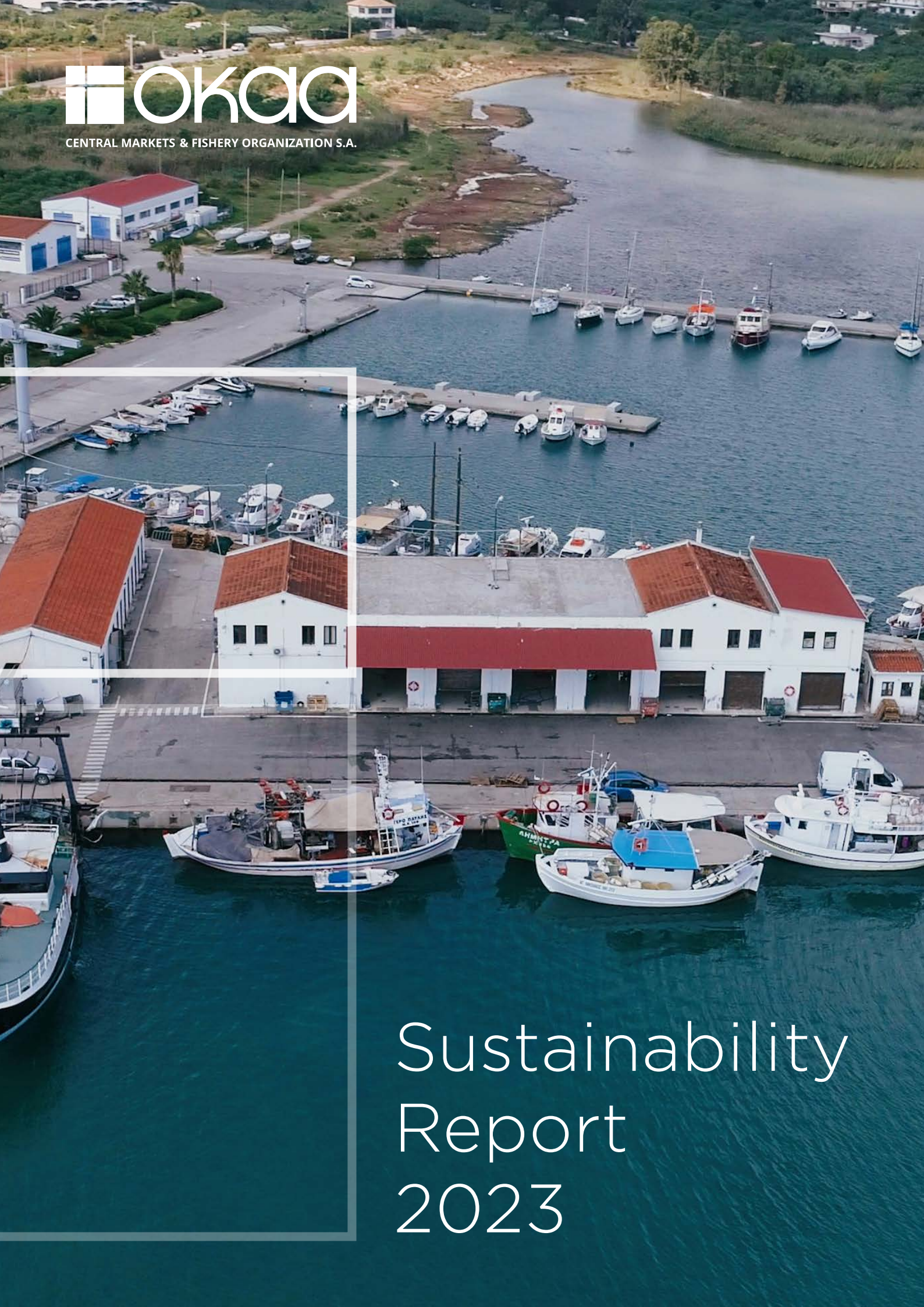




CENTRAL MARKETS & FISHERY ORGANIZATION S.A.



Sustainability Report 2023



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Message from the Management

GRI 2-22

Dear partners and stakeholders,

We are delighted to present the 2nd Sustainability Report of O.K.A.A. for the year 2023, a year in which we intensified our efforts towards sustainability during a time when challenges to the environment and the economy remain significant. Our unwavering commitment to supporting the primary sector amid increasing environmental challenges remains strong, and in 2023, we amplified our actions on sustainability, keeping our focus on a better future.

The year 2023 was pivotal in strengthening our practices in environmental management, with a primary goal of reducing our carbon footprint and implementing sustainable operations in the digital services sector. With a particular emphasis on reducing food waste and ensuring product quality, O.K.A.A. aspires to play a leading role in creating a sustainable business environment aligned with the social and environmental needs of our time.

At the same time, educating the new generation on environmentally respectful practices and fostering a culture of sustainable consumption and production are our top priorities. Through digital transformation and initiatives that combine technology with environmental awareness, we continue to improve our services, achieving more direct and efficient collaboration with our partners and customers.

The Sustainability Report 2023 reflects our vision, progress, and values, as well as our commitment to continue innovating based on the principles of sustainability.



1. About the Report

GRI 2-2, 2-3, 2-4, 2-5

This Sustainability Report is the second consecutive annual report of the Central Markets and Fisheries Organization (O.K.A.A.), covering the period from 01/01/2023 to 31/12/2023, which coincides with the company's financial reporting period. This report presents qualitative and quantitative indicators related to the environment, society, and corporate governance (ESG), aiming to inform all stakeholders about the company's responsible operating practices, its performance, and its future goals.

The report was prepared with reference to the GRI Sustainability Reporting Standards (GRI 2021) and takes into account the 17 Sustainable Development Goals of the United Nations (UN SDGs) and the 10 Principles of the United Nations Global Compact. Within this framework, it includes the actions, initiatives, and partnerships of O.K.A.A., in response to modern environmental and socio-economic challenges and the integration of ESG criteria into the company's business model and strategic decisions.

Sustainability remains a central pillar of O.K.A.A.'s strategy, striving to create long-term value for all stakeholders, achieve inclusive growth, and protect the planet. Our aim is to leave a positive environmental and socio-economic footprint through our responsible business actions.

As in last year's report, data is presented at the company level, while activities concerning the company's suppliers are not included. The same applies to the subsidiaries "OKAA Energeiaki S.A. (O.K.A.A. ΕΝΕΡΓΕΙΑΚΗ Α.Ε. in Greek)" and "Business Park of the Organization of Central Markets and Fisheries S.A. (ΕΠΙΧΕΙΡΗΜΑΤΙΚΟ ΠΑΡΚΟ ΟΡΓΑΝΙΣΜΟΥ ΚΕΝΤΡΙΚΩΝ ΑΓΟΡΩΝ ΚΑΙ ΑΛΙΕΙΑΣ Α.Ε. in Greek)", as these entities have not been active. The report has not received external assurance, and it does not include any restatements of information from the company's 2022 Sustainability Report.

The Sustainability Report was published on 19/12/2024 and is available on the company's website, www.okaa.gr. For further information and clarifications regarding the content of the report, please contact the CEO Secretariat using the details below:

O.K.A.A. CEO Secretariat

Tel.: +30 210 482 1111, ext: 0146, 0147, 0193

Email: ceo@okaa.gr

2. Company Profile

2.1 At a Glance

- 2 Central Markets in Athens and Patras
- 11 fish markets across Greece
- Over 690 stalls leased to companies
- Operation of the Consumer Market in Athens
- Circular Economy initiatives (VIOAXIOPOIO program)
- Awarded as “Best Green Project” at the “Green Awards”
- Participation in the “Alliance for the Reduction of Food Waste”
- Development and implementation of the educational program “Healthy Habits by O.K.A.A.”
- Donation of surplus food for charitable purposes

**ISO 14001 Environmental Management System certification
for all facilities across Greece**



2.2 General Information and Historical Overview

GRI 2-1, 201-1, 203-2

The Central Markets and Fisheries Organization S.A. (O.K.A.A.) is a public utility corporation fully controlled by the Greek State through the National Fund of Greece (Growthfund). Operating under the oversight of the Ministry of Development and the Ministry of Rural Development and Food, and adhering to the legal framework governing public enterprises and organizations (Law 3429/2005), O.K.A.A. serves as a driving force in the food and fisheries markets, with a focus exclusively on the Greek territory.

Headquartered at 1 Kennedy Street, Agios Ioannis Rentis, O.K.A.A. operates its central facilities within a proprietary, dynamic hub spanning 261,000 m², housing the beating "heart" of the Central Market of Athens. Additionally, it extends to the Central Market of Patras, with further facilities covering 51,000 m². O.K.A.A. also operates across Greece through a network of 11 strategically located Fish Markets in Piraeus, Kavala, Thessaloniki, Patras, Chalkida, Chios, Alexandroupolis, Chania, Kalymnos, Preveza, and Volos. This expansive network underscores O.K.A.A.'s commitment to providing access to safe, high-quality food while simultaneously bolstering the local and national economy.



In 2023, O.K.A.A. achieved significant financial performance, strengthening its market position. The direct economic value generated from revenues and other income reached €17,317,700. Of this amount, operating costs allocated to suppliers for materials, facilities, and services amounted to €11,100,469, while employee salaries and benefits totaled €2,545,511. Additionally, payments to the State for taxes and contributions amounted to €2,941,088, and payments to capital providers, including interest and dividends, reached €1,500,000. These figures demonstrate O.K.A.A.'s continuous contribution to the national economy, while simultaneously enhancing local economies and communities through collaborations with local suppliers and the provision of stable employment opportunities.

O.K.A.A.'s history is marked by dynamism, growth, and strategic initiatives that have established it as a market leader. Since its founding in 1955 as the Athens Central Fruits and Vegetables Market, O.K.A.A. has consistently modernized and expanded. In 1970, it integrated wholesale traders of fresh meat into its facilities, while in 1989, it was renamed the Central Market of Athens, reflecting its adaptability to the market's evolving needs.

Its transformation into a joint-stock company in 1998 under the name Central Market of Athens S.A. paved the way for the modernization of its facilities in 2004 and a comprehensive upgrade of its services. In 2011, following the integration of ETANAL S.A. (Fisheries Development Company), O.K.A.A. expanded its operations into the



2.3 Activities

GRI 2-6

fisheries sector. In 2012, the 11 Fish Markets nationwide were officially designated as key branches, adding new momentum to the organization. That same year, the innovative "Consumer Market" initiative was launched as part of the organization's growth strategy. In 2014, the Central Market of Patras was incorporated into the company, further broadening O.K.A.A.'s reach.

From its establishment to the present day, O.K.A.A. remains steadfast in its values of quality, innovation, and sustainability. Dedicated to improving its services and supporting society and the economy, the organization continues to evolve dynamically, contributing to the realization of a sustainable future for all.

O.K.A.A. operates in various sectors with the primary goal of managing and optimizing the operations of the Central Markets and Fish Markets under its supervision. With a focus on promoting the safe and efficient distribution and trade of fruits and vegetables, meats, seafood, and other food products, both fresh and processed, O.K.A.A. functions as a vital hub connecting producers with consumers.

The organization also provides a range of complementary services, such as leasing shops, facilities, and other spaces within its markets, supporting export activities for the businesses it hosts, and offering advisory services and expertise to enhance the quality and competitiveness of products. Additionally, O.K.A.A. undertakes the design and implementation of programs aimed at improving production processes. Its services are certified under the standards ISO 9001:2015 and ELOT 1429:2008, ensuring high levels of quality and compliance with international guidelines.

Within its facilities in Athens, Patras, and other locations across Greece, O.K.A.A. accommodates over 550 businesses that benefit from its wide array of services. Its clientele primarily consists of wholesale traders of fresh foods, seafood producers, and other stakeholders in the food supply chain. Retail sales are also facilitated through the "Consumer Market," a modern initiative that provides consumers with access to guaranteed quality products at competitive prices, thereby enhancing transparency and trust in the market.

O.K.A.A. develops and maintains a broad network of partnerships encompassing all stages of the value chain, from production to the final distribution of products. Through these partnerships, which include upstream and downstream stakeholders, O.K.A.A. aims to improve the quality of its services and promote sustainable practices. The organization collaborates with partners across diverse fields, including companies such as KAFSIS, MELKAT, DBC diadikasia, and various subcontractors. Continuous improvement and the strategic development of these relationships ensure ongoing progress and value for both its partners and customers.

Business Relationships	
Upstream	Downstream
Professionals in the primary sector, fishers, producers	Tenants
Service providers (IT, maintenance, cleaning, security, administrative and technical support, technical companies, operational service suppliers)	Buyers
Shareholder (Growthfund)	Consumers
State (including the Ministry of Development, the Ministry of Rural Development and Food and its affiliated agencies, the Ministry of Digital Governance, National Statistical Service, Police, Port Authorities)	Transporters and logistics companies
Banking system	

2.4 Vision – Mission – Values

At O.K.A.A., our vision is to ensure the efficient management of the food supply chain in Greece, fostering an environment where fresh and nutritious food is accessible and available to everyone. This vision is grounded in a supply chain that combines efficiency with sustainability, delivering high-quality products that comply with international standards and best practices. Continuous improvement in quality and accessibility forms the foundation upon which we build our strategy.

