



SUSTAINABILITY REPORT 2024

“SUSTAINABILITY IS OUR WAY FORWARD”

PREPARED IN ALIGNMENT WITH THE VSME ESRS STANDARD

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<https://fdlgroup.gr/>

47 Eirinis Avenue, Aspropyrgos, 19300



Introduction & Reporting Framework

This report is structured to provide a comprehensive and transparent overview of Foodlink’s sustainability performance and strategic direction. It is aligned with the Voluntary ESRS for Non-Listed Small- and Medium-Sized Enterprises (VSME), as developed by EFRAG. By adopting this framework, Foodlink ensures that its ESG disclosures—covering environmental stewardship, social responsibility, and robust governance—are consistent, comparable, and relevant to the needs of our financial partners and stakeholders. This report combines qualitative insights on our management approach with quantitative metrics to demonstrate our progress toward a more sustainable logistics ecosystem.



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MESSAGE FROM MANAGEMENT

Dear partners, customers, investors, and employees,

The year 2024 was a milestone for the FDL Group, marked by the publication of our first Sustainability Report, aligned with the European Sustainability Reporting Standards and, in particular, with the voluntary VSME Standard. On the one hand, the increasing regulatory requirements for listed companies and, on the other, the growing expectations of customers for enhanced communication and collaboration on key social and environmental sustainability issues across the value chain were brought to the forefront in 2024. For the first time, emphasis was placed on the most material topics related to the Group's activities, and in particular to those of the parent company, whose long-standing history provides a solid foundation upon which data from the Group's full range of operations in Greece and abroad will be integrated in the future.

For the preparation of the 2024 Sustainability Report and its content, in addition to the relevant Implementation Guidelines for the voluntary European Reporting Standard (VSME ESRS), the Group's Management assigned a dedicated Board Committee to oversee the first application of a double materiality assessment. This assessment examined the impact of sustainability topics in relation to the Company's activities, as well as the stakeholders that influence the Company's strategy and objectives.

This Report aims to describe the way in which the Company integrates sustainability principles and international governance standards for material sustainability issues into its operations. In an era of comprehensive transformation driven by technology, innovation, and the diverse needs of the market, our objectives remain unchanged regarding:

- the provision of high-quality and safe logistics services,
- the protection of our human capital,
- the reduction of our environmental footprint, and
- transparency and accountability towards investors, customers, and society.

The journey towards a more sustainable business model is influenced bidirectionally by the external environment and by the Company itself — and above all by the people who lead and actively participate in this effort. This Report represents a milestone at the beginning of a long-term journey that we are committed to continuing with consistency, prudence, and dedication.

We would like to thank all those who contributed to this first step and we firmly believe that, with the contribution of our people and partners, as well as through the feedback of our customers and all stakeholders, we will continuously improve our practices and performance, creating value for all stakeholders.

Sincerely,
Karakoulakis Vasileios
Chairman FDL Group



OUR HISTORY AND VISION

Our Journey (History) | Founded in 1997, Foodlink (FDL Group) has evolved into a leading force in the Greek logistics sector. Marking a significant milestone in its history, the company became the only 3PL provider listed on the Alternative Market (EN.A.) of the Athens Stock Exchange. Over more than 25 years, we have expanded our expertise far beyond traditional warehousing, developing a holistic suite of services that includes international transportation, advanced IT/IS logistics intelligence, and integrated sales and brand development. Today, FDL Group operates as an end-to-end supply chain partner, ensuring the seamless movement of goods from production to the final consumer.

Our Vision | Our vision is to be the first choice for our people, customers, and investors, fostering an environment where all stakeholders feel proud to be associated with FDL Group. We strive to fortify our sustainable growth by constantly pursuing excellence and innovation. We don't just move goods; we aim to redefine the supply chain through something "NEW", something "MORE", and something "BETTER", creating long-term value and maintaining a leading position in the markets we serve.

Our Mission | To deliver excellence across the entire supply chain by integrating innovation with operational expertise. We are committed to providing high-quality, data-driven solutions that support the growth of top-tier brands while ensuring reliability and transparency in every link of the logistics process.



ABOUT THIS REPORT

Why this Report

This Sustainability Report presents the environmental, social and governance (ESG) performance of Foodlink S.A. for the 2024 reporting year.

2024 marks a milestone year for the company, as it represents the first structured ESG reporting exercise, reflecting Foodlink's commitment to transparency, responsible operations and long-term value creation within the logistics and supply chain sector. The Report has been prepared on a voluntary basis, in accordance with the VSME ESRS framework (Basic and Comprehensive Modules),

The Report aims to:

- respond to increasing ESG information requests from customers, investors and financial institutions,
- provide clear, comparable and reliable sustainability data,
- establish a solid baseline for future ESG targets and improvements.

Reporting Framework & Standards

This Report has been prepared on a voluntary basis in accordance with the Voluntary SME Sustainability Reporting Standard (VSME – ESRS), covering both:

Basic Module, and Comprehensive Module (B1 §24a ii). As a result, year-on-year comparisons are not available at this stage. Future reports will include comparative data where feasible.

The principle of “apply if relevant” has been followed throughout the Report. Where specific disclosures are not applicable to Foodlink's activities, this is explicitly stated.

The Report is prepared on an annual basis, is publicly available and is published independently from the financial statements. In cases where certain disclosures relate to confidential or sensitive information, such information has been omitted. In such instances, the omission is transparently stated in the relevant section of the Report, together with the reason for non-disclosure.

For clarity and usability, the content of this Report has been structured thematically rather than strictly following the layout of the VSME Standard. The corresponding disclosure requirements and data points are clearly referenced in parentheses, ensuring traceability and alignment with the Standard, while enhancing accessibility and practical usability.

Methodological Note & Financial Market Alignment

This report has been prepared in accordance with the VSME Standard (Voluntary ESRS for SMEs) to ensure transparency and comparability of our sustainability performance. Recognizing the evolving requirements of the financial sector, we have included a dedicated section—“Background Information for Financial Market Participants”—in the Appendices. This section provides a clear mapping of our ESG disclosures against specific EU regulatory requirements, such as SFDR, EBA Pillar 3, and the EU Benchmark Regulation. Our goal is to provide banks, investors, and business partners with the high-quality, structured data necessary to fulfill their own reporting obligations and support sustainable finance initiatives.

Data Sources & Data Governance

The information disclosed in this Report is based on internally verified data collected from:

- Operations, HR, Finance, Quality and IT departments,
- Company ERP and WMS systems,
- Energy invoices and fleet consumption records,
- Greenhouse gas calculations performed in line with ISO 14064 methodology.

Data accuracy and consistency are coordinated and reviewed by the ESG Officer, in collaboration with the relevant departments.

Use of Estimates

Where required, estimates have been used, particularly for environmental indicators (e.g. emission factors). These are based on recognized international sources, including:

- DEFRA
- European Environment Agency (EEA)
- IPCC
- Energy suppliers

External Assurance

The Sustainability Report 2024 has not been subject to external assurance.

Foodlink will assess the need and scope of independent assurance in future reporting cycles, taking into account stakeholder feedback and regulatory developments.

Accessibility & Publication

This Report is published on www.fdlgroup.gr and accompanies the Annual Financial Statements.

It does not form part of the statutory financial reporting.

BASIS OF PREPARATION

In this Sustainability Report, Foodlink S.A. has selected to apply the VSME Basic & Comprehensive Module (Option B) (B1 §24a ii) , to provide a more in-depth and transparent overview of its sustainability-related activities and performance. The Report has been prepared for Foodlink S.A., headquartered at 47 Eirinis Avenue, Aspropyrgos, Greece, operating in the warehousing and distribution sector and classified under NACE code 52.10 – Warehousing and Storage. Foodlink operates as an integrated third-party logistics (3PL) provider, offering end-to-end logistics solutions that combine operational efficiency, safety, traceability and data transparency.

Omissions of sensitive information (B1 §24b)

Certain disclosures have been omitted from this Sustainability Report, as their publication could compromise commercially sensitive information.

The omitted information does not affect the overall understanding of Foodlink’s sustainability performance.

Reporting basis (B1 §24c)

This Sustainability Report has been prepared on an individual basis, covering Foodlink S.A. only.

References to group activities or subsidiaries are provided solely for contextual purposes and are not included within the reporting boundary.

As the report is not prepared on a consolidated basis, no list of subsidiaries is required.

Entity information (B1 §24e)

Legal form: Foodlink S.A. is a Société Anonyme (S.A.) incorporated under Greek law (B1 §24e i)

Registered address: 47 Eirinis Avenue, Aspropyrgos, 19300, Greece

Sector classification (NACE): 52.10 – Warehousing and Storage(B1 §24e ii)

Financial size (as of 31 December 2024):

- Total assets: approximately €50.1 million (B1 §24e iii)

- Turnover (2024): €65.8 million (B1 §24e iv)

Detailed financial information is disclosed in the Annual Financial Statements.

Workforce: Foodlink employed 256 employees during the reporting year (B1 §24e v)

Country of main operations: Greece (B1 §24e vi)

Reporting Period & Frequency

Reporting period: 1 January 2024 – 31 December 2024

Reporting frequency: Annual

As this is Foodlink’s first VSME-aligned Sustainability Report, no historical comparisons are presented. Comparative data will be gradually introduced in future reporting cycles.

The company’s warehouse’s locations are as follows (B1 §24e vii):

DC	Address	Geolocations
DC01	Eirinis Av. 47 - 19300, Aspropyrgos	https://maps.app.goo.gl/zBtWPdZdJezLU828
DC02	Industrial area of Sindos – 31C - 57008, Sindos	https://maps.app.goo.gl/STfWq4KsS7iJXvRY8
DC03	Thesi Plakoto- Gennimata 99 - 19600 Magoula	https://maps.app.goo.gl/AhFSdnz4FEaeeJV66
DC04	Thesi Kyrillos– 19300, Aspropyrgos	https://maps.app.goo.gl/cnhcFycFGddZBrVb9
DC05	Thesi Lakkos Kamatero– 19300, Aspropyrgos	https://maps.app.goo.gl/Qgx6FmuAaACorsKL8
DC06	Gennimata Av., Thesi Loutsas – 19018 Magoula	https://maps.app.goo.gl/Tuc74Zxt8PttEnV56
DC20	Lakkos Kyrillos – 19300, Aspropyrgos	https://maps.app.goo.gl/Mi28XtbRLgCUF3Ra6
DC22	Thesi Panagias Tinou– 19300, Aspropyrgos	https://maps.app.goo.gl/XosGJM4LDKYaEtxb9
DC25	Thesi Skarpa– 19300, Aspropyrgos	https://maps.app.goo.gl/nnu47zjJFAffNAj9

Certifications & sustainability-related systems (B1 §25)

At Foodlink, quality is not merely a compliance requirement but a core strategic pillar that defines our operational identity. We place significant emphasis on maintaining a robust framework of international standards to ensure that every link in the supply chain—from warehousing to final delivery—operates with maximum reliability and safety. By integrating advanced quality management systems into our daily operations, we guarantee that our customers' products are handled with the utmost care, maintaining their integrity while optimizing efficiency. Our unwavering focus on quality allows us to build long-term trust with global brands and reinforces our position as a leader in the logistics sector.

