

Sustainability Report 2023



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Message from the CEO

GRI 2-22 «Statement on sustainable development strategy»

Dear Partners,

We are delighted to present the second Sustainability Report of the Central Market of Thessaloniki S.A. (C.M.TH.), a milestone that reaffirms our commitment to operating responsibly and with respect for the environment and society. C.M.TH. continues to play a pivotal role in the domestic fruit, vegetable, and meat market, ensuring access to high-quality products while fostering the social and economic values we uphold.



Antonis Bouris
Chief Executive Officer

In 2023 we intensified our initiatives for sustainable operations. With consistency and transparency, we remain steadfast in embedding the principles of sustainability into every aspect of our activities. We have adopted new and improved environmental practices, further reducing our carbon footprint and enhancing recycling processes. Supporting producers and distributing sustainable products remain central to our actions, benefiting society and the Greek economy. Additionally, through the Social Plate program, we continued to support vulnerable social groups by distributing fresh fruits and vegetables. At the same time, we prioritized the continuous improvement of customer experience and the enhancement of employee satisfaction.

Guided by the values of corporate governance and innovation, we are committed to consistently investing in human and material resources, bolstering our resilience and flexibility to maintain a leading role in the sustainable development of the Greek market. With innovative solutions, strategic partnerships, and an open approach to emerging market challenges, we aim to create value for society. C.M.TH. is ready to move dynamically toward a future that is more environmentally and socially responsible.

About the Report

GRI 2-1 «Organizational details» | GRI 2-2 «Entities included in the organization's sustainability reporting» | GRI 2-3 (a, b, d) «Reporting period, frequency and contact point» | GRI 2-4 «Restatements of information» | GRI 2-5 «External assurance»

This Sustainability Report is the second consecutive annual report of the Central Market of Thessaloniki S.A. (hereinafter referred to as C.M.TH.) and covers the period from 1/1/2023 to 31/12/2023, which coincides with the financial reporting period and includes data at the company level. The report presents quantitative and qualitative data on our environmental, social, and governance (ESG) performance, aimed at informing the company's stakeholders with integrity and transparency. The content focuses on sustainability issues that are crucial for achieving C.M.TH.'s goals, identified through the formal materiality assessment process.

This report has been prepared with reference to the Global Reporting Initiative (GRI) Standards 2021, the 17 United Nations Sustainable Development Goals (UN SDGs), and the 10 Principles of the UN Global Compact.

Sustainability is an integral part of C.M.TH.'s strategy, and through our initiatives, actions, and partnerships, we strive to remain competitive, ready to address modern environmental and socio-economic challenges with determination, and responsive to societal needs. This report outlines how we manage material sustainability issues, particularly environmental, social, and corporate governance matters. We record our performance in these areas, reaffirming our commitment to full transparency.

By integrating ESG criteria into our business model and investment and strategic decisions, we contribute to global efforts to achieve the Sustainable Development Goals and national and European efforts to meet the objectives of the European Green Deal. Our unwavering goal is for our business operations to leave a broadly positive environmental and socio-economic footprint, supporting inclusive growth, creating long-term value, and protecting the planet.

C.M.TH. is the sole entity included in this report, with the data and references exclusively covering its activities. This report has not undergone external assurance, nor does it include restatements of information from the 2022 Sustainability Report of the company. At C.M.TH., we recognize the importance of external assurance for the annual Sustainability Reports we publish, and we are considering obtaining external assurance for future reports.

This report was published on 20/12/2024 and is available on the official website of C.M.TH. at <https://www.kath.gr/el>. For further information, clarifications, observations, comments, or suggestions regarding the content of the Report, please contact Mr. Alexandros Kalemios or Ms. Aikaterini Demertzi.

1

About the Company



1 About the Company

The connection hub

for Greek fruit and vegetable & meat producers with the Balkans

Recovered 80%

of organic and recyclable waste generated on its premises

1,400 tons

of fruits and vegetables distributed free of charge through the Social Plate program

New mobile application

for entrance tickets

ISO 45001 certification

for the Occupational Health & Safety Management System

Award for Digital Transformation Excellence at the Mobile & IoT Connected World 2024: A Smart & Safe World conference

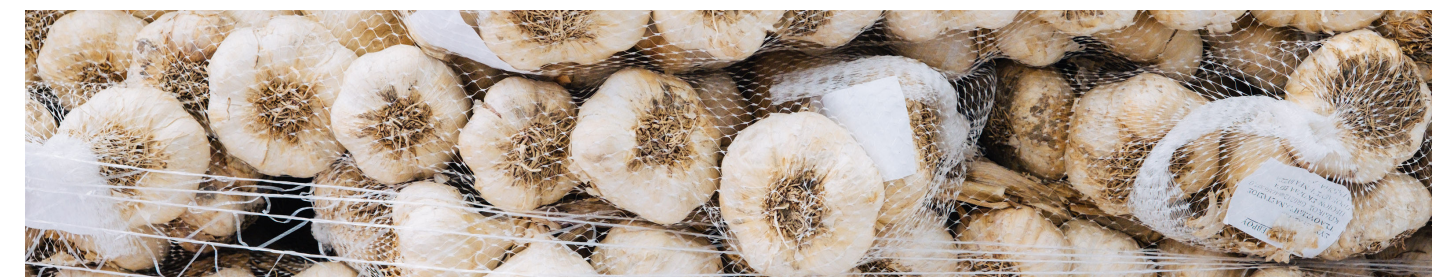
1.1 Company Profile

GRI 2-1 (a, b) «Organizational details» | GRI 201-4 «Financial assistance received from government»

- The company's facilities are located at the 7th km of the Thessaloniki-Athens National Road, covering an area of 221 acres, with 43 acres dedicated to covered spaces. The Fruit & Vegetable Market comprises 280 shops across four cores, each core housing 70 shops of 60 m². The Meat Market includes 24 shops, each measuring 165 m².
- Daily transactions handle 600–800 tons of fruits and vegetables, and approximately 600 tons of meat traded on a weekly basis.
- The total workforce consists of 18 employees, of whom 12 are men and 6 are women.
- The number of individuals working in and visiting the market reaches approximately 5,000.
- The number of vehicles entering daily averages 2,000, including passenger cars, agricultural vehicles, and trucks.
- Revenue for 2023 amounted to €3,199,134.42.
- Profit before taxes for 2023 amounted to €1,396,968.99.

For nearly 50 years, the Central Market of Thessaloniki (C.M.TH.) has been a leading force in the distribution and trade of fresh fruits, vegetables, and meats. Headquartered in N. Menemeni, Thessaloniki, it operates across Greece as a 100% subsidiary of the National Fund of Greece (Growthfund) under the supervision of the Ministry of Development.

- C.M.TH. is committed to ensuring high-quality products, providing added value to the economy, and strengthening its market position. This commitment to quality and sustainability fosters a fairer and more sustainable society, reinforcing cohesion and trust with our customers and partners. By creating favorable conditions for the wholesale trade of fruits, vegetables, and meats, we meet the needs of both our producers and consumers. Through our initiatives, actions, and strategic direction, we embed the values of sustainability and social responsibility in all aspects of our operations, ensuring that our activities respect the environment and that our products remain available for future generations.



1.2 Activities

GRI 2-6 «Activities, value chain and other business relationships»

C.M.TH. plays a significant role in strengthening the local market and the national economy by distributing fresh fruits, vegetables, and meats across Greece while ensuring the excellent quality and hygiene of its products. The company's activities include leasing and managing commercial spaces, shops, and services related to the wholesale trade of fruits, vegetables, and meats.

The scope of C.M.TH.'s operations focuses on the management, administration, and overall operation of the company, as well as the leasing and exploitation of shops, designated areas, and other services associated with wholesale sales within the company's premises.

1.3 Our Principles and Values

At C.M.TH., our principles and values are the cornerstone of our business operations. We are committed to maintaining high standards of ethics and responsibility, embedding these principles into every aspect of our activities. Our dedication to integrity, efficiency, and meritocracy in our relationships with all partners and the local community guides our decisions and fosters a culture of collaboration and trust. Through our values, we aim not only for business success but also for the promotion of sustainability and social prosperity.

Our principles and values are as follows:

Public Interest

We are committed to the effective management and utilization of public assets, aiming to provide high-quality services to our customers and to create long-term value. The effective stewardship of these assets is both our duty and our responsibility to the local community.

Integrity

We act with integrity, honesty, and diligence across all our activities and collaborations, ensuring the public interest, as well as the interests of the company and our stakeholders. We avoid conflicts of interest and make decisions free from external influences, maintaining open and continuous communication with all stakeholders.

Transparency, Accountability, and Consultation

With a spirit of transparency and accountability, we ensure open and ongoing communication while encouraging active consultation with all stakeholders to develop strategies that address their needs and expectations.

Efficiency and Innovation

C.M.TH. promotes efficiency and innovation in every aspect of its operations. We aim for the

effective and timely implementation of our strategy, fostering the development of new solutions and ideas that add value and enhance the quality of our services. This approach not only strengthens the company's competitiveness but also contributes to customer satisfaction.

Meritocracy and Social Responsibility

We ensure meritocracy in the workplace, providing equal opportunities for all employees. In addition, our commitment to social responsibility strengthens our relationships with the local community, creating a positive work environment. These values are critical to the growth and success of C.M.TH..

1.4 Our Mission and Vision

Our mission and vision are to establish ourselves as a leading provider in the wholesale trade of agricultural and livestock products in the Balkan region. We are committed to making quality and consistency integral components of every partnership while striving to reduce our environmental footprint and enhance our positive contribution to society. Through continuous innovation and the adoption of sustainable practices, we aim to significantly contribute to the sustainable development of the broader region, creating lasting value for all stakeholders.

Aligned with the Strategic Plan of our shareholder, the Growthfund, our company seeks to improve the quality and accessibility of the services provided, with the ultimate goal of optimizing customer satisfaction.

All our activities are aimed at ensuring a free market and healthy competition by applying the best international practices for product quality. We continuously enhance the company's operations by promoting transparency and fostering innovation in our processes and services, while placing a strong emphasis on cost control.



1.5 Generation and Distribution of Economic Value

GRI 201-4 «Financial assistance received from government»

C.M.TH. supports the Greek economy by offering high-quality products throughout the country. Through the development of an extensive distribution network, the support of local producers, and the promotion of healthy competition, we contribute to retaining added value within the domestic market. Below are indicative financial data for the company for the year 2023:

Financial Data 2023 (in €)	
Profit /loss before taxes	1.396.968,99
Tangible fixed assets, excluding cash and cash equivalents	436.214,73
Corporate income tax paid on a cash basis	199.735,67
Accrued corporate income tax on profit /loss	136.694,70

The reasons for the difference between corporate income tax arising from profit or loss and the tax that would be due if the statutory tax rate were applied to profit or loss before taxes are as follows: a) the accounting recognition of deferred income tax, and b) the fact that certain expenses are not tax-deductible.

It is also worth noting that the company received financial assistance from the public employment agency (OAED) during the reporting year. Specifically, through the relevant program in which C.M.TH. participates, OAED covers 50% of the employment cost for unemployed individuals aged 55–67 years.

1.6 Value Chain

GRI 2-6 «Activities, value chain and other business relationships»

C.M.TH. makes a substantial contribution to the local community through the strategic management and development of its commercial spaces and facilities. This enables us to effectively adapt to market needs while maintaining our competitiveness. C.M.TH. continually strengthens its market position by promoting healthy competition and supporting economic growth and societal prosperity. At the same time, the company demonstrates its commitment to quality and excellence, ensuring the provision of products and services that meet the highest standards.

The structure of C.M.TH.’s value chain is presented below:

Upstream	Downstream
Suppliers	Tenants
Cleaning and recycling services providers	Banks
Security services providers	Local Authorities
Other services providers	Personnel

1.7 Significant Events and Actions in 2023

In 2023, the company continued to focus on developing and strengthening its core operations while promoting innovative initiatives for sustainability and corporate responsibility. During the year, C.M.TH. implemented significant actions aimed at improving its operations, enhancing partnerships, and maintaining its leadership position in the industry.

Specifically, C.M.TH. participated in the LIFE-IP CEI-GREECE program, “Implementation of the Circular Economy in Greece,” which aims to promote the circular economy through demonstration actions. These actions focus on food waste prevention and surplus management, supporting recycling and resource reuse. Within the framework of the program, C.M.TH. actively contributes to reducing its environmental footprint by strengthening circular economy practices and promoting sustainable resource management in Greece.

In addition, the company fully digitized the Market, serving over 10,000 customers via its new Mobile App. Alongside this, the implementation of RFID technology for customer entry has significantly enhanced the customer experience. Moreover, the adoption of an e-invoicing platform and the creation of an online HR system, including a digital work card, have improved the efficiency of internal processes. For these innovations, the company was recently awarded the 1st prize for digital transformation at the 14th Mobile & Connected Awards.

1.8 Partnerships and Collaborations

GRI 2-28 «Membership associations»

During 2023, C.M.TH. placed significant emphasis on strengthening its strategic partnerships and engaging in key initiatives and organizations. The company’s collaborations played a decisive role in driving progress and enhancing its sustainability efforts. Through these partnerships, C.M.TH. was able to expand its network, improve the efficiency and quality of its services, and promote compliance with modern environmental and social requirements. This strategic approach confirms the company’s commitment to creating value for all stakeholders and contributes to

achieving its long-term goals for sustainable development and responsible business practices.

C.M.TH. collaborates with major organizations such as the World Union of Wholesale Markets (WUWM), the Federation of Industries of Greece (SVE), and the Greek Exporters Association (SEVE), strengthening its international presence and competitiveness in the wholesale market and export sectors. Through these collaborations, the company ensures access to valuable knowledge, tools, and networks that contribute to its continuous development and growth.

