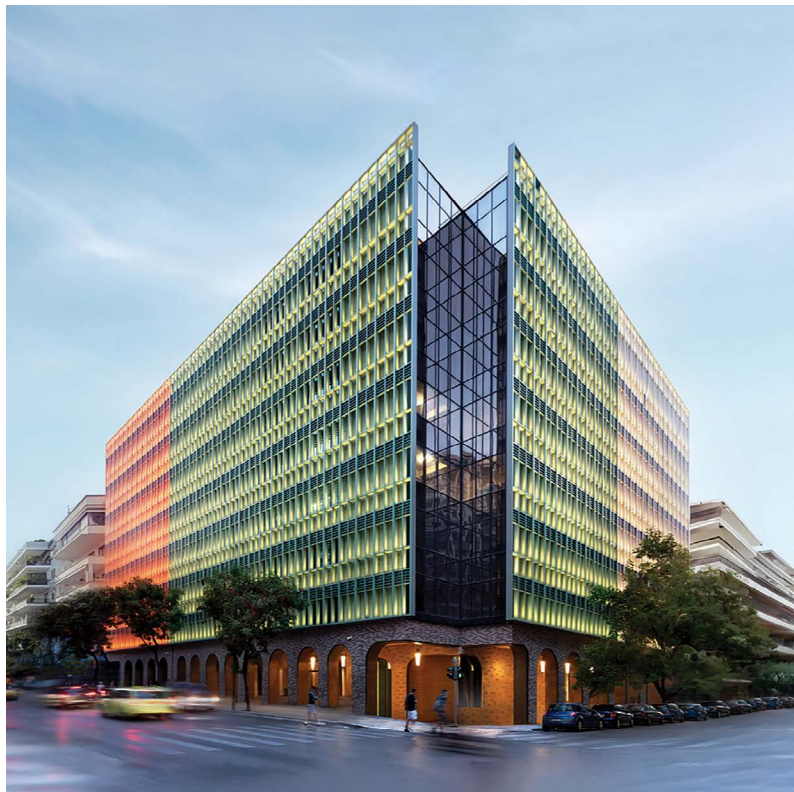
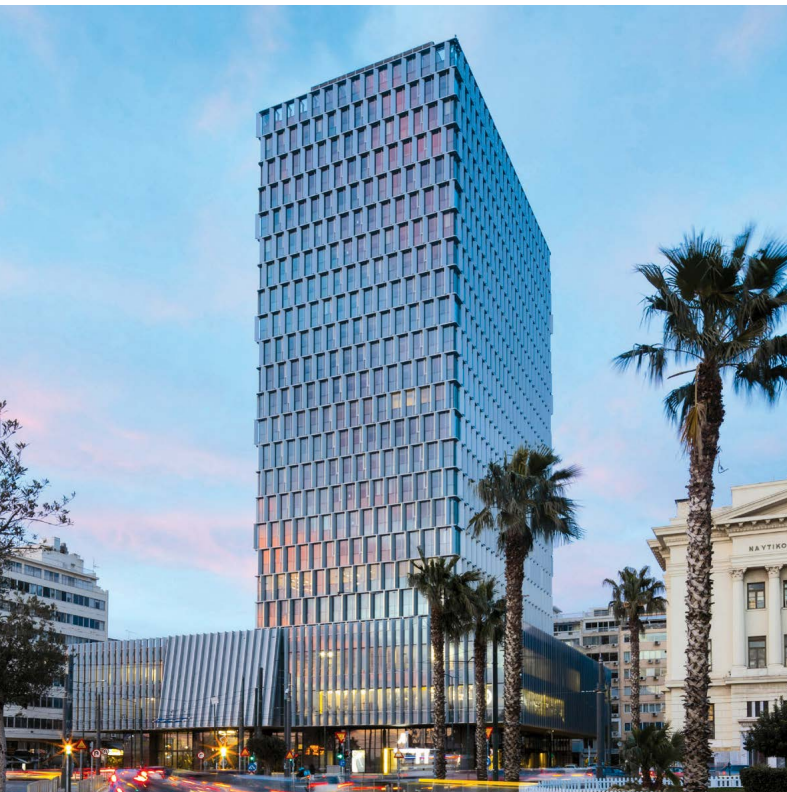


ESG REPORT 2024



DIMAND
REAL ESTATE DEVELOPMENT

CREATING THE CITIES WE WANT TO LIVE IN

CEO Message

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CEO Message



Dear All,

I would like to thank you for your continuing trust and contribution in our vision to shape the cities we want to live in and hereby present our ESG report, for the year 2024.

Over the past year we have intensified our efforts towards urban regeneration, sustainability, governance and social impact, as this report explicitly presents.

Among our other ESG initiatives, I would like to highlight the following:

- › in Piraeus, we continued our regeneration plan by commencing operation of the Piraeus Tower, after almost 50 years of abandonment.
- › in the city center of Athens we are reviving the former MINION department store, after more than 30 years of standstill and secured new properties for redevelopment.
- › in Thessaloniki we inaugurated the city's first sustainable office park, opposite to the former FIX industrial complex, which we also plan to convert into a mixed-use residential, hospitality, cultural and leisure hub.

I would also like to emphasize that our achievements could not be realized without a growth mindset valuing openness and fairness and, above all, teamwork.

Looking forward to a brighter future.

Thank you once more,

Dimitris Andriopoulos
Chief Executive Officer



Creating the Cities We Want to Live in

DIMAND at a Glance

Environmental Stewardship

36%

of LEED BD+C certified buildings
in Greece were developed by DIMAND

89%

Waste generated in our projects
that was diverted from landfill

0

Fines and non-monetary sanctions for
non-compliance with environmental laws

At least 40%

less potable water consumption in our
projects compared to a typical building

27

LEED BD+C registered projects
in 2024

8

New or upcoming projects
in 2024

Caring for our People

40%

representation of women
in BoD positions for 2024

40.21%

of women representation
in our total workforce for 2024

Ethical Governance

0

Violations of our Code
of Business Conduct and Ethics

0

Incidents of corruption
and/or bribery

0

Complaints regarding breaches
of customer privacy

0

Incidents of non-compliance
with laws and regulations

€ 0

monetary sanctions for non-compliance
with laws and regulations

Corporate Profile



DIMAND is a leading Greek company in the field of real estate development, listed on the Athens Stock Exchange (ATHEX). Since the beginning of its operation, in 2005, our Company has embraced the philosophy of "green" buildings as a core aspect of its business model. By creating a new market in real estate, DIMAND has established itself as a role model at a national level.

DIMAND's business activity focuses on the implementation of large-scale urban redevelopment projects, modern sustainable

office buildings, mixed-use developments and private sports facilities and has developed more than 36% of Greece's "green" buildings that are LEED BD+C certified.

DIMAND is a recognized leader in the development of sustainable, green buildings that make a significant impact on the cities and communities where it operates. Our commitment to sustainability is demonstrated by numerous certifications that reflect our adherence to the highest international standards across all aspects of our operations.

DIMAND is a leader in the green building market as it has developed more than 36% of the country's LEED BD+C certified buildings

We are guided by the principles of Environmental, Social, and Governance (ESG), aligning our efforts with the United Nations Sustainable Development Goals (SDGs) to drive meaningful, long-term impact. Through the integration of these global frameworks, we not only enhance our business practices but also contribute to the broader objective of advancing sustainable development.

The Company also participates in the ATHEX ESG index, achieving an 82% ESG Transparency Score for 2023. DIMAND ranks among the top firms in the Greek market, according to the "ESG Transparency Methodology," whose assessment criteria are based on the "ESG Disclosure Guide" of the Athens Stock Exchange.

DIMAND has been one of the first companies in Greece to be assessed under the GRESB Real Estate Assessment since 2021. In the 2024 GRESB Development Benchmark Report, DIMAND achieved an impressive score of 87/100, comprising 25/30 in the Management component and 62/70 in the Development component. As a result, DIMAND was proudly listed as a 3-Star entity, underscoring its strong commitment to sustainability and responsible development practices.

As part of our efforts, DIMAND has been a member of the **UN Global Compact** since May 2024, reaffirming our commitment to aligning our operations with the principles of human rights, labor standards, environmental sustainability, and anti-corruption. Additionally, DIMAND holds Silver Membership with the U.S. Green Building Council. Furthermore, our commitment to green building practices

is reinforced by our status as a LEED® Proven Provider™, awarded by the Green Building Certification Institute. In Greece, only two companies hold the prestigious LEED® Proven Provider™ designation, which is designed to recognize experienced organizations that consistently demonstrate successful performance as LEED Project Administrators by submitting high-quality documentation. DIMAND is also **the first company in Greece** to be distinguished by the Investor Confidence Project (ICP) Europe as both a Credentialed Project Developer and Credentialed Quality Assurance Provider, marking a significant achievement in the field of sustainable investment.

Further solidifying our leadership in workplace wellness, DIMAND has become **one of the first** Greek companies to earn the WELL Health-Safety for Facility Operations and Management certification. This certification, focusing on health, safety, and overall well-being, reflects our ongoing commitment in providing a safe and healthy environment for our people. Our premises in Maroussi meet the stringent criteria of the International WELL Building Institute, ensuring high standards for hygiene, cleanliness, air and water quality, and emergency management practices.



DIMAND HEADQUARTERS
Greece
Jul 2024



**PROVEN
PROVIDER**



G R E S B
★ ★ ★ 2024

DIMAND
REAL ESTATE DEVELOPMENT

Our Awards



DIMAND was honored as the **Runner-Up at the 2024 European Small and Mid-Cap Awards** in Budapest, organized by the Federation of European Securities Exchanges and the European Commission. This prestigious recognition highlights a major milestone for our Company, as we were the **only Greek-listed company to be shortlisted**.



Special mention in the category **"Repurposing"** for the redevelopment of the area of **Agios Dionysios**.



Gold Award in the category: **"Best Regeneration Project"** for the redevelopment of the area of **Agios Dionysios** in Piraeus, Greece / **Developer of the Year**.

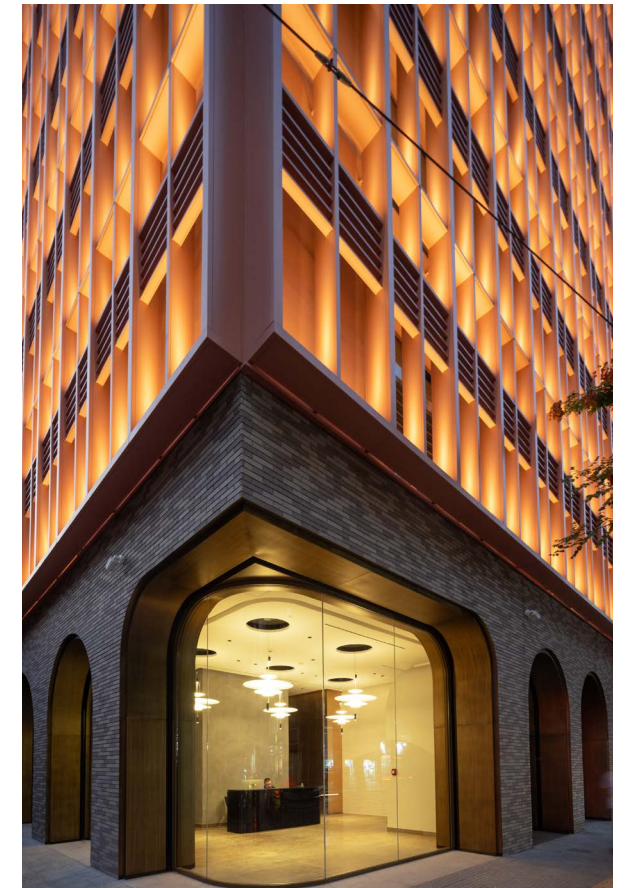
DIMAND: 20 Years of Creating the Cities We Want To Live In

As DIMAND celebrates 20 years of operation, we take pride in the milestones we have achieved and the lasting impact we have made in the real estate sector. Over the past two decades, we have consistently demonstrated our commitment to innovation, sustainability, and excellence in every project we undertake.

From the very beginning, our vision and mission have been clear: to create the cities we want to live in. With unwavering belief, ambition, and expertise, we have revolutionized real estate development in Greece, focusing on green growth, sustainability, and innovation.

This vision has materialized through a series of groundbreaking "green" milestones that have positioned DIMAND as a leader in bioclimatic design in Greece. Over the past 20 years, we have developed the country's first "green" building, **Karela Office Park**, which earned LEED Gold certification, and the first "green" parking facility, certified by Parksmart, at **Piraeus Port Plaza 3**. Furthermore, Agemar HQs has received the highest LEED certification, LEED Platinum, making it the first office building in the country to achieve this distinction. Additionally, we delivered Greece's first "green" hotel, **Moxy Athens City**, with LEED Gold certification, and the country's first "green" and digital high – rise building, **Piraeus Tower**, which achieved the highest LEED Platinum certification.

Next in line is Greece's first "green" public building, the **New Piraeus Courthouse**, which is expected to receive LEED Gold certification, marking another significant milestone in our ongoing journey toward sustainable urban development.



But our story is not just about buildings; it's about communities. With each project, we strive to honor the past, embrace the present, and lay the foundation for a more sustainable and inclusive future. From regenerating neighborhoods to acquiring and developing landmark properties in Athens and beyond, we are committed to shaping urban environments that enhance quality of life, foster resilience, and drive sustainable growth.

As we reflect on the past 20 years, we celebrate our achievements and look forward to continuing to create a better future - one project at a time.

