

2024 ANNUAL ESG REPORT



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INTRODUCTION

This report outlines the performance of **MANAGEMENT FORCE** (MF) in relation to ESG indicators, as primarily assessed through the ESGr platform for the year 2024.

MANAGEMENT FORCE is not obligated to prepare this report in accordance with European Directive 34/2013, as it falls within the category of non-listed small enterprises. However, Management of the Company has decided to voluntarily prepare this report, in order to achieve full alignment with the relevant guidelines and the requirements of its value chain. The principle of proportionality has been carefully observed, and as such, the report presents results that are pertinent to the activities of MF.

Through the ESGr platform, where businesses are required to report data, it becomes possible to compare performance and draw conclusions among companies of similar size and sector. This platform marks a major step forward for the financial system by ensuring the transparent and thorough fulfillment of supervisory obligations for all Greek banks in identifying, gathering, and assessing ESG data from Greek businesses. As a result, it enhances these companies' access to financing from banks and investors.

The report articulates the company's strategic approach to sustainability, demonstrating its commitment to creating long-term value for stakeholders and the planet. All disclosed data is precise, verifiable, and upholds the highest standards of accountability and transparency.

Through this process, MF strengthens its commitment to aligning business operations with regional and global sustainability objectives, proactively addressing critical challenges such as climate change, social inequality, and corporate responsibility.

The documentation across the three core pillars of ESG – Environmental, Social responsibility, and Governance – encompasses the following key elements:



Company Overview

This document has been prepared for the company GEORGIOS DIM. PANOPOULOS S.A., registered under the trade name "MANAGEMENT FORCE," with Tax Identification Number 099085700 and General Commercial Registry Number G.E.MI. 006496801000. Established in 1999, the company specializes in providing health and safety services. Its headquarters are located at Kifissias 10-12 & Theotokopoulou in Marousi, Attica.

The company's Board of Directors consists of six members. In 2023, its revenue reached \in 2.256.375,35, and its assets for the same year totaled \in 1.556.783,79. As of the time this report is being written, the corresponding data for 2024 is not yet available. The company employs a full-time staff of 55 individuals.

Our mission is to serve individuals and contribute to a more sustainable world. Additionally, we aim to be the employer of choice for our employees and the provider of choice for Health & Safety services for our clients.

E-Environment

Environmental sustainability is a fundamental pillar in preserving the planet's viability and securing a better future. It plays a critical role in addressing climate change, conserving natural resources, and enhancing quality of life.

At our company, we recognize that business operations must align with sustainability principles, contributing to environmental protection and minimizing our ecological footprint. Our performance in this area is reflected in the implementation of strategic policies, best practices, and targeted initiatives aimed at sustainable resource management and reinforcing environmental responsibility.

The following sections highlight our commitment to actively addressing environmental challenges and aligning our operations with global sustainability goals set by the international community.

Environmental Policies and Procedures

- Quality, Health, Safety & Environmental Policy.
- Management of natural resource consumption and waste disposal.
- Recycling materials and waste management.
- Recording, monitoring, disposal, and maintenance of operational equipment.
- Environmental aspects management form.
- Environmental impact assessment form to identify and evaluate the effects of company activities, including corrective actions and mitigation measures.
- Adoption of digital records instead of printed documents to reduce paper usage and ensure seamless information flow across the value chain.

Additional Initiatives

- Minimization of Single-Use Plastics: Actively reducing the use of disposable plastic products across operations.
- Integration of Hybrid Vehicles: 60% of the corporate fleet now consists of hybrid vehicles, supporting efforts to lower the overall environmental footprint, from production to consumption and disposal.
- Sustainable Event Management: The 16th SAFETY GALA (14/06/2024) was organized with zero printing and exclusively reusable materials. Additionally, all exhibition booths were designed with waste-free principles.
- Risk Mitigation through Insurance: The company has secured insurance policies to protect against potential natural hazards, such as fires caused by lightning or short circuits, as well as flood risks.
- Environmental Certification: Since 2015, the company has consistently maintained ISO 14001 certification, reaffirming its commitment to continuous environmental improvement.

S-Social responsibility

Our people are the cornerstone of our success. We prioritize fostering a safe, inclusive, and supportive work environment, positioning ourselves as an employer of choice. At the same time, we recognize our responsibility as a corporate citizen, actively contributing to the well-being of the communities in which we operate.