In addition, the company is actively involved in charitable programs and organizations, enhancing its social impact. In this context, it is a co-beneficiary of the European project LIFE-IP CEI-Greece. This project is part of the EU’s LIFE program, which supports actions for environmental protection and addressing climate change. LIFE-IP CEI-Greece focuses on implementing the National Strategy for Circular Economy, with key objectives including waste reduction, promoting recycling, and the rational use of natural resources, thus enhancing sustainable development. The project involves 18 strategic partners, including government agencies, organizations, and private companies, collaborating to implement circular economy practices at the national level from November 2021 to October 2027. Through its participation in this project, C.M.TH. actively contributes to shaping and promoting sustainable practices to reduce environmental impacts and improve resource management. As part of these efforts, the following actions have been undertaken:

- Sorting and temporary storage of food to maintain product quality and safety.
- Collaboration with local stakeholders and beneficiary networks for proper food distribution.
- Ongoing monitoring of all these actions using smart applications and technologies, such as QR codes and databases, to ensure effective management of food and waste.
- Upgrading infrastructure for the collection, sorting, storage, and distribution of unsold fruits and vegetables.
- Operation, maintenance, and upgrading of the “Food Angels” platform to prevent food waste, aiming to optimize its functionality and enhance communication among involved parties.
- Development of standardized procedures for the collection, sorting, and disposal of unsold fruits and vegetables.
- Presentation of a model operational procedure and the organization of two training workshops to improve a handbook to facilitate the adoption of these procedures by the end recipients.
- Collaboration with stakeholders across the entire supply chain (producers, cooperatives, municipalities, wholesalers, NGOs, etc.) to sign Memoranda of Understanding, aiming to increase the quantity of food rescued from waste.

1.9 Stakeholders

GRI 2-29 «Approach to stakeholder engagement»

Recognizing the importance of continuous dialogue and collaboration with stakeholders, C.M.TH. continued to maintain strong ties with them throughout 2023. The company’s stakeholders include its staff, customers-tenants, suppliers, the local community, local authorities, banks, and the shareholder. The company is committed to meeting their needs and expectations with transparency, responsibility, and respect. Through ongoing communication and consultation, C.M.TH. seeks to build mutually beneficial relationships, ensuring that every stakeholder has a voice in the decisions and actions taken. This strategy strengthens the company’s reputation and trust, promoting sustainability and corporate social responsibility.

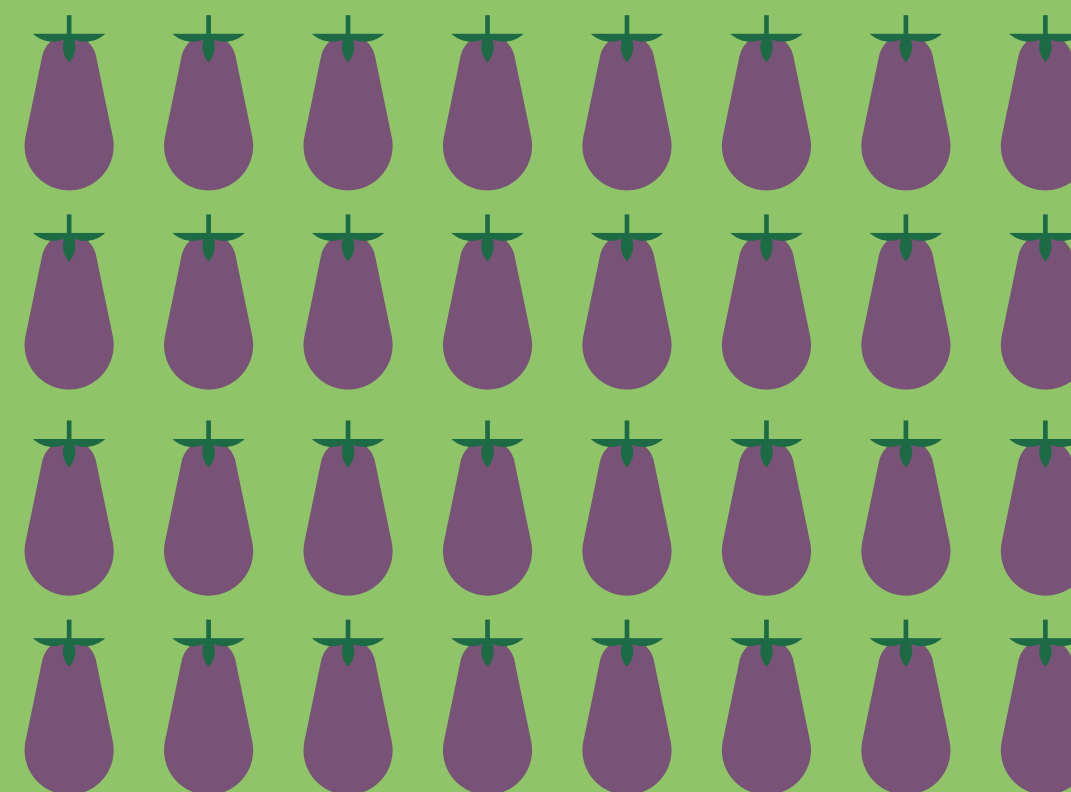
The table below presents the stakeholders selected for their significant collaboration with the company:

Stakeholders
Personnel
Customers – Tenants
Suppliers
Local community
Local authorities
Banks
Shareholder



2

Sustainable
Development at
C.M.TH.



2 Sustainable Development at C.M.TH.

At C.M.TH., our commitment to sustainability and continuous modernization are the cornerstones of our business activities. We integrate sustainability at every stage of our operations and are committed to addressing contemporary challenges such as climate change and biodiversity loss, aligning our actions with the European Green Deal’s goals for a climate-neutral continent and a sustainable economy. In addition, we support initiatives that promote social justice and equality, such as the Social Plate program.

At C.M.TH., we ensure the distribution of high-quality fresh fruits, vegetables, and meats. The company maintains strict hygiene and safety standards, applying responsible practices that protect both consumers and the environment. In addition, we support a circular economy that reduces food waste and enhances sustainability, while promoting partnerships that empower local producers and communities.

C.M.TH. is committed to:

- 1. Adopting practices that respect the environment and reduce our environmental footprint.
- 2. Enhancing social welfare through actions that support the local community.
- 3. Promoting economic value, with the aim of ensuring stable growth and increasing revenue.

We focus our efforts on:

- 1. **Transparency**, ensuring open communication and accountability in all our business activities. We engage in open dialogue with stakeholders and publish annual sustainability reports that reflect our actions and results.
- 2. **Innovation**, promoting new practices that improve the efficiency and quality of our services. We implement modern supply chain management technologies to reduce food waste and monitor the quality of our products in real-time.
- 3. **Sustainability**, implementing sustainable solutions that ensure the long-term well-being of the communities we serve. We collaborate with local producers to promote ethical production, support the circular economy through recycling initiatives, and reduce our environmental footprint with energy-saving measures at our facilities.

2.1 UN Sustainable Development Goals at C.M.TH.

C.M.TH. has made sustainable development a central pillar of its business activities, integrating it into its strategy to promote the United Nations Sustainable Development Goals (SDGs). The 17 SDGs were adopted in 2015 by all UN member states as an integral part of the 2030 Agenda for Sustainable Development to address the global challenges of our time, such as poverty, inequality, climate change, environmental degradation, peace, and justice. With dedicated commitment, C.M.TH. incorporates these Goals into its corporate philosophy and operations, implementing actions and initiatives that contribute to achieving sustainable development across all levels of its business activities, such as:

- Implementation of innovative practices and strategies
- Contribution to achieving environmental sustainability
- Promotion of social justice
- Strengthening economic sustainability

A key part of our effort to advance the UN SDGs is the continuous review and improvement of our business processes. We aim to create a more sustainable future for the next generations, which is a fundamental part of our philosophy and values. We are committed to creating a positive social and environmental impact. In this way, C.M.TH. emerges as a reliable business entity on the road to a sustainable future.

The table below presents the company’s efforts to contribute to the achievement of the United Nations Sustainable Development Goals:

Sustainable Development Goal	C.M.TH.’s Contribution
	We participate in charitable programs, such as "Social Plate," which promote social solidarity and environmental sustainability by contributing to the reduction of food waste, supporting vulnerable social groups, and promoting the circular economy.
	We emphasize support for socially vulnerable groups through programs such as Social Plate.
	We implement the ISO 45001-certified Health & Safety Regulation, contributing to the promotion of health and well-being by ensuring safe working conditions.
	We provide comprehensive health and safety training for our employees, while also offering continuous education on various critical issues, ensuring that our staff possesses the necessary knowledge and skills to perform their duties.
	We encourage diversity and ensure fair treatment and equal opportunities for all employees by conducting regular evaluations and offering equal pay for both men and women.
	We strengthen cooperation with the E.Y.A.TH. network, promoting sustainable and rational water resource management.
	We implement a comprehensive Health and Safety policy, offering training and benefits to our employees to ensure a safe and healthy work environment, thus promoting decent work and sustainable economic development.
	We monitor the actions of the LIFE-IP CEI-GREECE program, fostering innovation and sustainable industrial development.
	We promote inclusion and equality in our workplace, combating discrimination and ensuring equal opportunities for all.
	We manage non-marketable products in an environmentally responsible manner, collaborating with social organizations for the recycling and reuse of food, thus promoting sustainable consumption and production.
	We record waste levels and greenhouse gas emissions, while implementing effective energy management practices to reduce our environmental footprint.
	We apply rules and procedures that promote governance, transparency, and the prevention of corruption, strengthening integrity and corporate responsibility.
	We actively participate in charitable programs and organizations, enhancing partnerships for sustainability and social cohesion.

2.2 Environmentally Responsible Practices, Sustainable Products, and Support for Local Communities

GRI 3-3 «Management of material topics»

With a focus on corporate responsibility and sustainability, C.M.TH. places particular emphasis on adopting environmentally responsible practices. The company systematically invests in technologies and initiatives that reduce its environmental footprint, while ensuring the efficient use of natural resources. Furthermore, C.M.TH. actively supports local communities through actions that strengthen the local economy and promote collaboration with local stakeholders and businesses. Through these practices, the company affirms its commitment to sustainability and the creation of value for society, the environment, and future generations.

C.M.TH. actively participates in a range of initiatives and programs that promote sustainability and social responsibility. Below are the key programs in which it participates:

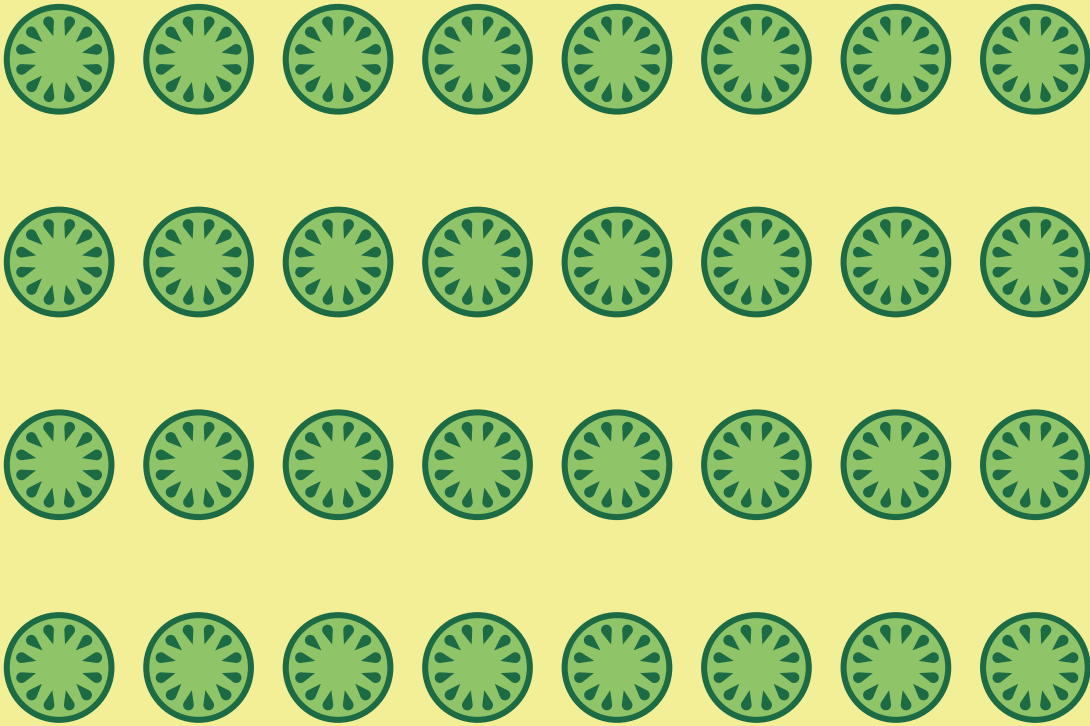
- **Social Plate:** This program, which began in 2017 as part of the INTERREG V-A Greece – Bulgaria initiative, is an important pillar for combating poverty and social exclusion while also contributing to environmental protection. Through Social Plate, C.M.TH. actively participates in the distribution of unsold fruits and vegetables, offering them to vulnerable social groups.
- **LIFE-IP-CEI Greece:** Since November 2022, C.M.TH. has been a co-beneficiary of the LIFE-IP-CEI Greece project, coordinated by the Green Fund of the Ministry of Environment and Energy. The project focuses on preventing food waste through the systematic collection and utilization of unsold products. C.M.TH. leads the management of processes such as the collection, sorting, storage, and distribution of rescued food, applying modern technologies and strengthening collaborations with local charitable organizations.
- **Social Food Aid, Non-Profit Urban Company:** C.M.TH. has made a significant contribution to distributing fruits and vegetables that are not available on the market, utilizing them for feeding vulnerable social groups through the creation of the “Social Food Aid Non-Profit Urban Company.”

