

ANNUAL ESG REPORT 2025

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Statement from Management

At **MANAGEMENT FORCE**, we believe that sustainability is not a one-off action, but an ongoing commitment that defines how we operate, collaborate, and evolve. As a company with extensive experience in the field of Environment, Health, Safety, and Security, with a presence in many countries, we acknowledge that our responsibility extends beyond our contractual obligations. It encompasses, to the extent applicable, the sustainability of our clients and their businesses, our people, our clients' people, and society as a whole. For yet another year, in 2025 we continued to invest in improving our services, systematically training our staff, and strengthening our corporate governance structures. Our goal remains to be *the "Provider of Choice"* for our clients and *the "Employer of Choice"* for our people and partner professionals. We have set high standards for health, safety, and sustainable development, and we work consistently to achieve them. At the same time, we recognize that real progress comes through continuous improvement. That is why we continue to invest in processes, expertise, and actions that strengthen the operation of our company within the framework of sustainable business practices and under the umbrella of the 17 United Nations Sustainable Development Goals. Our commitment is to create value at every stage of our value chain, and contribute in a meaningful way to promoting a culture of **safety** and **sustainability** within society.

1. Introduction

In this report, **MANAGEMENT FORCE** presents its performance on ESG indicators for the calendar year 2025, specifically from 01/01/2025 to 31/12/2025.

MANAGEMENT FORCE (hereinafter the '**COMPANY**') is neither required nor obligated to prepare this report in accordance with *Directive 2013/34/EU* on the annual financial statements and related reports of companies and *Directive 2014/95/EU* of the European Parliament and of the Council on the disclosure of non-financial and diversity information (NFRD). Specifically, given that it falls under the category of unlisted small and medium-sized enterprises (SMEs) with fewer than two hundred and fifty (250) permanent employees, it is not subject to the relevant obligations. Therefore, it is the decision of the **COMPANY**'s management to proceed with the preparation of this report on a voluntary basis, with the objective of achieving full alignment with European sustainability reporting requirements, as established by *Directive 2022/2464/EU* (CSRD) and the European Sustainability Reporting Standards (ESRS), as well as with the requirements of the value chain.

The **COMPANY** is among of the few SMEs in Greece that consistently invests in sustainability, aligning itself promptly with the growing demands of the market and establishing the necessary structures to address contemporary developments and the associated challenges they bring. Based on the principle of proportionality, **MANAGEMENT FORCE**, in the present report, presents and documents the outcomes of its activities with respect to the requirements falling within the scope of European legislation on mandatory disclosure of non-financial information (CSRD), while taking into account European Commission *Recommendation 2025/1710* on the voluntary sustainability reporting standard for SMEs. To this end, the *VSME* digital template, as proposed by the European Financial Reporting Advisory Group (EFRAG) is employed in the appendix '*Tables and Data*' of the report to accurately present the relevant data.

The **COMPANY**, through this report, analyzes the ways in which it contributes to a more sustainable future, both for its stakeholders and for the planet. By recording and collecting the relevant data, the purpose is to align its activities to meet regional and global sustainability requirements. This report serves as evidence of the company's commitment to reviewing the outcomes of the reporting year, comparing them with the preceding year, while simultaneously reaffirming its dedication to the continuous improvement of sustainability practices and the further strengthening of corporate responsibility in the future.

The structure of the report is shown in the table below:

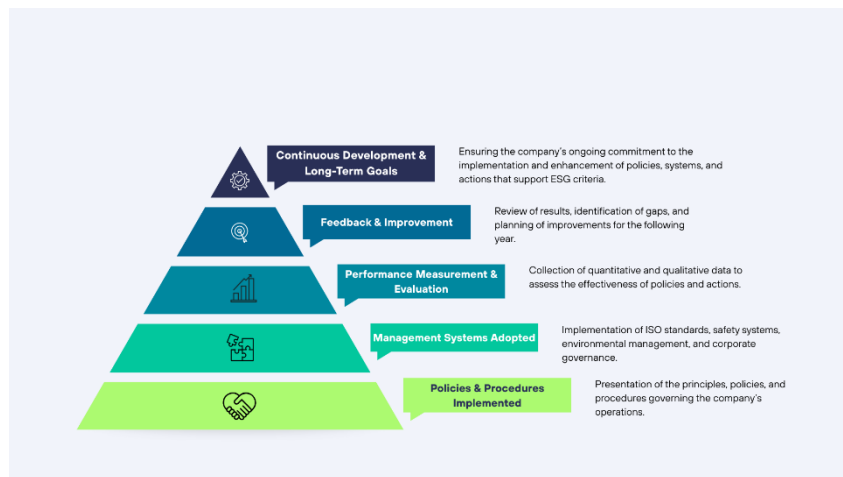


Figure 1 Structure and Contents of the Annual Sustainability Report of **MANAGEMENT FORCE**

MANAGEMENT FORCE confirms that all information contained in this report is true, accurate, verifiable, thereby ensuring accountability, transparency and reliability to all stakeholders.