20 Years of Success



Establishment of
DIMAND HQs located in
Athens, Greece

Aldi Hellas, Retail chain
stores and logistics
center

Karela Office Park – first
LEED certified building in
Greece (2013)

Agemar HQs, first LEED
Platinum office certified
in Greece

New AEK Football
Stadium “OPAP Arena”

- Neratziotissa Office
Complex
- OTE Estate Kerameikos

Piraeus Port Plaza, first
LEED “mega project”
in Greece (7 green
certified projects and
the first sustainable
certified parking building)

Cosmote TV in Kifissia,
Strategic partnership
with European Bank
for Reconstruction and
Development (EBRD)

2005

2006

2008

2011

2013

2015

2016

2017

2018

Moxy Athens City, first
LEED Gold hospitality
project certified in
Greece (2022)

2019

Syggrou Office Complex,
Development in Chania,
Strategic partnerships
with H.I.G. Capital

2020

Piraeus Tower, first
LEED (Platinum level)
high rise building in
Greece, Office Building
in Patissia

2021

- Kaizen Campus
- MINION acquisition
- HUB 26, Thessaloniki

2022

- PwC Campus, Maroussi
- DIMAND was listed
in the Athens Stock
Exchange

2023

- Former MINION
BUILDING
development
- Renovation projects
part of the wider
redevelopment
program of
Thessaloniki’s Western
Gate (former FIX
BREWERY, HUB 26 and
BSTDB Premises)

2024

Strategic Partnership
with Piraeus Bank
for the development
of sustainable urban
spaces in Athens and
the regions



Our Mission, Vision and Values

By maintaining a strong set of core principles that direct its business operations and aid the Company in achieving its objectives, DIMAND has developed its strategy towards sustainable real estate development. The Company believes that having a responsible business operation model is necessary for long-term success, and this conviction is reflected in its core values, which are an essential aspect of its culture and business processes.

OUR MISSION

Our mission is to provide our partners with exceptional, effective, and efficient property services whether dealing with urban regeneration initiatives, office buildings, mixed-use projects or sports facilities.

OUR VISION

As a leading real estate development and services provider, we are committed to collaborating with skilled professionals, driven by perseverance and dedication, to deliver properties of outstanding value. These properties are designed with respect for people, the environment, and society. Recognized as one of Greece's premier companies in the sector, we prioritize innovation across all aspects of our operations, ensuring the creation of profitable and sustainable advancements both in the present and for the future.

OUR CORE VALUES

As free developers and project managers, we uphold some core principles that ensure the longevity and prosperity of our Company.

Excellence

We believe in continuous education and improvement. We work with the best professionals, and we are committed to attracting, supporting, developing and retaining talented professionals.

Innovation

We apply innovative practices, serving our vision to be a leading company in real estate development. DIMAND is the first company in Greece that developed a LEED® Gold certified building, Karela Office Park.

Quality

Each and every project, small or big, is a new challenge for us and receives our custom attention. We are committed to continuously generating added value for our clients and the communities we operate in, delivering the projects on time, within budget and above expectations. Passion, endurance, discipline, hard work, setting the highest goals, achieving our potential, fulfilling our dreams, high motivation are the insights we put in every deliverable project. Creating the cities we want to live in.

Health & Safety

We ensure a safe and healthy working environment for all our employees, subcontractors, partners and customers and we comply with legal and other regulations, related to the Company's activities. We continuously provide training and guidance in our personnel in order to achieve our zero-accident target.

Environmental protection and responsibility

We are committed to creating a greener future by applying environmentally friendly procurement criteria, minimizing ecological footprint and incorporating green practices and an environmental life cycle approach in our projects.

Information Security

We protect information and its processing systems, as it is of major importance for our Company, in order to achieve our short-term and long-term goals and at the same time, to ensure the privacy of the personal data of our customers, suppliers and employees.

Anti-Corruption and Anti-Bribery

Preventing and eliminating corruption and bribery are the core values and fundamental business objectives of our Company. This commitment ensures the integrity of our operations and aims to strengthen the quality of relationships with clients, partners, and public authorities.

DIMAND's Value Chain

Upstream

Energy, Fuels and other Resources

These resources are used during the construction phase. Using our approach, we ensure that we prioritize resource efficiency in our developments, minimizing their embodied carbon and their need for new resources.

Buildings & Plots of Land

At DIMAND we prioritize leveraging the existing building stock in order to minimize our land-use change while simultaneously providing value to previously empty or abandoned building facilities. Moreover, in our redevelopment project we prioritize maintaining the existing building structure to reduce the need for new resource inflows.

Our Partner & Supplier Network

Throughout the Company's 20-year existence we have developed partnerships in the construction and engineering sector that are based on shared values and common vision to create sustainable living spaces. At DIMAND we leverage our partnerships and the technical expertise our partners provide to create the cities we want to live in.

Loans & Other Funding

To execute on our vision, in cooperation with our partnerships and the joint ventures we utilize leverage to develop our buildings.

Stakeholder Groups:

Suppliers, Consultants, Architects, Value Chain Employees, Financial Institutions, Communities where we Develop.

Own Operations

Our Own Workforce

At DIMAND we recognize that our workforce is the driving force of our business model. The expertise of our people enables us to execute on our vision in all development stages. From screening and choosing the buildings we will renovate and the plots of land where we will develop, to the management of the construction sites and the final properties, their technical excellence and commitment to quality drive innovation and sustainability.

Energy

Electricity is used in our offices as well as fuels in the vehicle fleet that our workforce uses. Our own operations represent a small portion of our overall environmental footprint, therefore all other resources that we use in our own operations are immaterial compared to the raw materials utilized in our developments.

Stakeholder Groups:

Own Workforce, Government Authorities, Equity Investors, Bondholders.

Downstream

Energy and Other Resources

Our buildings adhere to the highest sustainability standards which is demonstrated by their extensive LEED, WELL, Sites and Parksmart certifications. Through these standards and our technical expertise, we implement innovative measures that minimize their energy and water needs during their use phase.

Maintenance of our Developments

The innovative design features we implement in our developments, ensure that there is minimal need for maintenance in our buildings. Through this approach we enhance the developments usefulness across its entire life cycle.

Stakeholder Groups:

End Users of our Buildings, Real Estate Companies and Funds, Suppliers, Value Chain Workers, Local Communities, Media.

Inputs

FINANCIAL CAPITAL

DIMAND utilizes loans and other funding instruments either directly or through its subsidiaries, SPVs and JVs to finance its projects. In 2024, strategic refinancing amounted to total outstanding capital of borrowings €73.1M, supporting a €1.02B development pipeline across 13 projects.

HUMAN CAPITAL

DIMAND considers its employees the most important asset in achieving its vision and maintaining its position as a leader in sustainable buildings. In addition to the technical expertise of its own workforce, the Company leverages the supplier and partner network it has developed to produce innovative and sustainable infrastructure.

NATURAL CAPITAL

The main natural resources used in the Company's own operations are electricity and fossil fuels used by their vehicles. The majority of resources are used for the Company's developments, upstream its value chain. These resources include construction materials such as steel, concrete, clay etc. Downstream DIMAND's value chain, its developments use electricity for their everyday needs while smaller amount of resources are also needed for maintenance. To minimize the needs on Natural Capital, DIMAND's integrates sustainability into every phase of real estate developments, ensuring energy efficiency, waste reduction, and resource conservation. The Company has contributed to 36% of Greece's LEED-certified buildings, implementing green building practices that reduce GHG emissions and water consumption by at least 40% compared to traditional structures during their use phase. With a commitment to biodiversity protection and circular economy principles, DIMAND prioritizes sustainable materials, resource efficiency, and construction methods that reduce embodied carbon.

SOCIAL & RELATIONSHIPS CAPITAL

DIMAND builds strong relationships with stakeholders, including public authorities, clients, tenants, suppliers, and local communities. Through transparent governance, ethical business practices, and continuous engagement, the Company ensures trust and long-term collaboration. The Company actively supports urban regeneration, community well-being, and sustainable infrastructure, contributing to economic growth and social progress. Its stakeholder-centric approach includes customer satisfaction surveys, ESG reporting, and strategic partnerships, reinforcing its role as a responsible corporate citizen.

Business Model

MISSION - VISION - CORPORATE VALUES



DIMAND has a strong presence in Greece, leading sustainable real estate development across key urban centers. Its projects span across Greece, covering offices, mixed-use developments, urban regeneration, hospitality, and logistics.

Environmental stewardship, ethical governance, and social impact

HOW WE CREATE VALUE

DIMAND generates long-term value by integrating sustainability, innovation, and stakeholder collaboration into its real estate developments. Through a resilient business model, the Company invests in green infrastructure, urban regeneration, and high-performance buildings, ensuring economic, environmental, and social impact. By leveraging strategic partnerships, cutting-edge design, and sustainable development, DIMAND enhances urban landscapes while maximizing asset value and stakeholder returns. Its commitment to energy efficiency, responsible governance, and customer-centric solutions ensures sustainable growth and lasting impact.

Technical Expertise of Our Employees & Partners

Innovative and Sustainable Design

Creating the Cities we Want to Live In

BUSINESS SECTORS

Project & Construction Management

Advisory Services

Real Estate Development

Facility Management

Sustainable Building solutions & Green and Energy-Efficient developments.

Stakeholders: Shareholders & Investors, Employees, Tenants/ Clients, Contractors, Suppliers and Business Partners, Business Consultants, Technical Consultants, and Designers, Governmental and Regulatory Authorities, Local Communities, Municipal Authorities, and Non-Governmental Organizations (NGOs), Rating Agencies, Banks and Financial Institutions, Opinion Leaders in Media and Academia.

Outcomes

90%

Of the Group's Expenses are with Domestic Suppliers

1:2.6

for every €1 of economic value create an additional €1.6 are created for the Greek Economy

62,175 m²

of Green Spaces were added in our completed or managed projects

270 hectares

Of Green Spaces are under Sites Certification

35,000 m²

LEED Platinum certified buildings in 2024

19,000 m²

LEED Gold certified buildings in 2024

89%

Recycling Rate for the Waste Produced in our Developments

€ 24,455

Total expenditures on employee training for 2024

1:36

For every 1 employee directly employed by DIMAND an additional 35 employees are supported in the Group's Value Chain

€ 41,608

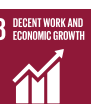
Total Investments in Health & Safety

€ 168,346

CSR actions. Disaster relief, education support

20

Green Building Certifications



Our Socioeconomic Impact

In 2024 we decided to quantify the social and economic impact DIMAND's operations have at a group level across our value chain. Firstly, all our subsidiaries and joint ventures were mapped according to the consolidation approach used in our financial report. Then all spending that is attributed to DIMAND Group and is recorded in the Group's financial statements was categorized according to the Statistical classification of economic activities in the European Community, also known as NACE codes.

To quantify the impacts, an input-output model was developed based on the methodology of the economist Wassily Leontief. In accordance with the methodology, the economic value that the rest of the sectors of the economy need to produce to achieve the output of a business or activity is estimated using input-output tables. This analysis is a documented approach widely used by companies to determine the added value they create in the areas and communities where they operate. The scope of the present analysis encompasses all of DIMAND Group's activities in Greece. The parameters analyzed are the gross value added and the employment supported through the Company's operations. The effects of the Company are additionally categorized in the following categories:

Direct Contribution: To quantify the direct value added the Gross Added Value is calculated by adding the profit before tax on a group level along with the salaries paid by the group. Regarding the employees directly supported by DIMAND Group's activities, employees directly employed by the Company, self-employed professionals as well as those employed by the subsidiaries of DIMAND were added to the total.

Indirect Contribution: The indirect effects represent the contribution of DIMAND Group's direct suppliers and suppliers' suppliers, sometimes also referred to as round 1 and round 2 impacts respectively. This category highlights the effects the Group has through its partners and suppliers along its Value Chain.

Induced Contribution: The induced contribution refers to the value added, and the jobs supported through the spending of the Group's direct and indirect employees.

For the calculation the most recently published input-output tables by ELSTAT are utilized along with the total number of employees per NACE code published by EUROSTAT.

Direct Contribution

The Gross Value Added and the employment supported by DIMAND Group's own operations.

Indirect Contribution

The contribution by the Group's suppliers and suppliers' suppliers.

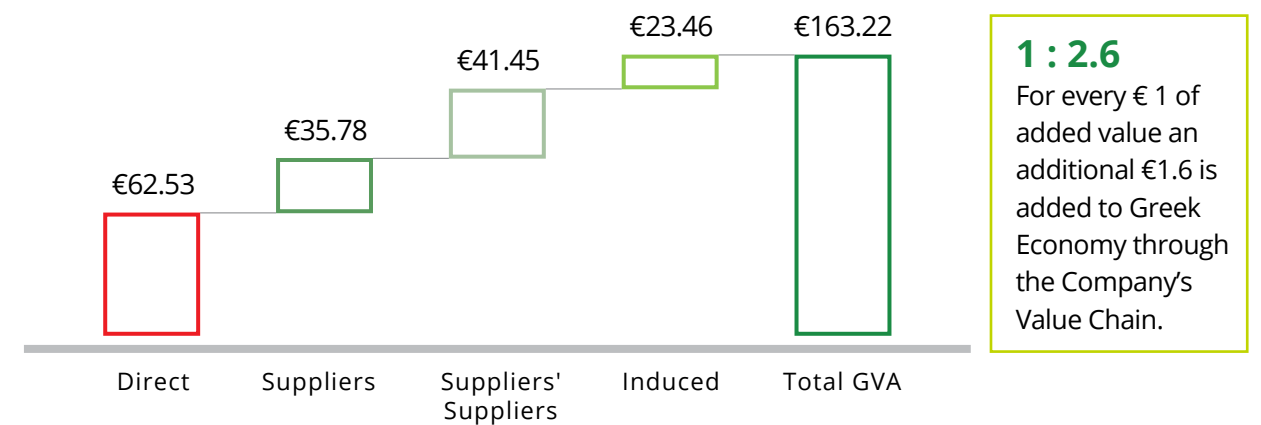
Induced Contribution

The contribution induced by the consumption of the Group's direct and indirect employees.