This area encompasses our company's relationships with:

- Our employees
- The residents of the communities in which we operate
- The broader society

All of the above, along with public opinion, are encapsulated in the broader concept of stakeholders.

Policies and Procedures for Strengthening Social Responsibility

- Policy on Principles, Ethics, Law, and Human Rights.
- Quality, Health & Safety, and Environmental Policy.
- Personal Data Protection Policy.
- Customer Satisfaction Measurement, Analysis & Evaluation.
- Measures and Infrastructure for the Protection of MF's Personnel, Contractors, and Visitors.
- Health, Safety, and Environmental Risk Management (HSE) Emergency Plans, Written Occupational Risk Assessment, Incident Management, Office Safety and Health, Cleanliness, and Hygiene.
- General Fire Safety Guidelines, Fire Protection Procedures.
- Candidate Evaluation Procedure.
- Hiring Process and Commencement of Cooperation.
- Onboarding and Orientation Process for New Hires.
- Training Needs Identification, Implementation, and Evaluation Process for the Company's Personnel or Selected Partners.
- Personnel and Partner Management and Evaluation Process.

Additionally, collaboration evaluation questionnaires are sent out. Their satisfaction was reported with a score of 95%.

The company has consistently maintained its certification since 2015 with the internationally recognized ISO 45001 standard for occupational health and safety, reaffirming its commitment to ensuring safe working conditions and the continuous improvement of related processes.

Additional Initiatives

Contribution to Communities

We aim to create a meaningful social impact through strategic initiatives such as:

- Financial Support: Strengthening organizations that assist vulnerable social groups in the broader areas where we operate.
- Sustainability Collaboration: As a founding member of the Hellenic Sustainable Entrepreneurship Agreement (ESVE), we collaborate with organizations and major companies to promote sustainability principles. We actively engage in initiatives for small and medium-sized enterprises (SMEs), exchanging best practices, sharing knowledge, and emphasizing the importance of Health and Safety as a critical element of sustainable development. At the same time, we encourage our suppliers to actively participate in the Aggrement's initiatives.
- Social Inclusion: Collaboration with the UN High Commissioner for Refugees to support the socioeconomic integration of refugees and asylum seekers, promoting their well-being and inclusion in Greece.

Relevant Metrics

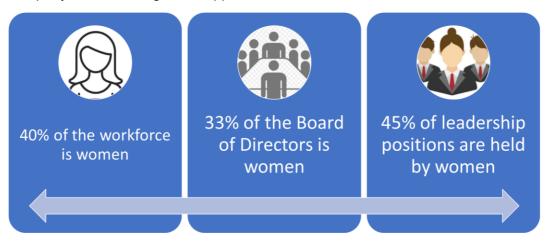
Training and Development

Our company is committed to continuously investing in the development of its workforce through training and development programs, enhancing the skills and knowledge of our employees.

- Health and Safety: We promote compliance with international industry standards through certifications such as NEBOSH, contributing to the enhancement of our employees' competitiveness and ensuring their wellbeing. 83% of our full-time employees have been certified in Health and Safety training at least once.
- Internal Training: As part of the Continuous Professional Development Program (PSEA), seven training sessions were conducted in 2024, with an average participation of 27 employees per session. This equates to a participation rate of 49%.
- Technical and Leadership Skills: We offer targeted training programs that cover technical skills, leadership, and workplace competencies, empowering employees and enhancing productivity. In 2024, 7% of our full-time employees received certification in training programs beyond health and safety topics.

Diversity and Inclusion

We are committed to promoting diversity, equity, and inclusion at every level of the company. The following data supports this commitment.



G-Governance

Governance is a cornerstone of ethical business practices and long-term success. Our company is committed to ensuring strong and reliable governance structures that guarantee transparency, accountability, and adherence to ethical principles. Our governance system is built on:

Governance Policies and Procedures

- Information Management Policy
- Personal Data Management Policy
- Corporate Social Responsibility Policy
- Process for Defining Operational Framework & Stakeholders
- Risk Management Process
- Customer Satisfaction Measurement
- Change Management Process
- Internal Audit Process
- Supplier Management Process
- Management System Review Process

To conclude, our company has been certified with the ISO 9001 standard since 2002, ensuring our ongoing commitment to quality and continuous improvement of our processes.

Relevant Metrics