2. Company Overview: MANAGEMENT FORCE

This report was prepared for the company GEORGIOS DIM. PANOPOULOS S.A., trading under the name " MANAGEMENT FORCE " with Tax Registration Number 099085700 and General Commercial Registry (GEMI) Number 006496801000. Founded in 1999, the company operates in the Health and Safety sector and is engaged in the provision of specialized services.

Specifically, the **COMPANY** is a highly recognized consulting firm on Environment, Health, Safety, Security (EHSS) and Sustainability in Southeast Europe, with extensive international experience across projects in more than twenty-five (25) countries around the world and subsidiary companies in five (5) countries: Bulgaria (Sofia), Romania (Bucharest), Greece (Athens), Albania (Tirana), and United Kingdom (London). During its 26 years of operation, **MANAGEMENT FORCE** has successfully delivered services across all sectors of the economy, particularly in the fields of construction, industry, oil and natural gas, and energy, among others.

The **COMPANY's** headquarters are located at 10-12 Kifissias Street and Theotokopoulou Street in Marousi, Attica. As of the time this report is being written, the Board of Directors consists of six (6) members. In addition, the full-time staff numbers fifty (50) people, of whom twenty-three (23) are women. The company's turnover for the year 2024 amounted to €2,990,254.69, while its assets for the same year amounted to €1,881,518.55, an increase of 32.5% and 20.9% respectively compared to the previous year (2023).

2.1 MANAGEMENT FORCE's Vision

The **COMPANY** operates according to the principles of dignity, respect, and professionalism, cultivating a collaborative and inclusive work environment. Its mission is to generate tangible value for its employees, clients, and society at large, thereby contributing to a more sustainable future. With a strong commitment to transparency and accountability, the **MANAGEMENT FORCE** aspires to be both the 'Provider of Choice' for Health and Safety issues for its

customers and the ‘*Employer of Choice*’ for its workforce, with a particular focus on young scientists and specialized industry professionals.

2.2 MANAGEMENT FORCE’s Values

The **COMPANY** places particular emphasis on social responsibility. This is a result of the External Occupational Safety and Health Services (OSH) it offers, which are people-oriented.

Indicatively, the services concern:

- Occupational Health and Safety Management Systems (ISO 45001)
- ATEX HAC
- Environmental Management Systems (ISO 14001)
- Risk Assessment
- Seveso Case
- Project Safety Management P-HSE-MMS[®]
- Re-engineering for Excellence in Safety and Business Performance (BRBO)
- Emergency and Contingency Plans
- EHSS Services
- Consultancy Personal Development Programs
- Safety Culture Program, englobing the ICSI Methodology (Involvement for Continuous Safety Improvement)
- Safety Leadership Program
- Crisis Management
- Process Safety QRA SIL HAZOP HAZID
- Gap Analysis
- Contractors Management
- Safety Audits
- EHSS Software Solutions
- Integrated Quality, Environment and Safety Management Systems

MANAGEMENT FORCE's primary focus is on **Health and Safety (HS)**.

Compliance with HS regulations, regardless of the nature of work or activity, constitutes both a personal responsibility and a broader obligation to colleagues, stakeholders, and society as a whole. The company’s mission is to ensure that its people operate in a safe, healthy, and pleasant workplace, free from hazards. The **COMPANY** demonstrates a strong commitment to Corporate Social

Responsibility (CSR), grounded in the core values adopted by the company's internal governing bodies. This commitment aims, on the one hand, to generate positive social impact, and promote social responsibility, and on the other hand, to create an environment of trust among employees, partners, as well as the company's customers.

Through these efforts, the company seeks to enhance its overall positive societal impact, with particular emphasis on:

- minimizing the environmental footprint of its operations and services, despite it being a tertiary sector company, by introducing innovations, and implementing stricter standards and measures,
- ensuring the safety and health of employees, as well as of all individuals involved in or affected by its activities and services,
- enhancing its competitiveness and long-term sustainability

This commitment is further confirmed and reinforced by the **COMPANY's** dedication to operate and provide its services in line with the 17 UN Sustainable Development Goals (UN SDGs), with particular emphasis on the following:

- Goal 3: Good Health and Well-Being
- Goal 8: Decent Work and Economic Growth
- Goal 11: Sustainable Cities and Communities
- Goal 17: Partnerships for the Goals



2.2.1 Code of Ethics

MANAGEMENT FORCE's Code of Ethics is a clear, non-negotiable, and strict framework of values that guides the company's daily operations and ensures its responsible, transparent, and reliable presence towards customers, employees, partners, and society. Through its Code of Ethics, the company demonstrates its commitment to complete adherence with the law, the advancement of Safety and Health at national, regional, and international levels, as well the promotion of fair, transparent, and altruistic collaboration at all levels of the organization—including its subsidiaries.

MANAGEMENT FORCE places particular emphasis on the management of conflicts of interest, the protection of confidential information, the prudent and responsible usage of corporate resources, and the integrity of its transactions, expressly rejecting any form of bribery or unethical practices. Concurrently, the company encourages the continuous training and development of its employees, ensuring consistently high level of professionalism and operational efficiency.