Guided by this vision, our mission is to lead in the distribution and marketing of fresh and perishable foods, as well as related products and services. We strive to earn the trust of producers and traders by providing services that not only meet but exceed their expectations. Through our unwavering commitment to quality and efficiency, we aim to achieve long-term growth and economic value while supporting sustainability and innovation.

To accomplish our mission and realize our vision, we adhere to a strong set of values that guide our daily operations:

- **Public Interest:** We are committed to managing public assets in a way that creates long-term value and enhances public revenue while continually improving services for citizens.
- **Integrity:** We operate with integrity and honesty, upholding the public interest and the credibility of the company. We avoid conflicts of interest and ensure that our decisions are objective and free from external influence.
- **Transparency, Accountability, and Collaboration:** We champion open communication and responsible governance, providing full transparency and encouraging dialogue with all stakeholders. We aim to build trust and strengthen collaboration with our partners.
- **Effectiveness and Innovation:** We focus on efficiency and innovation, promoting the development of new solutions that add value and improve the overall quality of our services.
- **Meritocracy and Social Responsibility:** We operate based on meritocracy, promote diversity, and ensure equal opportunities in the workplace. We encourage all employees and partners to embrace the company's values, act responsibly, and respect professional ethics, thereby enhancing the reputation and image of O.K.A.A..

These values are the foundation for fulfilling our mission and realizing our vision, guiding us daily in delivering quality services with a focus on social and environmental responsibility.

2.5 Strategy and Actions to Promote Strategic Objectives

GRI 203-1

O.K.A.A. remains steadfastly committed to adopting sustainable practices and continuously improving its economic, social, and environmental performance. As part of this strategy, the organization is implementing significant projects that integrate innovation and technology to create high-quality infrastructure. With sustainability as a priority, O.K.A.A. emphasizes actions that contribute to environmental sustainability, urban development, and economic support.

The Consumer Market at the Central Market of Athens is one of the company's most significant projects, offering new opportunities for commercial and social activity. Covering an area of approximately 260,000 square meters, it shall be configured to include four autonomous functional zones: the fruit and vegetable wholesale market, the meat market and wholesale trade of meat, a modern transit terminal logistics hub for urban distribution, and a multipurpose commercial space. This multipurpose area will host dining establishments and other entertainment activities, promoting a modern lifestyle that connects commercial activity with citizens' everyday lives.

Additionally, at the Central Market of Patras, changes in spatial planning and the opening of an additional gate are underway to optimize the use and allocation of space. This reorganization aims to improve traffic flow within the market and enhance the functionality of the facilities. Simultaneously, the development of a transit hub is being





promoted to boost commercial activity. This project is expected to be completed by the end of 2024, with new investments to follow for the further development of the market.

At the same time, we are upgrading the infrastructure at many of the 11 Fish Markets we manage. By the end of 2025, larger-scale projects are scheduled for completion at the Piraeus Fish Market and the Thessaloniki Fish Market.

At the Piraeus Fish Market, trader kiosks will be replaced by 2024, new parking areas will be created, and the packaging area will be redesigned. At the Thessaloniki Fish Market, older structures have already been reconfigured, and spaces have been created to better serve the traders' needs and improve functionality. Plans also include reconstructing the amphitheater at the Thessaloniki Fish Market to further expand trader activities. O.K.A.A. has undertaken maintenance and upgrades of both building infrastructure and mechanical equipment, improving functionality and safety at the market. This project forms part of a broader strategy to enhance sustainability and safety across all facilities managed by the company.

Through these projects and actions, O.K.A.A. reaffirms its commitment to sustainable development and strengthening its competitiveness. By continually investing in infrastructure, technologies, and innovative solutions, the company contributes to improving the daily lives of its customers and partners while safeguarding the environment and public health.

2.6 Memberships and Partnerships

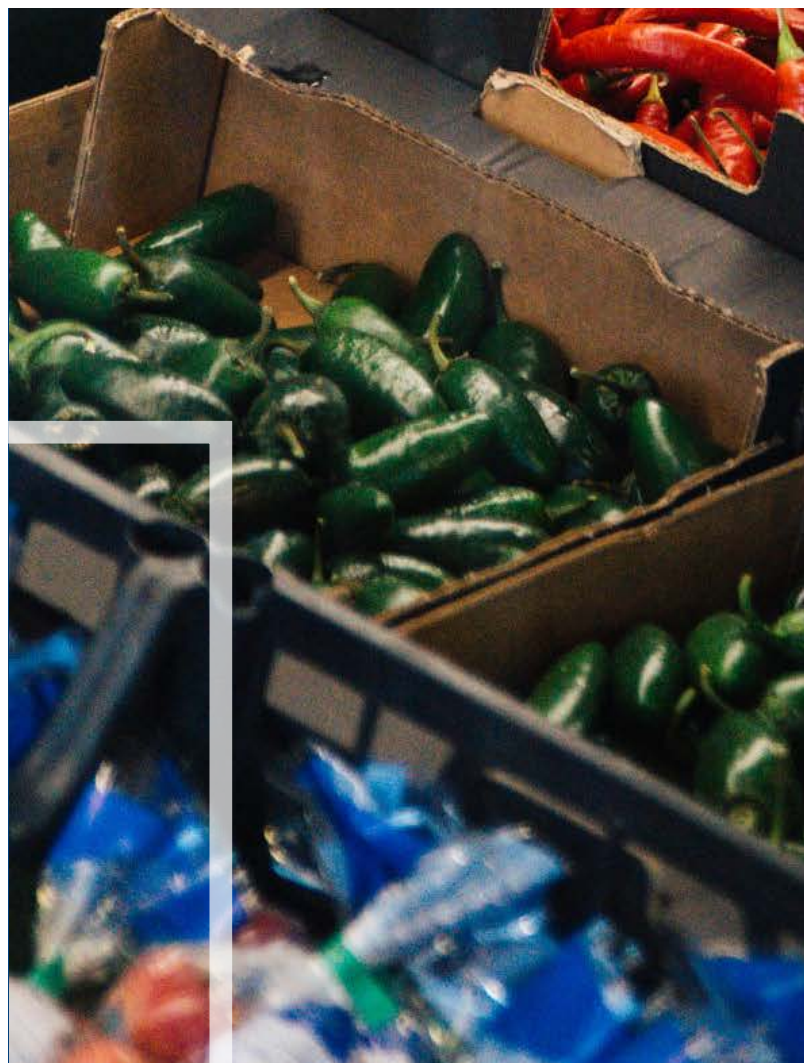
GRI 2-28

As part of its strategic collaboration with the broader business and industrial sectors, O.K.A.A. actively seeks to participate in key institutions and organizations that promote continuous progress and the maintenance of high standards in the wholesale trade sector. Through these partnerships, O.K.A.A. strengthens its market position and contributes to the development of the food industry.

O.K.A.A. maintains strong relationships with significant associations and organizations, such as:

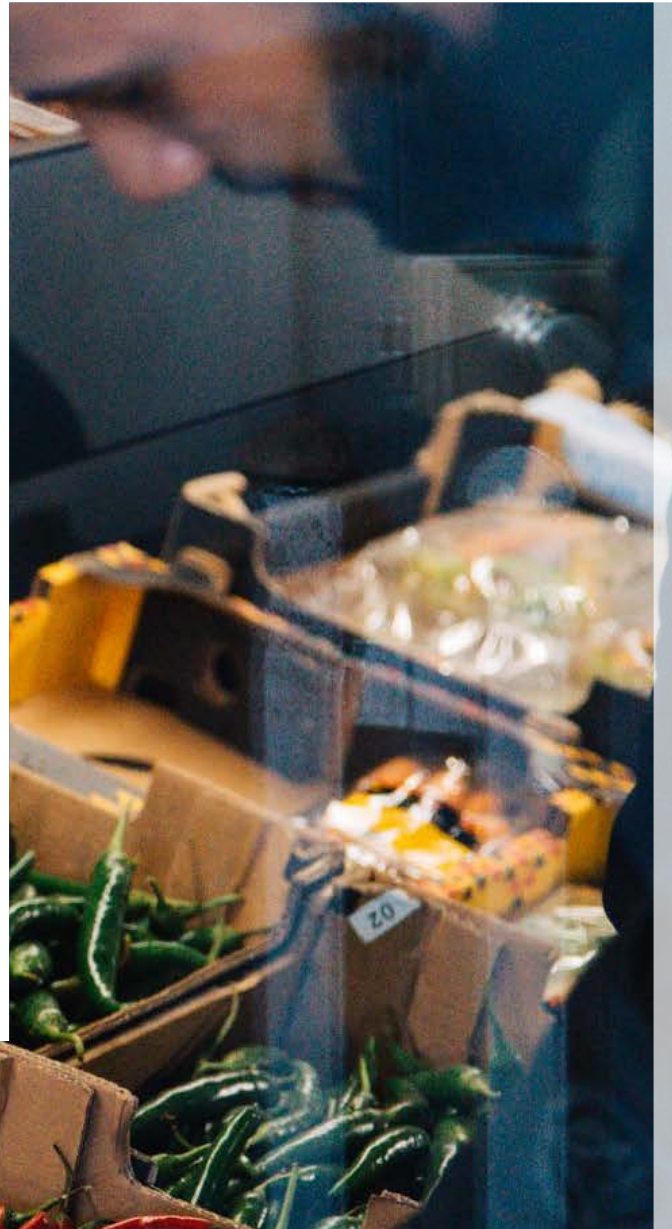
- **Hellenic Federation of Enterprises (SEV):** Our membership in SEV underscores our commitment to strategic collaboration with the business and industrial sectors.
- **Chambers of Commerce:** Our participation in chambers of commerce enhances our business network while promoting our economic interests and strengthening our position in the food trade sector.
- **World Union of Wholesale Markets (WUWM):** Our active participation in the WUWM confirms the international dimension of O.K.A.A. and our dedication to staying informed and acquiring expertise on global market developments.

In addition, in 2023, O.K.A.A. participated in both national and international trade exhibitions, showcasing its business interests and those of the companies operating within its facilities. Through exhibitions such as "FRESKON 2023", the 1st Circular Economy Exhibition, the Aquaculture Symposium 2023, the International Fruit Exhibition "FruitLogistica 2023" in Berlin, the International Exhibition "Fruit Attraction 2023" in Madrid, and the "Sea Food Expo 2023" in Barcelona, O.K.A.A. demonstrates its commitment to sustainability and innovation, exchanging knowledge and experiences to advance the fresh food and fisheries sector.



Furthermore, since 2022, the company has been a member of the "Alliance for the Reduction of Food Waste", an initiative by the organization "Boroume" and AB Vassilopoulos. Through this partnership, we actively contribute to raising public awareness about the importance of reducing food waste, promoting actions for awareness and responsible consumption.

Through these initiatives, O.K.A.A. continues to build strong partnerships and promote sustainability and progress in the wholesale food trade sector, highlighting the importance of collaboration and innovation in achieving its strategic objectives.



3. Sustainability

At O.K.A.A., sustainability is not just a commitment; it is one of the core pillars that support our journey and strategy. We understand that development must be responsible, tailored to the needs of society, and aligned with environmental protection and the creation of long-term value for all. From market management to the provision of innovative services, we aim to continuously improve our performance, guided by the principles of sustainability.

By integrating sustainable practices at every level of our operations, we actively contribute to the Sustainable Development Goals of the United Nations and promote a balance between economic progress, social well-being, and environmental responsibility. Our initiatives are not limited to our day-to-day operations but extend to collaborations with stakeholders to create a positive impact across our entire value chain.

From adopting innovative practices to ensuring transparency and stakeholder participation, every step we take reflects our commitment to a sustainable development path. Along this journey, we continue to explore new opportunities and redefine our priorities, building a better future for the company, society, and the environment.



3.1 O.K.A.A. and the United Nations Sustainable Development Goals

Sustainability is a central element of modern entrepreneurship, combining the need for innovation with the responsibility toward society and the environment, and laying the foundation for long-term and harmonious development. The Sustainable Development Goals (SDGs) of the United Nations provide the steady and positive foundation upon which we build our initiatives for a fairer and more sustainable planet by 2030. By incorporating the principles of the SDGs, we strive to make a meaningful contribution to addressing global challenges and promoting balanced development.

The 2030 Agenda, adopted by all UN member states in September 2015, provides a comprehensive action framework for combating poverty, protecting the environment, and promoting social justice. In this context, O.K.A.A. recognizes the importance of the SDGs as a guiding framework for its actions. The SDGs cover a wide range of issues, from strengthening health and education to promoting innovation and combating inequality.

O.K.A.A.'s commitment to promoting sustainability is expressed through the adoption and implementation of the SDGs in its daily operations. With a focus on resource management, environmental protection, and supporting social well-being, our company integrates the principles of the SDGs across all aspects of its activities. The accompanying table summarizes the company's contribution to

the Sustainable Development Goals of the United Nations. From promoting innovative practices to participating in initiatives that strengthen both the local and international communities, O.K.A.A. is leading the way toward sustainable development.



