



CENTRAL MARKETS & FISHERY ORGANIZATION S.A.



# SUSTAINABILITY REPORT

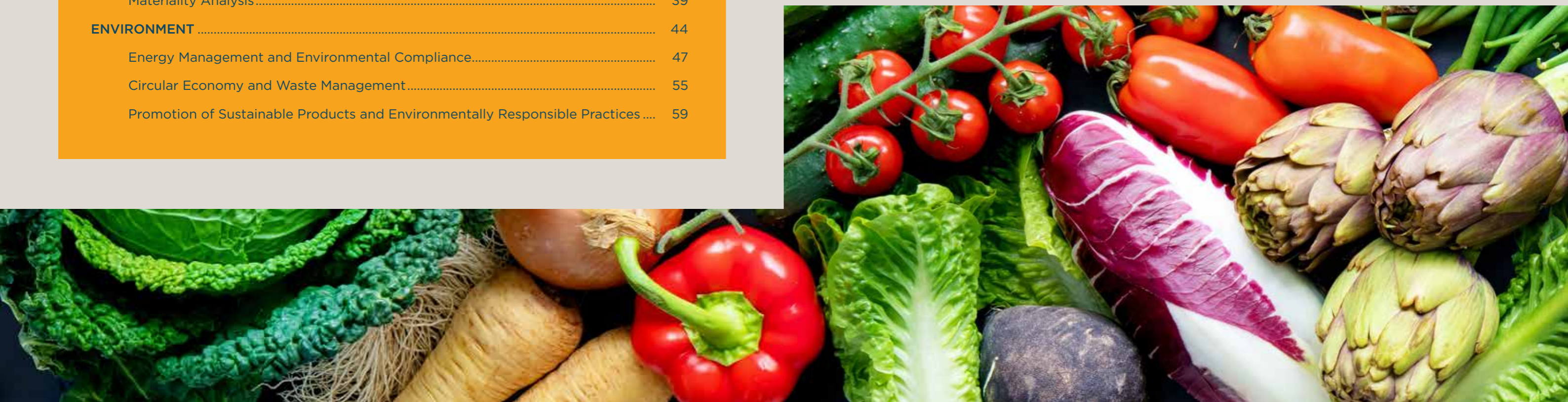
# 2024



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## Message from the CEO

GRI: 2-22

Dear partners,

It is with great pleasure that we present the 3rd consecutive Sustainability Report of the Central Markets & Fisheries Organization (C.M.F.O.) for the year 2024, which reflects our ongoing and collective commitment to promoting a more sustainable, fair, and efficient system for the trading and distribution of food.

The year 2024 was marked by significant developments as well as notable challenges. In an environment shaped by geopolitical instability, rising energy and transport costs, and increasing demands for food security and environmental responsibility, C.M.F.O. was called upon to respond with consistency and determination, and succeeded, reaffirming its role as a pillar of stability and development in the food trading and distribution sector. Throughout the year, we focused on four key areas: ensuring access to safe and fresh food, environmental responsibility, supporting social cohesion, and fostering innovation. At the Central Markets of Athens and Piraeus, as well as across the 11 Fish Markets we operate nationwide, we ensured the uninterrupted supply of the market. Acting as a reference point that connects the primary sector (meat, fruits, vegetables, and fish) with the food supply chain, we strengthened product traceability and applied strict hygiene standards, contributing to consumer safety.

At the same time, we advanced targeted energy-efficiency upgrades of our infrastructure, reduced resource waste, and integrated circular-economy practices, such as the recycling of food waste and packaging materials. The recognition of C.M.F.O. with the “Green Brand Awards 2024” in the category of environmental management is a testament to our commitment to reducing our carbon footprint and implementing sustainable operations in the field of digital services.



We also placed particular emphasis on supporting producers, fishers, and local communities. Through initiatives strengthening cooperative schemes, such as producer cooperatives, collaborations with NGOs, and joint actions with local bodies, as well as through training programs and product-donation initiatives to social support structures, we highlighted the importance of a fair and inclusive agri-food model. At the same time, we invested in the digital transformation of our services, implementing projects that enhance the Organization's efficiency, transparency, and accountability.

As I conclude this message, I would like to emphasize that the path toward sustainable development is a continuous journey grounded in cooperation, innovation, and responsibility. C.M.F.O. remains firmly committed to its vision of ensuring stability, transparency, and sustainability across the country's

food supply chain, creating lasting value for all stakeholders. Guided by unity, consistency, and dedication to our core principles, we will continue to work toward a more resilient and equitable future for all.

Sincerely,

**Nikolaos Lymperis**  
**Chief Executive Officer, C.M.F.O.**

## About the Report

**GRI: 2-1, 2-2, 2-3, 2-4, 2-5**  
**ATHEX C-G7, A-G6, A-G5**

### Scope of the Report

This Sustainability Report is the third annual report of the Central Markets & Fisheries Organization (hereinafter "C.M.F.O." or the "Company" or the "Organization"), covering the period from 01/01/2024 to 31/12/2024, which coincides with the financial reporting period of the Company's financial statements. The Report presents both qualitative and quantitative indicators related to the environment, society, and corporate governance (ESG), with the aim of providing comprehensive information to all stakeholders on responsible business practices, the Company's ESG performance, and its strategic objectives for the future.

### Use of Standards

This Report has been prepared with reference to the Global Reporting Initiative Standards

(GRI 2021) and takes into account the guidelines of the Athens Stock Exchange ESG Reporting Guide (ATHEX ESG), the 17 United Nations Sustainable Development Goals (UN SDGs), and the 10 Principles of the UN Global Compact. The Sustainability Accounting Standards Board (SASB) guidelines for the "Food Retailers & Distributors" sector have also been considered, in order to ensure the comparability, completeness, and transparency of the disclosed information.

### Content Determination

This Report refers exclusively to the activities of the Organization and does not include data related to the subsidiary companies "C.M.F.O. ENERGEIAKI S.A." and "BUSINESS PARK OF THE CENTRAL MARKETS & FISHERIES ORGANIZATION S.A.", as these companies did not engage in business activity during the reporting period.

Any revisions or restatements of information published in previous reports are clearly presented in the relevant sections, tables, or charts, accompanied by explanations



regarding the reasons for the changes and their impact on comparative data.

The Report has been reviewed and approved by the Company's Management and was prepared with the support of the Sustainability & Emerging Assurance department of Deloitte Greece.<sup>1</sup>

#### External Assurance

The information contained in this Report has not been independently or externally assured. The Organization recognises the benefits of external verification and is considering its incorporation in future reporting cycles.

<sup>1</sup> C.M.F.O. is responsible for the calculation, collection, and consolidation of quantitative data, as well as for the accuracy and completeness of the quantitative and qualitative data included in the report. Deloitte bears no responsibility or liability toward third parties for the content of this report.

#### Contact and Feedback

The Sustainability Report for 2024 was published on xx/xx/2025 and is available on the C.M.F.O. website, [www.okaa.gr](http://www.okaa.gr). C.M.F.O. encourages stakeholders to provide comments, observations, and suggestions for the improvement of this and future reports. For questions or further clarifications, you may contact the Management Secretariat:

**Management Secretariat, C.M.F.O.**

**Tel.: 210 482 1111,**

**extensions 0147, 0193**

**Email: [ceo@okaa.gr](mailto:ceo@okaa.gr)**

## 2024 at a Glance



**2** central food markets in Athens & Patras



**11** fish markets across Greece



**Operation** of the Consumer Market in Athens




€ **17.791.258** turnover



Participation in the 1st Fisheries and Aquaculture **Conference** "Blue Horizons"



Strengthening traceability through full digital recording and monitoring of fishery products to ensure quality and legal fishing



**690+** space leases to traders



Participation in international exhibitions: 16th "Fruit Attraction" in Madrid, Fruit Logistica in Berlin, Seafood Expo in Barcelona, Freskon in Thessaloniki



**Donation** of surplus food for social welfare purposes



## About C.M.F.O.

### Profile

GRI: 2-2, 2-6, 201-1

ATHEX A-G1

C.M.F.O. is a public-benefit corporation wholly owned by the Hellenic State through the Hellenic Corporation of Assets and Participations S.A. (HCAP). As the principal entity overseeing Greece's food and fisheries sector, C.M.F.O. operates under the supervision of the Ministry of Development and Investments and the Ministry of Rural Development and Food, in compliance with the legal framework governing Public Enterprises and Organizations (Law 3429/2005). The organization plays a strategic role in enhancing the efficiency, governance, and transparency of the national food supply chain. C.M.F.O. maintains its central facilities at Kennedy Street 1, Agios Ioannis Rentis, Attica, in a privately owned area of 261,000 m<sup>2</sup>, which constitutes the core of the Central Market of Athens. The Central Market of Patras occupies an additional area of 51,000 m<sup>2</sup>.

The Organization's activities extend across Greece through a network of 11 fish markets located in the following strategic areas:

- Piraeus
- Kavala
- Thessaloniki
- Patras
- Chalkida
- Chios
- Alexandroupoli
- Chania
- Kalymnos
- Preveza
- Volos





This extensive presence reflects the Organization's commitment to ensuring access to safe and high-quality food while also strengthening both the regional and national economy.

C.M.F.O. maintains a consistently strong economic footprint in the food and fisheries market, while contributing to the national economy. In 2024, revenue and other income streams generated a total economic value of €17,791,258 for the Organization. Of this amount, €2,425,288 was allocated to employee salaries and benefits, and €12,038,358 was directed to operating expenses for suppliers, including materials, facilities, and services. In addition, €2,100,000 was paid to providers of capital, such as interest and dividends, and €10,699,515 was paid to the State in taxes and contributions. These figures demonstrate C.M.F.O.'s continued economic contribution to the country, as well as its support to local economies and communities through collaborations with regional suppliers and the provision of stable employment opportunities. After the allocation of these resources, the economic value retained by the Organization amounted to €1,227,612.

### History

The historical progress of C.M.F.O. is marked by steady growth, strategic developments, and an innovative approach within the food and fisheries sector. It was founded in 1955 as the "Athens Central Vegetable Market Company" and has continuously evolved to

meet consumer needs. In 1970, it expanded to accommodate wholesale traders of fresh meat, and in 1989 it was renamed "Central Market of Athens", reflecting its new role and its adaptability to changing market requirements.


Its continued evolution was formalized in 1998 with its transformation into a société anonyme under the name "Athens Central Market S.A.", a development that paved the way for modernizing facilities and upgrading services in 2004. In 2011, C.M.F.O. expanded into the fisheries sector through the integration of ETANAL S.A. (Fisheries Development Company). In 2012, the network of 11 fish markets across Greece revitalized the Organization, operating as key operational hubs. During the same period, its innovative growth strategy advanced further with the establishment of the "Consumer Market" in 2012 and the integration of the Central Market of Patras in 2014.







In 2016, C.M.F.O. was incorporated into the group of companies of the Hellenic Corporation of Assets and Participations (HCAP), as its subsidiary, enhancing transparency, accountability, and the Organization's strategic planning.

C.M.F.O. remains committed to quality, innovation, and sustainable development throughout its history. With a strong focus on service improvement and support for society and the economy, it continues to evolve dynamically, contributing to the safeguarding of a sustainable future for all.

## Business Model

ATHEX A-G1

Inputs	Value Creation	Outputs	SDG Alignment
<p><b>Financial Capital</b></p> <ul style="list-style-type: none"> <li>• €70,286,493.49 total equity</li> </ul>	<p><b>Vision</b></p> <p>To improve the management of the food supply chain in Greece so that everyone has access to nutritious and fresh products. This vision is supported by a supply chain that delivers high-quality products in accordance with international standards and best practices, combining sustainability with efficiency. The foundation of this approach is the continuous enhancement of quality and accessibility.</p>	<p><b>Financial Capital</b></p> <ul style="list-style-type: none"> <li>• €17,791,258 turnover</li> <li>• €2,425,288 employee salaries and benefits</li> </ul>	
<p><b>Productive Capital</b></p> <ul style="list-style-type: none"> <li>• 2 central food markets in Athens and Patras</li> <li>• 11 fish markets</li> </ul>	<p><b>Mission</b></p> <p>To be a leader in the distribution and trading of fresh food, as well as related products and services. To earn the trust of producers and traders by meeting and exceeding their expectations. Our unwavering commitment to efficiency and quality promotes sustainability and innovation while creating long-term growth and economic value.</p>	<p><b>Productive Capital</b></p> <ul style="list-style-type: none"> <li>• €6,226,310.59 revenue from leases of shops, warehouses, market areas, and fish-market facilities</li> <li>• €731,997.32 revenue from support services provided to businesses (e.g., ice, logistics, maintenance)</li> </ul>	 
<p><b>Natural Capital</b></p> <ul style="list-style-type: none"> <li>• 23,489.017 GJ total energy consumption</li> <li>• 239,806 m<sup>3</sup> total water abstraction and use</li> </ul>	<p><b>Values</b></p> <ul style="list-style-type: none"> <li>• <b>Public Interest:</b> We manage public assets with the aim of creating long-term value and improving services for citizens.</li> <li>• <b>Integrity:</b> We act with honesty and integrity, protecting the public interest and the Organization's credibility while avoiding conflicts of interest and external pressures</li> </ul>	<p><b>Natural Capital</b></p> <ul style="list-style-type: none"> <li>• 1,712.96 t CO<sub>2</sub>e total direct emissions (Scope 1)</li> <li>• 2,136.05 t CO<sub>2</sub>e total indirect emissions (Scope 2, location-based)</li> <li>• 3,849.00 t CO<sub>2</sub>e total emissions (using market-based Scope 2 emissions)</li> </ul>	 

Inputs	Value Creation	Outputs	SDG Alignment
<p><b>Human Capital</b></p> <ul style="list-style-type: none"> <li>• 68 employees</li> <li>• 22% women in the workforce</li> <li>• 2,550 total employee training hours</li> </ul>	<ul style="list-style-type: none"> <li>• <b>Integrity:</b> We act with honesty and integrity, protecting the public interest and the Organization's credibility while avoiding conflicts of interest and external pressures.</li> <li>• <b>Transparency, Accountability, and Consultation:</b> We encourage open communication and responsible governance, providing complete information and promoting dialogue with all stakeholders to enhance cooperation and trust.</li> </ul>	<p><b>Human Capital</b></p> <ul style="list-style-type: none"> <li>• 37.5 average training hours per employee</li> <li>• 5 women in managerial positions</li> </ul>	   
<p><b>Social Capital</b></p> <ul style="list-style-type: none"> <li>• €67,135.73 social investments through donations</li> </ul>	<ul style="list-style-type: none"> <li>• <b>Effectiveness and Innovation:</b> We strive for effectiveness and innovation, developing new solutions that add value and improve the overall quality of our services.</li> <li>• <b>Meritocracy and Social Responsibility:</b> We operate with meritocracy, promote diversity, and ensure equal opportunities in the workplace, strengthening responsibility and professional ethics among all employees and partners.</li> </ul>	<p><b>Social Capital</b></p> <ul style="list-style-type: none"> <li>• More than 100 tons of fruits and vegetables distributed through the "Fresh to Rescue" program</li> <li>• More than 2,700 students hosted at C.M.F.O facilities</li> </ul>	 

## Value Chain

GRI: 2-6

ATHEX A-G1, B-S4

The value chain of C.M.F.O. reflects the full set of activities and partnerships that contribute to the creation, management, and delivery of value across the entire spectrum of food trading. It is designed to promote efficiency, innovation, and sustainability while enhancing economic development, market transparency, and environmental responsibility at every stage of the Organization's operations.

### Upstream

The upstream phase of C.M.F.O.'s value chain includes all activities and collaborations that precede the commercial operation of the Central Markets and Fish Markets. At this stage, the Organization acts as a key link between primary production - producers, fishers, aquaculture operators, and wholesalers - and the organized market.

C.M.F.O. ensures the smooth and stable supply of the markets with fresh and high-quality products while applying strict food-quality and food-safety control systems in accordance with national and European standards. It collaborates with a wide range of professionals and entities, such as fishers, producers, service providers (IT, maintenance, cleaning, security, administrative and technical support), as well as the banking system and the relevant Ministries. Through its infrastructure and supervised units (fish markets, warehouses, cold storage facilities), it ensures transparency, traceability, and sustainable management of the products entering the markets.

### Core Operations

Core operations form the central part of C.M.F.O.'s value chain and focus on the

management, operation, and development of the Central Markets of Athens and Patras, as well as the 11 Fish Markets operating nationwide.

The Organization ensures operational efficiency and the smooth functioning of the markets by providing modern infrastructure for storage, refrigeration, maintenance, distribution, and sanitary control. It also offers services to traders and businesses, such as leasing of shops and facilities, technical support, digital solutions, and inspection mechanisms that contribute to product safety and quality.

C.M.F.O. implements ISO 9001:2015 and ELOT 1429:2008 standards, confirming compliance with international quality and operational excellence requirements. Special emphasis is placed on modernization, innovation, and sustainable development through projects related to digitalization, energy efficiency, and environmental management. The Organization also operates the "Consumer Market", offering citizens access to high-quality products at competitive prices and strengthening transparency and trust in the market.

