

# Sustainability Report 2024







# CONTENT

**01**

Message from the  
Management

**02**

Preface To  
Present Edition

**03**

Environmental

**04**

Social

**05**

Governance



01

# Message from the **Management**



# Message from the Management

Over the past year, AGT Group navigated a complex landscape marked by persistent labor shortages, escalating material costs, and economic uncertainties influenced by global inflation and supply chain disruptions. Despite these industry-wide challenges, our resilient strategies and adaptable business model enabled us to achieve substantial growth. In 2024, we reported a robust increase in net profit, underscoring our ability to deliver value amid adversity. Our long-standing partnership with Athens International Airport continued to thrive, with AGT leading major infrastructure enhancements through innovative contracts. We also strengthened ties with key players in renewable energy manufacturing, completing advanced facilities such as expanded Lithium R&D production sites and state-of-the-art logistics centers totaling over 40,000 square meters. Additionally, our decade-long collaboration with building infrastructure partners resulted in the successful delivery of three new educational complexes in key regions, further demonstrating our dedication to community development and progress.

Our collaborations extended into heavy machinery industries, where we executed complex projects including advanced internal fit-outs, structural reinforcements, and sustainable demolitions.



These accomplishments not only added significant value to our operations but also highlighted AGT's versatility in providing end-to-end solutions. While financial performance remains essential, our responsibilities extend far beyond the bottom line. Sustainability is woven into the fabric of AGT Group, guiding our decisions and ensuring long-term resilience in a dynamic world. We remain focused on creating positive impacts for our stakeholders, communities, and the environment through responsible practices and continuous innovation.

**The heart of our success lies in our people, whose safety, well-being, and development are paramount.**



The heart of our success lies in our people, whose safety, well-being, and development are paramount. In 2024, we further invested in talent attraction and retention, fostering a diverse and inclusive culture. For instance, our gender pay gap decreased by an additional 1.5% compared to 2023, while the proportion of female employees in management positions rose to 40%. We maintained rigorous health and safety standards via our ISO 45001-certified Occupational Safety and Health Management System, ensuring protection across all sites and offices.

Recognizing our environmental stewardship role, we intensified efforts to minimize our footprint. Through our ISO 14001-certified Environmental Management System, we advanced cleaner energy solutions, improved operational efficiency, and collaborated with suppliers on sustainable practices. This included investments in energy-efficient machinery, alternative fuels, and renewable energy sources, contributing to meaningful reductions in our Scope 1, 2, and 3 emissions.

Looking ahead, our vision emphasizes sustainable progress with a deep respect for the planet and society. By supporting local initiatives and building strong partnerships, we aim to create a prosperous, inclusive future that benefits all. Sustainability is not just a goal—it's our guiding principle.

At AGT Group, our commitment to Sustainable Development permeates every facet of our organization, driving us toward a greener and more equitable tomorrow.

**Vasilis Papazisis**  
**Chief Operating Officer**





02

# Preface To Precent Edition



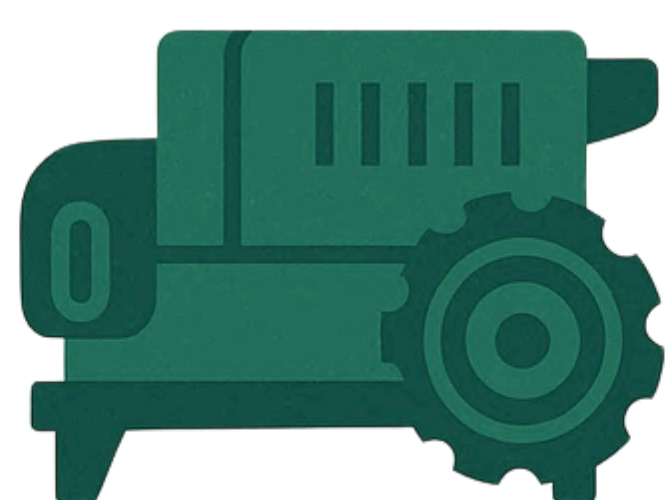
## AGT Group 2025 ESG Report: Advancing Sustainability in Construction

As a leading entity in the construction sector, AGT Group remains committed to integrating Environmental, Social, and Governance (ESG) principles into its core business strategy. The 2025 ESG Report reflects our continuous efforts to address climate challenges, enhance social equity, and uphold governance standards while fostering sustainable growth. This report builds upon our 2023 ESG commitments and achievements, providing an in-depth analysis of our progress, key performance indicators, and future aspirations.

The construction industry plays a pivotal role in shaping sustainable urban development. However, it also faces significant environmental, social, and ethical challenges. From greenhouse gas emissions and resource consumption to labour rights and corporate integrity, the sector must navigate a complex landscape of regulatory compliance, stakeholder expectations, and technological advancements. AGT Group recognizes its responsibility to operate transparently and ethically while actively mitigating its environmental impact and promoting a more inclusive and safe workplace.

### Environmental Responsibility: Reducing Our Carbon Footprint

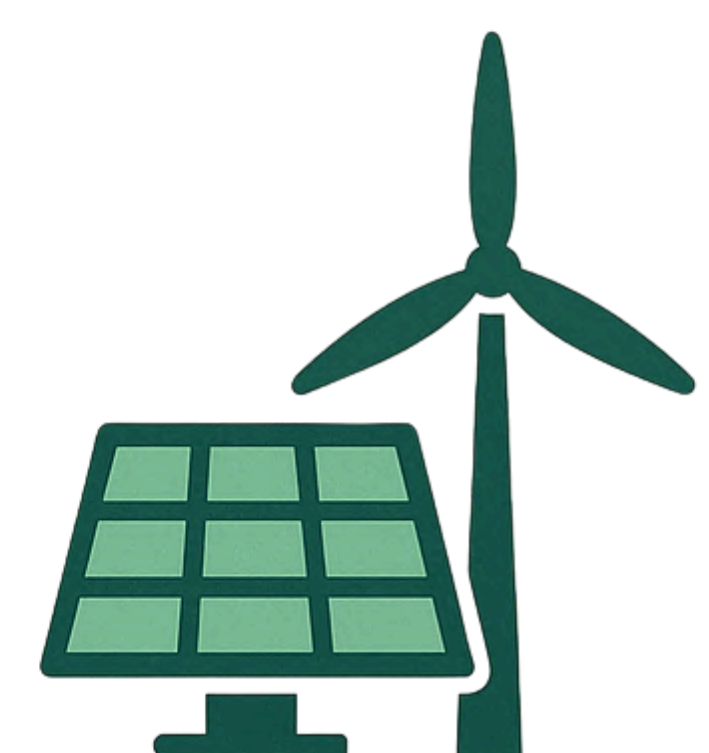
One of **AGT Group's** foremost priorities is reducing its carbon footprint across all aspects of our operations. This report details our **Scope 1**, **Scope 2**, and **Scope 3** emissions data, highlighting our efforts to implement cleaner energy solutions, improve operational efficiency, and work with suppliers to minimize environmental impact. Energy consumption is a critical metric in our sustainability efforts, and in order to drive meaningful reductions in our emissions we are actively investing in:



**ENERGY-EFFICIENT  
MACHINERY**



**ALTERNATIVE  
FUELS**



**RENEWABLE  
ENERGY SOURCES**



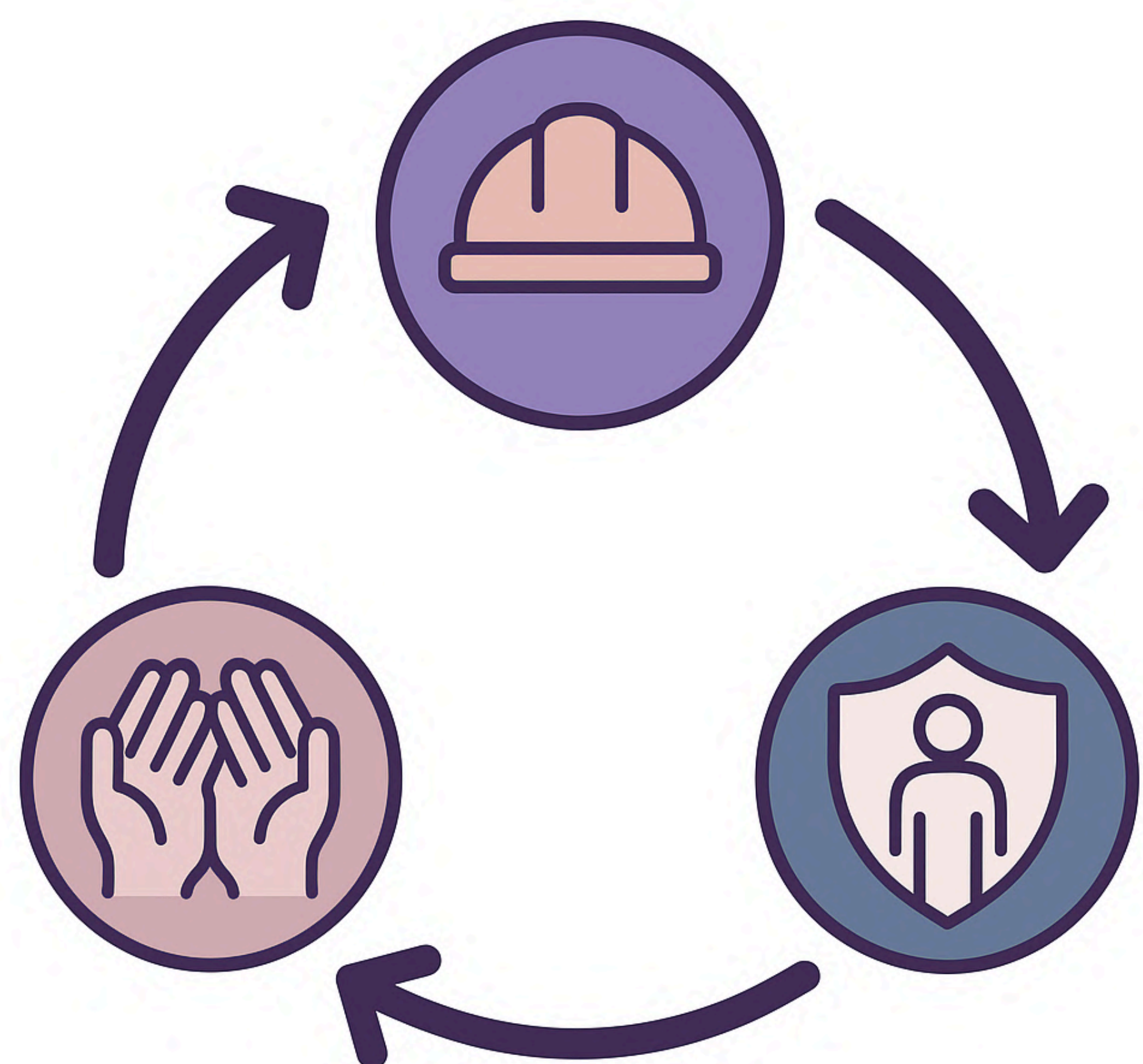
## Social Commitment: Fostering Diversity, Inclusion, and Well-being

AGT Group understands that a thriving workforce is at the heart of a successful business. In this report, we outline our initiatives to promote gender diversity, with a focus on increasing the representation of female employees and advancing women into management positions. We are also committed to fostering an inclusive work environment by addressing the gender pay gap and ensuring equal opportunities for all employees.

Employee well-being remains a top priority, and our health and safety performance is a key pillar of our ESG strategy. We continually assess workplace hazards and implement preventive measures to protect our workforce. Our investment in employee training and professional development further demonstrates our commitment to upskilling our employees and ensuring their long-term career growth within AGT Group. This report also highlights our expenditure on training programs designed to enhance both technical skills and leadership capabilities.

Beyond our internal workforce, AGT Group remains deeply engaged with stakeholders, including local communities, suppliers, and industry partners. Our human rights policy and supplier assessment frameworks ensure that we collaborate with ethical and socially responsible partners who align with our values.

**In doing so, we contribute to fair labour practices, safe working conditions, and human rights protections across our supply chain.**





## Governance Excellence



**Corporate  
Governance**



**Business  
Ethics**

### **Upholding Business Integrity and Ethics**



**Reporting  
Policies**



**Data  
Security**

Strong corporate governance is essential for sustainable business practices. AGT Group upholds the highest standards of business ethics, ensuring compliance with regulatory requirements and fostering a culture of transparency and accountability. Our governance policies encompass business ethics violations, ESG targets, sustainability oversight, and critical risk management.

To strengthen our ethical framework, AGT Group maintains a robust whistleblower policy and customer grievance mechanism, ensuring that concerns related to corporate misconduct, fraud, or ethical breaches are addressed promptly and fairly. Our business ethics policy extends beyond compliance; it is ingrained in our corporate culture, influencing decision-making at all levels of the organization.

In today's digital age, data security is a critical concern. As part of our governance strategy, we have implemented stringent data security policies to protect sensitive information and mitigate cyber threats. By adhering to best practices in cyber-security and risk management, we ensure the privacy and security of our stakeholders' data.



## Sustainability Strategy and Future Outlook

AGT Group's sustainability strategy is guided by clearly defined ESG targets that align with global sustainability frameworks. Our approach to sustainability oversight ensures that ESG considerations are embedded in our corporate strategy, operational processes, and long-term business planning. We are continuously refining our materiality assessment to address emerging ESG challenges and opportunities, ensuring that our sustainability initiatives remain relevant and impactful.

Customer satisfaction is another cornerstone of our ESG performance. We actively engage with our clients to understand their expectations and enhance service quality. Our commitment to sustainable construction practices aligns with evolving market demands for environmentally friendly and socially responsible building solutions.

As we look ahead, AGT Group remains committed to furthering our ESG initiatives, driving industry-wide change, and contributing to a more sustainable and resilient future. This report serves as both a reflection of our achievements and a roadmap for the continued integration of ESG principles into our business model. Through collaborative efforts, innovative solutions, and unwavering dedication, we will continue to build a more responsible and sustainable construction industry.

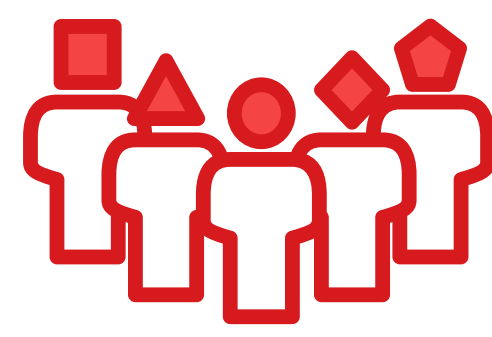
## Conclusion

**The 2024 ESG Report**, incorporating performance data of 2023, reaffirms AGT Group's commitment to sustainable growth, social equity, and ethical business conduct.

As we navigate the evolving ESG landscape, we remain steadfast in our mission to:



**Minimize our  
environmental impact**



**Foster an inclusive  
and diverse workplace**



**Uphold the highest standards of governance**

By embracing sustainability as a core value, AGT Group is not only enhancing its business resilience but also contributing to a more sustainable world for future generations.





03

Environmental



Scope 1 emissions

Definition

Direct greenhouse gas (GHG) emissions (Scope 1) are defined as the GHG emissions that stem from sources that are owned or controlled by the organisation. Scope 1 emissions include on-site fossil fuel combustion and fleet fuel consumption.

Indicator as per ATHEX ESG Reporting Guide 2022

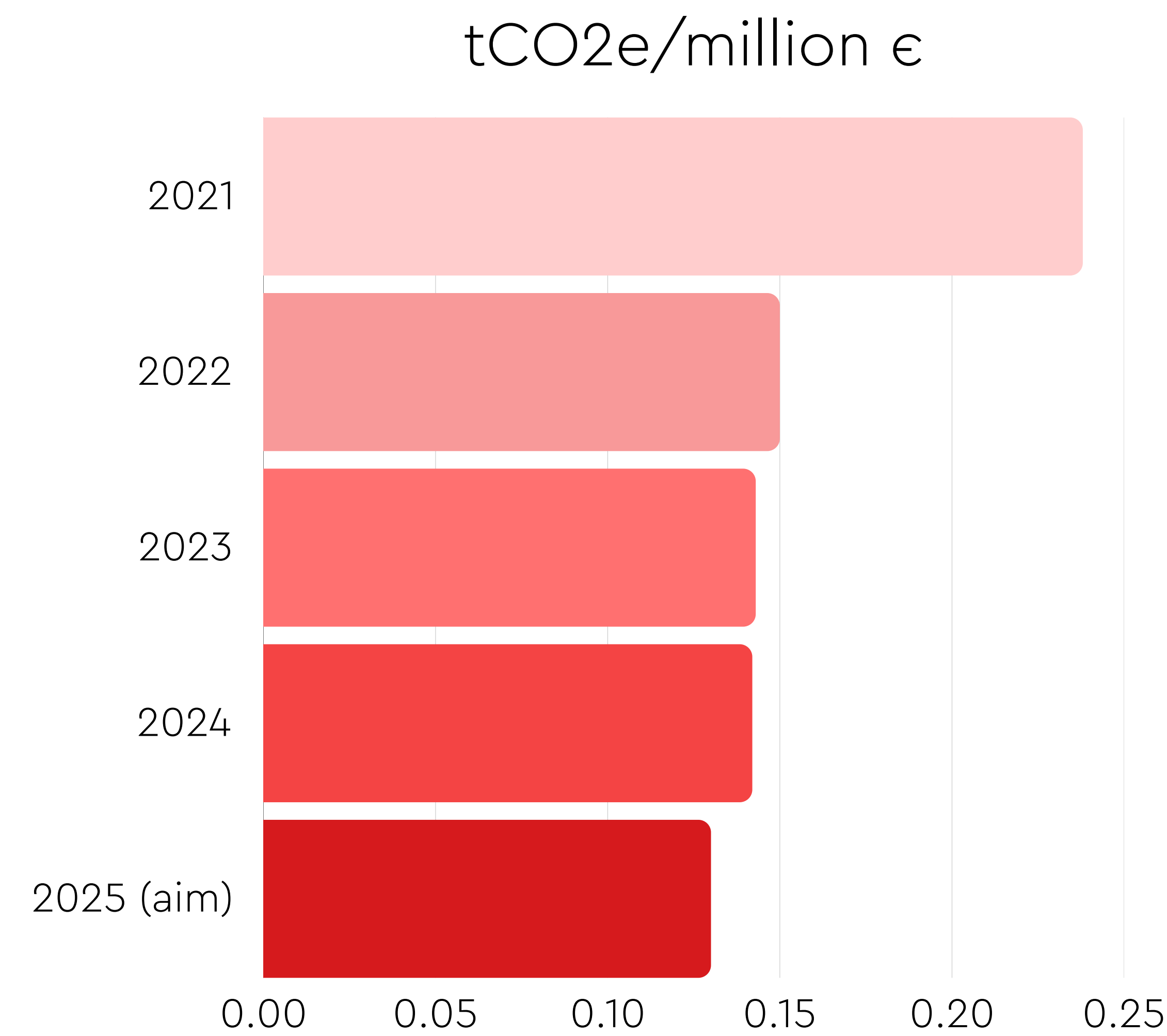
GHG intensity of Scope 1 emissions (tCO2e)=

Scope 1 emissions in tones of CO2 equivalent

Normalization factor

The Normalisation factor is set as the gross annual revenue of the **AGT Group**  
In **million €**.