By participating in these programs, C.M.TH. confirms its commitment to sustainability, social solidarity, and responsible resource management, while simultaneously promoting innovation and employment, particularly in the field of social entrepreneurship.



3

Materiality Assessment



3 Materiality Assessment

GRI 3-1 «Process of determining material topics» | GRI 3-2 «List of material topics»

The materiality assessment is one of the key tools for understanding the sustainability issues that affect C.M.TH. and its stakeholders. Through this process, issues that are considered critical for the company, its partners, and society are identified and prioritized. For the year 2023, C.M.TH. utilized the previous materiality assessment, conducted in 2022, as its results are still relevant.

The methodology followed for the 2022 assessment included four stages. First, an in-depth review of C.M.TH.'s business model and operations was conducted, aimed at identifying the critical issues related to sustainability. Next, the impacts of the company's activities, both internal and external, were analyzed. Through an anonymous online survey, the internal and external stakeholders of the company evaluated these impacts, and at the end of the process, the company's management prioritized these impacts and validated the results of the assessment. This ensures that the material issues identified form an integral part of the company's strategy.

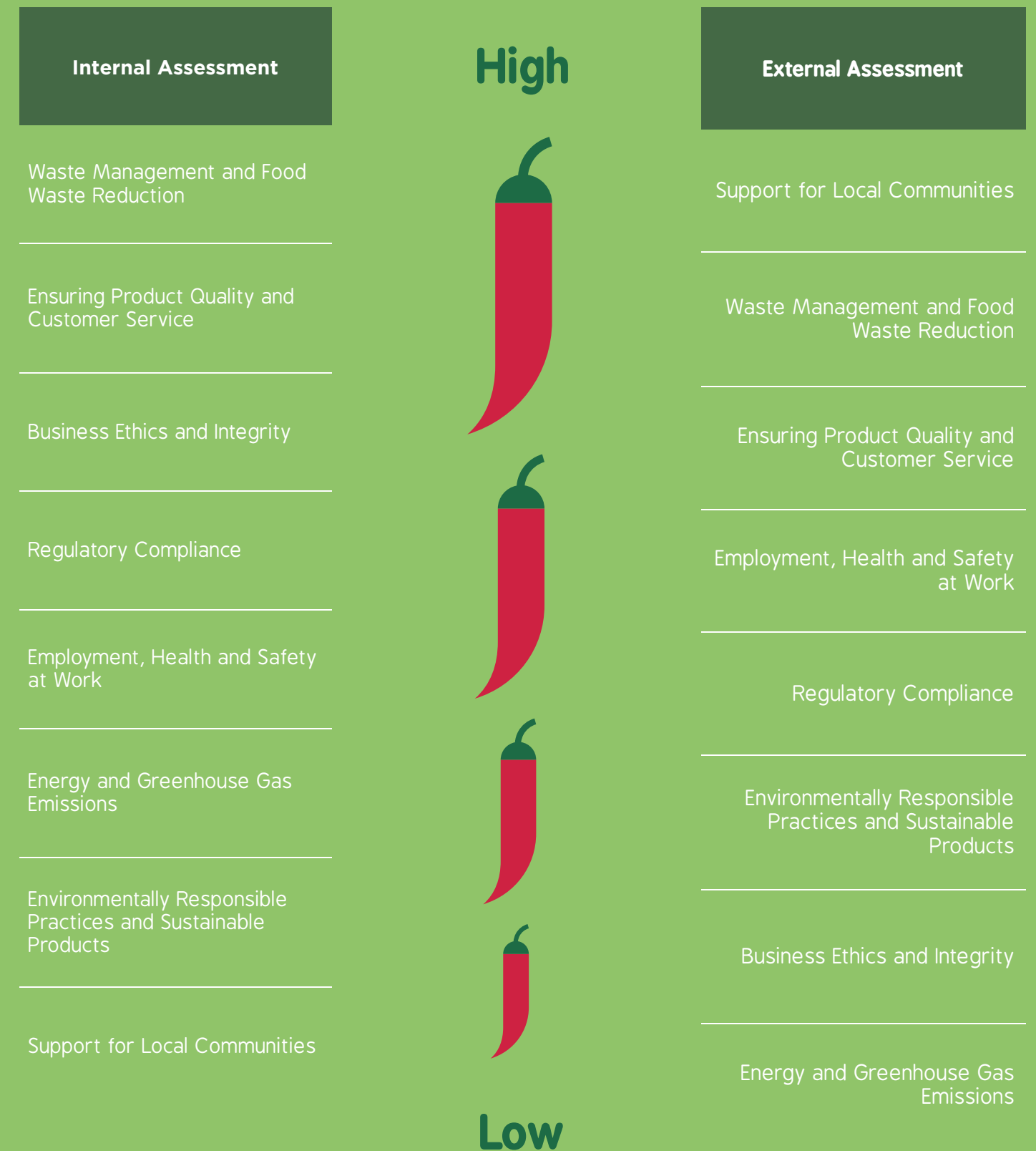
The material topics that emerged from the assessment include environmental and social issues, as well as corporate

governance issues. These issues remain high on C.M.TH.'s agenda, ensuring its continued commitment to sustainability.

The material topics identified in the materiality assessment are presented in detail in the following table. Also included are the relevant United Nations Sustainable Development Goals for each issue, within the framework of C.M.TH.'s efforts to make the greatest possible contribution to their achievement.

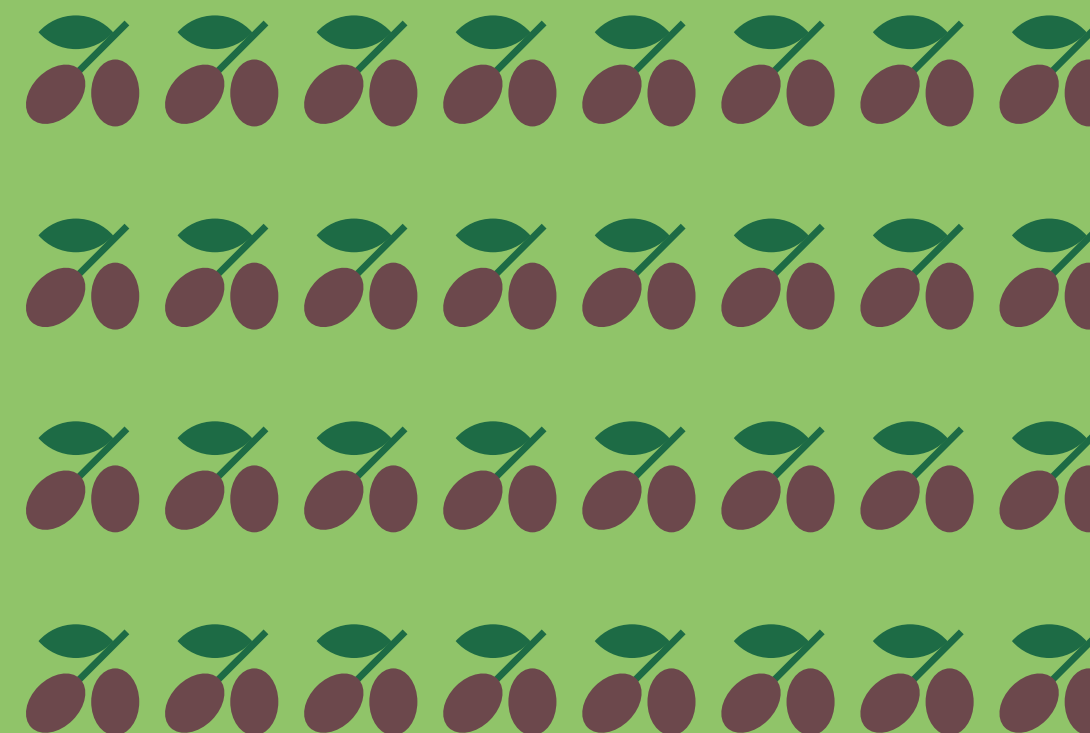
Material Topic	Sustainable Development Goal(s)
Energy and Greenhouse Gas Emissions	7 ΦΩΤΗΝΗ ΚΑΙ ΚΑΘΑΡΗ ΕΝΕΡΓΕΙΑ, 13 ΔΡΑΣΗ ΓΙΑ ΤΟ ΚΛΙΜΑ
Waste Management and Food Waste Reduction	12 ΥΠΕΥΘΥΝΗ ΚΑΤΑΝΑΛΩΣΗ ΚΑΙ ΠΑΡΑΓΩΓΗ, 13 ΔΡΑΣΗ ΓΙΑ ΤΟ ΚΛΙΜΑ
Environmentally Responsible Practices and Sustainable Products	2 ΜΗΔΕΝΙΚΗ ΠΕΙΝΑ, 12 ΥΠΕΥΘΥΝΗ ΚΑΤΑΝΑΛΩΣΗ ΚΑΙ ΠΑΡΑΓΩΓΗ
Employment, Health and Safety at Work	3 ΚΑΛΗ ΥΓΕΙΑ ΚΑΙ ΕΥΗΜΕΡΙΑ, 4 ΠΟΙΟΤΙΚΗ ΕΚΠΑΙΔΕΥΣΗ, 5 ΙΣΟΤΗΤΑ ΤΩΝ ΦΥΛΩΝ, 8 ΑΞΙΟΠΡΕΠΗΣ ΕΡΓΑΣΙΑ ΚΑΙ ΟΙΚΟΝΟΜΙΚΗ ΑΝΑΠΤΥΞΗ, 10 ΛΙΓΟΤΕΡΕΣ ΑΝΙΣΟΤΗΤΕΣ
Support for Local Communities	2 ΜΗΔΕΝΙΚΗ ΠΕΙΝΑ
Ensuring Product Quality and Customer Service	9 ΒΙΟΜΗΧΑΝΙΑ, ΚΑΙΝΟΤΟΜΙΑ ΚΑΙ ΥΠΟΔΟΜΕΣ, 11 ΒΙΩΣΙΜΕΣ ΠΟΛΕΙΣ ΚΑΙ ΚΟΙΝΟΤΗΤΕΣ
Regulatory Compliance	8 ΑΞΙΟΠΡΕΠΗΣ ΕΡΓΑΣΙΑ ΚΑΙ ΟΙΚΟΝΟΜΙΚΗ ΑΝΑΠΤΥΞΗ, 16 ΕΙΡΗΝΗ, ΔΙΚΑΙΟΣΥΝΗ ΚΑΙ ΙΣΧΥΡΟΙ ΘΕΣΜΟΙ
Business Ethics and Integrity	9 ΒΙΟΜΗΧΑΝΙΑ, ΚΑΙΝΟΤΟΜΙΑ ΚΑΙ ΥΠΟΔΟΜΕΣ, 16 ΕΙΡΗΝΗ, ΔΙΚΑΙΟΣΥΝΗ ΚΑΙ ΙΣΧΥΡΟΙ ΘΕΣΜΟΙ

The prioritization of the company's material topics as derived from the materiality analysis is presented in the following graph.



4

Environment



4 Environment

C.M.TH., recognizing its responsibility towards the environment, ensures that its operations are carried out responsibly, promoting environmental protection. For this reason, we adopt responsible practices that enhance our corporate responsibility and our respect for the environment. We aim to ensure a sustainable future for the next generations while setting a positive example in the market.

The areas the company focuses on regarding the environment include:

- Greenhouse gas emissions: Reducing our environmental footprint is a primary goal. Through the annual recording of greenhouse gas emissions, we analyze the sources and levels of our emissions, aiming to identify areas for improvement. This process allows us to set specific reduction targets, develop strategies, and track our progress, ensuring compliance with international standards and sustainability goals.
- Effective waste management and food waste reduction: Through the “Social Plate” initiative, C.M.TH. actively participates in distributing unsold fruits and vegetables to vulnerable social groups. In this way, C.M.TH. strengthens sustainable waste management and significantly contributes to reducing food waste, while also promoting the circular economy.
- Effective water management: We strengthen our collaboration with the E.Y.A.TH. network, promoting responsible and sustainable management of water resources. Through this collaboration, we aim to adopt and implement modern practices that will ensure water efficiency, while also reducing consumption and enhancing environmental protection.

C.M.TH. recognizes the importance of environmental issues and aims to create a sustainable future, addressing modern environmental challenges with responsibility.



4.1 Energy and Greenhouse Gas Emissions

GRI 3-3 «Management of material topics» | GRI 305-1 «Direct (Scope 1) GHG emissions»
GRI 305-2 «Energy indirect (Scope 2) GHG emissions»

C.M.TH., through its actions, is committed to energy efficiency and the reduction of greenhouse gas emissions (GHG). This is demonstrated by the adoption of innovative methods to reduce our environmental footprint, creating an environmentally and energetically responsible corporate culture.

For a better understanding of our environmental footprint, C.M.TH. continues to monitor the greenhouse gas emissions associated with our operations. This analysis identifies opportunities for emissions reduction and support continuous improvement in environmental performance. The sources of direct and indirect greenhouse gas emissions resulting from the company’s activities for the year 2023 are presented in the table below.

Emission Scope	Emission Source	GHG Emission Source for 2023
Scope 1 – Direct emissions and removals of GHG	1.1 Direct emissions from stationary equipment	Consumption of oil for heating Consumption of oil for electricity generation
	1.2 Direct emissions from mobile equipment	Consumption of fuel in passenger vehicles Consumption of fuel in machinery
	1.3 Direct emissions and removals from processes	Outside reporting boundaries. Not relevant to C.M.TH.
	1.4 Direct fugitive emissions from the release of GHG	Zero for 2023
	1.5 Direct emissions and removals from land use, land-use change, and forestry	Outside reporting boundaries. Not relevant to C.M.TH.
Scope 2 – Indirect GHG emissions from purchased energy (location-based)	2.1 Indirect emissions from purchased electricity	Consumption of electricity at company facilities (Fruit & Vegetable Market, Meat Market)
	2.2 Indirect emissions from energy other than electricity	Outside reporting boundaries. Not relevant to C.M.TH.