### Downstream

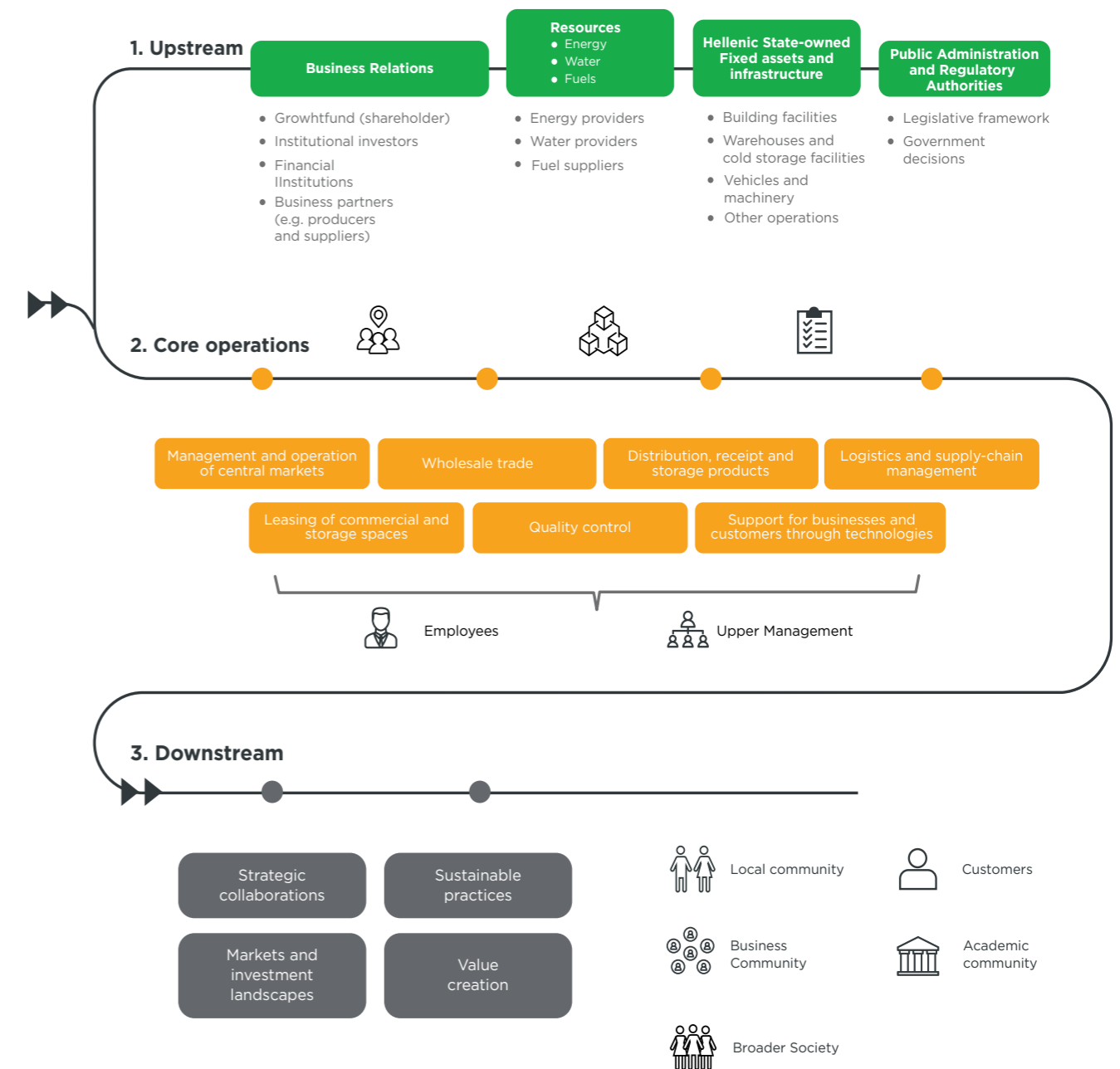
The downstream phase of the value chain concerns the distribution and availability of products traded through C.M.F.O.'s markets to wholesale and retail businesses, the food-service sector, export markets, and ultimately the consumer.

C.M.F.O. facilitates the movement of products across a wide geographic scope through its infrastructure and the ecosystem of tenants and partner entities operating within its markets. It contributes to the availability of safe food without assuming direct handling or responsibility for the products. Through its facilities in Athens, Patras, and other regions, it serves more than 550 businesses,

functioning as a key hub of the national food supply chain.

At this stage, C.M.F.O. also highlights its social role by promoting sustainability initiatives

such as food-waste reduction, responsible consumption, and support to social institutions through donations and corporate responsibility programs.



This approach results in added value not only at the economic level but also at the social and environmental level, strengthening the sustainability and resilience of the country's food trading system.

## Strategy and Key Actions to Achieve Strategic Objectives

GR 203-1, 203-2

ATHEX A-G1

C.M.F.O. is committed to adopting sustainable practices and improving its economic, social, and environmental performance. Within this strategic framework, the Organization implements significant projects that leverage innovation and technology to develop high-quality infrastructure. Investments in infrastructure and services for 2024 amounted to €67,135. With sustainable development as a priority, C.M.F.O. focuses on initiatives that enhance environmental sustainability, support urban development, and strengthen the economy.

The “Consumer Market” within the Central Market of Athens is one of the Organization’s flagship projects, offering new opportunities for commercial and social interaction. Covering approximately 260,000 square meters, the area will be structured into four distinct functional zones: the fruit and vegetable market and wholesale trade, the meat market and wholesale meat trade, a modern logistics terminal for intra-city distribution, and a multi-purpose commercial activities area. The multi-purpose area will include restaurants and recreational activities, promoting a contemporary lifestyle that integrates commercial activity into the daily life of citizens.

In the Central Market of Patras, the redevelopment of the site has been completed, which also included opening an additional gate to improve the utilization of facilities and enhance operational efficiency. This intervention improved circulation within the market, increased the functionality of the infrastructure, and supported the creation of a transit hub that strengthens local commercial activity. New investment opportunities will be examined for the further development and upgrading of the market. In parallel, upgrades are being implemented across several of the





11 fish markets managed by C.M.F.O., with major works in the Piraeus and Thessaloniki fish markets scheduled for completion by the end of 2025.

In the Piraeus Fish Market, C.M.F.O. replaced trader kiosks, created new parking facilities, and renovated the packaging area. In the

Thessaloniki Fish Market, outdated facilities have been remodeled to enhance space utilization and functionality for traders. The reconstruction of the amphitheater is also being planned to further support commercial development.

C.M.F.O. has carried out maintenance and

upgrading works on both buildings and mechanical equipment, strengthening the safety and efficiency of the fish markets. These actions form part of a broader strategy to enhance sustainability and safety across all facilities under the Organization's management.

Services are also provided to local communities, including the establishment of a temporary National Emergency Centre (EKAV) parking point within the Central Market of Athens, support for an on-site medical office and an additional medical office at the Keratsini Fish Market, as well as

the provision of an industrial warehouse to an NGO (“The Smile of the Child”) for food storage. These investments have significant impacts on local communities: access to health support, enhancement of food security, and reduction of food waste.

Through these projects and initiatives, C.M.F.O. reaffirms its commitment to sustainable development and strengthening its competitiveness. Continued investment in infrastructure, technology, and innovative solutions contributes to improving customer and partner experience while promoting environmental protection and public health. These actions also generate important indirect economic impacts such as supporting the local economy, strengthening public health, and improving food security, assessed in line with national and international standards and stakeholder priorities.

### Partnerships, Memberships and Awards

GRI: 2-28

ATHEX B-S4

C.M.F.O. actively seeks participation in key institutions and organizations that support continuous improvement and uphold high standards in the wholesale sector. Through these partnerships, the Organization strengthens its corporate governance, promotes collective responsibility and the dissemination of best practices, and contributes to the development of a more resilient and sustainable agri-food system.

#### Partnerships

C.M.F.O. maintains strong ties with leading industry associations and organizations, including:

- Hellenic Federation of Enterprises (SEV): Participation demonstrates the

Organization’s commitment to fostering collaboration with the business and industrial sector.

- Chambers of Commerce: Cooperation with local chambers enhances the Organization’s business network, supports its economic objectives, and reinforces its role in the food-trading sector.
- World Union of Wholesale Markets (WUWM): Active membership highlights the international orientation of C.M.F.O. and its commitment to staying informed on global trends and best practices in wholesale markets.

#### Memberships and Sector Engagement

C.M.F.O. actively participates in exhibitions, initiatives, and collaborations that promote sustainability, innovation, and responsible consumption in the fresh-food and fisheries sectors. It continues to promote its business interests as well as those of the companies operating within its facilities and demonstrates its commitment to sustainability and innovation through knowledge and experience sharing. Key actions and engagements include:

- Participation in national and international exhibitions such as “FRESKON 2024”, the 1st Circular Economy Exhibition, the Aquaculture Symposium 2024, “Fruit Logistica 2024” in Berlin, “Fruit Attraction 2024” in Madrid, and “Seafood Expo 2024” in Barcelona.
- Membership in the “Alliance for the Reduction of Food Waste” (since 2022), in cooperation with the organization “We can” and AB Vassilopoulos.
- Signing of a Memorandum of Cooperation with the Food Bank to strengthen initiatives focused on the prevention and utilization of surplus food.

Support for awareness-raising actions and educational initiatives on responsible consumption and food-waste reduction.



#### Awards

C.M.F.O. has been recognized for its ongoing commitment to sustainable development, innovation, and responsible entrepreneurship through awards that confirm its positive contribution to society and the environment. These distinctions constitute tangible acknowledgment of the Organization’s efforts to integrate ESG principles across its operations, promote environmental responsibility, and strengthen transparency and integrity in its governance.

Specifically, the Organization has received the following distinctions:

- Green Brand Award in the category

Green Business / Industry Process, for waste-management and recycling services, highlighting its commitment to sustainable operations and environmental responsibility.

- Gold Award in the “Green School Activities” category for the educational program Healthy Habits, which promotes sustainable nutrition and environmental awareness through school-based activities.
- “Diamond Social Impact Award” within the framework of the Diamonds of the Greek Economy Awards by Naftemporiki, for the Organization’s contribution to society and the strengthening of its positive social impact.

**Sustainable Development at C.M.F.O.**





Sustainable development is a strategic pillar for C.M.F.O. and is integrated into every aspect of its operations. The Organization recognizes that business growth is sustainable only when economic progress is combined with social well-being and environmental responsibility.

- Within this framework, C.M.F.O.:
- Integrates sustainability principles into market management and service development.
- Aims for continuous improvement of its performance, with a clear focus on balancing economic, social, and environmental dimensions.

Expands its impact through collaborations with stakeholders across the entire value chain.

This approach enables the Organization to go beyond compliance requirements and cultivate long-term value for all stakeholders. At the same time, the continuous exploration of new opportunities and the introduction of innovative practices strengthen the transparency, resilience, and adaptability of C.M.F.O., laying the foundations for a sustainable future.

### C.M.F.O. and the United Nations Sustainable Development Goals (SDGs)

C.M.F.O.'s sustainability approach is fully aligned with the 2030 Agenda and the United Nations Sustainable Development Goals (SDGs). The SDGs serve as a common international framework guiding the Organization in addressing major global challenges, from climate change and natural resource protection to social cohesion and equal opportunities.

Integrating the SDGs into C.M.F.O.'s strategy and daily operations ensures that economic development is combined with social value and environmental responsibility. This approach translates into specific initiatives that include supporting local communities and vulnerable groups, responsible resource management, investment in education and employment, and the protection of the marine environment.

C.M.F.O.'s contribution to selected SDGs is presented in the table below, which summarizes key initiatives and their essential social and environmental impact.

Sustainable Development Goal	C.M.F.O.'s Contribution
<b>SDG 1: No Poverty</b>	We support organizations and vulnerable groups through material donations and food contributions, strengthening social cohesion.
<b>SDG 2: Zero Hunger</b>	We provide fresh fruits, vegetables, and fish-ery products to organizations that support socially vulnerable groups.
<b>SDG 3: Good Health and Well-Being</b>	We offer medical care within our facilities and provide first-aid training, promoting employee health and well-being.
<b>SDG 4: Quality Education</b>	We invest in employee training and organise student visits, enhancing awareness and knowledge related to sustainability.
<b>SDG 5: Gender Equality</b>	We ensure equal opportunities in the work-place regardless of gender.
<b>SDG 8: Decent Work and Economic Growth</b>	We create a supportive and safe working environment, enhancing employee well-being.
<b>SDG 9: Industry, Innovation and Infrastructure</b>	We invest in the continuous upgrade of our facilities to improve efficiency.
<b>SDG 10: Reduced Inequalities</b>	We implement anti-discrimination measures within the workplace and in customer inter-actions.
<b>SDG 11: Sustainable Cities and Communities</b>	We develop safe and environmentally friendly markets and fish markets.
<b>SDG 12: Responsible Consumption and Production</b>	We participate in circular-economy initiatives and in research projects such as "BIO-AXIOPOIO".
<b>SDG 13: Climate Action</b>	We monitor and reduce our environmental footprint.
<b>SDG 14: Life Below Water</b>	We implement water-cleaning actions and collaborate with the organization "Enaleia" to protect the marine environment.
<b>SDG 16: Peace, Justice and Strong Institutions</b>	We apply strict rules on transparency, governance, and the prevention of corruption.

## Sustainability Governance

GRI: 2-14

ATHEX C-G2

C.M.F.O.'s sustainability governance framework is designed to ensure close alignment with Growthfund at both strategic and procedural levels, including reporting processes. This structure enables consistent monitoring of progress on sustainability initiatives and allows the Organization to adjust its strategies in a timely manner in response to developments in the business and regulatory environment.

The process ensures that the flow of sustainability data is systematic and continuous, from collection at the operational level to consolidation, analysis, and reporting to Management and Growthfund. Specifically, ESG data are collected periodically from data owners, compiled and reviewed by the sustainability coordinators, and subsequently submitted to Management for validation and harmonization with Growthfund requirements. Although C.M.F.O. does not submit all of its data directly to Growthfund, the existence of a shared ESG data and policy framework strengthens consistency, transparency, and alignment of sustainability strategies between the two organizations.

## Stakeholder Engagement

GRI: 2-29

ATHEX A-G3, C-S1

C.M.F.O.'s sustainability approach is grounded in continuous, structured, and two-way engagement with stakeholders. The Organization recognizes that its success depends on the active involvement of those who influence and are influenced by its activities, from employees and customers to local communities and institutional bodies.

This approach goes beyond meeting regulatory obligations and forms part of a long-term strategic direction aimed at building trust, fostering ongoing understanding of stakeholder needs, and integrating stakeholder expectations into decision-making. Through a wide range of communication channels, C.M.F.O. cultivates transparency, consistency, and mutually beneficial cooperation, turning dialogue into a mechanism for strategic orientation.

Regular reassessment of stakeholder groups ensures that the Organization remains aligned with developments in the business environment and strengthens its ability to anticipate emerging social, environmental, and regulatory requirements.

**Table 1:** Mapping of C.M.F.O.'s Stakeholder Groups

Stakeholder Group	Communication Channels	Key Communication Topics
<b>Growthfund</b> Shareholder	<ul style="list-style-type: none"> <li>Reports</li> <li>Financial statements</li> <li>Structured meetings</li> <li>Regular updates</li> <li>Board of Directors presentations</li> </ul>	<ul style="list-style-type: none"> <li>Progress on strategy and objectives as a subsidiary</li> <li>Performance and value creation</li> <li>Transparency in governance</li> <li>Monitoring of ESG performance and CSRD indicators</li> </ul>
<b>Upper Management</b> Board of Directors	<ul style="list-style-type: none"> <li>Meetings with authorities</li> <li>Participation in events</li> <li>Management meetings</li> </ul>	<ul style="list-style-type: none"> <li>Corporate strategy and implementation of objectives</li> <li>Management of operational and financial risks</li> <li>Business culture and transparency</li> </ul>
<b>Employees</b> Middle Management	<ul style="list-style-type: none"> <li>Meetings</li> <li>Regular updates</li> <li>Internal communication tools</li> <li>Daily communication with Management and employees</li> </ul>	<ul style="list-style-type: none"> <li>Integration of objectives into processes and operations</li> <li>Development of responsible leadership</li> <li>Training and skills development</li> </ul>
<b>Employees</b> Employees of C.M.F.O.	<ul style="list-style-type: none"> <li>Internal communication tools</li> <li>Corporate events</li> <li>Surveys</li> <li>Daily communication with Management and the Human Resources &amp; Support Services Division</li> <li>Support helpdesks and networks</li> <li>Continuous training</li> <li>Webinars</li> </ul>	<ul style="list-style-type: none"> <li>Health and safety</li> <li>Benefits</li> <li>Equal opportunities and diversity</li> </ul>

Stakeholder Group	Communication Channels	Key Communication Topics	
<b>Employees</b>	Employee Unions	<ul style="list-style-type: none"> <li>Internal communication tools</li> <li>Meetings</li> </ul>	<ul style="list-style-type: none"> <li>Cooperation to identify and address safety risks</li> <li>Information on new health, safety and well-being measures</li> <li>Dialogue on improving working conditions</li> </ul>
<b>Public Administration and Regulatory Authorities</b>	Ministry of Finance	<ul style="list-style-type: none"> <li>Annual Report</li> <li>Sustainability Report</li> <li>Communication with C.M.F.O. Management</li> <li>Structured visits</li> </ul>	<ul style="list-style-type: none"> <li>Compliance with institutional framework</li> <li>Contribution to the national sustainable development strategy</li> </ul>
	Governmental Bodies	<ul style="list-style-type: none"> <li>Reports</li> <li>Briefings</li> <li>Structured meetings</li> </ul>	<ul style="list-style-type: none"> <li>Compliance with institutional framework</li> <li>Contribution to national sustainable development strategy</li> <li>Efficient management of public assets and infrastructure</li> </ul>
	Relevant Ministries	<ul style="list-style-type: none"> <li>Annual Report</li> <li>Sustainability Report</li> <li>Communication with C.M.F.O. Management</li> <li>Structured visits</li> <li>Participation in committees and official meetings</li> </ul>	<ul style="list-style-type: none"> <li>Compliance with institutional framework</li> <li>Transparent management of public assets</li> </ul>
	Independent Regulatory Authorities	<ul style="list-style-type: none"> <li>Written notifications</li> <li>Submission of documents</li> </ul>	<ul style="list-style-type: none"> <li>Control and accountability mechanisms</li> <li>Compliance with the regulatory framework</li> </ul>