Sustainable Development Goal

The Contribution of O.K.A.A.



We support organizations and vulnerable groups through material donations and food donations, strengthening social cohesion and solidarity.



We offer fresh fruits, vegetables, and seafood to organizations that support socially disadvantaged groups, helping meet basic nutritional needs.



We provide medical care at our facilities and offer first aid training, promoting the health and well-being of our staff.



We invest in the training of our employees and organize educational visits for students, enhancing knowledge and participation in sustainability.



We ensure equal opportunities in our workplace, regardless of gender, promoting equality and justice.



We implement practices and programs to meet our energy needs from renewable sources, reducing our environmental footprint.



We create a supportive and safe working environment, enhancing the well-being and satisfaction of our employees.



We invest in the continuous upgrading of our facilities, improving their functionality for maximum efficiency.

Sustainable Development Goal

The Contribution of O.K.A.A.

10 REDUCED INEQUALITIES



We implement measures against discrimination in our workplace and in our relations with customers, promoting fair treatment.

11 SUSTAINABLE CITIES AND COMMUNITIES



Our central markets and fish markets are designed to be safe and environmentally friendly, contributing to the sustainability of local communities.

12 RESPONSIBLE CONSUMPTION AND PRODUCTION



We implement circular economy and waste management initiatives and participate in research programs such as the "VIOAXIOPOIO" program, promoting sustainability.

13 CLIMATE ACTION



We monitor and reduce our environmental footprint, promoting sustainability in our business activities.

14 LIFE BELOW WATER



We undertake actions for water and seabed cleanliness at the fish markets, collaborating with marine environment protection organizations such as "Enaleia."

16 PEACE, JUSTICE AND STRONG INSTITUTIONS



We enforce strict rules for governance, transparency, and the prevention of corruption.

17 PARTNERSHIPS FOR THE GOALS



We collaborate with partners in our value chain and participate in organizations aimed at achieving the Sustainable Development Goals, strengthening the collective effort for sustainability.



3.2 Actions and Initiatives towards Sustainability

O.K.A.A. remains fully committed to promoting sustainability by undertaking initiatives that integrate sustainability principles at all levels of its operations. Through its actions, it strengthens its commitment to reducing environmental impact, promoting socially responsible practices, and supporting sustainable economic growth.



Environment

- O.K.A.A. actively contributes to the achievement of the European Green Deal objectives, focusing on reducing carbon emissions by 2030. It systematically records greenhouse gas emissions and is progressing with the installation of photovoltaic panels at its main facilities, enhancing its energy infrastructure in a sustainable manner. At the same time, it implements optimization systems for its facilities to reduce energy footprints. It is conducting studies to assess the transition to low-emission processes, ensuring that its business activities remain sustainable and environmentally friendly.
- The circular economy is a central pillar of the company's strategy, with initiatives such as the VIOAXIOPOIO program, which utilizes fish by-products to create high-value biomolecules. Additionally, the company supports the reuse of organic waste to produce fish feed, reducing waste and improving resource efficiency.
- In collaboration with scientific institutions such as the Hellenic Centre for Marine Research and the Athens University of Economics and Business, O.K.A.A. conducts research focusing on the sustainable management of organic waste. At the same time, it is exploring the potential for utilizing organic by-products as a protein source for the production of insect meal, contributing to the creation of sustainable alternative solutions.
- The company implements strict systems for the responsible management of organic materials to minimize negative environmental impacts. It is exploring new technological solutions for waste management and collaborates with specialized companies for efficient waste handling.
- O.K.A.A. is actively renewing its fleet with the goal of using electric vehicles by 2025. At the same time, it invests in the development of charging infrastructure for electric vehicles at its facilities, contributing to the transition to sustainable mobility. The company continues to explore additional funding sources to enhance the use of electric patrol vehicles by its security partners.

Society

- Aiming to ensure an inclusive work environment, O.K.A.A. collaborates with the Growthfund to promote diversity and combat harassment. Furthermore, the company has adopted internal regulations to address incidents of harassment, providing a safe and fair environment for all employees, regardless of gender, nationality, or other personal characteristics.
- Employee training is an integral part of O.K.A.A.'s sustainability strategy. The company adapts training programs to meet the modern market needs and specific circumstances, such as the COVID-19 pandemic. Additionally, based on employee engagement research, the company has developed a detailed action plan for continuously improving working conditions and developing the professional skills of its workforce.
- The health and safety of employees remain a key priority for O.K.A.A.. The organization ensures the presence of an occupational doctor at all its facilities and is working towards certification with the ISO 45001:2018 standard. In collaboration with the Center for Security Studies (KE.ME.A.), it conducts risk assessment studies for safety, the results of which are applied to improve processes. The organization is also developing a crisis management manual for the immediate handling of emergency incidents.
- O.K.A.A. maintains close communication with all stakeholders, including wholesale associations, to enhance the quality of services. Based on customer satisfaction surveys, the company develops an action plan for continuously improving the services it offers, responding to the needs of its customers and partners.
- The company supports actions to combat poverty through collaboration with organizations such as "Boroume" and the non-profit volunteer organization Food On. By providing food and essential goods to vulnerable groups, it strengthens local communities and contributes to social well-being. Furthermore, it supports the organization "The Smile of the Child" by providing essential items and supporting its social initiatives.
- O.K.A.A. is committed to improving accessibility at its facilities, undertaking upgrades to facilitate access for individuals with reduced mobility. Additionally, modern infrastructure has been created for accessible toilets, ensuring high standards of functionality and hygiene for all.





Corporate Governance

- O.K.A.A. maintains a comprehensive corporate governance strategy, incorporating the principles of transparency, accountability, and independence at all levels of its operations. The organization fully complies with Law 4706/2020, which outlines the rules for the independence of the Board of Directors (BoD), ensuring clear role and responsibility separations. All BoD members submit an annual conflict of interest declaration, promoting responsible management and governance of the company.
- Additionally, the training of BoD members and management regarding ESG (Environmental, Social, and Governance) issues is a key priority for O.K.A.A. In collaboration with the Growthfund and the Hellenic Corporate Governance Council, the company implements training programs, enhancing the skills and knowledge of executives for the application of sustainable practices. The BoD receives annual training to meet compliance and good corporate governance practices requirements.
- Alignment with the Hellenic Corporate Governance Code is an integral part of O.K.A.A.'s actions. The company adopts the guidelines of Circular 60 issued by the Hellenic Capital Market Commission, operating according to the standards of a listed company. At the same time, it has set a target of at least 25% female participation on the BoD, promoting diversity and equal representation.
- Regarding internal whistleblowing reports, O.K.A.A. follows the framework

of the Growthfund and utilizes the "Speak to Us" platform for submitting reports. The business risk assessment study is regularly reviewed by external partners, aiming for continuous improvement in risk management.

- The self-assessment of the BoD is also a key element of the company's governance system. O.K.A.A. follows the guidelines of the Growthfund, and the evaluation process is supported by external consultants who prepare a detailed report with recommendations for future improvements.
- Business ethics is an integral part of O.K.A.A.'s culture and is applied through a comprehensive compliance program. The company has established a new code of ethics and procedures, while executives are systematically trained in compliance and business ethics issues.
- Continuous monitoring of compliance matters is carried out through regular quarterly reports submitted by compliance officers to the BoD. Furthermore, a strong communication framework has been established with the Growthfund, ensuring ongoing coordination and timely management of ESG issues.
- O.K.A.A. has adopted the Growthfund's Sponsorship and Corporate Social Responsibility Policy and has appointed a BoD member specifically responsible for monitoring ESG issues. Finally, quarterly ESG reports are compiled and discussed at the BoD level to strengthen the company's sustainable management.
- The collection and analysis of ESG data is another important step for

O.K.A.A.. By creating a comprehensive set of environmental and social data, the company seeks systematic documentation and monitoring of its performance, covering the reporting requirements of the Corporate Sustainability Reporting Directive, in collaboration with lessees, concessionaires, and suppliers.

3.3 Strategic Relationships with Stakeholders

GRI 2-29

Sustainability requires active and continuous interaction with all stakeholders, as collaboration with those who affect and are affected by our activities is central to achieving our goals. Stakeholders include a variety of groups and individuals, from employees and customers to local communities and institutional bodies. Our relationship with them is not limited to obligations but incorporates a strategic perspective aimed at promoting the common good and ensuring sustainability.

Our communication with stakeholders is multidimensional and continuous, creating a network of interaction that influences the operations and strategy of our company. Specifically, honest interaction and transparency strengthen trust-based relationships, allowing for a better understanding of their needs and expectations. This interaction process not only serves as a communication tool but also as a guide for developing strategies that respond to the priorities of all involved parties.

The assessment and redefined recognition of stakeholders is critical to ensuring that our strategies remain relevant to developments in the business environment. From employees and customers to local communities and political bodies, each group plays a crucial role in our decision-making. Through numerous communication channels, we ensure effective contact and meaningful participation of our stakeholders, strengthening our ongoing commitment to a sustainable and mutually beneficial collaboration. The following table presents the stakeholders of O.K.A.A., as well as the ways in which the company engages with them.

Stakeholders	Ways of Communication
Employees	WhatsApp groups, email, newsletters, circulars
Shareholder	Email, reports
Customers	Newsletters, press releases, media, social media
Suppliers, Partners, and Contractors	Email, phone communication, protocol
State and Local Government	Official documents, official correspondence
Media	Newsletters, press releases, press interviews
Unions, Associations, Federations, and Chambers of Commerce	Email, official documents
Local Community Groups	Newsletters, press releases, social media

3.4 Materiality Assessment

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

The materiality assessment is a critical component of the sustainability strategy of O.K.A.A., as it enables us to understand and align our priorities with the needs of our stakeholders and global challenges. For the year 2023, no new materiality assessment was conducted, as the previous assessment, carried out for 2022, provides recent and reliable data that remains relevant and useful.

The 2022 assessment incorporated a multidimensional methodology, consisting of four key stages. Initially, we understood our business model and core activities, identifying the critical sustainability issues through a detailed study of internal and external factors. Next, we mapped and recognized our impacts on various dimensions of sustainability, integrating the perspectives of stakeholders and the requirements of international standards. The third phase involved assessing these impacts through an online survey, which gathered feedback from internal and external stakeholders. Finally, the impacts were prioritized and validated by management, ensuring that the material topics were recognized and integrated into the company's strategy.

The priorities resulting from the previous assessment continue to guide our actions, reaffirming our commitment to sustainability and our strategic approach. Thus, we proceed with the full utilization of the findings from the 2022 assessment, strengthening our ongoing efforts for sustainable development and value creation.

The material topics identified in the materiality assessment are presented in the following table, along with their alignment with the United Nations Sustainable Development Goals to which O.K.A.A. actively contributes.



Material Issue

Sustainable Development Goal(s)

Energy Management and Environmental Compliance



Circular Economy and Waste Management



Promotion of Sustainable Products and Environmentally Responsible Practices



Human Resource Management and Employment Practices



Raising Awareness and Supporting Society by Reducing Food Waste and Assisting Economically Vulnerable Groups



