



2023

Sustainability Report

TABLE OF CONTENTS

01		
Message from the Management	2	
02		
AGT Group at a glance	4	
03		
Group Presentation	5	
04		
Environmental	12	
4.1 Scope 1 Emissions	13	
4.2 Scope 2 Emissions	14	
4.3 Energy Consumption	15	
4.4 Scope 3 Emissions	16	
4.5 Climate Change Risks & Opportunities	17	
4.6 Effluent Discharge	20	
4.7 Biodiversity Sensitive Areas	21	
05		
Social	22	
5.1 Stakeholders Engagement	23	
5.2 Female Employees	24	
5.3 Female Employees In Management Position	25	
5.4 Gender Pay Gap	26	
5.5 Employee Turnover	27	
5.6 Employee Training	29	
5.7 Employee Training Expenditure	31	
5.8 Human Rights Policy	32	
5.9 Supplier Assessment	34	
5.10 Health & Safety Performance	35	
5.11 Customer Satisfaction	37	
5.12 Customer Grievance Mechanism	38	
06		
Governance	40	
6.1 Sustainability Oversight	41	
6.2 Materiality	43	
6.3 Sustainability Policy	46	
6.4 Business Ethics Policy	49	
6.5 Data Security Policy	51	
6.6 Business Model	52	
6.7 Business Ethics Violations	55	
6.8 ESG Targets	56	
6.9 Whistleblower Policy	57	
6.10 Critical Risk Management	59	



From left to right:
Nikos Anastasopoulos, Vasilis Tsintikidis, Giannis Gaitis

01

Message From The Management

Over the past year, AGT Group encountered significant obstacles, including the unparalleled energy crisis and its aftermath, the prolonged conflict in Ukraine and its repercussions, soaring energy expenses and interest rates, and the highest inflationary pressures seen since the 1970s. Despite these challenges, the company effectively navigated the situation and set the groundwork for future expansion in the years ahead.

More specifically, in 2023, the Group reported a notable increase in net profit, demonstrating the success of our strategies and the durability of our business model. One notable example of our success lies in our enduring partnership with Athens International Airport, where AGT has served as the main contractor for infrastructure upgrades for over 12 years. In 2023, we spearheaded extensive upgrades to the airport's infrastructure through various contracts and construction endeavors. Additionally, prominent players in Renewable Energy Manufacturing continued to choose AGT as their trusted partner. AGT's leadership was further highlighted through the construction of cutting-edge facilities, including a state-of-the-art Lithium R&D Production Plant, an innovative Logistics Center, and expansive production buildings covering over 31,500 square meters. Furthermore, our extensive collaboration with Building Infrastructures, spanning over a decade, has been pivotal in the conception and execution of numerous turn-key projects from scratch. Notably, in 2023, AGT's expertise proved instrumental in the successful completion of two new school complexes situated in Metamorfosi and Manolada, which highlights our unwavering dedication to fostering growth and progress within local communities.

In addition, our collaboration with heavy machine industries continued in 2023, adding substantial value to our organization. We successfully executed tasks such as internal fit-outs, roof reinforcement dismantling of metal lofts and demolitions. These accomplishments further illustrate AGT's capability to deliver excellence across diverse project scopes, reinforcing our commitment to providing comprehensive solutions for our partners.

Although achieving financial success is crucial, we recognize that our obligations extend further than just financial outcomes. At AGT Group, our commitment to Sustainable Development permeates every facet of our organization, serving as the cornerstone of our enduring resilience in an ever-evolving business landscape. With a focus on continuous improvement and responsible conduct, we navigate the dynamic business environment while contributing positively to our communities and environment. Our commitment to sustainability isn't just a business strategy—it's a reflection of our values, ensuring our resilience and creating enduring value for all stakeholders.

At AGT Group, our commitment to Sustainable Development permeates every facet of our organization

The core of our organization lies in our employees, and their safety, welfare, and professional growth are our highest priorities. Throughout 2023, we persisted in our commitment to invest in the attraction and retention of talent, cultivating a diverse and inclusive workplace. A typical example is that the percentage of gender pay gap in the organization decreased by 1,42% compared to 2022, while 37,04% of employees in management position are female.

At the same time, we prioritize employee's health and safety at both our corporate offices and project sites. We adhere to stringent Occupational Safety and Health standards by implementing an Occupational Safety and Health Management System, certified in accordance with ISO 45001 across all our facilities and activities. This ensures strict adherence to essential health and safety protocols, safeguarding the well-being of our personnel.

At AGT, we acknowledge the vital importance of our role in protecting the environment. Our dedication lies in our constant efforts to minimize our environmental impact and integrate sustainable methods into every facet of our business operations. In 2023, we intensified our efforts to reduce our ecological footprint by exploring cutting-edge methods to minimize carbon emissions and by applying an Environmental Management System which is certified according to ISO 14001.

We not only contribute to the well-being of individuals and communities but also strengthen our relationships and partnerships, ultimately building a more sustainable and inclusive future for all.

Looking forward, our strategic vision underscores a steadfast commitment to both progress and sustainability. Through diligent effort and a profound regard for the environment and societal well-being, we pledge to advance responsibly. Sustainability is not merely an aspiration but an integral aspect of our ethos. Guided by our core values, we are dedicated to minimizing our ecological footprint while maximizing our positive societal impact. By championing local initiatives and fostering meaningful partnerships, we aim to cultivate a future where prosperity harmonizes with sustainability, ensuring enduring benefits for both our stakeholders and the communities we serve.

Nikos Anastasopoulos
Chief Executive Officer

Giannis Gaitis
Chief Executive Officer

Vasilis Tsintikidis
Chief Executive Officer



02

AGT GROUP at a glance



27
years of experience



64
international projects in 8 countries



231.000.000
Total turnover in construction



70+
engineers are operating all over Greece
and abroad



350.000€
current investments in digital
transformation & new technologies



650.000+
sq.m of spaces, supported by our
facilities services



850+
Actions in Corporate Social
Responsibility and Environment



03

AGT GROUP Presentation

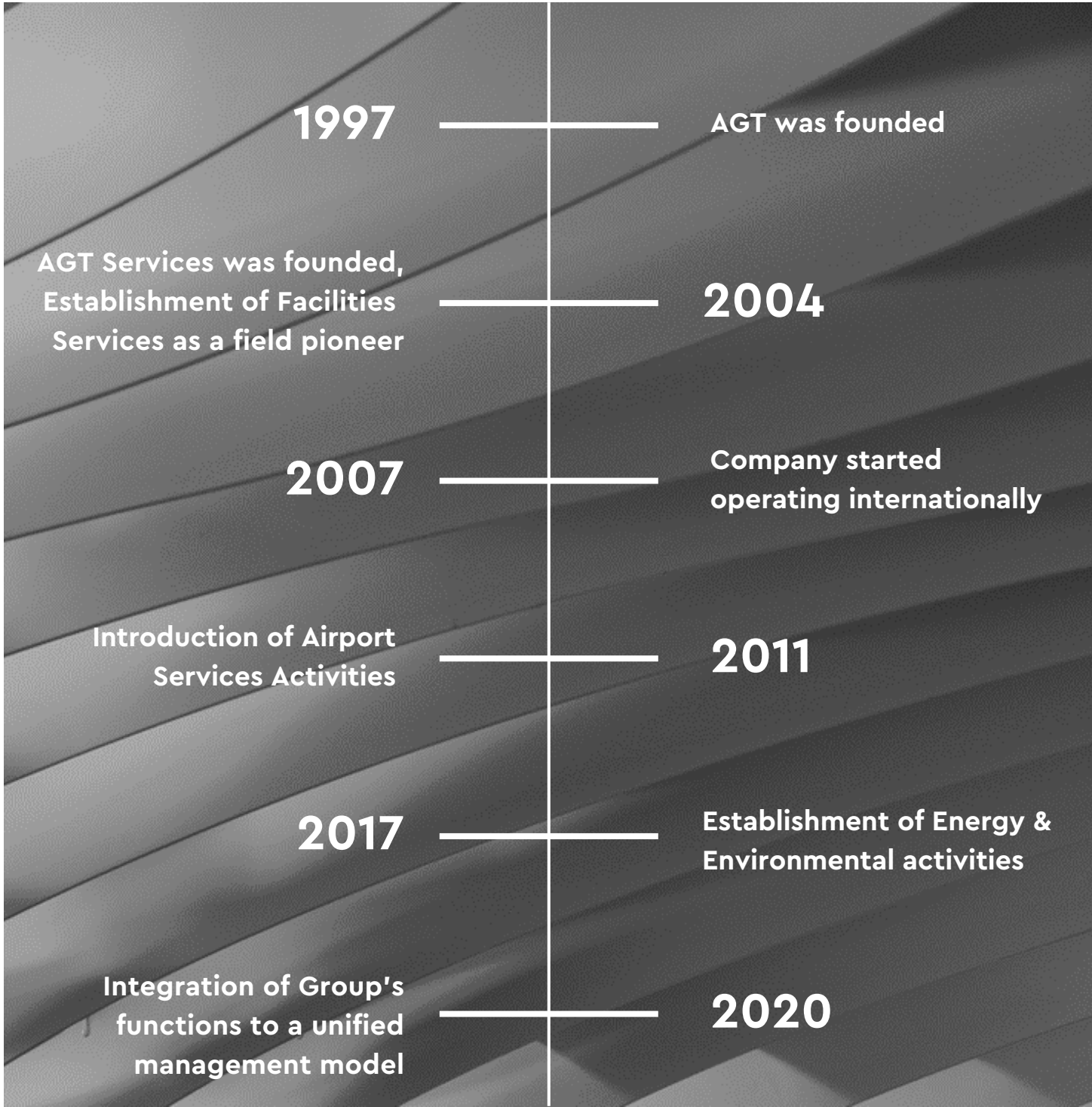


The Group

The core of our organization lies in our employees, and their safety, welfare, and professional growth are our highest priorities. Throughout 2023, we persisted in our commitment to invest in the attraction and retention of talent, cultivating a diverse and inclusive workplace. A typical example is that the percentage of gender pay gap in the organization decreased by 1,42% compared to 2022, while 37,04% of employees in management position are female.

At the same time, we prioritize employee's health and safety at both our corporate offices and project sites. We adhere to stringent Occupational Safety and Health standards by implementing an Occupational Safety and Health Management System, certified in accordance with ISO 45001 across all our facilities and activities. This ensures strict adherence to essential health and safety protocols, safeguarding the well-being of our personnel.

At AGT, we acknowledge the vital importance of our role in protecting the environment. Our dedication lies in our constant efforts to minimize our environmental impact and integrate sustainable methods into every facet of our business operations. In 2023, we intensified our efforts to reduce our ecological footprint by exploring cutting-edge methods to minimize carbon emissions and by applying an Environmental Management System which is certified according to ISO 14001.





Vision

At AGT Engineering & Services, our vision is to stand as a globally renowned leader in engineering solutions. We are committed to pushing the boundaries of innovation, setting new standards for quality, and becoming a trusted name in industries worldwide.

Our goal is not just to meet expectations but to redefine what's possible in engineering, leaving an enduring impact on communities and industries alike.



Mission

Our mission at AGT is grounded in a steadfast commitment to sustainable development. We strive to create lasting value for our customers, employees, and partners. This commitment is evident in our pursuit of **innovative, environmentally conscious engineering solutions.**

We aim to exceed client expectations, nurture our talented team, and foster collaborative partnerships, ensuring AGT Engineering & Services is not just a provider but **a catalyst for positive change in the world of engineering.**



How We Operate



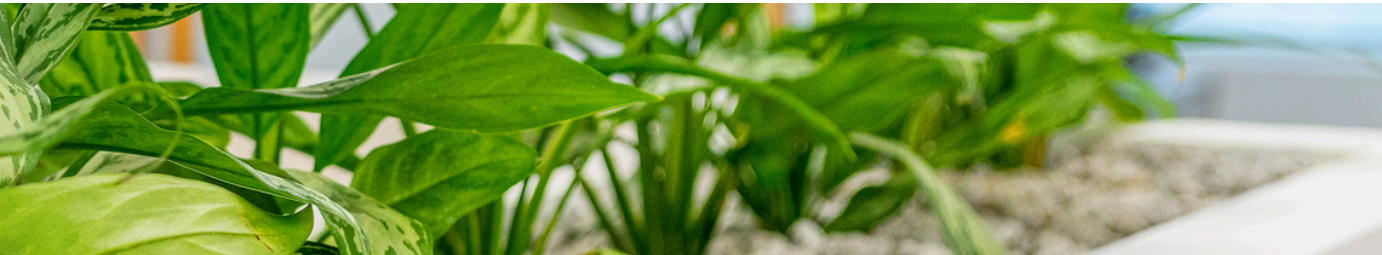
With Quality & Safety

Two values, two principles for which AGT Engineering & Operations Services stand absolutely still. They are non-negotiable elements of the Group's business operations.