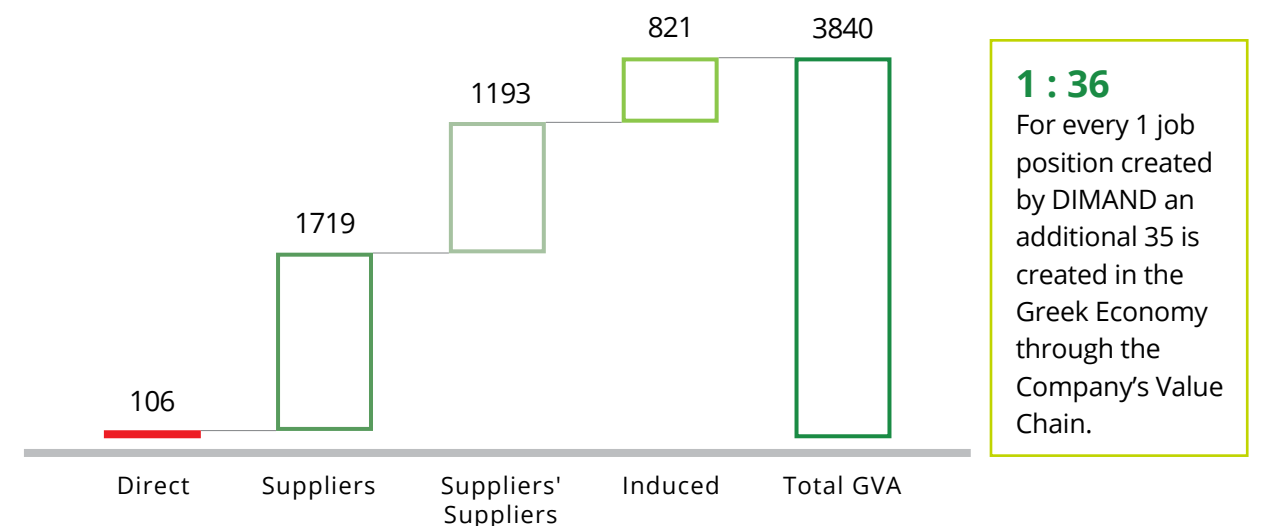
DIMAND Group's Supplier Breakdown



DIMAND Group's Total Gross Value Added



Employment Supported by DIMAND Group



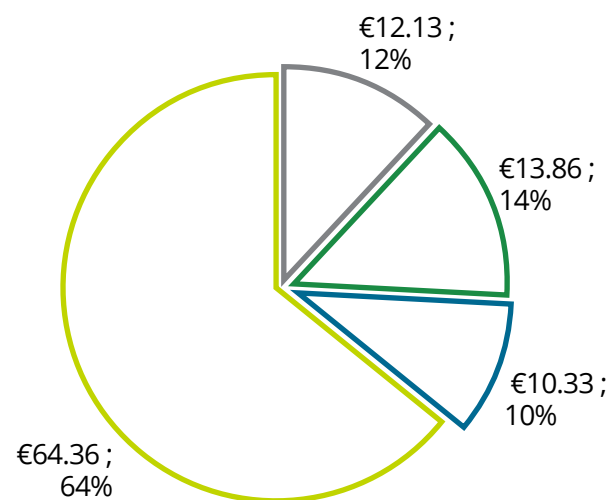
€ 42,508

Of Value Added in the Economy for every job that is supported by DIMAND Group's value chain

The results achieved by DIMAND Group indicate the strong contribution the group has on the Greek Economy through its value chain and the indirect and induced effects. The expenses of the Group result mostly from operations in the Group's investment properties and inventories which include expenses related to contract work, financial expenses and other expenses resulting from the Group's daily operations. The breakdown of the contribution per sector in the

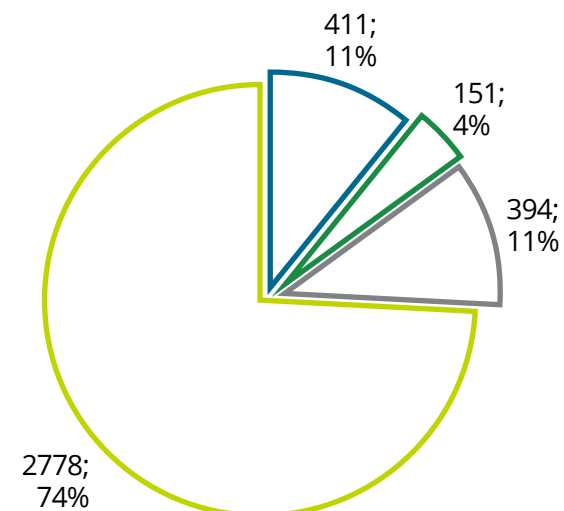
following graphs highlight the strong effects the Group's approach has on the construction, engineering and financial services sectors. The analysis in particular showcases that through the Company's project management approach the employment supported in the value chain is much larger than the Group's own workforce, since the small amount of highly skilled engineers employed by DIMAND manage construction sites that employ hundreds of workers.

Breakdown of the Gross Value Added in DIMAND Group's Value Chain per Economic Sector



- Construction Sector
- Financial services
- Other
- Professional, scientific and technical activities

Breakdown of the Employment Supported through DIMAND Group's Value Chain per Economic Sector



- Construction Sector
- Financial services
- Other
- Professional, scientific and technical activities

Our Development Services in Focus

DIRECT PROPERTY DEVELOPMENT

Our scope encompasses the entire development lifecycle, from inception to project completion and handover.

RETAIL EXPANSION SERVICES

We help our partners achieve their strategic goals as expansion consultants and have a strong background in retail. Several retail chain stores, including supermarkets, banks, telecom, and clothing stores, are part of our diverse portfolio.

PROJECT & CONSTRUCTION MANAGEMENT

Our strategy includes pre-tender budgeting and tender preparation, contract administration, statutory control and planning permission coordination, and design management and coordination.

FACILITY MANAGEMENT

From office buildings and entertainment parks to retail networks and installations, we offer comprehensive operation and maintenance consulting services for all kinds of projects. We conduct vendor selection procedures, create operation manuals, and prepare due diligence reports

FEE DEVELOPMENT SERVICES

Our services include legal planning, zoning reviews, feasibility studies, market analysis, investment research, leasing and sales, marketing plans, and turnkey solutions, among other things.

GREEN ADVISORY

We offer services for real estate certification and rating systems like the Leadership in Energy and Environmental Design (LEED), and the Well Building Standard.

TECHNICAL ADVISORY

As technical consultants for major projects, we approach every situation from the perspective of a developer and are ready to get involved if asked.

Our Strategic Partners

DIMAND recognizes the strategic importance of forging partnerships that enhance its operational capabilities and drive mutual success. By collaborating with a diverse range of stakeholders, including financial and industrial partners, we aim to leverage shared resources, expertise, and innovative solutions. These partnerships are crucial for facilitating

knowledge exchange, improving community engagement, and fostering sustainable growth. Ultimately, they enable us to address challenges more effectively while also creating value for our stakeholders. We remain committed to nurturing these relationships to ensure they yield positive outcomes for all parties involved.

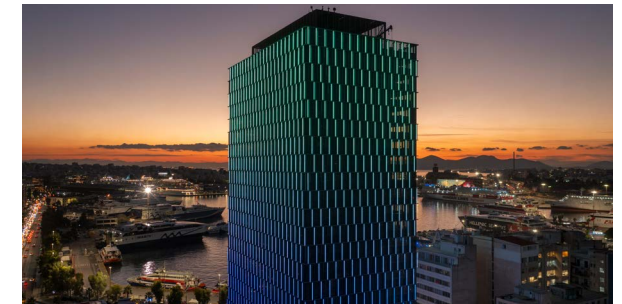


Our Fields of Expertise



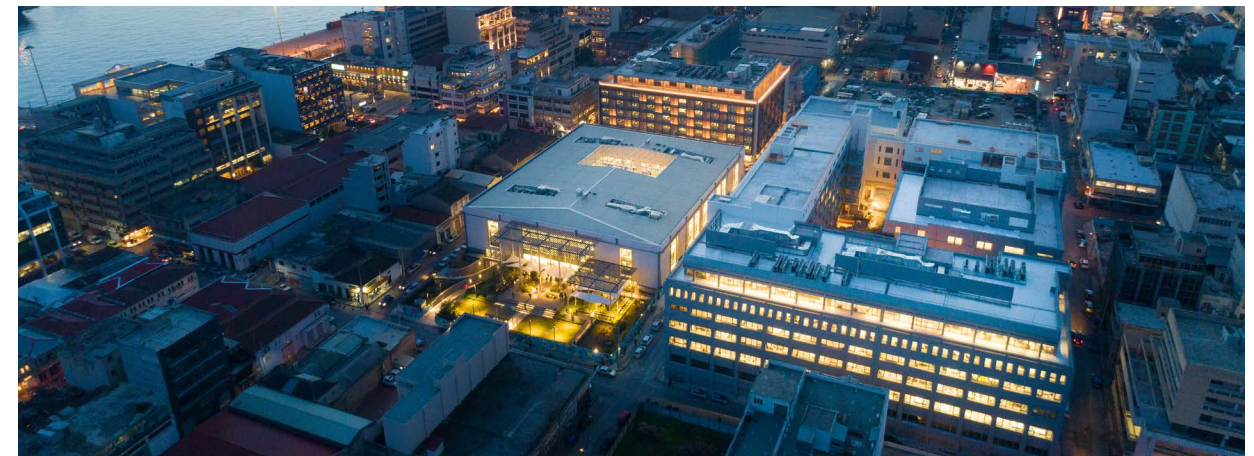
OFFICES

Creation of inspiring and environmentally friendly workplaces in the newest Greek structures, such as the Karela Office Park in Paiania, which is the country's first LEED-certified structure.



MIXED-USE

Effective project management and technical consulting services are offered to enhance the value of multipurpose properties. The Piraeus Tower in Piraeus, MINION in Athens, and the Piraeus Port Plaza are some of our major projects.



URBAN REGENERATION

Development of contemporary, sustainable spaces founded on the establishment of green communities, where the goal of providing both locals and tourists with satisfying living environments blends with the spirit of green communities. With the opening of the Moxy Athens City and the purchase of the former MINION building, we are proud to have completed the most challenging renovation projects in the Agios Dionysios neighborhood in Piraeus and Omonoia square. Similarly, we have helped with the urban regeneration of two other significant urban developments: the HUB 26 in Thessaloniki, which revitalizes the city's west entrance, and the former Athinaiki Chartopoiia project in Iera Odos, which completely reshaped the Votanikos neighborhood.



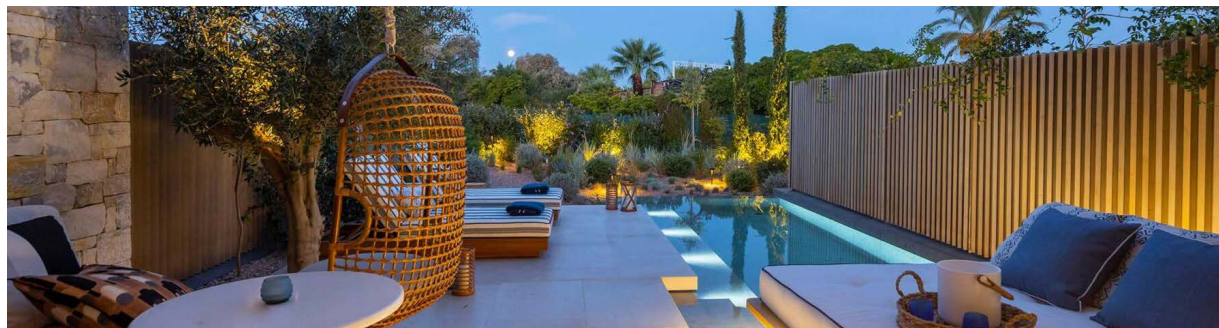
LOGISTICS

Delivering project management services to key clients, addressing challenging tasks within tight timeframes, and giving our supply chain sections that are suitable for their requirements.



SPORTS

Development of inspirational sports facilities that provide enriching experiences for teams, visitors, and the larger sports community. Our primary projects include the Athlitiki Enosi Larisas Football Team (AEL FC) Stadium and the OPAP Arena, which is home to AEK FC.



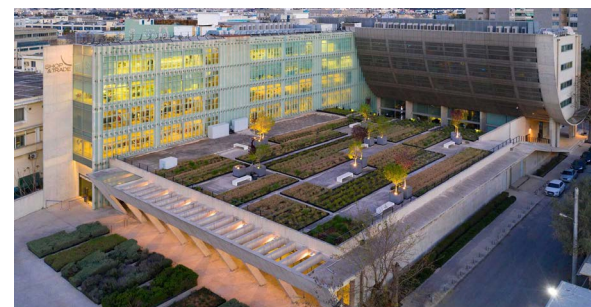
HOSPITALITY

Top-tier projects completed in Patmos and Mykonos, two enthralling Aegean Sea tourist destinations. We opened the first green hotel in Athens, Attica, and are now developing another tourist attraction at a seaside location.



RESIDENTIAL

Development of a variety of projects with residential characteristics/components.



RETAIL

Development of various projects with retail components.

Our Clients

At DIMAND we fully understand the needs of our clients, listen attentively to their aspirations, and keep a pulse on the market. We are dedicated to creating sustainable and innovative buildings that contribute to the development of green cities. This dedication plays a key role in our efforts to lead the charge on climate change and contribute

to global sustainable development initiatives. To achieve these goals, we focus on building strong business relationships and strategic partnerships that enable us to leverage our expertise and expand our impact. Below, we highlight some of our key clients and contributors who have been instrumental in driving our growth.



Our Signature Projects



PIRAEUS TOWER

In the heart of Piraeus, one of Europe's largest passenger ports, the iconic Piraeus Tower stands tall as a testament to innovation, sustainability, and urban renewal. Constructed in 1972 and left incomplete for decades, nearly half a century, this architectural landmark is now undergoing a transformative redevelopment by Piraeus Tower, a joint venture of DIMAND with the European Bank for Reconstruction and Development (EBRD) and Prodea Investments. Through a 99-year agreement with the Municipality of Piraeus, the project revitalizes a symbol of the city's identity while setting new benchmarks in sustainable development.

Piraeus Tower, **the second tallest building in Greece**, integrates mixed-use spaces, including two basements designated for office use, retail stores, F&B, gym and Wellness area, complemented by a green roof to enhance energy efficiency. Strategically located, the Piraeus Tower ensures seamless access through its proximity to Athens' central roads and public transportation, including rail networks.