Stakeholder Group	Communication Channels	Key Communication Topics	
<b>Public Administration and Regulatory Authorities</b>	Ministry of Rural Development and Food and its affiliated agencies Ministry of Digital Governance Hellenic Statistical Authority	<ul style="list-style-type: none"> <li>Corporate website</li> <li>Meetings</li> <li>Press releases</li> <li>Letters</li> <li>Submission of studies for project development</li> <li>Questionnaires and participation in surveys</li> </ul>	<ul style="list-style-type: none"> <li>Efficient management of public assets</li> <li>Alignment of C.M.F.O. projects with national and local development programmes</li> <li>Transparency in cooperation and approval processes</li> </ul>
	Service Providers (IT, maintenance, cleaning, security, administrative and technical support, technical companies, suppliers of operational services)	<ul style="list-style-type: none"> <li>Corporate website</li> <li>Publication of tender announcements</li> <li>Social media</li> </ul>	<ul style="list-style-type: none"> <li>Information on C.M.F.O. procurement policies</li> <li>Progressive integration of ESG criteria in selection processes</li> <li>Transparency in contract terms</li> <li>Development of evaluation systems and questionnaires</li> <li>Information about zero tolerance for bribery or improper practices</li> </ul>
	Business Partners	<ul style="list-style-type: none"> <li>Tender announcements</li> <li>Corporate website</li> <li>Newsletters and press releases</li> <li>Announcements</li> <li>Presentations</li> <li>Meetings</li> <li>Teleconferences</li> <li>Participation in conferences, workshops, and fora in Greece and abroad</li> <li>Articles, interviews, and publications</li> </ul>	<ul style="list-style-type: none"> <li>Transparency in commercial collaborations and concession terms</li> <li>Knowledge exchange to reduce carbon footprint</li> </ul>

Stakeholder Group	Communication Channels	Key Communication Topics	
Customers	Visitors and users of business units operated by C.M.F.O.	<ul style="list-style-type: none"> <li>Corporate website</li> <li>Business unit websites</li> <li>Announcements</li> <li>Press releases</li> <li>Letters</li> <li>Email</li> <li>Surveys</li> <li>Social media</li> <li>Meetings</li> <li>Events</li> <li>Communication with relevant departments</li> </ul>	<ul style="list-style-type: none"> <li>Facility safety and visitor experience</li> <li>Information on sustainable operating practices</li> <li>Accessibility and social inclusion for all users</li> </ul>
	Tenants (Long-term)	<ul style="list-style-type: none"> <li>Corporate website</li> <li>Business unit websites</li> <li>Letters</li> <li>Email</li> <li>Social media</li> <li>Meetings</li> <li>Communication with relevant departments</li> </ul>	<ul style="list-style-type: none"> <li>Transparency in leasing terms</li> <li>Infrastructure and property safety</li> <li>Regular maintenance and management of tenant concerns</li> </ul>
	Tenants (Short-term)	<ul style="list-style-type: none"> <li>Written correspondence with legal representatives</li> <li>On-site visits</li> </ul>	<ul style="list-style-type: none"> <li>Transparency in leasing terms.</li> <li>Infrastructure and property safety.</li> </ul>
Business Community	Peers	<ul style="list-style-type: none"> <li>Participation in conferences, workshops, and events</li> </ul>	<ul style="list-style-type: none"> <li>Participation in sector events and knowledge-exchange activities</li> </ul>
	Industry Associations	<ul style="list-style-type: none"> <li>Meetings</li> <li>Email</li> <li>Newsletters</li> </ul>	<ul style="list-style-type: none"> <li>Participation in sector initiatives and consultation processes</li> </ul>
	Chambers of Commerce	<ul style="list-style-type: none"> <li>Registrations and subscriptions</li> <li>Articles</li> </ul>	<ul style="list-style-type: none"> <li>Contribution to economic development</li> </ul>
	Wider Business Community	<ul style="list-style-type: none"> <li>Corporate website</li> </ul>	<ul style="list-style-type: none"> <li>Dissemination of best practices and innovative solutions</li> </ul>

Stakeholder Group	Communication Channels	Key Communication Topics	
Local Communities	Local Government	<ul style="list-style-type: none"> <li>Corporate website</li> <li>Business unit websites</li> </ul>	<ul style="list-style-type: none"> <li>Local economic development through asset utilization</li> <li>Participation in local sustainable development action plans</li> </ul>
	Regional Administration	<ul style="list-style-type: none"> <li>Letters</li> <li>Email</li> <li>Social media</li> </ul>	<ul style="list-style-type: none"> <li>Coordination for the operation of local markets and infrastructure</li> </ul>
	Communities directly affected by C.M.F.O.'s operations	<ul style="list-style-type: none"> <li>Meetings</li> <li>Communication with relevant departments</li> <li>Correspondence</li> <li>On-site visits</li> </ul>	<ul style="list-style-type: none"> <li>Management of social and environmental impacts</li> <li>Communication channels for community consultation.</li> </ul>
	Local organisations / associations	<ul style="list-style-type: none"> <li>Participation in committees and council sessions</li> <li>Press releases</li> </ul>	<ul style="list-style-type: none"> <li>Cooperation in local circular-economy initiatives</li> </ul>
Academic Community	Local Media	<ul style="list-style-type: none"> <li>Announcements</li> <li>Consultations</li> </ul>	<ul style="list-style-type: none"> <li>Information on social and economic contribution to local communities.</li> <li>Transparent communication of initiatives.</li> </ul>
	Universities	<ul style="list-style-type: none"> <li>Meetings</li> <li>Events</li> <li>Conferences</li> </ul>	<ul style="list-style-type: none"> <li>Collaboration on research and development</li> </ul>
	Research bodies / programs	<ul style="list-style-type: none"> <li>Official meetings</li> <li>Agreements, synergies, cooperation protocols</li> </ul>	
Broader Society	National / Sectoral Media	<ul style="list-style-type: none"> <li>Press releases</li> <li>Interviews</li> <li>Reports</li> <li>Announcements</li> <li>Regular communication and information provision</li> <li>Social media</li> <li>Corporate website</li> <li>Targeted outreach</li> <li>Advertorials and placements</li> </ul>	<ul style="list-style-type: none"> <li>C.M.F.O.'s contribution to sustainable development</li> <li>Communication of circular-economy and social-impact initiatives</li> </ul>

Stakeholder Group	Communication Channels	Key Communication Topics
Broader Society	<ul style="list-style-type: none"> <li>Non-Governmental Organizations (NGOs)</li> </ul>	<ul style="list-style-type: none"> <li>Newsletters</li> <li>Press releases</li> <li>Social media</li> </ul>



### Materiality Analysis

GRI, 2-13, 3-1, 3-2

ATHEX C-G3

### Methodology

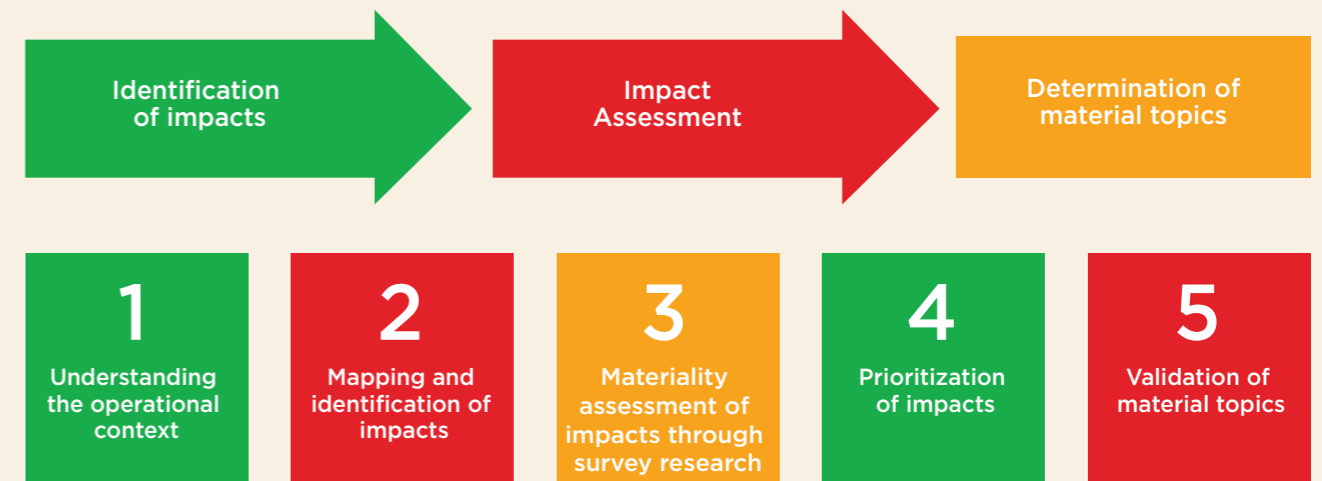
In 2022, C.M.F.O. conducted its first Materiality Analysis with the aim of identifying and assessing the material environmental, social and governance topics, with reference to the Global Reporting Initiative Sustainability Reporting Standards (GRI Standards 2021) and taking into consideration the European Sustainability Reporting Standards (ESRS).

For the purposes of the 2024 Sustainability Report and the identification of the material topics, C.M.F.O. proceeded with a validation of the results established in the previous analysis.

This approach is supported by the fact that, during the period since the previous analysis, there have been no significant changes in C.M.F.O.'s internal or external operations that would materially affect the identified topics. By validating the previous results, the Organization ensures that the information presented is consistent and reliable, without the need for a full reassessment.

In preparation for the 2025 reporting year, C.M.F.O. will conduct a thorough Double Materiality Analysis, ensuring a rigorous assessment of all relevant environmental, social, and governance topics. This analysis will include an assessment of the company's impacts, risks, and opportunities, leading to the redefinition of the final material topics.

The Materiality Analysis conducted in 2022 included the following four phases, and an additional fifth phase was added in the reporting year for validation:



#### Phase 1 | Understanding the operational context

- Analysis of C.M.F.O.'s business model and core activities in order to identify material sustainability topics, taking into account internal and external parameters.
- Understanding stakeholder groups through mapping of key stakeholders based on a review of available relevant material.

#### Phase 2 | Mapping and identification of impacts

Recording and identifying the Organization's impacts across the environmental, social, and economic dimensions of sustainable development, incorporating stakeholder perspectives and the requirements of international standards (GRI, ESRS).

#### Phase 3 | Materiality assessment of impacts through survey research

Conducting survey-based research with internal and external stakeholders in order to gather valuable insights and assess impacts and topics of material significance.

#### Phase 4 | Prioritization of impacts

Classification and prioritization of impacts by Management based on their significance, ensuring their integration into C.M.F.O.'s business strategy.

#### Phase 5 | Validation of material topics

For the reporting period, the results of the Materiality Analysis were reviewed and validated by Management, following a benchmarking study of the sector and of the Organization's impacts on Society, the Environment, and the Economy.

## Material Topics

The material topics identified through the Materiality Analysis are presented in the following table, along with their alignment with the United Nations Sustainable Development Goals to which C.M.F.O. actively contributes.

**Table 2:** C.M.F.O.'s Material Topics.

Material Topic	United Nations Sustainable Development Goals
Regulatory compliance and business ethics	
Cybersecurity and digital transformation	
Energy management and environmental compliance	
Circular economy and waste management	 
Human-resources management and employment practices	  
Community awareness and support for economically disadvantaged groups	  
Quality and safety assurance	 

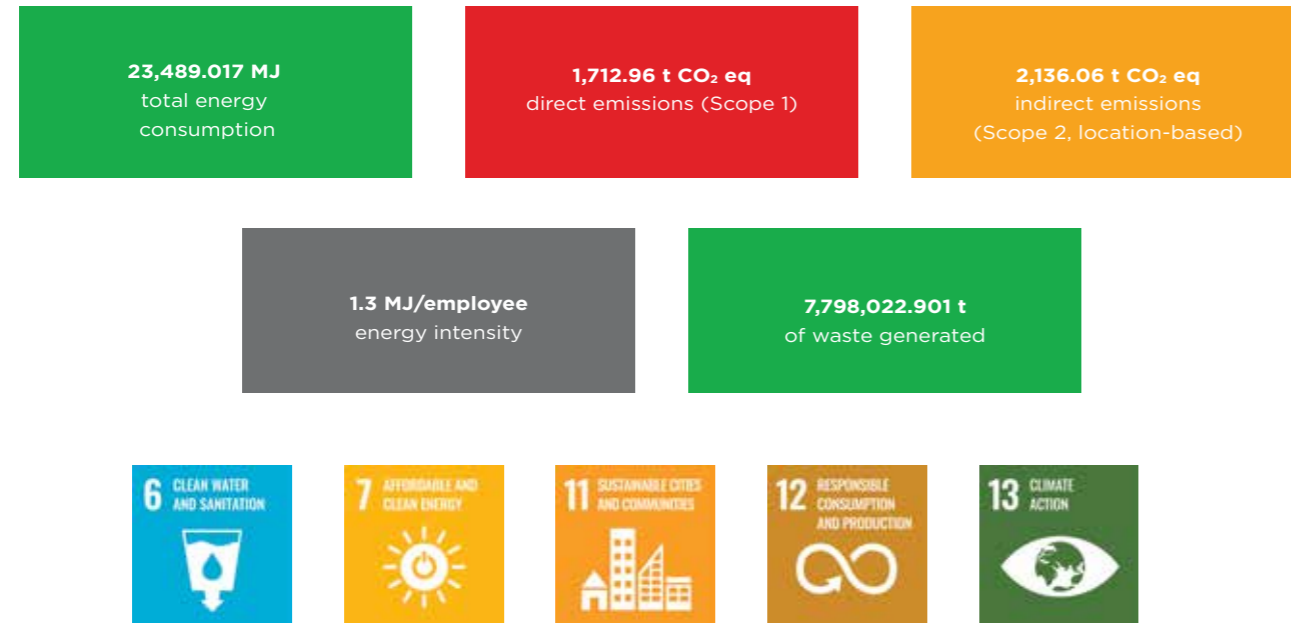


# ENVIRONMENT



C.M.F.O. prioritizes responsible environmental management and the reduction of its environmental footprint. It focuses on enhancing energy efficiency, proper waste

management, reducing food waste, and fully complying with environmental legislation, with the aim of ensuring the sustainable and efficient operation of its markets.



Section Contents	
I.	Energy Management and Environmental Compliance
II.	Circular Economy and Waste Management
III.	Promotion of Sustainable Products and Environmentally Responsible Practices



## Energy Management and Environmental Compliance

### Material topic

GRI: 3-3, 302-1, 302-3, 305-1, 305-2, 305-4  
 ATHEX ESG C-E1, C-E2, C-E3, C-G4, A-E8, SS-E3, A-G3  
 SASB FB-FR-110a.1, FB-FR-130a.1

C.M.F.O. focuses on the best use of energy and the systematic monitoring of emissions and energy consumption as key pillars of its operations. Full compliance with the environmental regulatory framework is a consistent priority, ensuring not only the reduction of the environmental footprint but also the continuous improvement of efficiency, operational safety, and the overall sustainability of the Organization.

In this context, the Organization implements a comprehensive approach to energy management and environmental compliance, combining strategic planning, technological solutions, and active employee engagement. Through continuous monitoring of energy expenditures, proactive management of environmental risks, and adherence to applicable regulations, C.M.F.O. aims to create a safe, efficient, and sustainable working environment that respects natural resources and strengthens the Organization's social responsibility.

### Management approach

*Policies: ESG Policy*

Climate change represents one of the greatest challenges facing humanity. C.M.F.O. recognizes its responsibility and is committed to adopting environmentally responsible practices aimed at reducing its environmental footprint. Its approach focuses on improving the energy efficiency of its facilities and gradually reducing energy consumption.

By adopting new solutions, the Organization seeks to contribute to achieving national targets for a 55% reduction in carbon dioxide emissions by 2030. At the same time, it aims to comply with the European Green Deal's objective of achieving climate neutrality by 2050. Through these actions, it reinforces its role as a responsible sustainability leader and takes an active part in addressing the climate crisis.

Since 2023, C.M.F.O. has maintained ISO 14001 certification, which confirms its

ongoing efforts for effective management of its environmental impacts. This certification demonstrates its commitment to the continuous improvement of environmental performance, the enhancement of sustainability practices, and the establishment of strong foundations for responsible and sustainable operations in the future.

### Energy consumption

The overall reduction of energy consumption has been a longstanding objective of C.M.F.O., aimed at adapting to the challenges posed by the energy crisis. Through continuous monitoring and optimization of energy processes, the Organization manages to reduce energy costs while simultaneously limiting the environmental impact of its activities.

C.M.F.O. implements a range of measures to enhance energy efficiency, such as replacing conventional lamps with LED lighting, using



low-consumption technologies, utilizing renewable energy sources, and promoting responsible behavior among employees. It systematically records greenhouse gas emissions and invests in photovoltaic systems at its main facilities, boosting self-generated energy. At the same time, it optimizes energy infrastructures (particularly cooling systems) and conducts studies for transitioning to low-emission processes, ensuring that operational activities remain both efficient and environmentally responsible.

These initiatives not only contribute to the reduction of overall energy consumption but also strengthen the Organization's position as a responsible entity with strong environmental awareness.

### Greenhouse Gas Emissions

Systematic monitoring and reporting of greenhouse gas (GHG) emissions is a top priority for C.M.F.O., reflecting its commitment to the sustainable use of natural resources and transparency in its operations. Through this process, the Organization sets measurable emission reduction targets, supporting its journey toward climate neutrality and contributing to a sustainable future for society and future generations.

In line with Article 20 of the National Climate Law, C.M.F.O. has been publishing an annual Carbon Footprint Report since 2022. The report covers GHG emissions falling under Categories 1 and 2 (Scopes 1 & 2), in accordance with the ISO 14064-1:2018 standard and the guidelines of the Ministry of Environment and Energy. The reporting boundary is based on the "financial control" approach. For 2024, the recorded emissions include both direct emissions (Scope 1) and indirect emissions from purchased energy (Scope 2), as presented in the following table.