Overall, the **COMPANY's** Code of Ethics constitutes a cornerstone of trust and responsibility, serving as a guiding framework for the company's stable and sustainable development, while reinforcing its commitment to the principles of sustainability and the core values that define the organization.

3. ESG Report

The structure of this report is aligned with the ESG analysis principles, as stipulated by the CSRD, and is organized around three main pillars: Environment, Social, and Governance, which address environmental, social, and corporate governance matters.

Given that the company is part of the service sector, its activities mainly concern the provision of risk management, sustainability, and EHSS consulting services, without any production or energy-intensive processes.

As a result, its environmental impact remains limited in terms of:

- Climate change adaptation and mitigation, energy production and consumption (ESRS E1),
- Pollution of air, water, and soil (ESRS E2),
- Water and marine resources (ESRS E3), and
- Biodiversity and ecosystems (ESRS E4)

Taking the above into consideration, based on the European standards (ESRS) the main sustainability issues concerning **MANAGEMENT FORCE** are as follows:

- **ESRS S1 Own Workforce:** Disclosure of the company's significant impacts, related risks and opportunities in relation to its workforce, alongside the measures implemented to safeguard and promote their rights, as well as the reporting of Health and Safety matters and equal treatment practices.
- **ESRS S4 Consumers and End-users:** Disclosure of data generated from the company's activities, services, and business relationships that pertain to consumers and other end-users within the value chain. The standard mandates compliance with matters concerning of data and privacy protection, personal safety, and social inclusion, as well as the management of related business risks and opportunities.
- **ESRS G1 Business Conduct:** Disclosure of the requirements that enable a clear understanding of the company's strategy, policies, procedures, and

performance on matters of business conduct and responsibility. Through this process, the **COMPANY** focuses on promoting business ethics and corporate culture, as well as managing its relationships with suppliers with a strong emphasis on sustainability and transparency.

MANAGEMENT FORCE's objective is to align with key environmental goals, defend human rights, ensure equal opportunities, provide an environment with appropriate working conditions, and maintain robust internal control and risk management systems, collectively establishing a framework for responsible corporate governance.

3.1 Environment

Environmental sustainability is fundamental to maintaining the planet's ecological balance and ensuring a better future. Additionally, it is a decisive factor in tackling climate change, conserving natural resources, and improving quality of life. **MANAGEMENT FORCE** recognizes that business activities must be aligned with the principles of sustainability, contributing to environmental protection and the reduction of the company's environmental footprint.

As the impact of the **COMPANY**'s operations on the aforementioned factors is considered to be low, the company is not required to submit relevant reports and is exempt from the obligations of corresponding national and regional regulations (e.g. European Commission Recommendation 2025/1710).

Subsequently, the company's performance in the environmental sector is demonstrated through the adoption of appropriate policies, practices, and initiatives aimed at sustainable resource management and the enhancement of environmental responsibility.

The following sections outline the company's efforts, whether through policy formulation or through procedural implementation, to actively contribute to addressing environmental challenges.

3.1.1 Environmental Policies & Procedures

Environmental Policies & Procedures	Description
Quality, Health & Safety and Environment Policy	Provision of high-quality consulting services in the areas of Quality, Occupational Health & Safety, Environment, and Data Security, with a view to continuous improvement and full compliance with applicable legislation. Through this policy, the company promotes training, employee participation, and the ongoing upgrading of its services, in support of responsible and sustainable business operations.
ISO 14001 - Environmental Management Systems	Since 2015, the company has maintained its ISO 14001 environmental certification, confirming its commitment to continuous improvement and compliance with the relevant requirements.
Natural Resource and (Non-Hazardous) Waste Management Procedure	The company ensures that any risk of improper resource consumption management is identified and that specific measures are taken in any case. This specifically concerns the company's consumption of energy, paper, fuel, and its waste generation. Given the low volume of its consumption and waste production, relevant data is not disclosed.
Recyclable Waste Management Procedure	Management of recyclable materials and waste (e.g., paper, plastic packaging, batteries) and minimization of single-use plastics. Accordingly, the company prevents the creation of excess waste and its hazardous components.
Operating Equipment Recording & Control Procedure - PPE	Recording, control, disposal, and maintenance of operating equipment. Enhancing the possibility of repair, reconstruction, recycling, and reuse of products in accordance with the principles of the circular economy.
Environmental Aspects Management Procedure	Use of a form for the management of environmental aspects (e.g., exhaust emissions from the operation of company vehicles), in which relevant activities are recorded in detail, along with the associated opportunities and risks, an

Environmental Policies & Procedures	Description
	assessment of their severity and the corresponding countermeasures (e.g., environmental guidelines for eco-driving).
Environmental Impact Assessment Procedure – Corrective Measures & Actions	Form for the identification and assessment of environmental impacts (e.g. excessive electricity consumption) arising from the company's activities, including the definition of corrective measures and actions (e.g., use of low-energy light bulbs). At the same time, the company implements a prevention policy aimed at the timely identification of emergencies and/or potential physical, chemical, or other harmful factors that require specialized actions, in accordance with their potential environmental impact.