The table below shows the GHG emissions of the C.M.TH. for the year 2023, both at the overall level and by Scope.

Emission Source	Σύνολο (t CO ₂ eq)	t CO ₂	t CH ₄ (t CO ₂ eq)	t N ₂ O (t CO ₂ eq)
1.1 Direct emissions from fuel in stationary equipment	24,934	24,852	0,028	0,054
Fuel oil for building heating	23,12	23,004	0,026	0
Fuel oil for power generation	1,82	1,81	0,002	0,004
1.2 Direct emissions from fuel in mobile equipment	2,270	2,108	0,003	0,158
Fuel oil for passenger vehicles	0,632	0,626	0,001	0,005
Fuel oil for construction machinery	1,638	1,482	0	0,153
Total direct emissions (Scope 1)	27,204	26,961	0,032	0,212
2.1 Indirect emissions from the consumption of imported electricity	77,532	77,437	0,038	0,147
Total indirect emissions (Scope 2)	77,532	77,437	0,038	0,147
Total emissions 2023	104,736	104,308	0,07	0,359

As shown in the table above, for 2023, the total greenhouse gas emissions of C.M.TH. amounted to 104,736 t CO2 eq, of which 27,204 t CO2 eq correspond to direct emissions from Scope 1 and 77,532 t CO eq correspond to indirect emissions from Scope 2. Compared to 2022, C.M.TH. managed to reduce its greenhouse gas emissions by 38.12% – a significant step towards reducing our environmental footprint, demonstrating the success of our adopted practices.



4.1.1 General Methodology for Calculating GHG Emissions

GR1 305-1 (g) «Άμεσες εκπομπές αερίων του θερμοκηπίου (Scope 1)» | GR1 305-2 (g) «Έμμεσες εκπομπές αερίων του θερμοκηπίου (Scope 2)»

Direct and indirect emissions from electricity consumption (t GHG) are calculated by multiplying the activity data (kg/lt/kWh, etc.) by the appropriate Emission Factor (EF) (t GHG per kg/lt/kWh, etc.) (see Equation 1). The calculated GHG Emissions (EGHG) are then multiplied by the appropriate GWP index for each GHG (see Equation 2), and the total Carbon Footprint is obtained by summing all GHG emissions in t CO2 eq.

Equation 1: $E_{GHG} = \text{Activity Data} \times \text{Emission Factor}$

όπου:

E_{GHG} : GHG Emissions, in t GHG

Activity Data: Activity data, in kg, lt, or kWh

Emission Factor: Emission Factor, in t GHG per kg, lt, or kWh

For the conversion of units when calculating emissions from certain sources, parameters such as the density and Net Calorific Value (NCV) of the fuel are used.

Equation 2: $E_{CO_2 \text{ eq}} = E_{GHG} \times GWP_{GHG}$

Where:

$E_{CO_2 \text{ eq}}$: CO₂ eq Emissions, in t CO₂ eq

E_{GHG} : GHG Emissions, in t GHG

GWP_{GHG} : Global Warming Potential for each GHG, in t CO2 eq per t GHG



4.1.2 Activity Data Used for Calculating Emissions for the Year 2023

The activity data for Scopes 1 & 2, which were used to calculate emissions for the years 2022 and 2023, are presented in the table below.

Activity Data of Scopes 1 & 2	Amount		Unit
	2023	2022	
1.1: Direct emissions from stationary equipment			
Fuel oil for building heating	8.765,04	10.700,60	Lt
Fuel oil for electricity generation	688,60	752,56	Lt
1.2: Direct emissions from mobile equipment			
Fuel oil for passenger vehicles	240,00	385,00	Lt
Fuel oil for construction machinery	568,00	910,00	Lt
2.1: Indirect emissions from the consumption of imported electricity			
Consumption of electricity at company facilities (Fruit & Vegetable Market, Meat Market)	212.966,64	230.010,76	kWh

As shown in the previous table, in 2023, C.M.TH. managed to reduce fuel consumption (by 21.61%) and electricity consumption (by 7.69%) compared to 2022, leading to a significant reduction in the company’s GHG emissions. This progress underscores our commitment to more sustainable practices and the effective management of our energy resources.

4.1.3 Emissions Factors Used for the Calculation of 2023 Emissions

GRI 305-1 «Direct (Scope 1) GHG emissions» | GRI 305-2 «Energy indirect (Scope 2) GHG emissions»

The table below presents the factors used to calculate the emissions for Scopes 1 & 2 for the year 2023. These factors are derived from the relevant document (conversion factors for energy consumption to equivalent tons of CO2) published by the Ministry of Environment and Energy on its website in 2023, in accordance with the circular “Submission of Carbon Footprint Report Based on Article 20 of the National Climate Law”.

Emission Source	Factor		Unit	Reference
Fuel combustion in stationary equipment				
Diesel Oil	NCV	0,0428	TJ/t	Greece’s Informatory Inventory Report (NIR - April 2024)
	Diesel Oil Density	832,50	kg /m³	Government Gazette B’ / 241/02.02.2017
	CO2 Emission Factor	73,78	t CO2/TJ	Greece’s Informatory Inventory Report (NIR - April 2024)
	CH4 Emission Factor	3,00	kg CH4/TJ	IPCC Guidelines for National Greenhouse Gas Inventories
	N2O Emission Factor	0,60	kg N2O/TJ	IPCC Guidelines for National Greenhouse Gas Inventories
Fuel combustion in mobile equipment				
Fuel Oil	NCV	0,0428	TJ/t	Greece’s Informatory Inventory Report (NIR - April 2024)
	Fuel Oil Density	832,50	kg/m³	Government Gazette B’ / 241/02.02.2017
	CO2 Emission Factor for passenger vehicles	73,23	t CO2/TJ	Greece’s Informatory Inventory Report (NIR - April 2024)
	CO2 Emission Factor for machinery	73,23	t CO2/TJ	Greece’s Informatory Inventory Report (NIR - April 2024)
	CH4 Emission Factor for passenger vehicles	4,07	kg CH4/TJ	IPCC Guidelines for National Greenhouse Gas Inventories
	CH4 Emission Factor for machinery	4,15	kg CH4/TJ	IPCC Guidelines for National Greenhouse Gas Inventories
	N2O Emission Factor for passenger vehicles	2,16	kg N2O/TJ	IPCC Guidelines for National Greenhouse Gas Inventories
	N2O Emission Factor for machinery	28,60	kg N2O/TJ	IPCC Guidelines for National Greenhouse Gas Inventories

Electricity Consumption			
Greenhouse Gas	Emission Factor (g GHG /kWh)	Reference	Publication
CO2	363,19	DAPEEP – Residual PPP Mix – 2023 (Table 5)	ΕΝΕΡΓΕΙΑΚΟ ΜΕΓΙΜΑ-2023
CH4	0,006322	Ministry of Environment and Energy	Συντελεστές υπολογισμού για το έτος 2023
N2O	0,0026031	Ministry of Environment and Energy	Συντελεστές υπολογισμού για το έτος 2023

In order to convert the quantities of each GHG to t CO2 eq, the Global Warming Potential (GWP) factors with a 100-year time horizon are used. The values, which have been validated by European Union Regulation No. 2020 /1044, are presented in the table below.

Greenhouse Gas	GWP ₁₀₀ (t CO ₂ eq/t)
CO ₂	1
CH ₄	28
N ₂ O	265

4.1.4 Greenhouse Gas Intensity

GRI 305-4 «GHG emissions intensity»

The Greenhouse Gas Emissions Intensity Index records the relationship between the greenhouse gas emissions resulting from the company’s operations and its total revenue. The following table presents the measurements of the company’s Greenhouse Gas Emissions Intensity Index for the current reporting year, broken down by emission scope. As a result of the reduction in GHG emissions as well as the increase in the company’s revenue for 2023, there was a decrease in the index values compared to 2022: 15.84% for Scope 1 emissions and 47.22% for Scope 2 emissions.

Greenhouse Gas Emissions Intensity Index 2023	
Scope 1 emissions	0,00000850355 t CO ₂ eq/€
Scope 2 emissions	0,00002423531 t CO ₂ eq/€

4.1.5 Goals and Initiatives for Emission Reduction

C.M.TH. has set a goal to reduce greenhouse gas emissions by incorporating strategies and initiatives that promote sustainability and environmental responsibility. By optimizing our processes, we aim to significantly reduce both direct and indirect emissions. We ensure that our practices align with our environmental objectives. Through these efforts, we seek to contribute to the creation of a sustainable future for future generations and strengthen our position as a leader in the sustainability sector.

The most significant interventions we have implemented to improve energy use and savings include:

- Since 2009, a comprehensive renovation of the Administration Building (offices, interior, and exterior areas) has been carried out, contributing to the reduction of our carbon footprint and improving the energy efficiency of our facilities.
- Since 2014, the central electrical panel of the Administration Building has been upgraded.
- Since 2015, all lighting bulbs in the Administration Building, common areas, and the Fruit & Vegetable Market and Meat Market facilities have been replaced with new LED technology bulbs, contributing to reduced energy consumption.

For the year 2023, the company undertook four additional energy-saving projects. These projects include:

- The installation of waterproofing and sealing of the roof of the Administration Building using bitumen sheeting, providing increased energy efficiency and protection from extreme weather conditions.
- The replacement of the window frames in the same building with new, technologically advanced options that ensure better thermal insulation, reduced energy losses, and improved indoor air quality.
- The replacement of air conditioning units with new high-performance inverter technology, reducing energy consumption and supporting the company’s strategy to limit greenhouse gas emissions.
- The installation of an EMS platform, utilizing IoT technology for energy recording and monitoring consumption.

In addition, the company proceeded with the certification of all electrical installations at the Fruit & Vegetable Market and Meat Market, which was completed in 2024, ensuring compliance with the highest safety and energy efficiency standards.

Finally, the following energy-saving measures are scheduled for implementation in the coming years, aimed at enhancing the company’s energy efficiency:

- Implementation of an Energy Management System according to ISO 50001:2018 for the Administration Building, scheduled for 2025.
- Installation of photovoltaic panels on the Administration Building to provide and save energy.

It is worth noting that regarding the project for recording and evaluating the fuel consumption of vehicles and machinery, in order to assess the potential for improvement and fuel consumption reduction as part of the Energy Management System, C.M.TH. uses a washing machine for the cleaning of containers and outdoor areas, which cannot be replaced by an electric vehicle. However, the vehicle used does not make significant movements, thus contributing minimally to the company’s environmental footprint.

With these actions, C.M.TH. continues to demonstrate its steadfast commitment to sustainable development, not only by reducing its energy footprint but also by enhancing the efficiency of its operations.

4.2 Waste Management and Food Waste Reduction

GRI 3-3 «Management of material topics»

Effective waste management and the reduction of food waste are crucial for achieving sustainability and protecting the environment. In an era where resources are limited and the impacts of climate change are becoming increasingly severe, the need for responsible waste management practices is urgent. Food waste not only burdens resources but also contributes to the increase in greenhouse gas emissions. Through initiatives such as the “Social Plate” program, we aim to give new life to food that would otherwise go to waste by offering it to vulnerable groups and minimizing food waste to the lowest possible level.

4.2.1 Promotion of Circular Economy and Sustainable Waste Management

GRI 306-2 «Management of significant waste-related impacts» | GRI 306-3 «Waste generated»

For C.M.TH., the circular economy is of utmost importance. For this reason, waste management and food waste reduction are fundamental pillars of the company’s sustainability strategy. The company’s commitment to reducing its environmental footprint is demonstrated through our ongoing efforts to minimize food waste, with actions such as composting non-hazardous waste that was unsuitable for consumption or further processing. In this way, we optimize our waste management, contributing to environmental protection.

According to data for 2023, C.M.TH. generated a total of 2,592.105 tons of waste.

Of this amount:

- 1,181.94 tons were directed to landfills,
- 45.095 tons were sent to a composting facility,
- 983.16 tons were directed to a biogas production facility, and
- 227.560 tons of mixed packaging were sent for recycling.

Specifically, from the recycled waste, the following was recovered:

- 131.11 tons of paper for recycling
- 13.63 tons of plastic for recycling
- 9.610 tons of wood for recycling

Finally, 274.044 tons of waste were repurposed and distributed to social organizations through the Social Plate program **Social Plate program**.

4.3 Water Management

GRI 303-1 «Interactions with water as a shared resource» | GRI 303-5 «Water consumption»

C.M.TH. recognizes water as a valuable natural resource and ensures its proper use. We are aware of the pressure on the aquatic environment and are committed to implementing best practices for the efficient consumption of water in all our activities. In this context, C.M.TH. carries out various actions to ensure that the environmental impacts of its operations are minimized, while actively contributing to sustainable development.

- It integrates advanced methods for water management across all its operations, aiming for the efficient management of water resources, reducing waste, and promoting the sustainable use of water.
- It is connected to the E.Y.A.TH. network, strengthening collaboration with relevant authorities and ensuring the sustainable use of water resources.
- It aims to exchange knowledge and best practices, enhancing cooperation with our partners, and empowering initiatives that promote sustainable water management and environmental responsibility.

Through these actions, C.M.TH. strengthens responsible water resource management, ensuring the long-term sustainability of its operations and actively contributing to environmental protection. We are committed to continuing to invest in innovative solutions and partnerships that promote sustainable development, with the goal of preserving natural resources for future generations.