Emission Category	Emission Source	GHG Emission Sources for the Year 2024
Category / Scope 1: Direct GHG Emissions	1.1 Direct emissions from stationary equipment	<ul style="list-style-type: none"> <li>Natural gas consumption for building heating</li> <li>Heating diesel consumption for building heating</li> </ul>
	1.2 Direct emissions from mobile equipment	<ul style="list-style-type: none"> <li>Petrol consumption in passenger vehicles</li> <li>Petrol consumption in machinery &amp; equipment</li> <li>Diesel fuel consumption in passenger vehicles</li> <li>Diesel fuel consumption in commercial vehicles</li> <li>Diesel fuel consumption in construction machinery</li> </ul>
	1.3 Direct fugitive greenhouse gas (GHG) emissions	<ul style="list-style-type: none"> <li>HFCs from heating / cooling equipment in buildings</li> <li>CO2 from fire extinguisher use</li> </ul>
Category/Scope 2: Indirect GHG emissions from purchased electricity	2.1 Indirect emissions from purchased electricity (location-based)	<ul style="list-style-type: none"> <li>Electricity consumption in the Company's facilities (office buildings, service/retail locations)</li> </ul>

### ESG Priorities

With a clear commitment to environmental protection and the promotion of sustainable practices, C.M.F.O. has set targets that enhance energy efficiency, promote the use of clean technologies, and strengthen the environmental awareness of its employees.

ESG Priorities	Progress
<b>Tracking, reporting, and disclosure of energy and water consumption</b> Tracking energy and water consumption.	Completed
<b>Contribution to achieving the objectives of the European Green Deal</b> Promoting the implementation of the European Green Deal to reduce carbon emissions by 2030	In progress

## Performance and metrics

### Energy consumption

Monitoring energy consumption is a key element of our plan to improve efficiency and reduce our environmental footprint. In 2024, the organization's total energy consumption amounted to 23,489.01 GJ, marking a significant reduction of 6.53%

compared to the previous year. This decrease reflects our ongoing efforts to adopt practices and technologies that reduce energy consumption while maintaining the Company's effective operations. Electricity consumption decreased from 6,067,664 kWh in 2023 to 5,798,534 kWh in 2024, representing a 4.44% reduction compared to 2023. The share of electricity in total energy consumption was 89% in 2024

Heating fuel consumption	Unit	2024	2023	2022
<b>Energy consumption from fossil fuels for heating</b>				
Diesel consumption for heating	GJ	936.917	1,514.320	-
Natural gas consumption for heating	GJ	366.570	277.740	410.616
<b>Total fuel consumption for heating</b>	<b>GJ</b>	<b>1,303.487</b>	<b>1,792.056</b>	<b>410.616</b>

Mobile fuel consumption	Unit	2024	2023	2022
<b>Energy consumption from fossil fuels for vehicles</b>				
Diesel consumption for vehicles	GJ	372.537	225.910	1,764.490
Petrol consumption for vehicles	GJ	120.203	102.820	125.010
<b>Total mobile fuel consumption for vehicles</b>	<b>GJ</b>	<b>492.740</b>	<b>328.730</b>	<b>1,889.492</b>

Fuel consumption of machinery and equipment	Unit	2024	2023	2022
<b>Energy consumption from fossil fuels for machinery &amp; equipment</b>				
Diesel consumption of machinery and equipment	GJ	751.510	1,108.86	-
Petrol consumption of machinery and equipment	GJ	66.558	56.706	-
<b>Total fuel consumption of machinery &amp; equipment</b>	<b>GJ</b>	<b>818.068</b>	<b>1,165.564</b>	<b>-</b>

Purchased and consumed energy	Unit	2024	2023	2022
Electricity consumption (excluding renewable sources)	GJ	20,874.722	21,843.590	33,387.084

Fuel consumption	Unit	2024	2023	2022
<b>Fuel consumption from renewable sources</b>				
Total fuel consumption from renewable sources	GJ	0	0	0

Energy consumption within the Organization	Unit	2024	2023	2022
<b>Energy consumption</b>				
<b>Total energy consumption</b>	<b>GJ</b>	<b>23,489.017</b>	<b>25,129.940</b>	<b>35,687.192</b>

### Energy Intensity

C.M.F.O. monitors the Energy Intensity on an annual basis, which reflects energy consumption relative to the Company's revenue, serving as a measure of energy efficiency. Over the past three years, this indicator has improved significantly, showing a 38% reduction compared to the 2022 (base year). This progress confirms C.M.F.O.'s strategic direction towards enhancing energy efficiency and promoting sustainable development. Despite the challenges faced by the business sector, the Organization continues to invest in solutions that contribute to a more sustainable future.

Energy intensity	Unit	2024	2023	2022
Energy consumption intensity	MJ/€ Revenue	1.32	1.45	2.13

### Assumptions and methodologies

- Energy intensity is defined as the ratio of the total energy consumed within the organization to the revenue during the reporting year.

### Greenhouse Gas emissions

In 2024, C.M.F.O. conducted a comprehensive assessment of its greenhouse gas (GHG) emissions, using emission factors from reliable sources, including international organizations, national reports, and applicable legislation.

According to the 2024 data, C.M.F.O.'s total GHG emissions amounted to approximately 3,849 t CO<sub>2</sub> eq. Of this, around 1,713 t CO<sub>2</sub> eq came from direct emissions (Scope 1), while the remaining 2,136 t CO<sub>2</sub> eq were associated with indirect emissions from purchased energy (Scope 2).

These figures highlight the Company's significant progress in reducing its environmental footprint, with total emissions in 2024 showing a decrease of approximately 6.94% compared to 2023, when emissions were about 4,135.78 t CO<sub>2</sub> eq. This performance demonstrates C.M.F.O.'s commitment to continuously improving its environmental impact.

The table below provides a detailed breakdown of GHG emissions for 2024, by Scope and emission source.

Gross GHG emissions Scope 1, 2, and total GHG emissions	Unit	2024	2023	2022
<b>Scope 1 - GHG emissions</b>				
Scope 1 GHG emissions	tCO <sub>2</sub> e <sub>q</sub>	1,712.96	1,102.84	1,470.77
Percentage of Scope 1 Greenhouse Gas Emissions from Regulated Emissions Trading Schemes	%	0%	0%	0%
<b>Scope 2 - GHG emissions</b>				
Scope 2 - GHG emissions (location-based)	tCO <sub>2</sub> e <sub>q</sub>	2,136.05	3,031.42	4,953.31
Scope 2 - GHG emissions (market-based)	tCO <sub>2</sub> e <sub>q</sub>	1,575.02	2,203.75	-
<b>Total GHG emissions</b>				
Total GHG emissions (location-based)	tCO <sub>2</sub> e <sub>q</sub>	3,849.00	4,134.25	6,424.09
Total GHG emissions (market-based)	tCO <sub>2</sub> e <sub>q</sub>	3,287.98	3,306.59	-



### GHG Intensity

Assessing environmental performance and monitoring initiatives to reduce emissions are key aspects of C.M.F.O.'s sustainability strategy. In this context, the Organization calculates the Greenhouse Gas Emissions

Intensity Ratio, which records the ratio of GHG emissions generated by its activities to its total revenue.

The table below shows the GHG Emissions Intensity Ratio for 2022, 2023, and 2024, by emission category.

GHG emissions intensity	Unit	2024	2023	2022
Intensity of Scope 1 direct GHG emissions	t CO <sub>2</sub> e	0.000096	0.000064	0.000088
Intensity of Scope 2 indirect GHG emissions (location-based)	t CO <sub>2</sub> e	0.000120	0.000175	0.000296
Intensity of Scope 2 indirect GHG emissions (market-based)	t CO <sub>2</sub> e	0.000089	0.000127	-
<b>Total intensity (location-based)</b>	<b>t CO<sub>2</sub>e/ €)</b>	<b>0.000216</b>	<b>0.000238</b>	<b>0.000384</b>
<b>Total intensity (market-based)</b>	<b>t CO<sub>2</sub>e/ €</b>	<b>0.000185</b>	<b>0.000191</b>	<b>-</b>

#### Assumptions and Methodologies

- The measurement of GHG emissions and the calculation of the carbon footprint are carried out annually by C.M.F.O., with support from an external specialized consultant.
- The Organization considering the intended use of the Carbon Footprint Report, chooses to monitor GHG emissions falling under Scope 1 & Scope 2 based on ISO 14064-1:2018, as well as the relevant circulars and guidelines of the Ministry of Environment and Energy (YPEN) in line with the requirements of Article 20 of the National Climate Law. Specifically, within the Carbon Footprint Report, GHG emissions are categorized according to the provisions of Annex B of ISO 14064-1:2018 and are reported as follows.
- The Organization chooses to apply the operational control approach, as used during the GHG emissions inventory for the 2021 base year. In the annual Carbon Footprint Report, by selecting the operational control approach, the Organization reports GHG emissions arising from activities within Greece over which it has operational control.
- The calculation of GHG emissions includes carbon dioxide (CO<sub>2</sub>), methane (CH<sub>4</sub>), nitrous oxide (N<sub>2</sub>O), and hydrofluorocarbons (HFCs).
- The calculation of emissions from purchased electricity is performed using two approaches: location-based (using the national residual energy mix) and market-based (using the residual energy mix of the electricity supplier).
- From the total electricity consumption, the quantities corresponding to the charging of third-party electric vehicles (dealers) via C.M.F.O. chargers were excluded. These quantities (51,164 kWh) are not considered self-consumption, as the organization is reimbursed by PPC-Blue for the corresponding amount, and the energy is not used for C.M.F.O.'s operational activities. Consequently, they are excluded from Scope 2 emissions.

## Circular Economy and Waste Management

### Material topic

GRI: 3-3, 303-3, 306-2

ATHEX A-E3, A-G3

Circular economy and waste management are key focus areas for C.M.F.O. Responsible waste management is recognized as a fundamental prerequisite for preserving natural resources, reducing the environmental footprint, and promoting sustainable development. C.M.F.O. addresses contemporary environmental challenges with a strategic approach, turning obstacles into opportunities for innovation, efficiency, and environmental responsibility. Through targeted programs and initiatives, the Organization ensures that recycling and comprehensive waste management are fully integrated into its daily operations, reinforcing its commitment to a sustainable and responsible future.

### Management Approach

#### Policies: ESG Policy

C.M.F.O. integrates waste management and circular economy principles into its daily operations. It emphasizes the supervision and coordination of all activities related to the collection, sorting, reuse, and recycling of materials, ensuring that resources are used in the most efficient and responsible manner.

This performance reflects the organization's structured strategic approach and collaboration with its external partners, demonstrating C.M.F.O.'s commitment to promoting sustainable practices and strengthening environmental responsibility at every level of its operations.

C.M.F.O.'s recognition at the Green Brand Awards 2023, in the Green Business / Industry Process category for Waste Management and Recycling Services, confirms the systematic

effort made to adopt innovative solutions in waste management, in alignment with market best practices. At the same time, the "Diamond Social Impact Award" at the Diamonds Awards by Naftemporiki highlights C.M.F.O.'s contribution to society and the enhancement of its positive social impact.

A significant initiative for the Organization is its participation in the BIOAXIOPIOIO research program, conducted in collaboration with the National and Kapodistrian University of Athens and HCMR. The program aimed to utilize fishery by-products and organic waste for the production of high-value biomolecules. Through this innovative approach, the circular economy is strengthened and the waste of valuable resources is reduced.

Additionally, C.M.F.O. enhances its collaboration with leading institutions through participation in the Insects4Aqua program, alongside HCMR, the Benaki Phytopathological Institute, the Hellenic Pasteur Institute, the Athens University of Economics and Business, and Mitsakos Fish Farms. The research aims to develop protocols that allow the use of organic residues as raw material for insect larvae rearing, which are then used as an ingredient in fish feed. This practice supports the sustainability of the aquaculture sector while also contributing to the reduction of its environmental footprint.

C.M.F.O. monitors substances considered a priority for the protection of aquatic ecosystems, such as heavy metals, chemical compounds resulting from procurement and fishing activities, as well as organic pollutants that may affect biodiversity.

During 2024, no exceedances of discharge

limits for priority substances were recorded, confirming the effectiveness and reliability of the monitoring and control procedures implemented by C.M.F.O. across all its operations.

### ESG Priorities

C.M.F.O. is committed to promoting the circular economy and sustainable waste management by integrating innovative practices and responsible behaviors within the scope of its activities. The following objectives reflect the Company's key directions for managing its resources.

ESG Priorities	Progress
<b>Circular Economy Initiatives</b> Collagen production using fish and other organic waste.	In progress
<b>Circular Economy Initiatives</b> Use of plant waste for fish feed production – BIOAXIOPOIO Program: Utilization of fishery by-products. Production of high-quality biomolecules using fish by-products.	In progress
<b>Responsible disposal of organic materials</b> Brown bins for the separate collection of organic waste.	Completed
<b>Responsible disposal of organic materials</b> Freezer bins for organic waste from fish markets to ensure safe temporary storage	Completed
<b>Sustainable packaging materials</b> Encouraging market operators to use reusable packaging, i.e., promoting packaging items that contain reduced quantities of plastic or aluminum.	In progress
<b>Research Programs</b> Collaboration with the Hellenic Centre for Marine Research, Athens University of Economics and Business, Hellenic Pasteur Institute, and Benaki Phytopathological Institute for aquaculture. Evaluation of organic residue substrates for the production of insect-based flours.	Completed
<b>Certifications</b> Certified according to ELOT 1429:2008 and ISO 14001 environmental standards	Completed





## Performance and Metrics

### Waste

Generated waste <sup>2</sup>	2024	
	Unit	Number
<b>Hazardous waste</b>		
Total hazardous waste	t	14,955.5
<b>Non-hazardous waste</b>		
Total non-hazardous waste	t	10.4
<b>Total generated waste</b>	t	14,965.6

<sup>2</sup> The waste concerns the facilities registered in the Electronic Waste Registry, specifically those located in Rentis, Alexandroupoli, Kavala, the Fish Market and the Vegetable Market in Patras, Thessaloniki, Volos, and Piraeus

### Total water consumption

In 2024, water consumption reached 239.806 m<sup>3</sup>, reflecting the scale of C.M.F.O.'s operations and the need for continuous optimization in resource use. It is worth noting that C.M.F.O.'s facilities are not located in water-stressed

areas, so consumption in such regions is effectively zero. Additionally, no significant changes were observed in stored water quantities. The data were collected through direct measurements from water meters and verified against consumption bills, without the use of estimates or models.

Total water use	Unit	2024	2023
Water use from third parties (EYDAP)	m <sup>3</sup>	239,806.00	214,904.30

## Promotion of Sustainable Products and Environmentally Responsible Practices

### ATHEX A-G3

For C.M.F.O., promoting sustainable practices and products is not merely a choice, but a core commitment to a more responsible and resilient food system. With sustainability and responsible consumption at its core, the Organization systematically invests in shaping a Greek market that respects people, the environment, and future generations.

### Management approach

Through targeted and innovative training programs, as well as strategic partnerships with public and private sector entities, C.M.F.O. promotes the connection between consumers, producers, and the principles of healthy nutrition and environmental responsibility.

The Organization's approach is holistic, implementing a wide range of initiatives and actions that support sustainable development at every stage of the food supply chain, from production and distribution to consumption and public awareness.

### Adoption of environmentally responsible practices

C.M.F.O.'s commitment to sustainability and environmental responsibility is demonstrated through the practices implemented across its facilities. In this context, the Organization promotes the use of electric vehicles, significantly contributing to the reduction of emissions and supporting the transition toward climate neutrality. Additionally, an Electric Vehicle Charging Station operates on-site, facilitating the transition to cleaner and more sustainable mobility. Further funding sources are also being explored to support electric patrol vehicles for partner security companies, accelerating the energy transition within and around the markets.

Through coordinated initiatives that combine education, international networking, and sustainability, the Organization creates positive social and environmental impacts, strengthening the connection between consumers, high-quality Greek products, and responsible practices that respect both people and the environment.

### Training

In line with its commitment to sustainable nutrition and environmental responsibility C.M.F.O. launched in 2023 the educational program “*Healthy Habits by C.M.F.O.*”, in collaboration with the *Open Farm* network. The program aims to cultivate nutritional and environmental awareness among children and young people, inspiring a new generation of responsible and informed consumers.

The program is specially designed to adapt to the needs and knowledge level of students of all ages. Through creative, experiential, and interactive activities, children are educated on topics such as healthy eating habits, the value of the Mediterranean diet, and the connection between sustainability and environmental protection.

In 2024, the program was implemented with great success, hosting over 2.700 students at C.M.F.O. facilities. The visits included guided tours of the Central Market of Athens and participation in a wide range of activities, such as:

- storytelling sessions focused on nutrition and nature,
- gardening and creative workshops,
- tasting and cooking seminars,
- educational games emphasizing teamwork and environmental awareness.

All activities aim to provide experiential learning and active engagement for children, strengthening their connection to the concepts of healthy eating, collaboration, and environmental responsibility.