Regarding sustainability, **the first Greek Green high-rise building** - Piraeus Tower - achieved the highest level (Platinum) of LEED rating system - one of the most widely known green building standards. In our effort to fight climate change and deliver the "landmark of the future", special emphasis is given to the reduction of both the embodied and the operational carbon footprint.

Innovative (circular) recycling of the existing façade, biophilic design, renewable energy, increased vegetation irrigated 100% by rainwater and a multi-parameter façade that finds optimum balance between daylight, energy consumption reduction and views are some of the sustainable characteristics.

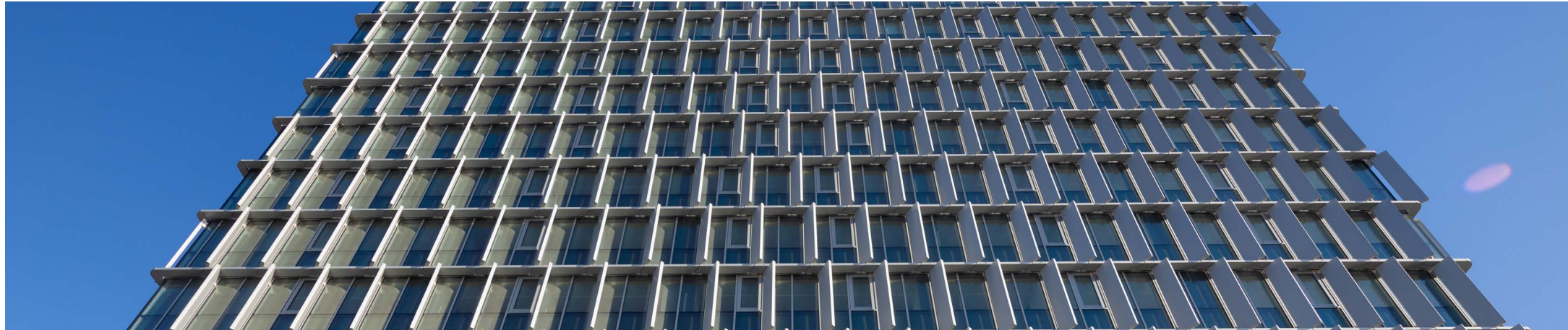
In addition, as quick responders to the pandemic crisis and at the same time

by being aware of the major importance for increased peoples' health and well-being, Piraeus Tower project is pursuing WELL certification which is the leading tool for advancing health, well-being and **productivity** in buildings globally. As part of this effort, we have created a **dedicated wellness area** available to all regular occupants of the building. This serene space is thoughtfully designed to offer employees an environment where they can relax and rejuvenate their mind, body, and soul. With access to highly filtered potable water, abundant natural daylight, and fresh air, the wellness area promotes overall health and comfort while providing tools for guided meditation, mindfulness practices, and stress relief—helping to counteract the pressures of modern life and prevent burnout.

Additionally, inclusivity and specialized needs have been prioritized through features such as a dedicated lactation room for new mothers, designed to ensure privacy and comfort.

With Piraeus Tower, people enjoy not only an architectural landmark but also a workplace that fosters wellness, resilience, and a better quality of life, making it a place where people and businesses thrive.

Location	Piraeus, Greece
Services	Direct Property Development
Sectors	Offices
Gross Building Area	34,329 sq.m
Certifications	LEED Platinum / Project enrolled in the WELL Core™ programme
Status	Completed



PIRAEUS TOWER'S KEY CHARACTERISTICS

As Greece's first digital and sustainable high-rise building, Piraeus Tower exemplifies modern sustainable architecture. It has already achieved an A+ Energy Performance Certificate (EPC) rating (which is three levels higher than the B rating required by law) and the highest standards of LEED and WELL certifications. Its core environmental features include:

- › **Recycling of the Old Facade:** Over 126 tons of glass from the old facade were removed, sent for recycling, and returned as new material, part of which was reused in the building's new facade. **This process contributed to the saving of 350 kg of CO₂ per ton of glass.**
- › **Clean Energy Production:** Through the installation of a modern and highly efficient photovoltaic system on the building's rooftop, the Tower generates clean energy to meet part of its energy needs.
- › **Mediterranean Planting:** The surrounding areas, the terrace on the 3rd floor housing the F&B spaces, and the rooftop include approximately 1,000 m² of Mediterranean plants, which are irrigated exclusively with collected rainwater. This enhances biodiversity, improves the microclimate, and promotes water conservation.
- › **Facade Design:** The specially designed facade of the Tower **reduces solar radiation by 45%, limiting the critical cooling loads by 20%.**

- › **Facade Lighting:** The 10,000 m² facade is illuminated every night with energy consumption equivalent to that of just two household air conditioners. More specifically, the permanent white lighting sustainable scheme achieves an impressive total operating facade lighting power of less than 4.5kW and occasionally even less than 2kW – remarkable for a building of this scale!

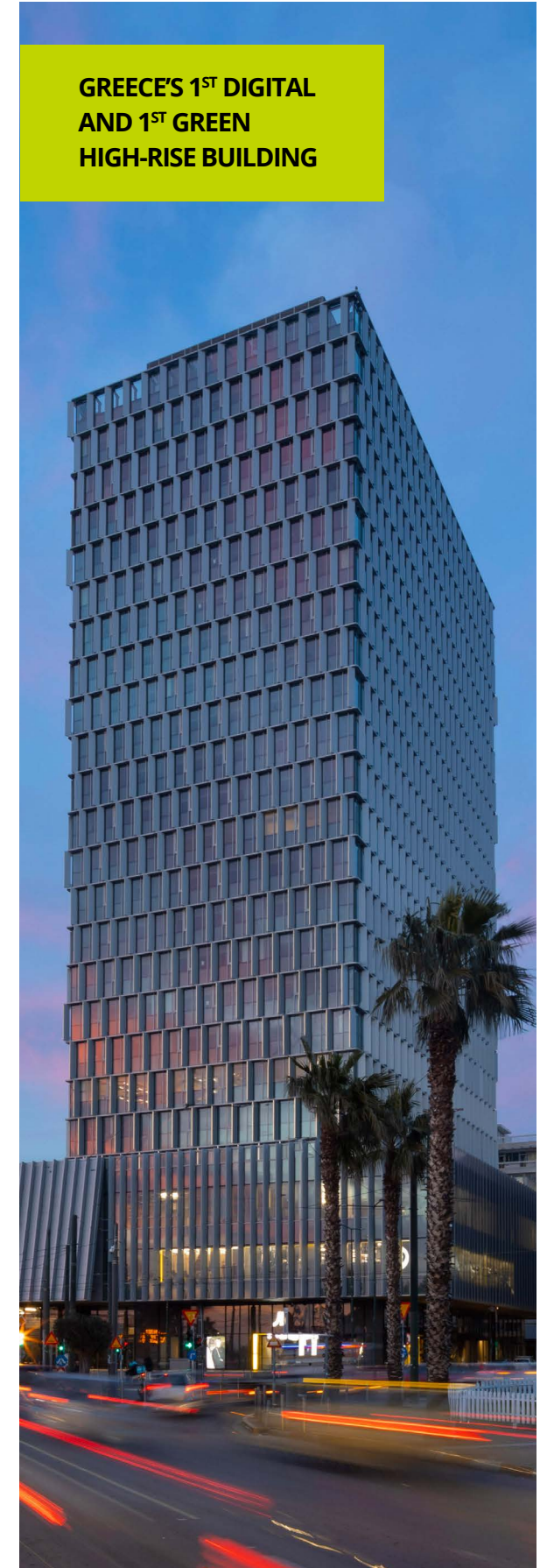
Similarly, the subtle colour schemes of the temporary installations demonstrate significantly low energy consumption and great aesthetics.

- › **Parking Spaces:** All parking spaces are equipped with **charging stations for electric vehicles, promoting e-mobility.**
- › **Drinking Water:** The project incorporates systems for conserving, monitoring, and ensuring the quality of drinking water.
- › **Indoor Air Quality:** Advanced systems monitor indoor air quality to ensure a healthy environment for users, featuring a **sophisticated filtration system that provides 30% more fresh air** compared to local and international standards.
- › **Materials:** During the redevelopment, **approximately 200 materials certified for their low environmental footprint and low toxicity** were used.

Notably, according to academic research, choosing to redevelop the Piraeus Tower, rather than opting for a new construction of a similar-sized building, saved 42 GWh of energy. This amount is equivalent to the annual energy consumption of 10,000 households or the energy consumption that the building would have required over 15 years. Additionally, carbon dioxide emissions were reduced by 23,100 tons, an amount that could be absorbed by 58,000 hectares of forest in a year.

With its innovative and sustainable design, the Piraeus Tower is not only a contemporary architectural landmark but also a significant step toward the environmental upgrade of both the city and the country.

GREECE'S 1ST DIGITAL AND 1ST GREEN HIGH-RISE BUILDING





MINION

MINION, once a beloved landmark in Athens, was founded in 1944 by Yiannis Georgakas and Angelos Serafimidis. Over the years, it grew into a thriving department store, a symbol of Athens' urban life. However, after being destroyed by arson in 1980 and passing through various owners, its doors eventually closed in 1998, leaving behind a nostalgic memory for many. In 2021, DIMAND acquired the historic property through a competitive bidding process, breathing new life into the site. With a clear vision for its revitalization, DIMAND is transforming MINION into a modern, sustainable building, symbolizing a bright future and a new chapter for this iconic space. The building is already welcoming its first users and is expected to be fully operational, including offices and retail spaces by 2025, marking a hopeful new beginning for both the property and the heart of Athens.

DIMAND is transforming MINION into a modern, sustainable building, symbolizing a bright future and a new chapter for this iconic space.

The iconic property, consisting of MINION RESIDENTIAL (building A) and MINION MIXED-USE (building BCDE), is located on Patisision Avenue, Satovrianou, Doru, and Veranzerou streets. It spans a total area of 18,565 m² and is being transformed into a modern, sustainable, mixed-use building.

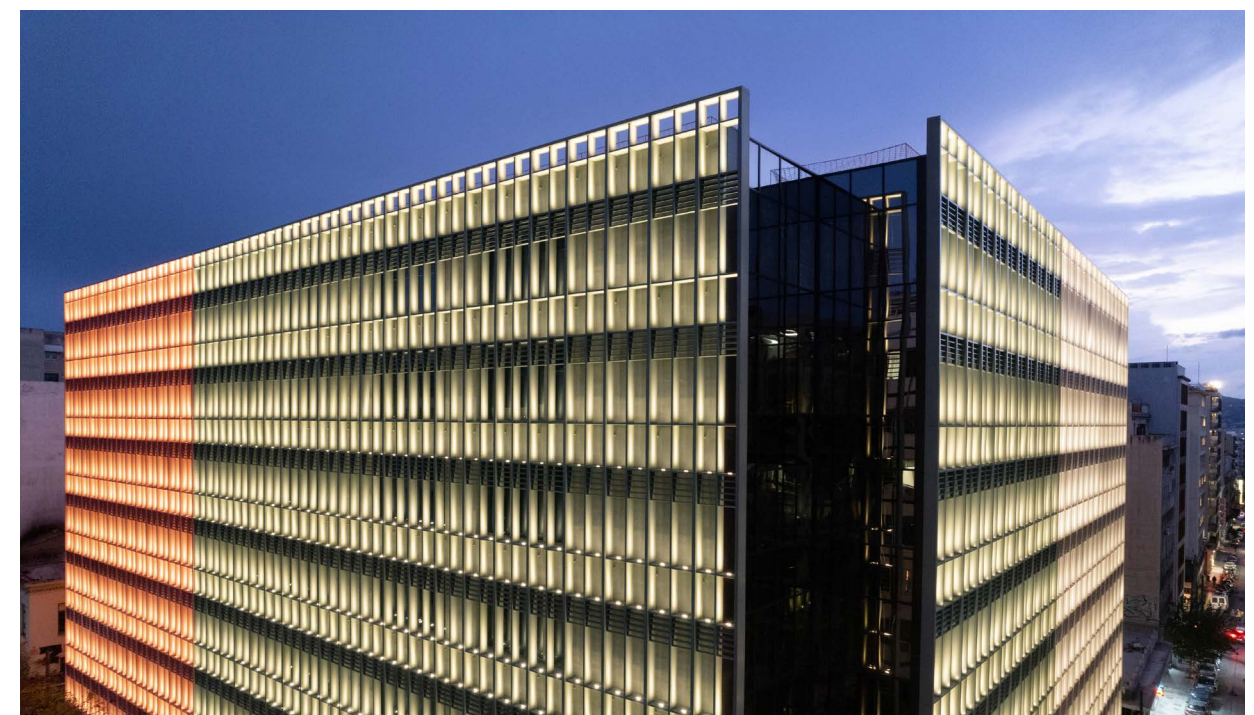
MINION MIXED-USE, houses office spaces and retail store. Specifically, from basement level -1 up to the 2nd floor, a Zara store will operate, while the 3rd and 4th floors will be occupied by offices of the Inditex Group. From the 5th to the 7th floor, offices of the

Public Power Corporation (PPC) Group will be accommodated. MINION RESIDENTIAL, will feature approximately 40 residential apartments ranging in size from 50–125 m², with the ground floor designated for commercial uses.

Upon completion, the total gross development value (GDV) of the project is estimated at approximately €70 million.

The objective of this investment is to **revitalize** a landmark that is **deeply ingrained** in the memory of Athens residents.

Location	Patisision – Satovrianou – Doru Veranzerou, Athens, Greece
Services	Direct Property Development
Sectors	A - Residential, Retail; B, G, D, E - Office Spaces, Retail
Gross Building Area	18,565 sq.m
Certifications	LEED Gold
Status	Completed



MINION KEY CHARACTERISTICS

Through the revitalization of this historic building, we are opening a new chapter for Athens—one where citizens and visitors can experience the rich heritage of the area while enjoying modern comfort and functionality. The property has successfully achieved **LEED Gold certification**, reflecting our commitment to sustainable development.