Unit	2021	2022	2023	2024	2025 (aim)
tCO2e/million €	0,238	0,150	0,143	0,142	0,130





Methodology:

- Reference Standard **ISO 14064-1:2019**
- Activity Data as per accounting entries.
- Emission Factors as per **NIR Greece 2024**

Scope 2 emissions

Definition

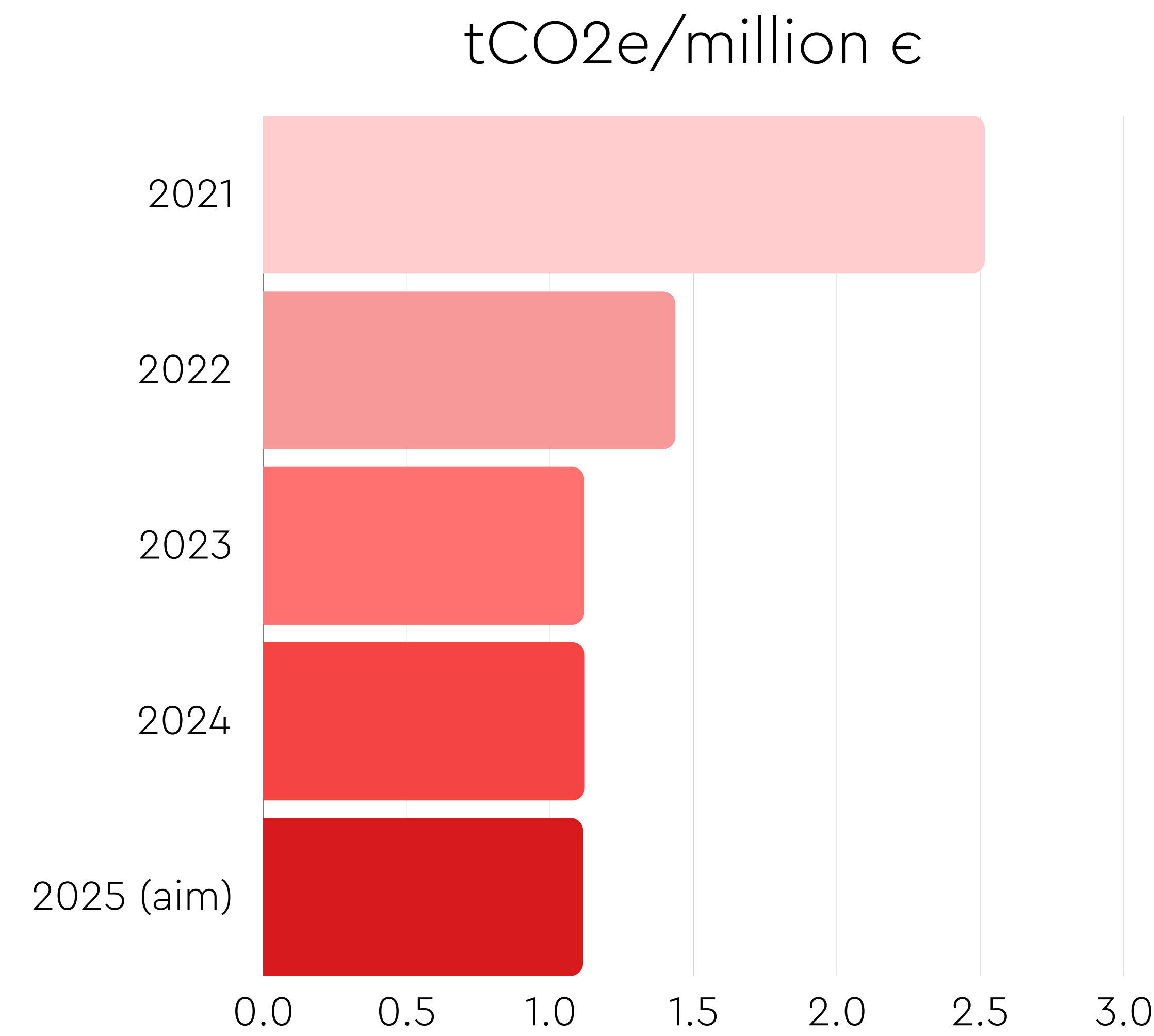
Indirect GHG emissions (Scope 2) are defined as the GHG emissions that stem from the generation of purchased electricity consumed by the organisation.

Indicator as per ATHEX ESG Reporting Guide 2022

GHG intensity of Scope 2 emissions (tCO<sub>2</sub>e)=

$$\frac{\text{Scope 2 emissions in tones of CO}_2 \text{ equivalent}}{\text{Normalization factor}}$$

Unit	2021	2022	2023	2024	2025 (aim)
tCO <sub>2</sub> e/million €	2,516	1,437	1,119	1,121	1,115





Methodology:

- Reference Standard **ISO 14064-1:2019**
- Activity Data as per power provider receipts.
- Emission Factors as per **NIR Greece 2024**

Energy Consumption

Definition

Energy consumption is defined as the total amount of energy consumed from purchased, acquired or self-generated energy both from renewable energy sources (e.g. wind, solar, hydro, geothermal, biomass, etc.) and non-renewable ones (e.g. coal, oil, natural gas, electricity, heating, cooling, steam, etc.).

Indicator as per ATHEX ESG Reporting Guide 2022

Total Energy Consumption Within The Organisation (MWh)=

Percentage of electricity consumed (%)=

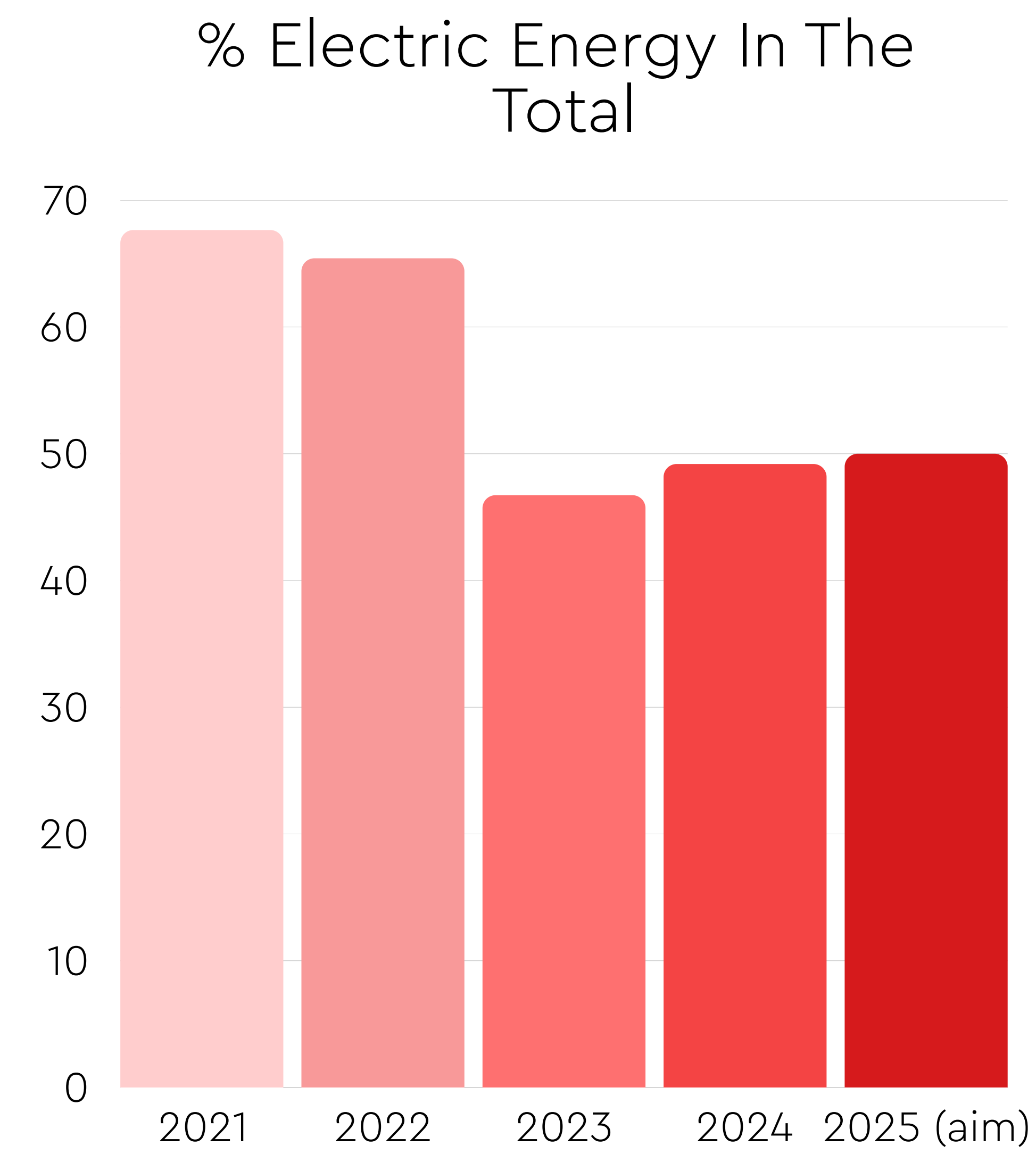
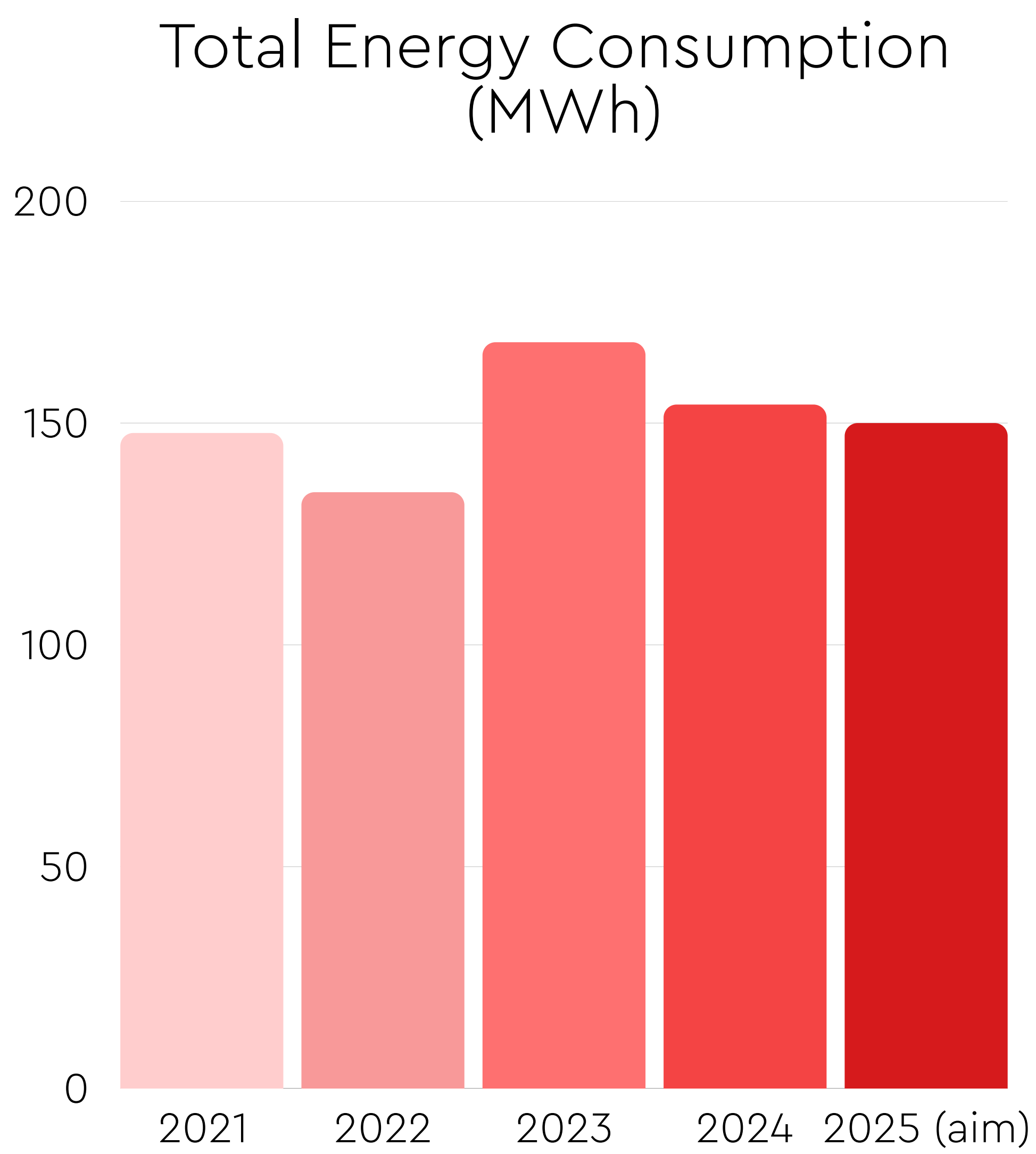
Electricity purchase for consumption (MWh)

Total energy consumption within an organisation (MWh)

x100

Unit	2021	2022	2023	2024	2025 (aim)
MWh	147,76	134,41	168,22	154,17	150,00
%	67,65	65,42	46,73	49,19	50,00





Methodology:

- Reference Standard **ISO 14064-1:2019**
- Activity Data as per power provider receipts



Scope 3 emissions

Definition

Indirect GHG emissions (Scope 3) are defined as the GHG emissions that are emitted from non-direct sources, that are not owned or controlled by the organisation. Examples of non-direct sources, include purchase of goods and services, employee commuting and transportation of purchased fuels, etc.

Indicator as per ATHEX ESG Reporting Guide 2022

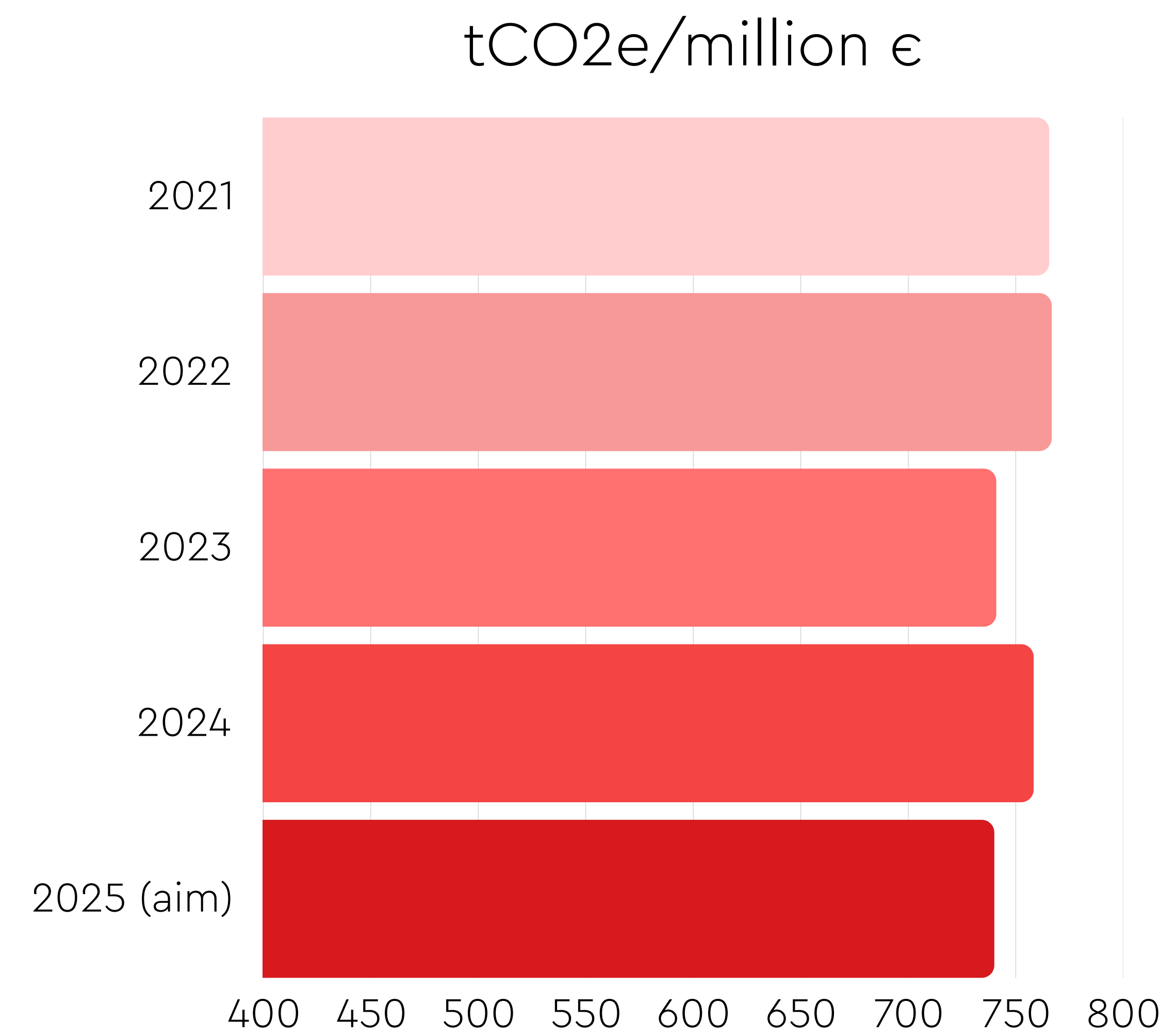
GHG intensity of Scope 3 emissions (tCO2e)=

Scope 3 emissions in tones of CO2 equivalent

Normalization factor

The Normalisation factor is set as the gross annual revenue of the **AGT Group**  
In **million €**.

Unit	2021	2022	2023	2024	2025 (aim)
tCO2e/million €	765,54	766,71	740,92	758,31	740,0





Methodology:

- Reference Standard **ISO 14064-1:2019**
- Activity Data as per accounting entries
- Emission Factors as per **NIR Greece 2024, EXIOBASE 2021**

## Climate change risks and opportunities

### Definition

Climate change risks are defined as uncertain-negative events or market conditions resulting from climate change that affect an organisation's financial stability.

Climate change opportunities are defined as forward-looking events or possible efforts that allow companies to adapt and mitigate climate change.

### Indicator as per ATHEX ESG Reporting Guide 2022

Indicator "Climate Change Risk & Opportunities" requires the reporting organisation to discuss its change risks and opportunities, including its governance and strategy for managing such risks and opportunities.

### Overview

Climate change presents both significant risks and unprecedented opportunities for businesses across industries. As a prominent player in the construction sector, AGT Group recognizes the importance of understanding and addressing climate change impacts to ensure long-term sustainability and competitiveness. The following analysis explores the climate change risks and opportunities facing AGT Group, highlighting key considerations, strategic responses, and potential pathways for adaptation and innovation.



## 1. Climate Change Risks



### A. Physical Risks

Climate change poses direct physical risks to AGT Group's operations, including: Increased frequency and severity of extreme weather events (e.g., storms, floods, heatwaves) leading to project delays, damage to infrastructure, and disruption of supply chains:

- Rising sea levels and coastal erosion impacting coastal construction projects, waterfront developments, and infrastructure in low-lying areas.
- Changes in temperature and precipitation patterns affecting construction materials, site conditions, and project feasibility in certain regions.



### B. Regulatory & Policy Risks

Shifting regulatory landscapes and evolving climate policies present regulatory risks to AGT Group, such as:

- Stringent environmental regulations and building codes requiring compliance with energy efficiency standards, emission reduction targets, and sustainable construction practices.
- Carbon pricing mechanisms, emission trading schemes, and taxes on carbon-intensive activities increasing project costs and operational expenses.
- Legal liabilities and penalties for non-compliance with climate-related regulations, environmental laws, and permitting requirements.



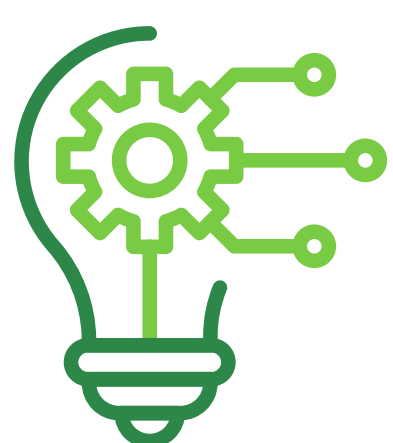
## 2.Climate Change Opportunities



### A. Green Building & Sustainable Infrastructure

Climate change offers opportunities for AGT Group to capitalize on growing demand for green building and sustainable infrastructure solutions, including:

- Designing and constructing energy-efficient buildings, green roofs, and eco-friendly developments that reduce carbon emissions and energy consumption.
- Implementing sustainable construction practices, such as using recycled materials, renewable energy sources, and low-carbon technologies to minimize environmental impacts.
- Investing in resilient infrastructure, flood defenses, and climate-adaptive measures to mitigate climate risks and climate-adaptive measures to mitigate climate risks and enhance project resilience.



### B. Innovation & Technology

Climate change drives innovation and technological advancements, presenting opportunities for AGT Group to:

- Develop and deploy innovative construction materials, techniques, and processes that improve energy efficiency, durability, and performance.
- Adopt digital technologies, Building Information Modeling (BIM), and smart construction methods to optimize project planning, resource management, and project delivery.
- Collaborate with research institutions, academia, and industry partners to explore emerging trends, disruptive technologies, and sustainable innovations in the construction sector.



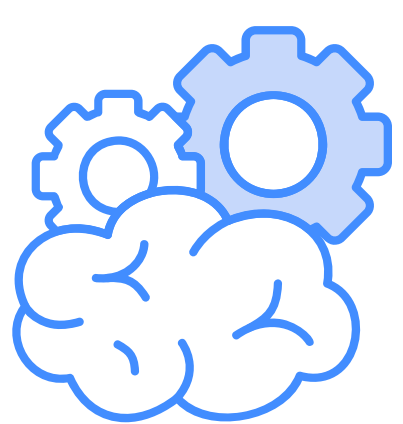


### C. Sustainable Finance & Investment

Climate change mobilizes sustainable finance and investment opportunities, enabling AGT Group to:

- Access green bonds, sustainability-linked loans, and climate funds to finance renewable energy projects, carbon-neutral developments, and sustainable infrastructure initiatives.
- Partner with institutional investors, green banks, and impact funds to attract capital for climate-resilient projects, green building certifications, and environmental stewardship initiatives.
- Align with Environmental, Social, and Governance **(ESG)** criteria, Sustainability-Linked Bonds Principles **(SLBP)**, and Net-Zero Commitments to attract responsible investment, enhance shareholder value, and demonstrate climate leadership.

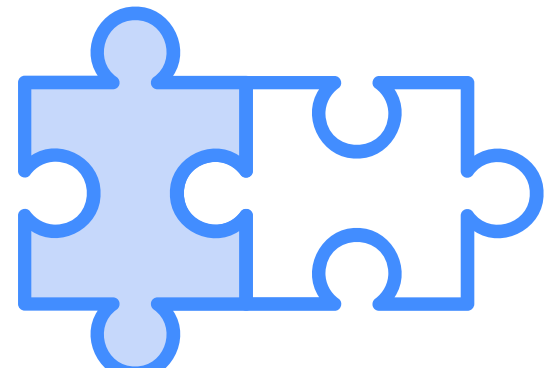
## 3.Strategy Responses



### A. Risk Management & Adaptation

AGT Group has started to conduct comprehensive climate risk assessments, scenario analysis, and vulnerability assessments to identify, prioritize, and manage climate-related risks across its operations and projects. This includes implementing risk mitigation strategies, contingency plans, and adaptation measures to enhance resilience, protect assets, and safeguard business continuity.