To sustain this high level of excellence, Foodlink implements a comprehensive suite of certified management systems that cover the full spectrum of our activities. The rigorous application of ISO 9001 and ISO 22000 standards ensures superior quality and food safety, particularly within our specialized cold chain operations. Furthermore, our commitment to transparency and ethical performance is validated through SMETA audits and our EcoVadis rating, while ISO 14064 and systems like LOCT underscore our dedication to environmental accountability. These certifications are the foundation of our continuous improvement culture, enabling us to manage risks proactively and deliver high-value, sustainable logistics solutions.



WHO WE ARE (C1)

Strategy: Business Model and Sustainability – Related Initiatives Services & Business Activities (C1 §47a)

Foodlink provides a comprehensive portfolio of logistics services, including:

- **Warehousing & Distribution**
Dry, chilled and frozen warehouses, with a total surface of approximately 120,000 m²
- **Cold Chain Logistics**
End-to-end temperature-controlled solutions for products requiring uninterrupted cold chain integrity
- **Transport Planning & Route Optimization**
Enabled through in-house WMS and advanced traceability systems
- **International Forwarding & Multimodal Transport**
Cross-border logistics solutions, combined transport modes and customs management
- **Commercial Operations**
Business Development, Customer Relations and Marketing

These services deliver safety, reliability, flexibility and measurable operational performance to Foodlink’s customers.

Markets, Sectors & Geographic Presence (C1 §47b)

Group-level information is provided only where relevant for contextual understanding.

Foodlink operates primarily in:

- Greece (core market)
- Cyprus, through group subsidiaries

The company provides logistics services to the following key sectors:

- Fast-Moving Consumer Goods (FMCG)
- Food & Beverage
- Temperature-controlled products
- Tobacco products
- Retail & HoReCa
- Selected e-commerce logistics operations



Value Chain & Business Relationships (C1 §47c)

Foodlink operates through an extensive network of long-term business relationships, including:

- **Customers:** large multinational and Greek companies operating in FMCG, retail and food & beverage sectors
- **Suppliers:** transport providers, energy suppliers, technology partners and recycling companies
- **Downstream logistics partners and carriers**
- **Internal entities of the FDL Group**

Service quality, operational reliability and end-to-end traceability constitute key differentiating factors and the foundation for long-term cooperation with customers and partners.

Sustainability & ESG integration (C1 §47d)

ESG is embedded in the business model, not parallel to it.

Impacts:

- Service quality & product safety
- Traceability & data transparency (CO₂, RFS, Scope 1 & 2)
- Customer compliance with international standards
- Energy efficiency of warehouses
- Digital solutions (WMS, route optimization)
- Resilience to climate & operational risks

Enhances competitiveness, operational discipline & market readiness

BUSINESS & VALUE CREATION MODEL



Value created reinforces operational capabilities, strengthens stakeholder trust and continuously upgrades resource efficiency, forming a resilient circular growth model.

At Foodlink, we operate a **Sustainable 3PL Logistics Ecosystem** where value is not just generated but continuously reinvested to enhance our resilience and performance. Our Circular Value Creation Model demonstrates how we transform strategic inputs into measurable ESG outcomes, creating shared value for all our stakeholders.

Our model is fueled by five critical pillars that ensure operational readiness and robust governance:

- 256 dedicated employees (100% on permanent contracts) who serve as our "Value Engine."
- A vast network of 120,000 m² of warehousing and a fleet of 150 vehicles.
- Advanced in-house WMS and HRM systems that drive precision and data-driven decisions.
- Energy-efficient cooling systems and a commitment to LEED Silver facilities by 2025.
- Solid foundations that allow for continuous reinvestment in green technologies.

The core of our operations transforms these inputs into high-quality logistics services. ESG considerations are directly embedded into our daily processes through advanced Route Optimization and Cold Chain management, we achieved a 22,6% reduction in CO₂ emissions in 2024. We also prioritize Health & Safety, recording zero serious accidents in 2024, while fostering a culture of continuous learning and equal opportunities. Our ESG Committee and Code of Conduct ensure full compliance with international standards (ISO, IFS, SMETA), providing our partners with the transparency they require.

The synergy between our inputs and operations results in measurable impacts that reinforce our market position:

- For Customers: Increased trust through reliable traceability, CO₂ data disclosure, and service excellence.
 - For the Environment: Enhanced Climate Resilience and a tangible contribution to the circular economy through Reverse Logistics programs.
 - For Business & Investors: Sustainable profitability, a strengthened corporate reputation, and a resilient growth model that attracts top-tier talent and partnerships.
- The Circular Loop: The value created reinforces our operational capabilities and strengthens stakeholder trust, forming a resilient growth model that continuously upgrades our resource efficiency.

SUSTAINABILITY STRATEGY

Foodlink’s sustainability strategy is built on the principle that responsible operations are the foundation for long-term resilience and market leadership. In the demanding logistics sector, we integrate operational excellence with environmental and social responsibility to create shared value for our ecosystem.

Our strategy focuses on three core stakeholder groups that drive our business model:

- **Investors:** We build trust through rigorous accountability and gradual alignment with European standards (CSRD, VSME-ESRS). By enhancing ESG data quality, we ensure financial stability and informed decision-making.
- **Customers:** As a strategic partner for FMCG leaders, we provide critical CO₂ and traceability data. Through certifications (ISO, SMETA), we minimize supply chain risks and support our client's sustainability goals.
- **People:** Our workforce is the catalyst for our performance. We prioritize Health & Safety as a non-negotiable value, investing in continuous training and an inclusive culture that empowers our people to drive sustainable results.

Sustainability is embedded in our growth model through four key pillars:

1. **Green Operations:** Reducing carbon footprint through energy optimization, fleet efficiency, and increasing Renewable Energy (RES) usage.
2. **Social Prosperity:** Maintaining a zero-accident target and fostering a supportive environment focused on skill development and equal opportunities.
3. **Robust Governance:** Ensuring integrity through a dedicated ESG Committee (2025), transparent reporting, and strict ethical standards.
4. **Value Chain Synergies:** Promoting transparency and circular economy solutions, such as reverse logistics, in collaboration with our partners.

Roadmap to 2030 - We have defined a clear transition pathway:

- By 2026: Full mapping of Scope 3 emissions, enhanced Data Governance, and specialized ESG training for all staff.
- By 2030: Significant reduction in Scope 1 & 2 emissions, over 60% RES usage, and a full digital transformation to bolster climate resilience.

Our ESG Strategy: Value Creation Through Key Stakeholders



STAKEHOLDER ENGAGEMENT

At Foodlink, engaging with our stakeholders is a strategic priority that informs our decision-making and shapes our sustainability journey. As a central link in complex supply chains, we rely on a structured dialogue to align our ESG goals with the real-world needs of our ecosystem.

We have mapped our stakeholders into two primary groups to ensure targeted engagement:

- Internal: Employees, Board of Directors, Executive Management, and Group Business Units.
- External: Clients (FMCG, retail, food sectors), Suppliers, Transport Partners, Investors, Regulatory Authorities, and Local Communities.

Communication Channels

We utilize diverse channels to maintain an open and transparent dialogue:

- Strategic Meetings: High-level consultations between Management and the ESG Officer.
- Operational Audits: Regular assessments including ISO, IFS, and SMETA standards.
- Digital Tools: Real-time collaboration through WMS, CRM, and dedicated helpdesks.
- Direct Feedback: Employee surveys, Health & Safety briefings, and investor compliance meetings.

The insights gathered are directly integrated into our strategic planning. This feedback drives our Materiality Assessment, allows us to refine our risk management (especially for climate and operational risks), and leads to service innovations—such as enhanced CO₂ reporting and advanced traceability solutions.

Continuous engagement ensures that Foodlink’s strategy remains relevant and resilient. By listening to our stakeholders, we build long-term trust, improve service excellence, and ensure that our ESG roadmap delivers shared value across the entire supply chain.



Feedback drives strategic ESG initiatives, risk management, service improvements and operational resilience.



Corporate Culture: The "Foodlink Way"

At Foodlink, our corporate culture is built on the principle that operational excellence is inseparable from a supportive and structured working environment. We foster a mindset where transparency and proactive planning are prioritized over hierarchy and improvisation. This culture is brought to life through three core pillars:

Open Door Policy: We maintain a culture of accessibility and transparency. Every employee, regardless of their position or seniority, has a direct line of communication with Management. We believe that an "Open Door" fosters trust, encourages the exchange of innovative ideas, and ensures that concerns are addressed promptly and effectively.

A Culture of Collaboration ("Asking for Help"): We actively encourage our team members to seek guidance and support whenever needed. At Foodlink, "asking for help" is viewed as a sign of responsibility and a commitment to quality, rather than a weakness. This approach fosters collective problem-solving and minimizes operational risks.

Strategic Discipline ("Plan, Don't Improvise"): In the high-stakes environment of 3PL logistics, we emphasize the importance of rigorous planning. We move away from improvisation, instilling a culture of "design and execute." This strategic discipline ensures safety, consistency in our services, and the ability to meet our clients' needs with precision. Through these values, Foodlink ensures a resilient and high-performing workplace where every individual feels empowered to contribute to the Company's collective success.



MATERIALITY ASSESSMENT

Materiality Assessment Process

The identification and prioritization of material ESG topics was carried out through an internal materiality assessment process. A list of relevant Environmental, Social and Governance topics was developed based on the Group’s activities, regulatory context and stakeholder expectations. Selected internal stakeholders, including management and key functional representatives, were invited to complete a structured questionnaire, scoring each topic on a scale from 1 (low importance) to 5 (high importance). The questionnaire also included qualitative elements, such as the identification of priority topics per stakeholder group and the identification of emerging issues. The results were consolidated and reviewed by management, and topics with consistently high relevance were classified as material and used to define the focus areas of the ESG report and related actions.

ENVIRONMENT

Climate Change & CO₂ Emissions
Energy & Resource Management



SOCIAL

Health & Safety
Turnover & Employee Engagement
Human Rights & Working Conditions



GOVERNANCE

Cybersecurity, Data Privacy & Information Protection
Ethical Business Conduct & Operational Transparency



Our Material Sustainability Topics

Our materiality analysis identified the following topics as most critical to our long-term sustainable growth:

Health & Safety: We prioritize a zero-accident workplace and continuously strengthen our safety culture.

Energy & Resource Management: We monitor and optimize energy use across our warehouses and transportation activities.

Employee Turnover & Engagement: We work to enhance engagement, reduce turnover, and foster a culture of participation.

Cybersecurity & Data Protection: We safeguard the integrity of our information and IT systems while preventing security incidents.

Business Ethics & Transparency: We promote strong ethical principles, compliance, and accountability.

Human Rights & Working Conditions: We respect human rights and ensure fair, equal-opportunity working conditions.

Climate Change & CO₂ Emissions: We focus on reducing emissions and improving energy efficiency across our fleet and facilities.



THE GLOBAL GOALS

How They Shape Our ESG Strategy

The material topics:

- guide the strategic pillars of our ESG framework,
- shape the 2025–2030 targets and action plans,
- determine the KPIs we monitor,
- inform the enterprise risk management process (risk register),
- influence investments in technology, infrastructure, and training.

They also form the foundation of the Report’s structure and ensure alignment with the VSME disclosure requirements.

The materiality analysis is a key tool for defining Foodlink’s ESG strategy. The seven material topics identified are fully embedded into our business planning and shape the company’s priorities, policies, and future actions.

For each material topic, annual objectives and KPIs are defined, including: the reduction of CO₂ emissions, improvements in energy efficiency, reduction of Health & Safety incidents, enhancement of employee engagement, training on GDPR and cybersecurity, monitoring of ethics & compliance incidents.

