellas has a few existing commercial contracts with the Company regarding management systems certification activities. Our assurance team does not have any involvement in other projects with with the Company that would cause a conflict of interest and has never provided any consulting services to the Company.

*Note: This Independent Assurance Report has been prepared as a translation of the original Greek version*

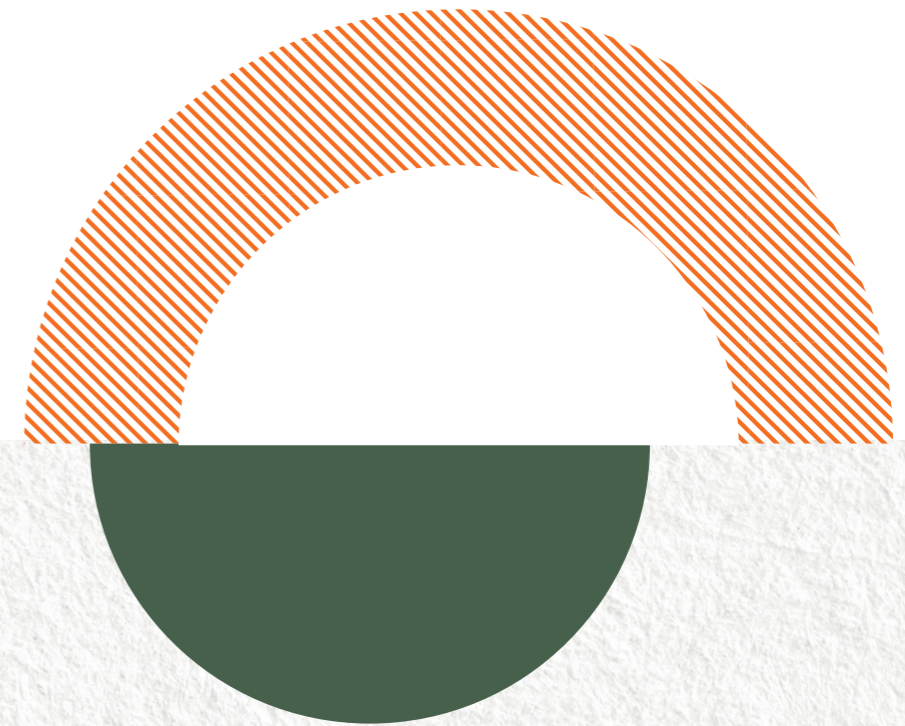
On behalf of TÜV AUSTRIA Hellas,  
Athens, 3 of April 2024

Kallias Yiannis  
General Manager

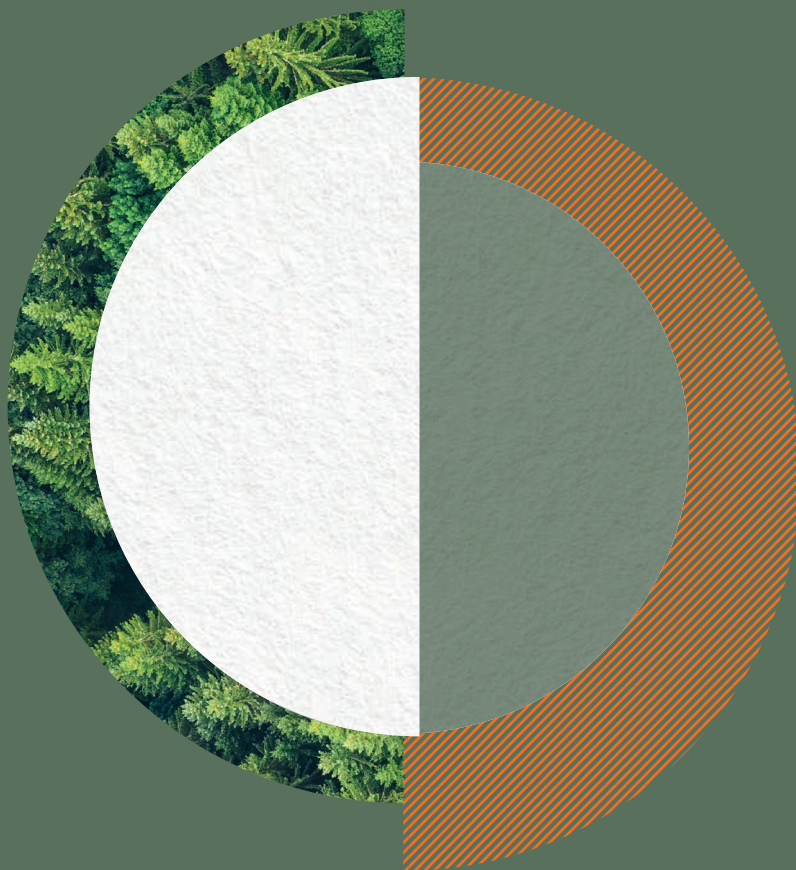


Evdokia Chrysagi  
Lead Verifier

TÜV AUSTRIA Hellas  
ATHENS: 429, Mesogeion Ave., Agia Paraskevi  
Branch Offices in Greece: THESSALONIKI-CRETE-MYTILENE  
Abroad: CYPRUS-TURKEY-JORDAN-EGYPT-ALBANIA-ISRAEL-YEMEN-PAKISTAN-QATAR-KOREA







This Report has been prepared in collaboration with the Centre for Sustainability and Excellence (CSE).

**CSE** CENTER for SUSTAINABILITY and EXCELLENCE  
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ESG Net-Zero Circular Economy

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