AGT maintains stable partnerships with recognized Health & Safety Companies, constantly ensuring that it is equipped with the latest safety equipment and applies the most stringent standards.

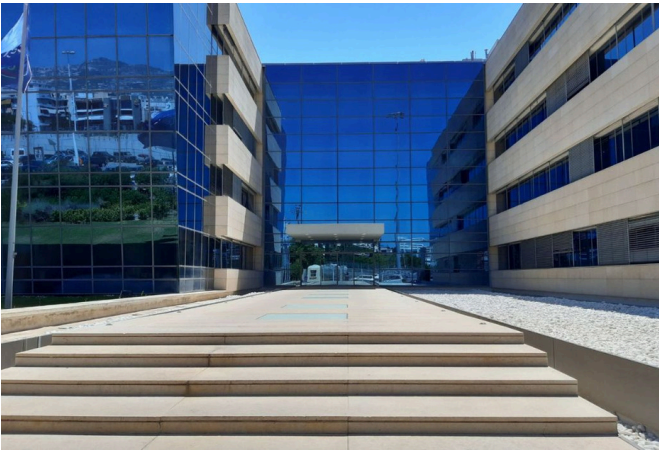
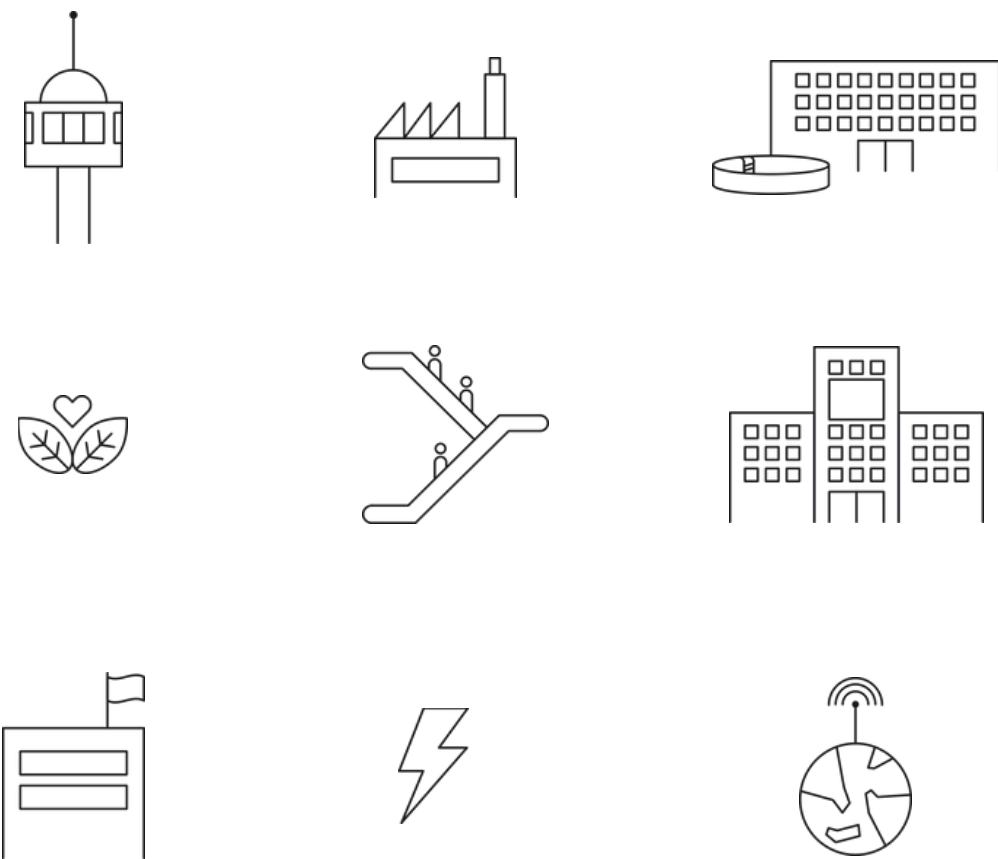
In addition, continuous and recurrent training of the Group's scientific and technical staff, as well as collaborators, on safety issues is carried out, with seminars and educational programs on projects.

Finally, all projects are insured with reputable Insurance Companies under an Open Cover contract.



Sectors

- Airports
 - Industrial
 - Hotels & Resorts
 - Health Centers
 - Real Estate
- Commercial Spaces
 - Business Offices
 - Public Infrastructure
 - Energy
 - Telecommunications



Fields of Expertise



Constructions

- Building
- Industrial
- Infrastructure projects

We ensure high-quality construction, with an emphasis on sustainability, efficiency, and adherence to regulations, making them modern and effective for users and their owners.



Facilities Services

- Hard & Soft services
- Facilities upgrades
- Energy efficiency upgrades


A comprehensive range of services ensuring its partner's property is well-maintained, efficient, and environmentally friendly, helping them achieve long-term value and sustainability.



Fit Out Projects

- Office spaces
- Retail spaces
- Hotel
- Medical/Healthcare

Specializing in fit-out projects across various sectors, including delivering innovative and functional solutions tailored to each industry's unique needs.



Industrial Engineering

- Production lines assembly
- M/E installations
- Turnkey Relocations

AGT specializes in industrial engineering services, offering: all designed to enhance operational efficiency, ensure safety, minimize downtime, and facilitate secure transitions, ultimately driving our partner's business success with precision and expertise.

International Presence

Expanding Horizons

Today, AGT Engineering & Services Group provides a wide range of services to multinational companies both in Greece and abroad and has managed to "build" trustworthy relationships that resist time, as well as being the first choice, the first thought in the search for impeccable technical solutions and applications.

Offices

- Athens
- Athens International Airport
- Thessaloniki
- Patras
- Limassol

Projects Abroad

- Cyprus
- France
- Italy
- Spain
- Romania
- Tunisia
- Jordan
- Turkey



Commitment To ESG



Environment

- Achieved over 90% waste recycling in the past year.
- 20% reduction of CO₂ emissions.
- 22% Energy efficiency improvement.
- Water recycling rate: 31%



Social

- 850+ CSR actions.
- Created 120 jobs through projects in Greece and abroad.
- 0 Work-related accidents.
- Policies in place to ensure respect for human rights

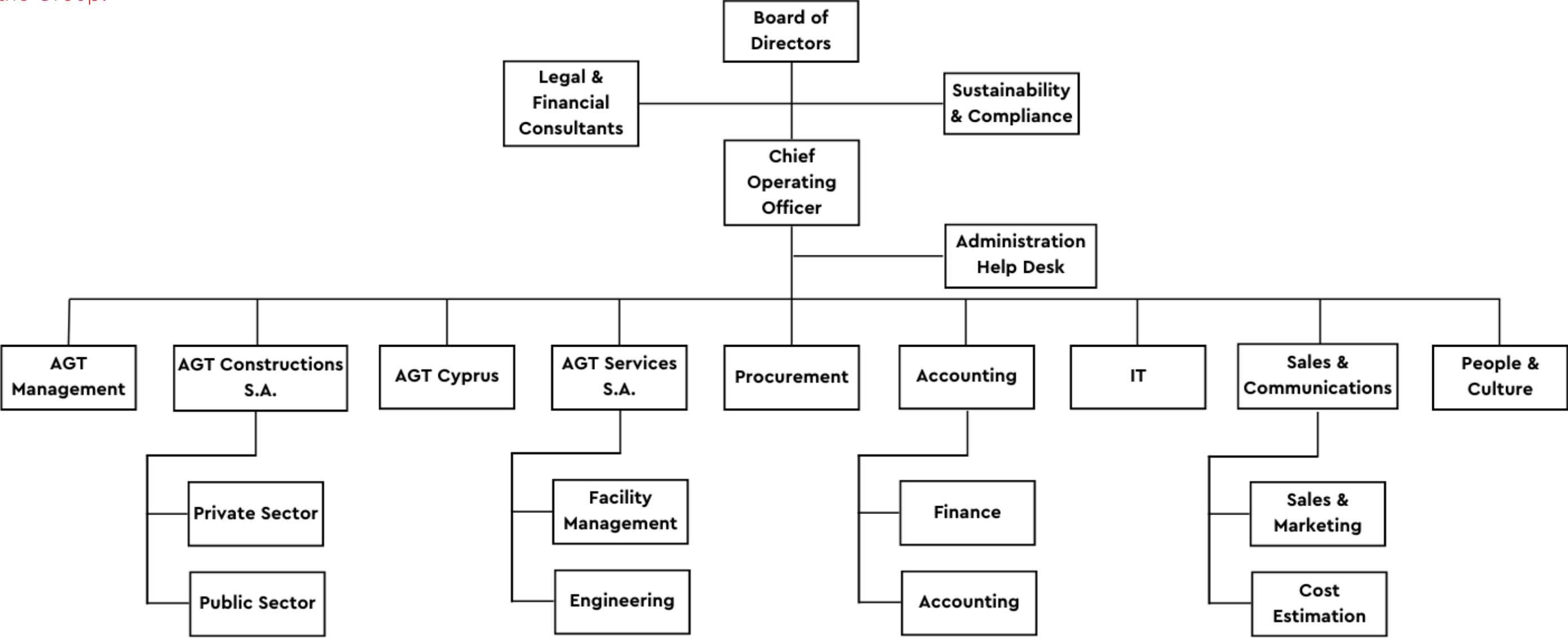


Governance

- 0 reported instances of corruption, bribery or unethical practices.
- Board composition: 30% female representation.
- Transparent reporting on financial performance and corporate strategy.
- New Sustainable Development Policy.

Organization Chart

The diagram below illustrates the organisational structure of the Group:





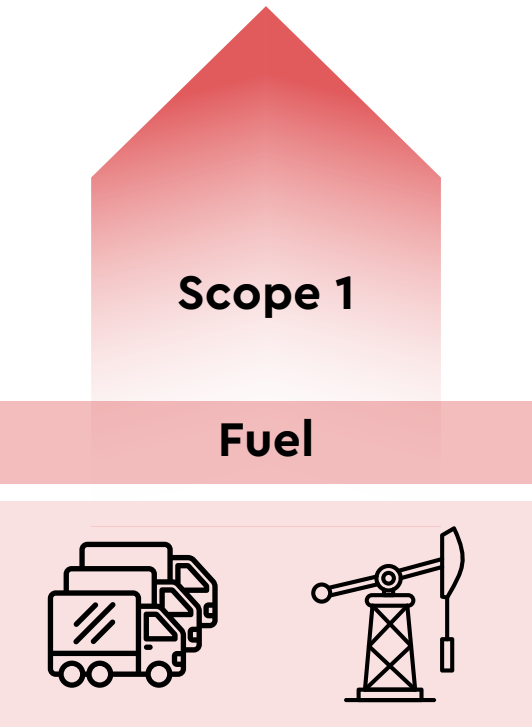
04

Environmental

The Group, with the endorsement of the Board of Directors, has implemented a Sustainable Development Policy. This policy aims to amplify the positive effects and minimize the negative ones . It focuses on employing best practices, engaging in sustainable initiatives, and forming credible partnerships to consistently enhance its performance for the stakeholders' benefit.