These KPIs are incorporated into the annual business planning process.

The material topics lead to the creation or update of key policies such as: Health & Safety Policy, Human Rights Policy, Data Protection Policy, Code of Ethics, ESG Governance & establishment of an ESG Committee (2025). This ensures that material topics are not addressed theoretically but fully integrated into day-to-day operations.

Materiality forms the foundation of the long-term ESG roadmap. Key roadmap actions including:

- Scope 3 expansion,
- increased use of renewable energy,
- strengthened cybersecurity,
- DEI programs,
- employee experience improvements —
- directly correspond to the identified material topics.



Responding to Customer & Market Expectations, the material topics are closely linked to customer needs and market expectations, especially in the FMCG sector, such as: CO₂ data requirements, traceability & data protection, H&S compliance, ethics & transparency. This alignment strengthens Foodlink’s competitiveness and readiness for customer audits and sustainability criteria.

PRACTICES, POLICIES & INITIATIVES B2 & C2

Foodlink has developed an integrated framework of practices, policies, and initiatives that support its transition toward a more sustainable business model. This framework covers the environmental, social, and governance dimensions of our operations and reflects our principles, values, and strategic objectives. All policies are approved by Management and implemented consistently across the entire organization. Our structure combines: (a) Practices currently in place, (b) Formal policies that have been established, (c) Ongoing initiatives and actions & (d) Targets and commitments for the coming years. These elements are summarized in the matrix presented below (B2 §26) :

Thematic Area	Practices Implemented (a)	Policies Established (b)	Future Initiatives (c)	Targets 2025–2030 (d)
Climate Change & Energy	Scope 1 & 2 measurement, consumption monitoring, energy audits	-	Scope 3 measurement, energy upgrades, increased renewable energy use	CO ₂ emissions reduction target by 2030 Environmental Policy (finalization in 2025)
Waste & Circular Economy	Waste stream separation, cooperation with licensed recyclers, WMS tracking	-	Automated waste recording, increased recycling	Reduction of mixed waste, increase in recycling rate (>50%) Environmental Policy (2025)
Health & Safety	H&S inspections, training, incident reporting	Health & Safety Policy	Enhanced H&S training, monitoring systems	Zero serious accidents
Human Rights & Working Conditions	Compliance with labor legislation, equal treatment	-	Staff training, workplace culture assessment	Strengthening DEI & employee engagement Human Rights Policy (2025)
Training & Development	On-the-job training, certifications, performance evaluations	Training Policy (internal)	Structured upskilling program	+10% training hours per year
Corporate Governance	Decision-making transparency, ISO standards, audits, CAPA	Code of Conduct, GDPR compliance	Establishment of ESG Committee (2025)	Full alignment with VSME/ESRS
Data Protection & Cybersecurity	GDPR implementation, access controls, monitoring	-	Cyber risk training, system enhancements	Zero data breach incidents
Responsible Procurement	Supplier selection based on quality and compliance criteria	-	ESG supplier assessment	Suppliers aligned with ESG practices

Practices, policies and initiatives contributing to a more sustainable economy (B2 §27)

The company implements and plans practices and initiatives aimed at reducing the negative environmental and social impacts of its logistics operations and at strengthening positive contributions to people and the environment. In particular, the company focuses on improving energy efficiency across buildings, equipment and logistics infrastructure, reducing greenhouse gas emissions, enhancing waste management and recycling practices, and promoting responsible resource use.

At the same time, Foodlink emphasis on ensuring health and safety in operational activities, strengthening employee training and skills development, and promoting fair working conditions. Governance-related actions include improving transparency, data protection and cybersecurity practices, as well as integrating sustainability criteria into procurement processes. Through these actions, the company seeks to progressively transition towards a more sustainable and responsible logistics business model.

Established Corporate Policies & Governance Framework (C2 §48)

Foodlink operates under a robust framework of formalized policies that ensure alignment with international standards (ISO) and European regulatory requirements. These policies form the backbone of our commitment to our people and partners.

Code of Conduct & Business Ethics

Our Code of Conduct defines the fundamental principles governing our operations. It establishes a clear mandate for transparency, integrity, and social responsibility.

- **Key Pillars:** Human rights protection, anti-corruption, confidentiality, and the avoidance of conflicts of interest.
- **ESG Integration:** The code explicitly encourages responsible behavior and ESG compliance from suppliers and partners, ensuring our ethical standards extend across the entire supply chain.

Occupational Health & Safety (H&S) Policy

We maintain a safe and healthy work environment through a policy that views H&S as an integral part of business management.

- **Standards:** Fully compliant with national regulations and ISO standards, focusing on a "zero accidents" target.
- **Proactive Prevention:** Includes regular risk assessment reports, fire safety training, and the mandatory use of Personal Protective Equipment (PPE).
- **Medical Oversight:** Supported by a dedicated Medical Practitioner and Safety Engineer, ensuring continuous monitoring and first-aid readiness.

Training & Development Policy

Our comprehensive training procedure ensures that our workforce remains highly skilled and compliant with the latest industry requirements.

- **Structured Learning:** Includes initial induction for all new hires and ongoing specialized training based on documented programs.
- **Specialized Expertise:** Focuses on Good Distribution Practices (GDP), product identification, and the prevention of counterfeit medicines.
- **Safety & Handling:** Specific training is provided for handling hazardous materials, psychotropic substances, and temperature-sensitive products.

The company has defined a set of forward-looking initiatives to support its transition towards a more sustainable business model. These include the extension of greenhouse gas emissions measurement to Scope 3 categories, as well as the implementation of energy efficiency upgrades across buildings, operational equipment and logistics infrastructure. In parallel, the company plans to increase the share of renewable energy used in its operations.

In the area of circular economy, future actions focus on the automation of waste data collection and reporting processes and on further increasing recycling rates across operational sites. Regarding social sustainability, the company plans to strengthen health and safety training programs, implement structured upskilling initiatives for employees and deliver targeted training on human rights and workplace culture.

From a governance perspective, the company intends to establish an ESG Committee to support structured oversight of sustainability topics, enhance cybersecurity systems and awareness through dedicated cyber risk training, and introduce ESG-based supplier assessment processes to promote responsible procurement practices and improve sustainability performance across the value chain.



Role of the Board of Directors and Executive Management (C2 §49)

The Board of Directors defines the company’s ESG priorities, approves the sustainability strategy, and oversees progress toward the established targets. The Executive Management Team integrates ESG into day-to-day operations, ensuring:

- alignment between strategy and operational execution,
- assessment of risks (operational, climate-related, people-related, IT),
- investments in technology, safety, and quality.



Role of the ESG Officer

The ESG Officer coordinates data collection, manages KPIs, monitors the Materiality Map, and supports the development of the Sustainability Report. The role collaborates closely with HR, Quality, Operations, and Finance to validate information and support reporting to customers and investors.

Establishment of the ESG Committee – A Step Toward Mature Governance

From 2025, a formal ESG Committee is in operation with responsibility for: overseeing ESG KPIs, monitoring targets related to CO₂, Health & Safety, DEI, and cybersecurity, approving the ESG Report prior to publication, reviewing policies and the risk register. The ESG Committee strengthens accountability and aligns Foodlink with leading European governance practices.

Policies & Regulatory Compliance Framework

Foodlink has established a set of policies that guide the company’s daily operations and ensure that activities are governed by clear rules and principles. The key policies include Code of Ethics and Business Conduct, Data Protection Policy (GDPR), Health & Safety Policy, Quality (ISO 9001) & Food Safety (ISO 22000) Policy, Supplier Management & Responsible Procurement Policy. These policies are reviewed and updated regularly to reflect regulatory changes and evolving customer expectations.

Quality, Safety & Internal Controls

Ensuring continuous quality is a core element of Foodlink’s operating philosophy. The company implements structured quality control systems (ISO 9001 / ISO 22000), conducts regular warehouse and process inspections, participates in demanding customer audits (FMCG, multinational), applies CAPA procedures and root cause analysis and operates a WMS that provides full traceability. This framework ensures safe operations, reliable services, and consistent productivity.

Conclusion – A Governance Framework that Supports Sustainability

Foodlink’s ESG Governance is characterized by clear roles, a structured oversight system, and a strong culture of accountability — elements that reinforce the company’s sustainable growth.

Environmental Performance B3-B7 & C3-C4

Environmental management is a key pillar of Foodlink’s strategy. 2024 marked the second consecutive year of full emissions accounting, enabling direct comparison with 2023 and monitoring of progress against the base year. Foodlink recognizes that logistics activities have significant environmental impacts - primarily in energy consumption, the operation of refrigeration systems, and transportation (fleet). For this reason, the company applies a systematic process for measuring, evaluating, and improving its environmental performance. Emissions were calculated in accordance with the GHG Protocol, the ISO 14064 methodology, EEA and DEFRA emission factors, primary data from energy and fuel providers. Emissions were recorded for each facility, classified into Scope 1 and Scope 2, and verified internally.

Energy and Greenhouse Gas Emissions (B3)

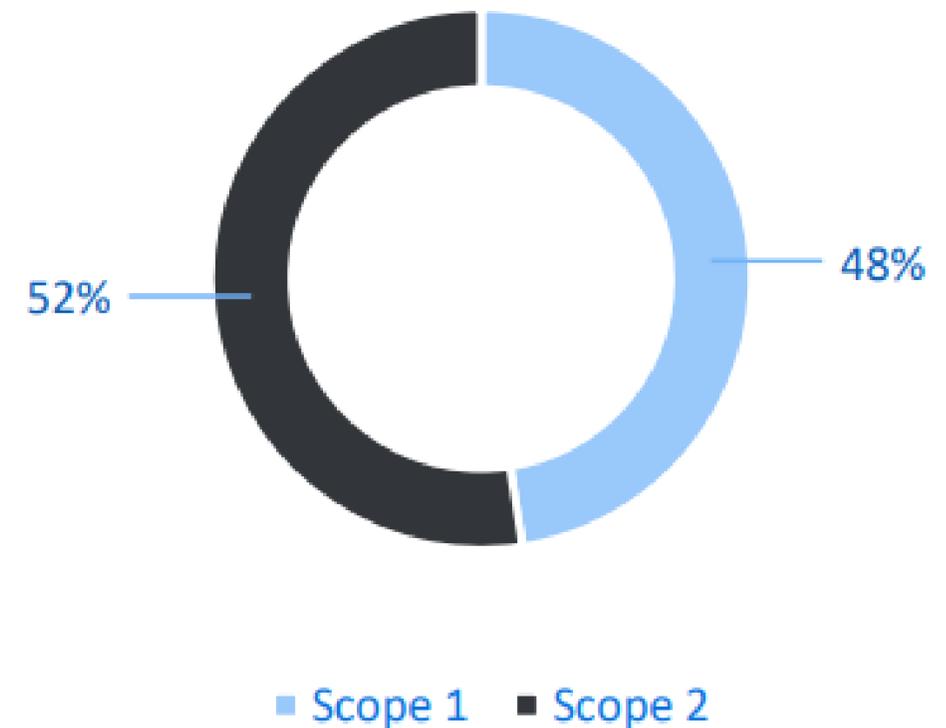
Energy Consumption in MWh (B3 §29)

	Unit	Quantity	% Renewable
Electricity (as reflected in utility billings)	MWh	3,138	29
Fuels	TJ	11.028	0

Our carbon footprint analysis categorizes emissions into two primary scopes to ensure a transparent understanding of our operational impact. **Scope 1** represents our direct environmental footprint, resulting primarily from the fuel consumption of our transport fleet and the operation of controlled equipment. **Scope 2** accounts for the indirect emissions associated with the electricity we purchase to power our extensive warehouse network and specialized cooling infrastructure.