3.1.2 Additional Actions

- Informing and raising awareness among the company's workforce about sustainability and environmental responsibility matters
- Integration and expansion of hybrid vehicles, as well as adoption of one fully electric vehicle, into the company fleet, representing 57.9% of the total fleet. This initiative forms part of the design and implementation of targeted actions aimed at reducing the company's overall environmental footprint
- The **COMPANY** remains a 'paper-free company'. Digital records and files are used instead of printed materials, with the objective of reducing paper consumption and ensuring effective information dissemination across the value chain. Within the scope of this initiative was:
 - The organization of the 17th SAFETY GALA, held on 30 May 2025, in full alignment with the 17 United Nations Sustainable Development Goals (SDGs). The conference was conducted without any printing,

relying exclusively on reusable materials, while exhibition stands were designed to generate no waste for disposal. Through these practices, the company effectively pursued the achievement of a genuine zero-waste event



Figure 2. 30 May 2025. 17th Safety Gala of MANAGEMENT FORCE Group

- Implementation of insurance policies to mitigate potential financial risks arising from physical hazards, such as fires caused by lightning or short circuits, as well as to provide protection against flooding

3.2 Society

MANAGEMENT FORCE's relationships with its employees, local community residents, and society at large constitute key pillars of its operations. Jointly, these groups, in combination with public opinion, constitute the broader spectrum of stakeholders with whom the company maintains open and constructive dialogue.

Specifically, the stakeholders include:

- Board of Directors
- Employees
- Shareholders
- Customers
- Suppliers & Partners
- Government & Local Community

The **COMPANY** places particular emphasis on creating a safe, inclusive, and supportive work environment, aiming to be an employer of choice for its employees.

"Our workforce constitutes the cornerstone of our growth and success."

Concurrently, the company acknowledges its responsibility as a business towards the society in which it operates and strives to enhance its positive impact. Its objective is to strengthen collaboration across all dimensions of its activities, not only in the business domain but also in sustainability, thereby generating a meaningful and lasting positive effect.

3.2.1 Policies & Procedures for Strengthening Social Responsibility

Policies & Procedures for Enhancing Social Responsibility	Description
Policy on Principles, Ethics, Law, and Human Rights	The COMPANY reaffirms its ongoing commitment to maintaining a work environment grounded in and adhering to principles of ethics and law, with respect for all individuals and without discrimination, in alignment with UN's Sustainable Development Goal 8 (Decent Work and Economic Growth). Within this framework, the company upholds all requirements concerning respect for human dignity and the right of every individual to a workplace free from violence and harassment. In this context, the company has established a 'Reception and Examination of Complaints Procedure' to ensure proper handling of any concerns or grievances.
Quality, Health & Safety, Environmental, and Data & Information Protection Policy	The COMPANY implements a comprehensive policy encompassing legal compliance, risk management, and the protection of the environment and personal data. The company ensures safe working conditions and provides continuous training of its workforce while striving for continuous improvement and the satisfaction of its customers and stakeholders.
Information Management Policy	The COMPANY places the highest priority on the secure management of all information that comes into its possession in the course of providing services to its clients. MANAGEMENT FORCE is committed to using such information solely within the scope of the contracts it has entered into, strictly prohibiting its disclosure to any third party. It is expected that every executive, employee, consultant, partner, contractor, or any other individual engaged by the company will make all reasonable efforts

Policies & Procedures for Enhancing Social Responsibility	Description
	to fulfill their respective responsibilities and obligations in this regard.
Personal Data Protection Policy	MANAGEMENT FORCE is committed to protecting personal data in a manner that ensures, at a minimum, compliance with European regulations, while providing individuals with enhanced control over the use of their personal data and oversight of its processing by the company. The company recognizes that the protection of individuals against the processing of personal data is a fundamental right.
Procedure for Managing Occupational Health, Safety, and Environmental Risks – Emergency Preparedness Plans	The COMPANY implements the necessary procedures for the documented assessment of environmental impacts and occupational risks, as well as for the management of emergencies, for which it has developed corresponding plans.
Procedure for Employee Training, Assessment, and Management	The COMPANY invests in the training and awareness of its personnel on matters of safety, personal data protection, and information security, in accordance with the policies and procedures it has established. Through a process of identifying training needs for its employees and collaborators, the company ensures the continuous enhancement of knowledge, taking into account relevant changes in legislation, technology, corporate policies, and findings arising from internal audits.

Since 2015, **MANAGEMENT FORCE** has consistently maintained certification under the internationally recognized ISO 45001:2018 standard for Occupational Health and Safety, reaffirming its commitment to ensuring safe working conditions and the continuous improvement of related processes.

Notably, as daily operations at the **COMPANY**'s headquarters do not involve hazardous physical tasks or dangerous environments, zero (0) workplace accidents were recorded during 2025.

During the preparation of this report, the company also completed the certification process under ISO 27001:2022 for Information Security Management, further demonstrating its commitment to high standards of security, data protection, and information management, as well as reinforcing its reliability toward clients, partners, and employees.