For this project, we adopted a **holistic approach** to redesigning the building, aligning with **bioclimatic design principles** to minimize its energy footprint. A key focus was placed on **reducing embodied carbon** by preserving as much of the existing structure as possible. This approach not only reduced construction waste but also minimized the need for new materials, thereby protecting natural resources. As a result, over **97% of the structural framework, staircases, and exterior walls** were retained.

Throughout the construction phase, waste management was carried out in an environmentally responsible manner. **On-site waste separation** enabled over 97% of total waste to be recycled or repurposed, significantly reducing landfill disposal.

Inside the building, **advanced automation systems** will be installed, including sensors and a **Building Energy Management System (BEMS)** to regulate lighting and climate control. These features contribute to further **energy efficiency** while enhancing indoor comfort for both visitors and employees. For example, occupancy-based lighting sensors will be deployed in offices, retail spaces, and common areas to optimize energy use.

Material selection has been a key priority, balancing **aesthetic quality with environmental responsibility**. All materials were chosen to align with sustainability criteria, ensuring a **low carbon footprint** while maintaining the desired architectural vision.



Water conservation is another fundamental aspect of the project. High-efficiency **water fixtures** have been selected to reduce consumption across all spaces. Additionally, the **green roof** has been designed with **Mediterranean plant species** that require minimal irrigation. A **state-of-the-art irrigation system** has also been installed to further minimize potable water use. Beyond its environmental benefits, the green roof **enhances visual aesthetics** and contributes to **improving the local microclimate**.



The new MINION will breathe new life into the center of Athens and is part of the ongoing urban regeneration efforts conducted by DIMAND around Omonia Square.



PWC CAMPUS

The PwC office in Athens stands as a remarkable architectural landmark, seamlessly integrating functionality, aesthetics, and spatial innovation. Located adjacent to the Kifisias Avenue, the 10,631 m² site houses two crescent-shaped buildings, with a total built-up area of approximately 24,940 m². The design emphasizes openness, fluid movement, and visual connectivity, resulting in a dynamic and engaging workspace.

The twin buildings are linked through basement levels and a floating water bridge at ground level, forming a central plaza that serves as a social hub. The design incorporates sweeping curves, expansive glass façades, and a balance of solids and voids, promoting openness while maintaining structural integrity. Elevated bridges and landscaped pedestrian pathways enhance movement between the spaces and integrate indoor and outdoor experiences.

The interior supports diverse work modes, with designated zones for collaboration, focus, social interaction, learning, and wellness. Materials such as natural oak wood, glass, and soft pastels create a warm, inviting atmosphere. Key features include flexible meeting areas, ergonomic workstations, high-ceilinged lounges, and wellness zones, all designed with comfort and functionality in mind.

Hence, the PwC Athens building is more than just an office; it is a landmark that redefines the concept of the modern workplace. Its bold form, dynamic spatial planning, and integration of nature create an inspiring and highly functional environment that enhances both productivity and well-being. This forward-thinking workspace stands as a testament to DIMAND's vision for the future, where architecture and experience converge to foster creativity, collaboration, and excellence.

Location	Maroussi, Athens Greece
Services	Direct Property Development
Sectors	Offices
Gross Building Area	24,941 sq.m.
Certifications	Registered with the certifications goals of LEED Gold and WELL
Status	Completed

PWC'S KEY CHARACTERISTICS

A Landmark Sustainable Building with Dual LEED & WELL Certification

This building will be among the **first in Greece** to achieve both **LEED and WELL certifications**, with only one other building in the country currently holding both distinctions. This milestone underscores our commitment to **high-performance, sustainable, and human-centric building design**.

A **sustainable building** goes beyond energy efficiency—it incorporates a **holistic approach** across all phases, from **design and construction to operation**. Key sustainability strategies include water conservation, environmentally friendly materials, optimized natural lighting, rainwater collection and reuse, and maximizing green spaces. However, what sets the project apart is its strong emphasis on human health and well-being, placing occupants at the heart of its design philosophy.



Water Conservation and Sustainable Landscaping

Four **underground rainwater storage tanks** have been installed, collecting water for **irrigating the 10,000 m² outdoor landscape**. These tanks not only reduce potable water consumption but also help **manage stormwater runoff**, preventing **flooding and overloading the local drainage system**. The **landscape design** and **green roof** also contribute to water efficiency. Mediterranean **drought-resistant plants** were chosen to **minimize irrigation needs**, and an **advanced irrigation system** further optimizes water use. Additionally, **water-efficient sanitary fixtures** (faucets, toilets, showers) and kitchen appliances (ice machines, taps, etc.) were carefully selected to **significantly reduce water consumption**.

Natural Light Optimization & Indoor Environmental Quality

Natural light plays a vital role in **occupant well-being and productivity**. A specialized **daylighting and façade optimization study** was conducted to ensure **maximum access to daylight year-round** while **preventing overheating in summer**. The strategic **façade design and shading elements** create a balanced indoor environment that enhances both **comfort and efficiency**.

To support **indoor air quality**, the project includes **continuous air quality monitoring** and user education initiatives. Additionally, **all materials—paints, adhesives, flooring, and wall and ceiling finishes—were selected for their low emissions of volatile organic compounds (VOCs)**, ensuring a healthy indoor atmosphere.

Green Spaces & Biophilic Design

Maximizing **green spaces** is a priority, both for **improving the urban microclimate and enhancing well-being**. The combination of



vegetated areas, a green roof, and minimized hard surfaces helps mitigate the urban heat island effect, with **high-reflectivity coatings** further contributing to temperature control.

Biophilic design principles were integrated, ensuring **direct views of greenery from workspaces** and incorporating natural materials and imagery that evoke **natural landscapes, fostering a calming and inspiring work environment**. Additionally, **dedicated green areas** have been designed to **support pollinators** and include **edible plants and fruit-bearing trees**, allowing occupants to enjoy fresh, locally grown produce.

Waste Management & Circular Economy

During construction, a **rigorous waste management plan** was implemented, achieving a **90%+ material recycling and reuse rate** through **on-site waste separation**. This significantly reduced landfill waste while promoting a **circular economy approach**.

Wellness & Active Lifestyles

The building actively promotes **physical activity and well-being** through:

- › **Bicycle facilities** to encourage sustainable commuting
- › **A variety of sports and fitness amenities** to support an active lifestyle
- › **A lactation room** to support **new mothers** returning to work

Additionally, the **HR team** will implement **wellness policies** and conduct **regular user satisfaction surveys** to ensure continuous improvement in **occupant comfort, health, and well-being**.

Through these initiatives, the project **sets a new benchmark for sustainable and human-centered building design in Greece**, aligning with global best practices in **green construction, well-being, and corporate responsibility**.



HUB 26

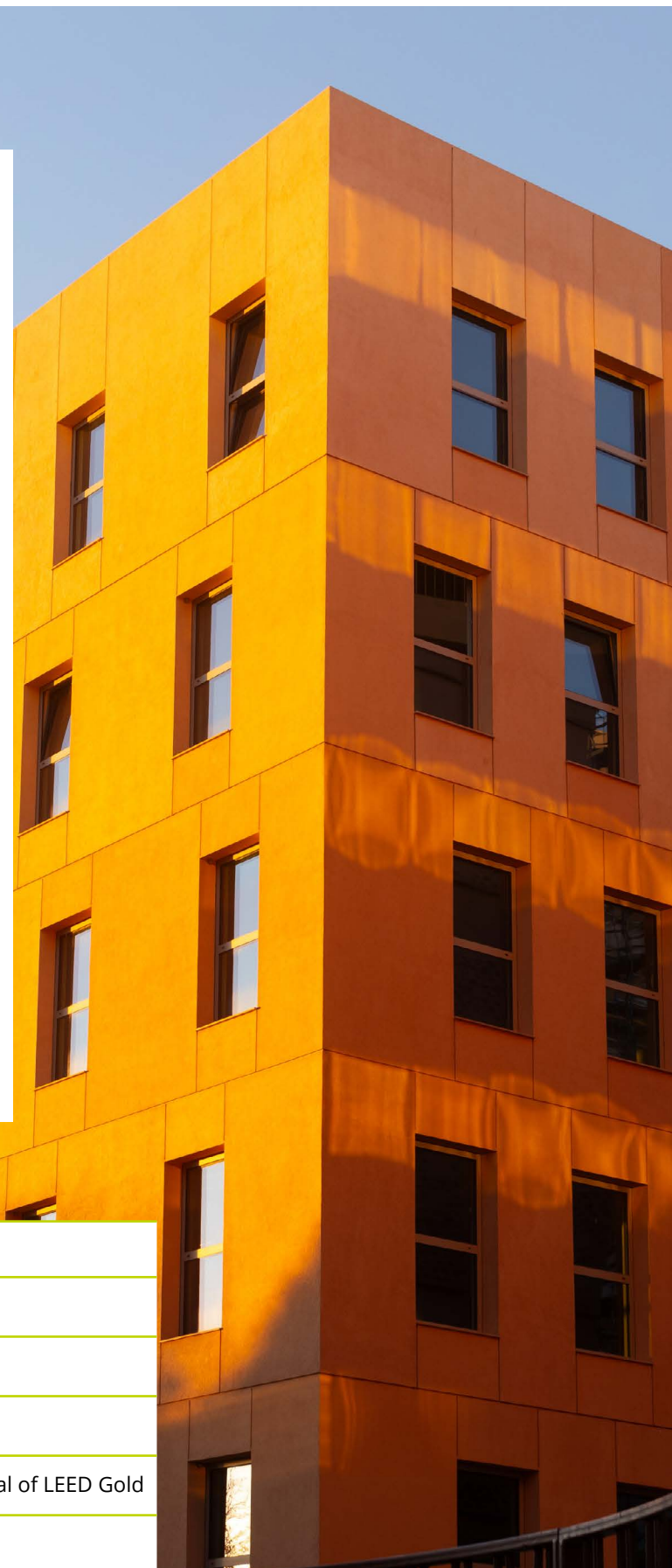
HUB 26 is the first large-scale, sustainable, business park in Northern Greece, located at the western entrance of Thessaloniki, on 26th October, Nikiforou Ouranou, Frixou, and Limnou Streets, across from the historic former FIX Brewery. This innovative hub is set to become a key destination for national and multinational companies, as well as financial institutions, providing a modern, sustainable environment for business operations.

The park spans 7,704 m², with a total construction area of 30,862 m², including four buildings, two levels of underground parking with 230 spaces, and auxiliary areas.

The architectural design draws on the industrial heritage and the rich historical layers that characterize Thessaloniki's urban landscape. By integrating these historical elements with a forward-thinking design, the development creates a seamless connection between the past and the future.

The state-of-the-art green office complex has already attracted high-profile tenants, including TaskUs, a Nasdaq-listed leader in digital services and next-generation customer experience. Furthermore, prominent financial institutions such as Alpha Bank and Piraeus Bank will establish their headquarters at HUB 26.

Location	Thessaloniki
Services	Direct Property Development
Sectors	Offices
Gross Building Area	30,789 sq.m
Certifications	Registered with the certification goal of LEED Gold
Status	Completed



HUB 26'S KEY CHARACTERISTICS

Prior to the development of this complex, the site was occupied **by a gas station, an old building, and a large parking lot**. During the design phase, special emphasis was placed on **mitigating the urban heat island effect**. To achieve this, the outdoor spaces were designed to be **predominantly green**, while the few hard surfaces feature **light-colored materials** to reduce heat absorption. Additionally, all **parking spaces were relocated underground**, ensuring that the surface remains free of vehicles and maximizing open, pedestrian-friendly areas. This design approach also enhances **the well-being of employees**, providing a **comfortable and pleasant work environment**.

To further promote sustainability, **three underground water tanks** were constructed to **collect and reuse rainwater** for landscape irrigation. These tanks also contribute to **stormwater management**, preventing excess runoff from overloading the local drainage system and reducing the risk of flooding in the area.

The **exterior lighting** was carefully designed to **minimize light pollution**, preserving the **natural nighttime balance** of the surroundings. Low-level, targeted lighting was chosen for all outdoor and accent lighting areas, ensuring an environmentally friendly and visually appealing atmosphere.

Throughout the construction phase, **waste management was prioritized** to minimize environmental impact. An **on-site waste separation** system enabled **over 90% of construction waste** to be **recycled or repurposed**, significantly reducing landfill disposal.

Inside the building, the integration of **sensors, automation systems, and a central building management system** allows for **efficient control of lighting and climate systems**, further enhancing **energy savings** while creating a **modern and comfortable indoor environment** for both employees and visitors.

Furthermore, the project was designed with a strong focus on **reducing its overall environmental footprint**. Sustainable strategies, including **Life Cycle Assessments (LCA)**, were incorporated into the **material selection and planning process**, ensuring the use of **low-impact materials** that align with international sustainability standards.

Through these initiatives, the complex aims to provide a **sustainable and user-friendly environment**, reflecting our commitment to **responsible development and environmental stewardship**.



CITRUS, BSTDB PREMISES

DIMAND is leading the development of new office spaces for the Black Sea Trade and Development Bank (BSTDB), situated within HUB26, the first large-scale sustainable business park in Northern Greece. This project involves transforming a standalone, privately owned building into a modern, five-story structure, covering 5,170 sq.m. The design prioritizes sustainability, aiming for LEED Gold certification. A key feature of the development is a 400 sq.m. private courtyard, designed to improve the well-being and quality of life for the employees. In the first half of 2025, the new offices of the BSTDB will be completed.

CITRUS'S KEY CHARACTERISTICS

Like the other buildings within the HUB 26 Campus, this complex was designed with a strong emphasis on **bioclimatic principles** to enhance sustainability and energy efficiency. All buildings within the development are set to be **certified at the GOLD level** under the **Leadership in Energy and Environmental Design (LEED) system**, demonstrating a commitment to **high-performance green building standards**.

A key aspect of the building's design is **water conservation**. The selection of sanitary fixtures (faucets, toilets, and showers) and **kitchen equipment** (ice makers, taps, etc.) was made with **water efficiency in mind**, ensuring significant **reductions in water consumption** throughout the facility.