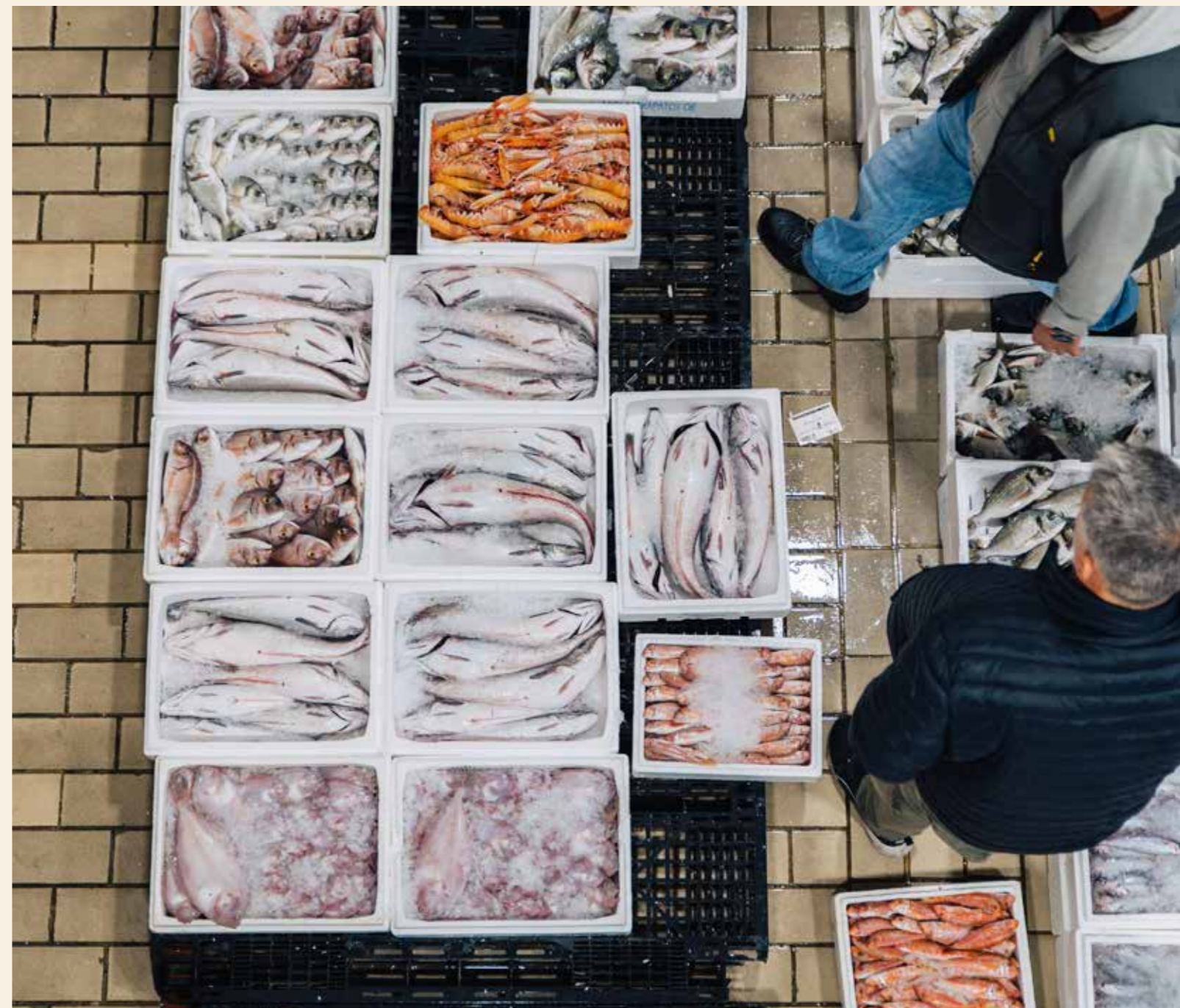
### Participation in trade fairs

C.M.F.O. actively supports the businesses operating within its facilities, enhancing their presence in international markets and facilitating the establishment of new commercial partnerships in the fisheries and seafood sector.

As part of its outward-looking strategy implemented over the past four years, C.M.F.O. participated with a booth at *Fruit Logistica 2024*, the world’s largest trade fair for fresh fruits and vegetables.

Additionally, C.M.F.O. took part in *Freskon 2024*, an international exhibition aimed at strengthening collaborations and opening new trade routes for wholesale businesses of fresh fruits and vegetables operating within its facilities, as well as in the *Seafood Expo Global*, further enhancing international networking and commercial prospects for the Greek fisheries sector.

For more information about C.M.F.O.’s participation in trade fairs, please refer to the section “*Partnerships, Participation, and Awards*”.

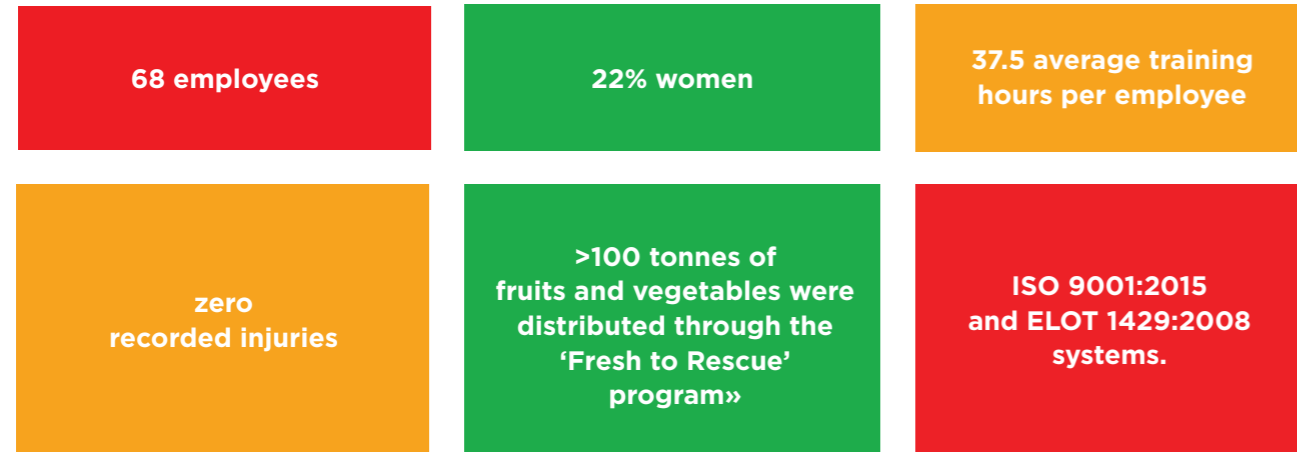


**SOCIETY**



C.M.F.O. places great emphasis on the development and support of its employees, on strengthening relations with the local communities, and on ensuring high standards

of quality in its services and markets. Through these actions, it aims to contribute to the social and economic development of the areas in which it operates.



Section Contents	
I.	Human Resources Management and Employment Practices
II.	Community awareness and support for economically disadvantaged groups
III.	Ensuring Product Quality and Safety



## Human Resources Management and Employment Practices

### Material topic

GRI: 3-3, 2-7, 2-8, 2-30, 401-1,403-1, 403-4, 403-9, 403-10, 404-1, 405-1

ATHEX C-S2, C-S3, C-S4, C-S5, C-S6, A-G3, SS-S6

Effective human resources management is a key factor for the operation and development of an organization, especially in sectors related to the supply, marketing, and processing of products. C.M.F.O. operates in a dynamic environment where quality of services, employee safety, and sustainability of processes depend directly on its human resources.

### Management Approach

*Policies: Policy Against Violence and Harassment in the Workplace, Code of Ethics and Professional Conduct, Gifts and Hospitality Policy, Anti-Corruption and Anti-Bribery Policy, Whistleblowing Policy*

### Equal Opportunities and Diversity Policy (Group)

GrowthFund's priority is the promotion of diversity and the enhancement of equal opportunities in the workplace, including positions of responsibility within its portfolio companies.

In this context, C.M.F.O. follows Growthfund's policy by establishing and implementing practices that ensure equal opportunities and foster diversity. The aim is to safeguard the consistency and implementation of corporate values, combat all forms of discrimination, and support all employees through appropriate information, training, and continuous professional development.

The implementation of this policy reinforces C.M.F.O. 's commitment to a fair and inclusive

working environment, while contributing to employee development and the overall efficiency of the Organization.

Policy for Combating Violence and Harassment in the Workplace (Group)

The Policy for Combating Violence and Harassment in the Workplace is a comprehensive framework that binds all employees and associates of the Company, regardless of position or hierarchy. The aim of the policy is to eliminate all forms of violence and harassment, whether physical, psychological, verbal, or sexual, that may occur in the workplace. Violence and harassment are broadly defined and include phenomena such as mobbing (systematic intimidation), bullying, intimidation, sexual harassment, as well as discrimination based on gender, age, nationality, religion, or other personal characteristics.

This policy covers all the organization's workplaces, including branches and external partners, and applies to all forms of employment. It includes specific preventive measures, such as staff training and awareness-raising, regular risk assessment, and evaluation of the working environment for possible incidents of violence and harassment. In addition, it provides for the handling of complaints with absolute confidentiality and respect for victims, ensuring their protection from any retaliation. The policy sets out clear procedures for reporting incidents, including the option of submitting complaints via electronic platforms (e.g., [safevoice.growthfund.gr](https://safevoice.growthfund.gr)) or contacting the relevant employees and the human resources department directly.

Finally, the Organization is committed to strictly enforcing the provisions of Law 4808/2021 and other relevant legislation, providing support to victims, and taking corrective measures where necessary to ensure a safe, fair, and healthy working environment for all employees. The policy is available to everyone via the corporate



intranet, and every employee is required to be familiar with it and comply with it.

### **Employee Training**

Training and continuous development of employees is a strategic priority for the Company, as it contributes significantly to maintaining high levels of efficiency, professionalism, and safety. C.M.F.O. invests in strengthening the knowledge and skills of its human resources through training programs, specialized seminars, and lifelong learning activities that respond to the evolving needs of the Organization and the industry.

### **Personnel Evaluation**

In 2024, the BoD established a Performance Incentive Policy for C.M.F.O. personnel. It is expected to be implemented in 2025. This policy is of particular importance to C.M.F.O., as it aims to promote employee performance and reward all those who work diligently for the benefit of the Company. It is a means of ensuring fairness and thus promoting a moral working environment.

### **Health and Safety in workplace**

C.M.F.O. places particular emphasis on the health and safety of its employees, suppliers and customers, implementing comprehensive prevention, training and operational readiness programmes. The Company's goal is to create a safe and healthy working environment, where potential risks are prevented and the well-being of all those involved in its activities is ensured.

C.M.F.O. provides material support for the operation of medical clinics in the KAA and at the Piraeus Fish Market, covering the cost of doctors for two shifts at the KAA and one shift at the Piraeus Fish Market.

Prevention and education are key pillars of the Organization's strategy. In collaboration



with EKAV and the Fire Department, regular seminars are organized for staff and associates on first aid, defibrillator use, evacuation procedures, and fire prevention. Training is updated at regular intervals in accordance with legal requirements and the needs of the facilities.

C.M.F.O. has appointed an Occupational Physician and Safety Technician in all departments. Communication and consultation with employees on health and safety issues is carried out through predefined procedures, with the aim of continuously improving preventive measures.

Finally, in collaboration with the Center for Safety Studies (KE.ME.A.), safety risk assessment studies are carried out and a crisis management manual is developed to ensure immediate operational readiness in the event of an emergency.

### **ESG Priorities**

O.K.A.A. strives to create a safe, healthy, and supportive work environment where employees enhance their skills, participate in sustainable practices, and actively contribute to its goals.

ESG Priorities	Progress
<b>Accessibility to C.M.F.O. facilities</b> In Athens and Volos, interventions have been made for people with reduced mobility.	Completed
<b>Accessibility to C.M.F.O. facilities</b> C.M.F.O. has created infrastructure for accessible toilet facilities, with high standards of functionality and hygiene.	In progress
<b>Stakeholder dialogue</b> Ongoing dialogue with stakeholders, mainly trade unions and merchant representatives.	In progress
<b>Accessibility to C.M.F.O. facilities</b> Complete renovation of 10 complexes.	In progress
<b>Health &amp; Safety</b> Maintaining zero accidents.	Completed
<b>Employee Training</b> Training of 100% of staff on Health & Safety issues by the end of the year.	In progress
<b>Preparation of the BoD and Senior Management for the implementation of ESG priorities</b> Monitoring of recognized training programs as well as training organized by the Growthfund in collaboration with the Hellenic Corporate Governance Council for its subsidiaries. Annual training of Compliance Officers	In progress
<b>Awareness campaign on diversity and anti-harassment in collaboration with Growthfund's Communications &amp; Regulatory Compliance departments</b>	In progress
<b>Employee engagement survey</b> Conducting a survey during the reporting year and taking relevant action..	In progress



## Performance and metrics

### General employee data

In 2024, C.M.F.O. had a workforce of 68 employees. Of the total staff, 77.9% are men and 22.1% are women, reflecting the gender distribution of the workforce. All employees are employed on a full-time basis, confirming the Organization's commitment to ensuring stable and fair working conditions.

It is worth noting that five women hold managerial positions, demonstrating continuous progress in promoting gender equality.

In addition to its permanent employees, C.M.F.O. works with specialized external providers for services such as security, cleaning, maintenance, and general support. At the same time, it utilizes fixed-term contract workers to carry out specific projects, thereby enhancing the organization's flexibility and operational expertise.

The following tables present detailed data on the distribution of employees by gender, age group, geographical area, and level in the Company's organizational structure.

Number of employees	2024		
	Women	Men	Total
<b>Total number of C.M.F.O. employees</b>			
<b>Total employees</b>	<b>15</b>	<b>53</b>	<b>68</b>
Permanent employees	14	51	65
Temporary employees	1	2	3
Non-guaranteed hours employees	0	0	0
Full-time employees	15	53	68
Part-time employees	0	0	0
<b>Athens</b>			
<b>Total employees</b>	<b>6</b>	<b>20</b>	<b>26</b>
Permanent employees	5	19	24
Temporary employees	1	1	2
Non-guaranteed hours employees	0	0	0
Full-time employees	6	20	26
Part-time employees	0	0	0
<b>Piraeus</b>			
<b>Total employees</b>	<b>5</b>	<b>4</b>	<b>9</b>
Permanent employees	5	4	9
Temporary employees	0	0	0
Non-guaranteed hours employees	0	0	0
Full-time employees	5	4	9
Part-time employees	0	0	0
<b>Thessaloniki</b>			
<b>Total employees</b>	<b>1</b>	<b>3</b>	<b>4</b>
Permanent employees	1	3	4
Temporary employees	0	0	0
Non-guaranteed hours employees	0	0	0
Full-time employees	1	3	4
Part-time employees	0	0	0
<b>Kavala</b>			
<b>Total employees</b>	<b>0</b>	<b>4</b>	<b>4</b>
Permanent employees	0	4	4
Temporary employees	0	0	0
Non-guaranteed hours employees	0	0	0
Full-time employees	0	4	4
Part-time employees	0	0	0
<b>Patra</b>			
<b>Total employees</b>	<b>1</b>	<b>6</b>	<b>7</b>
Permanent employees	1	5	6
Temporary employees	0	1	1

Number of employees	2024		
	Women	Men	Total
<b>Patra</b>			
Non-guaranteed hours employees	0	0	0
Full-time employees	1	6	7
Part-time employees	0	0	0
<b>Alexandroupoli</b>			
<b>Total employees</b>	<b>1</b>	<b>3</b>	<b>4</b>
Permanent employees	1	3	4
Temporary employees	0	0	0
Non-guaranteed hours employees	0	0	0
Full-time employees	1	3	4
Part-time employees	0	0	0
<b>Volos</b>			
<b>Total employees</b>	<b>0</b>	<b>1</b>	<b>1</b>
Permanent employees	0	1	1
Temporary employees	0	0	0
Non-guaranteed hours employees	0	0	0
Full-time employees	0	1	1
Part-time employees	0	0	0
<b>Chalkida</b>			
<b>Total employees</b>	<b>1</b>	<b>1</b>	<b>2</b>
Permanent employees	1	1	2
Temporary employees	0	0	0
Non-guaranteed hours employees	0	0	0
Full-time employees	1	1	2
Part-time employees	0	0	0
<b>Chania</b>			
<b>Total employees</b>	<b>0</b>	<b>3</b>	<b>3</b>
Permanent employees	0	3	3
Temporary employees	0	0	0
Non-guaranteed hours employees	0	0	0
Full-time employees	0	3	3
Part-time employees	0	0	0
<b>Chios</b>			
<b>Total employees</b>	<b>0</b>	<b>3</b>	<b>3</b>
Permanent employees	0	3	3
Temporary employees	0	0	0
Non-guaranteed hours employees	0	0	0
Full-time employees	0	3	3
Part-time employees	0	0	0

Number of employees	2024		
	Women	Men	Total
<b>Kalymnos</b>			
<b>Total employees</b>	0	3	<b>3</b>
Permanent employees	0	3	<b>3</b>
Temporary employees	0	0	<b>0</b>
Non-guaranteed hours employees	0	0	<b>0</b>
Full-time employees	0	3	<b>3</b>
Part-time employees	0	0	<b>0</b>
<b>Preveza</b>			
<b>Total employees</b>	0	2	<b>2</b>
Permanent employees	0	2	<b>2</b>
Temporary employees	0	0	<b>0</b>
Non-guaranteed hours employees	0	0	<b>0</b>
Full-time employees	0	2	<b>2</b>
Part-time employees	0	0	<b>0</b>

**General data about workers of third-party companies**

Workers of third-party companies	2024		
	Women	Men	Total
<b>Piraeus</b>			
Workers who are not employees (full time)	5	9	<b>14</b>
Workers who are not employees (part time)	0	0	<b>0</b>
<b>Athens</b>			
Workers who are not employees	4	74	<b>78</b>
<b>Thessaloniki</b>			
Workers who are not employees	7	18	<b>25</b>

Workers of third-party companies	2024		
	Women	Men	Total
<b>Kavala</b>			
Workers who are not employees	1	12	<b>13</b>
<b>Patra</b>			
Workers who are not employees	0	7	<b>7</b>
<b>Alexandroupoli</b>			
Workers who are not employees	0	0	<b>0</b>
<b>Volos</b>			
Workers who are not employees	0	2	<b>2</b>
<b>Chalkida</b>			
Workers who are not employees	1	3	<b>2</b>
<b>Chania</b>			
Workers who are not employees	0	0	<b>0</b>
<b>Chios</b>			
Workers who are not employees	0	0	<b>0</b>
<b>Kalymnos</b>			
Workers who are not employees	0	0	<b>0</b>
<b>Preveza</b>			
Workers who are not employees	0	0	<b>0</b>

Assumptions and methodologies

- To calculate the number of employees, the headcount methodology was applied at the end of the reporting period on December 31, 2024, of the corresponding year, while all employees with employment contract were included in the record.
- The data in the table does not include the Chief Executive Officer and the Deputy Chief Executive Officer.
- C.M.F.O. employs workers who are not directly employed by it, but whose work is supervised by the Organization. These are administrative and technical staff provided by the company DIADIKASIA S.A. The total number of these employees is 99, according to the headcount methodology. Fluctuations in their number are observed during the reporting period or between periods, depending on the time and operational needs of each facility.