3.2.3 Additional Actions

MANAGEMENT FORCE aims to achieve a meaningful social impact through actions such as the following:

- The company's active support for Non-Governmental Organizations (NGOs) engaged in the social protection of vulnerable groups, including:
 - Financial support to the voluntary, non-profit organization called *"The Smile of a Child"*
 - Contribution to the collection of winter clothing and footwear to meet the needs of individuals assisted by the organization *"METAdrasi"*, following a recommendation from the Hellenic Pact for Corporate Social Responsibility (CSR Hellas), of which the **COMPANY** is a member

- **MANAGEMENT FORCE** signed a *Memorandum of Understanding (MOU)* with the United Nations High Commissioner for Refugees (UNHCR) to support the socio-economic integration and professional development of refugees and asylum seekers in Greece through specialized training programs. Specifically, these training programs on Health and Safety were conducted at the premises of the organization “*METAdrasi*” on 24–26 February, 7–9 April, and 12–14 November 2025. The programs included practical guidance on the implementation of safe practices in industrial and construction environments. Upon completion, all participants received an official certificate of attendance



Figure 3. 24–26 February 2025. Excerpt from the Training Program at the offices of “*METAdrasi*.”



Figure 4. 12–14 November 2025. Excerpt from the Training Program at the offices of “*METAdrasi*.”

- **MANAGEMENT FORCE** is a member of the “*Pact 4 Sustainable Industry*” (P4SI-EL) forming part of a dynamic network of companies in Greece that actively promote the principles of sustainable development and generate value for all stakeholders. Through its engagement in the P4SI-EL network, the company monitors concerns relevant to SMEs, exchanges best practices, disseminates knowledge, and underscores the critical role of Health and Safety as an integral component of sustainable development. Furthermore, **MANAGEMENT FORCE** encourages its suppliers to

participate actively in P4SI-EL initiatives, thereby fostering sustainability throughout the entire value chain

- The **COMPANY** participated in the 7th CSR School, an educational program organized by CSR HELLAS, which provides comprehensive theoretical and practical training on CSR and ESG topics, with a focus on best practices and contemporary regulatory developments
- The **COMPANY** participated in the ‘*European Sustainable Industry Summit 2025*’, organized by CSR HELLAS under CSR Europe, focusing on the timely theme: “How to Sell Sustainability to SMEs.” The company remains committed to advancing sustainable business practices and fostering meaningful dialogue on ESG and corporate responsibility, supporting the transition toward a more sustainable economy

3.2.4 Relevant Measurements

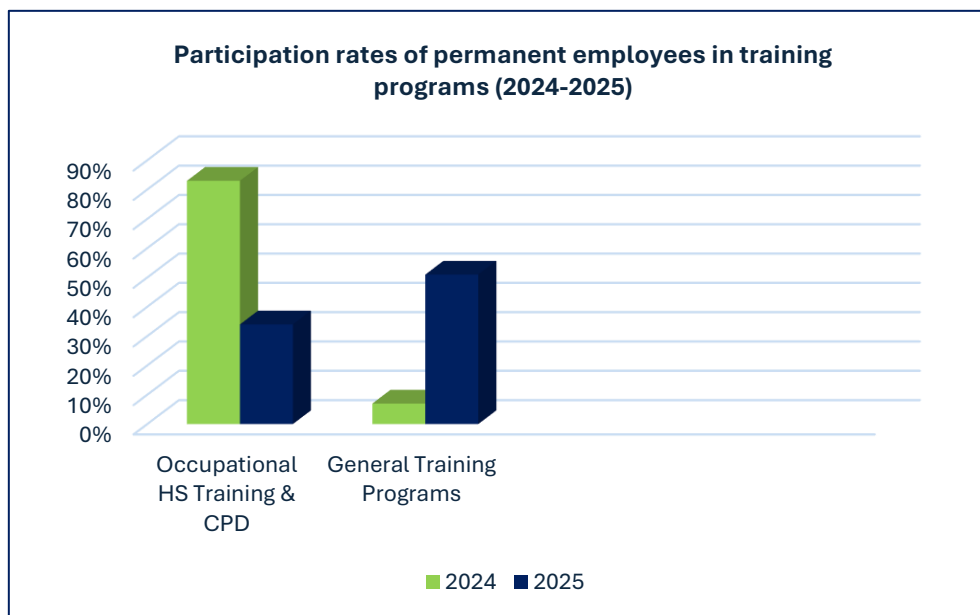
Training & Development

MANAGEMENT FORCE continuously invests in the development of its human capital through comprehensive training and education programs, enhancing the skills and knowledge of its employees. Particularly, with regard to Occupational Health and Safety (OHS) matters, the company promotes compliance with international industry standards through certifications such as NEBOSH (National Examination Board in Occupational Safety and Health). Through this initiative, the company improves the competitiveness of its workforce while ensuring their well-being.