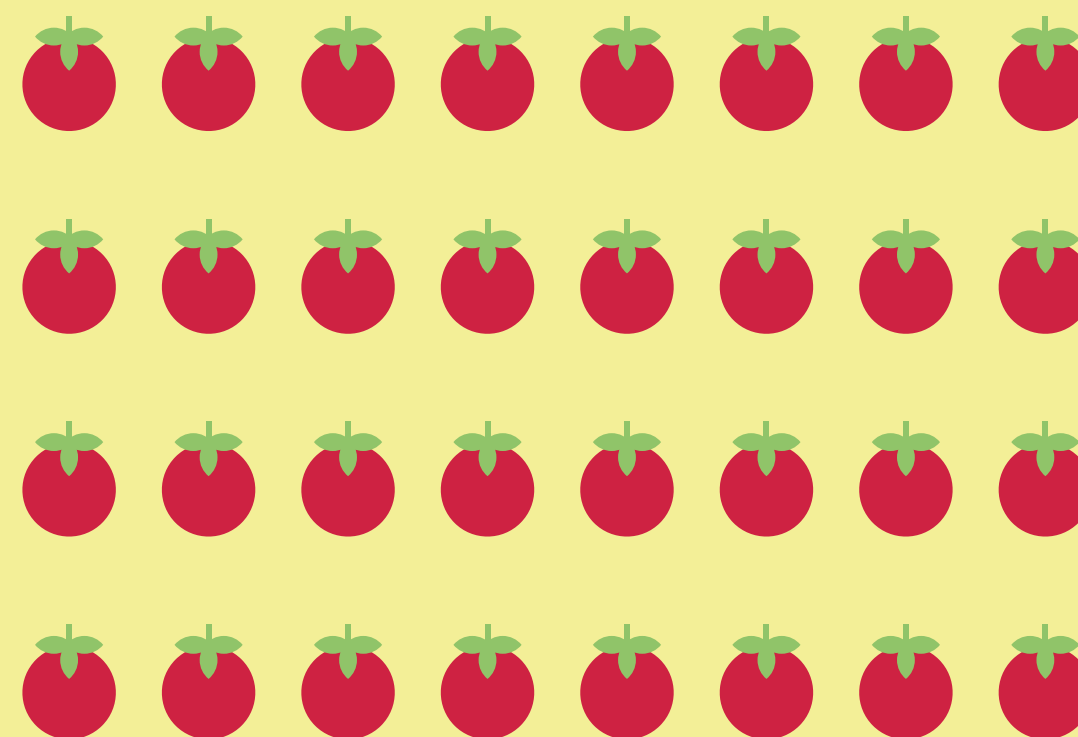
Water consumption for the year 2023 is as follows:

Months	Water Consumption (m³)	Water Consumption (Ml)
January – April	23.356	23,356
May – August	27.668	27,668
September – December	29.415	29,415
Total	80.439	80,439

The consumption data presented refers to all the facilities of C.M.TH., including the stores it leases (Fruit & Vegetable Market and Meat Market). The tenants of C.M.TH. do not receive separate water bills from the water utility (EYATH), which means that the consumption data does not solely pertain to C.M.TH. as a company, but also to all the businesses operating within its facilities. Therefore, C.M.TH.’s share of consumption is minimal in comparison to the total amount consumed.

5

Society



5 Society

C.M.TH. recognizes the importance of supporting and collaborating with the local communities in which it operates, understanding that its success is intrinsically linked to their prosperity. For this reason, it designs its strategy with the aim of building strong relationships, reinforcing its commitment to positively contributing to the development of the communities it supports. It combines the principles of private enterprise with social welfare, providing favorable conditions for wholesale trade, enhancing the free market, and promoting healthy competition.

As part of our strategy, we focus on the following areas to improve the quality of life and well-being of society:

● **Support for Local Communities:**

C.M.TH. actively supports local communities through partnerships with organizations and agencies, developing programs that respond to the needs of residents. In this way, the company seeks to cultivate long-term trust, providing support to those in need.

● **Employment:**

The people of C.M.TH. are a key pillar of the company’s success, contributing decisively to the achievement of its strategic goals and the creation of long-term value. C.M.TH. provides a work environment based on equality, respect, and safety. Our employees are dedicated to the company’s values and work in an environment that offers the best possible working conditions and professional development opportunities.

● **Product Safety:**

C.M.TH. prioritizes the health and safety of its customers, ensuring that its products meet the highest quality standards. To this end, the company conducts systematic checks and inspections of hygiene standards, ensuring that the products available in the market comply with strict safety specifications. Through these actions, C.M.TH. remains committed to protecting its customers and providing products of exceptional quality.

With these approaches to social responsibility, C.M.TH. aims to create a positive impact on society. The company’s comprehensive strategy strengthens communities, resulting in the company providing not only high-quality products but also continuous support for initiatives that bring about positive changes in society.

5.1 Employment

GRI 3-3 «Management of material topics» | GRI 2-7 «Employees» | GRI 2-8 «Workers who are not employees» | GRI 2-30 «Collective bargaining agreements» | GRI 305-2 «Energy indirect (Scope 2) GHG emissions» | GRI 401-2 «Benefits provided to full-time employees that are not provided to temporary or part-time employees» | GRI 401-3 «Parental leave» | GRI 404-3 «Percentage of employees receiving regular performance and career development reviews» | GRI 406-1 «Incidents of discrimination and corrective actions taken»

Employment at C.M.TH. is one of the key pillars of the company’s corporate strategy, as the company’s workforce is considered its most important competitive advantage. C.M.TH. is committed to providing a work environment characterized by equality, respect, and safety, while also enhancing professional development and growth opportunities for all its employees. The company continues to the development of its employees’ skills, promoting training and well-being, with the goal of creating long-term value and success.

The table below presents the distribution of employees by gender and age category, highlighting the percentage of employees under 30 years old, between 30 and 50 years old, and over 50 years old, for both women and men, as well as for the total workforce:

Gender	Total	< 30 years old	30 to 50 years old	> 50 years old	Percentage < 30	Percentage 30-50	Percentage > 50
Females	6	0	1	1	0%	40%	60%
Males	12	0	4	6	0%	33.33%	66.67%
Total	18	0	6	9	0%	35.29%	52.94%

The following data, collected through the ERGANI system, relates to the total number of employees of the company, who are all employed in Thessaloniki. The table below shows the distribution of the company’s employees in various categories with their corresponding percentages:

Employee Category	Females	Males	Total	Females (%)	Males (%)	Total (%)
Total	6	12	18	33.33	66.67	100
Permanent Employees	6	10	16	33.33	55.56	88.89
Temporary Employees	0	2	2	0	11.11	11.11
Non-guaranteed Hours Employees	0	0	0	0	0	0
Full-time Employees	6	12	18	33.33	66.67	100
Part-time Employees	0	0	0	0	0	0
Employees in positions of responsibility	0	0	0	0	0	0
Employees with disabilities	0	0	0	0	0	0



Regarding working conditions and employee benefits for the reporting year:

- There were no incidents of discrimination in the company's workplace.
- There were no significant changes in the number of employees compared to the previous year, as no new hires were made.
- All of the company's employees were employed as salaried workers.
- We hired one employee on a fixed-term contract as part of the LIFE IP program, which is funded by the Ministry of Environment and Energy.
- Compensation was set according to the company's unified salary scale, ensuring no gender-based wage disparity.
- All employees, regardless of their type of employment (full-time, part-time, or temporary), receive the same benefits, such as parental leave and pension benefits.
- No employees took parental leave.
- 100% of the employees received regular performance evaluations and career development assessments.
- There are no collective agreements regulating employment relations at C.M.TH..

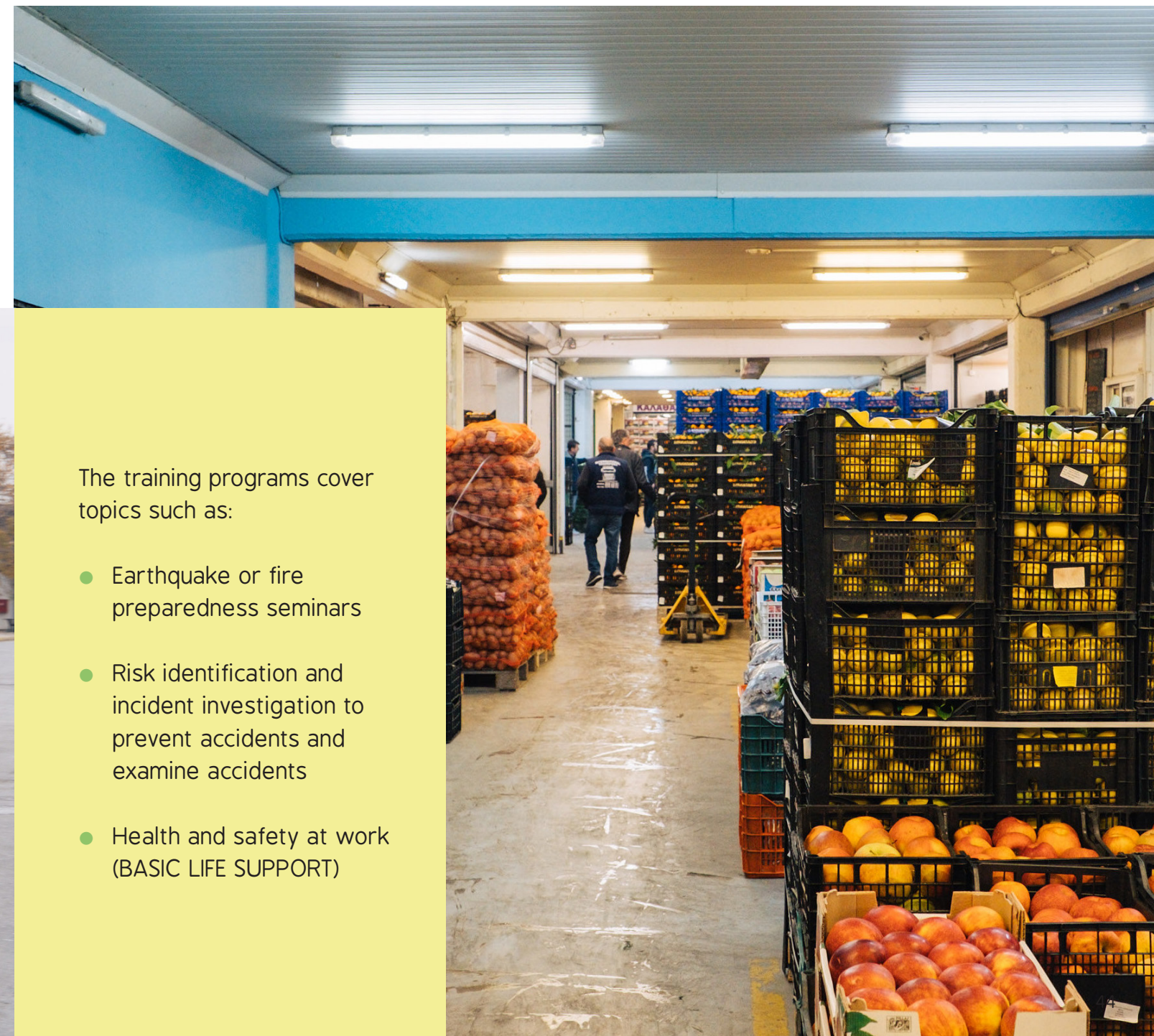
The above data demonstrate our commitment to ensuring working conditions that promote equality, development, and the well-being of our employees, thus enhancing the sustainability of our company.

5.1.1 Employee Training

GRI 404-1 «Average hours of training per year per employee»
GRI 403-5 «Worker training on occupational health and safety»

Training and skill development are fundamental for the professional growth of the company's employees. Our goal is to enhance the skills of our employees so that they can excel both within and outside the workplace.

For this reason, we promote initiatives focused on the development of our employees by offering educational actions and opportunities for professional advancement. Training for skill enhancement is initiated by the employees themselves, thus fostering a culture of autonomy and initiative.



The training programs cover topics such as:

- Earthquake or fire preparedness seminars
- Risk identification and incident investigation to prevent accidents and examine accidents
- Health and safety at work (BASIC LIFE SUPPORT)



The following analysis of the average training hours for employees in 2023, by gender and employee category, highlights C.M.TH.'s commitment to continuous skill development for its entire workforce. The average training hours for employees in 2023 are presented below:

- 1. **General average:** Average training hours per employee: Total training hours / Total number of employees = 20.5 hours
- 2. **By gender:**
 - Average training hours per female: Total training hours for females / Number of females = 29.2 hours
 - Average training hours per male: Total training hours for males / Number of males = 14.4 hours
- 3. **By employee category:**
 - Average training hours for female administrative employees: Total training hours for female administrative employees / Total number of female administrative employees = 48.0 hours
 - Average training hours for male administrative employees: Total training hours for male administrative employees / Total number of male administrative employees = 32.0 hours
 - Average training hours for the remaining female staff: Total training hours for the remaining female staff / Total number of remaining female staff = 13.2 hours
 - Average training hours for the remaining male staff: Total training hours for the remaining male staff / Total number of remaining male staff = 5.6 hours

5.1.2 Remuneration Policy

GRI 2-21 «Annual total compensation ratio» | GRI 2-23 «Policy commitments» | GRI 2-24 «Embedding policy commitments»

The company's Remuneration Policy is designed to promote fair, transparent, and effective compensation for employees, contributing to the alignment of personal goals with the strategic objectives of the business. The aim of the policy is to ensure that compensation reflects the performance, skills, and responsibilities of employees, while simultaneously promoting equality and compliance with applicable legal provisions. Through a combination of fixed and variable compensation elements, the policy seeks to attract and retain capable executives, ensuring the long-term sustainability of the company.

The Remuneration Policy at the company is determined based on specific criteria for different categories of employees. Specifically, the company applies a unified salary scale for its employees. The Chairman of the Board receives compensation, while the compensation of Board members

is determined through government decisions made by the company's Shareholder.