## **B. Sustainability Integration**

AGT Group has started to integrate sustainability principles, climate considerations, and ESG criteria into its corporate strategy, business operations, and decision-making processes. This involves setting ambitious sustainability goals, adopting green building standards, and embedding climate resilience into project designs, procurement practices, and supply chain management.



## **C. Innovation & Collaboration**

AGT Group always tries to raise a culture of innovation, collaboration, and continuous improvement to drive sustainable solutions, technological innovation, and industry leadership. This includes partnering with stakeholders, industry associations, and research institutions to share best practices, develop sustainable technologies, and address common challenges related to climate change.

## **Conclusion**

In conclusion, climate change presents both risks and opportunities for AGT Group in the construction sector. By understanding the implications of climate change, embracing sustainable practices, and leveraging innovative solutions, AGT Group can navigate climate risks, capitalize on emerging opportunities, and position itself as a leader in building a more resilient, sustainable, and equitable future. Through strategic planning, proactive adaptation, and stakeholder engagement, AGT Group can contribute to global efforts to mitigate climate change impacts and create lasting value for society, the environment, and future generations.



Effluent Discharger

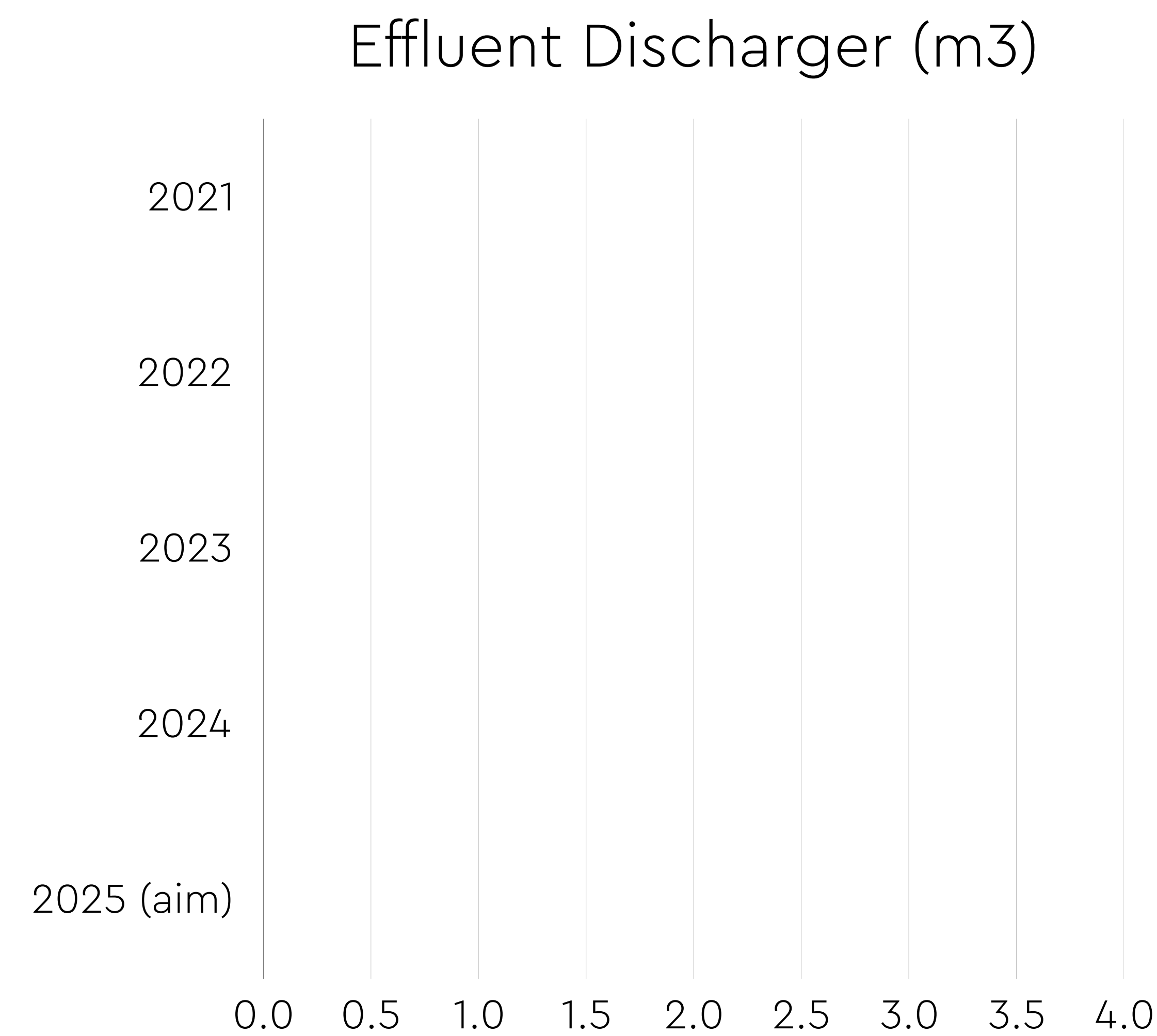
Definition

Effluent discharge, sometimes referred to as 'wastewater', is liquid waste produced and discharged by any industrial or commercial premises.

Indicator as per ATHEX ESG Reporting Guide 2022

Indicator "Effluent Discharger" requires the reporting organization to disclose the effluent discharge containing polluting substances, in cubic meters (m³)

Unit	2021	2022	2023	2024	2025 (aim)
m³	0	0	0	0	0





## Biodiversity Sensitive Areas

### Definition

Biodiversity sensitive areas are defined as habitats of high biodiversity value that are a priority for conservation, as identified by several international institutions and conservation organisations.

### Indicator as per ATHEX ESG Reporting Guide 2022

Indicator "Biodiversity Sensitive Areas" requires the reporting organization to disclose any operational sites owned, leased, managed in, or adjacent to, protected and/or high biodiversity value areas as well as any negative impacts operational sites may have on those areas.

Not any, operational sites owned, leased, managed in, or adjacent to, protected and/or high biodiversity value areas exist under AGT involvement. Also, not any negative impacts by AGT operational sites on any such area have occurred.

Biodiversity value can be characterised by listing of protected status from several international institutions and conservation organisations. Such listings include the National Biodiversity Strategies and Action Plans prepared under the **1992 UN Convention on Biological Diversity**, the **EU Natura 2000** network of protected areas, the **UNESCO** World Heritage sites and Key Biodiversity Areas ('KBAs'), the **IUCN** Protected Area Management Categories, the **Ramsar Convention**, the **EU Taxonomy** and all relevant national legislation.





# 04 Social



## Stakeholder Engagement

### Definition

Stakeholder engagement is defined as the process of communication, consultation and interaction with stakeholders.

### Indicator as per ATHEX ESG Reporting Guide 2022

Indicator "Stakeholder Engagement" requires the reporting organization to disclose the organization's main stakeholders and its approach to key stakeholder engagement.

### Overview

In the dynamic landscape of the construction industry, effective stakeholder engagement is paramount for ensuring sustainable growth, fostering trust, and mitigating risks. As an engineering and construction Group of Companies our success hinges not only on our technical expertise but also on its ability to understand and address the diverse needs and concerns of our stakeholders. In this comprehensive synopsis, we explore the intricacies of stakeholder engagement, covering the identification of main stakeholder groups, the level of engagement among management, the purpose of engagement, key topics and concerns raised by stakeholders, and AGT Group's response to these issues. Needs and expectation of stakeholders for 2025 have been updated so as to incorporate the new ISO Amendment concerning climate change, **ISO 9001:2015/Amd 1:2024**, "Quality management systems — Requirements — Amendment 1: Climate action changes".



#### 1. Identification of Main Stakeholder Groups

The construction industry involves a multitude of stakeholders, each with distinct interests and expectations. AGT Group undertakes a systematic process to identify its main stakeholder groups, which includes investors, employees, clients, suppliers, local communities, regulatory bodies, and advocacy groups. This identification process involves stakeholder mapping, stakeholder surveys, consultations with experts, and analysis of industry trends and best practices.



By understanding the needs and concerns of each stakeholder group, AGT Group the lays the groundwork for effective engagement strategies tailored to specific stakeholders' interests.



## **2. Level of Stakeholder Engagement Amongst Management**

Stakeholder engagement is not confined to lower levels of AGT Group but permeates throughout, including top management and the Board of Directors (BoD). Management recognizes the importance of considering the interests of key stakeholders in discussions and decision-making processes. Regular meetings, forums, and consultations are conducted to facilitate dialogue and collaboration between management and stakeholders. The BoD plays a pivotal role in overseeing stakeholder engagement efforts, ensuring that stakeholder interests are adequately represented and integrated into strategic decision-making.



## **3. Purpose of Stakeholder Engagement and Meaningful Engagement**

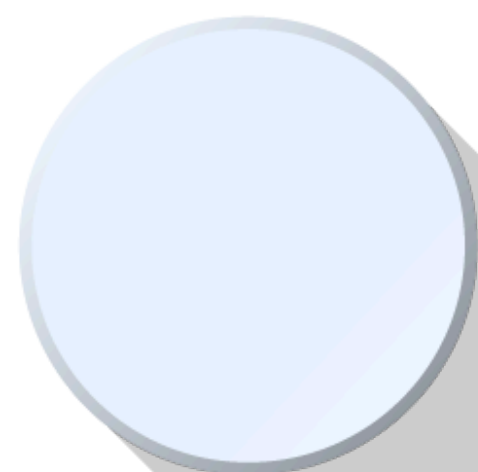
The primary purpose of stakeholder engagement within the group of companies is to bring up trust, transparency, and mutual understanding. AGT Group seeks to go beyond mere compliance with regulations and aims to produce meaningful engagement that generates value for both the company and its stakeholders. Meaningful engagement entails active listening, responsiveness, and genuine dialogue. AGT Group employs various engagement mechanisms such as stakeholder forums, community outreach programs, feedback channels, and online platforms to facilitate open communication and collaboration.



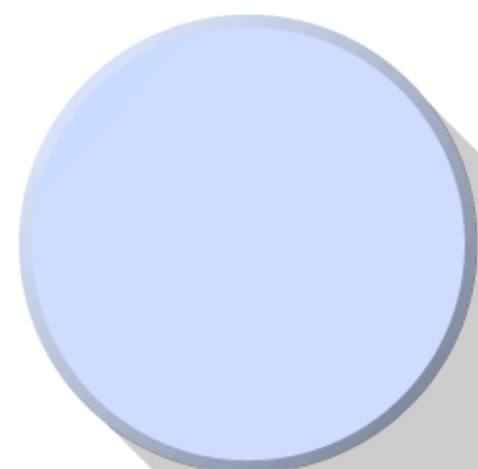


#### 4. Key Topics and Concerns Raised by Stakeholder Groups

Stakeholder engagement processes elicit a diverse range of topics and concerns from different stakeholder groups.



Investors' needs and expectations include financial performance, risk management, and corporate governance.



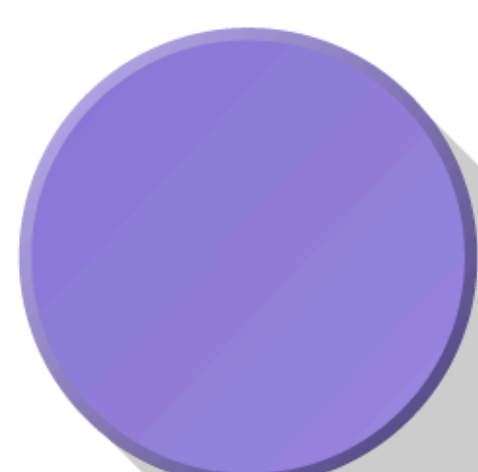
Employees are concerned with workplace safety, fair labor practices, and career development opportunities.



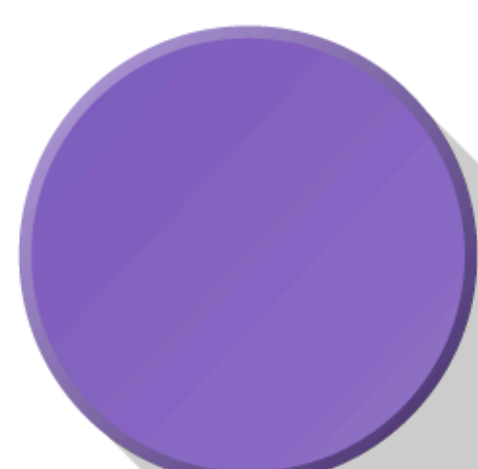
Clients emphasize project quality, timeliness, and adherence to contractual obligations.



Local communities may voice concerns about environmental impacts, noise pollution, and social responsibility that includes development of local market and employment

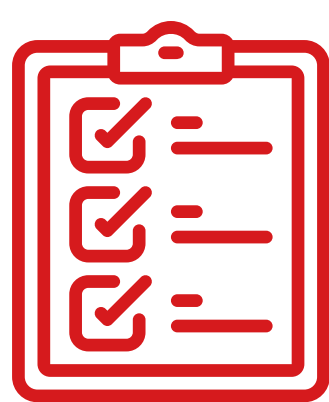


Regulatory bodies may focus on compliance with building codes, zoning regulations, and environmental laws.



Community as a whole expects our practical contribution to the fight against climate change





## 5. Group's Response and Actions Taken

AGT Group demonstrates its commitment to stakeholder engagement by proactively addressing the issues raised and taking concrete actions to address stakeholders' concerns. This may involve implementing new policies and procedures, allocating resources to specific initiatives, conducting impact assessments, and collaborating with stakeholders to develop mutually beneficial solutions. Transparent reporting mechanisms are established to communicate Group's progress and outcomes regarding stakeholder engagement efforts, bringing up accountability and trust.

### Female Employees

#### Definition

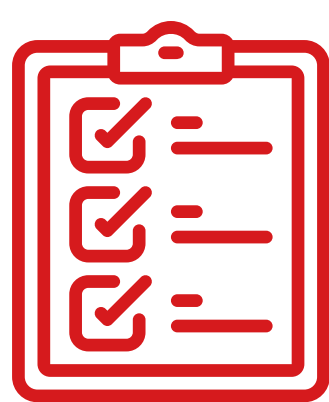
Number of female employees in the organisation is defined as the total number of female employees, by headcount.

#### Indicator as per ATHEX ESG Reporting Guide 2022

Indicator "Female Employees" requires the reporting organization to disclose the total number of women employees throughout the organisation, in percentage (%).

Unit	2021	2022	2023	2024	2025 (aim)
%	8,77	12,72	13,19	14,18	15,00





## 5. Group's Response and Actions Taken

AGT Group demonstrates its commitment to stakeholder engagement by proactively addressing the issues raised and taking concrete actions to address stakeholders' concerns. This may involve implementing new policies and procedures, allocating resources to specific initiatives, conducting impact assessments, and collaborating with stakeholders to develop mutually beneficial solutions. Transparent reporting mechanisms are established to communicate Group's progress and outcomes regarding stakeholder engagement efforts, bringing up accountability and trust.

### Female Employees

#### Definition

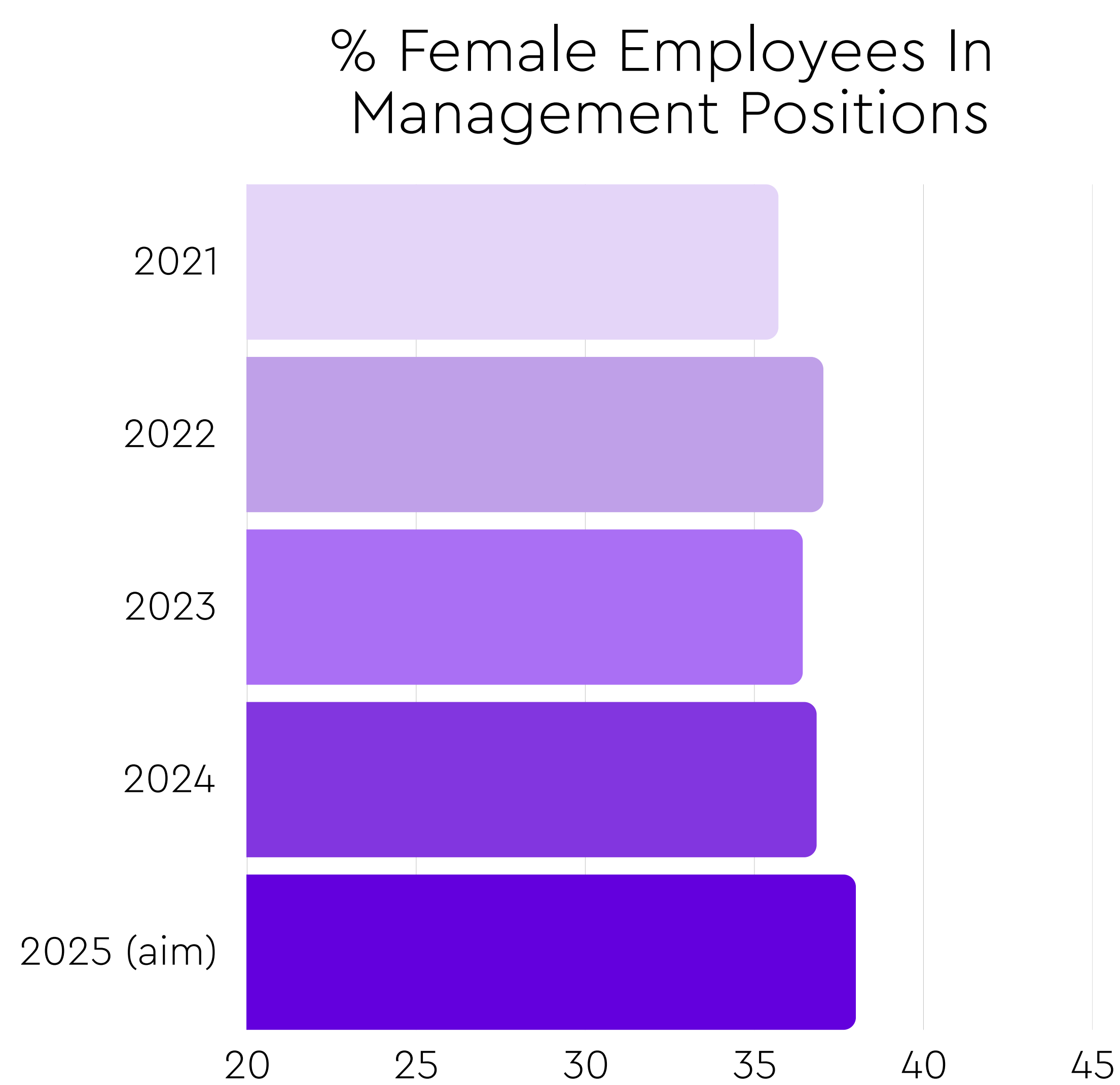
Number of female employees in the organisation is defined as the total number of female employees, by headcount.

#### Indicator as per ATHEX ESG Reporting Guide 2022

Indicator "Female Employees" requires the reporting organization to disclose the total number of women employees throughout the organisation, in percentage (%).

Unit	2021	2022	2023	2024	2025 (aim)
%	8,77	12,72	13,19	14,18	15,00





**Employee Turnover**

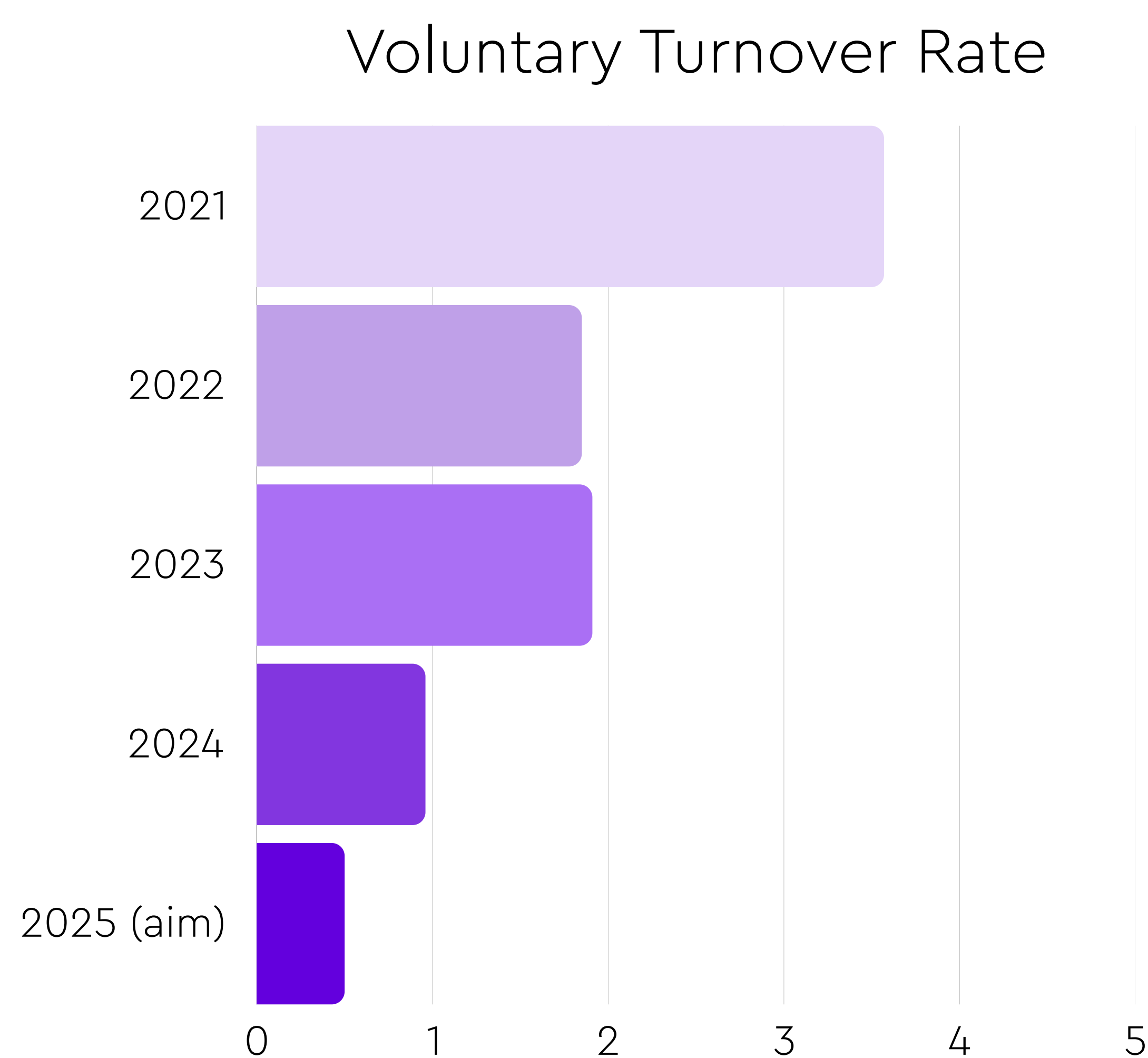
**Definition**

Employee turnover rates refer to voluntary and involuntary turnover rates that occur when employees leave an organisation.