Simultaneously, within the framework of internal training programs under the Continuous Professional Development Program (CPD) (e.g., on occupational risk assessment), the company ensures the continuous enhancement of employees' and collaborators' knowledge and competencies.

In addition, targeted training is provided that extends beyond OHS topics, covering technical skills, leadership, and workplace competencies, thereby empowering employees and increasing overall productivity.

The following table presents the relevant data, offering a visual representation and comparison between the reporting year and the preceding year:

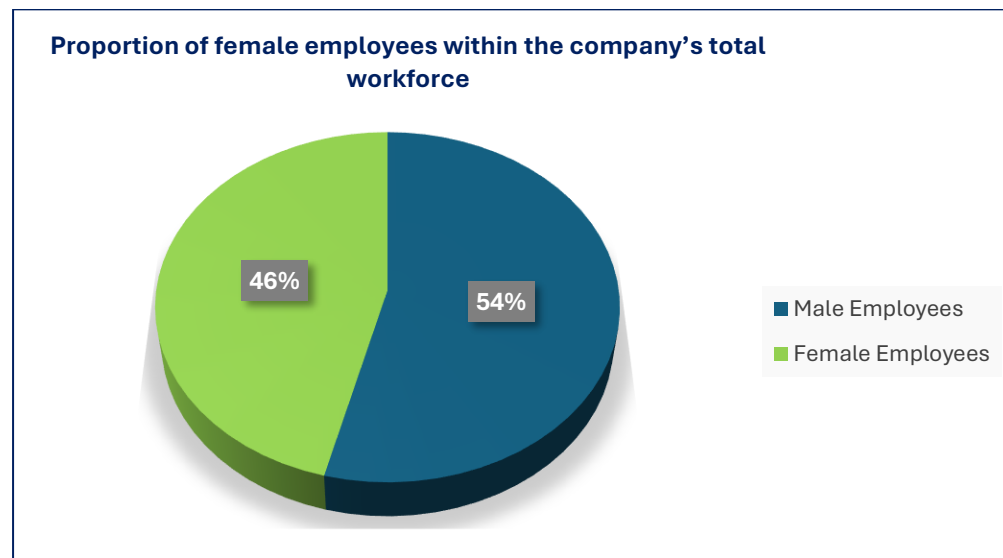


Diversity, Inclusion & Integration

MANAGEMENT FORCE is committed to promoting diversity, inclusion, equity, and equality at all levels of the company. This commitment is supported by the relevant policies and initiatives as previously presented.

Although the company is dedicated to the continuous enhancement of diversity and inclusion, including the recruitment of personnel from different social backgrounds and age groups, corresponding data are not currently available. Nevertheless, it is observed that the gender distribution remains relatively stable.

The following figures confirm this:



Regarding the proportion of female employees in the company, it increased by 15% compared to the previous year, while the share of women on the Board of Directors remains constant at 33%.

3.3 Governance

Governance constitutes a cornerstone for ethical business practices and long-term success. **MANAGEMENT FORCE** seeks to ensure robust and reliable governance structures that guarantee transparency, accountability, and compliance with the principles outlined in its Code of Ethics.

More precisely, the **COMPANY** has been certified under the ISO 9001 standard since 2002, demonstrating its consistent and enduring commitment to quality and continuous process improvement. As part of its efforts to strengthen compliance with sustainable development requirements, the Strategic Planning and Development Department was expanded with the recruitment of two new employees responsible for managing and monitoring ESG-related matters. By investing in specialized personnel in corporate social responsibility and sustainability, **MANAGEMENT FORCE** reinforces its corporate governance framework and promotes the sustainable operation of the company.

3.3.1 Governance Policies & Procedures

MANAGEMENT FORCE has developed its corporate governance system based on policies and procedures pertaining to:

Governance Policies & Procedures	Description
Information Management Policy & Personal Data Management Policy	Through the implementation of these policies, the company ensures sound corporate governance, transparency, and accountability across its operations. Their application strengthens the COMPANY 's compliance with applicable regulatory and legal frameworks, mitigates operational and legal risks, and guarantees the responsible and ethical management of information and personal data of employees, clients, and partners. Furthermore, these policies reinforce stakeholder trust and support the company's

Governance Policies & Procedures	Description
	sustainable and responsible operation within the ESG framework.
Operating Context & Stakeholder Identification Procedure	MANAGEMENT FORCE relies on the participation of all levels of its hierarchy, ensuring collective contribution to decision-making. This procedure establishes full clarity regarding roles, responsibilities, and obligations, while simultaneously guaranteeing complete transparency in documentation and record-keeping. This approach reinforces accountability, the consistent implementation of corporate policies, and meaningful stakeholder engagement, thereby supporting a robust and reliable corporate governance framework.
Risk Management Procedure	The purpose of this procedure is the identification of risks (threats) and opportunities, their management, and their overall assessment. Through this process, the COMPANY ensures that decisions are made in a well-documented manner, based on reliable data and clearly defined responsibilities. Risk management serves as a cornerstone of the company's governance framework and responsible management practices.
Internal Audit Procedure	MANAGEMENT FORCE promotes systematic and transparent communication among employees, involved functions, and key stakeholders for every process. Within this framework, provisions are made to allow the submission of suggestions and observations, as well as active participation in regular meetings and consultations. At the same time, stakeholders are kept informed of the relevant outcomes, thereby enhancing transparency, accountability, and continuous improvement. This process supports meaningful stakeholder engagement and the integration of social