Ensuring Product Quality and Safety



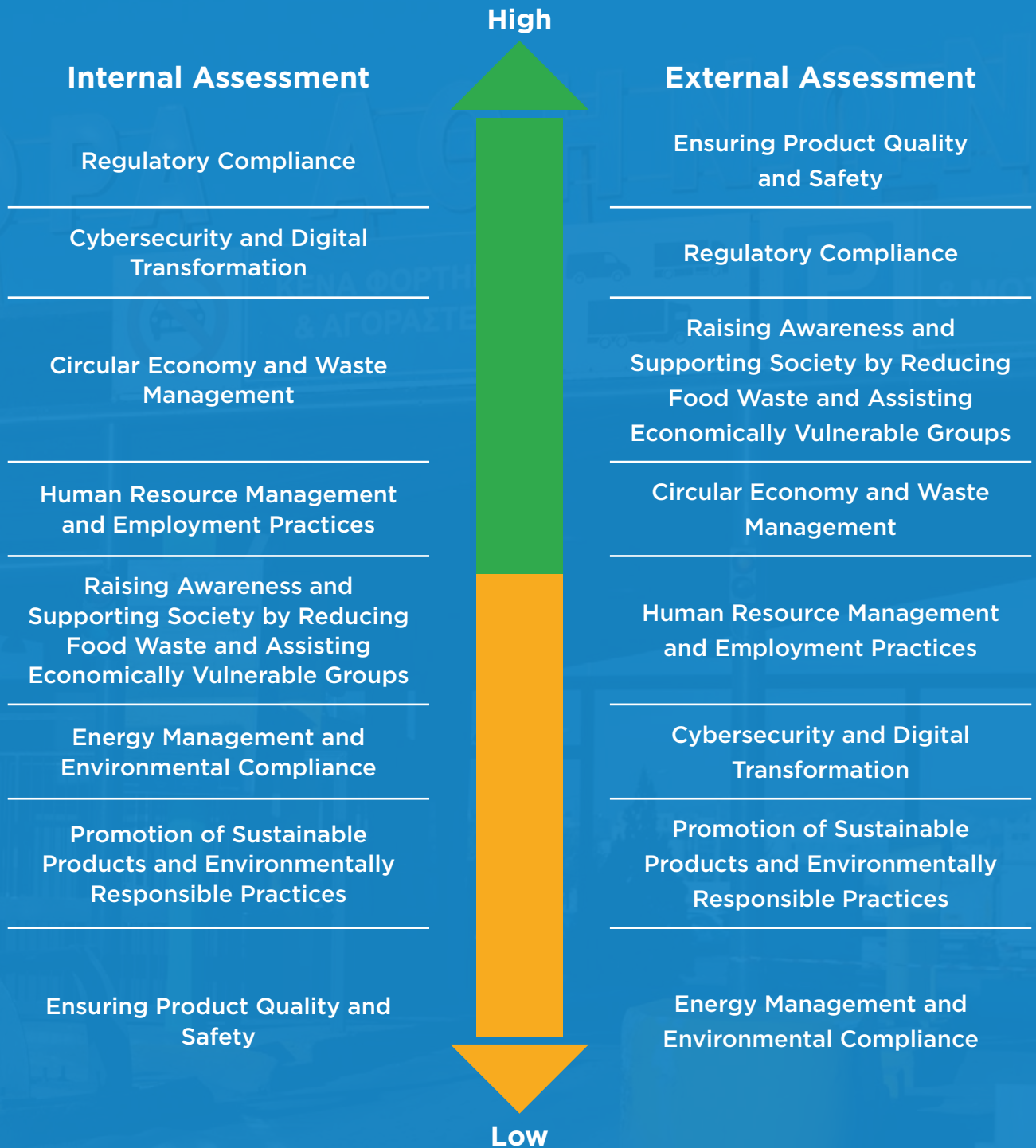
Regulatory Compliance



Cybersecurity and Digital Transformation



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



Environment

4. Energy Management and Environmental Compliance

GRI 3-3

Climate change, with its multifaceted impacts, has emerged as one of the greatest challenges of our time, significantly affecting the planet and human activity. At O.K.A.A., we recognize our responsibility and are committed to integrating environmentally responsible practices, aiming for the reduction of the impacts our activities have on the natural environment.

Our strategy focuses on improving the energy efficiency of our facilities and gradually decreasing energy consumption. By utilizing innovative solutions, we seek to contribute to the national targets for reducing carbon dioxide emissions by 55% by 2030, as well as to comply with the European Green Deal for climate neutrality by 2050. Through these actions, we aim to strengthen our position as a responsible sustainability entity and play an active role in addressing the climate crisis.

In 2023, O.K.A.A. received certification under the ISO 14001 standard, a significant recognition of our ongoing efforts to effectively manage our environmental impacts. This certification confirms our commitment to improving our environmental performance, enhancing our sustainability practices, and laying new foundations for our environmentally responsible operations in the future.



4.1 Energy Consumption

GRI 302-1

Monitoring our energy consumption is a fundamental element of our strategy to improve energy efficiency and reduce our environmental footprint. In 2023, the total energy consumption of the organization amounted to 7,084,772.6 kWh, marking a significant reduction (28.54%) compared to the previous year, when consumption reached 9,913,678.0 kWh. This decrease reflects our ongoing efforts to incorporate practices and technologies that contribute to reducing energy use while ensuring the efficient operation of the company.

Total electricity consumption decreased from 9,274,188 kWh in 2022 to 6,067,664 kWh in 2023 (a reduction of 34.57%), demonstrating the successful implementation of energy-saving

interventions and measures. Additionally, fuel consumption for the reporting year included 5,190 liters of gasoline and 89,273 liters of diesel, while natural gas consumption amounted to 8,767 m³. The table at the end of this section provides detailed data on energy consumption within O.K.A.A. for the reporting year.

Overall, the reduction in energy consumption demonstrates the effectiveness of the strategies we have implemented and our ability to respond to the challenges of the energy crisis. By continuing our efforts to improve energy efficiency, we aim to ensure a more sustainable future for the company and society as a whole.

Energy Consumption within O.K.A.A. - 2023

	Amount (MJ)	Amount (kWh)	Percentage
Electricity	21,843,590.4	6,067,664.0	85.64%
Natural Gas	277,738.6	77,149.6	1.09%
Gasoline	170,024.4	47,229.0	0.67%
Diesel	3,213,828.0	892,730.0	12.60%
Total	25,505,181.4	7,084,772.6	100%

Energy Intensity

GRI 302-3

In order to monitor the company's energy efficiency, O.K.A.A. calculates and records its energy intensity index annually. This specific index represents the ratio of energy consumed by the company in relation to its turnover. Continuing its positive trajectory in this area, O.K.A.A. achieved a further reduction of approximately 37%, compared to the base year of 2021. This significant development highlights the company's commitment to energy efficiency and sustainability, acknowledging the challenges faced by the business sector while simultaneously taking action to promote a sustainable future.

The table below presents the values of the energy intensity index for the years 2021-2023.

Energy Intensity Index (MJ/€) ¹		
2021	2022	2023
2,503447	2,132901	1,470214

¹Energy Intensity Index 2021: 37.356.480,0 MJ / € 14.922.020,28 = 2,503447 MJ/€
 Energy Intensity Index 2022: 35.689.240,8 MJ / € 16.732.726,08 = 2,132901 MJ/€
 Energy Intensity Index 2023: 25.505.181,36 MJ / € 17.347.938,93 = 1,470214 MJ/€



4.2 Greenhouse Gas Emissions

GRI 305-1, 305-2

O.K.A.A. maintains detailed records of greenhouse gas (GHG) emissions, affirming its commitment to the sustainable management of natural resources and transparency across all its operations. Through this systematic and careful monitoring, we set measurable targets for reducing emissions, actively contributing to the achievement of climate neutrality and a sustainable future for future generations and society as a whole.

In line with the requirements of Article 20 of the National Climate Law, O.K.A.A. has

been publishing an annual Carbon Footprint Report since 2021, accurately tracking and reporting the GHG emissions falling under Scopes 1 & 2. This process is conducted in accordance with the ISO 14064-1:2018 standard and the relevant guidelines from the Ministry of Environment and Energy. Specifically, the financial control approach is used, and the GHG emission sources identified for the year 2023 include both direct emissions (Scope 1) and indirect emissions from purchased energy (Scope 2), as presented in the table below.

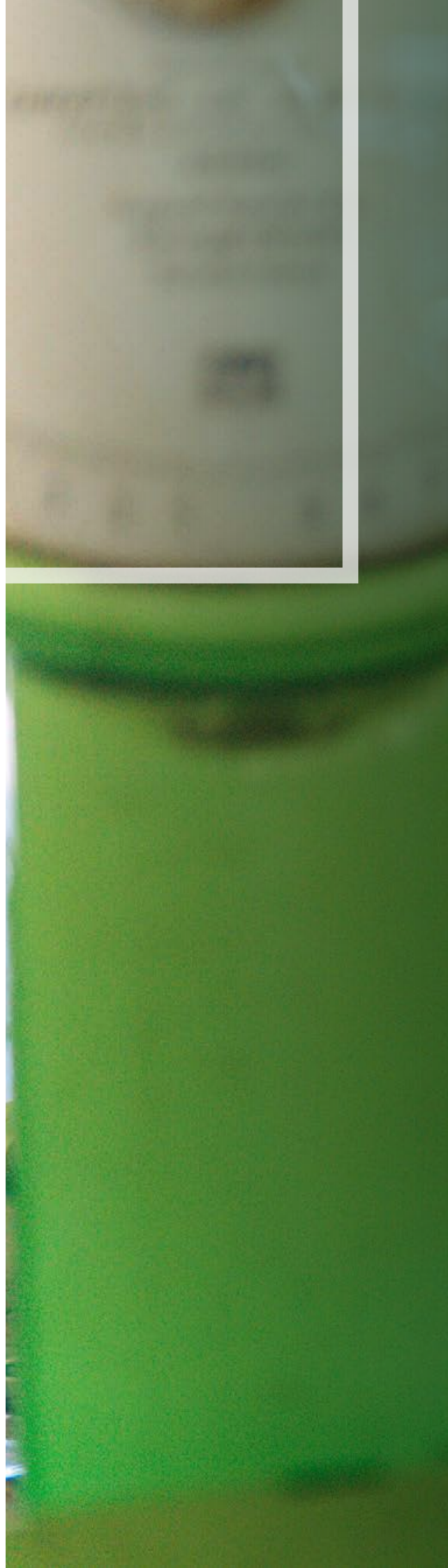
Emission scope	Emission source	2023 GHG emission sources
Scope 1: Direct GHG emissions	1.1 Direct emissions from stationary equipment	<ul style="list-style-type: none"> Natural gas consumption for heating Heating oil consumption
	1.2 Direct emissions from mobile equipment	<ul style="list-style-type: none"> Gasoline consumption in passenger vehicles Gasoline consumption in machinery Consumption of diesel fuel in passenger vehicles Consumption of diesel fuel in business vehicles Consumption of diesel fuel in machinery
	1.4 Direct fugitive emissions from the release of GHGs	<ul style="list-style-type: none"> HFCs from refrigeration/air conditioning equipment in buildings CO₂ from fire extinguisher use
Scope 2: Indirect GHG emissions from imported energy	2.1 Indirect emissions from imported electricity (location based)	Electricity consumption in company facilities (office buildings, service shops)

For the estimation of the GHG emissions of the company for the year 2023, the company uses emission factors derived from reliable sources, such as international organizations, national reports, and legislation. These factors are provided annually by the Ministry of Environment and Energy as part of the guidelines for implementing the National Climate Law. Additionally, for the calculation of CO₂ equivalent emissions (t CO₂ eq), the Global Warming Potential (GWP) indicators with a 100-year time horizon are used, which are sourced from the current IPCC report and the official guidelines of the Ministry of Environment and Energy.

For 2023, O.K.A.A.'s total GHG emissions amount to approximately 4,135.78 t CO₂ eq. Of these, approximately 1,104.36 t CO₂ eq (or 26.70% of the total) are from Scope 1 emissions, while the remaining 3,031.42 t CO₂ eq (or 73.30% of the total) are related to Scope 2 emissions. It should be noted that the Scope 2 emissions are calculated using the location-based method, as defined in ISO 14064-1:2018 and the GHG Protocol, along with its accompanying explanatory forms.

This data demonstrates significant progress made by the company in reducing GHG emissions between 2022 and 2023, with total GHG emissions for 2023 reflecting an impressive decrease of approximately 35.54% compared to the 2022 emissions, which amounted to around 6,424.09 t CO₂ eq. This performance highlights our commitment to continuous improvement of our environmental footprint.

The following summary table presents O.K.A.A.'s detailed GHG emissions for 2023, categorized by Scope and emission source.



Emission Sources – O.K.A.A.	TOTAL (t CO ₂ eq)	CO ₂	CH ₄ (t CO ₂ eq)	N ₂ O (t CO ₂ eq)	HFCs (t CO ₂ eq)	SF6 (t CO ₂ eq)
	GWP	1	28	265	3010	23500
Scope 1: Direct emissions	1,104.36					
Direct emissions from combustion in stationary equipment	130.69	130.30	0.14	0.25	0.00	0.00
Heating						
Combustion of heating oil		111.73	0.00	0.00	0.00	0.00
Combustion of natural gas		18.57	0.00	0.00	0.00	0.00
Direct emissions from combustion in mobile equipment	120.22	109.66	0.45	10.11	0.00	0.00
Fuel combustion in vehicles controlled by the company						
Diesel combustion in passenger vehicles (owned or fully rented)		0.87	0.00	0.00	0.00	0.00
Diesel combustion in commercial vehicles (owned or fully leased) - heavy duty		15.81	0.00	0.01	0.00	0.00
Diesel combustion in work-equipment vehicles (owned or fully leased)		81.30	0.00	0.03	0.00	0.00
Combustion of petrol in passenger vehicles (owned or fully leased)		7.53	0.00	0.00	0.00	0.00
Gasoline consumption in project-equipment machinery (owned or fully rented)		4.15	0.01	0.00	0.00	0.00
Direct fugitive emissions from the release of GHGs	853.45	0.00	0.00	0.00	853.45	0.00
HFCs from refrigeration/air conditioning equipment in building installations		0.00	0.00	0.00	0.28	0.00
Scope 2: Indirect emissions from imported energy	3,031.42					
Indirect emissions from imported electricity	3,031.42	3,026.16	1.07	4.19	0.00	0.00
Electricity consumption in the company's facilities		3,026.16	0.04	0.02	0.00	0.00
Total				4,135.78		

4.3 GHG Emissions Intensity

GRI 305-4

To understand the environmental impact of the company and monitor our progress towards reducing emissions, O.K.A.A. calculates its GHG emissions intensity index, which illustrates the relationship between the GHG emissions resulting from O.K.A.A.'s activities and the total revenue of the company. The table below shows the values of the GHG emissions intensity index for the years 2022 and 2023, broken down by emission category. As a result of the reduction in GHG emissions by the company, a significant decrease in the intensity index was observed for 2023 compared to 2022, which demonstrates the successful implementation of O.K.A.A.'s emissions reduction strategies.