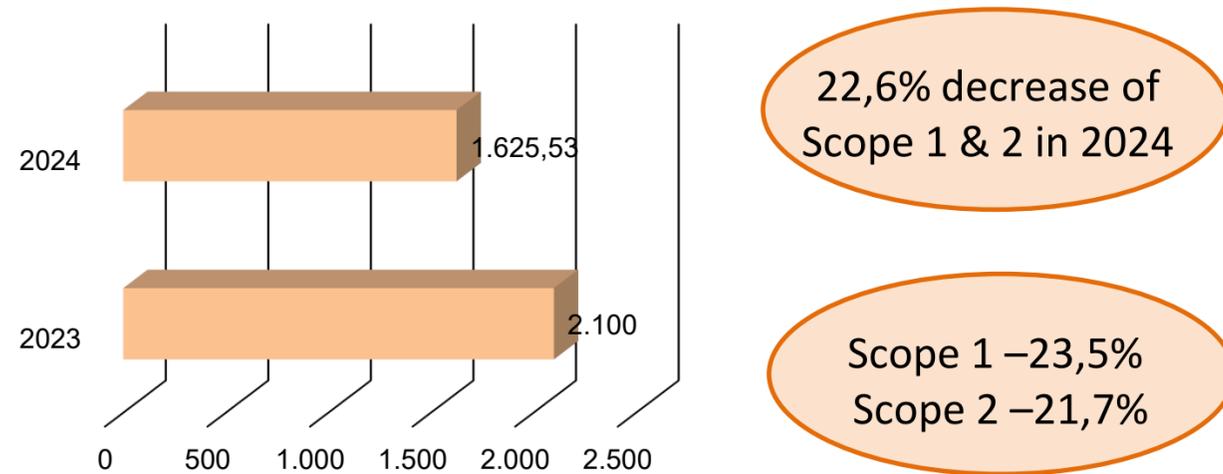
Greenhouse Gas Emissions (B3 §30)

Tagging	Disclosure	2024
B3 §30a	Scope 1 GHG emissions (Location-based)	773,14 tCO ₂ e
B3 §30b	Scope 2 GHG emissions (Purchased electricity/cooling)	852,39 tCO ₂ e



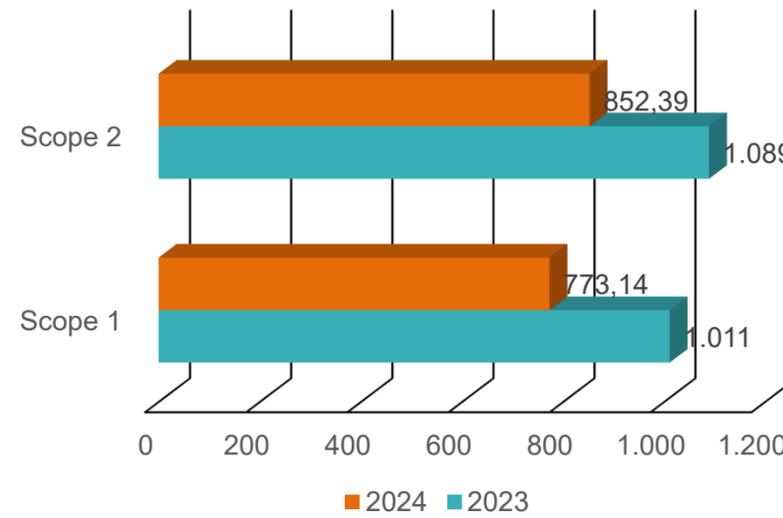
Emissions tCO₂e in 2024

Greenhouse gas emission intensity per turnover (in tCO₂e/EUR) (B3 §31)

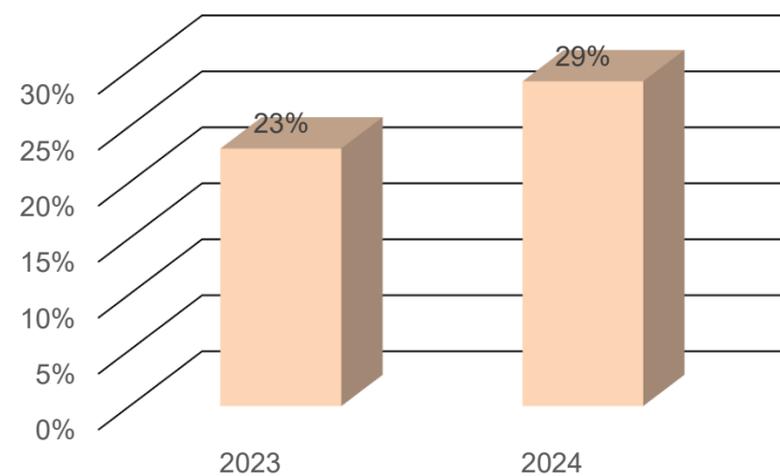


Between 2023 and 2024, Foodlink reduced its total greenhouse gas (GHG) emissions from 2,100 tCO₂e to 1,625.53 tCO₂e, achieving an overall reduction of 22.6% in combined Scope 1 and Scope 2 emissions. This decrease reflects a structured effort to improve operational efficiency and reduce the environmental footprint of core logistics activities. The reduction was primarily driven by targeted initiatives across fleet management and energy consumption. Improvements in route optimization and vehicle utilization contributed to lower fuel consumption and reduced direct emissions (Scope 1), while enhanced monitoring of electricity usage and infrastructure upgrades, particularly in cold storage facilities, supported reductions in indirect emissions (Scope 2). These measures demonstrate the impact of operational excellence when aligned with environmental objectives.

Importantly, the decrease is not attributable to reduced activity levels but to efficiency improvements and better energy management practices. The results confirm that integrating ESG priorities into day-to-day operations can generate measurable environmental performance improvements while maintaining service quality and business continuity.



A consistent reduction in both direct and indirect emissions.



An increase in the share of renewable energy in the energy mix, rising from 23% to 29%.

Scope 1 emissions decreased in 2024, representing a reduction of approximately **23.5%**. This improvement reflects enhanced fleet efficiency, better fuel management, and optimization of transport routes, which reduced direct fuel-related emissions from company-controlled operations.

Similarly, **Scope 2 emissions decreased** corresponding to a **21.7% reduction**. The balanced reduction across both direct and indirect emissions categories indicates that Foodlink’s decarbonization efforts are systematic rather than isolated. By addressing both fuel consumption and electricity usage, the Company strengthens its overall emissions management strategy and builds a more resilient and energy-efficient operational model.

The increased renewable share contributes directly to the reduction of Scope 2 emissions and supports the broader decarbonization pathway of the organization. By incorporating a higher proportion of renewable electricity, Foodlink reduces its exposure to carbon-intensive energy sources and enhances long-term environmental performance.

Although the transition remains ongoing, the six-percentage-point increase within one year demonstrates tangible progress. Expanding the renewable energy share forms a key pillar of the Company’s medium-term environmental strategy and aligns with its ambition to further increase renewable penetration in the coming years as part of its 2030 roadmap.

Pollution of air, water and soil (B4 §32)

Due to the nature of Foodlink's operations as a Logistics service provider (warehousing and distribution), there are no direct pollutant emissions to water or soil resulting from industrial production processes. Our environmental impact on air quality is primarily related to greenhouse gas emissions from fleet operations and facility energy consumption, which are disclosed in detail under section B3.

Biodiversity (B5 §33–34)

Foodlink’s facilities are located in industrial areas and do not impact protected ecosystems. There are no protected areas in proximity to the company’s sites, and no observations or fines were issued by environmental authorities during the reporting year.

Water Management (B6 §35–36)

Water use at Foodlink is limited and relates primarily to basic operational needs such as hygiene, cleaning, and facility maintenance. The company’s sites do not involve production processes or activities with high water consumption, resulting in a low associated environmental impact.

According to the Materiality Assessment, Water Management is classified as a non-material topic; however, Foodlink systematically monitors the relevant indicators and applies responsible-use practices.

Indicator	Unit
Total water consumption (B3 §36)	5,509 m ³

Waste Management & Recycling (B7 §37–38)

Waste management is classified as a non-material topic for Foodlink, given the nature of 3PL services.

In 2024, Foodlink generated a total of 2,430 tn of waste, all of which is classified as Non-Hazardous Waste. Due to the nature of our logistics and warehousing operations, no significant quantities of hazardous waste were produced during the reporting period (B7 §38a). The waste stream primarily consists of packaging materials (paper, cardboard, and plastic) and mixed municipal waste, all of which are managed through licensed partners.

In 2024, the company recorded:

- a 41% recycling rate, (B7 §38b) diverting 991.8 tn of material from landfills
- high volumes of recyclable materials (paper and plastic),
- collaboration with licensed recycling partners,
- full compliance with the applicable environmental regulations.



Targets for 2025:

- Improved waste segregation,
- Increased recycling performance,
- Digital tracking of waste through the software

As a logistics service provider, Foodlink does not utilize raw materials for manufacturing. Our primary material flows consist of packaging materials (wooden pallets and plastic stretch film) used for securing and transporting goods. We prioritize the reuse of pallets to further reduce our environmental footprint (B7 §38c).

Scope 3 Emissions – Greenhouse Gas Protocol (C2 §50-53)

At this stage, Foodlink focuses on the accurate monitoring and reporting of Scope 1 and Scope 2 emissions. While Scope 3 emissions (indirect emissions from our value chain) are recognized as relevant to our logistics business model, they are currently not quantified. The company is in the process of developing a methodology to assess significant Scope 3 categories—such as purchased goods and services and upstream/downstream transportation—to enhance transparency in future reporting cycles.



GHG Emission Reduction Targets & Climate Transition (C3 §54)

Foodlink is committed to a structured climate transition plan, aiming to significantly reduce its operational carbon footprint. Our strategic roadmap is defined by the following parameters:

- (a) Target Year: 2030.
- (b) Base Year: 2022. Base Year Emissions Value: 3.215,15 tCO₂e (Total Scope 1 & 2).
- (c) Unit of Measurement: Absolute tonnes of CO₂ equivalent (tCO₂e).
- (d) Scope Coverage: The target covers 100% of Scope 1 (fleet & heating) and Scope 2 (purchased electricity) emissions.
- (e) Transition Roadmap & Key Actions: To achieve these targets, Foodlink is implementing:
 - Fleet Modernization: Gradual transition to electric or alternative-fuel vehicles.
 - Energy Efficiency: Systematic energy audits and upgrades in warehousing facilities (e.g., LED lighting, improved insulation).
 - Renewable Energy: Integration of photovoltaic systems to increase the share of self-generated green energy.

Climate Transition Plan (C3 §55)

As an organization operating within the logistics and transportation sector, a high climate-impact industry, Foodlink recognizes its responsibility to align with the EU regulations. Currently, the company is in the process of formalizing a comprehensive Climate Transition Plan. This plan will define the specific investment roadmap and operational changes required to achieve our 2030 emission reduction targets.

Timeline for Adoption (C3 §56)

Foodlink commits to finalizing and adopting its formal Transition Plan by the end of 2025. This plan will be an integral part of our updated Environmental Policy and will include detailed milestones for:

- The electrification of our distribution fleet.
- Further integration of renewable energy sources in our warehouses.
- Optimization of logistics routes to reduce carbon intensity per ton-kilometer.