4.1 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 2023

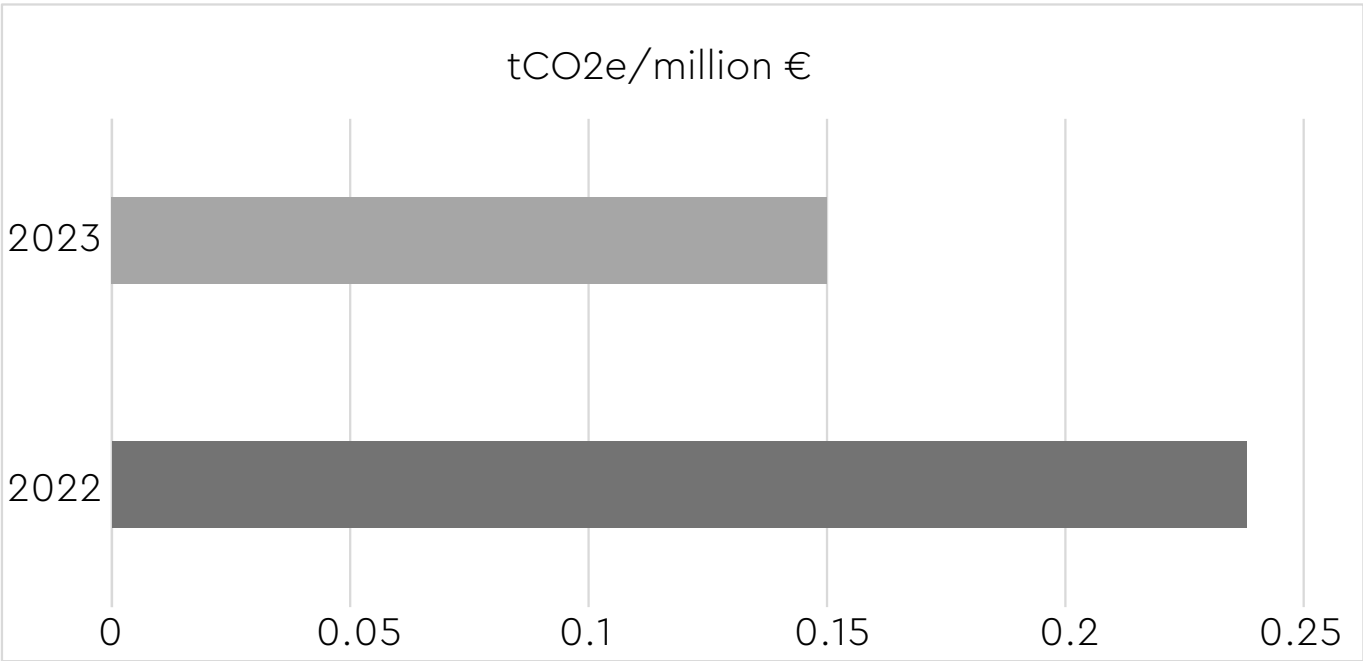
GHG intensity of Scope 1 emissions (tCO2e) =

Scope 1 emissions in tons
of CO2 equivalent

Normalisation
Factor

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

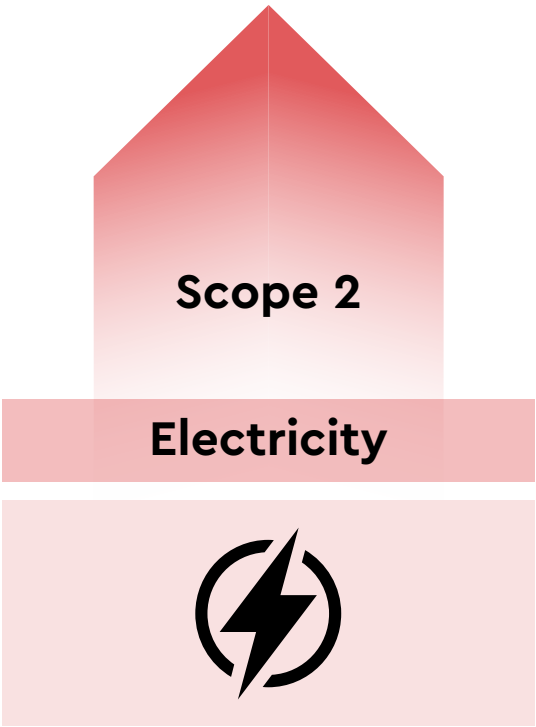
	Unit	2022	2023
Scope 1 emissions Indicator	tCO2e/million €	0,238	0,150



- Methodology**
- Reference Standard ISO 14064-1:2019
 - Activity Data as per accounting entries.
 - Emission Factors as per NIR Greece 2023.

4.2 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 2023

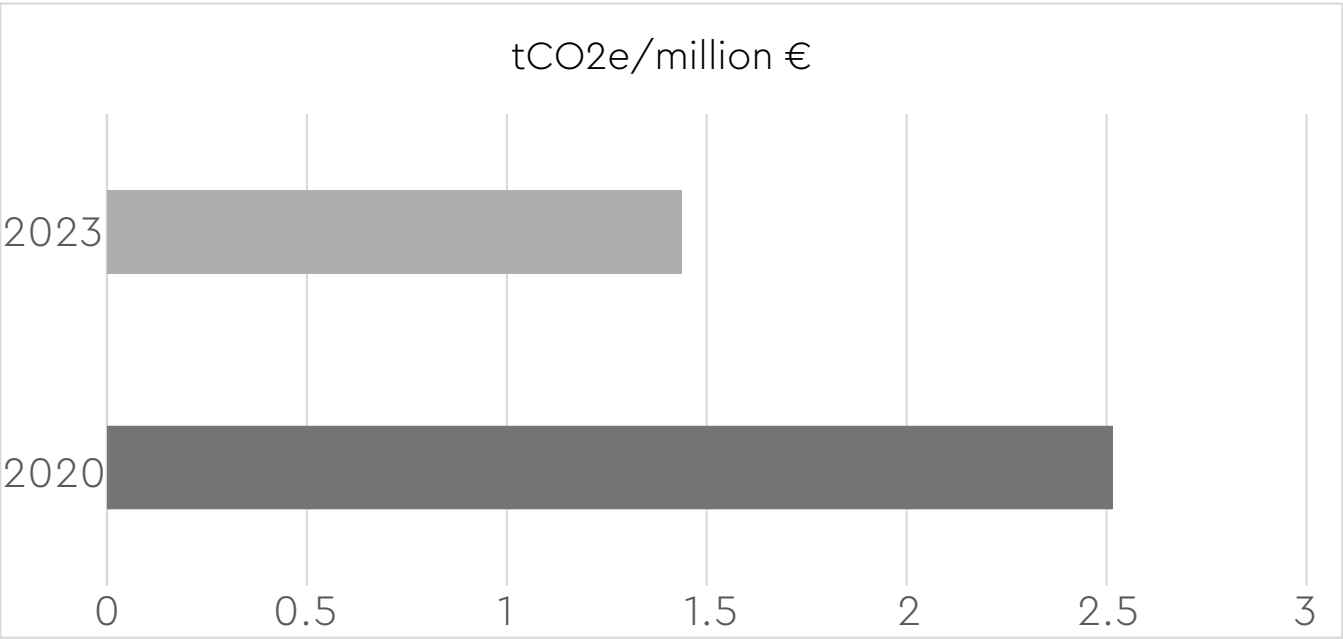
GHG intensity of Scope 2 emissions (tCO2e) =

Scope 2 emissions in tons
of CO2 equivalent

Normalisation
Factor

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

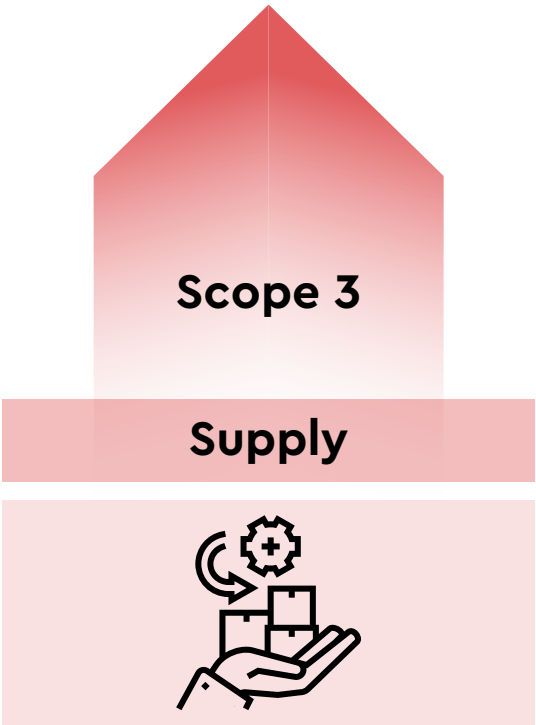
	Unit	2022	2023
Scope 2 emissions Indicator	tCO2e/million €	2,516	1,437



Methodology
·Reference Standard ISO 14064-1:2019
·Activity Data as per accounting entries.
·Emission Factors as per NIR Greece 2023.

4.3 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 2023

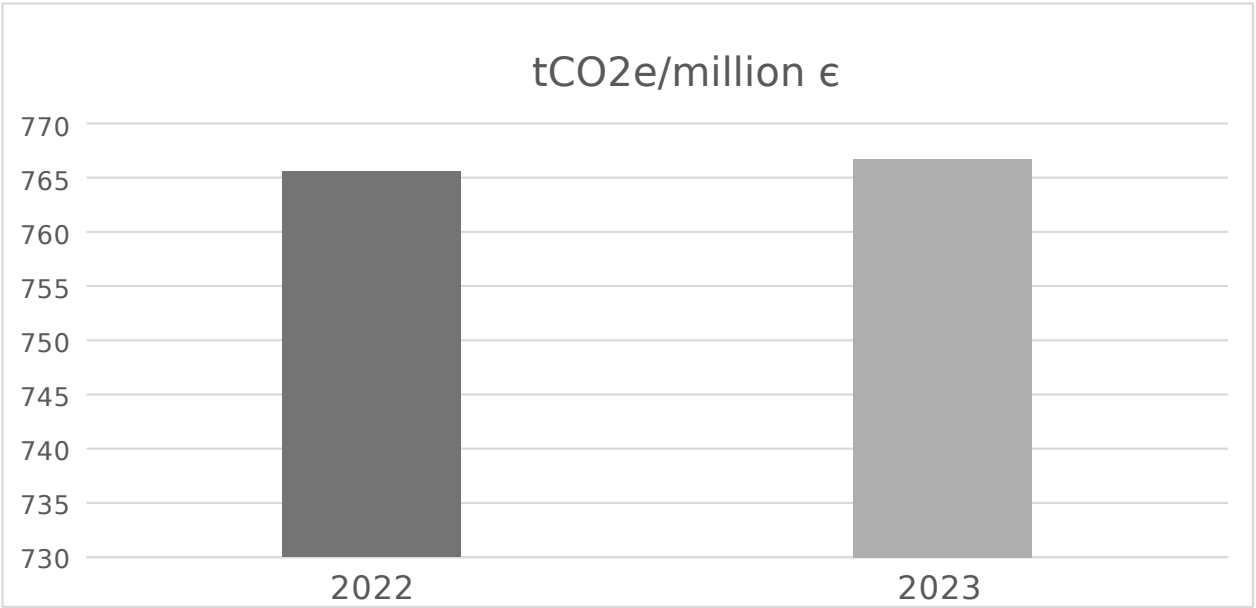
GHG intensity of Scope 3 emissions (tCO2e) =

Scope 2 emissions in tons
of CO2 equivalent

Normalisation
Factor

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

	Unit	2022	2023
Scope 3 emissions Indicator	tCO2e/million €	765,54	766,71



- Methodology**
- Reference Standard ISO 14064-1:2019
 - Activity Data as per accounting entries.
 - Emission Factors as per NIR Greece 2023, EXIOBASE 2021

4.4 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.).

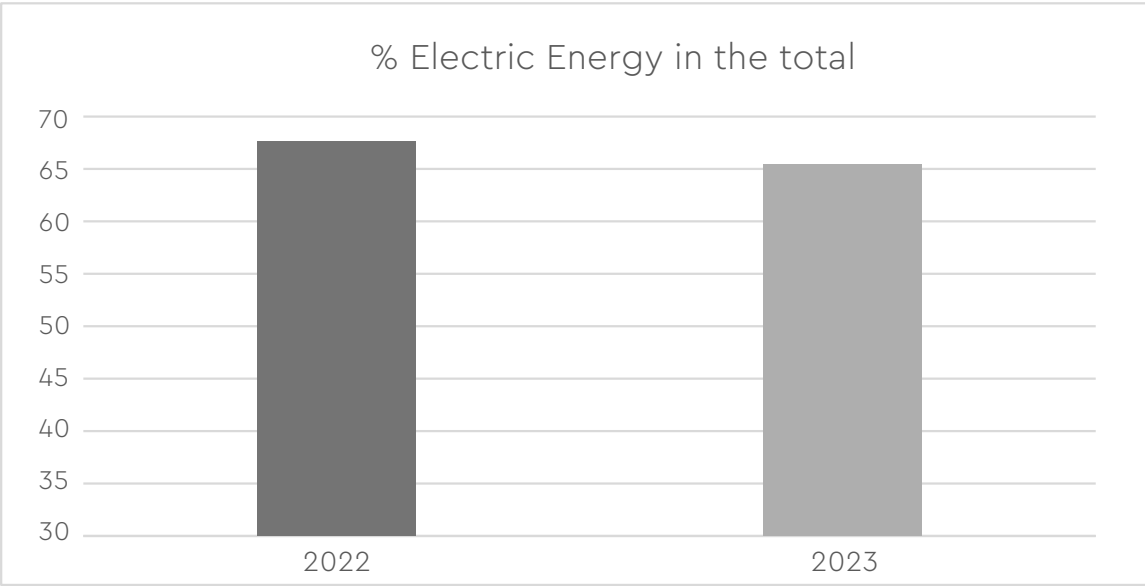
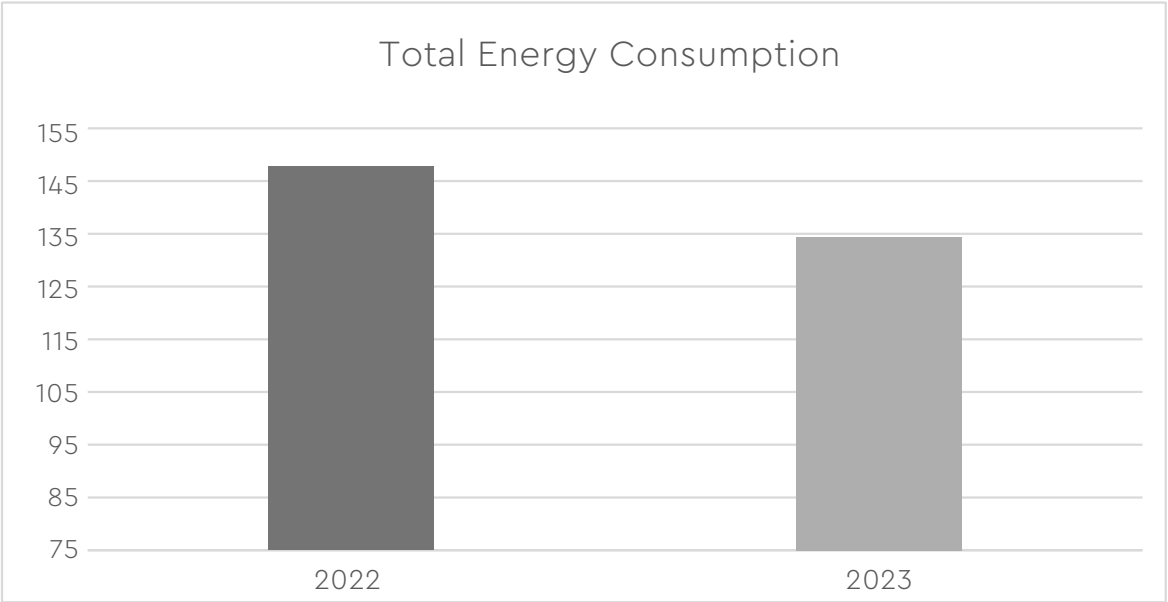
Indicators as per ATHEX ESG Reporting Guide 2023