For the year 2023, the annual total compensation ratio of the highest-paid individual to the average total compensation of all employees is calculated at 1.83, while the same ratio for 2022 was 2.07. This reduction reflects the company's steps toward a more equitable relationship between the compensation of C.M.TH. employees.

5.2 Occupational Health and Safety

GRI 3-3 «Management of material topics» | GRI 403-8 «Workers covered by an occupational health and safety management system» | GRI 403-9 «Work-related injuries» | GRI 403-10 «Work-related ill health» | GRI 410-1 «Security personnel trained in human rights policies or procedures»

The protection of the health, safety, and well-being of employees is a top priority for C.M.TH., as its employees form the foundation of the company's success in every aspect of its business activities. We prioritize creating a safe environment for our employees while encouraging open communication and collaboration.

C.M.TH. has developed a strong strategy for ensuring occupational health and safety, which is supported by the firm commitment of management. The company also collaborates with the public health system and provides a doctor from the Evosmos Health Center every 15 days. All company employees, as well as non-salaried workers, have full access to the health and safety system, including access to the medical services of the Evosmos Health Center, without any exceptions.

It is worth noting that during the reporting year, no injuries or illnesses related to work activities were recorded. Additionally, 100% of the security staff employed by the company's security service has received formal training regarding the organization's policies and specific procedures related to human rights and their application in security practices.



5.2.1 Health and Safety Policy

GRI 2-23 «Policy commitments» | GRI 2-24 «Embedding policy commitments»

C.M.TH. has adopted a health and safety policy for its employees, which is certified according to the ISO 45001:2018 standard. This policy is designed to ensure the protection and well-being of its employees, covering all aspects of daily work activities. C.M.TH. is committed to continuously improving its processes with the aim of preventing workplace accidents and enhancing safety in the work environment, while also promoting active employee participation in implementing safety measures.

The company's Health and Safety Policy is based on fundamental principles aimed at ensuring a safe and healthy working environment. Specifically, it includes:

- Management's commitment to the suitability and implementation of the policy, ensuring its alignment with the company's goals and services.
- Provision of a framework for setting measurable Health and Safety objectives, with clear and specific criteria, ensuring progress monitoring and the achievement of desired outcomes.
- Continuous training, awareness-raising, and consultation with employees to strengthen the safety culture and achieve the established goals.
- Compliance with legal requirements and regulations governing health and safety at work, aiming to fully meet the company's obligations.
- Provision of safe working conditions to prevent workplace accidents and ensure safe working conditions, prioritizing the well-being of the workforce.
- Continuous improvement of the Health & Safety system in accordance with ISO 45001:2018, through systematic monitoring and revision of procedures.
- Availability and transparency of the Health and Safety Policy, by communicating it to all stakeholders.

With these principles, C.M.TH. ensures a working environment that meets the safety and well-being needs of all its employees and partners.



5.2.2 Health and Safety Policy Reviewing and Consultation with Employees

GRI 403-4 «Worker participation, consultation, and communication on occupational health and safety»

The Health & Safety Policy is reviewed and updated whenever necessary, particularly in cases of changes in activities or following exceptional incidents. To implement the required changes, the following actions are taken:

- Employees participate in consultations on health and safety at work, contributing to decision-making.
- Ideas and concerns are exchanged between Management and staff to address issues.
- Updates are provided through meetings with the Employees' Association and personal reports from employees.
- Collaboration with the Safety Officer takes place, and suggestions from staff help in the prevention and reduction of risks.

Through these processes, the company ensures that the Health & Safety Policy remains relevant and effective, promoting a safe and healthy work environment for all employees. Our commitment to a proactive approach and collaboration with staff is essential for the continuous improvement of working conditions and the achievement of the highest health and safety standards.



5.2.3 Management Commitment to Strengthening Health and Safety at Work

GRI 403-1 «Occupational health and safety management system»

C.M.TH. prioritizes the health and safety of its employees. To this end, the Management invests in initiatives aimed at continuously improving working conditions and preventing accidents, with the ultimate goal of achieving zero accidents.

Specifically, the management of C.M.TH. adopts a comprehensive strategy that places particular emphasis on various aspects to strengthen the Occupational Health and Safety Management System (OHSMS). The strategy of C.M.TH. is based on the following actions:

- **Management Responsibility and Strategic Responsibility:** The responsibility for the effectiveness of the OHSMS lies with Management, ensuring its alignment with C.M.TH.'s core principles and integrating the OHSMS into the operational structure.
- **Support for OHSMS principles through resource allocation, awareness, and employee participation:** The OHSMS requirements are incorporated into C.M.TH.'s daily business processes through resource allocation for its smooth operation, staff awareness of the importance of compliance with OHSMS requirements, and employee involvement in the improvement of the OHSMS.
- **Incentives, Support, and Protection of Personnel:** Continuous guidance and support for personnel are promoted by providing incentives for the effective implementation of the OHSMS, and measures are taken to protect employees where they can report incidents, risks, and opportunities for improvement.

Through these actions, the company is committed to the continuous improvement of the OHSMS, fostering innovation and development, ensuring the health and safety of its employees, preventing accidents, and complying with legal requirements. In addition, it strengthens staff participation and awareness of health and safety issues.

5.2.4 Goals and Strategic Planning for Occupational Health and Safety

GRI 403-3 «Occupational health services»

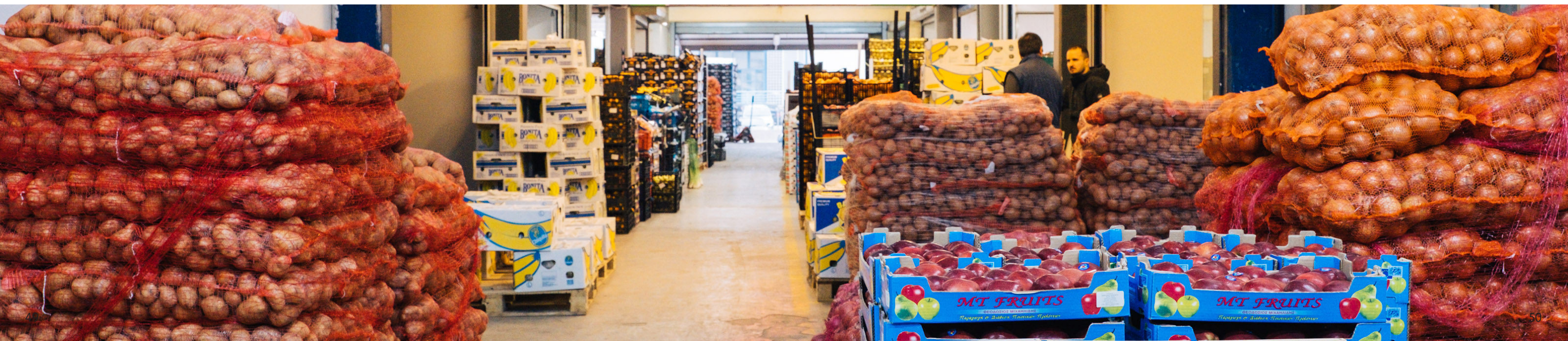
GRI 403-7 «Prevention and mitigation of occupational health and safety impacts directly linked by business relationships»

C.M.TH. understands the importance of maintaining a safe working environment and has set the well-being of its employees as a top priority. It has established strategic goals for achieving occupational health and safety, with an emphasis on the continuous enhancement of health and safety objectives in order to ensure absolute safety without accidents.

To achieve these goals, the company takes into account:

- **The needs of the company:** Through the analysis of current and future company needs and the examination of information regarding the services provided.
- **The satisfaction and involvement of stakeholders:** Through the assessment of employee, partner, and customer satisfaction levels.
- **External environment analysis and risk management:** Examining the external environment to identify and manage threats and opportunities.
- **Internal landscape analysis:** Reviewing the results of internal audits, the conditions and terms for establishing procurement rules for materials/equipment, and consultations with employees and their representatives.

To achieve these goals, the company has implemented strategic actions that promote safety and health in the work environment. Specifically, an integrated monitoring and evaluation process for these goals has been applied, with the related documents incorporated into our business activities. Additionally, responsible individuals have been appointed who are accountable for monitoring and reporting on the progress of these goals' implementation.



5.3 Ensuring Product Quality and Customer Service

GRI 3-3 «Management of material topics»

GRI 416-2 «Incidents of non-compliance concerning the health and safety impacts of products and services»

C.M.TH. is committed to providing high-quality products and excellent customer service by implementing processes and practices that ensure customer satisfaction and trust. The company continually strives to maintain high-quality standards at every stage of the production process, applying strict controls and certification procedures. Through these practices, the company aims to strengthen customer trust and foster long-term growth.

Our primary business objective is the continuous enhancement of the quality and reliability of the services offered. Evidence of the achievement of this goal for 2023 is the fact that C.M.TH. recorded no incidents of non-compliance with regulations that led to fines, penalties, or warnings, nor any incidents of non-compliance with voluntary codes regarding the impacts of products and services on health and safety.

Recognizing that our products are part of the daily diet of our consumers, we adopt a customer-centric approach and are focused on the continuous improvement of quality, ensuring that our products meet the highest standards and meet customer expectations.

5.3.1 Quality Management System and Food Safety Management System

Based on the strict criteria it has set, C.M.TH. has developed a Quality Management System, which is designed and certified according to the international standard ELOT EN ISO 9001:2015. This system ensures that all of the company's processes, from production to customer service, meet the highest quality standards. The company applies rigorous control and evaluation procedures at each stage of production and operations. Through this certified system, C.M.TH. seeks to continually upgrade the quality of its products and services, ensuring customer satisfaction and compliance with regulatory requirements.

Through the implementation of the Quality Management System, the company has the following aims:

- **Development and improvement of processes:** C.M.TH. is committed to the continuous upgrading of its operations through the development and definition of system processes. This ongoing improvement effort ensures the effectiveness and efficiency of business processes, contributing to the overall growth of the company. Additionally, ensuring modern facilities and infrastructure is critical for the smooth and uninterrupted movement of products, thereby

ensuring quality and safety at every stage of the production process.

- **Healthy competition and collaboration:** C.M.TH. promotes adherence to the principles of fair and healthy competition for the smooth functioning of the market. Transparency and ethics are fundamental values that strengthen the trust relationship with our customers and partners. In addition, collaboration between management, employees, and market users is essential to ensure the improvement of services and responsiveness to customer needs, creating a collaborative environment that encourages innovation and continuous development.
- **Quality and hygiene of its products:** To ensure the quality and hygiene of its products, C.M.TH. conducts sampling inspections in accordance with national and EU legislation. These inspections are necessary to assess and ensure compliance with quality standards, ensuring that the products offered by the company meet the highest safety and quality requirements.
- **Proper resource and investment management:** C.M.TH. seeks to make prudent use of its resources to enhance the efficiency of its processes. Through strategic investments, the company aims to maximize the return on invested capital, with the goal of achieving sustainable growth and strengthening the financial robustness of the company. Attention to resource management contributes to C.M.TH.'s stability and resilience in the market.
- **Information and modernization:** C.M.TH. understands the importance of keeping all participants in the production, marketing, and consumption chain informed. Accurate information and its contribution to the modernization process are critical to the success and growth of the sector. Through this information, the company ensures that all stakeholders have access to the necessary tools and information to adapt to market developments.

The quality policy is regularly updated to reflect market developments and the changing needs of customers, thereby ensuring the ongoing improvement and effectiveness of the company's processes. With these actions, C.M.TH. seeks to remain a leader in its field, ensuring excellence in every aspect of the production and distribution of its products, while contributing to the creation of a sustainable and responsible business environment.

In addition, to ensure the highest quality and safety of its products, C.M.TH. has developed a Food Safety Management System according to the ISO 22000:2018 standard, for providing services and infrastructure in the management and marketing of meat products. This way, we maintain high standards of quality and reliability in our products, adhering to strict processes and standards that cover all stages of production and food distribution.



5.3.2 The Role of Management in Ensuring the Functionality of Management Systems

The company's management plays a critical role in the effective operation of Management Systems, ensuring that the processes and strategies defined are correctly implemented and aligned with the company's goals. Through active participation and commitment, Management strengthens the quality culture, promoting compliance with the specifications and standards imposed by authorities. In addition, Management is responsible for providing the necessary resources and support required for the continuous improvement of processes and achieving high levels of customer satisfaction. Through continuous evaluation and review of management systems, Management ensures that the company remains competitive and adapts to the changing market needs.