Material selection was also a critical component, as all materials had to meet **multiple performance criteria**. In addition to achieving the **desired aesthetic quality**, materials were chosen to comply with **strict environmental standards**, including a **low carbon footprint, recycled content, and sustainability certifications**. Furthermore, to promote healthy indoor air quality, all adhesives, paints, flooring, wall, and ceiling finishes were carefully selected to have **low volatile organic compound (VOC) emissions**, ensuring that the indoor environment remains **safe and comfortable** for all occupants.

Through these efforts, the HUB 26 Campus aims to provide a **sustainable, efficient, and user-friendly environment**, reflecting its commitment to **green building excellence and environmental responsibility**.



Location	Thessaloniki, Greece
Services	Direct Property Development
Sectors	Offices
Gross Building Area	5,170 sq.m.
Certifications	Registered with the certification goal for LEED Gold
Status	In progress



FORMER FIX BREWERY

The redevelopment of the historic FIX brewery is part of the industrial heritage of the country and is integrated into the broader urban revitalization plan designed and implemented by DIMAND in Northern Greece. The total land area is 23 acres, and the development involves a mixed-use complex that will host residences, hotels, offices, cultural and sports facilities, F&B as well as commercial stores. The development includes the restoration and reuse of the three preserved complexes of the former FIX brewery in Thessaloniki, as well as the construction of two new buildings certified according to the internationally recognized LEED sustainable development system at the GOLD level, with

two common underground parking areas. **Notably, DIMAND aims to an overall redesign of Thessaloniki's Western Gate into a modern city space.** The project includes the creation of new sidewalks and cycle paths which will connect the Western Gate with the city center in a sustainable manner. To contribute further to the area's development, our Company partnered with the Municipality of Thessaloniki to donate a study for the restoration of October 26th Street, which will include an adjacent bicycle path. A key component of this initiative is the development of two landmark restoration and construction projects.

Location	Thessaloniki, Greece
Services	Direct Property Development
Sectors	Offices
Gross Building Area	68,691 sq.m.
Certifications	Registered with the certification goal of LEED Gold
Status	In planning

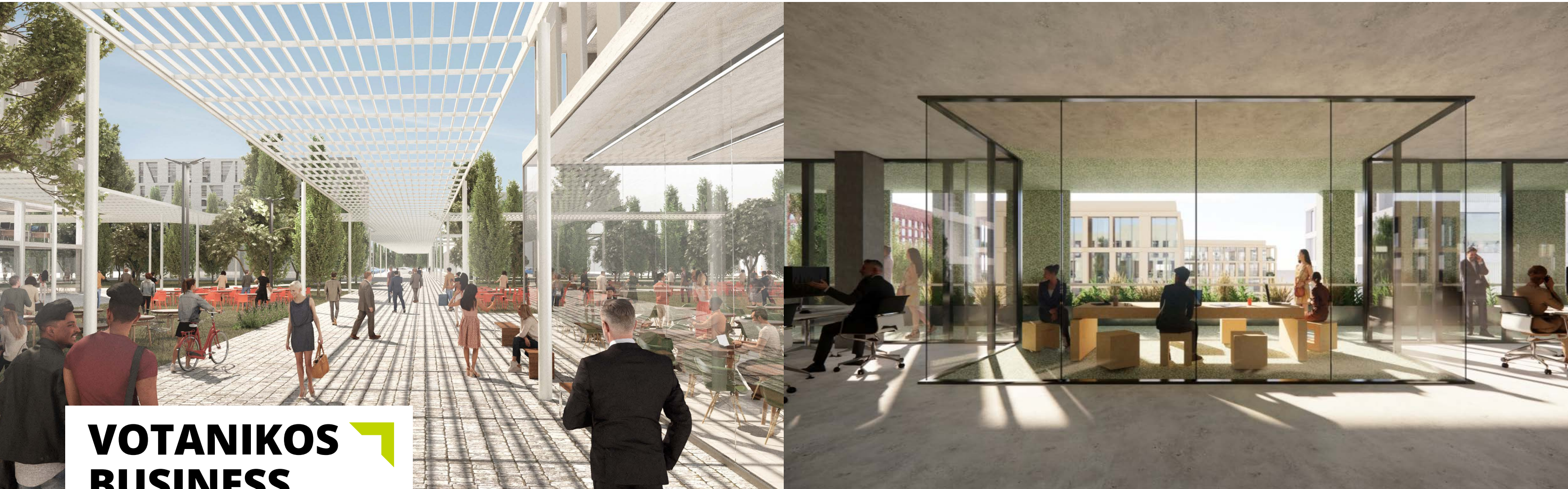
PROPERTY OWNED BY THE TECHNICAL CHAMBER OF GREECE

A land-for-development agreement has been made with the Technical Chamber of Greece for the utilization of a property to construct a new office building complex on a 9,066.86 square meter plot. The development will feature two separate building masses, each with a ground floor and four additional levels. Shared parking spaces will be provided in two basements, extending beyond the building's footprint.



Location	Maroussi, Athens Greece
Services	Project and Construction Management
Sectors	Offices
Gross Building Area	9,134 sq.m.
Certifications	Registered with the certification goal of LEED Gold
Status	In progress

Our Ongoing Projects



VOTANIKOS BUSINESS PARK

The transformation of the former Athenian Paper Industry site into a dynamic mixed-use complex represents a cornerstone project in our portfolio. The creation of a complex is expected, which will serve as a business hub in the city center, combining extensive green spaces with modern infrastructure, thus creating a comprehensive ecosystem for both residents and visitors of the area. With a strong focus on sustainability, the project will incorporate cutting-edge energy-efficiency systems, eco-friendly materials with a low

carbon footprint, and advanced solutions to enhance indoor environmental quality. Noteworthy elements include approximately 12,500 m² of vegetation, a smart and efficient rainwater collection system for irrigation, and a significant 1 MW photovoltaic panel installation.

The investment is implemented with support from the Recovery and Resilience Facility – Greece 2.0, funded by the European Union – NextGenerationEU.

Location	Athens, Greece
Services	Direct Property Development
Sectors	Offices
Gross Building Area	82,029 sq.m.
Certifications	Registered with the certification goal of LEED Gold
Status	In progress



KORAI 4

The project involves the relocation of the central administrative units of Piraeus to a property located at Korai 4 Street, set to be renovated under DIMAND's supervision in line with the latest building standards. The total area of the property is 15,000 sq.m., with more than 9,000 sq.m. dedicated to office spaces for the Bank.

An additional 3,000 sq.m. will be allocated for retail and catering businesses within the "Korai" arcade, contributing to the creation of a new commercial and entertainment hub in the heart of Athens. Notably, the plan includes highlighting the preserved ASTY cinema and the historical memory site of the Kommandatur from the 1941-44 period.

Location	Athens, Greece
Services	Project and Construction Management
Gross Building Area	15,000 sq.m.
Certifications	Registered with the certification goal for LEED Gold
Status	In planning

NEW PIRAEUS COURTHOUSE



The New Piraeus Courthouse will be the first "green" public building in Greece, designed to house all the courts and judicial services for the city of Piraeus, and is expected to receive LEED Gold certification. In particular, the Court of First Instance, the Court of Appeals, the Administrative Court of First Instance, the Administrative Court of Appeals, the Prosecutor's Office of the Court of First Instance, the Prosecutor's Office of the Court of Appeals, and the Magistrate's Court. The investment is implemented with support from the Recovery and Resilience Facility – Greece 2.0, funded by the European Union – NextGenerationEU.

With its completion, the New Courthouse of Piraeus will be ready to accommodate approximately 800 employees and serve thousands of citizens. At that time, we will be able to assess how this project generates value not only for the judicial community but also for the broader area of Agios Dionysios - an urban zone of approximately 4,500 sq.m. that has lacked clear urban planning regulations since 1894. By spearheading such a significant project, DIMAND demonstrates its ability to deliver high-impact developments that shape the future of Greece's infrastructure, while contributing to the modernization and sustainability of its urban landscape.

Location	Piraeus, Greece
Services	Direct Property Development
Sectors	Offices
Gross Building Area	36,000 sq.m.
Certifications	Registered with the certification goal for LEED Gold
Status	In progress

Our Commitment to Sustainability

Our dedication to sustainable development, innovation, and responsible business practices is embodied in the following three core pillars:



SOCIAL RESPONSIBILITY

Fostering a diverse and inclusive environment where our people thrive, through deliberate actions that promote growth and inclusion.

Creating significant economic opportunities by revitalizing neighborhoods and communities, with a focus on the sustainability of our supply chain.

Prioritizing the health, safety, and wellbeing of our employees through ongoing risk assessments and active involvement in hazard mitigation.

Building strong, trust-based relationships with our tenants by actively seeking and valuing their feedback and ideas.



SOUND GOVERNANCE

Strengthening our moral responsibility towards employees, partners, clients, and society, while ensuring that our operations meet the highest standards of honesty and ethics. Our actions are guided by transparency, integrity, and accountability.



ENVIRONMENTAL PROTECTION

Evaluation of our performance across various environmental issues, with a focus on minimizing negative externalities through proactive actions in both our operations and projects.

Concentration on key areas such as greenhouse gas emissions, circular economy, energy, waste and water management, climate change, biodiversity, and the development of green buildings.



At DIMAND, we are deeply committed to sustainable development, taking decisive steps to transform our operations and drive meaningful change. We continually promote best practices across our organization and encourage our industry to make greater contributions toward sustainability. In every aspect of our work, we are dedicated to adding value for all our stakeholders by creating the cities we want to live in.

We go above and beyond by ensuring that sustainability is not just a standard but a driving force behind everything we do. Our baseline is always LEED Gold certification, but we continuously seek opportunities to enhance the sustainability performance of our projects and operations, ensuring that our commitment to sustainability goes beyond the required benchmarks, creating a lasting impact on both the environment and the communities we serve.

DIMAND's strategy is centered on addressing the diverse needs of today's world, with a strong focus on non-

financial indicators that are directly tied to our operations. We maintain an open and transparent relationship with our stakeholders, regularly updating them on the performance of these key indicators as proof of our commitment to sustainable practices.

Our strategy's core objectives are to create value for our stakeholders, tackle climate change, and foster a holistic approach across all our strategic pillars. A key part of this is strengthening our Environmental, Social, and Governance (ESG) culture by embedding the principles of sustainable development into our operations and value chain. To effectively track and guide our progress, we have set clear goals, KPIs, and initiatives for each pillar.

We are also fully committed to upholding industry-leading standards. We have invested in rigorous policy implementation, a robust governance framework, and stringent compliance measures, consistently striving to exceed sustainability expectations.

Our Commitment to a Sustainable & Resilient Business Model

DIMAND boasts a robust and competitive business model that emphasizes its operations, regulatory influences, client interactions, and the key resources and assets critical to its success. This model underlines the value creation and its associated benefits, while also incorporating a thorough cost analysis and revenue streams. These elements are seamlessly integrated with DIMAND's primary competitive advantages, which set it apart from the norm. In doing so, our Company reinforces its commitment to Sustainable Development by embedding eco-social costs and benefits within its business framework.

KEY PARTNERS

- » Public Authorities
- » Clients
- » Tenants
- » Suppliers
- » Local Communities

KEY ACTIVITIES

- » Real estate development

COMPETITIVE ADVANCEMENTS

- » Swift and continuous customer service
- » Broad and diverse assets situated in highly-valued urban areas
- » Development of assets aimed at green/sustainable development and the reduction of carbon footprint

CUSTOMER RELATIONSHIPS

- » High level of customer service with emphasis on reliability and innovation
- » Customer Service Management
- » Customer Satisfaction Survey
- » Client-centric philosophy

CUSTOMER SEGMENTS

- » Businesses and companies
- » Hospitality
- » Logistics centers

COST STRUCTURE

- » Personnel costs
- » Suppliers/subcontractors costs
- » System Upgrades
- » Infrastructure Upgrades

KEY RESOURCES

- » Development of commercial assets
- » Development of storehouses and hotels
- » Highly qualified personnel

COMMUNICATION CHANNELS

- » Web site and social media
- » Financial and Sustainability reports
- » Newsletters
- » Presentations

REVENUE STREAMS

- » The Company's revenues derive exclusively from the exercise of its activities

ECO-SOCIAL COSTS

- » GHG production from energy use
- » Waste Generation
- » Constant need to upgrade infrastructure and systems

VALUE PROPOSITION

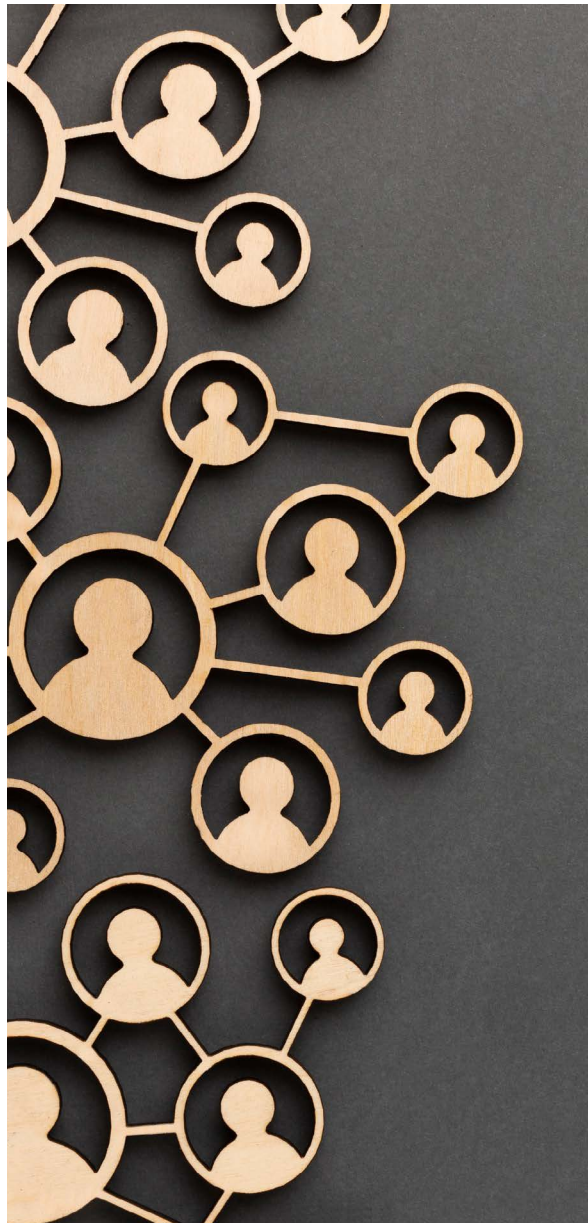
DIMAND offers a value proposition centered on delivering quality, innovative solutions, ensuring swift customer satisfaction. We are committed to investing in human resource development and creating added value for all stakeholders by developing environmentally resilient properties.