GHG Emissions Intensity Index (t CO ₂ eq /€)	2022 ²	2023 ³
Scope 1 emissions	0.000088	0.000064
Scope 2 emissions	0.000296	0.000175



² GHG Emissions Intensity Scope 1: 1.470,77 t CO₂ eq / € 16.732.726,08 = 0,000088 t CO₂ eq / €

GHG Emissions Intensity Scope 2: 4.953,31 t CO₂ eq / € 16.732.726,08 = 0,000296 t CO₂ eq / €

³ GHG Emissions Intensity Scope 1: 1.104,36 t CO₂ eq / € 17.347.938,93 = 0,000064 t CO₂ eq / €

GHG Emissions Intensity Scope 2: 3.031,42 t CO₂ eq / € 17.347.938,93 = 0,000175 t CO₂ eq / €

5. Circular Economy and Waste Management

GRI 3-3, 303-5, 306-2, 306-3

Circular economy is not just a trend but a fundamental value for O.K.A.A., which recognizes the importance of responsible waste management as a critical factor for conserving natural resources and reducing environmental impact. With the ongoing challenges our planet faces, O.K.A.A. has taken the initiative to transform these challenges into opportunities for growth and innovation. Through strategic initiatives, it aims to achieve a future where recycling and responsible waste management will be an integral part of its business practices.

O.K.A.A. has succeeded in recycling over 80% of its organic waste, highlighting its commitment to continuously improving its environmental footprint. This remarkable achievement is not merely a statistic but a sign of the collective effort of the organization and its partners. O.K.A.A.'s recent award at the GREEN BRAND AWARDS 2023 in the Green Business / Industry Process category is a confirmation of our efforts to implement innovative waste management and recycling programs, competing with the best practices in the market.



As part of its commitment to protecting marine ecosystems, O.K.A.A. has participated in various activities throughout 2023, focusing on the underwater bottoms of the Fish Markets in Piraeus, Patras, and Thessaloniki. In collaboration with the non-profit organization Enaleia, we removed tons of waste from the seabed, including non-organic materials such as nets and plastics. This initiative highlights the importance of community involvement and active action to protect the marine environment, ensuring that these materials will be responsibly managed and incorporated into the circular economy.

Furthermore, O.K.A.A.'s participation in the research program VIOAXIOPOIO, in collaboration with the National and Kapodistrian University of Athens and the Hellenic Centre for Marine Research, underscores its commitment to utilizing fishery by-products and organic waste. This program explores the production of high-value bio-molecules from organic residues, promoting circular economy practices and reducing waste. Additionally, O.K.A.A. is collaborating with the Hellenic Centre for Marine Research and other organizations (Benaki Phytopathological Institute, Hellenic Pasteur Institute, Athens University of Economics and Business, and "Mitsakos Fish Farms") in the research program

"Insects4Aqua," which aims to develop production and evaluation protocols for using organic waste as substrates for the development of insect larvae, with the goal of incorporating them into fish feed. This approach not only ensures a balanced diet for fish growth but also contributes to reducing environmental impact, offering a sustainable solution in an industry facing increasing challenges related to the availability of raw materials.

Finally, O.K.A.A.'s participation in the 1st Circular Economy International Expo in June 2023, along with its actions to raise awareness and educate traders, confirms our strategy aimed at reducing overconsumption and promoting responsible waste management. The perception that "there are no waste, only materials in the wrong place" emphasizes the prospect of transforming waste into a source of revenue, strengthening the sustainable business culture.

For 2023, the total weight of organic waste from the company's operations amounted to 1,200.92 tons, while the total weight of other waste amounted to 5,871.64 tons. During the reporting year, O.K.A.A. consumed 214,904.30 m³ (214.90 MI) of water.



6. Promotion of Sustainable Products and Environmentally Responsible Practices

GRI 3-3

For O.K.A.A., promoting sustainable practices and products in the Greek market, with a focus on sustainability and responsible consumption, is a critical pillar of its strategy. Through innovative educational programs and collaborations, we connect consumers with the values of healthy eating and environmental responsibility. Our approach includes a variety of initiatives and actions aimed at strengthening sustainable development practices across the food supply chain.

In 2023, as part of O.K.A.A.'s educational activities, the "Healthy Habits by O.K.A.A." educational program was launched, in collaboration with the Open Farm network. The goal of this program is to inspire a new generation of individuals who are aware of both nutrition and environmental issues. The program is tailored to students of all ages and, depending on their age group, educates them on topics such as proper eating habits, the Mediterranean diet, and the connection between sustainable nutrition and the environment.



In this context, from October to December 2023, when the program was implemented for the first time, 123 children of all ages visited O.K.A.A.'s facilities. The students visited the Central Market of Athens and participated in interactive experiences such as storytelling, gardening workshops, creative activities and crafts, seminars, and tastings and cooking workshops. All of these activities aim to promote and enhance understanding of healthy eating, teamwork, and environmental awareness.

However, O.K.A.A. does not limit itself to educational activities. The organization's extroversion is proven through its participation in international exhibitions such as "Fruitlogistica 2023" and the 7th "FRESKON" Expo in Thessaloniki. At the "Fruitlogistica 2023" exhibition, held in Berlin, we had the opportunity to showcase Greek fruits and vegetables, strengthening trade relationships with international businesses. This exhibition is one of the most important events in the fruit and vegetable trade sector, and our participation promotes sustainable and high-quality Greek production on the global market. Additionally, O.K.A.A.'s participation

in the Seafood Expo Global in Barcelona, the world's largest seafood exhibition, is proof of our active efforts to showcase Greek seafood products, focusing on sustainability and the protection of marine environments.

O.K.A.A.'s commitment to sustainability and environmental responsibility is also reinforced by the practices implemented at its facilities. In this context, we promote the use of electric vehicles, contributing to the reduction of air pollution and achieving climate neutrality. Our facilities are equipped with an electric vehicle charging station, supporting the transition to sustainable transportation methods.

In addition, we continue to promote sustainability and responsible consumption through our educational programs and participation in international exhibitions. With our initiatives combining education, networking, and sustainability, we are creating a positive impact on the Greek market, strengthening the connection between consumers and local, sustainable products and responsible environmental practices.



Society

7. Human Resource Management and Employment Practices

GRI 3-3, 2-7, 2-8, 405-1

Human resource management is one of the fundamental pillars of O.K.A.A.'s operations, as our employees are the driving force behind every success and advancement of the company. Recognizing that people are at the core of every sustainable development effort, O.K.A.A. is committed to creating a work environment that fosters equality, mutual trust, and respect. Our goal is to cultivate an atmosphere that promotes the personal and professional development of our employees, continuously investing in their ongoing education and skills improvement. With this approach, O.K.A.A. contributes to achieving sustainability goals by promoting the principles of social responsibility, equality, and the development of human capital.

In 2023, O.K.A.A.'s human resources consisted of 67 permanent employees, all in permanent positions, reflecting the company's steadfast commitment to providing safe and stable employment. Of the total workforce, 51 are men (76.12%) and 16 are women (23.88%). All employees are employed full-time, emphasizing O.K.A.A.'s dedication to ensuring stable and fully supported job positions. The following tables present data regarding the distribution of employees by gender, region, age group, and level within the company's hierarchy.



The information regarding the staff is based on updated data from the Administration and Human Resources Department, ensuring the accuracy of the details. It is worth noting that 5 women (31.25%) hold managerial positions, demonstrating the progress being made towards promoting gender equality.

In addition, 1% of the employees are people with disabilities, highlighting the company's commitment to promoting inclusion and supporting diversity. With the entire workforce employed in permanent, full-time positions, O.K.A.A. continues to foster a work environment based on equality and stability.

Apart from the permanent employees, O.K.A.A. collaborates with external companies providing services such as security, cleaning, maintenance, and general tasks. Moreover, the organization utilizes external partners on fixed-term contracts, who undertake specific projects, thereby enhancing the flexibility and specialization of its operations.

Location	Males	Females	Total
Athens	18	6	24
Piraeus	4	5	9
Thessaloniki	3	1	4
Kavala	4	0	4
Patras	6	1	7
Alexandroupoli	4	1	5
Volos	1	0	1
Chalkida	1	1	2
Chania	3	0	3
Chios	3	0	3
Kalymnos	3	0	3
Preveza	2	0	2
Total	52	15	67

	Age Group			Total
	< 30 years old	30 - 50 years old	> 50 years old	
Upper Level	0	4	19	23
Middle Level	0	2	34	36
Entry Level	0	1	7	8
Total	0	7	60	67

7.1 Employee Hires and Turnover

GRI 401-1

For the year 2023, no new hires were made at O.K.A.A., while 7 permanent employees left the organization. Specifically, 7 male employees left, all due to retirement, and all were in the age group over 60 years old.

7.2 Employee Training

GRI 404-1

Employee training is a priority for O.K.A.A., as it recognizes that the development of skills and knowledge is crucial to achieving its business goals. The company is committed to providing training programs that meet the needs of its staff in order to enhance efficiency and innovation within the organization. By adopting tailored training programs, employees gain the necessary tools to respond to the challenges of the modern professional environment, while also ensuring their safety and well-being.

During 2023, O.K.A.A. conducted training activities that were attended by all administrative and financial employees of the company, regardless of gender. Each of these employees participated on average for 10 hours in training sessions that covered a variety of topics, such as the Environment, Procurement, Regulatory Compliance, and Cybersecurity (via the KnowBe4 platform). Through these trainings, employees gain knowledge that enables them to contribute positively to the

improvement of the company's processes. This commitment to the development of human capital highlights the importance of continuous education in achieving sustainability goals and the overall progress of O.K.A.A..

7.3 Employee Evaluation

At O.K.A.A., employee evaluation plays a central role in our strategy, as we recognize its importance in creating a better work environment. Aiming to strengthen mutual recognition and support the achievement of professional goals, the company has

established specific evaluation procedures and criteria. These procedures are approved by the Board of Directors and are carried out at least once a year for each employee.

Additionally, all employees in their probation period are evaluated at the end of this phase, while Management has the right to request evaluations at any other time if deemed necessary. Each employee has the right to be informed of the results of their evaluation, ensuring transparency and trust in the process. Continuous evaluation enhances employee performance and promotes the overall development of the company.



The criteria for evaluating employees are designed to reflect the strategic and business needs of O.K.A.A. These criteria aim to ensure an objective and fair evaluation process while also fostering individual development and teamwork. Indicative criteria considered for the evaluation of O.K.A.A. staff include:

- knowledge of the subject,
- professional conscientiousness and activity within the company,
- productivity,
- administrative skills and initiative-taking,
- ability to collaborate and work as part of a team,
- behavior.





7.4 Occupational Health and Safety

GRI 403-5

The health and safety of employees, traders, and customers remain a top priority for O.K.A.A.. In this context, Management has implemented coordinated actions, including the establishment of a temporary ambulance parking station within the Central Market of Athens in Agios Ioannis Rentis. This initiative provides immediate support and contributes to enhancing the sense of security for all users of the facilities.

Furthermore, O.K.A.A. has ensured that all necessary facilities are provided for the stay of the National Center for Emergency Assistance (EKAB) rescuers at the Central Market of Athens. As part of the collaboration with EKAB, training and awareness seminars on first aid and the use of the company's defibrillator are organized for staff and partners. In addition, the

organization financially supports the Central Fruits and Vegetables Market Traders Association (SEKLA) for the operation of a medical clinic within the Central Market of Athens, while a recognized clinic operates during nighttime hours at the Piraeus Fish Market.

Fire safety training is also crucial, with seminars conducted by the fire department for the organization's employees. These actions demonstrate O.K.A.A.'s commitment to protecting the health and safety of all individuals working at or visiting its facilities. In line with legal requirements, an Occupational Doctor and a Safety Technician have been appointed at all operational units, while medical clinics are available at the Central Market of Athens and the Piraeus Fish Market during the operational hours of the facilities.



8. Raising Awareness and Supporting Society by Reducing Food Waste and Assisting Economically Vulnerable Groups

GRI 3-3

Recognizing the importance of solidarity with our fellow citizens in need, we aim to consistently implement initiatives supporting vulnerable social groups in our country. Through a series of actions that combine social responsibility with the active involvement of its employees, O.K.A.A. demonstrates that business activity is not limited to economic growth, but extends to strengthening social cohesion. This commitment to social welfare is reflected in the company's actions, which aim to support and relieve our fellow citizens during times of need.

In this context, during the Christmas and New Year period of 2023, significant quantities of food, including meats, poultry, fruits, and vegetables, were delivered to the Municipality of Nikaia • Agios Ioannis Rentis. The goal was to ensure that no household would go without food during this festive season. The food was sourced from businesses operating within the Central Market of Athens and the Consumer Market, with the total quantity exceeding 1.5 tons, demonstrating O.K.A.A.'s commitment to supporting economically disadvantaged and vulnerable families in the area. In addition, we actively support the work of the "Smile of the Child" organization by donating fruits and vegetables for the children residing in its facilities. Furthermore, we have provided a warehouse to store and preserve the food, enhancing the organization's ability to meet the nutritional needs of the children.