Climate-Related Risks (C4 §57–58)

Foodlink is in the process of developing a formal framework for climate risk assessment. For the current reporting period, the company has performed a high-level qualitative identification of potential risks based on its sector (Logistics & Supply Chain).

Through a preliminary internal review, we have identified:

- Physical Risks: Potential disruptions to the logistics network due to extreme weather events (e.g., floods or extreme heat) which may affect transport timelines and energy consumption for cold storage.
- Transition Risks: The anticipated impact of stricter environmental regulations and the gradual shift toward mandatory low-emission transportation (C4 §57a).

Foodlink recognizes that its fleet and warehousing operations are the primary points of exposure to climate-related transitions. We are currently evaluating the data requirements needed to perform a more detailed sensitivity analysis in the future (C4 §57b).

While a formal quantification is pending, we monitor these risks as part of our strategic planning:

- Short-term: Focus on operational resilience against weather disruptions (Medium Risk).
- Medium to Long-term: Focus on fleet adaptation to new fuel standards and carbon costs (High Risk) (C4 §57c).

Although a dedicated climate adaptation plan is under development, Foodlink is already taking preparatory steps:

- Evaluating the feasibility of fleet electrification and alternative fuels.
- Monitoring energy efficiency in our warehouses to reduce dependence on the grid (C4 §57d).

Foodlink recognizes that climate-related risks may have financial implications, primarily through increased operational costs and the need for capital expenditure in greener technology. Based on our current business model, we have identified the following potential impacts:

- Operational Impacts (Short to Medium Term): Extreme weather events may lead to increased energy consumption for our cold chain storage and potential delays in the distribution network. We estimate these risks to have a Medium impact on our operational costs, which we aim to manage through enhanced route planning and energy efficiency measures.
- Financial Impacts (Medium to Long Term): The transition to low-emission logistics represents a High potential impact on our long-term financial performance. The anticipated increase in fuel-related taxes and the investment required for fleet modernization are key factors we consider in our strategic financial planning.

By identifying these potential adverse impacts early, Foodlink aims to prioritize investments that will strengthen its financial resilience and ensure long-term business continuity (C4 §58).

Human Capital & Social Performance (B8-B10 & C5-C7)

Human capital is a fundamental factor for the smooth operation of Foodlink S.A. and the delivery of high-quality logistics services. The Company monitors key indicators related to workforce composition, employment, employee mobility, training, and occupational health and safety. The relevant quantitative data are presented in the corresponding tables of the Report.

Foodlink’s workforce consists of 256 employees (Average Headcount 2024), all employed under open-ended (permanent) contracts (B8 §39a), and all based in Greece (B8 §39c).

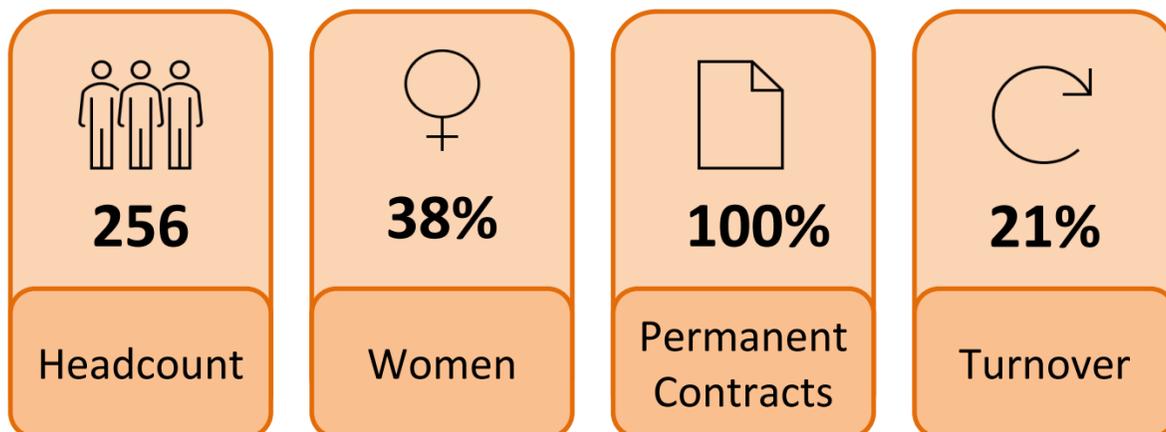
Employees are distributed across the following functional areas:

- warehouse & operations,
- administrative functions,
- fleet & distribution,
- management and support services.

Key Workforce Characteristics – 2024

Most employees work in warehouse and logistics operations. A large share holds specialized roles (e.g., pickers, forklift operators). There is a growing representation of women in administrative and managerial positions. The workforce consists of 158 men and 98 women (B8 §39b).

The annual employee turnover rate was 21%, a figure that reflects the increased operational demands and seasonal volatility characteristic of the logistics sector (B8 §40).



Occupational Health & Safety (B9 §41)

Health and safety is a non-negotiable priority for Foodlink. Operations in warehouses, cold-storage areas, picking processes, and distribution activities require strict preventive measures, continuous inspections, and systematic employee training.

Health & Safety Program 2024:

- Regular warehouse inspections
- Employee training on safe working practices
- Monitoring of H&S KPIs
- Recording and investigation of incidents
- Preventive maintenance of equipment

H&S Data 2024 (B9 §41)

“In 2024, no serious injuries or incidents requiring operational shutdown were recorded.” (B9 §41a)

In 2024, Foodlink recorded zero workplace accidents, zero LTIs, and no serious incidents requiring operational interruption and of course zero fatalities as a result of work-related injuries or work-related ill health (B9 §41b).



Workforce – Remuneration, Collective Bargaining & Training (B10)

- Foodlink pays a wage that is equal or above the applicable minimum wage (B10 §42a).
- The gender pay gap information is not available (B10 §42b).
- 0% of employees are covered by collective bargaining agreements (B10 §42c).

In 2024, Foodlink placed strong emphasis on developing employee skills through systematic monitoring of training hours, targeted training in Health & Safety, Good Warehouse Practices and quality procedures, upskilling warehouse personnel, and participation of staff in external learning programs. Key training initiatives included onboarding programs for new employees, internal trainings (ISO, H&S and Quality), soft-skills development for management and office staff, equipment-handling training (forklifts and picking machinery) and sustainability-data training. During the year, employees received an average of 8.6 training hours per person, while 40 dedicated hours of Health & Safety training were delivered across the organization (\$42d). For 2025, Foodlink aims to achieve a 10% increase in training hours per employee and expand certification programs.

Employee Development & Engagement Initiatives

In addition to the structured onboarding process and the annual training programs already described, Foodlink further strengthened its people development initiatives in 2024 through targeted actions aimed at enhancing collaboration, leadership skills and employee engagement.

New hires continue to receive structured induction training designed to ensure smooth integration into the organization. The onboarding process includes orientation on company structure, internal procedures, health and safety requirements, quality standards, data protection obligations and role-specific responsibilities. This process supports operational readiness and reinforces our culture of compliance and accountability from the outset of employment.

Beyond operational and technical training, particular emphasis was placed on the development of white-collar employees. During 2024, office and management staff participated in dedicated three-day professional development seminars focusing on:



These sessions were designed to strengthen managerial skills and promote a unified corporate culture across departments.

To further enhance team cohesion and engagement, the Company also organized a two-day team bonding team engagement workshop in Nafplio for white-collar employees. The initiative aimed to foster stronger interpersonal relationships, improve cross-functional communication and reinforce alignment with the Company’s strategic objectives.

Through these complementary initiatives, Foodlink continues to invest not only in technical competence but also in employee engagement, teamwork and long-term organizational development.

Targeted Training Programs

- Health & Safety
- Good Warehouse Practices
- Quality Procedures

Internal Trainings

- ISO
- H&S
- Quality

8.6 Avg. Training Hours Per Person

- Dedicated Hours of Health & Safety Training

40 HRS

Private Health Insurance

Beyond statutory employment requirements, Foodlink enhances employee wellbeing through the provision of private health insurance coverage. In 2024, 42.6% of the Company’s employees were covered under a private health insurance scheme funded by Foodlink.

This initiative reflects our commitment to safeguarding the long-term health and security of our workforce, ensuring access to quality healthcare services and reinforcing a stable and supportive working environment. By extending healthcare coverage beyond legal obligations, the Company strengthens its employee value proposition and promotes a proactive approach to health, safety and overall wellbeing.



Private Health Insurance

Performance-Based Share Incentive Program

Foodlink maintains a long-standing performance-based share allocation program aimed at recognizing and rewarding employees and collaborators who contribute meaningfully to the Company’s performance and long-term development.

In 2024, the Company completed the free allocation of 285,751 treasury shares to employees and associates of the Company and its affiliated entities, based on individual performance and overall contribution. The total value of the allocated shares amounted to €138.303,48, based on the closing market price of the previous trading day. The program was implemented following approval by the General Assembly of Shareholders, while major shareholders did not participate.

This initiative, which has been successfully implemented for more than ten years, promotes a culture of meritocracy and shared success, aligning employee incentives with the long-term value creation objectives of the Company.



**Total value of allocated shares
€138.303,48**

Employee Voice: 2024 Engagement Survey

For the first time in 2024, Foodlink launched a structured Employee Satisfaction Survey to directly capture the perspectives, needs, and feedback of our workforce. This initiative marks a significant milestone in our corporate culture, moving towards a more data-driven and inclusive approach to human resources management.

The survey was designed to evaluate key pillars of the employee experience, including working conditions, internal communication, and professional development. By establishing this direct feedback loop, we ensure that our human capital strategy is informed by the actual needs of our people. The insights gathered from this first cycle are being used to design targeted interventions for 2025, reinforcing Foodlink’s position as an employer of choice that listens, evolves, and invests in its team.



Engagement Survey

Investment in Lifelong Learning & Professional Development

Foodlink actively supports the continuous professional growth of its people by incentivizing higher education and specialized expertise. We recognize that our employees' advanced knowledge is a key driver of our competitive advantage in the complex 3PL sector.

To this end, the Company implements a Professional Certification & Degree Subsidy Program, which includes:

- **Logistics & Supply Chain Certifications:** Funding for internationally recognized professional certifications that enhance technical expertise and operational precision.
- **Higher Education Support:** Financial subsidies or study leave for employees pursuing relevant Undergraduate or Postgraduate (Master's) degrees.
- **Specialized Training:** Coverage of costs for seminars and workshops that lead to official professional licenses or advanced technical skills.

By subsidizing these educational paths, Foodlink transforms the workplace into an environment of constant self-improvement, aligning individual career aspirations with the Company's long-term strategic growth.

Specialized Internal Quality Expertise

A key element of our quality strategy is the continuous upskilling of our specialized teams. Foodlink invests in certifying its own people as Internal Auditors according to international ISO standards.

- **Internal Auditor Training:** Members of our Quality Department undergo rigorous training and certification processes to conduct internal audits across our facilities.
- **Self-Regulation & Compliance:** By developing in-house auditing capabilities, we ensure a proactive approach to compliance, identifying improvement areas in real-time and maintaining a "constant state of readiness" for external inspections and client audits.
- **Knowledge Transfer:** These certified internal auditors act as mentors within the organization, transferring best practices to all operational levels and reinforcing our "Quality First" mindset.