Percentage of electricity consumed (%) =

Electricity purchased
for consumption (MWh)

Total energy consumption within an
organization (MWh)

	Unit	2022	2023
Energy Consumption	MWh	147,76	134,41
% Electric Energy	%	67,65	65,42



- Methodology**
- Reference Standard ISO 14064-1:2019
 - Activity Data as per power provider receipts.
 - Emission Factors as per NIR Greece 2023.

4.5 Climate Change Risks & Opportunities

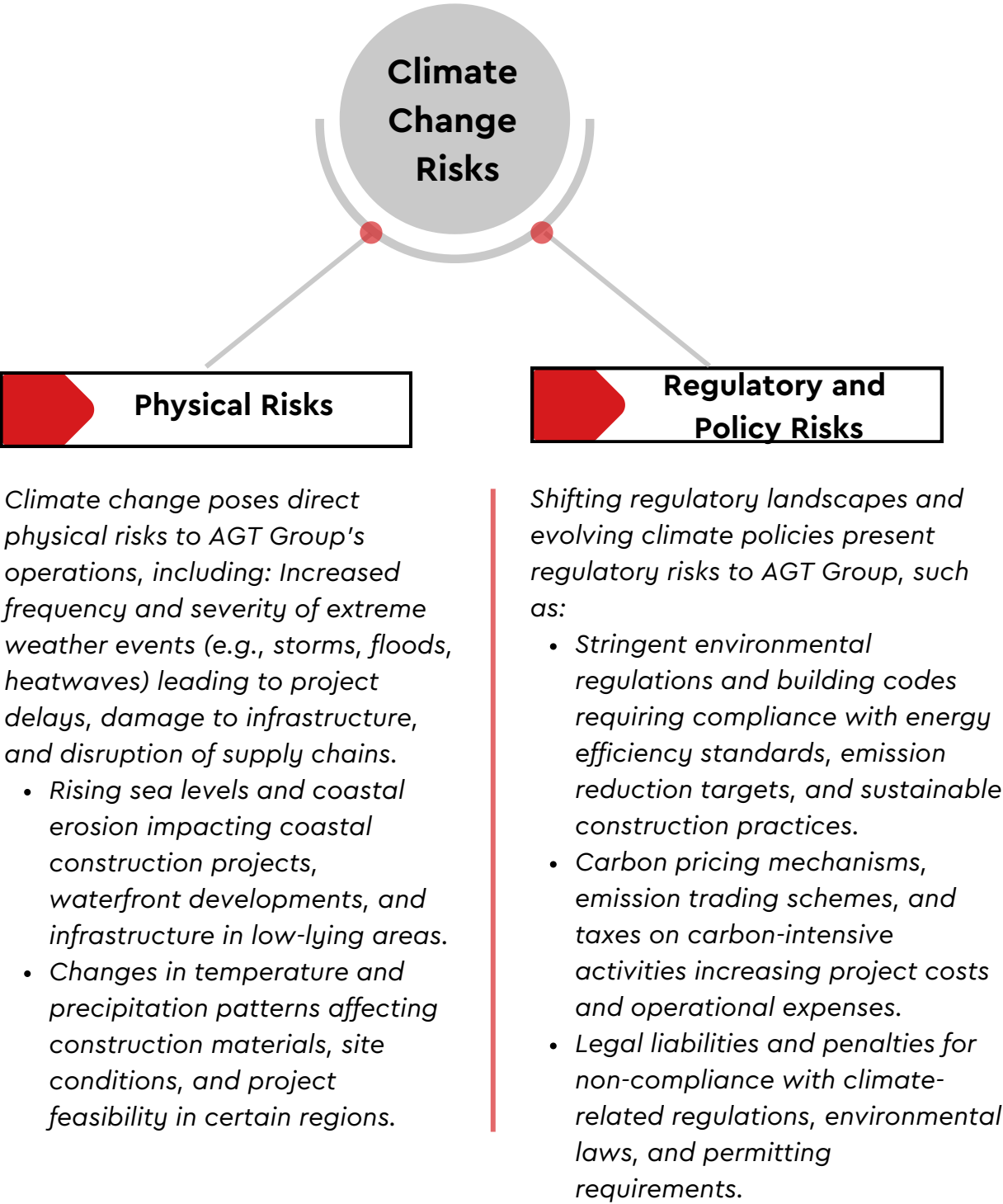
DEFINITION

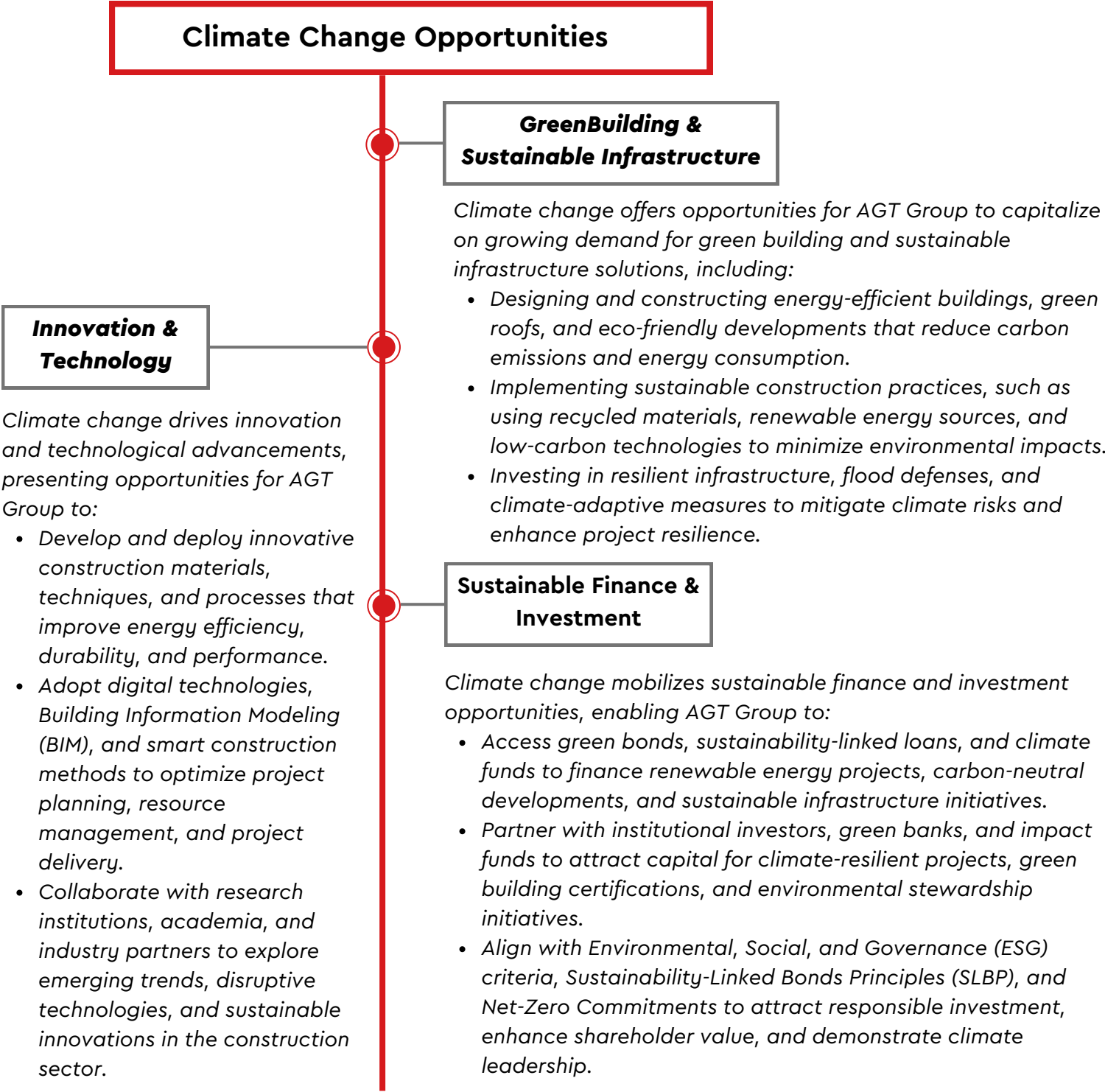
Climate change risks are defined as uncertain-negative events or market conditions resulting from climate change that affect an organisation's financial stability.
Climate change opportunities are defined as forward-looking events or possible efforts that allow companies to adapt and mitigate climate change.

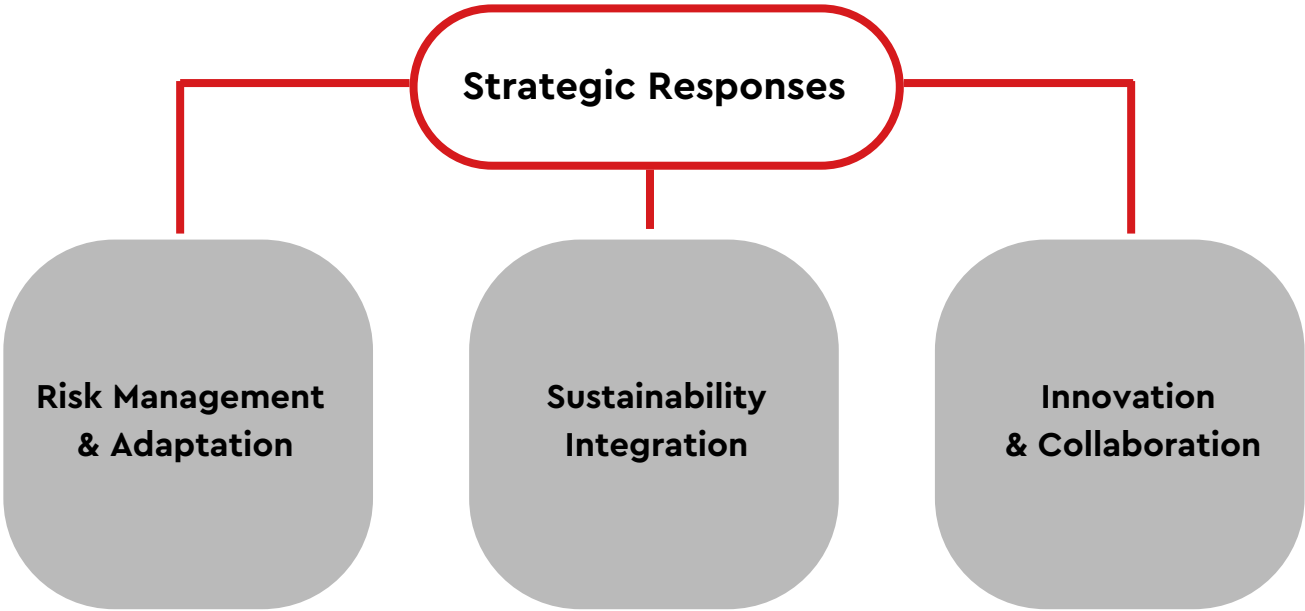
Indicator as per ATHEX ESG Reporting Guide 2023

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

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.