- Voluntary turnover rate is the rate at which employees leave the organisation at their own discretion within a time period.
- Involuntary turnover rate is the rate at which an organisation lays-off or discharges employees within a time period, due to reasons such as an employee's poor job performance, inappropriate behaviour and violation of workplace policies or an organisation's decisions to downsize.

Unit	2021	2022	2023	2024	2025 (aim)
%	3,57	1,85	1,91	0,96	0,50





## Employee Turnover

### Definition

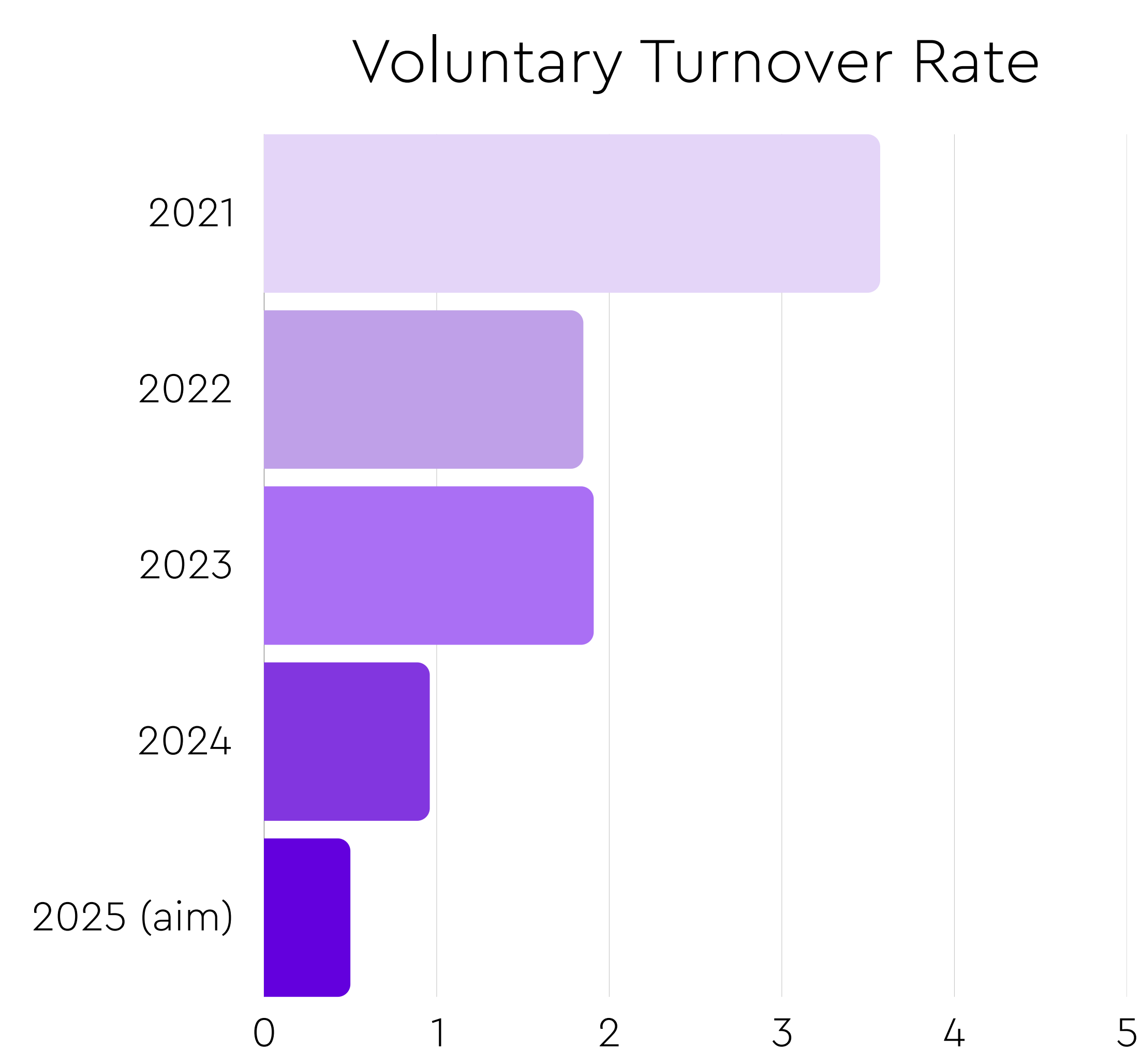
Employee turnover rates refer to voluntary and involuntary turnover rates that occur when employees leave an organisation.

- Voluntary turnover rate is the rate at which employees leave the organisation at their own discretion within a time period.
- Involuntary turnover rate is the rate at which an organisation lays-off or discharges employees within a time period, due to reasons such as an employee's poor job performance, inappropriate behaviour and violation of workplace policies or an organisation's decisions to downsize.

### Voluntary turnover rate

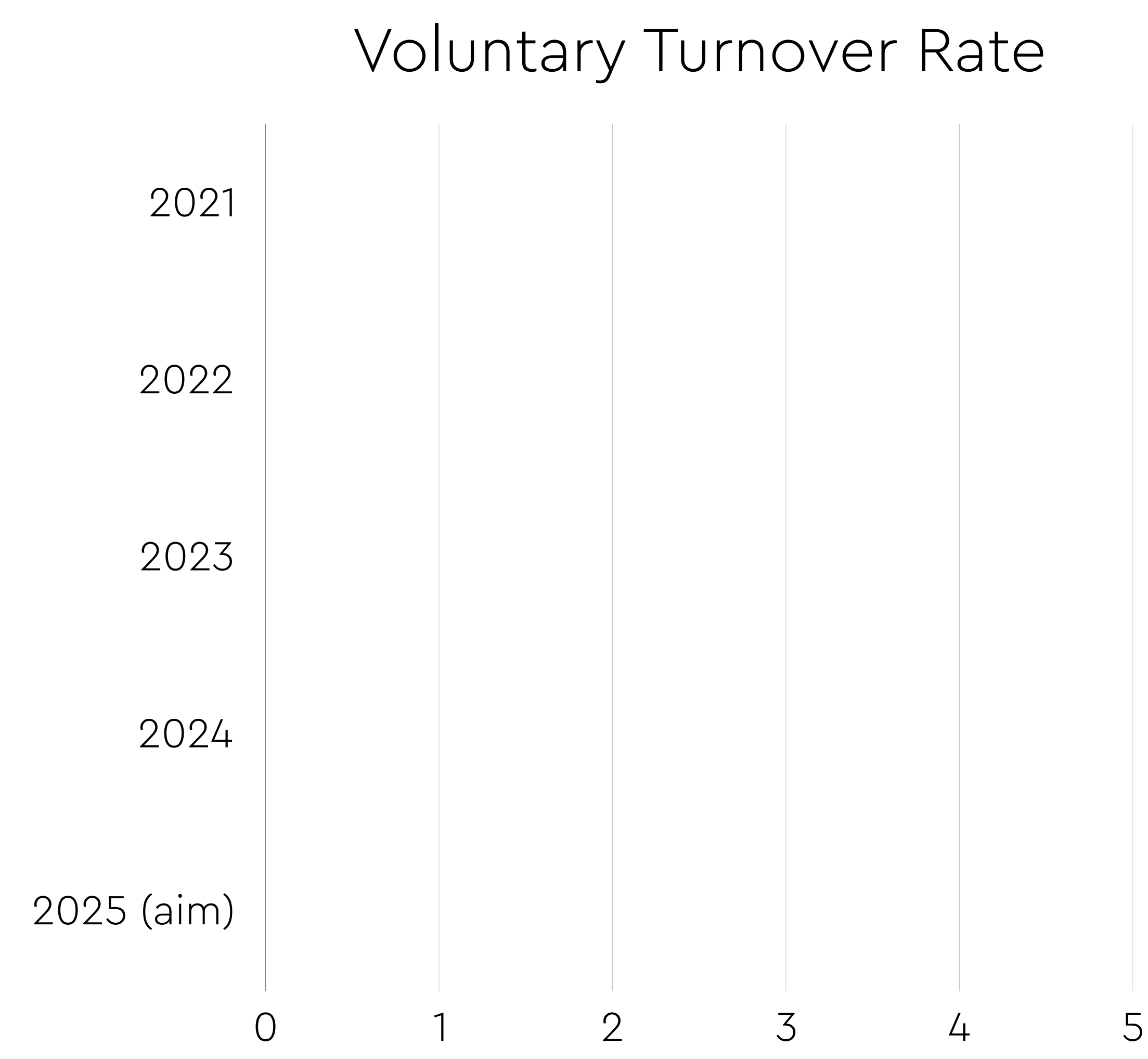
Unit	2021	2022	2023	2024	2025 (aim)
%	3,57	1,85	1,91	0,96	0,50





Involuntary turnover rate

Unit	2021	2022	2023	2024	2025 (aim)
%	0,00	0,00	0,00	0,00	0,00





Employee training

Definition

Employee training is defined as a formal type of programme that aims to increase or enhance the technical skills, knowledge, efficiency and value creation of an organisation's employees.

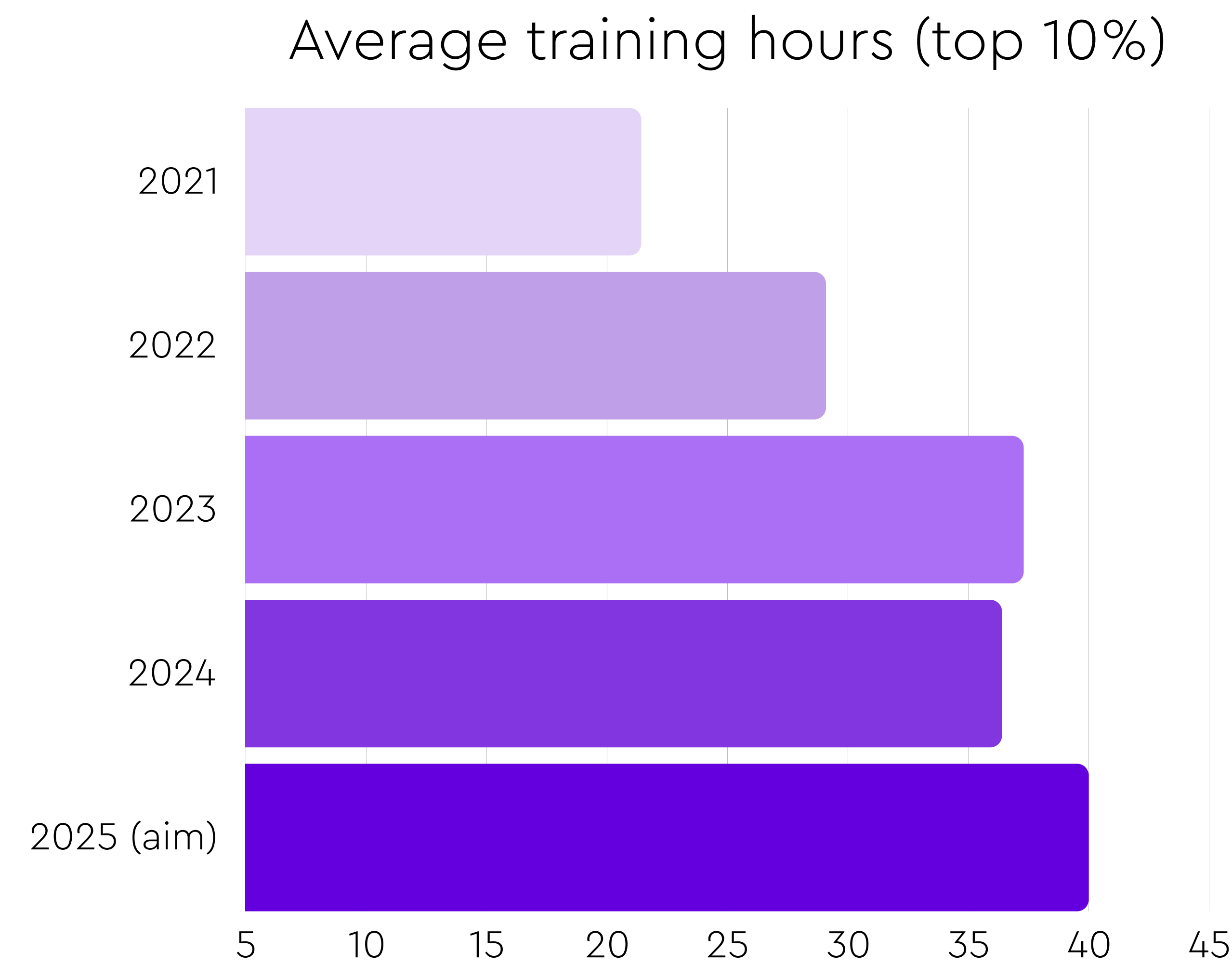
Indicator as per ATHEX ESG Reporting Guide 2022

IAverage training hours (top 10%)=

Total number of training hours provided to each employee  
in the top 10% of employees by total compensation

Total number of employees included in the top 10% of employees  
by total compensation

Unit	2021	2022	2023	2024	2025 (aim)
hrs/empl.	21,42	29,09	37,30	36,40	40,00





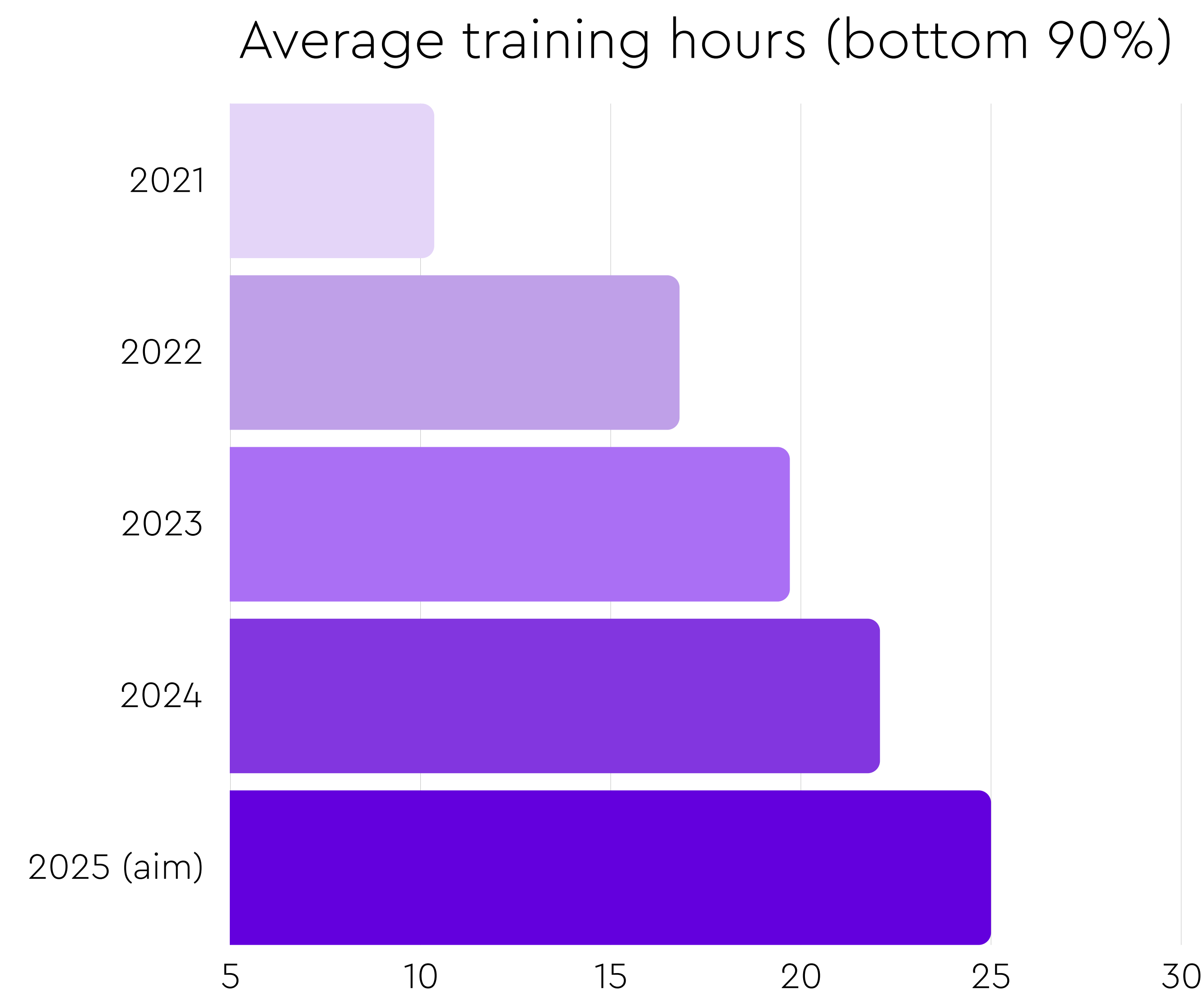
Average training hours (bottom 90%)=

Total number of training hours provided to each employee  
in the bottom 90% of employees by total compensation

---

Total number of employees included in the bottom 90%  
of employees by total compensation

Unit	2021	2022	2023	2024	2025 (aim)
hrs/empl.	10,36	16,81	19,71	22,08	25,0





## Human Rights Policy

### Definition

A human rights policy is a piece of formal company documentation that outlines the practices and commitment that an organisation takes to meet its responsibility to respect the internationally recognized human rights standards.

### Indicator as per ATHEX ESG Reporting Guide 2022

Indicator "Human Right Policy" requires the reporting organisation to disclose whether it holds a Human rights policy or not.

### Human Right Policy

AGT Group adopts the present Human Rights Policy that adheres to internationally recognized standards such as the Universal Declaration of Human Rights, the International Labour Organization's (ILO) Declaration on Fundamental Principles and Rights at Work, and other relevant conventions and treaties. In the realm of construction, where projects span diverse geographies and cultures, safeguarding human rights stands as a foundational principle for sustainable and ethical operations. For AGT Group, aligning with international and domestic human rights standards is paramount and this policy serves as a guiding framework for the company's commitment to respecting, protecting, and fulfilling human rights across all aspects of its operations.

The Group sets clear expectations for its personnel, including employees, contractors, and suppliers, regarding their roles in upholding human rights. Personnel are expected to adhere to the company's human rights policy, treat all individuals with dignity and respect, and report any instances of human rights violations or concerns promptly. Additionally, the company expects its business partners to share its commitment to human rights and comply with applicable laws, regulations, and international standards.



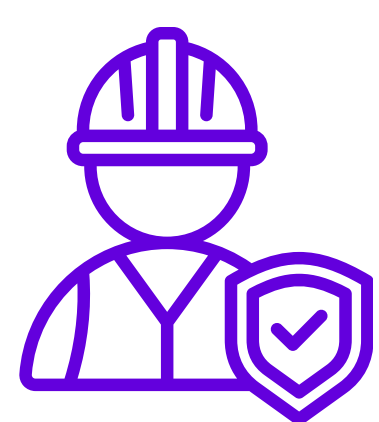
**Fundamental Principles** of our Policy concerning Practices and Operations are:



**Non-discrimination:** AGT Group ensures equal treatment and opportunities for all individuals, regardless of race, ethnicity, gender, religion, disability, or other protected characteristics.



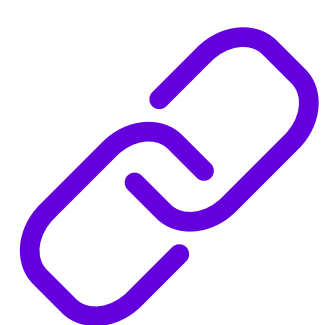
**Labor Rights:** We uphold the rights of workers, including the freedom of association, collective bargaining, prohibition of forced labour, child labour, and discrimination in employment.