**Diversity metrics**

Diversity of governance bodies (BoD)	Percentage (%)
Diversity of governance bodies by gender	
Men in governance bodies	88.9%
Women in governance bodies	11.1%
Diversity of governance bodies by age group	
Individuals under 30 years old in governance bodies	0.0%
Individuals aged 30-50 in governance bodies	0.0%
Individuals over 50 years old in governance bodies	13.0%

Diversity of employees	Percentage (%)
Employee diversity by gender	
Male employees	77.9%
Female employees	22.1%
Employee diversity by age group	
Employees under 30 years old	0.0%
Employees aged 30-50 years	11.8%
Employees over 50 years old	88.2%
Employee diversity by level	
<b>General Managers</b>	2.6%
<b>Managers</b>	14.29%
<b>Supervisors</b>	11.69%
<b>Other employees</b>	59.74%

Assumptions and methodologies

- Data for the CEO and the Deputy CEO are excluded from the table.

## Employee Mobility

New employee hires/ Employee turnover	2024		2023	
	Number (#)	Rate	Number (#)	Rate
<b>By age group</b>				
New employee hires < 30 years old	0	0.00	0	0.00
Employee turnover < 30 years old	0	0.00	0	0.00
New employee hires 30-50 years	1	0.01	0	0.00
Employee turnover 30-50 years	0	0.00	0	0.00
New employee hires > 50 years old	0	0.00	0	0.00
Employee turnover > 50 years old	3	0.04	7	0.10
<b>By gender</b>				
Women hires	0	0.00	0	0.00
Women turnover	0	0.00	0	0.00
Men hires	1	0.01	0	0.00
Men turnover	3	0.04	7	0.10
<b>By region</b>				
<b>Athens</b>				
New hires	1	0.01	Not available	Not available
Turnover	3	0.04	Not available	Not available
<b>Piraeus</b>				
New hires	0	0.00	Not available	Not available
Turnover	0	0.00	Not available	Not available
<b>Thessaloniki</b>				
New hires	0	0.00	Not available	Not available
Turnover	0	0.00	Not available	Not available
<b>Kavala</b>				
New hires	0	0.00	Not available	Not available
Turnover	0	0.00	Not available	Not available

New employee hires/ Employee turnover	2024		2023	
	Number (#)	Rate	Number (#)	Rate
<b>Patra</b>				
New hires	0	0.00	Not available	Not available
Turnover	0	0.00	Not available	Not available
<b>Alexandroupoli</b>				
New hires	0	0.00	Not available	Not available
Turnover	0	0.00	Not available	Not available
<b>Volos</b>				
New hires	0	0.00	Not available	Not available
Turnover	0	0.00	Not available	Not available
<b>Chalkida</b>				
New hires	0	0.00	Not available	Not available
Turnover	0	0.00	Not available	Not available
<b>Chania</b>				
New hires	0	0.00	Not available	Not available
Turnover	0	0.00	Not available	Not available
<b>Chios</b>				
New hires	0	0.00	Not available	Not available
Turnover	0	0.00	Not available	Not available
<b>Kalymnos</b>				
New hires	0	0,00	Not available	Not available
Turnover	0	0,00	Not available	Not available
<b>Preveza</b>				
New hires	0	0,00	Not available	Not available
Turnover	0	0,00	Not available	Not available

In 2024, C.M.F.O. recorded one new hire and three permanent employee resignations. All resignations involved male employees due to retirement, within the age group over 60, specifically in the Athens area.



**Assumptions and methodologies**

- The hire ratio is defined as the quotient of hires during the current year divided by the total number of employees at the end of the year.
- The employee turnover ratio is calculated as the number of departures in the current year divided by the total number of employees at year-end.
- For the calculation of the number of employees, the 'headcount' methodology was applied as of 31 December 2023.

**Employee Training**

During this year, all administrative and finance personnel participated in training programs, averaging 37.5 hours per employee, addressing topics including Environment, Procurement, Regulatory Compliance, and Cybersecurity via the KnowBe4 platform.

Average training hours	2024	2023
Average hours of training per employee	37.5	10.0

**Employee Performance Evaluation**

The performance evaluation process is applied to all employees and provides information regarding goal achievement, skills development, and overall contribution to the organization. The tables below present detailed data for employees who underwent evaluation.



**Health and Safety in workplace**

Work-related injuries:	Number
Number of fatalities as a result of work-related injury	0
Number of high-consequence work-related injuries (excluding fatalities)	0
Number of recordable work-related injuries	0

Work-related ill health:	Number
Number of fatalities as a result of work-related ill health;	0
Number of cases of recordable work-related ill health	0



## Community awareness and support for economically disadvantaged groups

### Material topic

GRI: 3-3

ATHEX A-G3

C.M.F.O., as a public organization with a social mission, considers contributing to society an integral part of its operations. In this context, its activities in the trading and distribution of food are accompanied by initiatives that ensure access for all to quality food, reduce waste, and support vulnerable social groups. Through collaborations with public and private entities, the Organization fosters an operating model that combines efficiency with social responsibility.

### Management approach

*Policies: Sponsorship Policy*

C.M.F.O. recognizes that access to quality food and elimination of waste are fundamental pillars of a fair and sustainable society. As a public enterprise with a public-benefit character, C.M.F.O. has developed a comprehensive social responsibility framework that combines food waste reduction with support for vulnerable groups.

The administrative oversight of social initiatives is carried out in cooperation with Growthfund and approved by the Board of Directors, ensuring that every initiative aligns with the principles of transparency, solidarity, and social responsibility. These actions are implemented with the participation of employees and the businesses operating within the Organization's markets, strengthening the notion of collective contribution.

At the core of C.M.F.O.'s strategy lies the reduction of food waste through the redistribution of products, the support of vulnerable social groups, and the promotion of awareness-raising activities in collaboration with local and national stakeholders.



## Food waste reduction and food security

Reducing food waste is a key pillar of C.M.F.O.'s sustainable development strategy. In this context, the Organization promotes the responsible management of available goods, enhancing food security within local communities.

During 2024, in collaboration with the Food Bank and the Central Vegetable Market of Rentis, C.M.F.O. distributed more than 100 tons of fruit and vegetables to meal centers, social care institutions and organizations, aiming both to support vulnerable groups and to reduce food waste. In addition, targeted product donations were made during the Easter and Christmas holiday periods to the Municipalities of Nikaia-Rentis and Moschato-Tavros, as well as product contributions to the Holy Metropolis of Nea Ionia-Filadelfeia-Irakleio and Chalkidon, the Piraeus Association of Large Families, and the Social Care Center for People with Intellectual Disabilities. Local initiatives were also supported, such as the distribution of vegetables to the Municipality of Piraeus for a gastronomic festival.

## Social awareness and volunteering initiatives

In January 2024, a voluntary blood donation event was organized at C.M.F.O.'s facilities, continuing an established tradition, with the participation of employees, merchants, and local residents. Additionally, the Organization took part in the "Race for the Cure 2024," promoting awareness of breast cancer.

## Educational and social activities

The program "Healthy Habits by C.M.F.O.," in collaboration with Open Farm, promotes nutritional education and environmental responsibility through hands-on experiences. In 2024, 1,616 children were educated on topics such as the Mediterranean diet, food waste reduction, and environmental awareness through workshops, cooking activities, and guided tours of the Central

Vegetable Market of Rentis. Across school communities, fruit was provided, and small infrastructure improvements were carried out (e.g., replacement of wood on benches at the 1st Primary School of Nea Michaniona). Additionally, C.M.F.O. supported events for the lighting of the Christmas Tree in the Municipality of Nikaia-Rentis.

At the same time, the Organization continued initiatives that bring young people closer to the supply chain, the role of wholesale markets, and the importance of responsible consumption.

### Supporting the business ecosystem

As part of its efforts to strengthen the Greek agri-food supply chain, C.M.F.O. participated in leading international trade fairs: Fruit Logistica (Berlin), Freskon (Thessaloniki), Seafood Expo Global (Barcelona), and Fruit Attraction (Madrid), as well as the Thessaloniki International Fair under the umbrella of Growthfund. These participations enhance networking, the dissemination of best practices, and the promotion of responsible standards in the market.

In recognition of its environmental contribution, C.M.F.O. was honored at the Green Brand Awards 2024 (category: Green Business / Industry Process) for its waste and animal by-product management program at its facilities (Central Market of Rentis and Fish Markets of Piraeus, Thessaloniki, and Kavala), as well as for its biowaste management initiatives that reduce food waste.

### Commitment to continuous social contribution

Through this cohesive set of actions, C.M.F.O. demonstrates that business activity can be combined with social awareness, creating added value for society. The Organization's goal for the coming years is to expand its social contribution programs, with a focus on reducing food waste, enhancing food security, and promoting the values of volunteering and solidarity nationwide.

Social contribution efforts focus on combating poverty and food waste. Through partnerships with "Boroume" and Food On, food and essential items are provided to vulnerable groups, while support is also extended to the organization "The Smile of the Child". Additionally, accessibility interventions are implemented across facilities (including accessible restrooms), facilitating access for individuals with reduced mobility and reinforcing hygiene standards.

### ESG Priorities

Through targeted actions and partnerships, C.M.F.O. seeks to promote responsible consumption, reduce food losses at all stages of the supply chain, and contribute to social cohesion by providing meaningful support to those in need. In this way, C.M.F.O. aims not only for the sustainable management of resources but also for the strengthening of social solidarity.

ESG Priorities	Progress
<b>Initiatives to Combat Poverty</b> Social Dining initiatives and training programs for job creation, in collaboration with Food On, which provides cooking equipment, while C.M.F.O. offers the food ingredients	In progress
<b>Initiatives to Combat Poverty</b> C.M.F.O. provides fruits, vegetables, fish, and meat to the homes of The Smile of the Child, while also offering free space/facilities for the long-term storage of these products. In addition, it provides fish, fruits, vegetables, and meat to social groups in need.	In progress

### Product Quality and Safety

#### Material topic

GRI: 3-3

ATHEX SS-S1

Ensuring product quality and safety is a fundamental priority for C.M.F.O. within the framework of its strategy for sustainable development and responsible consumption. The Organization is committed to providing products that meet the highest standards of quality and safety, strengthening consumer trust and consistently addressing market needs.

#### Management approach

Policies: Quality Policy

Ensuring quality is not only about food safety but also about creating a transparent supply chain in accordance with international standards and best practices. C.M.F.O. holds certifications such as ISO 9001:2015 and

ELOT 1429:2008, ensuring that its processes meet the requirements of modern markets.

At the fish markets it operates, C.M.F.O. applies the HACCP standard, a crucial tool for identifying and preventing risks throughout all stages of fishing and seafood processing. This approach ensures continuous and effective monitoring of production and distribution, delivering products of consistently high quality and safety to consumers.

At market level, C.M.F.O. maintains structured dialogue with wholesaler associations and leverages customer satisfaction survey results to develop and implement service improvement plans.

By utilizing advanced technologies and innovative practices, C.M.F.O. continuously invests in enhancing the operational and supervisory processes of its markets. The integration of digital tools enables more effective monitoring and analysis of data related to the quality and safety of the food circulated within its facilities. In this way, the Organization can respond promptly to any emerging issues and strengthen compliance

with international standards. At the same time, seminars and training programs are organized for staff to keep them updated on the latest developments in food quality and safety and to ensure the application of best practices.

C.M.F.O.'s commitment to quality and safety is a fundamental part of its mission for responsible and sustainable development. Through continuous improvement and strict adherence to standards, it ensures that consumers receive products originating from a supply chain that respects the principles of quality and safety.

### ESG Priorities

Recognizing the importance of protecting consumer health and ensuring high operational standards in food markets, C.M.F.O. aims to continuously upgrade the infrastructure, services, and supervisory mechanisms that facilitate the proper and safe handling of products by tenants and partner organizations.

The Organization does not participate directly in the supply chain but provides the framework, facilities, and conditions necessary for the safe operation of the market.



ESG Priorities	Progress
<b>Customer / Merchant Well-being in the Market</b> The Organization conducts annual satisfaction surveys. Reported issues are currently addressed within 5 to 24 hours	<b>Completed</b>

### Performance and metrics

Continuous monitoring and evaluation of compliance with health and safety regulations is a key priority for C.M.F.O. Through this process, any deviations or violations are identified promptly, allowing for immediate corrective actions to be taken.

The table below presents incidents of non-compliance related to product health and safety during 2024, recording both warnings and imposed sanctions, with the aim of ensuring transparency and continuous process improvement.

Incidents of product non-compliance with health and safety regulations	Number
Non-compliance incidents leading to fines or sanctions	0
Non-compliance incidents leading to official warnings	0
Incidents of non-compliance with voluntary codes	0

**CORPORATE GOVERNANCE**



At C.M.F.O., the adoption of corporate governance principles that ensure business ethics, transparency, and compliance with the applicable regulatory framework is a

fundamental priority. Through the adoption of international best practices, C.M.F.O. seeks to continuously strengthen accountability, responsibility, and the trust of all stakeholders

**Zero**  
incidents of corruption  
and bribery

**Zero**  
incidents of non-compliance  
with laws and regulations



Section Contents	
I.	Corporate governance model
II.	Regulatory compliance
III.	Cybersecurity and digital transformation



### Corporate Governance Model

GRI: 2-9, 2-10, 2-11, 2-17, 2-18, 405-1  
ATHEX C-G1, C-G3

Within the framework of transparency, integrity, and accountability, the Organization ensures that its business activities are aligned with the expectations of its stakeholders. Beyond regulatory compliance, the Organization seeks to create lasting value for society, the environment, and the economy.

During 2024, C.M.F.O.'s governance model was strengthened through targeted interventions, including further alignment with the Hellenic Corporate Governance Code, the adoption of clearer and more transparent procedures, and the systematic integration of European Union guidelines on climate neutrality. The Board of Directors and its committees exercised an enhanced role in oversight and guidance, ensuring that decisions are linked to sustainable development objectives and that the Organization's ESG performance is continuously improved.

The governance framework is characterized by a clear allocation of responsibilities, independent judgement, and systematic control mechanisms. The operation of specialized committees ensures consistent and effective oversight of critical processes, strengthening the Organization's ability to anticipate and manage risks in a timely manner.

Through this approach, C.M.F.O. transforms corporate governance into a tool for resilience and long-term sustainability, enhancing adaptability in an ever-changing environment and fostering relationships of trust with all stakeholders.

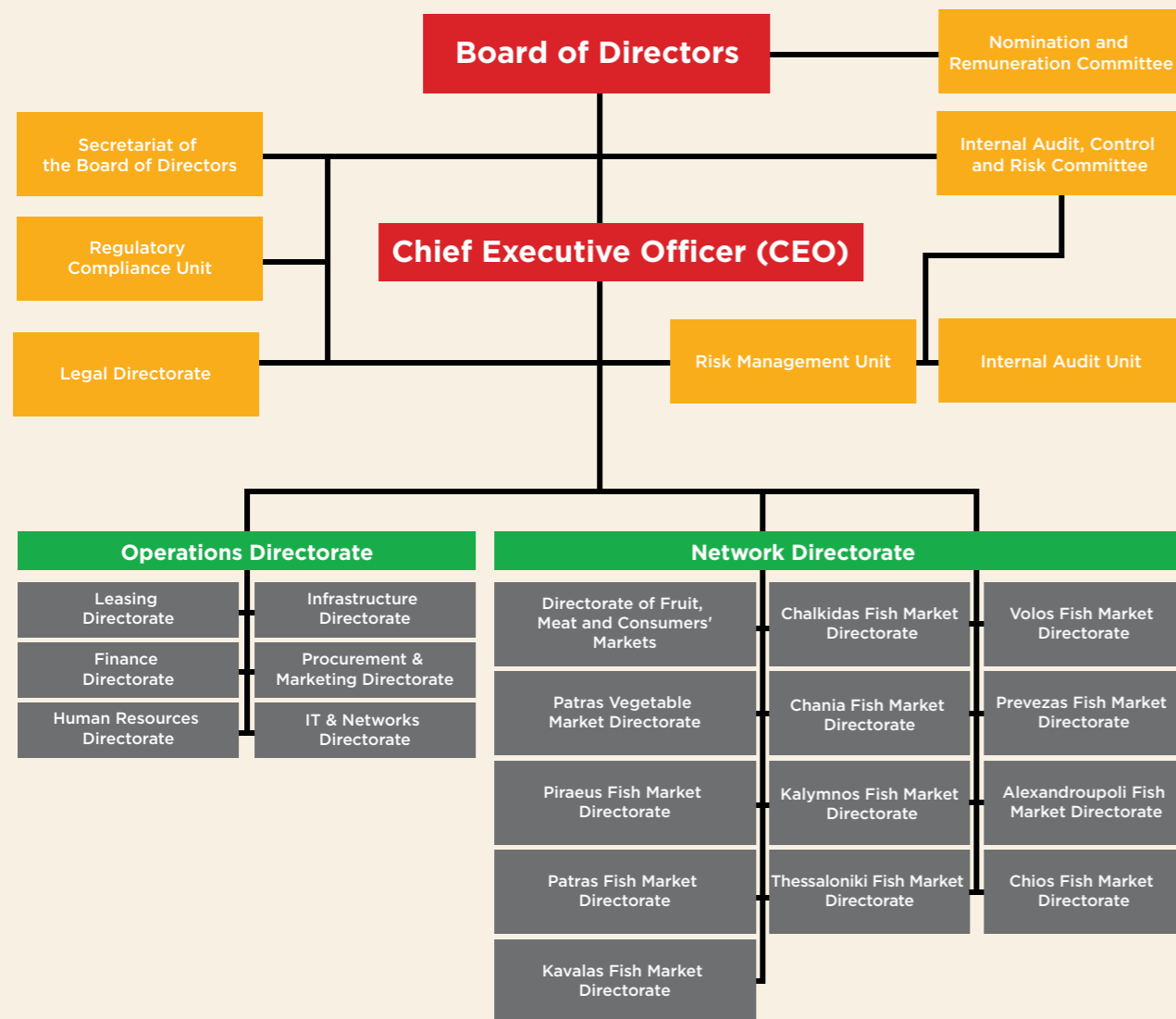
### Organizational Structure

Based on the Organization and Operation Regulation and the Personnel Regulation of C.M.F.O. (Government Gazette 8449/Issue of S.A. and P.L.C./14-08-2014), the Organization's structure defines the decision-making framework, the allocation of responsibilities, and the effective supervision of all activities.