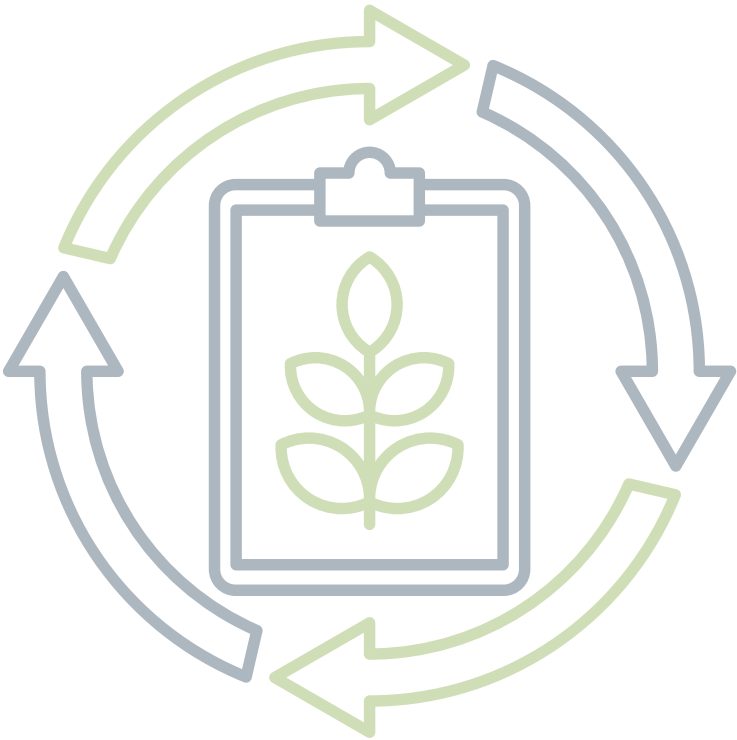


AGT Group has started to conduct comprehensive climate risk assessments, scenario analysis, and vulnerability assessments to identify, prioritize, and manage climate-related risks across its operations and projects. This includes implementing risk mitigation strategies, contingency plans, and adaptation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

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.

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.

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.



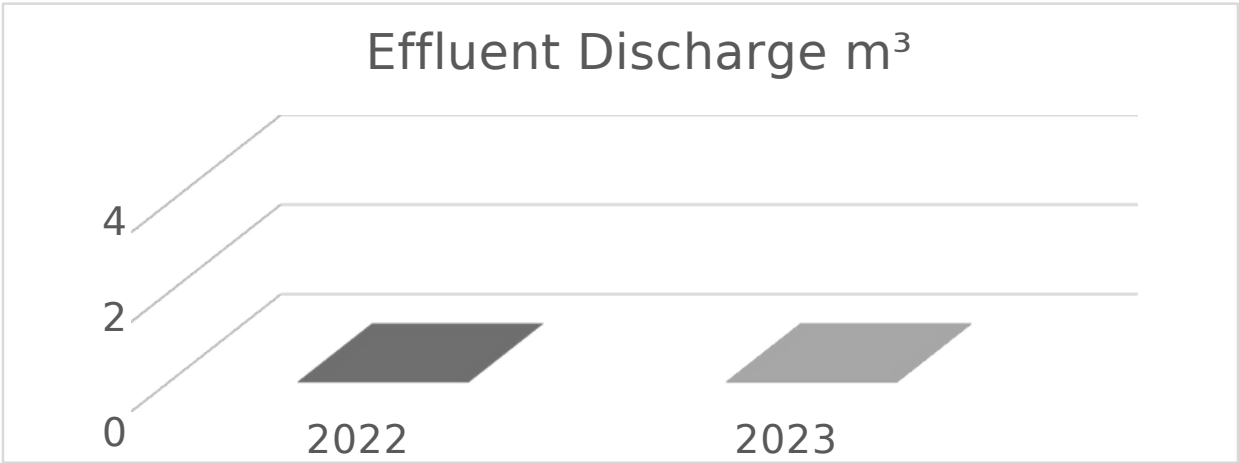
4.6 Effluent Discharge

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 2023

Indicator "Effluent Discharge" requires the reporting organisation to discuss its effluent discharge containing polluting substances, in cubic meter (m³).

	Unit	2022	2023
Energy Discharge	m³	0	0



4.7 Biodiversity Sensitive Area

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 2023

Indicator "Biodiversity Sensitive Area" requires the reporting organisation to disclose any operational sites owned, leased, manages 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.





05

Social

AGT Group recognizes its capacity to create substantial direct and indirect economic value, leveraging the potential of its human capital. People are our foremost priority and the driving force behind our operations, contributing significantly to societal value.

5.1 Stakeholder Engagement

DEFINITION

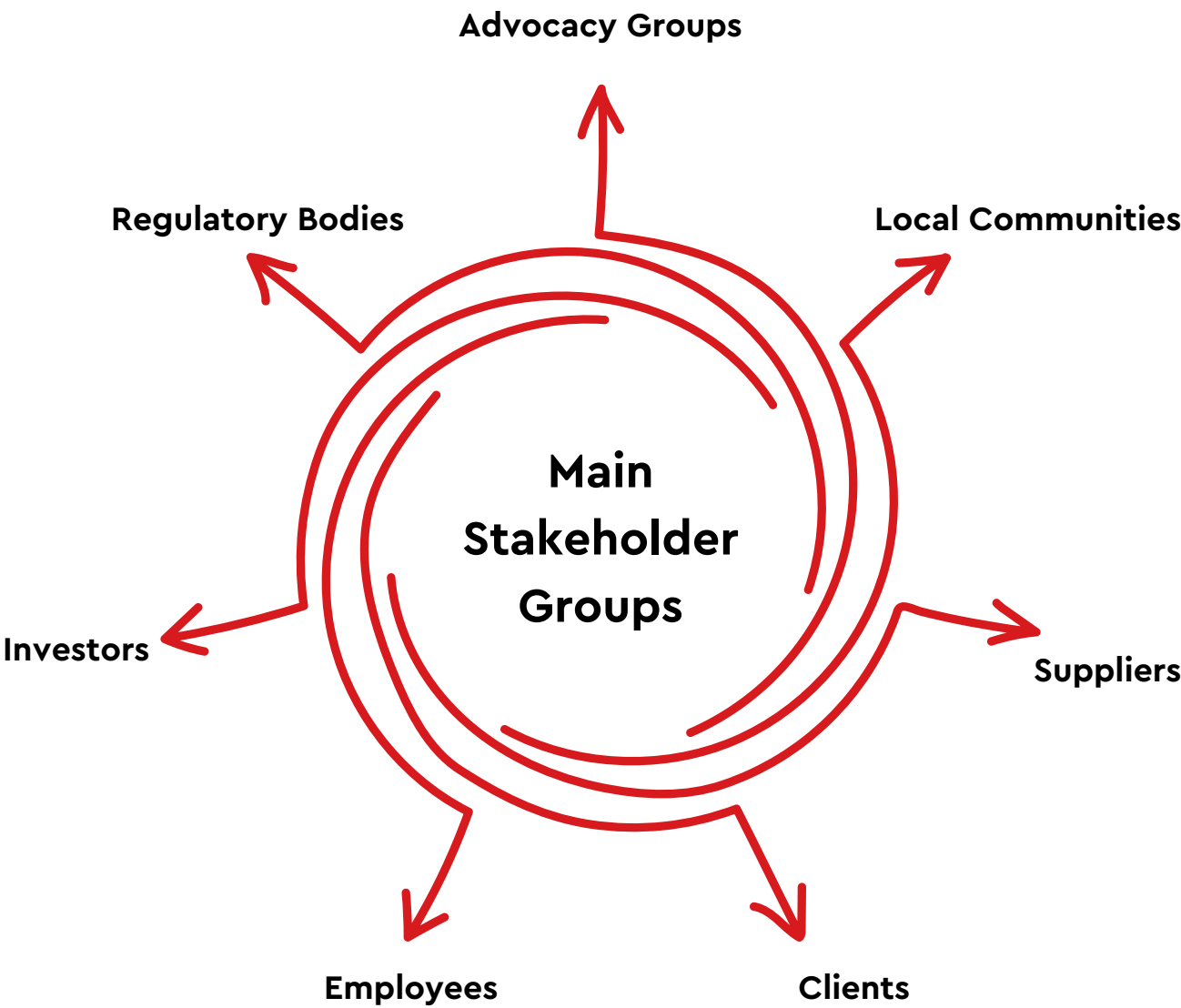
Stakeholder engagement is defined as the process of communication, consultation and interaction with stakeholders.

Indicator as per ATHEX ESG Reporting Guide 2022

Indicator C-S1 requires the reporting organization to disclose the organization's main stakeholders and its approach to key stakeholder engagement

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.

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.



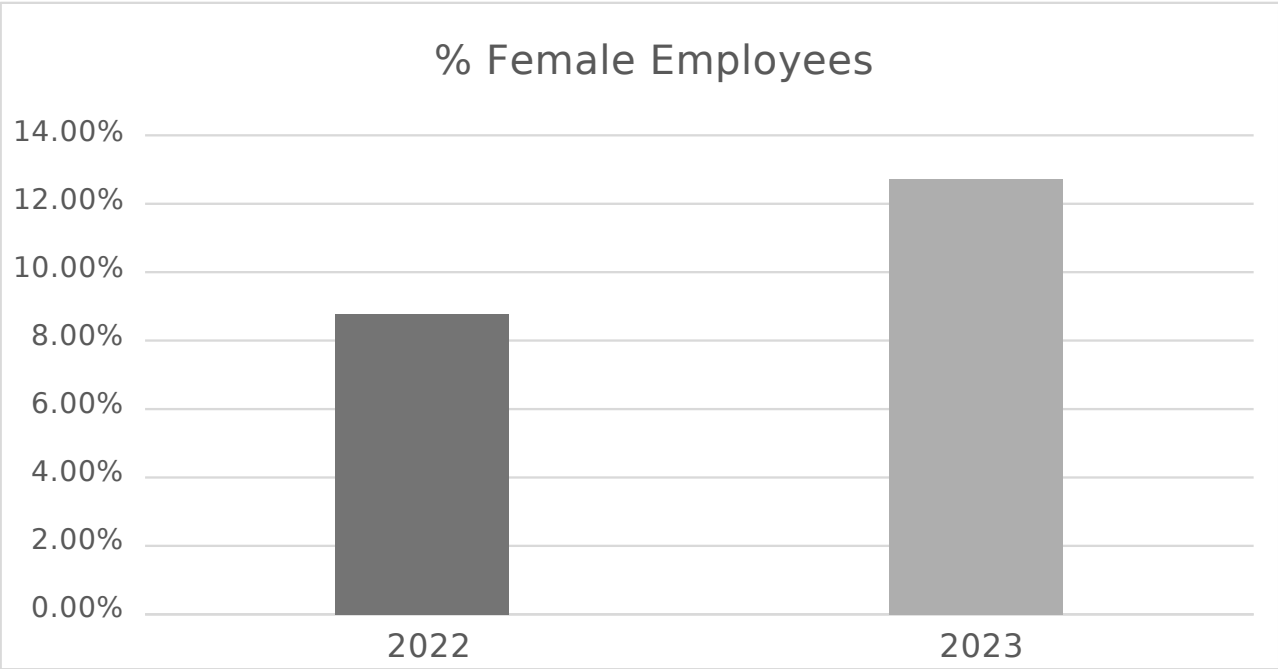
5.2 Female Employees

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 2023

Indicator C-S2 requires the reporting organization to disclose the total number of women employees throughout the organization in percentage