**Health and Safety:** AGT Group prioritizes the Health and Safety of its employees and workers, providing a safe and healthy work environment and adhering to relevant occupational health and safety standards.



**Community Engagement:** We engage with local communities in a transparent and respectful manner, considering their needs, concerns, and interests in project planning and implementation.



**Supply Chain Responsibility:** We promote responsible sourcing practices throughout our supply chain, ensuring that suppliers uphold human rights, labour standards, and environmental practices.

By embedding these fundamental principles into our policies, procedures, and decision-making processes, we demonstrate our commitment to promoting and protecting human rights within our sphere of influence. This commitment not only aligns with legal and ethical obligations but also contributes to bringing up a culture of respect, integrity, and sustainability within the construction industry in Greece.

In conclusion, for AGT Group upholding human rights is not just a moral imperative but also a strategic necessity. By embracing international and domestic human rights standards, setting clear expectations for personnel and business partners, and adhering to fundamental principles guiding its practices and operations, the Group reinforces its commitment to responsible business conduct and contributes to positive social impact within the communities it serves.



## Supplier Assessment

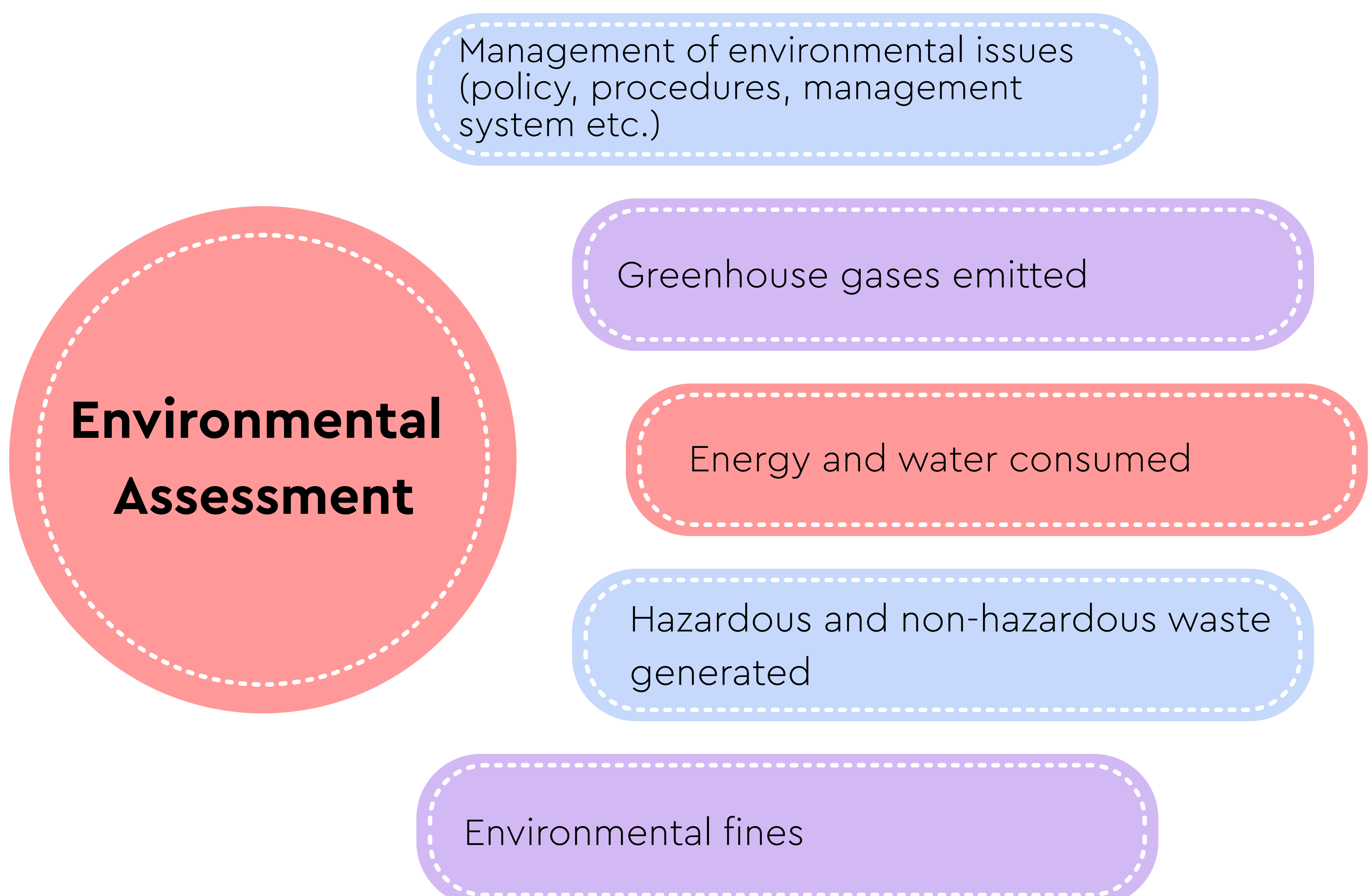
### Definition

Supplier assessment is defined as the process of evaluating supplier performance. Supplier assessments are carried out on a regular basis, since they can help companies to reduce costs, improve business performance, alleviate reputational costs and produce more cost-effective products.

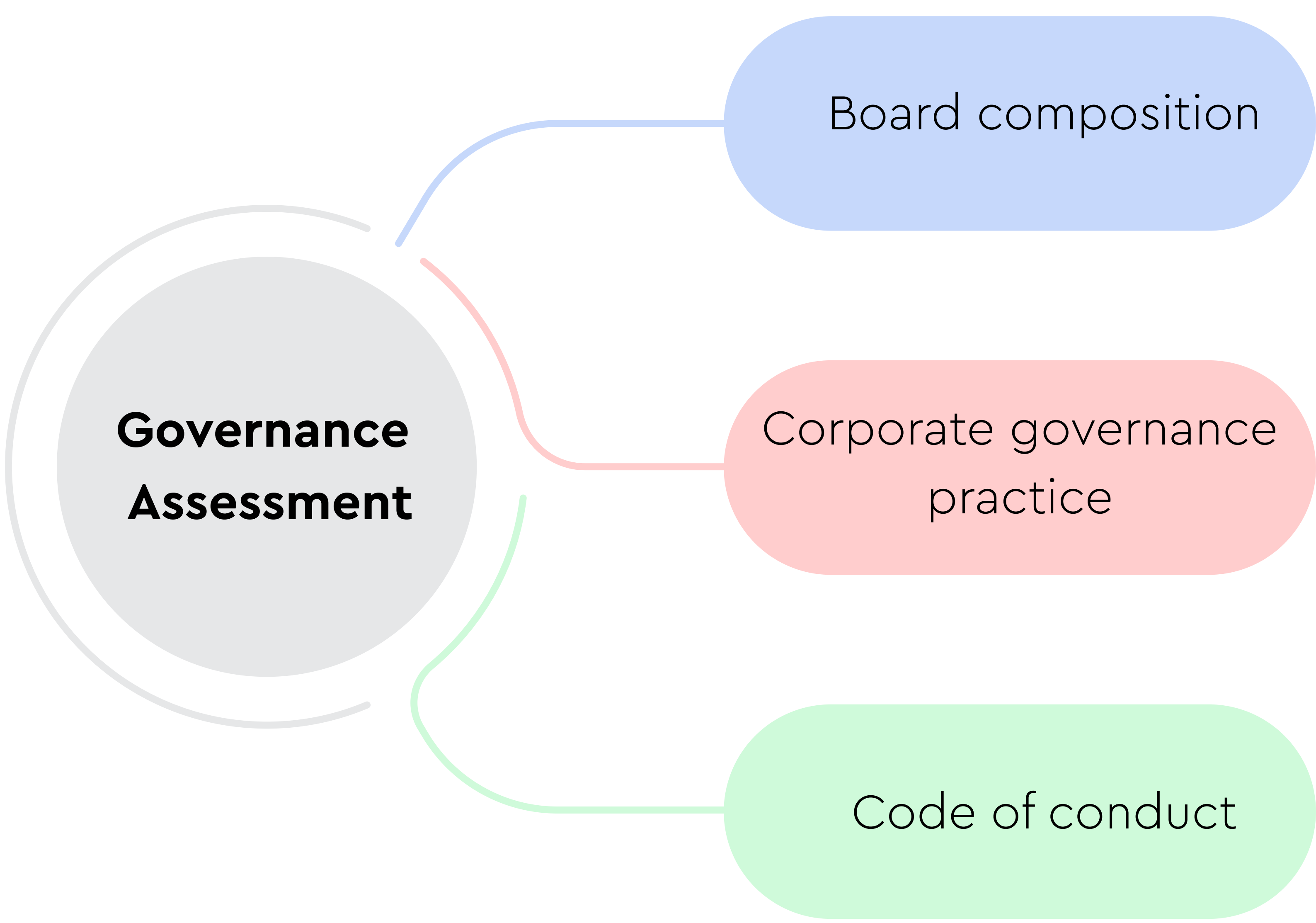
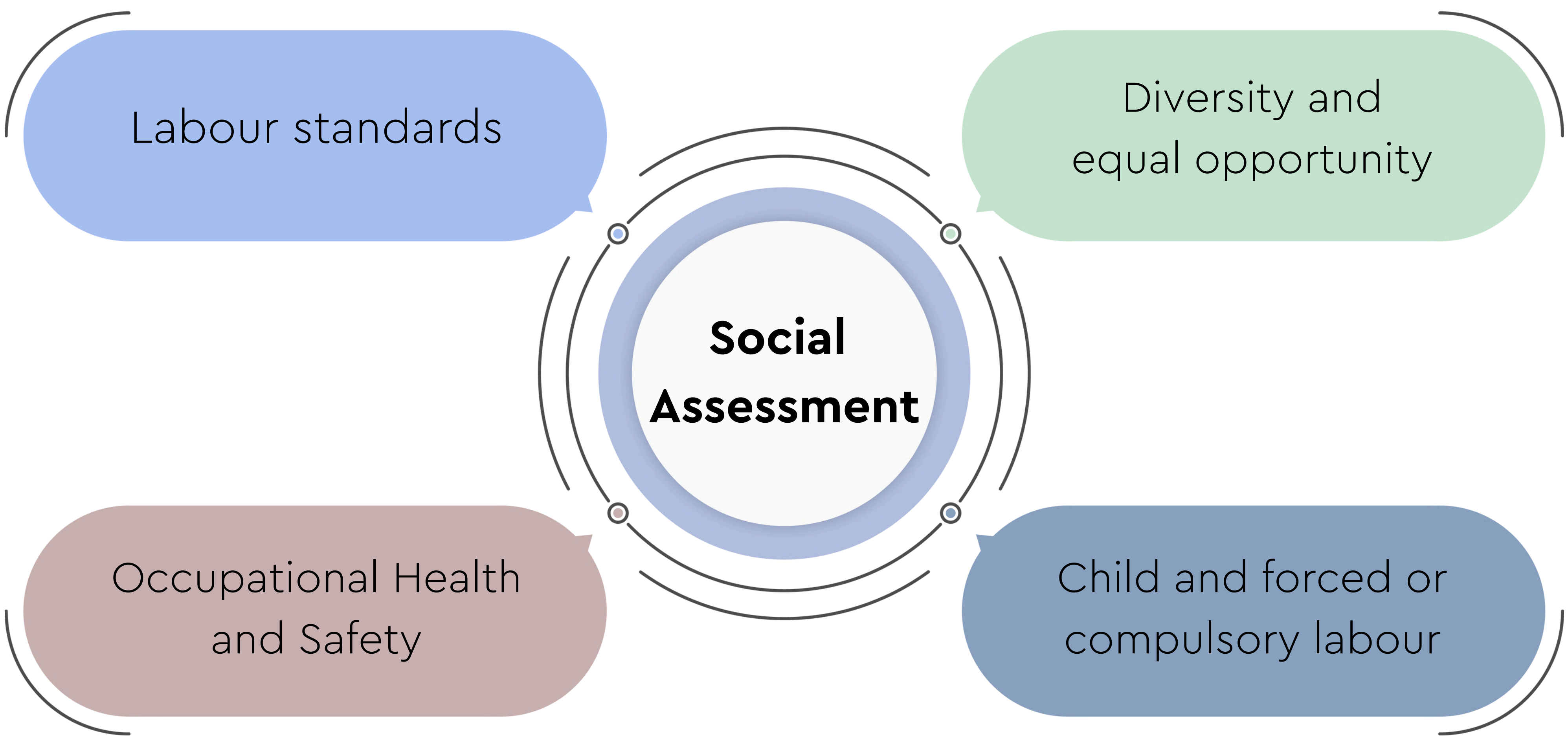
### Indicator as per ATHEX ESG Reporting Guide 2022

Indicator "Supplier Assessment" requires the reporting organisation to disclose whether it screens its suppliers using Environmental, Social and Governance (ESG) criteria,

Issues that we examine when assessing suppliers using ESG criteria include:









## Employee Training Expenditure

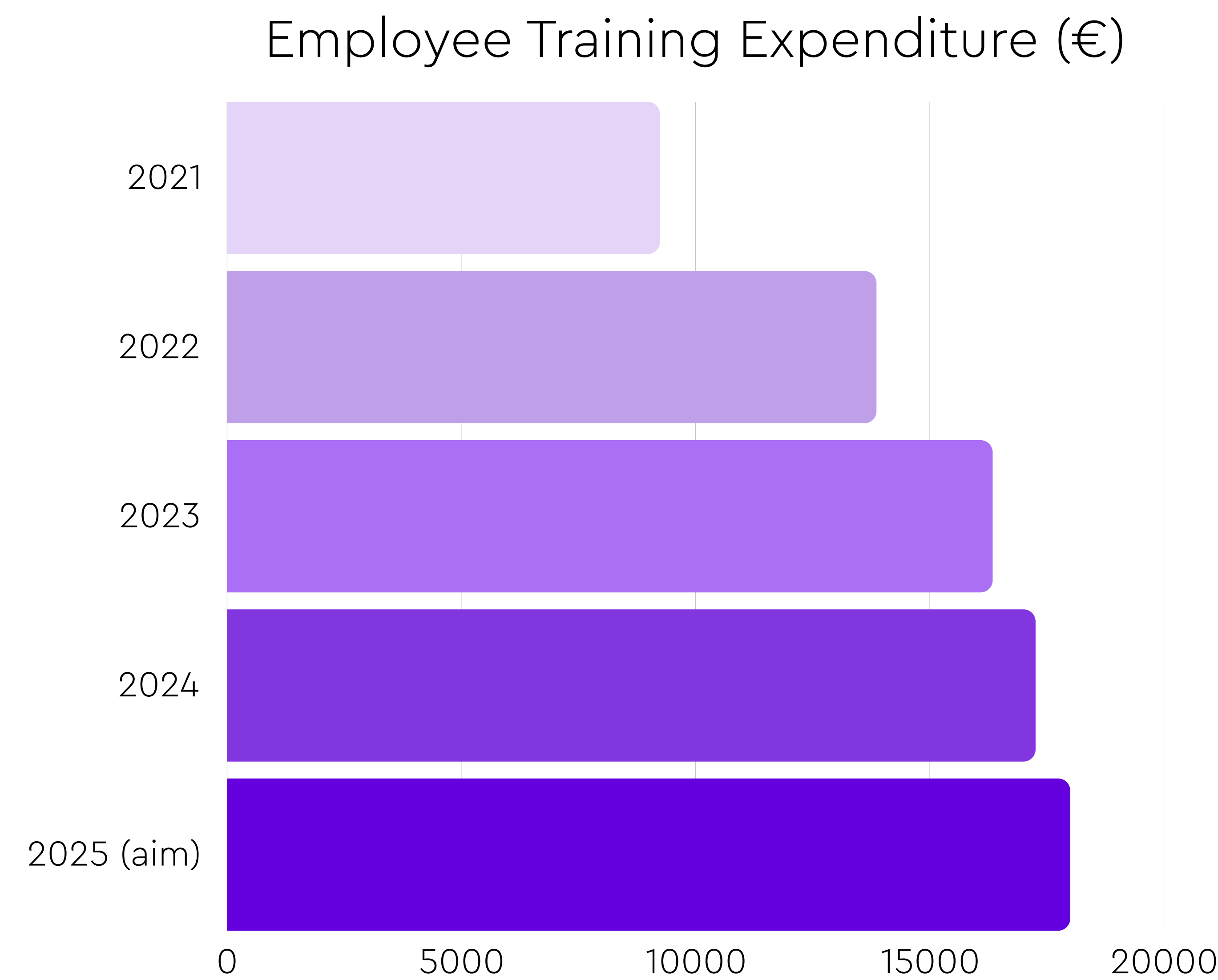
### Definition

Employee training is defined as a formal type of programme that aims to increase or enhance the technical skills, knowledge, efficiency and value creation of an organisation's employees.

### Indicator as per ATHEX ESG Reporting Guide 2022

Indicator "Employee Training Expenditure" requires the reporting organisation to disclose the total amount of expenditure on employee training purposes, in Euros (€).

Unit	2021	2022	2023	2024	2025 (aim)
€	9.240	13.864	16.344	17.260	18.000





Gender Pay Gap

Definition

Gender pay gap is defined as the difference between the average female and male base salary.

Indicator as per ATHEX ESG Reporting Guide 2022

Average yearly pay for male full-time employees=

Sum of all yearly base salaries of all male full-time employees  
(including bonuses)

Total number of male full-time employees

(a)

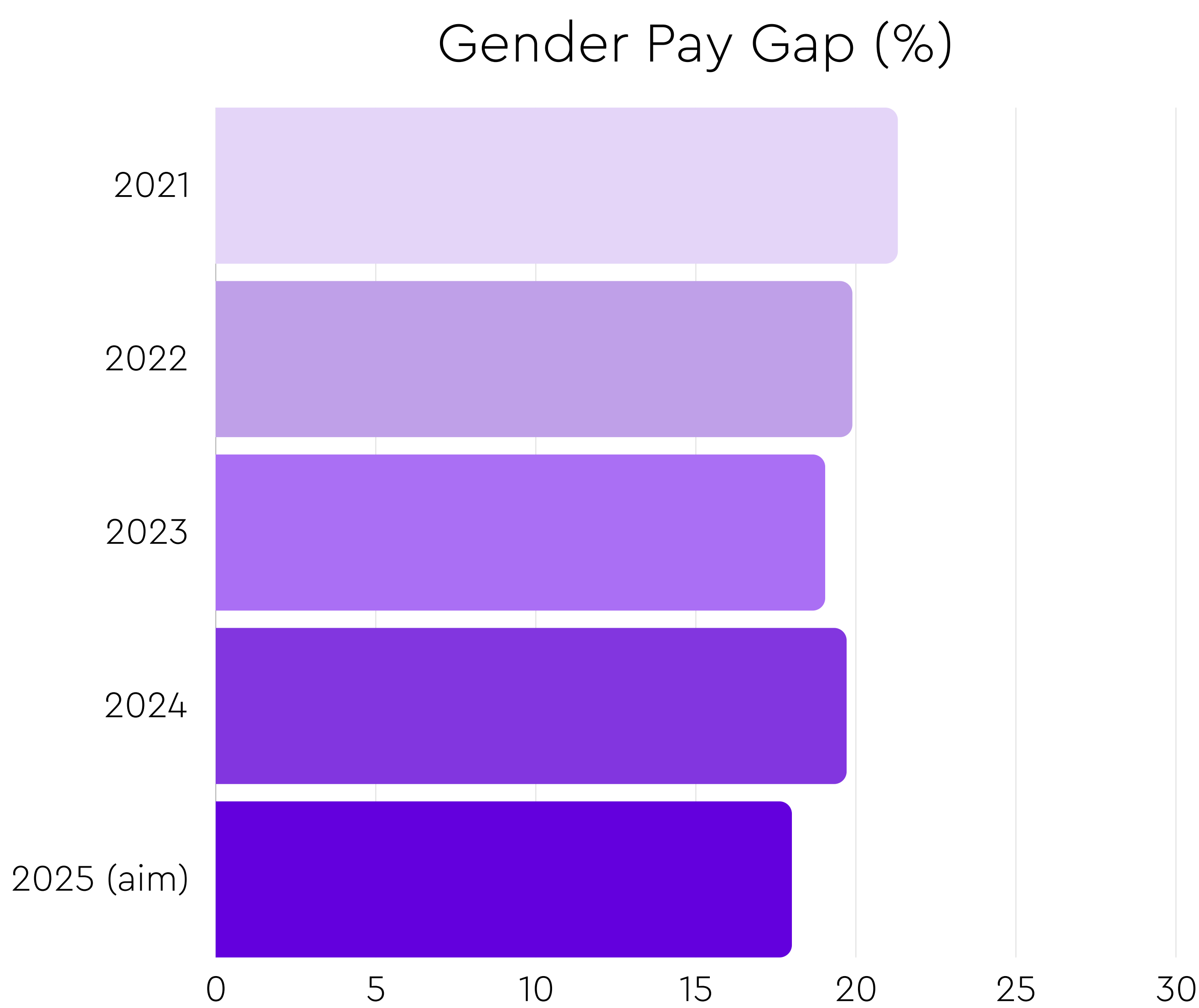
Sum of all yearly base salaries of all female full-time employees  
(including bonuses)

Total number of female full-time employees

(b)

Unit	2021	2022	2023	2024	2025 (aim)
%	21,31	19,89	19,04	19,71	18,00





Health & Safety Performance

Definition

Health and safety performance is defined as the outcome of an organisation's approach, systems and procedures to prevent accidents and injuries in workplaces.