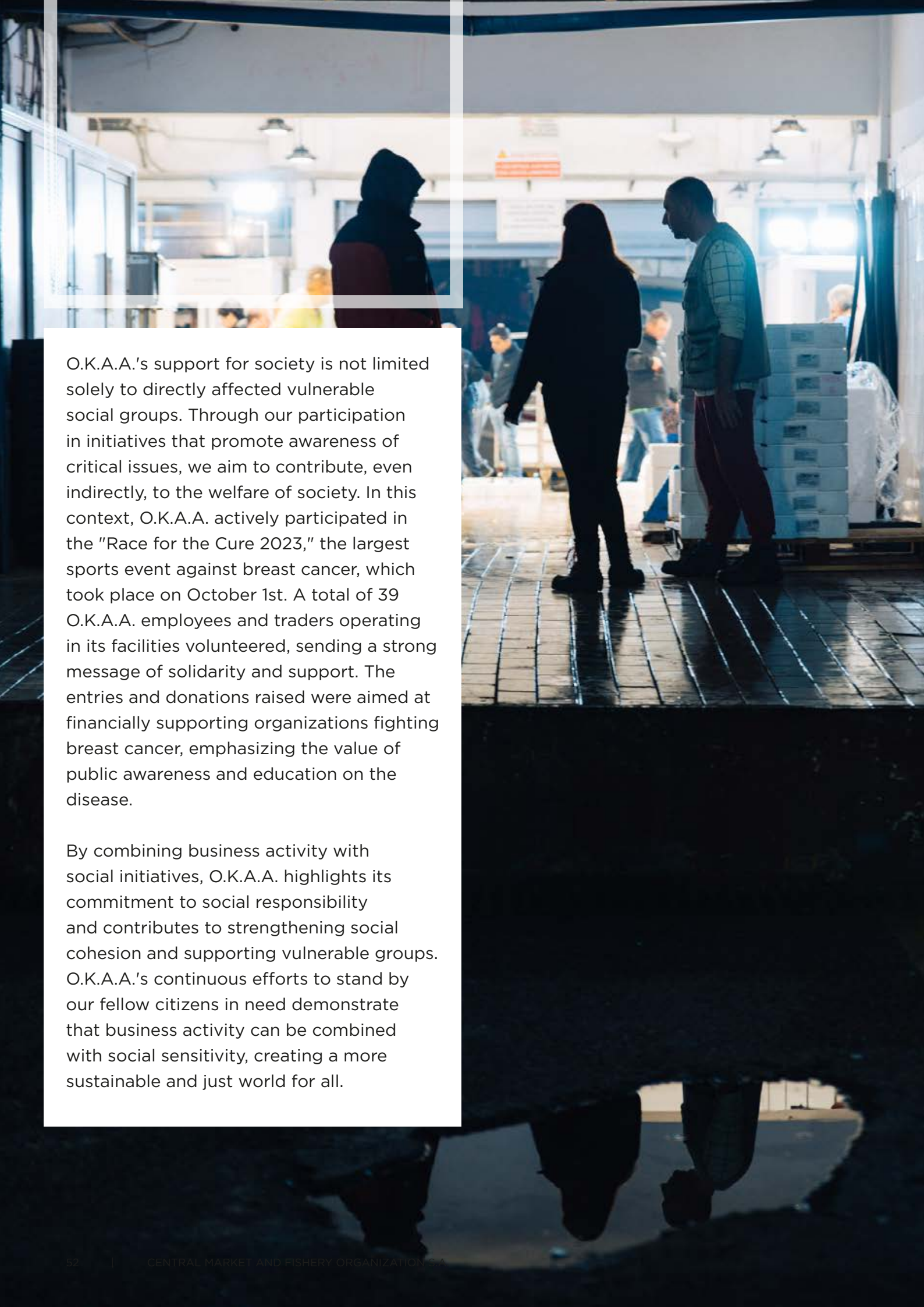
Support for vulnerable social groups is also reflected in the company's initiative to assist the residents of Thessaly after the natural disasters "Daniel" and "Elias" struck the region in the fall of 2023. Specifically, O.K.A.A. delivered 24,000 liters of bottled water to the local municipal authority of Volos to meet the needs of the flood victims in the city. This action embodies O.K.A.A.'s commitment to corporate social responsibility, proving that support for our fellow citizens is a fundamental principle of the organization.





O.K.A.A.'s awareness is also manifested through regular voluntary blood donations organized in cooperation with the National Blood Donation Center (EKEA) and the "Alexandra" General Hospital. On June 21, 2023, the seventh blood donation since 2020 was held at the facilities of the Central Market of Athens in Agios Ioannis Rentis. This initiative has become an established practice for O.K.A.A., demonstrating its ongoing contribution to society. The participation of employees, traders, and local residents enhanced the success of this important action, highlighting the significance of solidarity and social responsibility.

Additionally, we are actively involved in programs supporting stray animals, recognizing the importance of their protection. As part of this program, in 2023, O.K.A.A. donated 85 kg of pet food to support the care of stray animals housed at the facilities of the Municipality of Nikaia • Agios Ioannis Rentis. Through this initiative, we contribute to raising public awareness about the adoption of stray animals and compliance with relevant legislation, thereby enhancing the care and protection of animals in need.



O.K.A.A.'s support for society is not limited solely to directly affected vulnerable social groups. Through our participation in initiatives that promote awareness of critical issues, we aim to contribute, even indirectly, to the welfare of society. In this context, O.K.A.A. actively participated in the "Race for the Cure 2023," the largest sports event against breast cancer, which took place on October 1st. A total of 39 O.K.A.A. employees and traders operating in its facilities volunteered, sending a strong message of solidarity and support. The entries and donations raised were aimed at financially supporting organizations fighting breast cancer, emphasizing the value of public awareness and education on the disease.

By combining business activity with social initiatives, O.K.A.A. highlights its commitment to social responsibility and contributes to strengthening social cohesion and supporting vulnerable groups. O.K.A.A.'s continuous efforts to stand by our fellow citizens in need demonstrate that business activity can be combined with social sensitivity, creating a more sustainable and just world for all.

9. Ensuring Product Quality and Safety

GRI 3-3

Ensuring the quality and safety of products is a cornerstone of O.K.A.A.'s strategy for sustainable development and responsible consumption. Our goal is to provide products that meet the highest standards, while simultaneously ensuring consumer trust and satisfying their needs. The importance of quality goes beyond just ensuring food safety; it extends to creating a robust supply chain that integrates best practices and international standards.

For O.K.A.A., the implementation of international quality standards such as ISO 9001:2015 and ELOT 1429:2008 ensures that our processes meet the demands of modern markets. By adhering to these standards, we have developed a systematic and organized framework that allows for the effective monitoring of all stages of production and distribution. This approach enhances our ability to provide high-quality products while reducing risks associated with food safety.

In the Fish Markets managed by O.K.A.A., the HACCP (Hazard Analysis and Critical Control Points) standard is applied, which is essential for detecting and preventing risks related to fishing and the processing of seafood. Through this approach, we ensure that monitoring and control processes are continuous and effective, so that products delivered to consumers meet the highest safety specifications.



Our success in quality assurance is also attributed to the close cooperation we require from our lessees to develop with their suppliers. The selection of suppliers is done with great care and strict criteria, ensuring that they comply with the corresponding quality requirements. This selection process enhances transparency and accountability at every stage of the supply chain, fostering trust and cooperation among all involved parties.

By utilizing advanced technologies and innovative practices, O.K.A.A. continually invests in improving our processes. Integrating these technologies into the production process allows for better monitoring and analysis of data related to product quality and safety. In this way, we can react promptly to any emerging issues and continuously enhance the quality of the products we offer.

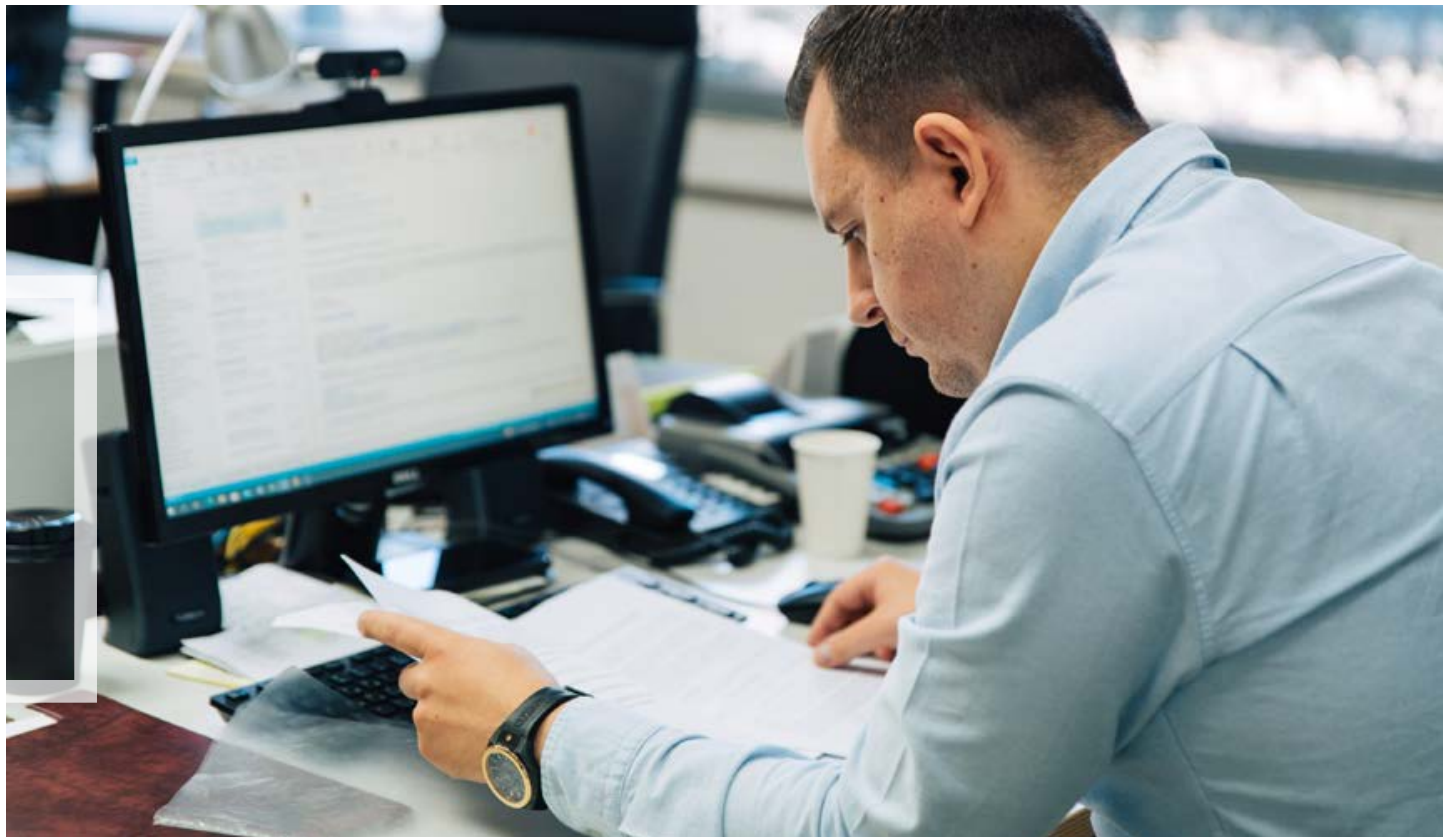
Additionally, we organize seminars and training programs for our employees to ensure that everyone is up to date with the latest developments in food safety and quality. This ongoing training strengthens our ability to monitor best practices and adapt our processes to market needs.

O.K.A.A.'s commitment to product quality and safety is fully aligned with our values and mission for responsible and sustainable development. Through continuous improvement and adherence to strict standards, we tirelessly work to ensure that consumers can trust our products, knowing they come from a supply chain that respects the principles of quality and safety.



Governance

10. Corporate Governance Model



Corporate governance is a fundamental element of O.K.A.A.'s operations, ensuring that the company's activities are governed by the principles of transparency, integrity, accountability, and compliance with ESG criteria. Through a structured and efficient governance model, O.K.A.A. strives to meet the expectations of all stakeholders and strengthen their trust, while simultaneously promoting sustainability. The company has created an environment that fosters responsible and sustainable business activity, integrating modern requirements for good governance.

During 2023, O.K.A.A. further promoted transparency in its governance by incorporating best practices in corporate governance, as outlined in the Hellenic Corporate Governance Code of the Hellenic Corporate Governance Council, and

aligning its operations with the European Union's guidelines on climate neutrality and sustainable development. The Board of Directors (BoD) and the various governance bodies of the company operate with the goal of ensuring sound decision-making and continuous oversight of the company's performance on ESG matters.