Governance Policies & Procedures	Description
	and corporate responsibility principles across all stages of the value chain.
Supplier Management & Evaluation Procedure	The procedure constitutes a key instrument for strengthening corporate governance, ensuring transparency, objectivity, and accountability throughout the supply chain. Through predefined criteria and documented evaluations, the COMPANY monitors suppliers' compliance with applicable regulatory requirements, ethical principles, as well as standards of quality, occupational health and safety, and environmental responsibility. Consequently, the procedure supports the COMPANY's responsible collaboration with its suppliers.

3.3.2 Governance, Ethics & Regulatory Compliance

MANAGEMENT FORCE thoroughly examines contemporary issues related to employee Health and Safety, the prevention of corruption and bribery, the protection of human rights, safeguarding vulnerable groups, and the management of diversity. The company actively engages with these matters, taking a constructive and positive stance in addressing them.

Through various mechanisms, primarily via its integrated management system, the **COMPANY** stays informed of relevant changes, monitors regulatory compliance, and implements prompt actions to ensure adherence to new legislative requirements. **MANAGEMENT FORCE** also voluntarily engages oversight and certification bodies, including certified auditors, whose evaluations confirm that these actions effectively contribute to its regulatory compliance.

4. Closing Remarks

MANAGEMENT FORCE continues to operate with unwavering respect for the principles of responsibility, transparency, and sustainability, consistently reinforcing its commitment to the protection of **Health, Safety, and the Environment**. Through the implementation of its strategic objectives and the ongoing promotion of CSR, the company works diligently to deliver meaningful value to its employees, clients, and the broader society.

In 2025, the **COMPANY** reaffirmed its dedication to sustainable development principles and the continuous enhancement of its processes, with its success defined by the accountability it demonstrates toward all stakeholders. Looking ahead, **MANAGEMENT FORCE** remains steadfast in its commitment to UN's SDGs, aiming to minimize its environmental footprint, strengthen social well-being, and enhance corporate governance. Through collaboration, continuous education, and effective risk management, the company seeks to ensure that its operations not only respond to global challenges but also contribute to building a better, more sustainable world for all.

4.1 Comparison of 2024 & 2025 Data

A comparison of the data from the 2024 Annual Report with the present 2025 Report reveals the following developments:

- **An increase of 15% in the proportion of women** employed by the company, enhancing diversity and equality within the workplace
- The establishment and staffing of a dedicated sustainability department, equipped with expertise in ESG matters, integrating its related principles at the core of the **COMPANY's** corporate operations and reinforcing its commitment to **responsible and sustainable development**
- Expansion and deepening of the **COMPANY's** social initiatives, significantly strengthening its social impact and contribution to the community

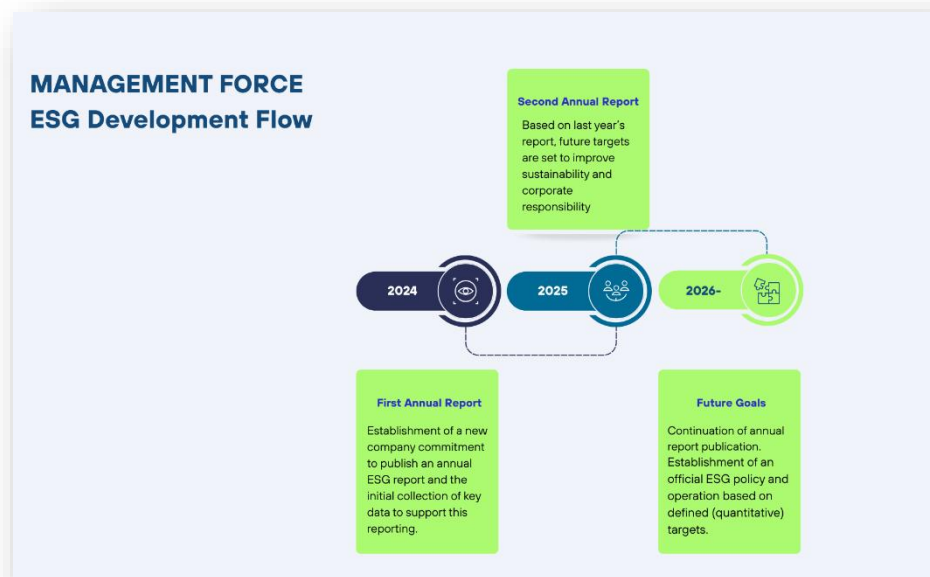
- Investment in the **education and training** of human resources on ESG topics, enhancing employees' knowledge and skills in sustainable development and corporate responsibility. The company recognizes the critical importance of staff education in driving fundamental positive changes both within the organization and in society at large