Indicator as per ATHEX ESG Reporting Guide 2022

Indicator "Health & Safety Performance" requires the reporting organisation to disclose the total recordable:

- Number of injuries
- Number of work-related fatalities
- Accident frequency rate
- Accident severity rate

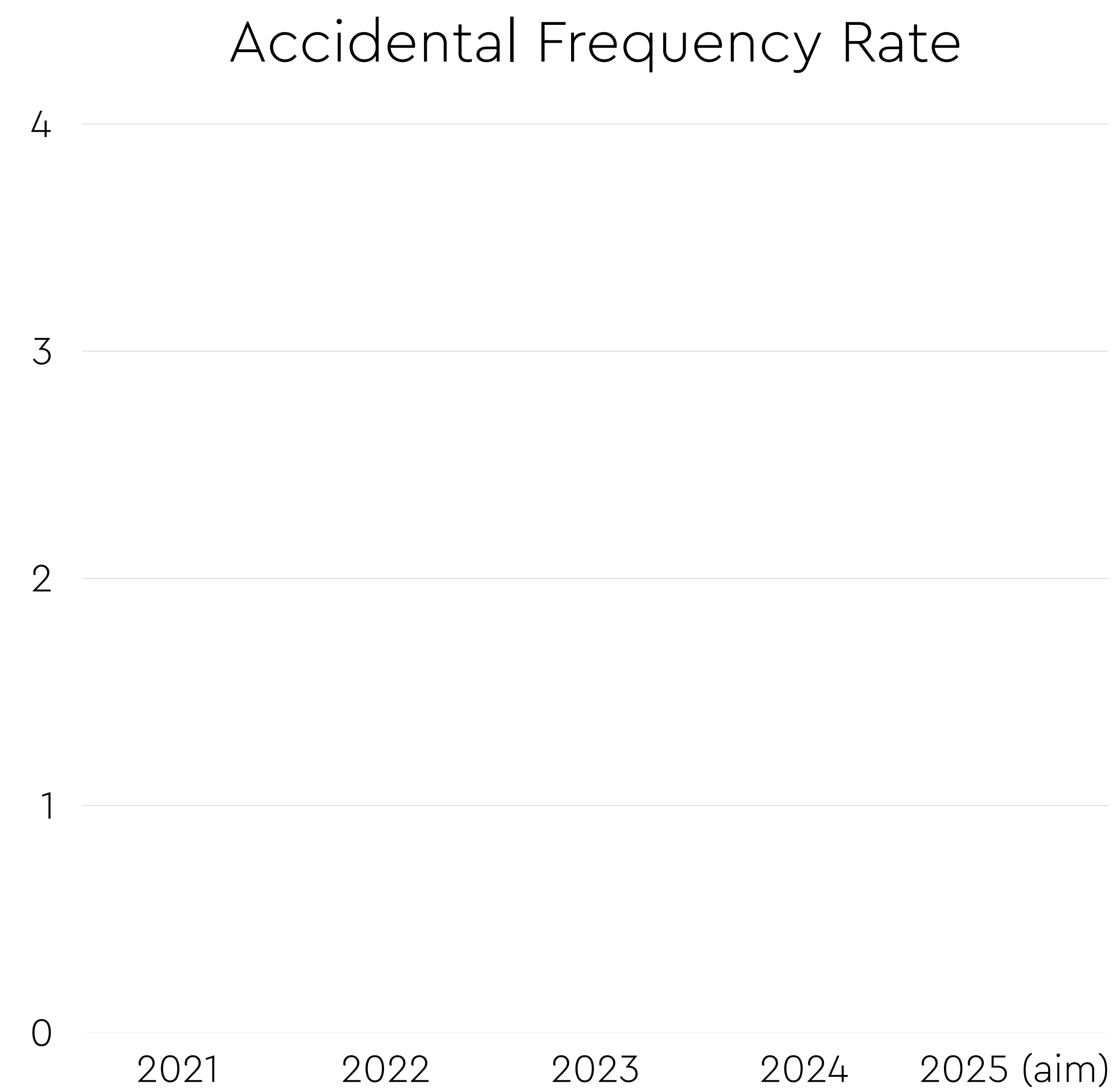


Accidental Frequency Rate=

Number of recordable injuries x 2000.000\*

Number of hours worked by all employees in calender year

Unit	2021	2022	2023	2024	2025 (aim)
inj./workhr.	0,00	0,00	0,00	0,00	0,00



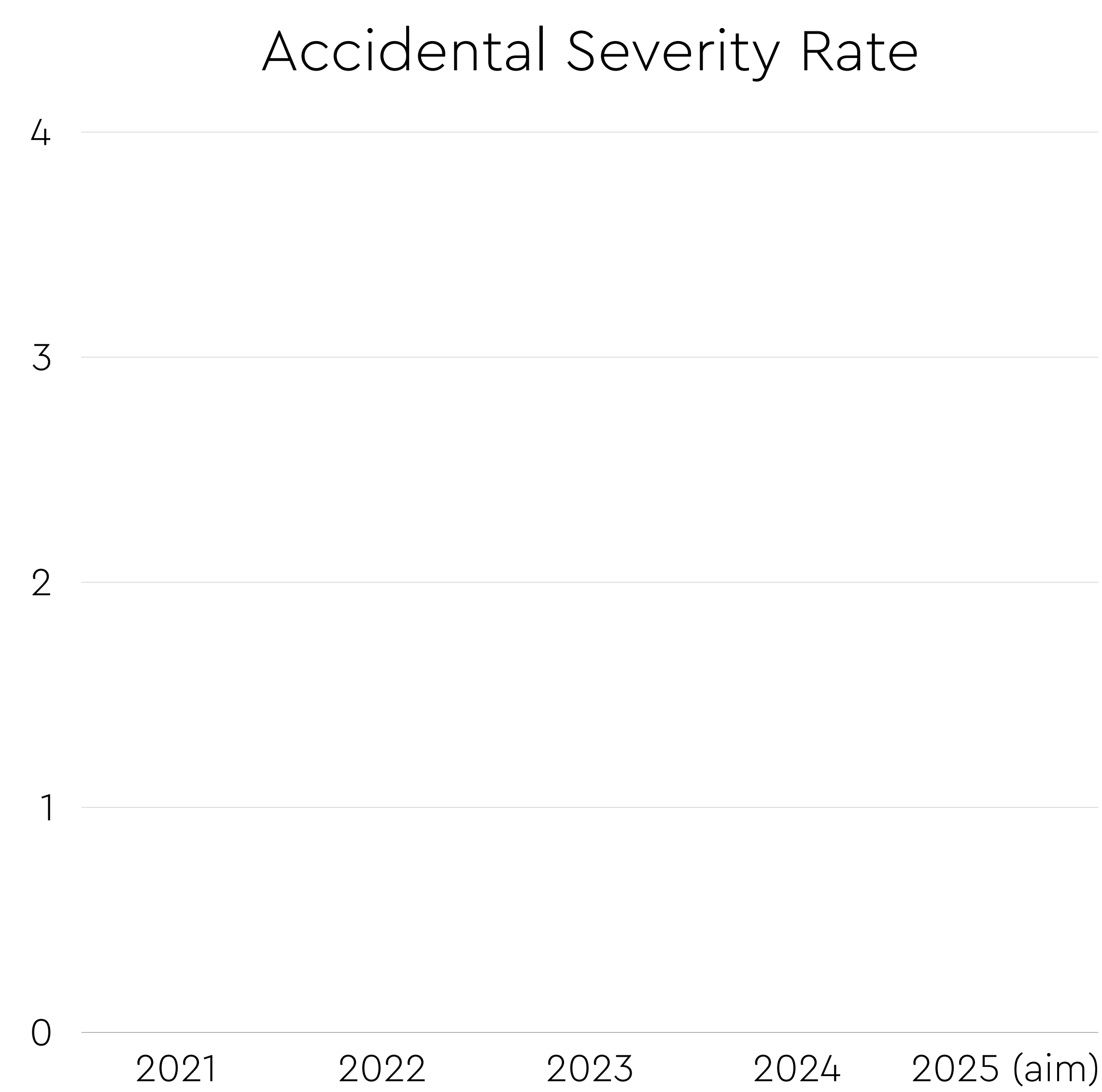


Accidental Severity Rate=

Number of work days lost due to work-related accidents x x 2000.000\*

Number of hours worked by all employees in calender year

Unit	2021	2022	2023	2024	2025 (aim)
workd./workhr.	0,00	0,00	0,00	0,00	0,00





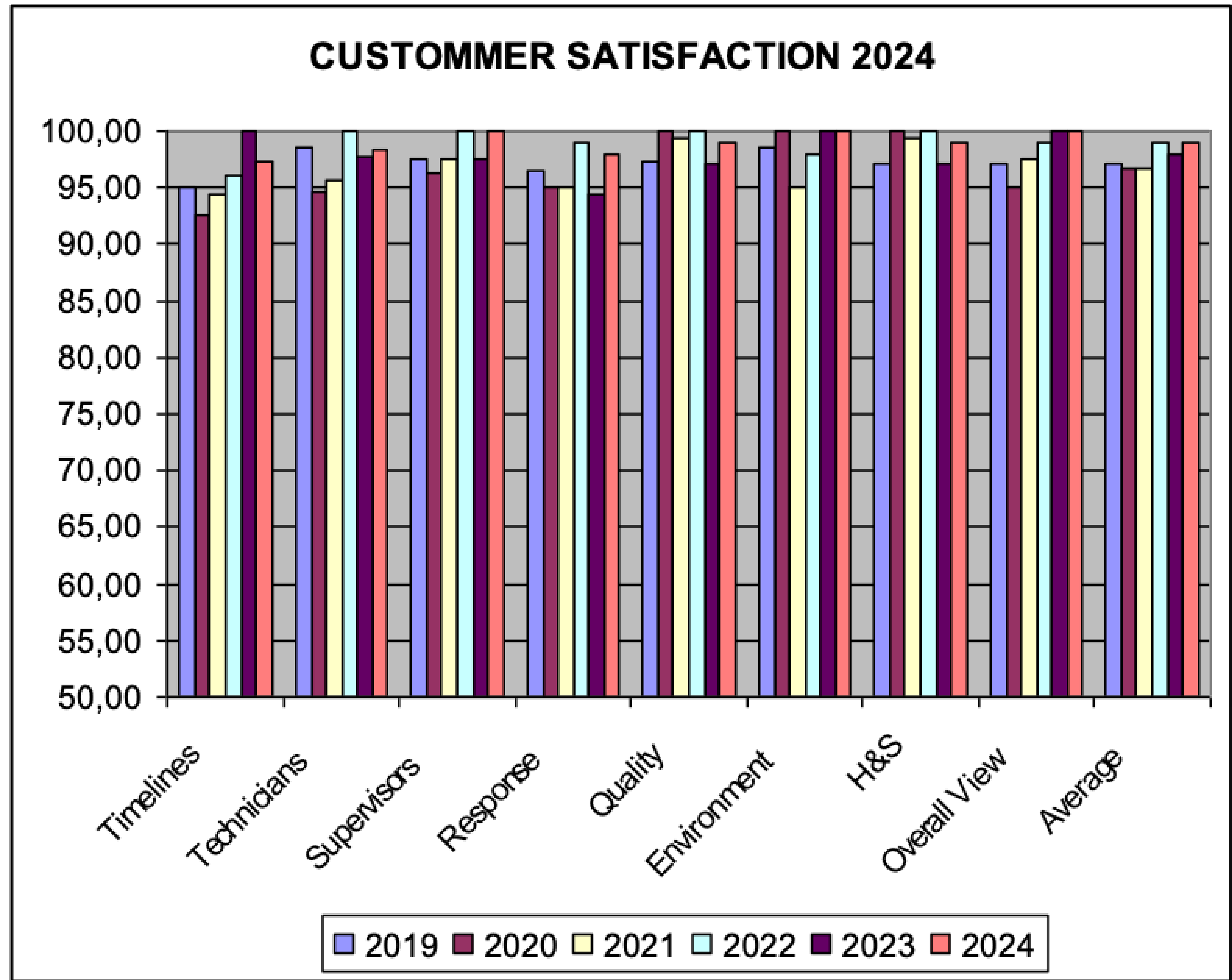
Customer Satisfaction

Definition

Customer satisfaction is defined as the qualitative measure of satisfaction that customers attribute to an organisation as a whole or for the quality of their products and services (category or specific item).

Indicator as per ATHEX ESG Reporting Guide 2022

Indicator "Customer Satisfaction" requires the reporting organisation to disclose the results from its costumer satisfaction surveys.





## Customer Grievance Mechanism

### Definition

Customer grievance mechanism is defined as the process whereby customers can formally submit their complaints, issues or concerns with regards to the behaviour or performance of an organisation.

### Indicator as per ATHEX ESG Reporting Guide 2022

Indicator "Customer Grievance Mechanism" requires the reporting organisation to disclose whether it provides a customer grievance mechanism and, if yes, the organisation should also provide a description of the key operations and procedures of the mechanism.

### Overview

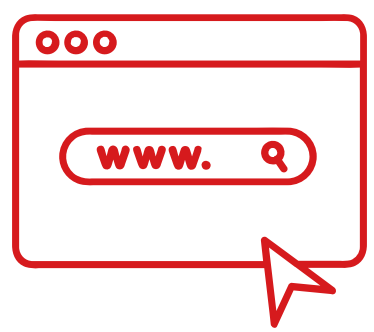
In the construction sector, maintaining high levels of customer satisfaction is essential for building trust, fostering long-term relationships, and ensuring the success of projects. AGT Group is committed to excellence in customer service and has implemented a robust customer grievance mechanism to address any concerns or issues that may arise during project execution. This description outlines the key operations and procedures of AGT Group's customer grievance mechanism, highlighting its structure, responsiveness, and effectiveness in resolving customer grievances.

**1. Structure of the Grievance Mechanism:** AGT Group's customer grievance mechanism is structured to provide a clear and accessible process for customers to voice their concerns and seek resolution. The mechanism encompasses multiple channels through which customers can submit grievances, including:



**Dedicated grievance hotline:** A direct hotline to Project Managers who are available to receive and document customer grievances promptly.





**Online grievance portal:** A user-friendly online platform where customers can submit grievances electronically, attach supporting documents, and track the status of their complaints in real-time.



**In-person contact points:** Designated customer service desks at project sites and company offices where customers can seek assistance and submit grievances in person.

**2. Grievance Handling Procedures:** Upon receiving a customer grievance, AGT Group follows a standardized set of procedures to ensure prompt and effective resolution. The grievance handling process typically involves the following steps:



**Receipt and registration:** Customer grievances are logged into the company's grievance management system and assigned a unique reference number for tracking purposes.



**Investigation and analysis:** Trained personnel investigate the nature and root causes of the grievance, gathering relevant information, conducting site visits if necessary, and assessing the validity of the complaint.



**Resolution and redress:** AGT Group strives to resolve customer grievances promptly and satisfactorily, taking appropriate corrective actions to address the underlying issues and prevent recurrence. This may involve offering compensation, providing additional support or services, or revising project plans or timelines as needed.



**Communication and follow-up:** Throughout the grievance resolution process, AGT Group maintains open and transparent communication with the customer, providing regular updates on the status of their complaint and seeking feedback on the effectiveness of the resolution efforts. Once the grievance is resolved, AGT Group follows up with the customer to ensure their satisfaction and address any remaining concerns.



**3. Escalation and Review Mechanisms:** In cases where a customer grievance cannot be resolved satisfactorily at the initial level, AGT Group has escalation and review mechanisms in place to facilitate further investigation and resolution. These mechanisms may involve escalating the grievance to higher levels of management or engaging independent mediators or arbitrators to facilitate resolution discussions. AGT Group is committed to ensuring that all customer grievances are addressed fairly, objectively, and in accordance with applicable laws and regulations.

**4. Continuous Improvement and Feedback Loop:** AGT Group places a strong emphasis on continuous improvement and learning from customer feedback. Following the resolution of a grievance, AGT Group conducts post-mortem reviews to identify opportunities for process improvement, address systemic issues, and enhance customer satisfaction in the future. Customer feedback is used to inform decision-making, improve service delivery, and drive organizational change across all levels of the company.

In conclusion, AGT Group's customer grievance mechanism is an integral component of its commitment to excellence in customer service and satisfaction in the construction sector. Through its structured operations, responsive procedures, and continuous improvement efforts, AGT Group strives to ensure that customer grievances are addressed promptly, fairly, and effectively, enhancing trust, loyalty, and reputation among its customer base. AGT Group remains dedicated to upholding the highest standards of customer care and accountability, reinforcing its position as a trusted partner in construction projects.





# 05 Governance



## Sustainability Oversight

### Definition

Sustainability oversight is defined as the procedure where the Board of Directors (BoD) oversees the organisation's sustainability issues at the board committee level or where the organisation's sustainability is discussed with Management during BoD meetings.

### Indicator as per ATHEX ESG Reporting Guide 2022

Indicator "Sustainable Oversight" requires the reporting organisation to disclose their approach to sustainability oversight.

### Overview

The effective governance of environmental, social, and governance (ESG) issues is increasingly recognized as critical for the long-term success and sustainability of businesses, including construction companies. Within this context, evaluating the competency of board members, their oversight of sustainability matters, and the integration of ESG considerations into board discussions and decision-making processes are essential aspects. This synopsis examines these key dimensions of board governance in relation to ESG issues within AGT Group:



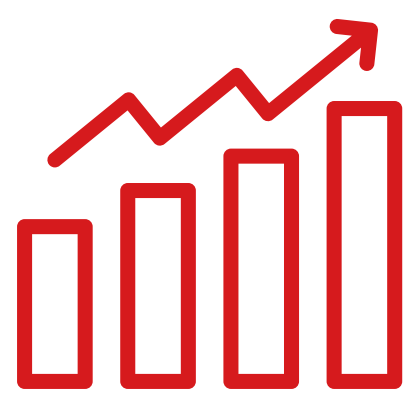
**1. Competency of Board Members in ESG Management:** The competency of board members in managing ESG issues relevant to the corporate strategy is fundamental. In the construction sector, where ESG considerations such as environmental impact, social responsibility, and governance practices are significant, board members must possess a thorough understanding of these issues. This includes awareness of industry-specific challenges, regulatory requirements, emerging trends, and best practices related to sustainability. Our Board members with expertise in sustainability, environmental management, social impact assessment, and corporate governance can provide valuable insights and guidance to ensure that ESG considerations are effectively integrated into the company's strategic decision-making processes.



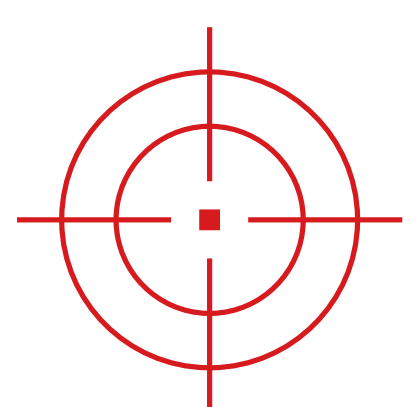


## **2. Sustainability Oversight at the Board Committee Level:**

Effective governance of ESG issues often involves the establishment of dedicated board committees or subcommittees focused on sustainability oversight. These committees play a crucial role in providing specialized attention to ESG matters, conducting in-depth analysis, and making recommendations to the full board. In AGT Group, a dedicated sustainability committee is able to oversee the implementation of sustainability initiatives, monitor performance against ESG targets, and ensure alignment with corporate strategy and stakeholder expectations.



**3. Integration of Sustainability in Board Meetings:** The integration of sustainability discussions into board meetings is essential for ensuring that ESG considerations receive appropriate attention at the highest level of governance. Board meetings provide a forum for robust discussions on sustainability-related risks, opportunities, challenges, and initiatives. By regularly engaging with management on sustainability matters, the board stay informed about the company's ESG performance, progress towards goals, and emerging issues that may impact the business.



## **4. Establishment of Sustainability Targets at Board Meetings:**

Setting clear and measurable sustainability targets is a key responsibility of the board in driving ESG performance and accountability. During board meetings, discussions encompass the establishment, review, and evaluation of sustainability targets aligned with the company's strategic objectives and stakeholder expectations. These targets encompass various ESG dimensions, such as reducing carbon emissions, enhancing workplace diversity, improving community engagement, and strengthening governance practices. By establishing sustainability targets, the board demonstrates its commitment to advancing ESG goals and holding management accountable for progress.



In summary, effective governance of ESG issues within AGT Group requires board members to possess competency in ESG management, oversight mechanisms at the committee level, integration of sustainability discussions in board meetings, and establishment of sustainability targets. By addressing these dimensions of board governance, our companies can enhance their ESG performance, mitigate risks, seize opportunities, and create long-term value for stakeholders.

## Materiality

### Definition

Materiality is defined as the significance of certain issues with regard to their impact on both a company's financial and non-financial performance. Impact refers to the effect an organisation has or could have on the economy, environment, and people, as a result of the organisation's activities or business relationships.

Materiality assessment refers to the process by which an organisation identifies the "material" topics which can add long term value to its business, and which also reflect its significant economic, environmental and social impacts. These issues are reasonably likely to influence the decision making processes of investors and stakeholders.