Holistic Employee Benefits & Compensation

To attract, retain, and motivate our talent, Foodlink has established a comprehensive benefits framework that addresses our employees' needs in a holistic manner. Beyond competitive salaries, we offer a range of monetary and non-monetary benefits tailored to different operational roles:

- **Performance & Productivity Bonuses:** Applied across various levels, including warehouse operations, to reward efficiency and excellence.
- **Tools for Professional Excellence:** Provision of essential technology (Laptops, Mobile Phones) and expense coverage to support seamless daily operations.
- **Mobility Support:** Travel allowances and E-Pass coverage for eligible positions, ensuring efficient commuting and operational mobility.
- **Health & Security:** Our private insurance scheme remains a cornerstone of our commitment to employee wellbeing, providing an additional layer of security beyond legal requirements.

YOUR CAREER DEVELOPMENT



Additional workforce characteristics (C5)

In 2024, gender distribution on the Board of Directors consisted of 2 women and 7 men, corresponding to 28.6% female representation (§59).

Also, during the reporting year, Foodlink engaged five (5) non-employee workers, consisting of self-employed individuals and temporary workers provided by employment agencies, who worked exclusively for the Company. These workers supported specific operational needs and are not included in the Company's total employee headcount (§60).

Human Rights Policies (C6 §61)

Foodlink is committed to providing a working environment that respects human rights and promotes equal opportunities and non-discrimination. Foodlink was in the process of formalizing its human rights framework. While a unified formal Human Rights Policy was under development in 2024 and officially adopted in early 2025, the company operated under the core principles of the ILO and the UN Global Compact through existing internal regulations and labor law compliance (C6 §61a).

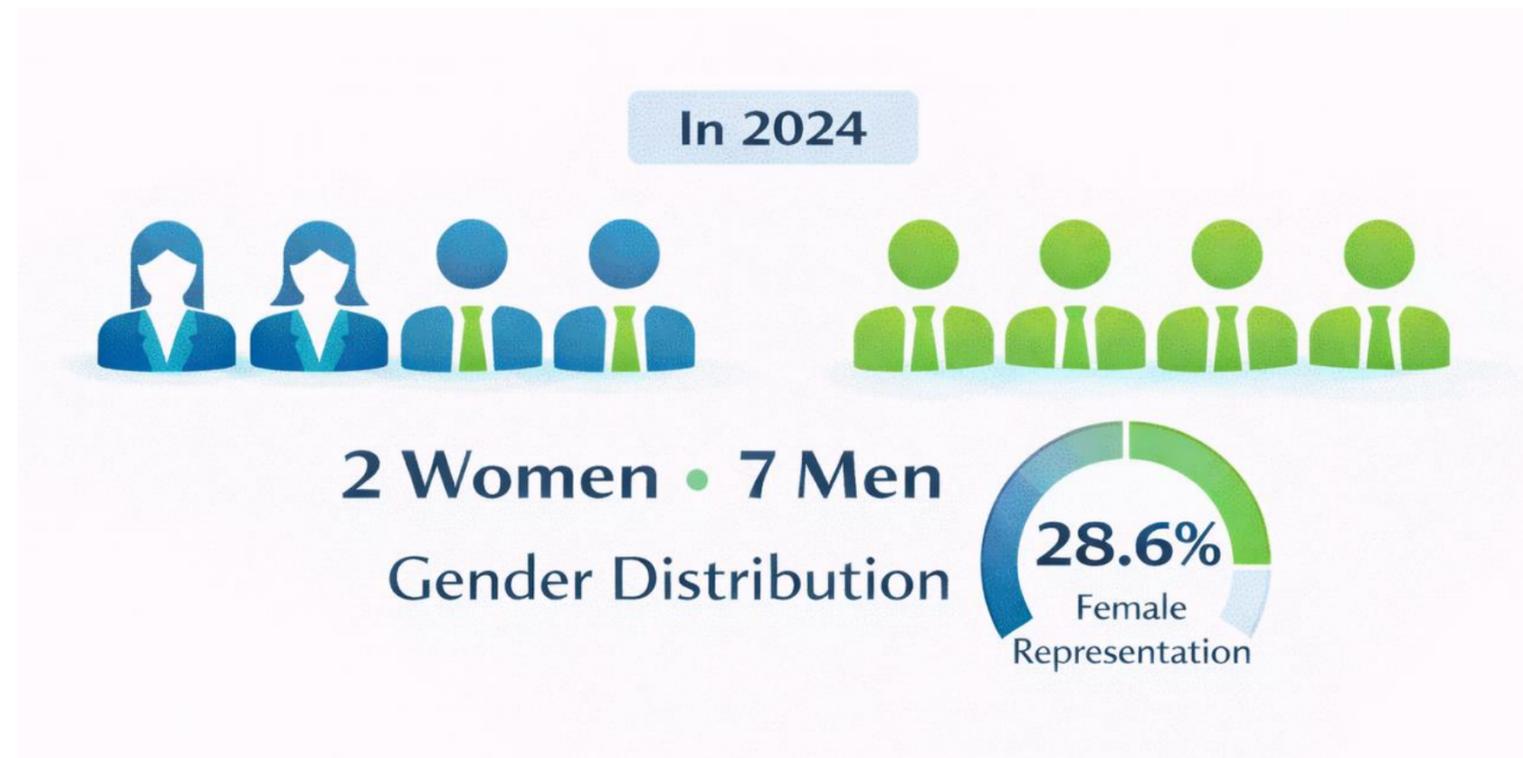
The now-adopted Policy explicitly covers:

- Child labor - prohibition of any form of child labor (C6 §61b i)
- Forced labor - zero tolerance towards forced or compulsory labor (C6 §61b ii)
- Human trafficking - prevention and zero-tolerance approach (C6 §61b iii)
- Discrimination & harassment – equal treatment and zero tolerance (C6 §61b iv)
- Health & safety and accident prevention – commitment to safe working conditions (C6 §61b v).

Foodlink maintained internal grievance and reporting channels through the HR department and management, allowing employees to raise concerns related to workplace conduct, health & safety, or human rights. As part of our 2025 policy rollout, these mechanisms are being further structured to ensure even greater confidentiality and protection against retaliation (C6 §61c).

Despite the formal policy being in the drafting stage, Foodlink actively implemented actions to strengthen Diversity, Equity, and Inclusion (DEI), including:

- Open and transparent recruitment processes.
- Equal promotion and career development opportunities.
- Initiatives supporting work-life balance for all staff.



Severe negative human rights incidents (C7 §62 a i,ii,iii,iv,v)

During the 2024 reporting period, Foodlink did not identify any confirmed incidents within its own workforce related to child labor, forced or compulsory labor, human trafficking, discrimination, or other human rights-related violations. Accordingly, no corrective or remediation actions were required in relation to such incidents during the reporting year (C7 §62b). Furthermore, Foodlink is not aware of any confirmed incidents involving workers in its value chain, affected communities, consumers or end users that are directly linked to the company's operations (C7 §62c). The company continues to strengthen internal reporting channels, monitoring processes and employee awareness in order to prevent potential risks and ensure early identification of any future incidents.

In 2024, Foodlink strengthened its organizational operations by laying solid foundations for a safe working environment, skills development, equal access to opportunities, a collaborative culture, and enhanced transparency and respect for employee rights. These initiatives represent a strategic investment in human capital — the most important driver of the company's long-term success.

Corporate Governance (B11, C8-C9)

Convictions and Fines for Corruption and Bribery (B11)

Foodlink has developed and implemented a robust framework of policies and procedures that support responsible business conduct, regulatory compliance, and effective risk management.

This framework includes, among others:

- the Code of Ethics and Business Conduct,
- the Occupational Health & Safety Policy,
- the Quality and Food Safety Policy,
- the GDPR Data Protection Policy,
- the Risk Management & Business Continuity Policy,
- the Violence & Harassment Policy, fully aligned with the applicable legal requirements.

Throughout 2024, Foodlink S.A. progressively strengthened and formalized its policy framework. As part of this effort, in 2025 the Company signed the Diversity Charter, reaffirming its commitment to promoting diversity, equity, and inclusion in the workplace. During the reporting year, no convictions, nor fines, administrative sanctions, or substantiated complaints were recorded relating to violations of anti - corruption and anti-bribery laws (B11 §43).

Sector Revenue Disclosure (C8 §63)

Foodlink does not operate in any of the sectors listed under C8 §63. Specifically, during the 2024 reporting period, the company generated 0% of revenue from controversial weapons (C8 §63a) (including anti-personnel mines, cluster munitions, chemical or biological weapons), 0% of revenue from tobacco cultivation or production (C8 §63b), 0% of revenue from fossil fuel sector activities, including extraction, production, refining, storage, trading or transportation as a core business activity (C8 §63c) and 0% of revenue from the production of agrochemicals or pesticides (C8 §63d). Foodlink's core business activity remains the provision of integrated logistics and supply chain services (3PL).

Remuneration Statement

At present, executive remuneration is not formally linked to ESG performance indicators. The Company is evaluating the integration of sustainability-related KPIs into its remuneration framework.

Exclusion from EU reference (C8 §64)

Foodlink is not currently included in, nor assessed against, any EU climate-related financial benchmarks, including the EU Paris-Aligned Benchmark (PAB) or the EU Climate Transition Benchmark (CTB). Therefore, the company has not been excluded from such benchmarks during the reporting period. This disclosure is considered not applicable given the company's size, ownership structure and non-listed status.

Gender diversity ratio in the governance body (C9)

This was already addressed in disclosure C5 §59.

Independency in Board

Independent non-executive directors account for 42.9% of the Board, strengthening objective oversight, transparency and alignment with good corporate governance practices.



ESG Roadmap 2025

Governance
 Full implementation of the Code of Conduct and activation of the Violence & Harassment Policy.
 Enhancement of the Risk Management Framework.
 Preparation for the establishment of an ESG Committee (2025).
 Full alignment with the new European VSME – ESRS framework.
 Improved ESG data quality and internal reporting processes.

Environment
 Full Scope 3 emissions quantification (transportation and suppliers).
 Increase renewable energy share to above 60% and further improve warehouse energy efficiency.
 Full digital tracking of all waste streams.
 Finalization of climate targets based on the 2022 emissions baseline.

Governance
 Launch and operationalize the ESG Committee.
 Strengthen ESG data governance and prepare for potential external assurance (2027+).
 Management training on ethics, compliance and whistleblowing procedures.
 Further integration of ESG risk management into core business operations.

ESG Achievements 2024

Environment
 Full Scope 1 & 2 carbon footprint calculation using certified methodologies.
 Renewable energy share reached 57.47% of total electricity consumption.
 Implementation of energy efficiency projects (LED upgrades, energy monitoring, cold storage optimization).
 First-time systematic collection and analysis of VSME environmental indicators.
 22.6% reduction in CO₂ emissions compared to 2023.
 Reduced energy consumption per facility through targeted operational improvements.

Social
 Zero workplace accidents and zero lost-time injuries.
 256 employees, with 100% permanent workforce contracts.
 174 blue-collar and 36 white-collar employees participated in training programs.
 28,6% female representation on the Board of Directors.
 Strengthened health & safety programs, employee training and team engagement initiatives.

ESG Roadmap 2025

Social
 Improve health and safety awareness and boost employees' sense of responsibility.
 Launch structured trainee development programs for graduates.
 Adoption of the Diversity Charter.