Management takes a leading role in ensuring the quality and safety of our products through a series of strategic actions:

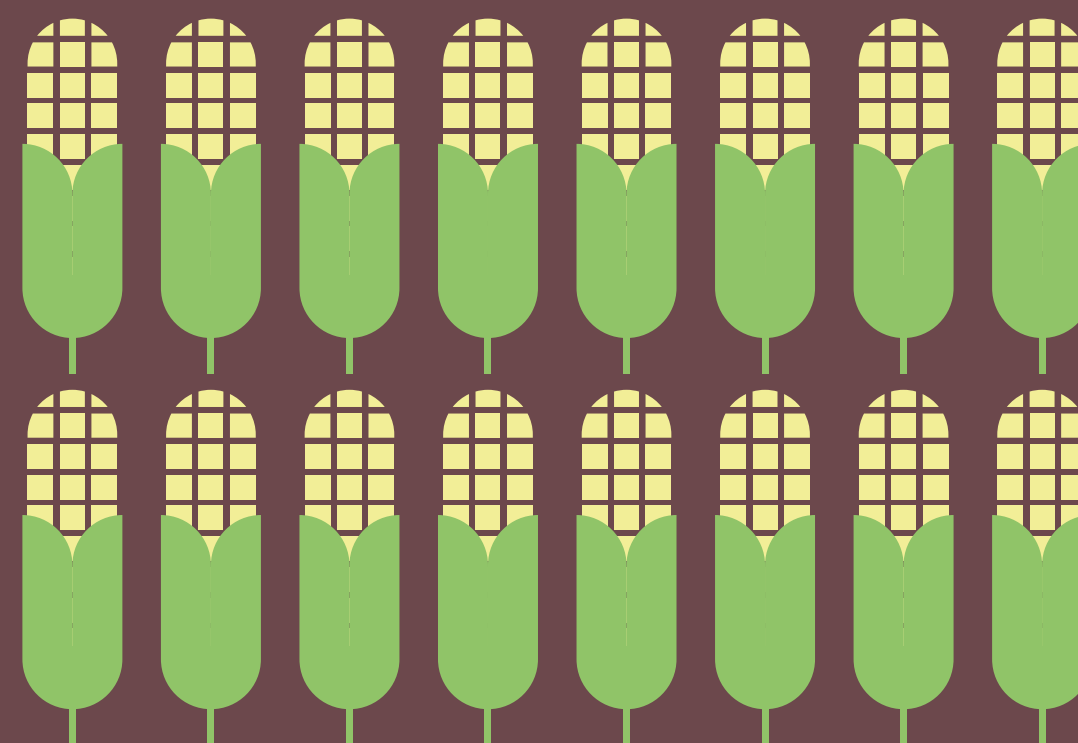
- **Ensuring the excellent condition of facilities and equipment:** Ensures that all infrastructure and equipment meet the highest maintenance standards.
- **Continuous investment in training, information, and education of employees:** Promotes food safety through training programs focused on the application of correct practices in every action.
- **Compliance with legislation and regulatory authorities:** Ensures that all our processes comply with the applicable legal requirements and regulations.
- **Continuous evaluation and improvement of efficiency:** Implements regular checks to evaluate and improve our processes and food safety systems.
- **Setting measurable goals:** Establishes clear and measurable goals at both the business and operational levels, with continuous monitoring of progress.
- **Provision of necessary resources:** Ensures the provision of the resources required for the smooth, efficient, and effective operation of the company.
- **Monitoring and evaluation of critical parameters:** Measures and evaluates parameters that are critical to ensuring the quality and safety of our services.
- **Provision of products that meet the required specifications:** Ensures that all products comply with the necessary safety and quality specifications, both for customers and relevant authorities.
- **Effective communication management:** Manages both internal and external communications with the aim of effectively responding to customer complaints and maintaining positive relationships with stakeholders.

The ongoing commitment of management to ensure the quality and safety of our products is fundamental to our success. Through strategic actions and active participation, we ensure compliance with legal requirements and the creation of a safe working environment. With this approach, we aim to build trust-based relationships with our customers and support the sustainable development of our business.



6

Governance



6 Governance

C.M.TH. is committed to adopting responsible practices that ensure transparency in all its operations. Guided by our values and best market practices, we are dedicated to strengthening the trust-based relationship with our shareholders, customers, and local communities in every aspect of our business activities. Through effective corporate governance, we promote decision-making that meets the expectations of stakeholders and contributes to the sustainable development of our company.

C.M.TH. prioritizes the adoption of an organized operating system with clear rules and principles. It implements policies and procedures in accordance with the legal provisions of both Greek and European legislation, while also striving to exceed these standards by adopting practices that promote continuous improvement and enhance corporate reliability. In this way, we strengthen the company's corporate profile, ensuring transparency and autonomy in all governance and control processes.

6.1 Governance Structure

GRI 2-9 «Governance structure and composition» | **GRI 2-10** «Nomination and selection of the highest governance body» | **GRI 2-11** «Chair of the highest governance body» | **GRI 2-13** «Delegation of responsibility for managing impacts» | **GRI 2-14** «Role of the highest governance body in overseeing the management of impacts» | **GRI 2-16** «Communication of critical concerns» | **GRI 2-17** «Collective knowledge of the highest governance body» | **GRI 2-18** «Evaluation of the performance of the highest governance body» | **GRI 405-1** «Diversity of governance bodies and employees»

At C.M.TH., we believe that a strong and well-organized governance structure ensures that our decisions are made with transparency and integrity. Therefore, our primary goal is to maintain a robust and clear governance framework, as it is the foundation for the effective operation of the company and the achievement of our strategic objectives. In this way, we ensure the continuous strengthening of our position in the market and the sustainable development of the company.

As part of our commitment to continuous improvement, in 2023, we conducted training on sustainable development, led by an external consultant, emphasizing our dedication to upgrading and modernizing the knowledge of our human resources. Additionally, it is important to note that C.M.TH.'s governance structure is audited by certified auditors, which confirms our commitment to transparency and responsibility, thereby reinforcing our sustainability strategy and responsible business practices.

The Board of Directors is the highest governing body responsible for making strategic decisions, with the Chairman overseeing the board's activities. The Chief Executive Officer (CEO) is responsible for the management and daily operations of the organization, as well as for implementing the strategic decisions of the Board of Directors. The separation of these responsibilities enhances transparency and accountability, promoting optimal corporate governance and the sustainable development of C.M.TH..

The Board of Directors consists of 9 members, of which 8 are males and 1 is a female. Eight of the members of the Board, including the Chairman, are non-executive, with one member being executive. The term of office for the members is six years, ensuring the renewal of leadership and the integration of new ideas, aimed at effective management and achieving the company's strategic goals.

Regarding the appointment of the members of the Board of Directors, 6 members are appointed by the decision of the General Assembly of C.M.TH.'s shareholder, of which one is proposed by the Ministry of Finance, while two members come from the merchant associations operating in C.M.TH. and are appointed through their own processes. Finally, one member is the representative of the employees, elected through elections. All senior management appointments are made through the Supreme Council for Civil Personnel Selection (ASEP). The members of the Board of Directors are independently evaluated by an external company on an annual basis.

The composition of C.M.TH.'s Board of Directors is as follows:

Name	Role	
Theodoros Papadopoulos	Chairman	Non-Executive Member
Antonios Bouris	Chief Executive Officer (CEO)	Executive Member
Matrona (Rona) Margiolaki	Board Member – Audit Committee Chair	Independent Non-Executive Member
Panagiotis Magkas	Board Member – Audit Committee Member	Independent Non-Executive Member
Vasileios Chaitas	Board Member	Independent Non-Executive Member
Athanasios Kazanas	Board Member, Ministry of Economy and Finance Representative, Audit Committee Member	Non-Executive Member
Dimitrios Liapis	Board Member, Employee Representative	Non-Executive Member
Ioannis Charalampidis	Board Member, Representative of the Association of Traders of the Fruit & Vegetable Market	Non-Executive Member
Ioannis Tsernos	Board Member, Representative of the Association of Traders of the Meat Market	Non-Executive Member

The table below presents data related to the structure of the Board of Directors:

Gender	Board Members	Percentage
Males	8	88.89%
Females	1	11.11%
Total	9	100%

Gender	Board Members	< 30 years old	30 to 50 years old	> 50 years old	Percentage < 30 years old	Percentage 30-50 years old	Percentage > 50 years old
Females	1	0	1	0	0%	100%	0%
Males	8	0	0	8	0%	0%	100%
Total	9	0	1	8	0%	11.11%	88.89%

It is worth noting that there are no members of the Board of Directors with familial ties. In addition, regarding sustainability matters, the Board is informed on a quarterly basis through reports on specific key performance indicators, in order to ensure continuous improvement in the organization’s performance in these areas. The CEO has been designated as responsible for managing the organization’s impacts on the economy, the environment, and society, and is informed through meetings and reports about any critical issues that arise.

6.1.1 Audit and Risk Committee

GRI 2-9 «Governance structure and composition»

The Audit and Risk Committee of C.M.TH. plays a crucial role in ensuring the integrity and transparency of the company’s financial processes. It is a three-member committee, consisting of one woman and two men, all of whom are members of the Board of Directors. Their term lasts as long as that of the Board of Directors, with the possibility of renewal, thus ensuring continuity and experience in the audit processes. The composition of the Audit and Risk Committee of C.M.TH. is as follows:

Name	Role
Matrona (Rona) Margiolaki	Chair
Panagiotis Magkas	Member
Athanasios Kazanas	Member - Ministry of Economy and Finance Representative



6.1.2 Organizational Chart

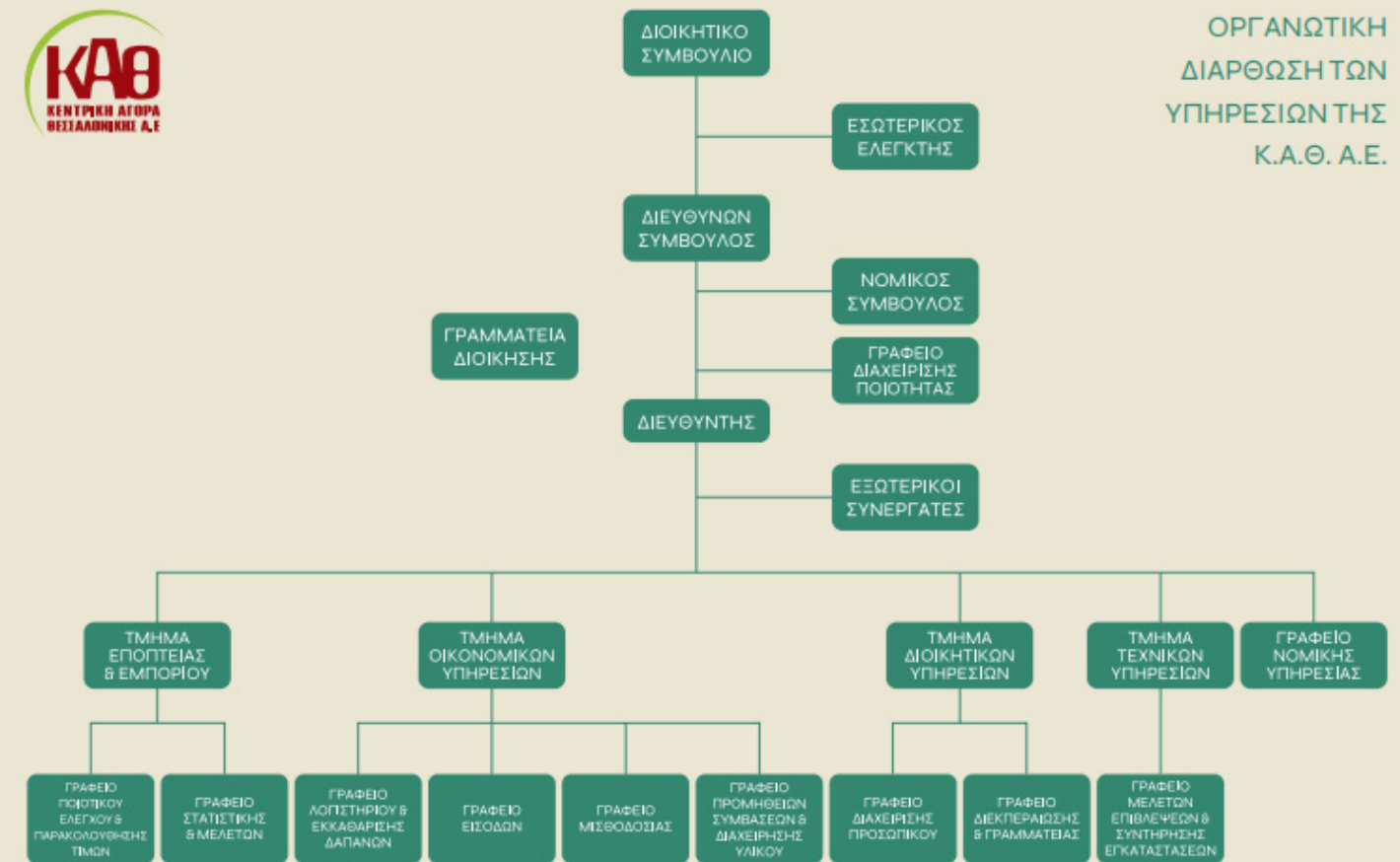
GRI 2-9 «Governance structure and composition»

The organizational chart of C.M.TH. provides a clear overview of the structure and roles within the company, facilitating effective communication and collaboration between the various departments. Through a well-organized hierarchy, the chart highlights the relationships and responsibilities of employees, significantly contributing to the continuous development and strengthening of the corporate identity. The company's departments operate in coordination under the guidance of the CEO, accelerating decision-making and the implementation of its strategic goals. This structure allows C.M.TH. to remain flexible and adaptive to the constantly changing market conditions, while ensuring that employees are informed about the company's expectations and objectives. In this way, C.M.TH. maintains high levels of quality and reliability in its products and services.

The departments of C.M.TH. operate under the responsibility of the CEO and include the following:



This structure supports the efficiency and strategic direction of C.M.TH., contributing to the achievement of its business goals and strengthening its position in the market.



6.2 Regulatory Compliance

GR1 3-3 «Management of material topics»
GR1 2-27 «Compliance with laws and regulations»

Regulatory compliance is a cornerstone of our business operations, and C.M.TH. remains committed to the fundamental principles and values that guide every aspect of its operations. With continuous priority placed on ensuring compliance, the company operates with transparency, integrity, meritocracy, social accountability, and sound governance, integrating these values into all aspects of corporate governance.

To achieve this goal, C.M.TH. has developed a comprehensive Regulatory Compliance System, which ensures timely and continuous compliance with regulations. Through this system, we prevent, identify, and effectively address all issues related to regulatory, legislative, and ethical compliance. In addition, the CEO plays a crucial role in managing the company’s impacts on the economy, the environment, and society, guiding policies and initiatives based on the company’s principles and values. Through this leadership, it is ensured that all C.M.TH. business activities align with the Sustainable Development Goals and social responsibility objectives. As evidence of our commitment, no incidents of non-compliance with laws and regulations occurred during the reporting period.