### Indicator as per ATHEX ESG Reporting Guide 2022

Indicator "Materiality" requires the reporting organisation to disclose a description of its materiality assessment process, including the steps taken to identify the relevant material topics and how the relative priority of material topics has been determined.



Overview

AGT Croup recognizes the importance of conducting a robust materiality assessment to identify and prioritize key issues that significantly impact its business, stakeholders, and the broader environment. This synopsis provides an in-depth description of the Group's materiality assessment process, outlining the steps taken to identify relevant material topics, determine their relative priority, engage with stakeholders, and manage material issues effectively.

**1. List of Most Material Topics:** AGT's materiality assessment process begins with compiling a list of the most material topics that have the greatest potential to influence the companies' performance and stakeholder perceptions. These material topics encompass a range of economic, environmental, and social dimensions relevant to AGT's operations in the construction sector in Greece. Material topics include:





**2. Identification Process for Material Topics:** AGT Group employs a systematic approach to identify material topics, considering both actual and potential, negative and positive impacts across its activities and business relationships. This process involves conducting comprehensive stakeholder engagement, risk assessments, internal and external audits, and benchmarking against industry standards and best practices. AGT Group evaluates the economic, environmental, and social dimensions of its operations, including their impacts on human rights, to ensure a holistic understanding of material issues.

**3. Methodology for Prioritization of Material Issues:** AGT utilizes a robust methodology to prioritize material issues, involving key stakeholders such as senior management, board members, employees, customers, suppliers, local communities, and industry experts. The prioritization process considers various criteria, including the significance of impacts, stakeholder concerns, regulatory requirements, reputational risks, business opportunities, and alignment with AGT's strategic objectives. Through collaborative discussions and decision-making, AGT Group identifies the most critical material topics that require immediate attention and resource allocation.

**4. Stakeholders Consulted in Prioritization:** AGT recognizes the importance of engaging with stakeholders throughout the prioritization process to ensure their perspectives and concerns are adequately considered. Stakeholders consulted include:



**Employees:** Representing frontline workers, management, and administrative staff.



**Customers:** Including project owners, developers, and end-users of construction projects.



**Suppliers:** Partners providing materials, equipment, and services to AGT.





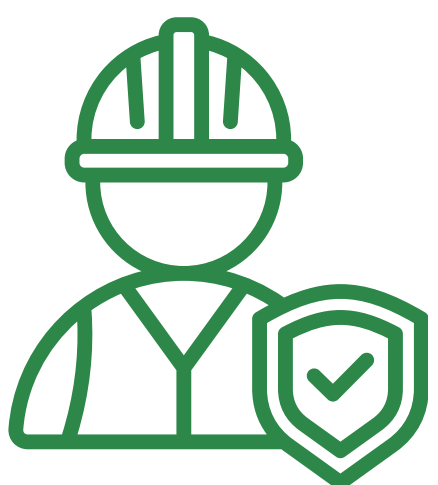
**Local Communities:** Residents, community leaders, and non-governmental organizations (NGOs) affected by AGT's construction activities.



**Regulatory Authorities:** Government agencies responsible for overseeing compliance with laws and regulations.

**5. Changes to Most Material Topics:** AGT tracks changes to the most material topics compared to the previous reporting year to monitor evolving trends, emerging risks, and stakeholder expectations. Any significant shifts in materiality inform AGT's strategic priorities, risk management strategies, and sustainability initiatives. By staying responsive to changing circumstances, AGT maintains relevance, transparency, and accountability in its reporting and decision-making processes.

**6. Policies, Processes, and Actions for Material Issue Management:** AGT implements various policies, processes, and actions to manage material issues effectively, including:



**Health and Safety Policies:** Implementing stringent health and safety protocols to protect workers and minimize accidents and injuries.



**Environmental Management Systems:** Adopting eco-friendly practices, waste reduction strategies, and sustainable construction techniques to minimize environmental impact.



**Community Engagement Initiatives:** Engaging with local communities through outreach programs, stakeholder consultations, and social impact assessments to address community needs and concerns.





**Ethical Business Practices:** Establishing codes of conduct, anti-corruption policies, and governance frameworks to promote integrity and transparency in business operations.

In conclusion, AGT Group companies demonstrate their commitment to transparency, accountability, and sustainability through its rigorous materiality assessment process. By identifying and prioritizing key material topics, engaging with stakeholders, and implementing appropriate policies and actions, AGT strives to enhance its resilience, reputation, and long-term value creation in the construction sector in Greece. AGT's ongoing efforts to manage material issues effectively contribute to its role as a responsible corporate operator and a leader in sustainable construction practices.

## Sustainability Policy

### Definition

A sustainability policy is a piece of formal company documentation adopted and implemented by a company to establish and pursue an approach on issues related to ESG and sustainable development. Such issues can be significant and integral to the long-term sustainability of the company and the collective interests of key stakeholders, such as employees, customers, suppliers, local communities, etc.

### Indicator as per ATHEX ESG Reporting Guide 2022

Indicator "Sustainability Policy" requires the reporting organisation to disclose whether the organisation holds a sustainability policy or not.

### Sustainability Policy

AGT Group, as a leading player in the construction sector, recognizes its responsibility to operate in a manner that promotes environmental stewardship, social responsibility, and economic viability. With a firm commitment to sustainability, AGT Group has developed the present sustainability policy that encompasses commitments, action plans, targets, and standards for addressing non-financial issues.



This policy serves as a guiding framework for promoting corporate interests, enhancing competitiveness, and ensuring long-term sustainability. This policy outlines the key elements of AGT Group's sustainability policy, addressing its sustainability commitments, action plans, non-financial issues, disclosure standards, ESG initiatives, and communication strategies.

**Sustainability Related Commitments:** AGT Group is committed to integrating sustainability principles into all aspects of its business operations. This includes commitments to:



**Minimize environmental impact:**

By implementing sustainable construction practices, reducing resource consumption, and mitigating pollution and waste generation.



**Ensure economic viability:**

By pursuing responsible business practices, maintaining financial stability, and creating long-term value for shareholders, employees, and other stakeholders.



**Promote social responsibility:** Through providing a safe and inclusive work environment, respecting human rights, supporting community development initiatives, and prioritizing stakeholder engagement.

**Essential Non-Financial Issues and Addressing Long-Term Sustainability:**

AGT Group recognizes the importance of addressing essential non-financial issues related to its long-term sustainability. These issues include:

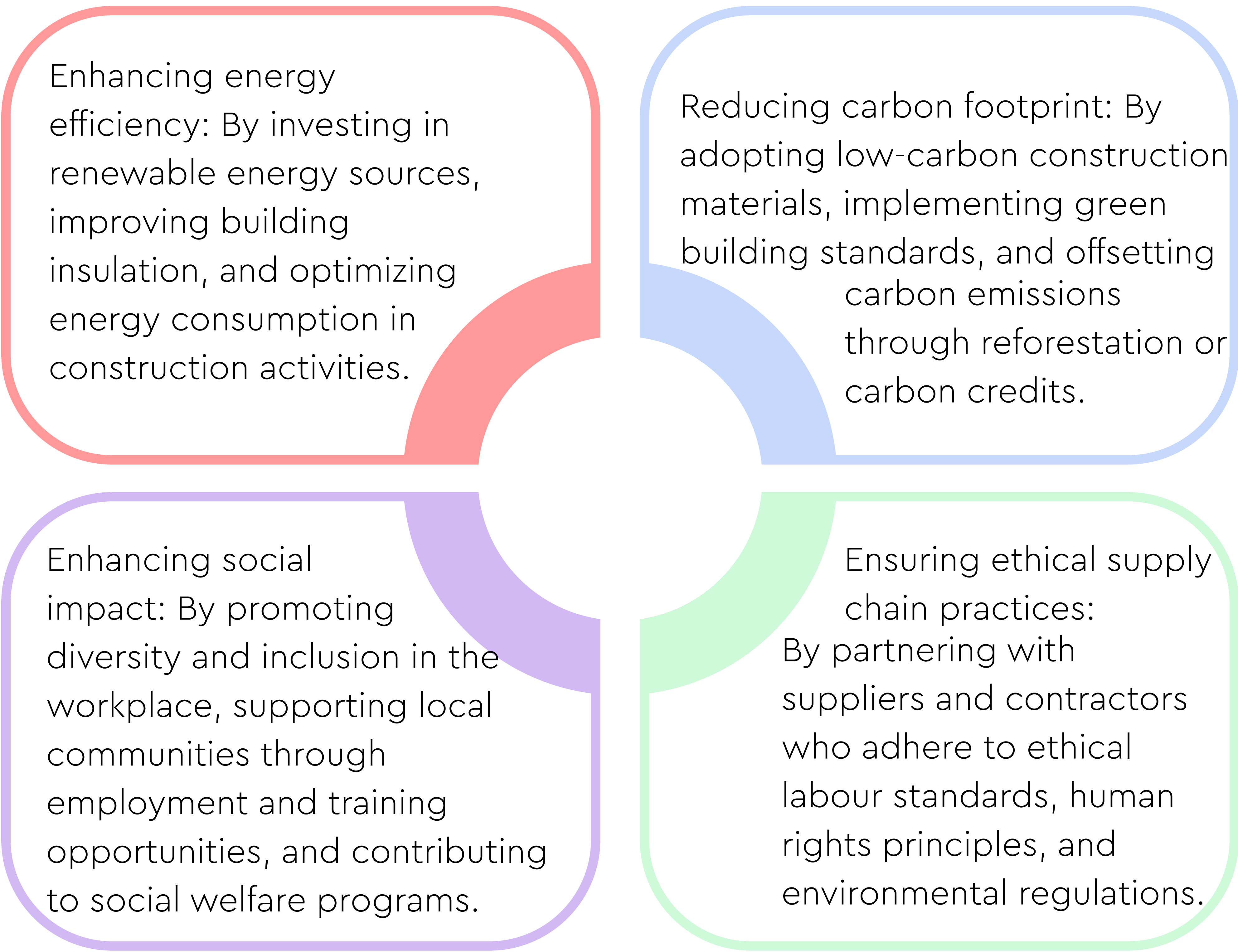
**Environmental conservation:** By minimizing environmental impacts, conserving natural resources, and promoting biodiversity conservation in construction projects.

**Social responsibility:** By ensuring fair labor practices, respecting human rights, and fostering positive relationships with local communities and stakeholders.

**Governance and ethics:** By upholding high standards of corporate governance, transparency, and integrity in all business dealings.



**Action Plan and Targets on Sustainability Issues:** AGT Group has developed a comprehensive action plan with specific targets and milestones to address key sustainability issues. This action plan includes initiatives aimed at:



**Standards for Disclosure of Non-Financial Information:** AGT Group adheres to internationally recognized standards for the disclosure of non-financial information, including the Global Reporting Initiative (GRI) Standards, the Sustainability Accounting Standards Board (SASB) guidelines, and the United Nations Sustainable Development Goals (SDGs). These standards provide a structured framework for reporting on sustainability performance, impacts, and initiatives.

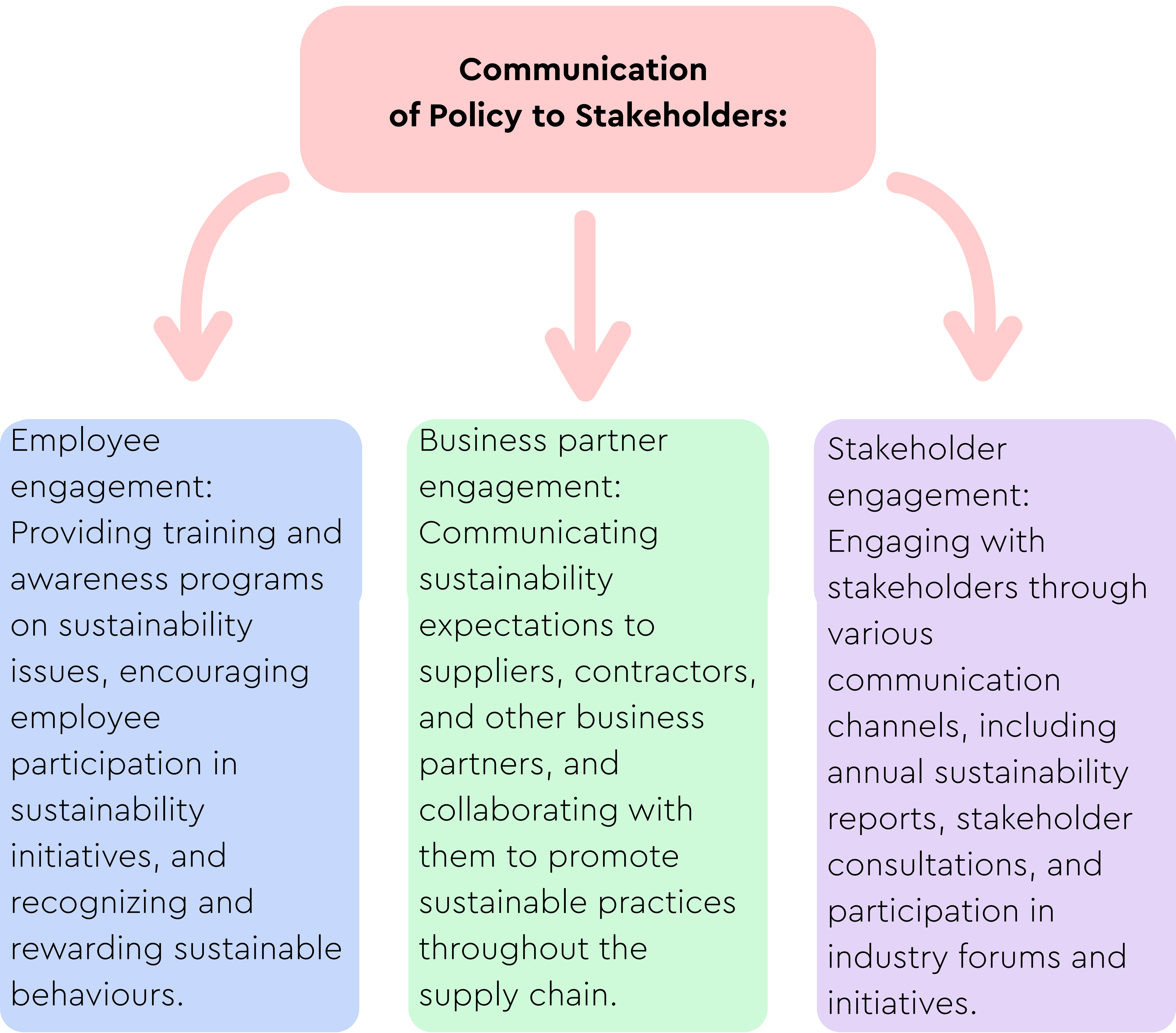


**Key Elements of Policy on ESG Issues:** The present AGT Group's Sustainability Policy encompasses key elements focused on environmental, social, and governance (ESG) issues, including:





**Communication of Policy to Stakeholders:** AGT Group ensures that the present Sustainability Policy is effectively communicated to employees, business partners, and other relevant parties. This includes:



In conclusion, the present AGT Group's Sustainability Policy underscores its commitment to responsible and sustainable business practices in the construction sector. By aligning with international standards, setting ambitious targets, and promoting transparency and stakeholder engagement, AGT Group aims to drive positive environmental, social, and economic outcomes while enhancing its corporate interests and competitiveness in the long term. Through continuous monitoring, evaluation, and improvement, AGT Group remains dedicated to building a sustainable future for generations to come.



## Business Ethics Policy

### Definition

A business ethics policy is a piece of formal company documentation that outlines the practices and fundamental business ethics principles (e.g. for anti-corruption, anti-bribery, anti-competitive behaviour, etc.) that an organisation takes and establishes to conduct business in an ethical and honest manner.

### Indicator as per ATHEX ESG Reporting Guide 2022

Indicator "Business Ethics Policy" requires the reporting organisation to disclose whether the organisation holds a business ethics policy or not

### Business Ethics Policy

AGT Group, as a prominent player in the construction sector, is committed to building a sustainable future by integrating ethical business practices, environmental stewardship, and social responsibility into its operations. Our sustainability policy reflects our dedication to upholding international and domestic business ethics laws, ensuring transparency, accountability, and integrity in all aspects of our business activities. Here, we outline the fundamental principles of our sustainability policy, our commitment to due diligence and the precautionary principle, the approval process for policy commitments, and our communication efforts regarding business ethics.

**Recognition and Commitment to Business Ethics Laws:** AGT Group recognizes and commits to adhering to international and domestic business ethics laws, including but not limited to the **International Anti-Bribery and Fair Competition Act of 1998**. We uphold these laws as integral to our commitment to ethical conduct, fair competition, and responsible business practices in the construction sector.



Integrity: We conduct our business with honesty, integrity, and transparency, adhering to high ethical standards and legal requirements.

### **Fundamental Principles of Our Business Ethics Policy:**

Our business ethics policy is guided by the following fundamental principles:

Fairness: We treat all stakeholders fairly and equitably, fostering a culture of respect, diversity, and inclusion within our organization and throughout our business relationships.

Compliance: We comply with all applicable laws, regulations, and industry standards, ensuring that our business practices are ethical, lawful, and socially responsible.

**Commitment to Due Diligence and Precautionary Principle:** AGT Group is committed to conducting due diligence and applying the precautionary principle in our business operations. We proactively assess risks, identify potential ethical issues, and take preventive measures to avoid harm and uphold ethical standards. This includes evaluating the environmental, social, and governance impacts of our activities and implementing measures to mitigate risks and promote responsible practices.



**Approval Process for Policy Commitments:** Each policy commitment within AGT Group's business ethics policy undergoes a thorough approval process, involving senior management, board of directors, and relevant stakeholders. Policy commitments are approved at appropriate levels within the organization to ensure alignment with our values, objectives, and legal obligations.

**Communication of Business Ethics Issues:** AGT Group prioritizes communication of business ethics issues to employees, business partners, and other relevant parties. We provide comprehensive training programs, resources, and communication channels to raise awareness, promote understanding, and address ethical dilemmas effectively. Additionally, we engage in open dialogue and collaboration with stakeholders to foster a culture of ethics and accountability throughout our supply chain and stakeholder network.

In conclusion, AGT Group's the present business ethics policy underscores our commitment to conducting business with integrity, fairness, and compliance in the construction sector. By recognizing and adhering to international and domestic business ethics laws, upholding fundamental principles of ethical conduct, conducting due diligence, and communicating business ethics issues effectively, we strive to build trust, promote sustainability, and create value for all stakeholders. Through continuous improvement and collaboration, we are dedicated to upholding the highest standards of business ethics and contributing to a more ethical and responsible construction industry.

## **Data Security Policy**

### **Definition**

A data security policy is a piece of formal company documentation that outlines the practices and commitments with regards to ensuring the integrity and security of the organisation's and its customers' data.



## Indicator as per ATHEX ESG Reporting Guide 2022

Indicator "Data Security Policy" requires the reporting organisation to disclose whether the organisation holds a data security policy or not.

### Information & Data Security Policy

The Management and employees of AGT Group companies are committed to providing competitive as well as efficient services in the field of constructions in a process oriented so as to assure Information & Data Security.

In order to achieve this goal the Management has set the following Objectives, subjected in continual reviewing, monitoring and up-dating as appropriate,

- To provide adequate resources including qualified, experienced and trained personnel fit for the service.
- To use the Information Security & Data System as a basis for continual improvement of the Company's organization and operation issues.
- To fully comply with applicable statutory and/or legislative requirements related to its operational activities.
- To control Company's business processes and monitor their performance for continuous enhancing the effectiveness of the Information & Data Security Management System and further development of customer satisfaction.

Following the present statement, AGT Group:

- Works towards revealing sustainable development opportunities on its provided services seeking and exploiting customers feedback.
- Demands all personnel to adopt and comply with this policy.

Top Management is committed to offer all necessary resources for the correct implementation of Company's continually updated Policy.



## Business Model

### Definition

Business model is defined as a process implemented by an organisation that describes how it integrates its vision, strategic objectives, governance and business activities to generate revenue and make profit.

### Indicator as per ATHEX ESG Reporting Guide 2022

Indicator "Business Model" requires the reporting organisation to disclose its business model including the organisation's activities, products, services, supply chain and markets served as well as its value creation process.

AGT Group, as a leading player in the Greek construction industry, has crafted a robust business model that harmonizes its vision, strategic objectives, governance structure, and operational activities to drive revenue generation and profitability. This comprehensive summary aims to unravel the intricate layers of AGT Group's business model, encompassing its diverse activities, products, services, supply chain dynamics, markets served, and value creation process.

**Vision and Strategic Objectives:** At the core of AGT Group's business model lies a visionary approach aimed at reshaping the construction landscape in Greece. Its strategic objectives include:



**Market Leadership:** AGT Group strives to assert its dominance in the Greek construction industry by consistently delivering high-quality projects and surpassing client expectations.



**Innovation and Technology Adoption:** Embracing innovation and leveraging cutting-edge technologies, AGT Group aims to enhance operational efficiency, project delivery timelines, and overall performance.





**Sustainability:** Committed to sustainability, AGT Group integrates eco-friendly practices into its operations to minimize environmental impact and promote long-term viability.



**Client-Centric Approach:** AGT Group prioritizes client satisfaction by offering tailored solutions, transparent communication, and superior service quality.