APPENDICES

Data Tables and Regulatory Disclosures

The following section provides detailed data tables and technical information that support the narrative and strategic analysis presented in this report. These appendices are designed to offer full transparency and to meet the specific disclosure requirements of our diverse stakeholders.

In this section, you will find:

- ESG Performance Data: Comprehensive tables covering our environmental, social, and governance metrics for the reporting period.
- VSME Index: A mapping of our disclosures against the Voluntary ESRS for SMEs (VSME) standards to ensure report quality and comparability.

Appendix 1: Information for Financial Market Participants: Dedicated guidance to assist banks, investors, and business partners in fulfilling their regulatory obligations

	DR Number and Title	Relevant EU Regulation(s)
General information	B1 – Basis of Reporting The company must disclose the following: vii: Geolocation	EBA Pillar 3 ¹
Environment	B3 – Energy and greenhouse gas emissions The company must disclose its total energy consumption in MWh, broken down according to the table below, provided it has the necessary information to carry out this breakdown (table)	SFDR ²
	B3 - Energy and greenhouse gas emissions The company must disclose its estimated gross greenhouse gas (GHG) emissions in tonnes of CO ₂ equivalent (tCO ₂ eq), taking into account the GHG Protocol Corporate Standard (2004 version), including: (a) Scope 1 greenhouse gas emissions in tCO ₂ eq (from owned or controlled sources), and (b) the location-based Scope 2 emissions in tCO ₂ eq (i.e. emissions from the generation of purchased energy such as electricity, heat, steam or cooling)	SFDR ³ Benchmark ⁴

¹ This disclosure requirement is in line with the requirements of Commission Implementing Regulation (EU) 2022/2453 - Template 5: Banking book - Physical climate risk: exposures with physical risk.

² Regulation (EU) 2019/2088 (SFDR), mandatory indicator no. 5 in Table 1 of Annex I (“Share of consumption and production of non-renewable energy”).

³ Regulation (EU) 2019/2088 (SFDR), mandatory indicators no. 1 and no. 2 in Table 1 of Annex I (“Greenhouse gas emissions”; “carbon footprint”)

⁴ Regulation (EU) 2020/1816 on benchmarks, Articles 5(1), 6 and 8(1).

<p>Environment</p>	<p>B3 - Energy and greenhouse gas emissions</p> <p>The company must disclose its greenhouse gas intensity (GHG intensity), calculated by dividing “total greenhouse gas emissions” by “turnover (in euros)” (as defined in paragraph 24(e)(iv)).</p>	<p>SFDR⁵ Benchmark⁶</p>
	<p>B4 – Pollution of air, water and soil</p> <p>If the company is required by law or other national regulations to report emissions of pollutants to competent authorities - or if it does so voluntarily as part of an environmental management system - it must disclose the pollutants released to air, water and soil in its own operations, including the respective quantities per pollutant. If this information is already publicly available, the company can refer to the relevant document instead - for example by providing a relevant URL link or embedding a hyperlink.</p>	<p>SFDR⁷</p>
	<p>B5 – Biodiversity</p> <p>The company must disclose the number and area (in hectares) of sites it owns, leases or manages that are located in or near a biodiversity-sensitive area.</p>	<p>SFDR⁸</p>
	<p>B7 – Resource utilisation and waste management</p> <p>The organisation shall disclose the following: (a) the total amount of waste generated each year, broken down by type of waste (non-hazardous and hazardous).</p>	<p>SFDR⁹</p>

⁵ This information supports the information needs of financial market participants subject to Regulation (EU) 2019/2088 (SFDR), as it results from a mandatory indicator on material adverse impacts - namely indicator no. 3 in Table I of Annex I of Delegated Regulation (EU) 2022/1288 with regard to disclosure requirements for sustainable investments (“GHG intensity of portfolio companies”).

⁶ This information is in accordance with the Delegated Regulation (EU) 2020/1818 (Climate Benchmark Regulation), Article 8(1).

⁷ Regulation (EU) 2019/2088 (SFDR), as it is derived from (a) an additional indicator on significant adverse impacts - Indicator No. 2 in Table II of Annex I to Delegated Regulation (EU) 2022/1288 (“Emissions of air pollutants”) (b) Indicator No 8 in Table I of Annex I (“Emissions to water”), (c) Indicator No 1 in Table II of Annex I (“Emissions of inorganic pollutants”), and (d) Indicator No. 3 in Table II of Annex I (“Emissions of ozone-depleting substances”).

⁸ Regulation (EU) 2019/2088 (SFDR), mandatory indicator no. 7 in Table I of Annex I (“Activities with negative impacts on biodiversity-sensitive areas”).

⁹ This information supports the information needs of financial market participants subject to Regulation (EU) 2019/2088 (SFDR), as it results from a mandatory indicator on material adverse impacts - namely indicator no. 9 in Table I of Annex I of Delegated Regulation (EU) 2022/1288 with regard to disclosure requirements for sustainable investments (“proportion of hazardous waste and radioactive waste”).

<p>Social affairs</p>	<p>B9 – Workforce - Health and safety</p> <p>The company must disclose the following information in relation to its employees: (a) the number and rate of reportable work-related injuries; And (b) the number of deaths resulting from work-related injuries or illnesses.</p>	<p>SFDR¹⁰ Benchmark¹¹</p>
<p>Governance / Corporate management</p>	<p>B11 – Convictions and fines for corruption/bribery</p> <p>In the event of convictions and fines during the reporting period, the company must disclose the number of convictions and the total amount of fines imposed for violations of anti-corruption and anti-bribery laws. In the event of convictions and fines during the reporting period, the company must disclose the number of convictions and the total amount of fines imposed for violations of anti-corruption and anti-bribery laws.</p>	<p>Benchmark¹³</p>
<p>Environment</p>	<p>Notes on reporting greenhouse gas emissions in accordance with B3 (basic module) If the company reports its Scope 1 and Scope 2 emissions and also discloses company-specific information on Scope 3 emissions, it must present this together with the information in accordance with B3 - Energy and greenhouse gas emissions.</p>	<p>SFDR¹⁴ Benchmark¹⁵</p>

¹⁰ This information supports the information needs of financial market participants in accordance with Regulation (EU) 2019/2088 (SFDR), as it presents an additional indicator on material adverse effects - namely indicator no. 2 in Table III of Annex I of the corresponding Delegated Regulation (“accident rate”).

¹¹ Benchmark administrators must disclose ESG factors in accordance with Regulation (EU) 2020/1816, including the indicator “Weighted average rate of accidents, injuries and fatalities” in accordance with sections 1 and 2 of Annex II.

¹² Regulation (EU) 2019/2088 (SFDR), mandatory indicator no. 12 in Table I of Annex I (“Unadjusted gender pay gap”) and the Benchmark Regulation (EU) 2020/1816, indicator “Weighted average gender pay gap” in sections 1 and 2 of Annex II.

¹³ Benchmark Regulation (EU) 2020/1816, indicator “Number of convictions and number of fines for breaches of anti-corruption and anti-bribery laws” in sections 1 and 2 of Annex II.

¹⁴ Regulation (EU) 2019/2088 (SFDR), mandatory indicators no. 1 and 2 in Table 1 of Annex I (“greenhouse gas emissions”; “carbon footprint”)

¹⁵ Regulation (EU) 2020/1816 (Benchmark Regulation), Articles 5(1), 6 and 8(1).

<p>Environment</p>	<p>C3 – GHG emission reduction target</p> <p>If the company has set greenhouse gas (GHG) emission reduction targets, it must disclose these in absolute terms for Scope 1 and Scope 2 emissions. In accordance with paragraphs 50 to 53 and if Scope 3 targets have been set, the company must also disclose targets for material Scope 3 emissions. In particular, the following information must be disclosed: (a) the target year and the target value, (b) the base year and the base value, (c) the units used for the target values, (d) the proportion of Scope 1, Scope 2 and, where applicable, Scope 3 emissions to which the target relates, (e) a list of the most important measures to be implemented to achieve the target. If the company operates in a sector with a high climate impact ¹⁶ and has adopted a transformation plan to mitigate climate change, it can provide additional information about this - including an explanation of how it is contributing to the reduction of GHG emissions. If the company operates in a sector with a high climate impact and does not yet have a transformation plan to mitigate climate change, it must indicate whether and, if so, when such a plan is to be introduced.</p>	<p>Benchmark¹⁷ SFDR¹⁸ EBA Pillar 3¹⁹ Benchmark²⁰</p>
<p>Environment</p>	<p>C4 – Climate risks (Physical & Transition)</p> <p>If the organization has identified climate-related hazards and transition events that result in gross climate risks for the organization, it must: (a) briefly describe these climate-related hazards and transition events, (b) disclose how it has assessed the exposure and vulnerability (sensitivity) of its assets, activities and value chain to these hazards and transition events, (c) indicate the time horizons of the identified climate-related hazards and transition events, (d) disclose whether climate change adaptation measures have been taken in relation to these hazards and events. The company can also disclose the potential negative impact of climate risks that could affect financial performance or business operations in the short, medium or long term - indicating whether the risks are considered high, medium or low.</p>	<p>Benchmark²¹ EBA Pillar 3²²</p>

¹⁶ Sectors with a high climate impact are those listed in NACE Sections A to H and Section L according to Annex I of Regulation (EC) No 1893/2006.

¹⁷ This information supports the information needs of financial market participants in accordance with Regulation (EU) 2019/2088 (SFDR), as it results from an additional indicator on material adverse impacts - namely indicator no. 4 in Table II of Annex I of Delegated Regulation (EU) 2022/1288 with regard to disclosure requirements for sustainable investments ("Investments in companies without carbon reduction initiatives").

¹⁸ This information is in accordance with the Delegated Regulation (EU) 2020/1818 (Climate Benchmark Regulation), Article 6.

¹⁹ This information is in accordance with Article 449a of Regulation (EU) No 575/2013 and Commission Implementing Regulation (EU) 2022/2453, Template 3: Banking book - Transition risks related to climate change: alignment metrics.

²⁰ This information is in accordance with Regulation (EU) 2021/1119 of the European Parliament and of the Council (EU Climate Law), Article 2(1), and with Delegated Regulation (EU) 2020/1818 (Climate Benchmark Regulation), Article 2.

²¹ Benchmark Regulation (EU) 2020/1816, Annex II: Environmental factors to be taken into account in the underlying assets of a benchmark.

²² EBA Pillar 3: ITS - Template 5: Banking book - Physical climate risk: Exposures with physical risk and EBA Pillar 3: ITS - Template 2: Banking book - Transition risk related to climate change: Loans collateralized by immovable assets - Energy efficiency of collateral.

<p>Social affairs</p>	<p>C6 – Human rights policies and grievance mechanisms</p> <p>The company must answer the following questions: (a) Does the company have a code of conduct or human rights policy for its own workforce? (YES/NO), (b) If YES, does this policy cover the following aspects: i. Child labour (YES/NO), ii. Forced labour (YES/NO), iii. Trafficking in human beings (YES/NO), iv. Discrimination (YES/NO), v. Accident prevention (YES/NO), vi. Other? (YES/NO - if yes, please specify) Does the company have a grievance mechanism for its own employees? (YES/NO)</p>	<p>Benchmark²³ SFDR²⁴</p>
<p>Social affairs</p>	<p>C7 – Serious incidents involving human rights</p> <p>The company must answer the following questions: (a) Have there been any confirmed incidents of child labour in the company’s own workforce? i. Child labour (YES/NO) ii. Forced labour (YES/NO) iii. Human trafficking (YES/NO) iv. Discrimination (YES/NO) v. Other? (YES/NO - if yes, please specify) (b) If YES, the company can describe the actions taken to address the above incidents. Is the company aware of any confirmed incidents involving workers in the value chain, affected communities, consumers or end users? If yes, please specify</p>	<p>SFDR²⁵ Benchmark²⁶</p>

²³ This information supports the requirements for benchmark administrators to disclose ESG factors in accordance with Regulation (EU) 2020/1816, as defined by the indicator “Exposure of the benchmark portfolio to companies without a due diligence policy in relation to the issues addressed in ILO core labour standards 1 to 8” (Sections 1 and 2 of Annex II).