ECO-SOCIAL BENEFITS

- » Linking business activities with the sustainable development of DIMAND
- » Focus on innovation and rational use of resources.
- » Develop sustainable buildings and contribute to green cities

Sustainable Business model canvas by Alexander Osterwalder and Yves Pigneur

Stakeholder Engagement



Stakeholder engagement is a critical component of DIMAND's strategy, enabling our Company to proactively address the expectations, needs, and concerns of all relevant parties. This approach fosters strong relationships, builds trust, and mitigates potential conflicts that could lead to dissatisfaction or resistance to change. Regular, structured communication forms the foundation for acquiring valuable insights and feedback from stakeholders, ensuring that the Company focuses on issues most relevant to each group. DIMAND rigorously assesses the impact of ESG matters on its stakeholders and, through effective engagement, refines its sustainability strategy to align with their evolving needs and expectations.

At DIMAND, stakeholder engagement is a critical, multifaceted process that spans identification, analysis, planning, communication, relationship building, participation, feedback, and reporting. This comprehensive approach is integral to effective strategic planning, as engaging with all stakeholders is essential to aligning the Company's goals with their expectations.

DIMAND's commitment to stakeholder engagement is grounded in continuous communication, active listening, and collaboration, ensuring that relationships are founded on trust, mutual respect, transparency, and integrity.

Stakeholder communication channels			
Stakeholders	Communication channels	Topics of interest	Communication frequency
Shareholders & Investors	» Press releases, announcements, as well as presentations » General meetings » Corporate website and Social Media » Financial statements » Sustainability Report	» Economic development » Investments and strategic priorities » Good governance and sustainable development » Compliance with current laws and regulations	Systematic communication as needed
Employees	» Email » Newsletter » Open-Door Policy » Employee Satisfaction Survey » Corporate website and Social Media » Sustainability Report	» Education and development » Pay and other benefits » Health and safety at work » Personal Data Protection	Daily
Tenants/ Clients	» Corporate website and Social Media » Press releases, presentations » Participation in exhibitions » Telephone, correspondence » Financial statements » Sustainability Report	» Product quality and safety » Complaint resolution » Responding to their requests » Tech support	Daily

Stakeholder communication channels

Stakeholders	Communication channels	Topics of interest	Communication frequency
Contractors, suppliers and business partners	» Financial statements » Sustainability Report » Telephone, correspondence » Corporate website and Social Media » Press releases, presentations	» Fees » Personal data protection » Health and Safety at work » Adherence to schedules	Daily
Business Consultants, Technical Consultants, and Designers	» Procurement Division » Regular electronic and telephone communication » Corporate website and Social Media » Press Releases, presentations » Financial Statements	» Payment and credit issues » Fees » Terms of partnership » Good governance and credibility » New products » Delivery times » Health & Safety at work	Daily
Governmental and Regulatory Authorities	» Press Releases, presentations » Financial statements » Correspondence » Meetings	» Compliance with applicable national and European legislation » Tax compliance	Whenever deemed necessary

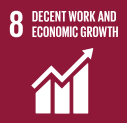
Stakeholder communication channels

Stakeholders	Communication channels	Topics of interest	Communication frequency
Local Communities, Municipal Authorities, and Non-Governmental Organizations (NGOs)	» Meetings » Press releases, presentations » Telephone, correspondence » Corporate social responsibility actions » Corporate website and Social Media » Sustainability Report	» Sponsorships and gifts » Building trusting relationships » Creating a positive impact on the community and environment in which we operate	Daily
Rating Agencies, Banks and Financial Institutions	» Financial statements » Press releases » Corporate Website » Meetings » Telephone, correspondence	» Targets and strategic priorities » Risk management » Liquidity » Good governance and transparency » Investments	Daily
Opinion Leaders in Media and Academia	» Financial statements » Press releases » Corporate Website » Meetings » Telephone, correspondence	» Targets and strategic priorities » Risk management » Liquidity » Good governance and transparency » Investments	Daily

Contribution to UN Sustainable Development Goals (SDGs)

Aligned with the United Nations Sustainable Development Goals (UN SDGs), DIMAND's core values serve as the foundation for our commitment to sustainable business practices. These principles guide and inspire us to actively contribute to the global movement for sustainable development. By embedding these

values into our daily operations and decision-making processes, we aim to create a lasting, positive impact on society and the environment. Our objective is to deliver solutions that generate shared value, ensuring that the UN SDGs are fully integrated into our organizational framework and strategies.

SDG		DIMAND's Contribution
	Good health and wellbeing	Design and development of buildings that promote human health and well - being.
	Affordable and clean energy	Energy-efficient buildings through smart technological solutions aiming to minimize greenhouse gas emissions.
	Decent work and economic growth	Contribution to the local economy by providing direct and indirect employment opportunities.
	Industry, innovation and infrastructure	Application of innovative technologies maximizing the sustainability and resilience of buildings.
	Sustainable cities and communities	» Development of “green” and sustainable buildings. » Revitalization of neighborhoods and public spaces / urban regeneration.

Our Company contributes

to **9**

SUSTAINABLE DEVELOPMENT GOALS

SDG		DIMAND's Contribution
	Responsible consumption and production	» Construction of environmentally friendly materials. » Responsible waste management practices.
	Climate action	» Increase in the resilience of buildings to the impacts of climate change. » Use of low carbon building materials and operational systems.
	Life on land	Enhancement of urban biodiversity through the development of buildings with green roofs and pollinator gardens.
	Partnerships for the goals	Participation in industry initiatives to promote the sustainable development agenda.

Materiality Assessment

At DIMAND, we have conducted a thorough analysis and evaluation of our material topics, aligning them with our Sustainable Development pillars. This process involved identifying and assessing key thematic areas of significant importance, based on the needs and expectations of our stakeholders. Additionally, we evaluated the impact of our Company's activities on society, the environment, and the economy.

Guided by the Global Reporting Initiative (GRI) Standards, the assessment plays a crucial role in shaping our Company's annual action plan and developing the content of our annual Sustainable Development Report.

In 2024, materiality issues have been internally re-evaluated, and no changes were identified.

The following steps were taken to identify material issues:



Identification

We identified the needs and expectations of our stakeholders and evaluated how our operations affect both the internal and external environments, with particular emphasis on their impact on Sustainable Development. During this phase, material topics were identified based on the following factors:

- › The interests and expectations of stakeholders
- › DIMAND's business model, corporate governance, business strategy, internal policies, business ethics, internal controls, and processes (e.g., ISOs), and mandatory financial and non-financial indicators for our operations
- › International standards and frameworks such as the GRI Standards, UN Sustainable Development Goals (SDGs), the Athex ESG Reporting Guide 2024, and AA1000 2018
- › An assessment of the internal and external environment, identifying relevant risks and opportunities
- › National and European legislation and respective developments
- › Anticipated future challenges and priorities for the sustainable development of the sector

Prioritization

In the second stage of the materiality assessment, we engaged our stakeholders via an online questionnaire. Both internal and external stakeholders ranked 32 important thematic areas, which were then prioritized according to the impact on stakeholders and the economic, societal, and environmental effects of DIMAND's operations.

Validation

In the final stage of the materiality assessment, the results from the second phase were validated by our Company's management. Through this validation process, 14 material topics were grouped, determined, and captured in the materiality matrix presented below. These 14 material topics are further explored and analyzed in the following chapters of the Report.

Recognizing the critical importance of implementing actions that contribute to the achievement of the United Nations Sustainable Development Goals (SDGs), our Company has aligned its material topics with these Goals.

Materiality Matrix



Table Of Sustainability Topics Aligned with SDGs

Material Issues	Details	SDGs	DIMAND's Response
ENVIRONMENT			
Sustainable building development	Sustainable building development involves constructing and operating green-certified buildings that emphasize environmental responsibility, resource efficiency, and occupant well-being. The goal is to minimize environmental impact throughout the building lifecycle—from design and construction to operation and eventual demolition or renovation. This approach addresses key challenges such as climate change, resource depletion, and habitat loss, while promoting social equity and economic viability.	   	DIMAND has demonstrated its commitment to sustainable development by delivering buildings in accordance with LEED certification standards. In 2024, the Company developed approximately 35,000 m ² of LEED Platinum-certified buildings and approximately 19,000 m ² of LEED Gold-certified buildings.
Energy efficiency & decarbonization	Energy efficiency and decarbonization are essential components for mitigating climate change and transitioning to a sustainable energy future. These efforts focus on reducing energy consumption, increasing the use of renewable energy, and minimizing greenhouse gas emissions across industries.	  	DIMAND has significantly lower energy consumption of its buildings compared to national and EU averages.

Material Issues	Details	SDGs	DIMAND's Response
ENVIRONMENT			
Waste reduction and management	Waste reduction and management is a core element of sustainable resource management. It aims to minimize waste generation, enhance resource efficiency, and encourage responsible disposal practices. Strategies include reducing waste, reusing materials, recycling to extend the lifecycle of resources, and managing unavoidable waste through proper disposal.	 	Although waste from its own operations is immaterial, DIMAND prioritizes responsible waste management in its developments, where waste generation is significantly higher. The Company implements practices to minimize waste, enhance environmental protection, and align with sustainability standards such as LEED and circular economy principles.
Efficient use of resources	Efficient resource use refers to the responsible management of natural, human, and economic resources to maximize utility while minimizing environmental impact and waste. It emphasizes optimizing consumption patterns, improving resource productivity, and promoting sustainable practices to ensure long-term environmental, economic, and social well-being.	    	As part of its commitment to resource efficiency, DIMAND has preserved 97% of the existing structure in the Minion Project, significantly reducing material waste and the environmental footprint of the development.

Material Issues	Details	SDGs	DIMAND's Response
ENVIRONMENT			
Protection and conservation of ecosystem	Protecting and conserving ecosystems is crucial for maintaining ecological balance and biodiversity. Ecosystems provide essential services such as clean air and water, fertile soils, pollination, and climate regulation. Their preservation is fundamental to ensuring the sustainability of natural habitats and the well-being of human societies.		DIMAND demonstrates its commitment to ecosystem protection and conservation by incorporating green spaces into its developments. In 2024, approximately 62,125 m ² of green spaces were added across completed projects, enhancing biodiversity and environmental resilience. Additionally, a significant number of trees were planted in its developments in 2024, contributing to ecosystem restoration and climate adaptation.
SOCIAL			
Health and safety	Health and safety are critical to safeguarding the well-being of employees, contractors, tenants, visitors, and communities. It encompasses policies and practices that identify and mitigate hazards, prevent injuries, and promote a culture of safety and compliance in all operational aspects.		DIMAND is committed to providing a safe workplace, with a zero-accidents approach aiming to eliminate all incidents. The Company has invested €41,608 in Health & Safety, demonstrating its dedication to employee well-being. In 2024, DIMAND earned the WELL Health-Safety Rating for Facility Operations and Management, highlighting its rigorous standards in areas such as cleaning, emergency preparedness, and air quality. DIMAND is also ISO 45001 certified.

Material Issues	Details	SDGs	DIMAND's Response
SOCIAL			
Diversity, equity and inclusion	Diversity, equity, and inclusion (DEI) are key principles in fostering recognition, acceptance, and integration of differences within organizations. DEI efforts aim to promote equality and inclusivity, addressing disparities in race, ethnicity, gender, sexual orientation, age, ability, and other characteristics.		The Company's DEI Policy actively prevents discrimination and is supported by a confidential whistleblowing mechanism to ensure transparency and accountability. In 2024, DIMAND also revised its Policy on Violence and Harassment to further protect human rights and empower employees.
People satisfaction, development, and well-being	This area focuses on creating a workplace environment that prioritizes the overall satisfaction, personal development, and well-being of employees. Efforts are aimed at supporting employees' professional growth, enhancing job satisfaction, and fostering mental and physical well-being.		An indication of DIMAND's strong workplace culture and commitment to employee well-being is that 88% of its employees would recommend the Company as a good employer

Material Issues	Details	SDGs	DIMAND's Response
SOCIAL			
Inclusive and sustainable communities	Inclusive and sustainable communities seek to ensure that all individuals have equitable access to resources and opportunities, while promoting environmental sustainability. This includes addressing systemic inequalities and fostering social, economic, and environmental well-being within communities.		The Company addresses systemic inequalities while promoting social, economic, and environmental well-being, aligning with its commitment to sustainability and positive community impact.
Tenant satisfaction & engagement	Tenant satisfaction and engagement are integral to property development. This involves creating positive relationships with tenants, meeting their needs, and fostering a sense of community. It includes gathering feedback, addressing concerns, and offering opportunities for tenant involvement in decision-making.	 	DIMAND is committed to developing contemporary, sustainable spaces that create green communities, blending satisfying living environments for both locals and tourists. Through projects like the Moxy Athens City, the renovation of the former MINION building in the Agios Dionysios neighborhood in Piraeus, and the revitalization of Omonoia Square, DIMAND has contributed significantly to urban regeneration. Additionally, the Company has played a key role in transforming the HUB 26 in Thessaloniki and the former Athinaiki Chartopoiia project in Iera Odos, reshaping key areas like the city's west entrance and the Votanikos neighborhood.