5. Future Goals & Commitments

Strategic Objectives & Priorities for the Upcoming Year:

- Promote social initiatives and actively support vulnerable social groups
- Systematically develop and empower employees on ESG matters, encouraging their participation in sustainability initiatives and fostering a culture of corporate responsibility and social contribution
- Maintain continuous communication and reinforce **MANAGEMENT FORCE**'s commitment to ESG values across the entire value chain, promoting sustainable collaboration with suppliers, clients, and other stakeholders, while enhancing responsible operations at every stage of business activity
- Strengthen supplier selection and evaluation based on the implementation of sustainable practices, with particular emphasis on environmental performance and/or compliance with relevant requirements and standards
- Adopt circular economy practices as a continuation of efforts to reduce resource consumption, minimize waste, and enhance material recycling
- Establish clearer objectives and systematically monitor progress through the definition of key performance indicators (KPIs)
- Increase the proportion of hybrid and/or electric vehicles within the corporate fleet to reduce the company's environmental footprint, and establish a maximum fuel consumption benchmark to monitor and reduce fuel usage, thereby mitigating CO₂ emissions

MANAGEMENT FORCE's long-term objective is the integration of sustainable development principles into all of the company's activities. The **COMPANY's** aim is to meet the expectations of its stakeholders and to serve as a **leading example** for other small and medium-sized enterprises in Greece, thereby contributing over time to a more **sustainable and responsible business environment**.



Appendix: Tables and Data

The following tables form part of the Voluntary Sustainability Reporting Standard for SMEs (VSME) digital template, as developed and recommended by EFRAG for the preparation of voluntary sustainability reports by small and medium-sized enterprises.

B8 – Workforce – General characteristics - Type of contract	
Type of contract	Number of employees
Permanent contract	50
Temporary contract	-
Independent contractor(s) and service agreements	20
Total COMPANY employees	50

B8 – Workforce – General characteristics - Gender	
Gender	Number of employees
Male	27
Female	23
Other	-
Not reported	-
Total employees	50

B9 – Workforce – Health and safety for 2025	
Number of recordable work-related accidents in the reporting period	0
<i>Number of hours worked by one full-time employee in the reporting period</i>	appr. 2.080
<i>Total number of hours worked in a year by all employees in the reporting period</i>	appr. 104,000
Rate of recordable work-related accidents in the reporting period	0
Number of fatalities as a result of work-related injuries and work-related ill health	0

B11 – Convictions and fines for corruption and bribery from January to December 2025	
<i>Has the undertaking incurred in convictions and fines in the reporting period?</i>	FALSE
Total number of convictions for the violation of anti-corruption and anti-bribery laws	0
Total amount of fines for the violation of anti-corruption and anti-bribery laws (amount in)	0

Information on previous reporting period (2024)	
This report contains disclosures from the previous reporting period that remain unchanged	TRUE
List of disclosures for which no changes are reported compared to the previous period reporting	Environmental Policies (Chapter 3.1.1)
	Social Policies (Chapter 3.2.1)
	Governance Policies (Chapter 3.3.1)
Link to previous report containing disclosures that remain unchanged	https://www.COMPANYorsafety.com/esg/ESG%20Report%20GR.pdf

C5 – Additional (general) workforce characteristics from January to December 2025	
<i>Number of male employees at management level</i>	4
<i>Number of female employees at management level</i>	2
Female-to-male ratio at management level for the reporting period	0.5
Total self-employed workers without personnel that are working for the undertaking	20
Total temporary workers provided by undertakings primarily engaged in employment activities	-

C6 – Additional own workforce information - Human rights policies and processes from January to December 2025	
Does the undertaking have a code of conduct or human rights policy for its own workforce?	TRUE
If yes does this cover:	
· child labour	TRUE
· forced labour	TRUE
· human trafficking	TRUE
· discrimination	TRUE
· accident prevention	TRUE
· other? (if yes specify)	TRUE
Specify other types of content covered by the code of conduct or human rights policy	Respect for human dignity, equal treatment and non-discrimination in the workplace, right to decent work and fair working conditions, freedom from violence, harassment, and intimidation at work, access to safe and healthy working conditions, protection of personal data and privacy, lawful, fair, and purpose-limited use of information and data, right to confidentiality and information security, access to grievance and complaint mechanisms with fair investigation, right to continuous training and professional development
Does the undertaking have a complaint-handling mechanism for its own workforce?	TRUE

C7 – Severe negative human rights incidents from January to December 2025	
Does the undertaking have confirmed incidents in its own workforce?	FALSE
If yes are incidents related to:	
· child labour	FALSE
· forced labour	FALSE
· human trafficking	FALSE
· discrimination	FALSE
· other? (if yes specify)	FALSE
Specify other human rights related to the confirmed incidents	-
Description of actions taken to address the confirmed incidents	-
Is the undertaking aware of any confirmed incidents involving workers in the value chain affected communities, consumers and end-users?	-
Specification of any confirmed incident involving workers in the value chain affected communities, consumers and end-users	-

Contact Information

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