	Unit	2022	2023
Female Employees	%	8,77	12,72



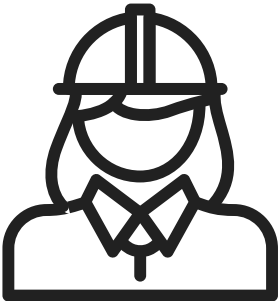
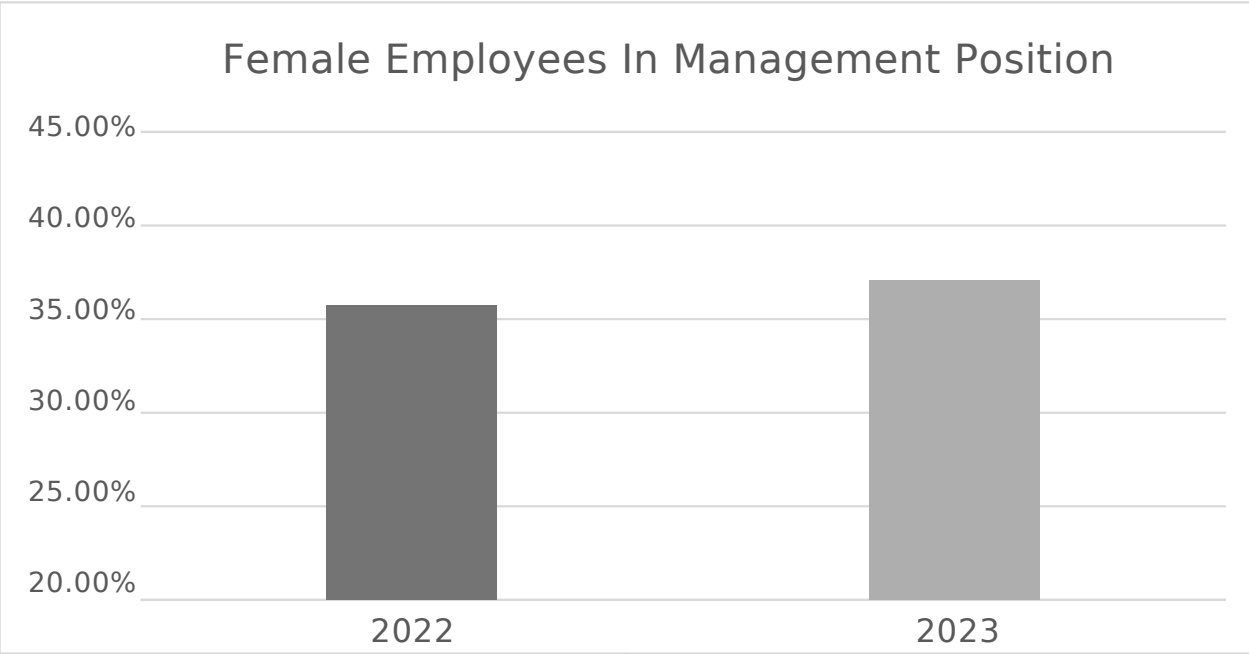
5.3 Female Employees In Management Positions

DEFINITION
Number of female employees in management positions is defined as the number of female employees who are at the top 10% of employees by total compensation.

Indicator as per ATHEX ESG Reporting Guide 2023

Indicator C-S3 requires the reporting oragnization to disclose the percentage of women in managerial positions (i.e. female employees at the top 10% of employees by total compensation), in percentage (%).

	Unit	2022	2023
Female Employees In Management Positions	%	35,71	37,04



Female Emplyees
In Management Positions
increase from 2022 to 2023

1,33%

5.4 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 2023

Average Yearly pay for male full-time employees =

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

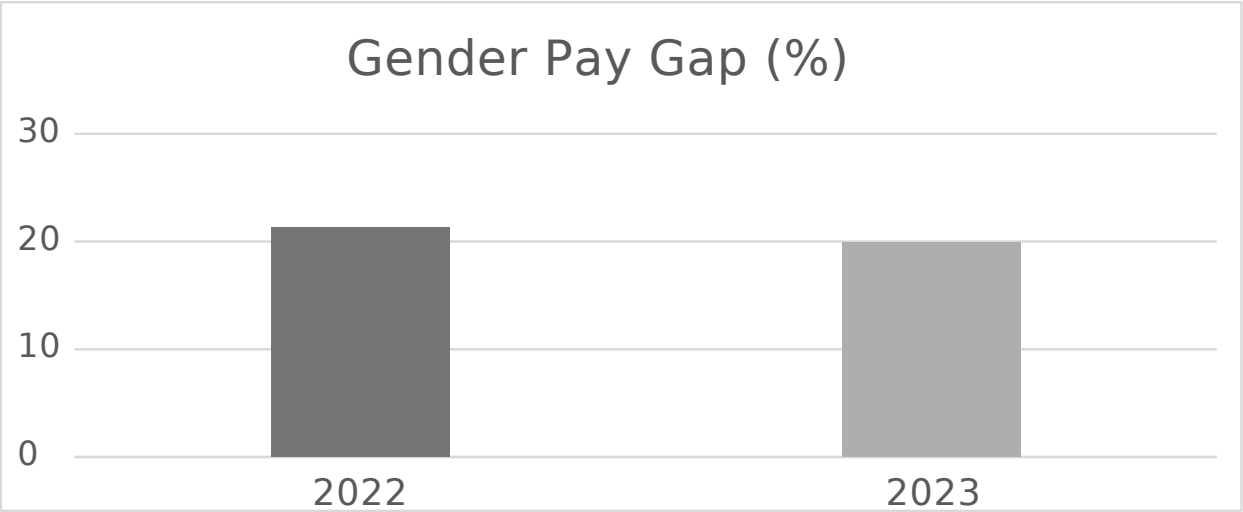
Total number of male full - time employees

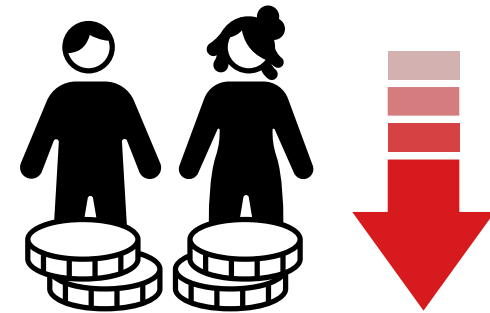
Sum of all yearly base salaries of all female full - time employees
(including bonuses)

Total number of female full - time employees

Gender Pay Gap (%) = $\frac{(a) - (b)}{(a)} \times 100$

	Unit	2022	2023
Gender Pay Gap	%	21,31	19,89





AGT's Gender Pay Gap percentage have decreased by **1,42%** from 2022

5.5 Employees Turnover

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

Two Types Of Employees Turnover

Voluntary Turnover

Voluntary turnover rate is the rate at which employees leave the organisation at their own discretion within a time period.

VS

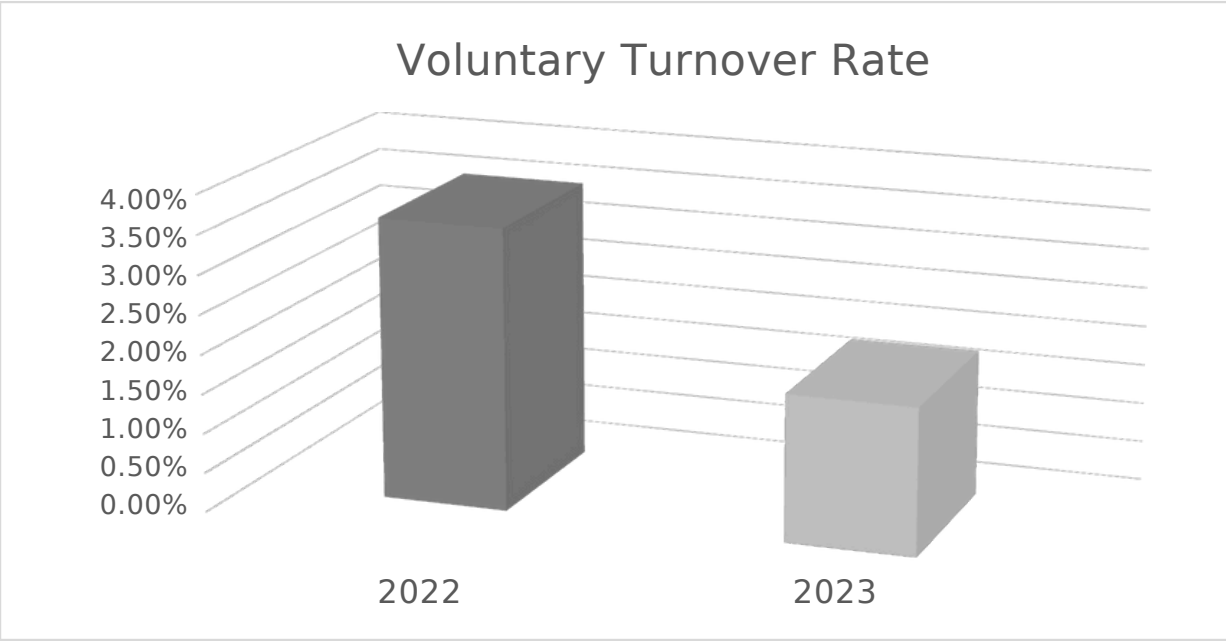
Involuntary Turnover

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.

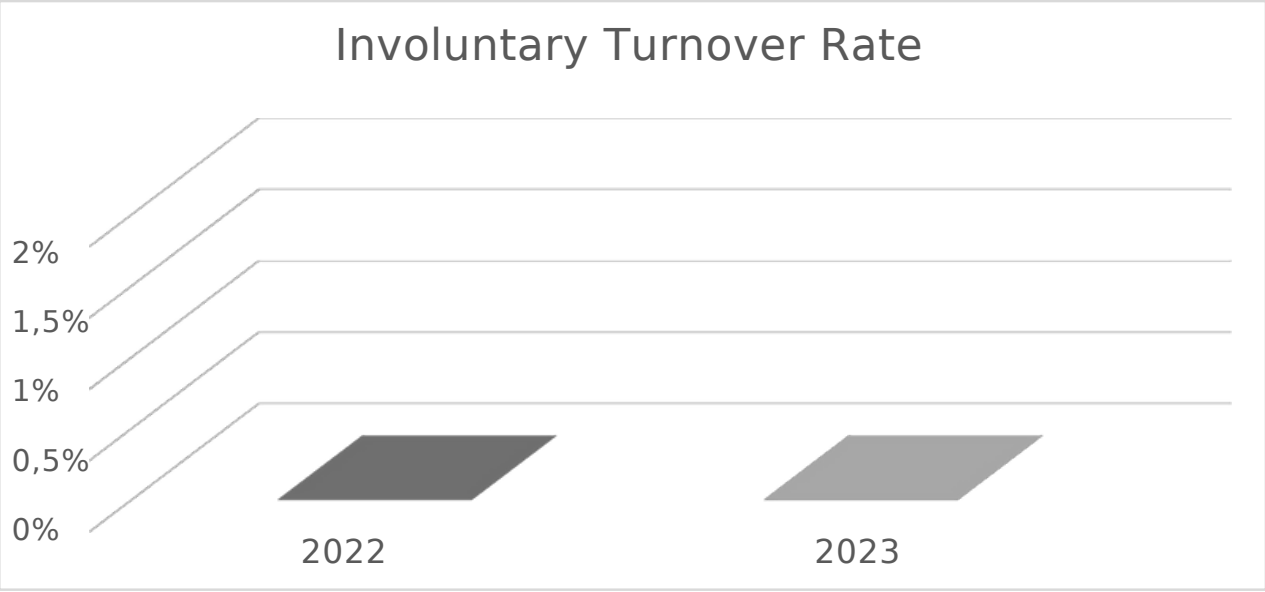


Indicator as per ATHEX ESG Reporting Guide 2023

	Unit	2022	2023
Voluntary Turnover Rate	%	3,57	1,85



	Unit	2022	2023
Involuntary Turnover Rate	%	0,00	0,00



5.6 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.