The company's commitment to the continuous improvement of its corporate governance practices is reflected in all aspects of its administration, from the organization and structure of the BoD to the effective operation of the committees that coordinate critical oversight processes. Through these structures, O.K.A.A. aims to continuously develop and enhance its long-term sustainability, while also incorporating mechanisms that ensure transparency and responsible corporate governance.

10.1 Organizational Structure

GRI 2-9

Based on the Organization and Operation Regulation and the Personnel Regulation of O.K.A.A., which was published in 2014 in the Government Gazette 8449/T. A.E.-E.P.E./14-8-2014, the company's governance structure is presented in the diagrams below.



ΓΟΡΑ ΑΘΗΝΩΝ



ΚΕΝΑ ΦΟΡΤ
& ΑΓΟΡΑ



P

& MOTO

CEO

Board of Directors

CEO

General Managers

Managers

Head of Departments

10.2 Board of Directors

GRI 2-9, 2-10, 2-11, 405-1

The management of O.K.A.A. is carried out by the Board of Directors (BoD), which is established in accordance with the provisions of Law 3429/2005, as amended, and the specific provisions concerning O.K.A.A. S.A.. The BoD is the highest governing body of the company and consists of nine members, whose selection is made by the company's shareholder. This process ensures that the BoD members possess the necessary qualifications and experience, which is crucial for guiding the company toward achieving its strategic goals.

The CEO of the company, who is the highest executive body, is appointed by the Ministers of Economy and Finance, Development, and Rural Development and Food. The CEO participates in BoD meetings with voting rights and plays a critical role in the decision-making process. Specifically, the CEO proposes the topics to be discussed, directs and coordinates the company's activities, presides over its services, and exercises disciplinary control over the staff in accordance with the company's Organization and Operation Regulation.

A significant distinction exists within the company between the Chairman of the BoD and the CEO, as these two positions are held by different individuals. This differentiation enhances the operation of O.K.A.A., ensuring that strategic and operational decisions are made independently and with the appropriate attention. The collaboration between the CEO and the BoD is fundamental to the stability and success of the organization, as these two positions complement each other in achieving common goals.

The effective operation of the BoD is ensured through regular meetings, where key issues related to the direction of the company, its performance, and strategic priorities are discussed. The active participation of all BoD members and the application of best governance practices contribute to enhancing transparency and accountability, which are the two core values guiding the company's activities.

The composition of the company's Board of Directors for the year 2023 is presented in the table below.





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Name	Role	
Christos Krommydas	Chairman	<i>Non-executive Member</i>
Apostolos Apostolakos	Chief Executive Officer (CEO)	<i>Executive Member</i>
Athanasios Giannakopoulos	Member of the Board & member of the Audit Committee	<i>Independent Non-executive Member</i>
Stylianos Kanellos	Member of the Board & member of the Audit Committee	<i>Independent Non-executive Member</i>
Polyvios Kapetis	Member of the Board & representative of meat traders	<i>Non-executive Member</i>
Eleni Leodi	Member of the Board	<i>Non-executive Member</i>
Panagiotis Michelis	Member of the Board & representative of the Fruit & Vegetables Merchants Association	<i>Non-executive Member</i>
Dimitrios Bartzokas	Member of the Board & chairman of the Audit Committee	<i>Non-executive Member</i>
Nikolaos Boubouris	Member of the Board & representative of employees	<i>Non-executive Member</i>

The breakdown of the members of the Board of Directors by gender and age category is presented in the table below.

Gender	Total		Age					
			< 30 years old		30 - 50 years old		> 50 years old	
Males	8	88,89%	-	-	3	33,33%	5	55,56%
Females	1	11,11%	-	-	-	-	1	11,11%
Total	9	100,00%	-	-	3	33,33%	6	66,67%

10.3 Corporate Governance Bodies

GRI 2-9

The Board of Directors of O.K.A.A. is effectively supported by three critical bodies that ensure the smooth operation and good governance of the company: the Audit Committee, the Audit Service, and the General Management of the company. These bodies work closely together, playing a decisive role in promoting transparency, integrity, and accountability at all levels of O.K.A.A.'s operations. Each body performs unique functions and contributes to strengthening corporate governance processes, ensuring that strategic decisions are made responsibly and with respect for the principles of sustainability and public trust.

Audit Committee

The Audit Committee has taken on the important task of overseeing the financial reporting process and ensuring the efficient operation of internal control, as well as the effective management of risks that may impact the business activities of O.K.A.A.. The committee plays a central role in evaluating the processes and audits carried out, ensuring the accuracy of data and compliance with regulations. Additionally, it is responsible for monitoring the effectiveness of the Audit Service and ensuring compliance with mandatory audits of the financial statements.

The Audit Committee strengthens corporate transparency and accountability by providing valuable guidance and support to the Board of Directors. Through this

systematic monitoring and analysis of processes, it plays a decisive role in building and maintaining the trust of all stakeholders, highlighting O.K.A.A.'s commitment to upholding high ethical and professional standards in all its activities.

Audit Service

The Audit Service of O.K.A.A. is composed of an internal auditor, who is appointed by the General Assembly of Shareholders and plays a crucial role in strengthening the company's audits and transparency. The main responsibilities of the internal auditor include, but are not limited to, the following:

- The internal auditor informs the Audit Committee about the progress and results of audits and prepares special reports highlighting weaknesses in the internal control system, with particular emphasis on processes related to financial reporting and the preparation of financial statements.
- He is responsible for monitoring the implementation and compliance with the company's internal operating regulations and its Articles of Association.
- The internal auditor monitors and reports to the Board of Directors and the General Assembly of Shareholders any cases of conflicts of interest between the personal interests of Board members and the company's interests, as well as violations of Law 3429/2005, which concerns public enterprises and organizations.
- He conducts preventive checks on the company's expenditures, based on a request from the General Manager, ensuring that expenses are in line with procedures and regulations.



- He submits, at least once every quarter, a written report to the General Manager and the General Assembly of Shareholders regarding the audits he has conducted, providing information on the status of the audits and the effectiveness of the processes.
- He is responsible for providing information to the relevant service of the Ministry of Economy and Finance, in accordance with Article 11 of Law 3429/2005, enhancing the company's transparency and ensuring compliance with legal requirements.
- The internal auditor ensures the organization and conduct of regular and extraordinary audits of the company's operations and activities, in accordance with its business plan, ensuring that all processes are properly documented and compliant with applicable regulations.

- He advises the Board of Directors on the need to harmonize O.K.A.A.'s Articles of Association with the provisions of Laws 2190/1920 and 3429/2005, in order to ensure full compliance with the legal requirements in force.

General Management

The General Manager has the critical responsibility for the overall coordination of the company's activities, the smooth functioning of the internal environment, and the implementation of effective administrative and operational processes. His main responsibilities include, but are not limited to, the following:

- The General Manager is responsible for the design, control, and implementation of the company's organizational structure and processes, with the aim

of achieving strategic objectives. This is done through the optimal utilization of the company's human and financial resources, ensuring efficiency in all operations.

- He is responsible for ensuring that the company's departments and branches are staffed with the required number of employees who possess the necessary skills and abilities. This aims to ensure the performance of duties with maximum effectiveness and responsibility.
- The General Manager ensures the effective coordination of all activities carried out by the various departments, as well as promoting collaboration and communication between them. This helps create a collaborative climate that enhances the company's effective operation.
- He is responsible for providing accurate and timely information to the company's

management, through the preparation of regular reports that include significant information and analyses related to the company's performance and activities.

Other Corporate Governance Bodies

The organizational structure of O.K.A.A. includes, in addition to the previously mentioned bodies, other significant units that have distinct responsibilities and specific activities. In particular:

- *Legal Department:* This department plays a critical role by providing legal support at all levels of the company. The Legal Department is responsible for offering legal advice, supporting the company in drafting necessary documents, and representing O.K.A.A. in judicial proceedings and before authorities on legal matters. Its contribution ensures compliance with



laws and the protection of the interests.

- *CEO Secretariat:* The Secretariat provides necessary administrative support to the Board of Directors, as well as to the Chairman and General Manager. In particular, it is responsible for recording and managing the minutes of meetings, ensuring proper communication between senior executives and other members of the management.
- *General Management - Branches:* The coordination of fish markets and the implementation of administrative processes within them falls under the General Manager of Branches. This department is tasked with overseeing the proper operation and performance of the branches, monitoring their results, and developing strategic plans that meet the needs of the branches. It also represents the company before public authorities on matters related to their activities.
- *Other Committees:* To address complex issues arising in the course of O.K.A.A.'s operations, Committees may be established. These Committees may include members of the Board of Directors, active employees, and external collaborators, upon the decision of the General Manager, to ensure a comprehensive approach to managing these matters.
- *External Consultants:* When deemed appropriate, the company may consult with external advisors and expert collaborators who possess specialized knowledge or experience in technical and scientific matters. This practice ensures that strategic decisions are based on reliable information and high-level expertise.



11. Regulatory Compliance

GRI 3-3, 2-23, 2-27

Compliance with legal and regulatory frameworks is vital for the smooth operation of O.K.A.A., as it reflects our commitment to implementing best practices and promoting accountability across all our business activities. The company recognizes the necessity of adhering to all relevant laws, thereby ensuring that its processes and operations meet the required standards. In this context, O.K.A.A. has developed a comprehensive compliance strategy that enhances transparency and promotes accountability in achieving its objectives.

A significant part of this strategy is the regular Vulnerability Assessment, which allows us to identify and manage risks associated with our activities. In addition, we regularly conduct Risk Assessments, ensuring that every action and decision is based on a thorough analysis of risks and potential impacts.

The compliance policies implemented by O.K.A.A. have been developed in collaboration with the Growthfund and approved by the Board of Directors. As part of this framework, the Third-Party Due Diligence Policy includes guidelines for risk management, while the reporting policies and the Policy Against Violence and Harassment in the Workplace safeguard human rights. The use of ISO questionnaires strengthens the evaluation of our performance as well as our ability to maintain high standards of quality and compliance.

Moreover, through the Hellenic Corporate Governance Code, O.K.A.A. has adopted internationally recognized standards of governance. Customer and partner satisfaction surveys ensure that the voices of our stakeholders are heard, contributing to the continuous improvement of our services.

As a result of all these efforts, no incidents of non-compliance with legal provisions were recorded in 2023, nor were any fines imposed on the company.



11.1 Code of Ethics and Professional Conduct

GRI 2-23, 2-24

The Code of Ethics and Professional Conduct of O.K.A.A. plays a pivotal role in fostering compliance and accountability within the company. It clearly highlights the core values that guide our operations, such as honesty, objectivity, responsibility, and respect for individuals. Additionally, it underscores our commitment to environmental protection and the promotion of sustainability. These values are essential for building an organizational culture that enables us to pursue our goals with high ethical standards.

Our daily habits and practices, as well as our approach toward partners, customers, and local communities, have a direct impact on the company's success. The Code includes specific positions on critical issues such as conflicts of interest, incidents of corruption and bribery, and the security of personal data. With these guidelines, we aim to ensure transparency and the trust of all our stakeholders, thereby reinforcing our commitment to ethical and responsible business conduct.



Conflicts of Interest

GRI 2-15

The company acknowledges the importance of preventing and effectively managing situations that may lead to conflicts of interest. For this reason, it has developed a specific policy for its executives, which clearly defines the rules and procedures for identifying and addressing such incidents. This policy aims to ensure that all staff members are familiar with the necessary procedures to avoid conflicts of interest.

Every employee of O.K.A.A. is obligated to avoid any form of conflict of interest, including the potential appearance of such a situation, both in their professional duties and in their personal activities outside the company. A conflict of interest arises when the personal interests or relationships of an executive, employee, or partner contradict the interests of O.K.A.A. or its subsidiaries. It is defined as any situation that may unduly affect employees' ability to act in the company's best interest in an objective and impartial manner.

It is imperative that all employees are aware of the policy in force at O.K.A.A. and promptly inform the Compliance Officer in writing of any significant personal interests that may be impacted by the company's transactions or decisions. This also includes reporting any other conflicts of personal interest that may arise during the performance of their duties. Additionally, it is important to note that procurement is conducted in accordance with Law 4782/21, as applicable.