²⁴ This information supports the information needs of financial market participants in accordance with Regulation (EU) 2019/2088 (SFDR), as it results from the following mandatory indicators on material adverse impacts: Indicator No. 11 in Table I of Annex I: “Percentage of investments in portfolio companies without policies to monitor compliance with the UNGC Principles or the OECD Guidelines for Multinational Enterprises or without grievance mechanisms to address violations of these”. Indicator No. 5 in Table III of Annex I: “Percentage of investments in portfolio companies without any grievance mechanism related to labor issues”. Indicator no. 9 in Table III of Annex I: “Percentage of investments in companies without a human rights policy” in accordance with Delegated Regulation (EU) 2022/1288 on disclosure requirements in the area of sustainable investment.

²⁵ This information supports the information needs of financial market participants subject to Regulation (EU) 2019/2088 (SFDR), as it results from a mandatory and additional indicator on material adverse impacts - namely: Indicator no. 10 in Table I of Annex I (“Violations of the UNGC Principles and the OECD Guidelines for Multinational Enterprises”) and Indicator No. 14 in Table III of Annex I (“Number of identified cases of serious human rights issues and incidents”) in accordance with Delegated Regulation (EU) 2022/1288 on disclosure requirements for sustainable investment.

²⁶ This information supports the information needs of benchmark administrators to disclose ESG factors in accordance with Regulation (EU) 2020/1816, as defined by the indicator: “Number of benchmark constituents affected by social violations (absolute number and proportion relative to all benchmark constituents) as specified in international agreements and conventions, United Nations principles and, where applicable, national law” (Annex II, sections 1 and 2).

<p>Social affairs</p>	<p>C8 – Turnover from specific sectors (Fossil fuels, etc.)</p> <p>If the company is active in one or more of the following sectors, it must disclose its related turnover in these sector(s): (a) Controversial weapons (such as anti-personnel mines, cluster munitions, chemical weapons and biological weapons), (b) the cultivation and manufacture of tobacco, (c) the fossil fuel sector (coal, oil and gas), i.e. the entity derives revenues from the exploration, extraction, production, processing, storage, refining or distribution - including transport, storage and trading - of fossil fuels as defined in Article 2(62) of Regulation (EU) 2018/1999 of the European Parliament and of the Council; including a breakdown of revenues by coal, oil and gas; or (d) the production of chemicals, if the company is a manufacturer of pesticides and other agrochemical products. The company must disclose whether it is excluded from an EU reference benchmark that is in line with the Paris Agreement - as described in paragraph 241 of the Guidelines.</p>	<p>SFDR²⁷ Benchmark²⁸</p> <p>EBA Pillar 3²⁹ Benchmark³⁰</p> <p>SFDR³¹ EBA Pillar 3³² Benchmark³³</p> <p>SFDR³⁴ EBA Pillar 3³⁵</p> <p>EBA Pillar 3³⁶ Benchmark³⁷</p>
<p>Governance / Corporate management</p>	<p>C9 – Gender balance in the management body</p> <p>If the company has a management body, it must disclose the corresponding gender diversity ratio.</p>	<p>SFDR³⁸ Benchmark³⁹</p>

²⁷ This information supports the information needs of financial market participants in accordance with Regulation (EU) 2019/2088 (SFDR), as it results from an additional indicator on material adverse impacts - namely indicator no. 14 in Table I of Annex I of Delegated Regulation (EU) 2022/1288 on disclosure requirements for sustainable investments (“Exposure to controversial weapons such as anti-personnel mines, cluster munitions, chemical and biological weapons”).

²⁸ Benchmark Regulation (EU) 2020/1818, Article 12(1): “Administrators of EU Paris-compliant benchmarks must exclude all companies that are in any way associated with controversial weapons.” In addition, the Benchmark Regulation (EU) 2020/1816, Annex II, requires the disclosure of the “weighted average share of benchmark constituents in the controversial weapons sector”.

²⁹ EBA Pillar 3: Template 1: Banking book - Transition risk related to climate change: Companies that manufacture tobacco products are excluded from EU Paris-compliant benchmarks in accordance with points (d) to (g) of Article 12(1) and Article 12(2) of the Climate-related Benchmarks Regulation.

³⁰ This information supports the requirements for benchmark administrators to disclose ESG factors in accordance with Regulation (EU) 2020/1818 - in particular according to point (b) of Article 12(1) and Annex II of Benchmark Regulation (EU) 2020/1816: “Weighted average proportion of benchmark constituents in the tobacco sector.”

³¹ This information supports the information needs of financial market participants in accordance with Regulation (EU) 2019/2088 (SFDR), as it results from an additional indicator on material adverse impacts - Indicator No. 4 in Table I of Annex I of Delegated Regulation (EU) 2022/1288: “Exposure to companies in the fossil fuel sector.”

³² EBA Pillar 3: Template 1: Banking book - Transition risk related to climate change: Companies in the mining and quarrying sector are excluded from EU Paris-compliant benchmarks in accordance with Article 12(1)(d) to (g) and Article 12(2) of the Climate-related Benchmarks Regulation.

³³ Benchmark Regulation (EU) 2020/1818, Article 12(1).

³⁴ This information supports the information needs of financial market participants in accordance with Regulation (EU) 2019/2088 (SFDR), as it results from an additional indicator on material adverse impacts - Indicator No. 9 in Table II of Annex I of Delegated Regulation (EU) 2022/1288: “Investments in companies producing chemicals.”

³⁵ EBA Pillar 3: Template 1: Banking book - Transition risk related to climate change: Companies in the mining and quarrying sector are excluded from EU Paris-compliant benchmarks in accordance with Article 12.1 (d)-(g) and Article 12.2 of the relevant Regulation.

³⁶ This disclosure requirement is in line with the requirements of Commission Implementing Regulation (EU) 2022/2453 - Template 1: Transition risk related to climate change.

³⁷ This disclosure requirement is in line with Delegated Regulation (EU) 2020/1818 (Climate Benchmark Regulation), Article 12 (1).

³⁸ This information supports the information needs of financial market participants subject to Regulation (EU) 2019/2088 (SFDR) as it results from an additional indicator on material adverse impacts - Indicator No. 13 in Table I of Annex I to Delegated Regulation (EU) 2022/1288 of 6 April 2022 supplementing Regulation (EU) 2019/2088 of the European Parliament and of the Council with regard to disclosure requirements for sustainable investments (“Gender diversity on the board”).

³⁹ This information supports the information needs of benchmark administrators for the disclosure of ESG factors in accordance with Delegated Regulation (EU) 2020/1816 of 17 July 2020 supplementing Regulation (EU) 2016/1011 of the European Parliament and of the Council - corresponding to the indicator “Weighted average ratio of female to male board members” in sections 1 and 2 of Annex II.

Appendix 2: Environmental metrics

Tagging	Disclosure	Unit	2023	2024
B3 §29	Electricity Consumption	kWh	2,692,960	2,816,520
B3 §29	Diesel Consumption	L	298,17	267,35
B3 §30	GHG Emissions Scope 1	tCO ₂	1,011	773.14
B3 §30	GHG Emissions Scope 2	tCO ₂	1,089	852.39
B3 §31	GHG Intensity per Revenue	tCO ₂ /€1M\$	58.36	44.37
B3 §31	GHG Intensity per Pallet	tCO ₂ /pallet	0.0030	0.00222
B3 §31	Energy Intensity per Revenue	kWh/€1M	74,805	68,39
B3 §31	Energy Intensity per Pallet	kWh/pallet	3.90	3.84
B6 §35	Water Consumption	m ³	N/A	5,509
B7 §38	Recycling Rate	%	N/A	41%

Appendix 3: Social metrics

Tagging	Disclosure	Unit	2024
B8 §39	Total Workforce (Headcount)	#	256
B8 §39	Gender Diversity (M/F)	%	62% / 38%
B8 §39	Permanent Contracts	%	100%
B9 §40	Employee Turnover Rate	%	21%
B8 §41	Average Training Hours per FTE	hours	8.6
B9 §41	Work-related Injuries	#	0
B9 §41	Lost Time Injuries (LTI)	#	0
B10 §42	Collective Bargaining Agreements	%	0%

Appendix 4: Governance metrics

Tagging	Disclosure	Unit	2024
B11 §43	Convictions for Corruption/Bribery	#	0
C9 §65	Board Diversity (Gender)	%	28,6%

Appendix 5: VSME Content Index

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B2	§26, §28	Practices, Strategies, and Future Initiatives for the Transition to a More Sustainable Economy	15
B3	§29, §30, §31	Energy Consumption and Greenhouse Gas Emissions	18
B4	§32	Pollution of Air, Water, and Soil	20
B5	§33, §34	Biodiversity	20
B6	§35, §36	Water Consumption and Water Management	20
B7	§37, §38	Resource Use, Circular Economy, and Waste Management	20
B8	§39, §40	Own Workforce – General Characteristics	22
B9	§41	Own Workforce – Health and Safety	22
B10	§42	Own Workforce – Remuneration, Collective Agreements, and Training	22
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C1	§47	Strategy: Business Model and Sustainability-Related Initiatives	9
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ESG Report 2024: Feedback Form

Foodlink S.A. is committed to the continuous improvement of its sustainability performance and corporate responsibility. We invite all our stakeholders—employees, clients, suppliers, shareholders, partners, and community representatives—to share their feedback and suggestions regarding the content and utility of our **Sustainability Report 2024**.

Section 1 — Stakeholder Profile

(tick one)

Employee Customer / Partner Supplier / Subcontractor Shareholder / Investor Local Community

Other (please specify): _____

Section 2 — Report Evaluation

Please rate from 1 (Low) to 5 (Excellent)

Topic	1	2	3	4	5
Clarity & readability	<input type="checkbox"/>				
Environmental information	<input type="checkbox"/>				
Social information	<input type="checkbox"/>				
Governance information	<input type="checkbox"/>				
Credibility & transparency	<input type="checkbox"/>				
Ease of navigation	<input type="checkbox"/>				

ESG Report 2024: Feedback Form

Section 3 — Strategic Feedback

Materiality: Which ESG topic do you consider the most important for Foodlink to focus on in the coming year? (e.g., Carbon footprint, Circular economy, Employee well-being, Supply chain transparency)

Suggestions for Improvement: Please provide any comments or suggestions to improve our Report or our overall ESG strategy:

Submission

Please send the completed form to:
Quality Assurance Manager & ESG Officer
aparaschoudi@fdlgroup.gr

Privacy Note

Responses will be used exclusively for internal evaluation and improvement purposes and are processed in accordance with GDPR (EU 2016/679).



THANK YOU FOR YOUR TIME

SEE YOU NEXT YEAR



Presented by: Paraschoudi Anastasia

<https://fdlgroup.gr/>

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