6.2.1 Policies, Procedures, and Certifications

GR1 2-23 «Policy commitments» | GR1 2-24 «Embedding policy commitments» | GR1 205-2 «Communication and training about anti-corruption policies and procedures» | GR1 207-1 «Approach to tax»

C.M.TH.’s corporate governance serves as the foundation for sustainability, implementing a set of policies, procedures, and certifications that ensure compliance with regulations and quality standards at all levels of its operations. These policies are at the core of corporate governance and ensure that the company operates with transparency, integrity, and accountability. C.M.TH. adheres to the state’s tax policy, reinforcing its commitment to comply with applicable tax regulations. The financial statements of C.M.TH. are prepared in accordance with International Financial Reporting Standards (IFRS), ensuring transparency and reliability in our financial reporting. Through these procedures, the company seeks continuous improvement and the maintenance of the highest standards in every aspect of its business activities.

The company follows the policies listed below, which guarantee a clear, transparent, and coordinated approach to its operations:

FRAMEWORK OF REGULATORY COMPLIANCE POLICIES / REGULATIONS / GUIDELINES OF C.M.TH.	
1	Code of Ethics and Professional Conduct
2	Directive for the Prevention, Detection, and Management of Conflict of Interest Situations
3	Anti-Violence and Anti-Harassment in the Workplace Policy
4	Whistleblowing Policy
5	Anti-Corruption and Bribery Policy
6	Due Diligence Policy for Third Parties
7	Procurement Regulations
8	Sponsorship and Donations Policy
9	Health and Safety Policy
10	Gifts and Hospitality Policy
11	Food Safety Policy
12	Quality Policy
13	Sponsorship and Donations Policy
14	Special Operational Regulations for the Fruit & Vegetable Market and Meat Market of C.M.TH.

In addition, the certifications obtained by C.M.TH. confirm its commitment to providing high-quality services and products, with respect for the environment and society. All members of the Board of Directors are aware of the policies, ensuring that the company’s strategy and procedures are fully understood and supported.

Furthermore, C.M.TH. has adopted the following policies aligned with ISO standards, which enhance its commitment to full regulatory compliance and ensure continuous alignment with the applicable standards and regulations:

Regulatory Compliance Policies Aligned with ISO Standards
Food Safety Policy ISO 22000:2018
Quality Policy ISO 9001:2015
Health and Safety Policy ISO 45001:2018

C.M.TH.’s policies are posted on the company’s website and communicated to staff either by email or in hard copy form.

6.2.2 Conflicts of Interest and Regulatory Compliance Framework

GRI 2-15 «Conflicts of interest»

The management of conflicts of interest is a critical factor in ensuring the integrity and transparency of C.M.TH.'s operations. For this reason, the Conflict of Interest Avoidance Policy has been approved by the Board of Directors and is applied to all members of the Board, as well as to other executives, employees, and partners of C.M.TH. The purpose of this policy is to identify, prevent, and resolve situations where the personal interests of employees or Board members may conflict with the interests of the company.

In addition, monitoring, evaluating, and continuously improving the Regulatory Compliance Framework are key processes for ensuring C.M.TH.'s responsible and transparent operations. Through these processes, the company seeks to identify compliance issues in a timely manner, evaluate the effectiveness of existing policies, and introduce improvements that strengthen its alignment with applicable regulations. This approach ensures that C.M.TH. remains in full compliance with regulatory requirements while also promoting the ongoing development of its internal processes.

To effectively achieve these processes, a Regulatory Compliance Officer has been appointed to ensure the effectiveness of the Regulatory Compliance System. The Regulatory Compliance Officer takes on a range of critical responsibilities, including:

- Submitting proposals for the improvement or modification of the Regulatory Compliance System,
- Designing and maintaining an ongoing monitoring and measurement program for the effectiveness of the Regulatory Compliance System, recognizing successes as well as areas that require further improvement,
- Conducting sample compliance audits or reviews at C.M.TH. to ensure that the policies, procedures, and security measures established for managing regulatory compliance risks are effectively implemented,
- Collaborating with the Legal Department and the Internal Audit Division to coordinate efforts for identifying, evaluating, and categorizing regulatory compliance risks,
- Proposing appropriate protective measures to address, monitor, and reassess these risks,
- Submitting quarterly and annual reports to the Board of Directors, detailing activities undertaken during the respective period, issues identified, and proposed corrective actions.

Finally, any change or revision to the System must be approved by the Board of Directors.

6.3 Business Ethics and Integrity

GRI 3-3 «Management of material topics» | GRI 2-23 «Policy commitments» | GRI 205-3 «Confirmed incidents of corruption and actions taken»

C.M.TH. is committed to operating with the utmost ethics and integrity in every aspect of its activities, promoting high standards of business conduct. The company's values are based on transparency, accountability, and fairness, while ensuring that all business decisions and activities align with the principles of ethics and responsible governance. Through strict adherence to codes of ethics and a continuous focus on social responsibility, C.M.TH. seeks to maintain the trust of its customers, partners, and the wider community in which it operates.

C.M.TH. implements the following actions as part of its commitment to responsible business conduct:

- It has approved and is implementing the Code of Ethics and Professional Conduct,
- It applies the Due Diligence Policy,
- It has established the Directive for the Prevention, Detection, and Management of Conflict of Interest Situations,
- It implements the Whistleblowing Policy,
- It has appointed a Risk Manager, who records and monitors potential incidents that could jeopardize the company's business ethics and integrity.

During the reporting year, no activities or actions related to corruption or bribery were recorded, nor were there any incidents suggesting their existence. Furthermore, the total monetary value of political contributions, whether in cash or in kind, made directly or indirectly by the organization per country and recipient during the reporting year is zero.

6.3.1 Due Diligence Processes

GRI 2-24 «Embedding policy commitments» | GRI 408-1 «Operations and suppliers at significant risk for incidents of child labor»
GRI 409-1 «Operations and suppliers at significant risk for incidents of forced or compulsory labor»

C.M.TH. applies strict due diligence processes to ensure full compliance with ethical and regulatory requirements in every business transaction. The company's partners are required to adhere strictly to its principles and values, reinforcing its reputation and credibility, as every collaboration is governed by transparency and integrity.

To achieve this, prior to the initiation of any business relationship with third parties, the due diligence process, as described in the Third-Party Due Diligence Policy, must be followed. The third-party due diligence process for issues of corruption and bribery applies to all third parties, whether legal entities or individuals, who provide services to the company or act on its behalf. These include, among others: partners, subcontractors, service providers, financial and business advisors, law firms and legal advisors, public relations and communications consultants, human resources consulting firms, auditing and accounting firms, security services, and facilities management companies.

Additionally, suppliers (legal and natural persons) operating as goods vendors are subject to the due diligence process when the total value of the contract or order exceeds €5,000 per project or €10,000 annually. In all other cases, when the company purchases goods (e.g., materials, consumables) with a value below these thresholds, the due diligence process is not applied. Importantly, to date, no risks have been identified that could lead to incidents of child or forced labor in relation to the company’s operations and its suppliers.

To support the freedom of association and collective bargaining, the company follows procurement procedures in accordance with the provisions of Law 4412/2016. Furthermore, there is an Employees’ Association, and an employee representative, in line with applicable regulations, participates in the Board of Directors.

6.3.2 Code of Ethics and Professional Conduct

GRI 2-24 «Embedding policy commitments»

The Code of Ethics and Professional Conduct of C.M.TH. is the cornerstone for promoting ethics, transparency, and accountability in all the company’s business activities. It guides the behavior of employees and partners, ensuring the daily application of the company’s core values of integrity, respect, and responsibility. All employees of C.M.TH. are required to become fully familiar with its rules and principles, undergo relevant training, and commit to adhering to it by signing the attached Personal Commitment, thus ensuring compliance with the Code. Through this Code, which is further supported by the company’s policies, guidelines, and procedures, C.M.TH. aims to strengthen trust between employees and stakeholders, ensuring that all decisions and actions are in alignment with the company’s fundamental values.

6.3.3 Whistleblowing Policy

GRI 2-23 «Policy commitments» | GRI 2-24 «Embedding policy commitments» | GRI 2-26 «Mechanisms for seeking advice and raising concerns»

The Whistleblowing Policy is a crucial tool for promoting transparency and accountability at C.M.TH. Through this tool, C.M.TH. upholds its commitment to zero tolerance for illegal or irregular actions. It provides safe and confidential procedures through which employees and other stakeholders can report concerns or violations related to compliance, ethics, or even illegal activities. Specifically, stakeholders can create a “safe voice” email where complaints can be submitted either with identification or anonymously. Additionally, a whistleblowing platform is available, allowing the company to more easily detect instances of complaints and allegations. After receiving reports concerning critical issues, members of the Board of Directors are thoroughly informed during meetings.

Below are cases of illegal, unethical, or criminal behavior related to the company’s activities, which are treated with particular seriousness:

Financial Fraud and Mismanagement

Financial fraud and mismanagement refer to cases such as fraud, corruption, and abuse of power. These include bribery and violations of the gifts and hospitality policy, as well as theft, embezzlement, and forgery. Other forms of violations include money laundering, irregularities in accounting practices, and the misuse of company resources.

Violation of Laws and Regulations

This category concerns non-compliance with laws and regulations. It includes violations of confidentiality and personal data protection, non-compliance with competition law, violations of health and safety rules in the workplace, as well as breaches of environmental laws. In general, it pertains to non-compliance with company policies and legal obligations.

Behavior Against Employees and Human Rights

This category includes behaviors that harm human rights and the equal treatment of employees. It involves conflicts of interest, discrimination, harassment, as well as threats, extortion, use of violence, and cases of slander or defamation.

Ethical and Professional Violations

Ethical and professional violations concern unethical behaviors that contradict the company’s values and ethical principles. This includes any unethical behavior in professional activities.

Given the above violations, C.M.TH. ensures through appropriate procedures that all compliance, ethics, and illegal actions are dealt with the necessary seriousness and responsibility. The existence of a structured and secure Whistleblowing Policy ensures transparency in the company’s business activities, while also promoting a culture of integrity and reliability. Through this commitment, C.M.TH. enhances the trust of employees, customers, and all stakeholders, contributing to the long-term sustainability and growth of the company.

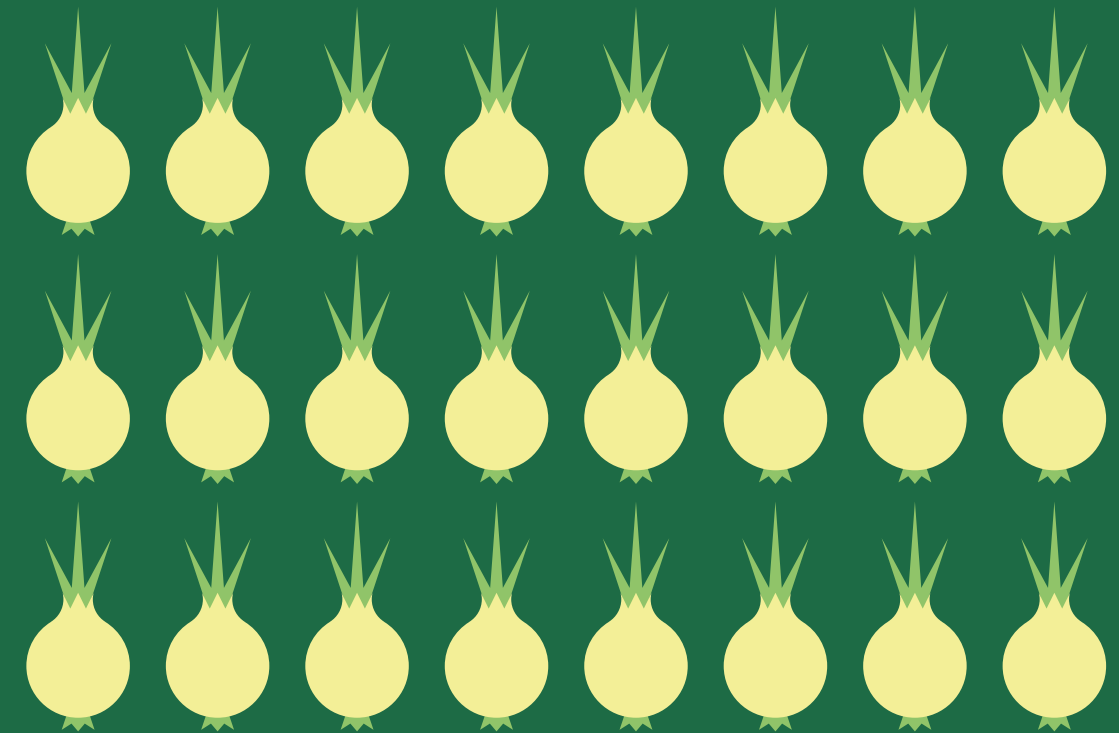
6.3.4 Protection of Personal Data

GRI 418-1 «Substantiated complaints concerning breaches of customer privacy and losses of customer data»

The protection of personal data is a top priority for C.M.TH., as it ensures the trust of the company’s partners, customers, and employees. The security of information systems and digital assets, through strict security policies and standards, is an integral part of the company’s successful operation. As part of our broader strategy to ensure and protect the data shared with the company, we implement modern procedures that guarantee confidentiality, integrity, and availability of information.

The success of our policies is evidenced by the fact that the company has not recorded any documented complaints regarding breaches of customer privacy. Specifically, there have been no complaints from external parties substantiated by the organization, nor any complaints from regulatory authorities. Furthermore, no leaks, thefts, or losses of customer data have been detected. This outcome reinforces our commitment to the integrity and security of the data we manage. We continue to work towards ensuring that the protection of personal data remains a central priority in every aspect of our operations.

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