The Company's structure, as reflected in the updated organizational chart for 2025, has been designed to combine operational flexibility with strict corporate governance. This enables C.M.F.O. to respond to complex challenges, implement its sustainable development approach, and integrate ESG principles into every business unit.

The organizational chart illustrates the relationship between the Board of Directors, the executive and support directorates, as well as the critical functions that ensure the smooth and efficient operation of the Organization.

## Organizational chart of C.F.M.O.



- Management
- General Directorates
- Directorates
- Committees, Units, Secretariats

Publication: 15/05/2025

## Board of Directors

C.M.F.O. is governed by a nine-member Board of Directors, which constitutes the Organization's highest administrative body and is responsible for the strategic direction and oversight of its activities. The composition of the Board is determined in accordance with the provisions of Laws 3429/2005, 4548/2018, and 4972/2022, as applicable. Board members are appointed by the Shareholder, ensuring the participation of individuals with appropriate qualifications, experience, and institutional representation.

The Chief Executive Officer, as the highest executive authority, is appointed by Joint Ministerial Decision of the Ministers of Finance, Development, and Rural Development and Food. The Chief Executive Officer holds voting rights on the Board and plays a central role in the Organization's strategic planning and operational leadership by submitting matters for consideration, directing business activities, and supervising human resources in accordance with the Organization and Operation Regulation.

The clear separation of duties between the Chairman of the Board and the Chief Executive Officer strengthens the independence of oversight from management and ensures that strategic and operational decisions are taken in a balanced manner. The cooperation between the two roles remains essential to the stability and success of the Organization, combining strategic vision with operational effectiveness.

The Board of Directors meets on a regular basis to review issues related to strategic priorities, performance, and regulatory compliance. The active participation of all members, combined with the application of corporate governance best practices, strengthens transparency, accountability, and responsible decision-making.

## Composition of the Board of Directors

The Central Markets & Fisheries Organization S.A. is governed by a nine-member Board of Directors, the composition of which was amended during the reporting period. The current composition of the Board of Directors is as follows:

Full Name	Position	Term of Office
Stefanos Vafeidis	Chairman of the Board, Independent, Non-Executive Member	4 years
Nikolaos Lympiris	Chief Executive Officer, Executive Member	4 years
Giorgos Fatouros	Independent Non-Executive Board Member	4 years
Aris Dimitriadis	Independent Non-Executive Board Member and Chairman of the Audit and Risk Committee	4 years
Georgios Tsoulos	Non-Executive Board Member	4 years
Angelina Koutsomitopoulou	Non-Executive Board Member	4 years
Panagiotis Michelis	Non-Executive Board Member	4 years
Polyvios Kapetis	Non-Executive Board Member	4 years
Nikolaos Boubouris	Non-Executive Board Member	4 years

## Corporate Governance Bodies

The effective functioning of the Board of Directors of C.M.F.O. is supported by three core governance mechanisms: the Internal Audit Committee, the Internal Audit Unit, and the General Directorate. Each body performs a distinct yet complementary role, ensuring that decisions are taken with transparency, responsibility, and full alignment with the principles of sustainable development.

### Internal Audit Committee

The Internal Audit Committee is responsible for overseeing the financial reporting process, ensuring the effective operation of internal control, and supporting the efficient management of risks that may affect the business activities of C.M.F.O. In particular, it:

- Ensures the accuracy and completeness of the financial statements.
- Monitors the Company's compliance with regulatory requirements.
- Assesses the effectiveness of the Internal Audit Unit and coordinates mandatory audit procedures.

The Internal Audit Committee strengthens corporate transparency and accountability by providing practical guidance and support to the Board of Directors. Through systematic monitoring and process analysis, it plays a key role in maintaining and enhancing stakeholder trust, highlighting C.M.F.O.'s commitment to high ethical and professional standards across all its activities.

### Internal Audit Unit

The Internal Audit Unit of C.M.F.O. is staffed by one Internal Auditor, who is appointed by the General Assembly of Shareholders and plays a critical role in strengthening controls and corporate transparency. The main responsibilities of the Internal Auditor include indicatively the following:



Continuous reporting to the Audit Committee on audit findings and issuance of reports on system weaknesses.

- Verification of compliance with the internal regulations, the Articles of

Association, and applicable legislation such as Laws 2190/1920 and 3429/2005.

- Submission of quarterly reports to Management and Shareholders regarding the progress and effectiveness of audits.
- Planning and conducting regular and

extraordinary audits of the Company's operations based on the operational plan, ensuring that procedures are properly documented and aligned with applicable standards..

## General Manager

The General Manager bears ultimate responsibility for coordinating all corporate activities, ensuring the uninterrupted and orderly functioning of the internal organizational framework, and establishing and implementing efficient administrative and operational mechanisms. The General Manager is also responsible for the design and implementation of the organizational structure and procedures in order to achieve the strategic priorities of the Organization.

Indicative key responsibilities include:

- Design, control, and implementation of the Company's organizational structure and procedures to achieve objectives through optimal use of human and financial resources while ensuring efficiency across all operations.
- Ensuring adequate staffing of the Company's Directorates and branches with personnel possessing the required skills and competencies to enable the effective and responsible execution of duties.
- Coordination and supervision of all activities implemented by the individual Directorates in order to promote cooperation and communication and to cultivate a team-oriented environment that enhances overall corporate effectiveness.
- Provision of valid and timely information to the Management through the preparation of regular reporting reports including critical information and detailed data on corporate performance and activities.

## Other Corporate Governance Bodies

Beyond the core oversight and executive bodies, C.M.F.O. operates a set of organizational units and supportive mechanisms that strengthen cohesion, compliance, and operational effectiveness:

## Legal Department

The Legal Department plays a central institutional role within the Organization. It provides full legal support at all levels of operation, issues specialized legal opinions, drafts and reviews contracts and other legal documents, and represents C.M.F.O. before judicial and administrative authorities. Through its activities, it ensures compliance with the applicable legal and regulatory framework and effectively safeguards the Organization's interests.

## BoD Secretariat

The BoD Secretary provides continuous and substantive administrative support to the Board of Directors, the Chairman, and the Chief Executive Officer. It records, maintains, and manages the minutes of meetings, ensuring effective communication and information flow between senior management and the other governance bodies.

## General Manager of Branches

The General Manager of Branches is responsible for the administrative supervision and operational coordination of the Organization's fish markets. It monitors their performance, implements specific operating procedures, and develops targeted improvement plans. At the same time, it represents C.M.F.O. before public authorities in matters related to their activities, with the aim of ensuring compliance and the continuous upgrading of infrastructure.

## Other Committees

For the management of issues requiring specialized expertise or an interdisciplinary approach, the Organization may establish special ad hoc Committees to provide

documented recommendations and support sound and well-founded decision-making. These Committees are established by decision of the Chief Executive Officer and may include members of the Board of Directors, Organization executives, or external collaborators. Through this mechanism, C.M.F.O. ensures flexibility and completeness in addressing critical matters

## External Partners

In cases where further specialized expertise is required, C.M.F.O. cooperates with external advisors and specialized partners. This practice strengthens the quality of key decisions, ensuring that they are based on reliable data, objective analysis, and high-level know-how.

## Policies

In the area of compliance and business ethics, the Organization applies an integrated framework for corporate integrity and internal control. Business ethics are implemented through the Code of Ethics and Professional Conduct.

In addition, the Organization has adopted the Sponsorship and Corporate Social Responsibility Policy of Growthfund and has appointed a member of the Board of Directors with responsibility for ESG matters covering environment, society, and governance. Quarterly ESG reports are established and presented to the Board of Directors, strengthening continuous oversight. At the same time, the Organization is implementing a structured ESG data collection and consolidation process to meet CSRD requirements, in cooperation with tenants and suppliers, ensuring that disclosures are complete, reliable, comparable, and consistent across the market.

## Regulatory Compliance

### Material topic

**GRI: 3-3, 2-15, 2-23, 2-24, 2-25, 2-26, 2-27, 205-3**  
**ATHEX C-G5, C-G6, A-G2, SS-G1**

Compliance with applicable legal and regulatory frameworks is a fundamental pillar of C.M.F.O.'s operations and is directly linked to the Organization's credibility and long-term viability. In this context, C.M.F.O. has developed a coherent regulatory compliance approach based on risk prevention, transparency, and responsible business conduct.

A key element of this approach is the periodic assessment of vulnerabilities, which enables the Organization to identify and manage risks associated with its activities. In parallel, the Organization conducts regular operational risk assessments (Risk Assessment), ensuring that each action and decision is based on documented risk analysis and assessment of potential impacts.

## Management Approach

The policies applied by C.M.F.O. have been developed in cooperation with Growthfund and approved by the Board of Directors. Within this framework, the Third-Party Due Diligence Policy provides practical guidance for the identification and management of third-party risks, while incident-reporting policies have also been approved, as well as the Policy Against Violence and Harassment in the Workplace, which safeguards human rights. The use of standardized ISO-based questionnaires strengthens the assessment of the Organization's performance and its ability to maintain high standards of quality and compliance.

Furthermore, through the Hellenic Corporate Governance Code, C.M.F.O. has adopted internationally recognized principles of good corporate governance. Through the customer and partner satisfaction surveys it conducts,

the Organization systematically gathers feedback from customers and partners, aiming to continuously improve its services.

As a result of these efforts, in 2024 there were no confirmed incidents of non-compliance with applicable laws and regulations, and no fines were imposed on the Organization.

### **Code of Ethics and Professional Conduct**

C.M.F.O.'s Code of Ethics and Professional Conduct is the cornerstone of its corporate culture. It serves as a constant point of reference for every decision and action of the Organization. It is not a simple rulebook but a practical framework of principles that defines how the Organization and its people interact with employees, customers, partners, and society.

The Code is based on values that govern the entire operation of the Organization: integrity, transparency, responsibility, and respect for people and the environment. These principles are reflected in the adherence to high professional standards, the prudent management of resources, the prevention of corruption and bribery, and the protection of personal data.

Application of the Code fosters a culture of zero tolerance towards inappropriate or improper practices. Every employee, regardless of role, is required to align with its principles and act in the best interests of the Organization and society.

The Code is reviewed and updated at regular intervals to ensure continued alignment with regulatory requirements, market developments, and evolving societal expectations. This approach strengthens the Organization's reliability and resilience and ensures continuous alignment with the international standards of responsible business conduct..

### **Whistleblowing Policy**

C.M.F.O.'s Whistleblowing Policy is a critical mechanism for enhancing transparency and accountability across all levels of operation. The policy is based on the principle of zero tolerance towards breaches of regulatory compliance, unethical practices, or other actions that could damage the Company's reputation and credibility.

Through the implementation of the Whistleblowing Policy:

- A secure and confidential reporting environment is created where employees, partners, and third parties can raise concerns without fear of retaliation.
- Multiple reporting channels are provided, such as Growthfund's dedicated electronic platform, C.M.F.O.'s dedicated email address, and postal or in-person submissions through the Compliance Officer.
- Reports are assessed by the Reporting Assessment Committee, which consists of the Internal Audit Director, the Human Resources Director, and the Compliance Officer, ensuring independent, impartial and documented handling.

The Organization is committed to safeguarding confidentiality, promptly investigating incidents, and implementing corrective actions where required. Through regular briefings and training, it strengthens employee awareness and effective use of the whistleblowing mechanism.

The Whistleblowing Policy goes beyond regulatory compliance. It is a tool for reinforcing corporate culture, preventing risks, and ensuring that C.M.F.O.'s operations remain aligned with the highest standards of responsible business practice.

### **Corruption and Bribery**

Combating corruption and bribery is a principle for C.M.F.O. and a key requirement for safeguarding trust and corporate integrity. The Organization applies a zero-tolerance policy towards any practice that calls its integrity into question or undermines stakeholder confidence.

The main directions of the policy include:

- Prohibition of any form of bribery, direct or indirect, towards public or private entities, regardless of the value or nature of the benefit.
- Ensuring transparent procedures in all commercial and administrative transactions, with strict adherence to the institutional framework.
- Obligation for all employees to comply with the Code of Ethics and prevent any action that could be considered improper.
- Availability of reporting channels through which employees and partners can report suspected irregularities anonymously or with their name, with confidentiality ensured and without fear of retaliation.

Implementation of the policy is supported by regular training. All employees are trained to recognize potential violations and to follow established reporting procedures. Management, in cooperation with the Compliance Officer, conducts checks and periodic assessments and confirms the effectiveness of the prevention and risk-management framework. In this way, C.M.F.O. reaffirms its commitment to ethical business conduct, safeguards its reputation, and contributes to the functioning of a sound and fair market.

### **Conflict of Interest**

Managing potential conflicts of interest is a key prerequisite for the integrity and reliability of C.M.F.O.'s operations. The Organization has established a specific framework of

policies and procedures aimed at preventing, promptly identifying, and properly addressing situations in which personal interests may influence, or appear to influence, the impartial performance of duties.

In accordance with the Operating Regulation and related compliance policies:

- Every employee or executive must identify and immediately disclose cases that could affect their objectivity.
- Such cases are reported in writing to the Compliance Officer, who assesses them and determines appropriate measures.
- Particular attention is given to procurement procedures, which are conducted in accordance with the current legal framework (Law 4782/21), ensuring transparency and equal treatment.

C.M.F.O. applies a preventive approach to management, avoiding any actions that might create the appearance of a conflict of interest, even when no actual harm occurs. Employees are encouraged to ask for guidance in cases of doubt, reinforcing trust and preventing misunderstandings. Systematic training, clear reporting channels, and a culture of transparency enhance the Organization's ability to operate consistently and maintain the confidence of all stakeholders.

### **Confidentiality and Personal Data Protection**

The protection of personal data is a key priority for C.M.F.O. It is directly linked to legal compliance and to maintaining the trust of employees, partners, and third parties.

The Organization applies a policy and procedure framework in full compliance with the General Data Protection Regulation (GDPR) and national legislation. This framework includes:

- Modern technical and organizational measures that restrict access to data exclusively to authorized individuals.

- Continuous monitoring and updating of security mechanisms so that they respond to evolving threats in the digital environment.
- Established incident-reporting procedures that enable timely detection and management of breaches.

A Data Protection Officer (DPO) has been appointed, who provides guidance and ensures the Company's full compliance with applicable legal and regulatory requirements. Employees are regularly informed through training and internal guidelines so that they understand their responsibilities and apply best practices in their daily work.

### ESG Priorities

From 2025 onwards, C.M.F.O. aims to further strengthen monitoring mechanisms, substantially expand employee training on ethics-related topics, and continuously improve compliance indicators. This orientation is aligned with the principles of sustainable development and supports the maintenance of high levels of trust among all stakeholders.

Priorities	Progress
<b>Board of Directors Independence</b> Implementation of Law 4706/2020 regarding independence and the segregation of roles and responsibilities, including the non-executive position of the Chair of the Board. All members of the Board sign a declaration of absence of conflict of interest and/or an independence declaration, in the format provided by Growthfund.	Completed
<b>Third-Party Due Diligence</b> Implementation of a due diligence process for all partners and suppliers, based on the relevant Growthfund procedure).	In progress
<b>Business Ethics Survey</b> Conduct of Business Ethics Surveys to measure employees' perception of ethics in 2021 and 2023).	Completed
<b>Adoption of the New Corporate Governance Code for Listed Companies.</b> Implementation of Hellenic Capital Market Commission Circular No. 60 regarding the minimum 25 percent representation of women on the Board of Directors, within the framework of alignment with listed company standards	In progress
<b>Self-Assessment of Subsidiaries' Boards of Directors</b> Implementation of Growthfund guidelines and policy with the support of an external consultant and preparation of a report including findings and next steps	In progress
<b>Business Ethics Framework</b> Establishment of an effective ethics and compliance program, including new policies and procedures and policies provided by Growthfund.	In progress
<b>Training</b> on Business Ethics and Regulatory Compliance.	In progress
<b>Risk Assessment</b> Conduct of a risk assessment related to business ethics and regulatory compliance management.	In progress
<b>Monitoring</b> Quarterly reports by the Compliance Officer to the Board of Directors and establishment of a structured communication framework with Growthfund.	In progress
<b>Transparency and Disclosures</b> Corporate Governance Statement in the Annual Results Report and preparation of sustainability disclosures based on appropriate standards such as the UN Global Compact and GRI.	
<b>Whistleblowing Procedure</b> Implementation of Growthfund's Whistleblowing Policy and the "Speak Up" reporting platform	Completed

## Performance and metrics

During 2024, no incidents of non-compliance were recorded and no fines were imposed, demonstrating the effectiveness of the Company's compliance framework

Incidents of corruption, anti-competitive or improper conduct	2023	2023	2024
Total incidents of corruption, anti-competitive or improper conduct (number)	0	0	0

Number of employees dismissed or disciplined for involvement in incidents of corruption	2024
Total (#)	0

Number of business relationships terminated due to involvement in incidents of corruption	2024
Total (#)	0

## Cybersecurity and Digital Transformation

### Material topic

GRI: 3-3, 418-1

ATHEX A-G3, C-S3, C-S4, C-E4, SS-S5

SASB FB-FR-230a.1

Cybersecurity and digital transformation constitute key focus areas for C.M.F.O., as they are directly linked to the Organization's operational efficiency, transparency, and sustainable development. As C.M.F.O. evolves into a modern public organization for the management and trading of food products, technology is leveraged to improve internal processes and to strengthen the trust of partners and citizens.

The Organization has an approved Personal Data Protection Policy, which ensures compliance with the General Data Protection Regulation (GDPR) and establishes clear rules for the lawful, secure, and responsible handling of information.