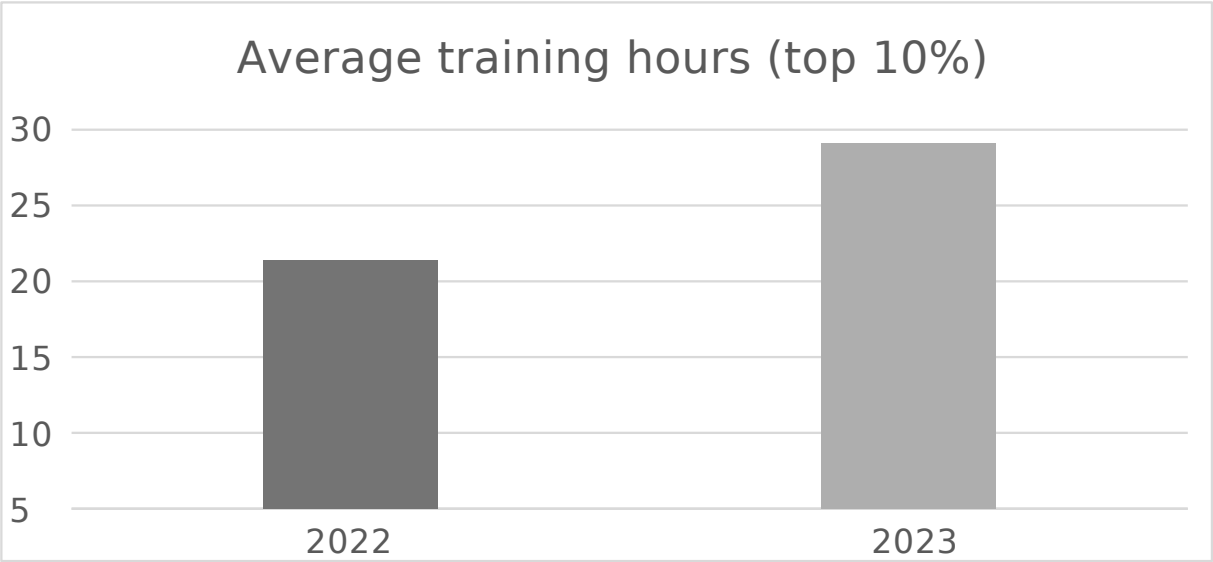
Indicator as per ATHEX ESG Reporting Guide 2023

Average 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	2022	2023
Average training hours (top 10%)	hrs/empl.	21,42	29,09

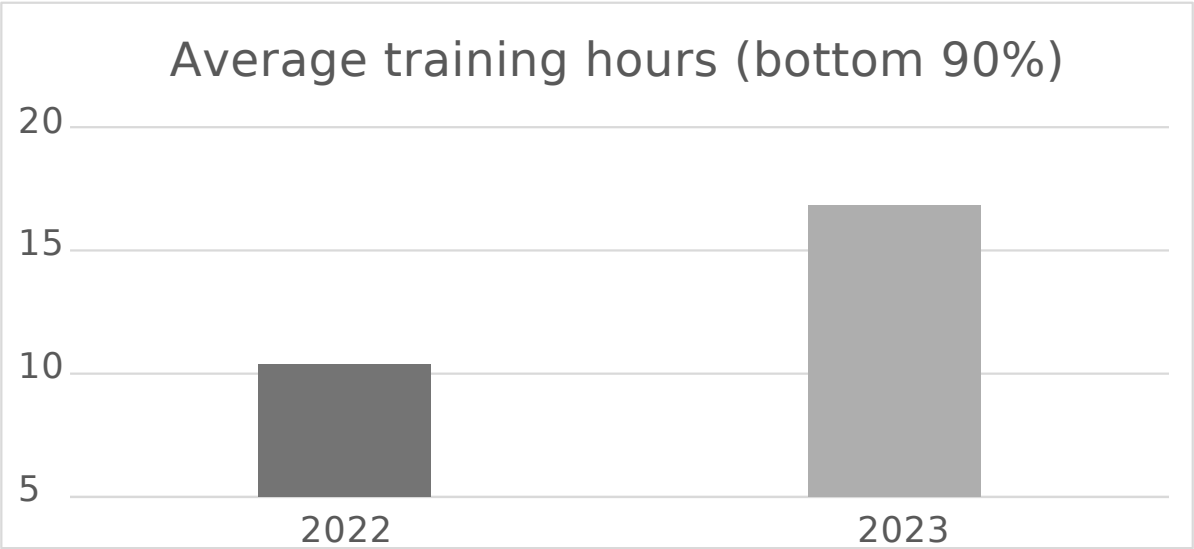


Average training hours (bottom 90%) =

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	2022	2023
Average training hours (bottom 90%)	hrs/empl.	10,36	16,81



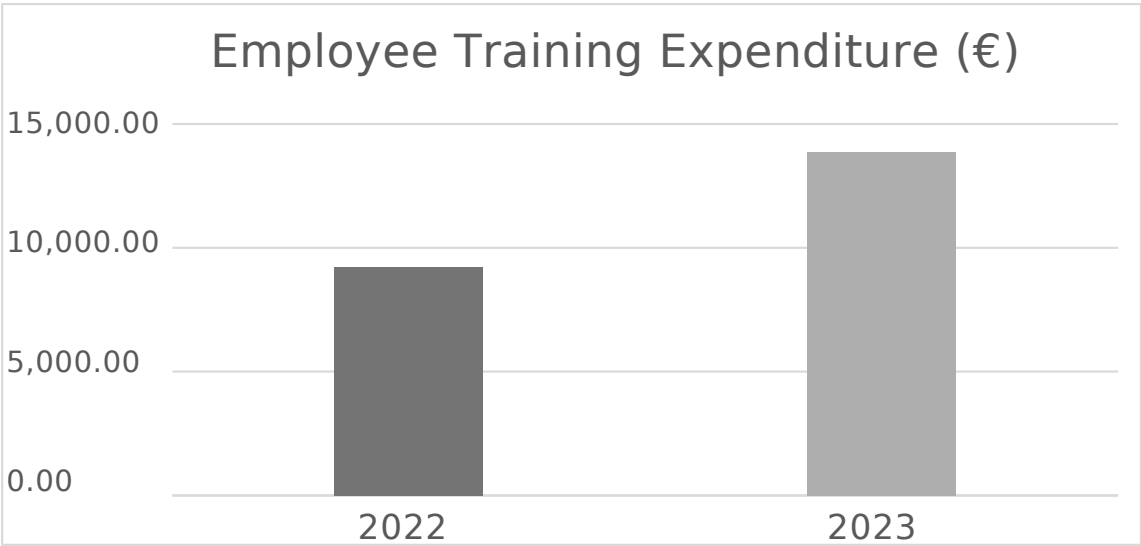
5.7 Employee Training Expenditure

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 2023

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

	Unit	2022	2023
Employees Training Expenditure	€	9.240,00	13.864,00



5.8 Human Right 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 2023

Indicator "Human Right Policy" requires the reporting organisation whether it holds a Human Rights Policy or not.

Human Right Policy

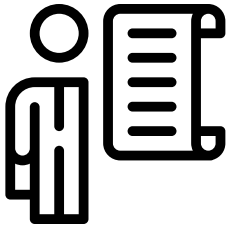
AGT Group adopts the present Human Rights Policy that adheres to internationally recognized standards such as the Universal Declaration of Human Rights, the International Labour Organization's (ILO) Declaration on Fundamental Principles and Rights at Work, and other relevant conventions and treaties. 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.



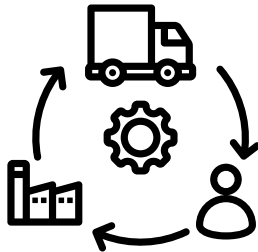
Fundamental Principles of our Policy concerning Practices and Operations are:



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



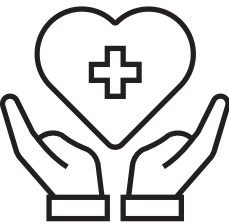
Labor Rights: We uphold the rights of workers, including the freedom of association, collective bargaining, prohibition of forced labour, child labour, and discrimination in employment.



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.



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.

5.9 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.

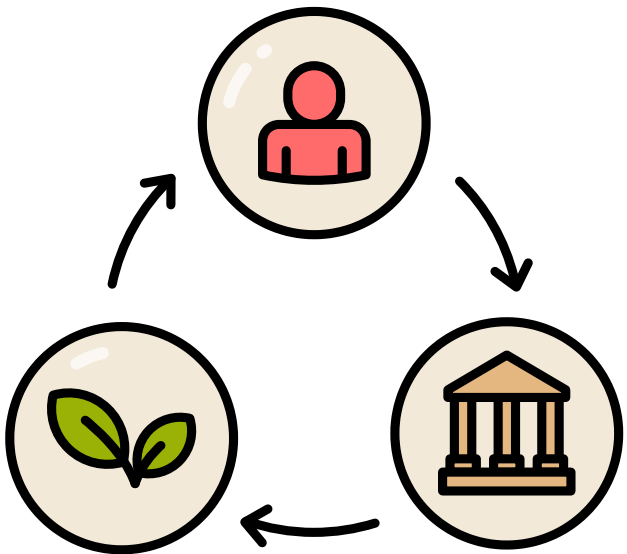
Indicator as per ATHEX ESG Reporting Guide 2023

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:

Social Assessment:

- Labour standards.
- Diversity and equal opportunity
- Occupational Health and Safety
- Child and forced or compulsory labour



Environmental Assessment:

- Management of environmental issues (policy, procedures, management system etc.)
- Greenhouse gases emitted
- Energy and water consumed
- Hazardous and non-hazardous waste generated
- Environmental fines

Governance Assessment:

- Board composition
- Corporate governance practices
- Code of conduct

5.10 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 2023

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

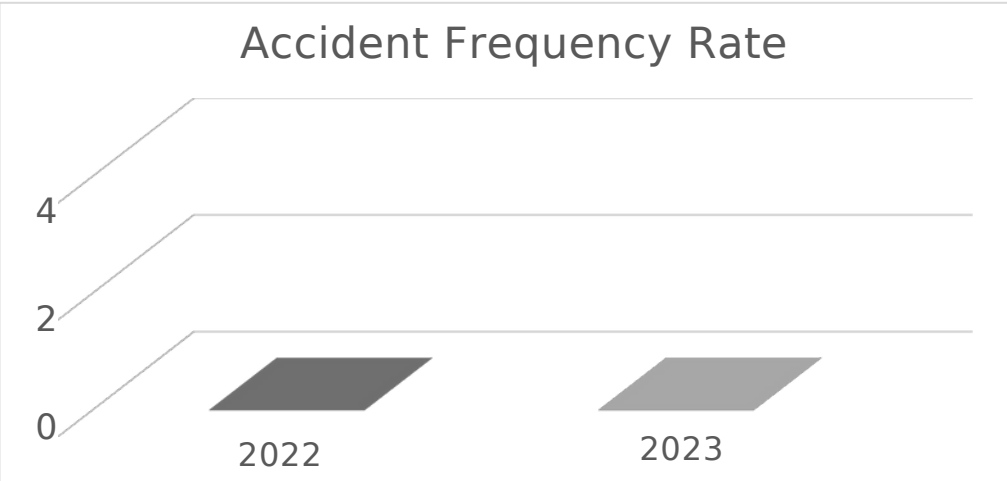
- number of injuries
- number of work - related fatalities
- accident frequency rate
- accident severity rate

Accident Frequency Rate =

Number of recordable injuries x200,000*

Number of hours worked by all employees
in calender year

	Unit	2022	2023
Accident Frequency Rate	inj./workhr.	0	0

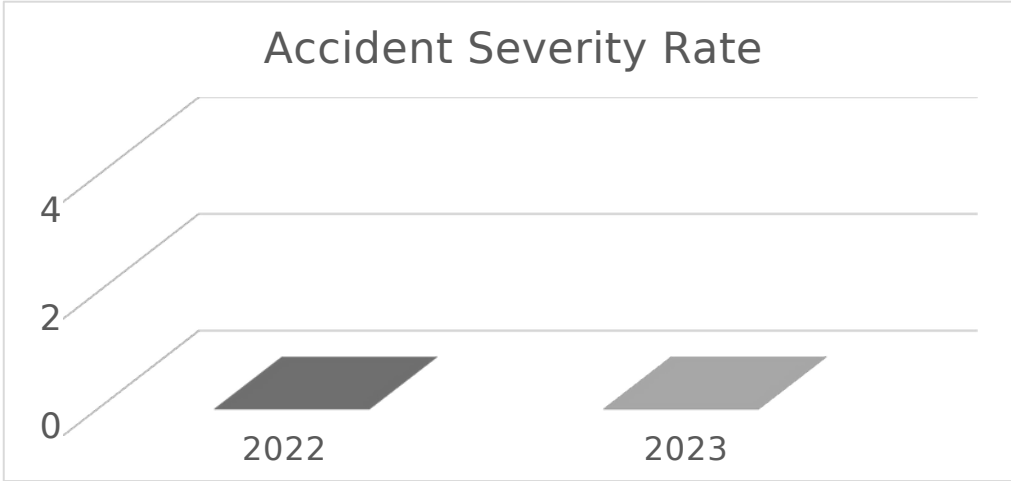


Accident Severity Rate =

Number of work days lost due to work-related accidents x200,000*

Number of hours worked by all employees in calender year

	Unit	2022	2023
Accident Severity Rate	workd./workhr.	0	0



5.11 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 2023

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



5.12 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 2023

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

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





06

Governance

AGT Group implements comprehensive principles and best practices to safeguard the legal interests of all its stakeholders. By ensuring robust legal protections and compliance, the Group not only upholds its ethical responsibilities but also enhances its overall performance and operational effectiveness.

6.1 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 2023

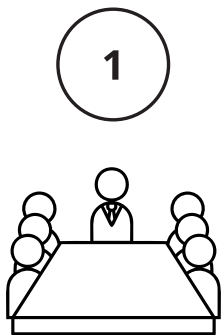
Indicator "Sustainability Oversight" requires the reporting organisation to disclose their approach to sustainability oversight.

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**.

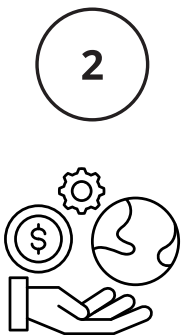
In summary, effective governance of ESG issues within AGT Group requires board members to possess competency in ESG management, oversight mechanisms at the committee level, integration of sustainability discussions in board meetings, and establishment of sustainability targets. By addressing these dimensions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



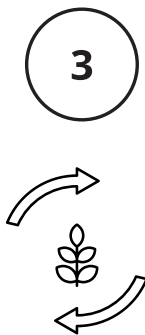
This synopsis examines these key dimensions of board governance in relation to ESG issues within AGT Group



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.