**Organizational Activities, Products, and Services:** AGT Group's organizational activities span a wide spectrum of construction-related services, including:

**Project Development:** From initial planning to project completion, AGT Group oversees all phases of construction projects, encompassing design, procurement, construction, and project management.

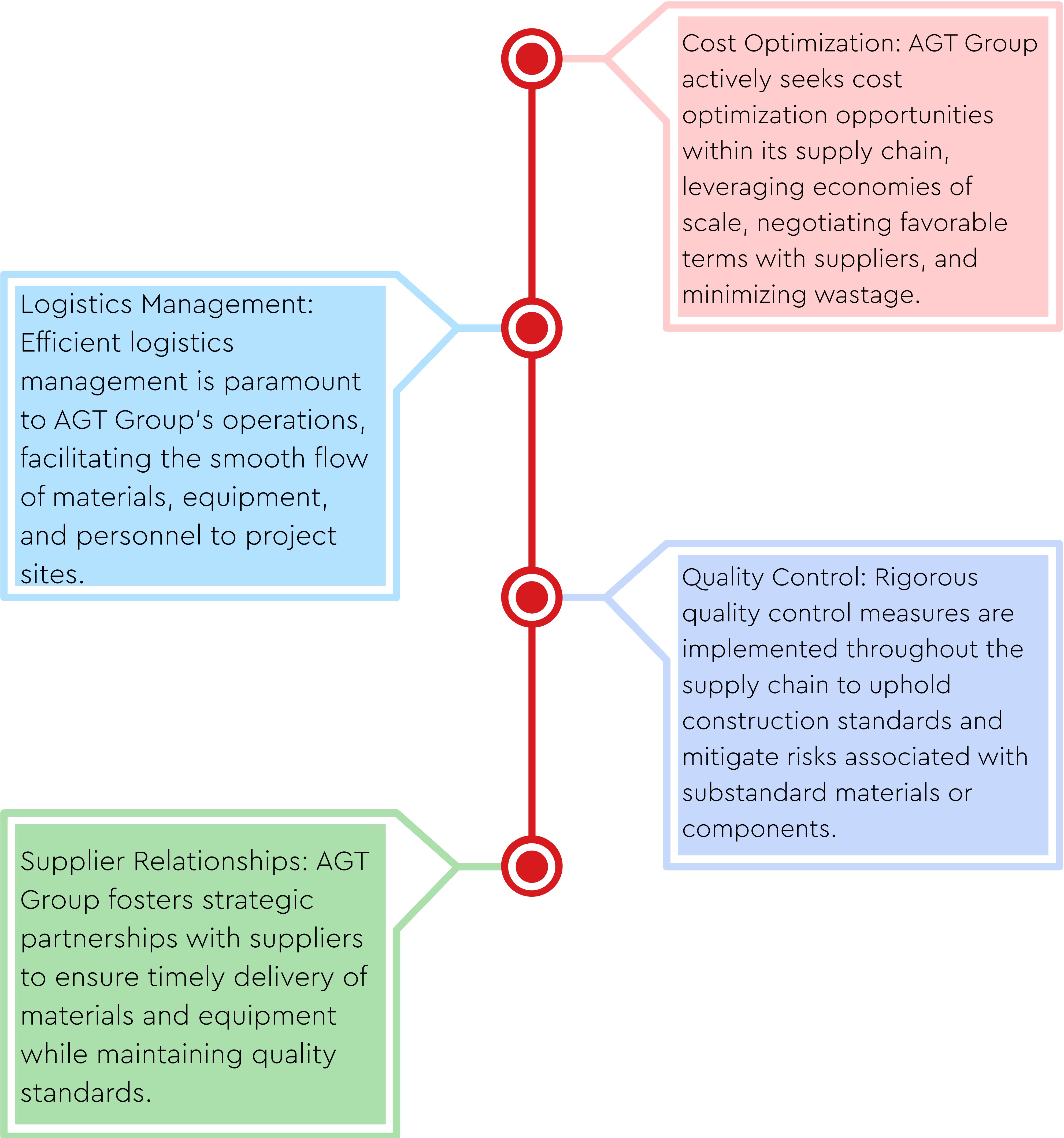
**Contracting Services:** AGT Group provides a comprehensive range of contracting services, including general contracting, design-build, construction management, and specialized construction solutions.

**Real Estate Development:** Leveraging its expertise, AGT Group engages in real estate development projects, focusing on residential, commercial, and mixed-use properties tailored to meet market demand.

**Infrastructure Projects:** AGT Group undertakes infrastructure projects critical for societal development, including schools, utilities, and public works projects.



**Supply Chain Dynamics:** AGT Group's supply chain plays a pivotal role in ensuring seamless project execution and resource optimization. Key aspects of its supply chain dynamics include:





**Markets Served:** AGT Group caters to diverse markets within the Greek construction industry, including:





**Value Creation Process:** AGT Group's value creation process revolves around several key pillars:



**Client Engagement:** AGT Group places paramount importance on understanding client needs and preferences, fostering long-term relationships built on trust, transparency, and mutual respect.



**Operational Excellence:** Through meticulous project planning, efficient resource allocation, and adherence to stringent quality standards, AGT Group ensures optimal project execution and delivery.



**Innovation and Differentiation:** By embracing innovation, adopting cutting-edge technologies, and offering bespoke solutions, AGT Group differentiates itself from competitors and adds value to its offerings.



**Sustainability and Social Responsibility:** AGT Group's commitment to sustainability and social responsibility not only enhances its reputation but also contributes to the well-being of communities and the environment.

In conclusion, AGT Group's business model epitomizes a harmonious blend of vision, strategic alignment, operational excellence, and commitment to stakeholder value creation. By integrating its activities, products, services, supply chain dynamics, and market focus within a cohesive framework, AGT Group continues to forge ahead as a beacon of innovation and excellence in the Greek construction contractor industry, poised for sustained growth and success in the years to come.



Business Ethics Violations

Definition

Business ethics violations are defined as the violations that take place within an organisation in relation to business ethic issues such as price fixing, anti-competitive behaviour, corruption and bribery.

Indicator as per ATHEX ESG Reporting Guide 2022

Indicator "Business Ethics Violation" requires the reporting organisation to disclose the total amount of monetary losses as a result of business athics violations, in Euros (€).

Unit	2021	2022	2023	2024	2025 (aim)
€	0,00	0,00	0,00	0,00	0,00





ESG Targets

Definition

ESG targets are defined as short, medium and long-term performance goals established by a company.

Indicator as per ATHEX ESG Reporting Guide 2022

Indicator "ESG Target" requires the reporting organisation to disclose its short, medium and long-term performance targets associated with its strategic ESG objectives.

ESG Performance Target		Unit	2024 Value	Short-term: 2025	Medium: 2030	Long-term: 2033
Code	Description					
C-E1:	Scope 1 emissions	tCO <sub>2</sub> e/million€	0,142	0,130	0,100	0,080
C-E2:	Scope 2 emissions	tCO <sub>2</sub> e/million€	1,121	1,100	1,350	1,300
C-E3:	Energy Consumption	MWh	157,17	150,00	125,00	120,00
	% Electric energy	%	49,19	48,00	55,00	60,00
C-S2:	Female Employees	%	14,18	15,00	18,00	20,00
C-S3:	Female Employees in management positions	%	36,84	38,00	39,00	40,00
C-S4:	Voluntary turnover rate	%	0,96	0,50	1,50	1,50
	Involuntary turnover rate	%	0,00	0,50	0,50	0,50
C-S5:	Average training hours (top 10%)	hrs/empl.	36,40	40,00	40,00	40,00
	Average training hours (bottom 90%)	hrs/empl.	22,08	25,00	30,00	35,00
A-E1:	Scope 3 emissions	tCO <sub>2</sub> e/million€	758,31	740,00	735,00	730,00
A-E4:	Effluent Discharge	m <sup>3</sup>	0,0	0,0	0,0	0,0
A-S2:	Employee training expenditure	€	17,260,00	18.000,00	19.000,00	20.000,00
A-S3:	Gender pay gap	%	19,71	18,00	15,00	10,00
A-G2:	Business ethics violations	€	0,00	0,00	0,00	0,00
SS-S6:	Accident Frequency Rate	Inj./workhr.	0,00	0,00	0,00	0,00
	Accident Severity Rate	workd./workhr.	0,00	0,00	0,00	0,00



## Whistleblower Policy

### Definition

Whistleblower policy is defined as the process where a stakeholder of an organisation can report their concern on a criminal or unethical conduct of the organisation.

### Indicator as per ATHEX ESG Reporting Guide 2022

Indicator "Whistleblower Policy" requires the reporting organisation holds a whistleblower policy or not.

### Whistleblower Policy

In the realm of corporate governance, bringing up a culture of transparency, accountability, and ethical conduct is paramount. The present whistleblower policy serves as a crucial mechanism for empowering employees to report misconduct, violations, or unethical behaviour without fear of retaliation. This delves into the fundamental principles of a whistleblower policy concerning our practices and operations, emphasizing confidentiality, protection against retaliation, and accessible reporting methods.

**Confidentiality of Whistleblower Identity:** Central to the present whistleblower policy is the assurance of confidentiality for individuals who report violations or misconduct. The policy outlines strict protocols to safeguard the whistleblower's identity throughout the reporting process. Measures include designated channels for submitting reports anonymously, restricting access to information to only those involved in the investigation, and implementing secure communication channels to maintain confidentiality. By prioritizing confidentiality, we create a safe environment where employees feel comfortable coming forward with concerns without fear of reprisal or exposure.

**Protection Against Retaliation:** Another fundamental principle of the present whistleblower policy is the unequivocal protection of whistleblowers against retaliation or adverse actions. Our policy explicitly prohibits retaliation in any form, including but not limited to termination, demotion, harassment, or discrimination. . Furthermore, we implement clear



procedures for reporting and investigating allegations of retaliation, with disciplinary measures for perpetrators. By upholding the principle of protection against retaliation, we demonstrate our commitment to bringing up a culture of trust, integrity, and accountability.

**Methods for Submitting a Violation:** The present whistleblower policy provides multiple avenues for employees to submit reports of violations, ensuring accessibility and convenience. Common reporting methods include:



Email: Employees can submit reports via designated email addresses dedicated to whistleblower complaints. This allows for direct communication with relevant stakeholders responsible for investigating and addressing reported issues.



Online Reporting Platform: We utilize a secure online reporting platform where stakeholders can submit whistleblower reports anonymously. These platforms streamline the reporting process and facilitate efficient handling of complaints.

[Check The Link](#)

**Clear Procedures and Accountability:** The present whistleblower policy is backed by clear procedures for handling whistleblower reports, including the investigation, resolution, and follow-up actions. It outlines the roles and responsibilities of key stakeholders involved in the reporting process, such as the whistleblower, designated investigators, human resources personnel, and senior management. Moreover, we emphasize accountability and transparency throughout the investigative process, ensuring that reported concerns are addressed promptly and appropriately.

In conclusion, our robust whistleblower policy is integral to promoting ethical conduct, accountability, and transparency within the Group. By prioritizing confidentiality, protecting against retaliation, and providing accessible reporting methods, we create a supportive environment where employees feel empowered to speak up about misconduct or violations. By upholding the fundamental principles of the whistleblower policy in our practices and operations, we demonstrate our commitment to integrity, fairness, and ethical leadership.



## Critical Risk Management

### Definition

Critical risk is defined as low-probability, high-impact accidents and emergencies with significant environmental and social externalities.

### Indicator as per ATHEX ESG Reporting Guide 2022

Indicator "Critical Risk Management" requires the reporting organisation to disclose its systems, processes and mechanisms in place to identify and mitigate catastrophic risks as a result of the organisation's activities or business operations. Such as risks may include oil spills, power outages, plant failure, etc.

Critical risks, characterized by their low probability yet high impact, pose significant challenges to organizations across various industries. These risks, which encompass events such as oil spills, power outages, and plant failures, can have profound environmental, social, and economic implications if not effectively managed. This synopsis explores the systems, processes, and mechanisms implemented by organizations to identify and mitigate critical risks arising from their activities or business operations, alongside comprehensive emergency preparedness and response plans.

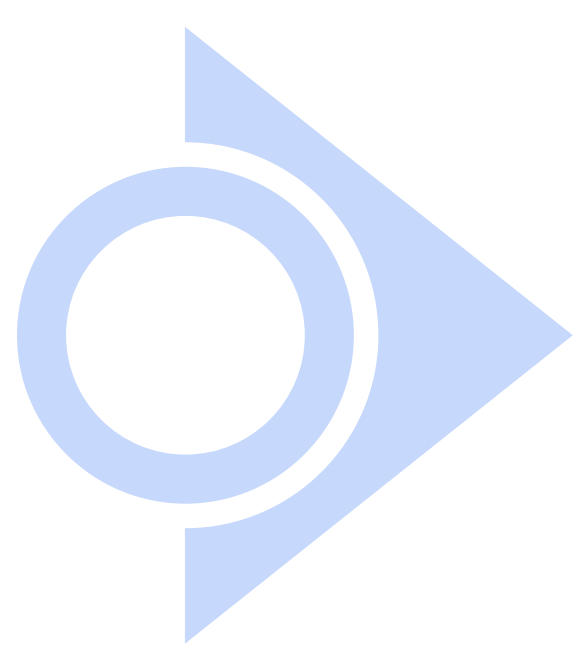
**1. Risk Identification Processes:** Organizations employ systematic approaches to identify critical risks associated with their activities and operations. This involves conducting comprehensive risk assessments that consider various factors, including the nature of the business, the regulatory environment, potential hazards, and historical incident data. Risk identification processes utilize techniques such as hazard analysis, scenario planning, and risk mapping to identify potential sources of critical risks. Furthermore, organizations leverage internal expertise, external consultants, and stakeholder engagement to ensure a holistic understanding of potential threats.

**2. Mitigation Strategies and Controls:** Mitigating critical risks requires a multi-faceted approach that incorporates preventive measures, controls, and contingency plans. AGT Group companies implement robust risk mitigation strategies tailored to the specific nature of identified risks. For instance, to

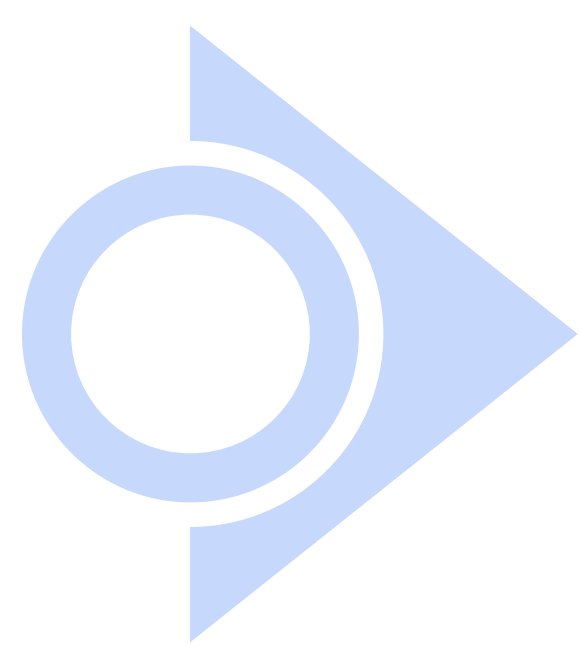


address the risk of oil spills in a specific project, we may invest in advanced leak detection systems, redundant safety mechanisms, and comprehensive spill response plans. Similarly, to mitigate the risk of power outages in a specific project, our effort is to diversify energy sources, implement backup power systems, and engage in regular maintenance and testing of critical infrastructure. Additionally, AGT Group companies establish protocols for monitoring, reviewing, and updating mitigation measures to adapt to evolving risks and operational conditions.

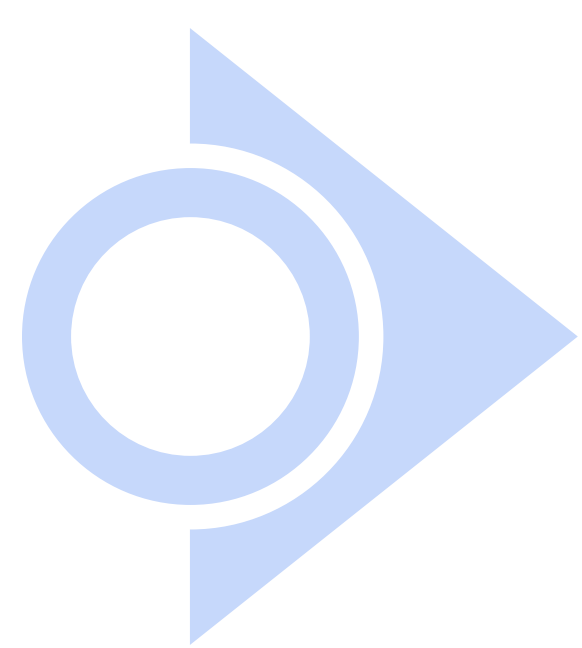
**3. Emergency Preparedness and Response Plans:** AGT Group companies recognize the importance of preparedness and response planning to effectively manage critical risks and minimize the impact of potential emergencies. Emergency preparedness plans outline procedures for identifying, assessing, and responding to emergency situations promptly. These plans encompass various scenarios, including natural disasters, industrial accidents, and other unforeseen events. Key components of emergency preparedness and response plans include:



Establishment of emergency response teams and roles: Designating personnel responsible for coordinating emergency response efforts and communicating with relevant stakeholders.

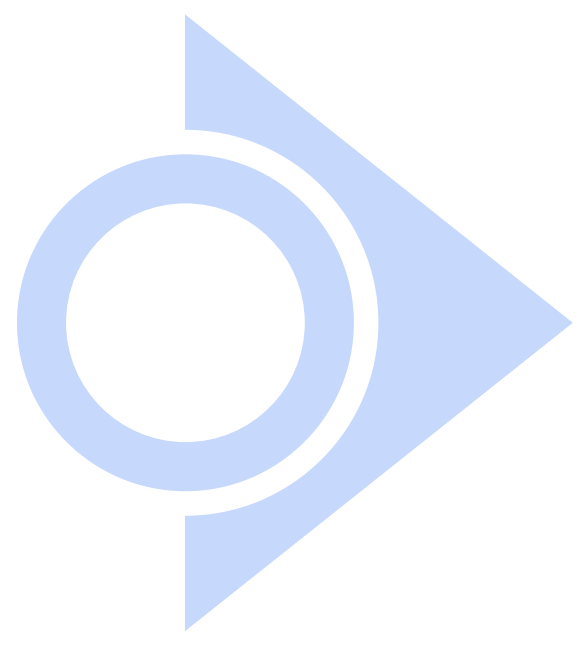


Development of evacuation procedures and protocols: Establishing evacuation routes, assembly points, and communication channels to ensure the safe evacuation of personnel and visitors in emergency situations.

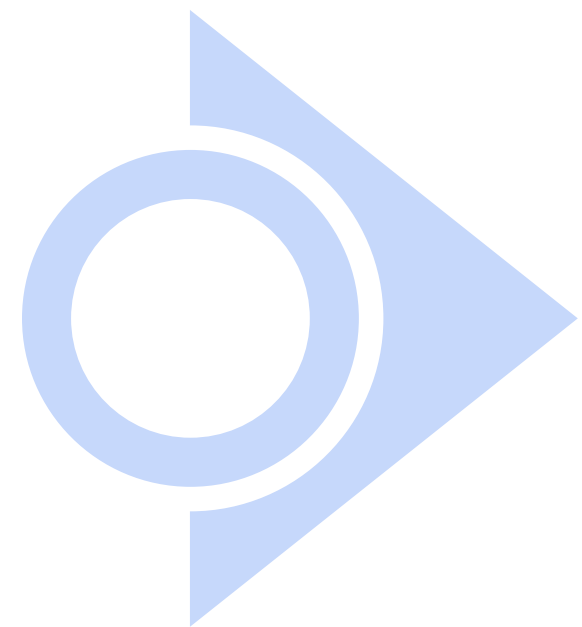


Training and drills: Conducting regular training sessions and emergency drills to familiarize personnel with emergency procedures, assess readiness, and identify areas for improvement.





Collaboration with external stakeholders: Establishing partnerships with local emergency services, regulatory agencies, and community organizations to coordinate response efforts and access additional resources during emergencies.



Communication strategies: Implementing effective communication protocols to disseminate timely and accurate information to employees, stakeholders, and the public during emergency situations.

**4. Continuous Improvement and Monitoring:** Group companies adopt a proactive approach to continuously improve their risk management and emergency preparedness capabilities. This involves ongoing monitoring of critical risks, performance metrics, and feedback mechanisms to identify emerging threats and areas for enhancement. Group companies conduct regular reviews, audits, and post-incident analyses to assess the effectiveness of mitigation measures and response protocols. By raising a culture of continuous improvement and learning, we can strengthen our resilience and adaptability in the face of evolving threats and challenges.

In conclusion, effective identification and mitigation of critical risks, along with comprehensive emergency preparedness and response planning, are essential components of Group's resilience and sustainability. By implementing robust systems, processes, and mechanisms to identify, assess, and manage critical risks, we can safeguard our operations, protect the environment, and mitigate adverse social impacts. Moreover, by prioritizing emergency preparedness and response planning, we can enhance our ability to respond effectively to emergencies, minimize disruptions, and protect the well-being of employees, stakeholders, and the communities in which we operate.