Additional cybersecurity policies and procedures, such as the Cybersecurity Policy, Incident Management Policy, Access Rights Policy, and Training and Awareness Policy, are currently under development as part of the gradual strengthening of the information security framework.

Digital upgrading remains a strategic priority, aiming to improve efficiency, reduce bureaucracy, and ensure a secure and reliable operating environment for all users of C.M.F.O.'s markets.

## Management Approach

*Policies: Personal Data Protection Policy*

Oversight of digital transformation and cybersecurity matters falls under the responsibility of the General Directorate and the IT Department, in cooperation with the Data Protection Officer (DPO) and the competent governing bodies. C.M.F.O. applies a comprehensive information security approach based on four principles: risk prevention, resilience strengthening, staff training, and continuous improvement through innovation. The policy framework is aligned with the General Data Protection Regulation (GDPR), while gradual convergence with international information security management standards, such as ISO 27001, is being promoted.

During 2024, the Organization strengthened data protection through:

- the upgrade of digital infrastructure and implementation of modern firewalls,
- the establishment of multi-factor authentication (MFA),
- and the development of backup storage mechanisms (cloud backup) to prevent the loss of critical information.

At the same time, the role of the DPO was reinforced, monitoring compliance and submitting regular reports to Management and supervisory authorities. Employee training remains a constant priority, with programs covering cyber threats, personal data protection, secure email use, and proper handling of business applications.

In 2024, no incidents of data breach or

data loss were recorded, confirming the effectiveness of the internal security mechanisms. Continuous prevention and preparedness support business continuity, reduce operational risks, and protect the Organization's reputation.

## Digital Transformation

C.M.F.O. is implementing a digital transformation program aimed at transitioning to a fully interconnected and efficient operational environment. Within this framework, the "e-Fish Market" project is currently in the preparation phase and is expected to become a reference point for the modernization of the Greek fisheries distribution chain. The digitization of transactions, inventory monitoring, and enhanced transparency in commercial processes reduce bureaucracy and improve service to market professionals.

At the same time, the upgrade of the ERP system enables integrated management of financial and operational data, strengthening efficiency and interoperability with other market stakeholders. IoT technologies are also being applied for temperature control in cold storage facilities, ensuring optimal facility operation and maintaining product quality.

The program further includes the expansion of high-speed optical fiber across all facilities, the gradual implementation of electronic invoicing, and the adoption of paperless digital processes, with immediate benefits in reducing paper consumption and environmental footprint. The Organization is progressively incorporating "smart governance" principles by investing in workflow automation, cloud-based data management, and continuous upgrading of its infrastructure.

## Training and Digital Transformation

The success of digital transformation presupposes the skills and active participation

of human resources. In 2024, C.M.F.O. implemented targeted training program for employees and executives, focusing on the use of new information systems, cybersecurity, and data management. This intervention enhanced the “digital maturity” level of staff and fostered a culture of innovation and responsibility towards technology.

### ESG Priorities

For the effective implementation of the above priorities, C.M.F.O. has set clear objectives oriented towards strengthening awareness, ensuring quality and safety, and accelerating digital advancement. These objectives guide action planning, performance monitoring, and continuous improvement.

ESG Priorities	Progress
Zero incidents of personal data breaches	Completed
Staff awareness and training on cybersecurity issues	Completed
Conversion of core processes into digital form in order to reduce paper use and facilitate management	In progress

### Performance and metrics

#### Customer Privacy Breaches

Description	2024	2023
Confirmed complaints from external parties (e.g. customers, partners) regarding breaches of confidentiality	0	0
Confirmed complaints from supervisory / regulatory authorities	0	0
Verified data leaks, losses, or theft of customer data	0	0



## APPENDICES



## GRI Disclosures Table

<b>Statement of Use</b>	The Central Markets & Fisheries Organisation S.A. has submitted a report referring to the GRI Standards for the period from 1 January 2024 to 31 December 2024, on an annual basis.				
<b>GRI Standard 1</b>	GRI 1: Foundation 2021				
<b>Applicable sector standard</b>	At present, there is no applicable sectoral standard for the C.M.F.O's sector.				
GRI Standard	Disclosure	Position in the Report	Omission		
			Requirements omitted	Reason	Explanation
GRI 2: General Disclosures 2021	2-1 Organizational details	About the Report	Gray areas indicate that no omissions have been made for the specific requirements		
	2-2 Entities included in the organization's sustainability reporting	About the Report About C.M.F.O. Profile			
	2-3 Reporting period, frequency and contact point	About the Report			
	2-4 Restatements of information	About the Report			
	2-5 External assurance	About the Report			
	2-6 Activities, value chain and other business relationships	About C.M.F.O Profile Value Chain			
	2-7 Employees	SOCIETY Human Resources Management and Employment Practices			
	2-8 Workers who are not employees	SOCIETY Human Resources Management and Employment Practices			
	2-9 Governance structure and composition	Sustainable Development Oversight CORPORATE GOVERNANCE Corporate Governance Model			
	2-10 Nomination and selection of the highest governance body	CORPORATE GOVERNANCE Corporate Governance Model	b	Confidential information	The criteria for the nomination and selection process of Board members and committees are confidential information.
	2-11 Chair of the highest governance body	CORPORATE GOVERNANCE Corporate Governance Model			

Πρότυπο GRI	Disclosure	Position in the Report	Requirements omitted	Omission	
				Reason	Explanation
GRI 2: General Disclosures 2021	2-12 Role of the highest governance body in overseeing the management of impacts	Sustainable Development at C.M.F.O. Sustainable Development Oversight Materiality Analysis			
	2-13 Delegation of responsibility for managing impacts	Sustainable Development at C.M.F.O. C.M.F.O and the UN Sustainable Development Goals Materiality analysis			
	2-14 Role of the highest governance body in sustainability reporting	Sustainable Development at C.M.F.O. C.M.F.O and the UN Sustainable Development Goals			
	2-15 Conflicts of interest	CORPORATE GOVERNANCE Regulatory Compliance			
	2-16 Communication of critical concerns	CORPORATE GOVERNANCE Regulatory Compliance			
	2-17 Collective knowledge of the highest governance	CORPORATE GOVERNANCE Corporate Governance Model	b	Not available/ Incomplete information	
	2-18 Evaluation of the performance of the highest governance body	CORPORATE GOVERNANCE Corporate Governance Model	b, c	Confidential information	C.M.F.O does not currently have the necessary information for disclosure, but plans to publish it in a future report..
	2-19 Remuneration policies		a, b	Confidential information	The publication of voting results is confidential information.
	2-20 Process to determine remuneration			Confidential information	The publication of voting results is confidential information.
	2-21 Annual total compensation ratio (compensation ratio)		a, b	Confidential information	The publication of voting results is confidential information.
	2-22 Statement on sustainable development strategy Statement on sustainable development strategy	Message from CEO			
	2-23 Policy commitments	CORPORATE GOVERNANCE Regulatory Compliance			

GRI Standard	Disclosure	Position in the Report	Requirements omitted	Omission	
				Reason	Explanation
GRI 2: General Disclosures 2021	2-24 Embedding policy commitments	CORPORATE GOVERNANCE Regulatory Compliance			
	2-25 Processes to remediate negative impacts	CORPORATE GOVERNANCE Regulatory Compliance The requirements of this indicator are covered in the Management Approach in the chapters on material topics.			
	2-26 Mechanisms for seeking advice and raising	CORPORATE GOVERNANCE Regulatory Compliance			
	2-27 Compliance with laws and regulations	CORPORATE GOVERNANCE Regulatory Compliance			
	2-28 Membership associations	About C.M.F.O Partnerships, Memberships and Awards			
	2-29 Approach to stakeholder engagement	Sustainable Development at C.M.F.O Stakeholder Engagement			
	2-30 Collective bargaining agreements	SOCIETY Human Resource Management and Employment Practices			
	GRI 3: Material Topics 2021	3-1 Process to determine material topics	Sustainable Development at C.M.F.O Materiality analysis		
3-2 List of material topics		Sustainable Development at C.M.F.O Materiality analysis			
Material Topic: Energy Management and Environmental Compliance					
GRI 3: Material Topics 2021	3-3 Management of material topics	ENVIRONMENT Energy Management and Environmental Compliance			
GRI 302: Energy 2016	302-1 Energy consumption within the organization	ENVIRONMENT Energy Management and Environmental Compliance			
	302-3 Energy intensity	ENVIRONMENT Energy Management and Environmental Compliance			

GRI Standard	Disclosure	Position in the Report	Requirements omitted	Omission	
				Reason	Explanation
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	ENVIRONMENT Energy Management and Environmental Compliance			
	305-2 Energy indirect (Scope 2) GHG emissions	ENVIRONMENT Energy Management and Environmental Compliance			
	305-4 GHG emissions intensity	ENVIRONMENT Energy Management and Environmental Compliance			
Material Topic Circular Economy and Waste Management					
GRI 3: Material Topics 2021	3-3 Management of material topics	ENVIRONMENT Circular Economy and Waste Management			
GRI 303: Water and Effluents 2018	303-3 Water withdrawal	ENVIRONMENT Circular Economy and Waste Management			
GRI 306: Waste 2020	306-2 Management of significant waste-related impacts	ENVIRONMENT Circular Economy and Waste Management			
Material Topic: Human Resource Management and Employment Practices					
GRI 3: Material Topics	3-3 Management of material topics	SOCIETY Human Resource Management and Employment Practices			
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	SOCIETY Human Resource Management and Employment Practices			
GRI 403: Occupational Health and Safety 2018	403-9 Work-related injuries	SOCIETY Human Resource Management and Employment Practices	a (iv, v), b, c, d, e, f, g	Not available/ Incomplete information	C.M.F.O does not currently have the necessary information for disclosure but plans to publish it in a future report.
	403-10 Work-related ill health	SOCIETY Human Resource Management and Employment Practices	a (iii), b, c, d, e	Not available/ Incomplete information	C.M.F.O does not currently have the necessary information for disclosure but plans to publish it in a future report.

GRI Standard	Disclosure	Position in the Report	Omission		
			Requirements omitted	Reason	Explanation
<b>GRI 404: Training and Education 2016</b>	404-1 Average hours of training per year per employee	<b>SOCIETY</b> Human Resource Management and Employment Practices			
<b>GRI 405: Diversity and Equal Opportunity 2016</b>	405-1 Diversity of governance bodies and employees	<b>SOCIETY</b> Human Resource Management and Employment Practices <b>CORPORATE GOVERNANCE</b> Corporate Governance Mode			
Material Topic: Raising Awareness and Supporting Society by Reducing Food Waste and Supporting the Economically Disadvantaged					
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	<b>SOCIETY</b> Raising Awareness and Supporting Society by Reducing Food Waste and Supporting the Economically Disadvantaged			
Material Topic: Product Quality and Safety					
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	<b>SOCIETY</b> Ensuring Product Quality and Safety			
Material Topic: Regulatory Compliance					
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topicsv	<b>CORPORATE GOVERNANCE</b> Regulatory Compliance			
<b>GRI 205: Anti-corruption 2016</b>	205-3 Confirmed incidents of corruption and actions taken	<b>CORPORATE GOVERNANCE</b> Regulatory Compliance	d	Not available/ Incomplete information	C.M.F.O does not currently have the necessary information for disclosure but plans to publish it in a future report.
Material Topic: Cybersecurity and Digital Transformation					
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	<b>CORPORATE GOVERNANCE</b> Cybersecurity and Digital Transformation			

GRI Standard	Disclosure	Position in the Report	Omission		
			Requirements omitted	Reason	Explanation
Non-material topics					
<b>GRI 201: Economic Performance 2016</b>	201-1 Financial implications and other risks and opportunities due to climate change	About C.M.F.O. Profile			
<b>GRI 203: Indirect Economic Impacts 2016</b>	203-1 Infrastructure investments and services supported	About C.M.F.O. Strategy and actions to promote strategic objectives	b	Not available information	
	203-2 Significant indirect economic impacts	About C.M.F.O. Strategy and actions to promote strategic objectives	b	Not available information	

### SASB Disclosures Table

Topic	Data point	Description of the data point	Position in the Report
Management of Fuels from Mobile Sources	FB-FR-110a.1	(1) Fuel consumption of vehicle fleets	Energy Management and Environmental Compliance
Energy Management	FB-FR-130a.1	(1) Operational energy consumption, (2) percentage of electricity from the grid, and (3) percentage from renewable sources	Energy Management and Environmental Compliance
Data security	FB-FR-230a.1	(1) Number of data breaches, (2) Percentage relating to personal data breaches, (3) number of affected customers	Regulatory Compliance, Cybersecurity, and Digital Transformation

## ATHEX ESG Reporting Guide 2024

ESG classification	ID	Sub-ID	Indicator description		Position in the Report
Core Metrics					
ENVIRONMENT	C-E1	C-E1-1	Direct emissions (Scope 1)	Total Direct Emissions (Scope 1)	Energy Management and Environmental Compliance
	C-E1	C-E1-2	Direct emissions (Scope 1)	Intensity of Direct Greenhouse Gas Emissions (Scope 1)	Energy Management and Environmental Compliance
	C-E2	C-E2-1	Direct emissions (Scope 2)	Total Indirect Emissions (Scope 2) - Location-Based	Energy Management and Environmental Compliance
	C-E2	C-E2-2	Direct emissions (Scope 2)	Intensity of Indirect Greenhouse Gas Emissions (Scope 2) - Location-Based	Energy Management and Environmental Compliance
	C-E3	C-E3-1	Energy consumption and production	Total Energy Consumed Within the Organization	Energy Management and Environmental Compliance
	C-E3	C-E3-2	Energy consumption and production	Percentage of Electricity Consumed	Energy Management and Environmental Compliance
			C-E3-3	Energy consumption and production	Percentage of energy consumed from RES
SOCIETY	C-S1	C-S1-1	Stakeholder Engagement	Review of the company's main stakeholders and analysis of key practices to ensure their participation	Stakeholder Collaboration
	C-S2	C-S2-1	Percentage of female employees	Percentage of female employees	Human Capital Management and Employment Practices
GOVERNANCE	C-G1	C-G1-3	Composition of the Board of Directors	Percentage of Women on the Board of Directors	Corporate Governance Model
	C-G1	C-G1-4	Composition of the Board of Directors	Percentage of Non-Executive Members on the Board of Directors	Corporate Governance Model

ESG classification	ID	Sub-ID	Indicator description		Position in the Report
Core Metrics					
GOVERNANCE	C-G1	C-G1-5	Composition of the Board of Directors	Percentage of Independent Non-Executive Members on the Board of Directors	Corporate Governance Model
	C-G1	C-G1-6	Composition of the Board of Directors	Number of Board Members	Corporate Governance Model
	C-G2	C-G2-1	Sustainability Oversight	Description of the Approach to Sustainability Oversight	Sustainability Oversight
	C-G3	C-G3-1	Material Topics	Description of the Assessment Process and Material Topics	Materiality Analysis
	C-G4	C-G4-1	Sustainability Policy	Description of the Policy and Fundamental Principles on Sustainability	Energy Management and Environmental Compliance
	C-G5	C-G5-1	Business Ethics Policy	Description of the Business Ethics Policy and Fundamental Principles	Regulatory Compliance
	C-G6	C-G6-1	Data Security Policy	Description of the Data Security Policy and Fundamental Principles	Regulatory Compliance
	C-G7	C-G7-1	Sustainability Report	General Principles for Sustainability Reporting Preparation	Regarding the Sustainability Report
	C-G7	C-G7-2	Sustainability Report	List of Entities Included in the Sustainability Report	Regarding the Sustainability Report
	Advanced Metrics				
ENVIRONMENT	A-E3	A-E3-1	Waste management	Total Hazardous Waste	Circular Economy and Waste Management
	A-E3	A-E3-2	Waste management	Total Non-Hazardous Waste	Circular Economy and Waste Management

ESG classification	ID	Sub-ID	Indicator description		Position in the Report
Advanced Metrics					
ENVIRONMENT	A-E8	A-E8-1	Total greenhouse gas emissions	Location-Based	Energy Management and Environmental Compliance
	A-E8	A-E8-2	Total Greenhouse Gas Emissions	Market-Based	Energy Management and Environmental Compliance
GOVERNANCE	A-G1	A-G1-1	Strategy, business model, and value chain	Description of the Strategy, Business Model, and Value Chain	Regarding the O.K.A.A. Business Model Value Chain Strategy and Actions for Promoting Strategic Objectives
	A-G2	A-G2-1	Violations of business ethics	Total Monetary Losses as a Result of Business Ethics Violations	Regulatory Compliance
	A-G2	A-G2-2	Business Ethics Violations	Number of Business Ethics Violation	Regulatory Compliance
	A-G3	A-G3-1	ESG Targets - Short-Term		Regulatory Compliance, Cybersecurity and Digital Transformation, Energy Management and Environmental Compliance, Circular Economy and Waste Management, Human Capital Management and Employment Practices, Raising Awareness and Supporting Society through Food Waste Reduction and Support for Economically Disadvantaged Groups, Product Quality and Safety Assurance
	A-G3	A-G3-2	ESG Targets - Medium-Term		
	A-G3	A-G3-3	ESG Targets - Long-Term		
Sector specific metrics					
ENVIRONMENT	SS-E3	SS-E3-1	Water Consumption	Water Consumption - Total Water Withdrawn	Circular Economy and Waste Management
SOCIETY	SS-S1	SS-S1-1	Product quality and safety	Product quality and safety	Ensuring Product Quality and Safety

ESG classification	ID	Sub-ID	Indicator description		Position in the Report
Advanced Metrics					
SOCIETY	SS-S5	SS-S5-1	Fines for data security and privacy breaches	Fines for data security and privacy breaches	Cybersecurity and digital transformation
	SS-S6	SS-S6-1	Performance in health and safety matters	Number of injuries	Human Resource Management and Employment Practices
	SS-S6	SS-S6-2	Performance in health and safety matters	Number of deaths	Human Resource Management and Employment Practices
GOVERNANCE	SS-G1	SS-G1-1	Whistleblowing policy	Description of whistleblower policies and procedures	Regulatory Compliance







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