6.2 Materiality Oversight

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 2023

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

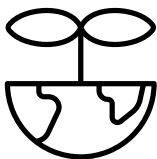
Overview: AGT Croup recognizes the importance of conducting a robust materiality assessment to identify and prioritize key issues that significantly impact its business, stakeholders, and the broader environment.

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:



Health & safety
of workers



Environmental impact
of construction activities



Compliance with
regulatory requirements



Community engagement
and social responsibility



Ethical business practices
and governance

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:

Regulatory Authorities

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



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.

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.

AGT's Policies, Processes, and Actions for Material Issue Management:



6.3 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 2023

Indicator “Sustainability Policy” requires the reporting 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:



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:

Enhancing energy efficiency

By investing in renewable energy sources, improving building insulation, and optimizing energy consumption in construction activities.

Reducing carbon footprint:

By adopting low-carbon construction materials, implementing green building standards, and offsetting carbon emissions through reforestation or carbon credits.

Enhancing social impact

By promoting diversity and inclusion in the workplace, supporting local communities through employment and training opportunities, and contributing to social welfare programs.

Ensuring ethical supply chain practices

By partnering with suppliers and contractors who adhere to ethical labour standards, human rights principles, and environmental regulations.

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:

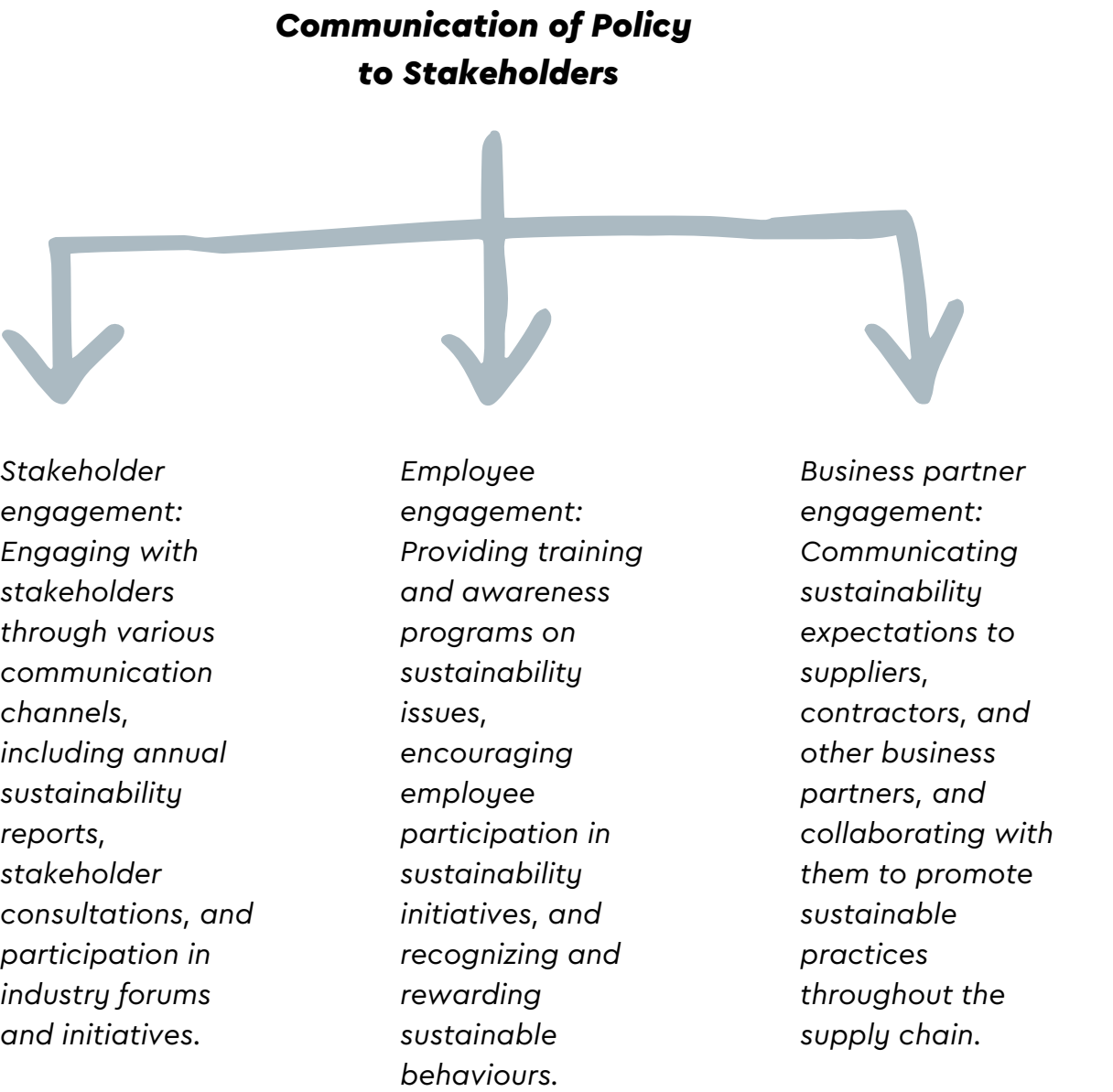
- Environmental conservation: By minimizing environmental impacts, conserving natural resources, and promoting biodiversity conservation in construction projects.
- Social responsibility: By ensuring fair labor practices, respecting human rights, and fostering positive relationships with local communities and stakeholders.
- Governance and ethics: By upholding high standards of corporate governance, transparency, and integrity in all business dealings.

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:

- Environmental management: Implementing sustainable construction practices, reducing carbon emissions, and promoting environmental conservation.
- Social responsibility: Providing a safe and inclusive workplace, supporting community development initiatives, and respecting human rights.
- Governance and ethics: Upholding high standards of corporate governance, transparency, and ethical conduct in all business operations.

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.

6.4 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 2023

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.

Fundamental Principles of Our Business Ethics Policy



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.



6.5 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 2023

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.

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.

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.

6.6 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 2023

Indicator "Business Model" requires the reporting organisation to disclose its business model including the organisation's activities, products, services, supply chain and marketes 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:

Supplier Relationships:

AGT Group fosters strategic partnerships with suppliers to ensure timely delivery of materials and equipment while maintaining quality standards.

Logistics Management:

Efficient logistics management is paramount to AGT Group's operations, facilitating the smooth flow of materials, equipment, and personnel to project sites.

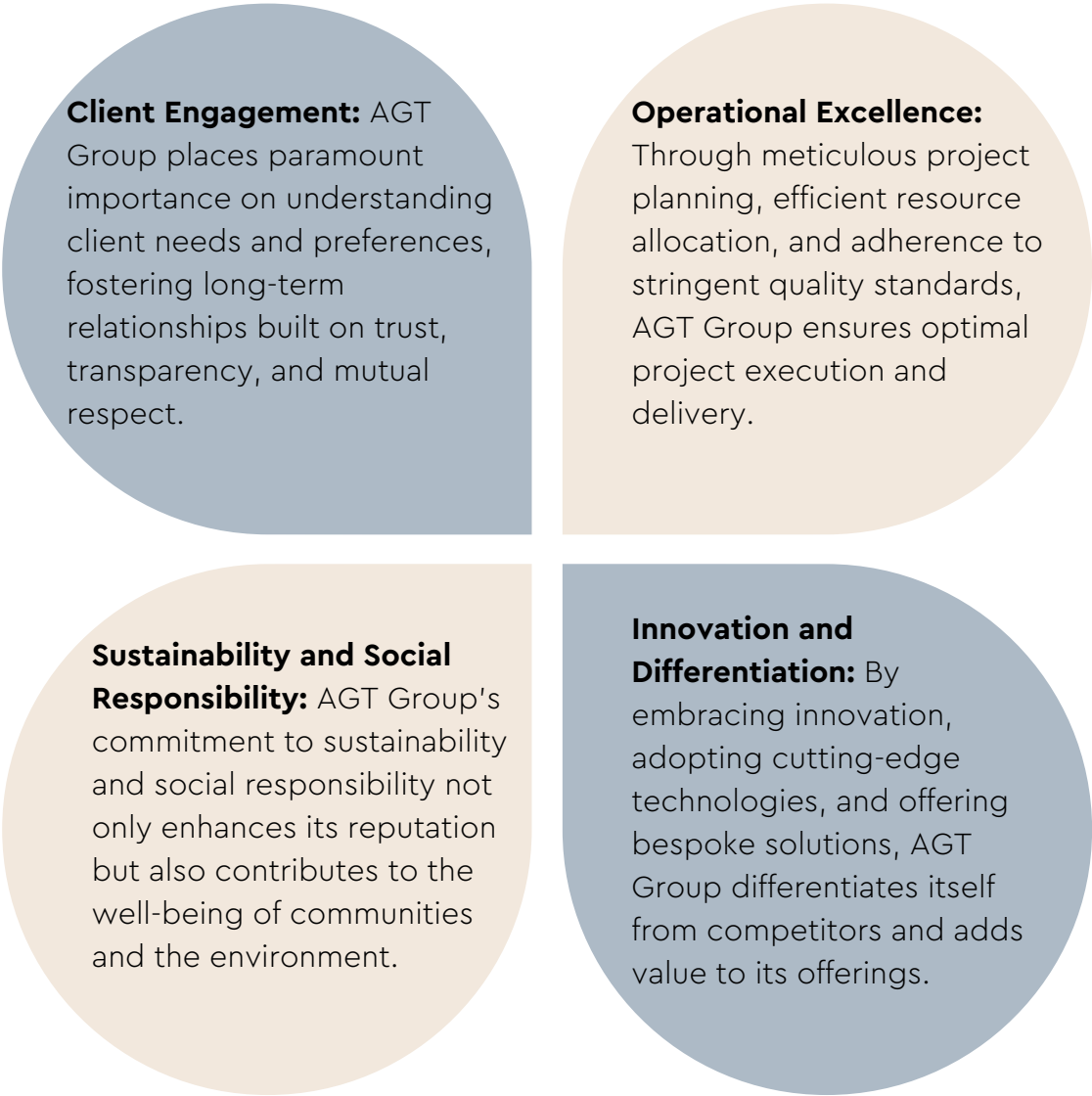
Quality Control:

Rigorous quality control measures are implemented throughout the supply chain to uphold construction standards and mitigate risks associated with substandard materials or components.

Cost Optimization:

AGT Group actively seeks cost optimization opportunities within its supply chain, leveraging economies of scale, negotiating favorable terms with suppliers, and minimizing wastage.

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



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

- 1

Residential Construction: Serving the residential sector, AGT Group undertakes projects ranging from single-family homes to multi-unit residential complexes, catering to varying market segments and preferences.
- 2

Commercial Construction: AGT Group specializes in commercial construction projects, encompassing office buildings, retail centers, hospitality establishments, and other commercial developments.
- 3

Infrastructure Development: AGT Group plays a crucial role in infrastructure development, contributing to the enhancement of transportation networks, utilities, and public facilities essential for societal progress.

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.

6.7 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 2023

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

	Unit	2022	2023
Business Ethics Violations	€	0	0



6.8 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 2023

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

ESG Performance Target	Unit	2022 Value	Short-term: 2025	Medium: 2030	Long-term: 2033
Description					
Scope 1 emissions	tCO ₂ e/millione	0,15	0,12	0,1	0,08
Scope 2 emissions	tCO ₂ e/millione	1,437	1,4	1,35	1,3
Energy Consumption	MWh	134,41	130	125	120
% Electric energy	%	65,42	70	75	80
Female Employees	%	12,72	15	18	20

ESG Performance Target	Unit	2022 Value	Short-term: 2025	Medium: 2030	Long-term: 2033
Description					
Female Employees in management positions	%	34,04	35	38	40
Voluntary turnover rate	%	1,85	1,5	1,5	1,5
Involuntary turnover rate	%	0	0,5	0,5	0,5
Average training hours (top 10%)	hrs/empl.	29,09	32	35	37
Average training hours (bottom 90%)	hrs/empl.	16,71	20	25	30
Scope 3 emissions	tCO ₂ e/millione	766,71	765	764	763
Effluent Discharge	m ³	0	0	0	0
Employee training expenditure	€	13.864,00	14.000,00	15.000,00	16.000,00
Gender pay gap	%	19,89	17	15,00	10
Business ethics violations	€	0	0	0	0
Accident Frequency Rate	inj./workhr.	0	0	0	0
Accident Severity Rate	workd./workhr.	0	0	0	0

6.9 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 2023

Indicator "Whistleblower Policy" requires the reporting organisation to disclose whether the organization holds a whistleblower policy or not.

Whistleblower Policy

Overview: *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.



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.

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.

6.10 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 2023

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

Whistleblower Policy

Overview: 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.



www.agtgroup.gr