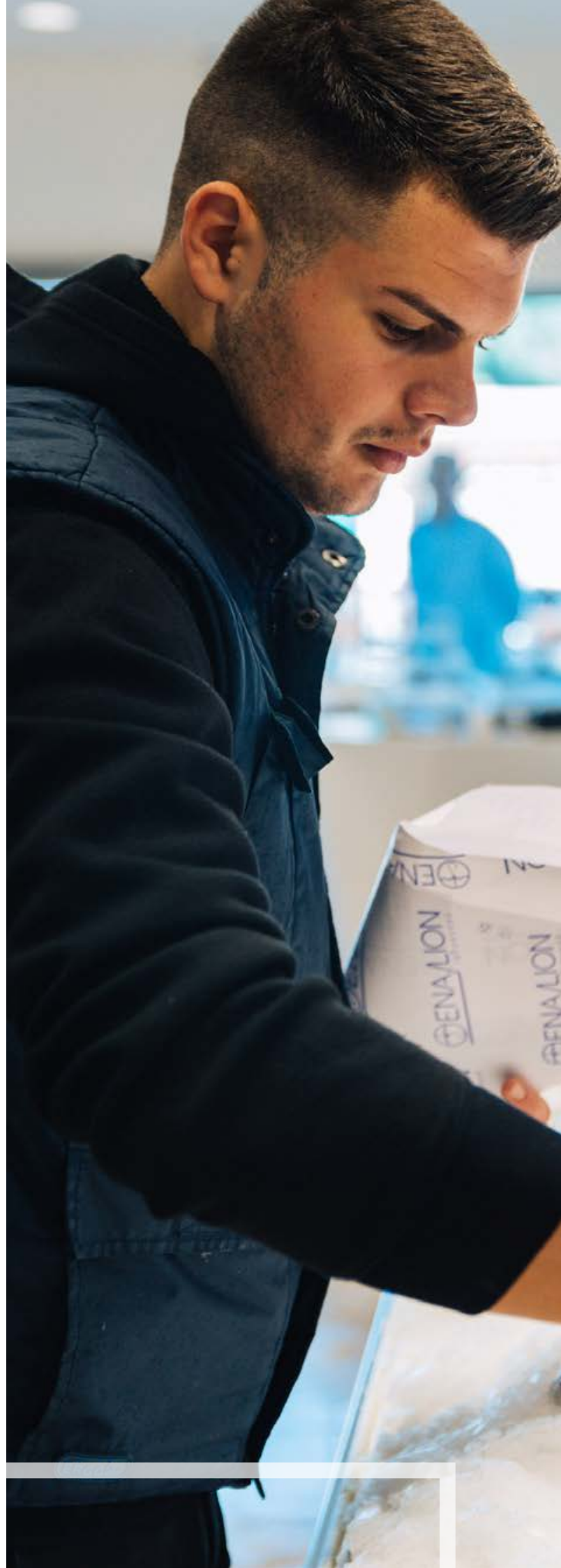
Finally, anyone with concerns or doubts regarding the existence of conflicts of interest is required to promptly contact the company's Compliance Officer to discuss any issues that may arise. This procedure ensures transparency and integrity in our business operations.

Corruption and Bribery

Integrity is one of the fundamental principles guiding O.K.A.A.. Every employee is required to adhere to the highest standards of ethics and integrity in performing their duties, as the company's financial success and reputation in the sector depend on compliance with legislation and the active embrace of a culture that combats any potentially unethical or illegal actions.

There is zero tolerance for acts of corruption or behaviors that could undermine the integrity of O.K.A.A.. Employees are responsible for adhering to the Code of Ethics and Professional Conduct, preventing any improper actions that could harm the company's honesty and operations. Any form of offering or accepting gifts, benefits, or promises—whether directly or indirectly—to or from public or private officials is strictly prohibited, particularly if aimed at securing advantages or preferential treatment.

In cases where suspicions of corruption or bribery arise, it is the duty of all to report incidents to the Compliance Officer. The company places significant importance on such matters, and violators face serious risks of legal consequences, as well as potential termination of their employment or collaboration with O.K.A.A.. Our collective commitment to integrity and transparency is critical for maintaining the company's credibility and success.





Privacy and Data Security

O.K.A.A.'s policy on personal data protection is founded on values such as transparency, accountability, and respect for individual rights. We recognize the importance of protecting personal data, not only of our employees and executives but also of the information entrusted to us by third parties. For this reason, we have adopted modern technical and organizational measures to ensure confidentiality, restricting access solely to authorized individuals and preventing unauthorized or improper use of the data.

The company strictly adheres to all relevant regulations and directives concerning personal data protection and privacy. Our goal is to promote respect for and safeguarding of the rights of individuals whose data is collected, processed, and used.

In addition, we provide detailed guidance through our personal data protection policy, encouraging all stakeholders to review it. Should there be any questions or the need for clarification regarding personal data management, stakeholders are encouraged to contact the company's Data Protection Officer.

11.2 Whistleblowing Policy

GRI 2-23, 2-24, 2-25, 2-26

O.K.A.A. has established a Whistleblowing Policy that reflects its commitment to maintaining high standards of ethics and professionalism in all aspects of its operations. This policy fosters a culture of zero tolerance toward any illegal or unethical activities that could harm the company's reputation and credibility. Its purpose is to create a clear framework for the timely identification of irregularities, omissions, or other criminal actions in business processes, ensuring that all employees are aware of how to report potential concerns.

The Whistleblowing Policy clearly defines the procedures and guiding principles followed by O.K.A.A. for assessing and managing reports of irregularities, omissions, or criminal actions originating from employees or third parties. Moreover, this policy is not limited to employees and executives but also extends to suppliers, partners, and any other individuals or legal entities providing services to the company. The company also maintains open channels of communication with social groups and institutions associated with its activities, thereby enhancing collaboration and transparency.

In evaluating reports of potential misconduct, O.K.A.A. ensures the confidentiality and seriousness of the investigation process, aiming to determine whether there has been any violation or concern. In cases of violations, the necessary corrective actions are taken, and appropriate penalties are imposed in accordance with applicable laws and employment agreements.

To facilitate reporting, the company offers a variety of communication channels, which are available at all times. These include the reporting platform on the Growthfund's website and O.K.A.A.'s email address. Additionally, reports can be submitted by post or delivered in writing or verbally to the Regulatory Compliance Officer, simplifying the reporting process.

The Regulatory Compliance Officer is responsible for receiving the reports and informing the Report Evaluation Committee. This committee, composed of the Regulatory Compliance Officer, the Audit Manager, and the Human Resources Manager, is tasked with managing submitted reports, implementing the procedures outlined in the Reporting Management Procedure, and ensuring that the process is effective and transparent.



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12. Cybersecurity and Digital Transformation

GRI 3-3, 418-1

O.K.A.A., as a leader in the field of fresh and perishable food distribution, is committed to developing innovative practices across all areas of its operations, with a particular focus on enhancing cybersecurity and digital transformation. We understand that protecting our digital systems is critical to ensuring the integrity and security of the information we manage. For this reason, we continuously invest in cutting-edge technologies and advanced systems to safeguard our data, applications, and communication networks, ensuring compliance with applicable regulations, such as the General Data Protection Regulation (GDPR). This commitment is reinforced by investing in employee training to prevent and address potential cybersecurity threats. By doing so, we ensure the continuous delivery of risk-free services concerning the security of both our data and that of our customers, while maintaining the seamless operation of our systems. As a result of these efforts, no complaints or reports related to customer data security were recorded in 2023.

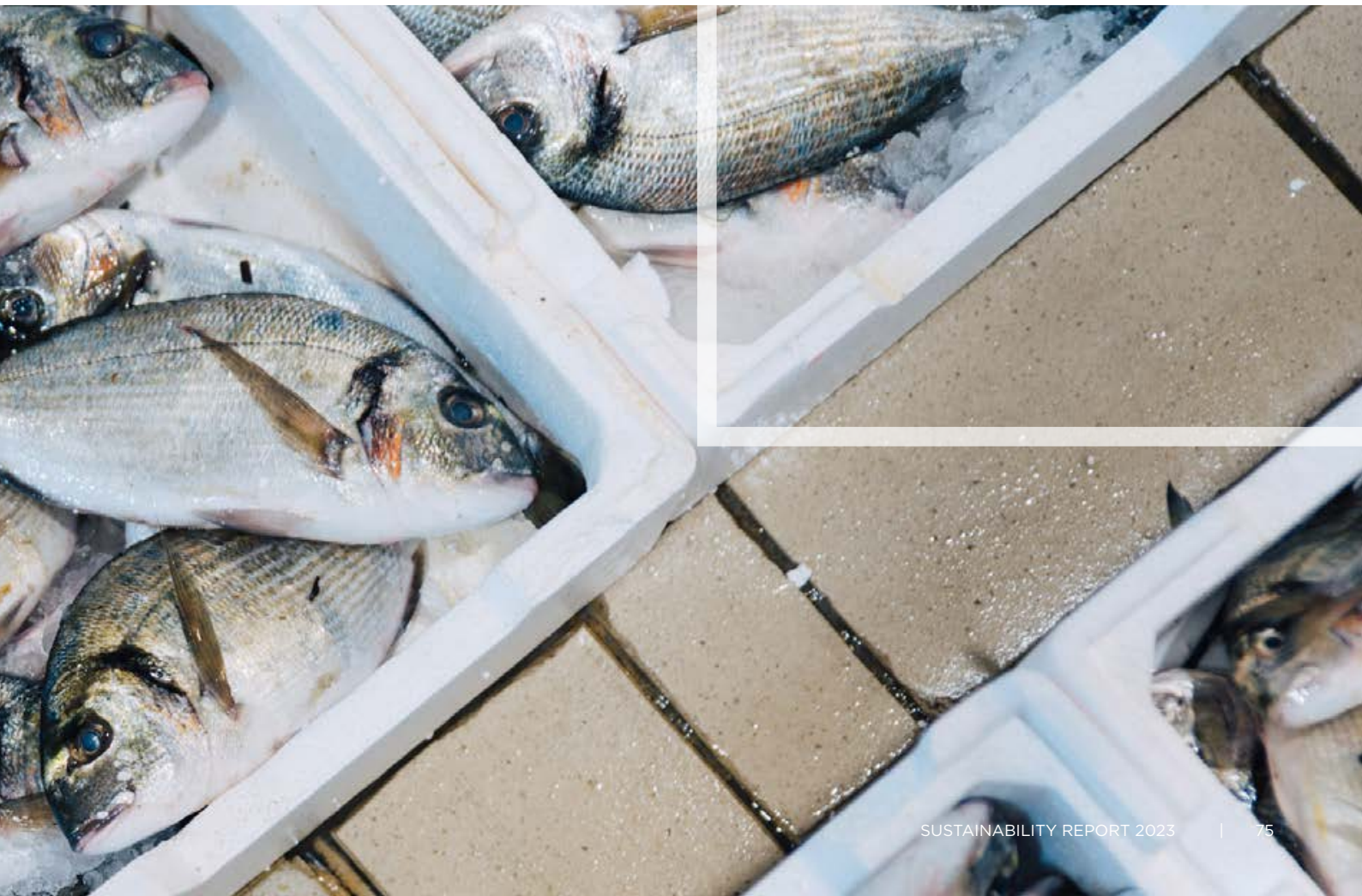
As part of our strategy, we recognize modern requirements and have set digital transformation as a key strategic objective for the company. In today's era, digital innovation has become an integral part of contemporary business practice, and our




company is investing in new technologies that will improve our internal processes. One significant project expected to commence operation is the innovative "e-Fish Market" program, which aims to digitize and upgrade the procedures of the fish markets.

In addition, the upgrade of our Enterprise Resource Planning (ERP) system will enable the implementation of a modern and comprehensive management system to support the monitoring and trading of fishery products in the Greek market through the fish markets. This project includes a detailed implementation study that will examine interoperability with other

systems and stakeholders collaborating with the fish markets. The goal is to develop and implement the relevant software and procure the necessary support equipment. Furthermore, personnel will be trained on the new operational procedures of the fish markets. Another noteworthy step is the electronic invoicing of the Fish Box Fee across all the Organization's Fish Markets, which was completed in 2023. This initiative required upgrading electronic systems and procuring new computers. Additionally, the connection of the fish market accounting departments to the gates via fiber optics was established. The training of users on the ERP played a significant role in completing this project.





Other digital transformation initiatives in progress include:

- Upgrading or installing new higher-speed fiber optics in all organizational units, where infrastructure permits.
- Replacing gate printers with new thermal printers to reduce paper consumption—new printers have already been installed in all organizational units.
- Digitally upgrading the issuance of ice sales invoices in the fish markets, enabling buyers to pay at the exit through a cash register system.

Moreover, implementing digital automation and upgrades, such as vehicle movement tracking, the use of IoT sensors to monitor conditions in cold storage, and the installation of smart cameras, is a priority for the company. These planned upgrades

will enhance operational efficiency and optimize the services provided.

Our digital transformation strategy is embedded within a broader commitment to innovation and sustainability. We are investing in pioneering technologies and processes that not only enhance security and efficiency but also foster a culture of transparency and trust with our customers. Our approach focuses on developing strong relationships with the community and promoting a sustainable future, aligning our business values with societal demands. Through this strategy, we aim to become leaders in the food distribution sector while ensuring that our growth contributes to the welfare of society and the environment. Our commitment to protecting personal data and ensuring cybersecurity is central to our business activities and drives us to advance responsibly and innovatively at all levels.



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Statement of Use	Central Markets and Fisheries Organization S.A. (O.K.A.A.) has reported the information cited in this GRI content index for the period between 1 January 2023 and 31 December 2023 with reference to the GRI Standards.
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CENTRAL MARKETS & FISHERY ORGANIZATION S.A.

A GROWTHFUND'S COMPANY



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