Material Issues	Details	SDGs	DIMAND's Response
SOCIAL			
Responsible procurement	Responsible procurement integrates social, environmental, and ethical considerations into the purchasing process. It ensures that goods and services are sourced sustainably, minimizing negative impacts while adding value to stakeholders.		DIMAND prioritizes monitoring the evolving role of ESG within its supply chains. The Company carefully assesses and selects suppliers through a rigorous evaluation process to ensure alignment with its standards.
GOVERNANCE			
Business Ethics and transparency	Business ethics and transparency are fundamental principles guiding ethical conduct and openness in organizational practices. This involves operating with integrity, adhering to legal requirements, and ensuring transparency in decision-making and communication.	 	DIMAND upholds the highest standards of business ethics and transparency, ensuring integrity, compliance, and accountability across all operations. The Company's revised Code of Business Ethics and Conduct reinforces its commitment to ethical decision-making, anti-corruption, and responsible business practices. Adhering to national and international regulations, DIMAND implements a robust Anti-Bribery and Corruption Policy and provides secure whistleblowing channels to report concerns confidentially. In 2024, the Company reported zero incidents of bribery or corruption, reflecting its unwavering dedication to ethical excellence and transparency.

GOVERNANCE	Details	SDGs	DIMAND's Response
GOVERNANCE			
Effective risk management	Effective risk management is a systematic approach to identifying, assessing, mitigating, and monitoring risks that could impact DIMAND's objectives. This involves creating policies, processes, and strategies to proactively manage risks, minimize negative impacts, and seize opportunities.	 	DIMAND follows a structured Risk Management Governance Model based on the "Three Lines of Defense" framework, ensuring effective risk oversight across all operations. The Company integrates ESG-related risks into its risk universe, addressing strategic, operational, technological, regulatory, financial, and commercial challenges.
Cybersecurity and data protection	Cybersecurity and data protection are essential to safeguarding digital assets, sensitive information, and privacy from cyber threats. As the digital landscape grows, these practices are crucial for complying with regulations, mitigating risks, and maintaining stakeholder trust.	 	DIMAND prioritizes the security and privacy of its stakeholders, ensuring the protection of personal and confidential data. The Company implements robust measures to prevent damage, loss, or misuse, maintaining strict data management and security protocols. The Company has developed and implemented a comprehensive Personal Data Protection Policy, alongside an Information Systems Security Policy (ISS Policy).

Targets and Objectives

Driven by its commitment to ongoing growth and operational excellence, DIMAND is setting ambitious goals that directly align with its strategic priorities. These targets will not only guide the Company's performance but also provide a framework for continuous assessment and adaptation, ensuring sustained progress and the flexibility to make informed adjustments as needed to stay on course with its long-term objectives.

ENVIRONMENTAL PILLAR				
Material Issues	SDGs	Goal Setting	Time Horizon	Status
Development of sustainable buildings	  	Pursue Green Building Certification: » Ensure that 60% of all newly developed square meters by the Group will aim for green building certification (e.g., LEED).	2026	Ongoing (completed for 2024)
Energy Efficiency & decarbonization	 	Increase Renewable Energy Usage: » Ensure that 100% of electricity used in our Company's Headquarters comes from renewable energy sources or is offset by renewable energy certificates – RECs.	2027	Ongoing
Waste Reduction & Management		Enhance Waste Management: » Divert 80% of construction waste from the Group's Development Projects away from landfills through recycling, composting, and reusing initiatives.	2026	Ongoing (completed for 2024)
Protection and conservation of the ecosystem		Improve Water Efficiency: » Reduce water consumption in all green-certified developments by 30% through the implementation of water-saving technologies and practices.	2027	Ongoing

ENVIRONMENTAL PILLAR

Material Issues	SDGs	Goal Setting	Time Horizon	Status
Responsible procurement		Promote Sustainable Sourcing: » Ensure that 70% of building materials used in the Group's green-certified Development Projects are sustainably sourced, focusing on certified and environmentally friendly suppliers.	2026	Scheduled to begin
SOCIAL PILLAR				
Health & safety		Improve Employee Training: » Provide at least 15 hours of professional development and training annually for each employee, focusing on sustainable building practices and technologies as well as Health and Safety issues.	2025	Scheduled to begin
People's satisfaction, development, and well-being		Enhance Employee Well-being: » Implement a comprehensive wellness program for employees, including mental health support, fitness programs, and flexible work arrangements.	2024	Ongoing
Tenant satisfaction & commitment	 	Tenant Engagement: » Hold meetings with the main tenants of buildings to analyze buildings' ESG performances and identify possible actions to reduce environmental impacts.	2024	Ongoing (completed for 2024)
Inclusive and sustainable communities		Support Local Communities: » Invest a dedicated amount in local communities where our projects are developed through CSR actions.	2026	Scheduled to begin

GOVERNANCE PILLAR

Material Issues	SDGs	Goal Setting	Time Horizon	Status
Business ethics and transparency	 	Enhance Transparency: » Publish comprehensive ESG reports annually, detailing progress towards sustainability goals and objectives, and ensure they are easily accessible to stakeholders.	2024	Ongoing (completed for 2024)
Business ethics and transparency	 	GRESB Development Benchmark Submission: » Submit all eligible projects to the GRESB Development Benchmark annually by 2025, demonstrating commitment to sustainability and transparency in real estate development.	2024	Ongoing (completed for 2024)
Effective risk management	 	Enhance Project Risk Management Practices: » Implement a comprehensive risk management framework, including regular risk assessments, mitigation strategies, and monitoring processes to proactively identify and address potential risks across all significant projects.	2024	Ongoing (completed for 2024)
Cybersecurity & data protection	 	Strengthen Data Privacy: » Maintain ISO 27001 certification for information security management to ensure the protection of data privacy.	2024	Ongoing (completed for 2024)

Towards a Responsible and Ethical Supply Chain

DIMAND is committed to building and maintaining a responsible supply chain that prioritizes sustainability and long-term value creation. We apply comprehensive selection criteria, rigorous assessment processes, compliance audits, and digital tools to ensure that our sourcing practices align with these principles.

Strong and collaborative supplier relationships are essential to our approach. To support this, DIMAND has established clear mechanisms

for effective supplier management, including a structured procurement process and an annual evaluation system. These processes are integral to ensuring that our supply chain partners meet the high standards of sustainability, ethical conduct, and performance required for our ongoing ESG commitments.

Hence, in 2024, 51% of the suppliers we partnered with (25 of 49 total suppliers), were evaluated based on Environmental, Social and Governance (ESG) criteria.

97.12%

domestic
suppliers

97.7%

of total payments
to domestic
suppliers

51%

of suppliers
evaluated
on ESG criteria

Our Approach

DIMAND collaborates with a diverse range of partners across its supply chain, prioritizing partnerships with those who share the Company's values and uphold ethical practices throughout the entire project lifecycle. Recognizing that the drive toward sustainability increasingly elevates the importance of ESG factors within its supply chain, our Company is fully committed to maintaining a business ethos that is both environmentally responsible and socially conscious. This commitment is vital to minimizing the economic, environmental, and social impacts associated with the extraction, processing, transportation, use, and disposal of materials.

DIMAND places a strong emphasis on staying attuned to the evolving role of ESG within its supply chains. The Company rigorously evaluates and selects suppliers based on a thorough process that assesses alignment with DIMAND's standards.

In 2024, we focused on ESG data collection by conducting a comprehensive self-assessment, by collecting responses from 25 suppliers, providing insights into their ESG-related policies and practices. To ensure accuracy and completeness, we collaborated closely with them, incorporating their input into the evaluation process.

Key Findings of DIMAND's ESG Suppliers' Survey

The survey results indicate a strong commitment to ESG principles among

DIMAND's suppliers, with key areas of progress including:

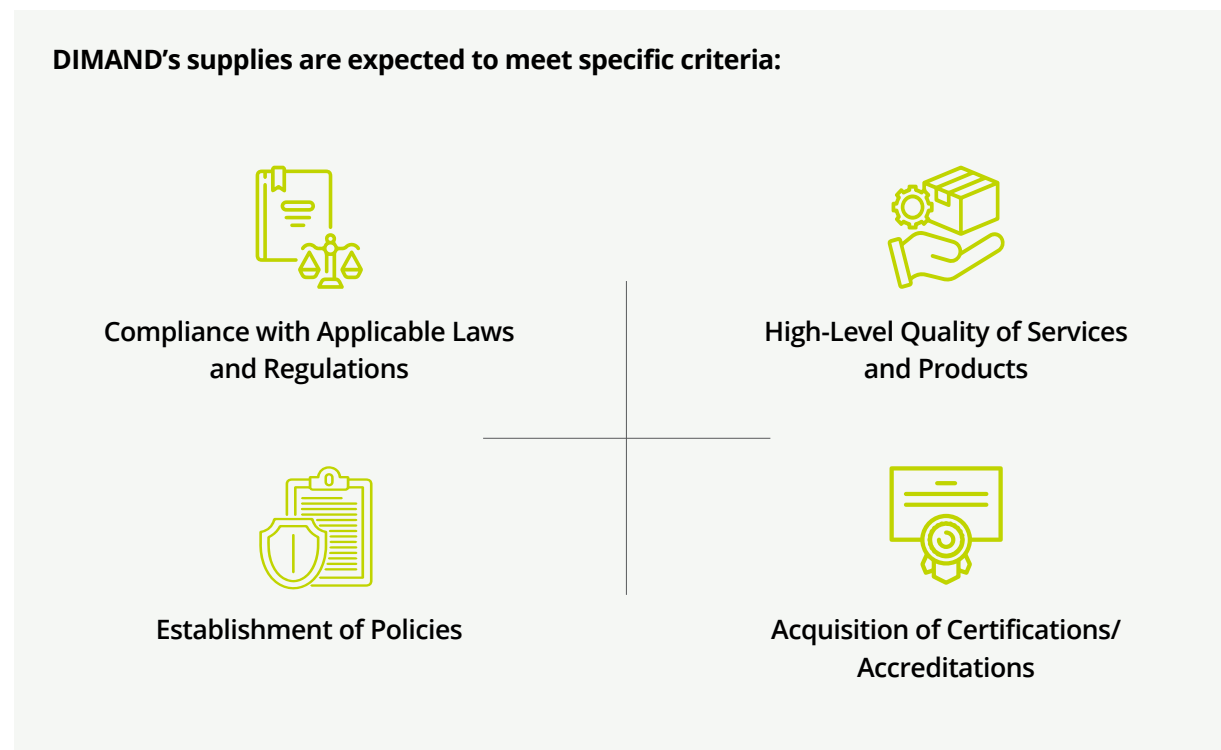
- ▶ 66.67% of suppliers (16 out of 25) reported having policies in place regarding human rights protection and especially child and forced labor, demonstrating a high level of awareness and commitment to ethical working conditions.
- ▶ 88% of suppliers (22 out of 25) have Environmental certification(s), such as ISO 50001, ISO 14001, EMAS showing strong engagement in sustainability practices.
- ▶ 75% of respondents (18 out of 25) confirmed that their health & safety policies extend to subcontractors, ensuring safer working environments, particularly in construction-related activities.
- ▶ 88% of suppliers (22 out of 25) have initiatives in place to reduce energy consumption and greenhouse gas (GHG) emissions, showing alignment with climate-conscious business practices.
- ▶ 72% of respondents (18 out of 25) answered positively the question regarding whether they have a formal grievance mechanism for stakeholders to report concerns.

This approach serves as a guiding framework for identifying and assessing partnerships, ensuring that they adhere to our Company's commitment to responsible practices.

DIMAND's Key Focus Areas to Ensure Ethical Supply Chain Practices:



DIMAND's supplies are expected to meet specific criteria:



DIMAND has established a comprehensive 'Supply Management Procedure,' a violation of which is considered a serious offense. Compliance with this procedure is ensured through the implementation of robust control mechanisms, including, on-site

inspections, internal and external audits, and regular feedback from Management. These measures are designed to uphold the highest standards of operational integrity and ensure adherence to ethical practices across the supply chain.

Supply Chain Management Process

DIMAND follows a structured sourcing process designed to ensure the selection of reliable, ethical, and high-performing suppliers and contractors. The process begins with the **Identification of Potential Suppliers/ Contractors**, where we evaluate a wide range of candidates who meet our baseline criteria.

Following this, a **Shortlist of Suppliers/ Contractors** is approved, comprising those who demonstrate the potential to align with our Company's strategic and ethical standards. **Requests for Proposal (RFPs)** are then

prepared and issued to these shortlisted candidates, soliciting detailed submissions tailored to our specific needs and requirements.

A rigorous **Due Diligence Check** is conducted to assess the financial health, ethical practices, and operational capabilities of each potential supplier or contractor. Based on these evaluations, we maintain and update our **Approved List of Suppliers/Contractors**, ensuring that our network is composed of trusted partners who can consistently meet our standards.





Evaluating Process of Suppliers/Contractors

Our Company holds a procurement process which is designed to ensure the selection of the most qualified suppliers and contractors through a rigorous, data-driven approach. By analyzing and evaluating past procurement data, we continuously refine our supplier network, maintaining a high standard of performance and alignment with our strategic objectives.



Our Business Model

DIMAND's 5-step process has been designed to create value for our Company in the most efficient way:

- 1 BUY** - Clear Investment Criteria:
 - › Sourcing plots or assets
 - › Urban planning control
 - › Bankability check
 - › Legal and Technical Due Diligence
 - › Sale negotiations and agreement
- 2 PLAN** Licensing and commercial use preparation:
 - › Master plan and concept design
 - › Detailed business plan
 - › Secure long-term financing on project level
- 3 DEVELOP** Duration of 24-48 months:
 - › Building permit
 - › Commercial negotiations with potential buyers of the investment property
 - › Conclusion of construction contract(s) with reputable contracting companies
- 4 EXPLOITATION AGREEMENTS**
 - › Signing of pre-leases / lease agreements with high-profile anchor tenants
 - › Primarily to institutional investors, based on pre-agreements signed during the construction period
 - › At yields that generate added value
- 5 EXIT**
 - › Typically through the sale of the special purpose vehicle (SPV) that owns the investment property and the associated debt
 - › Primarily to institutional investors, based on pre-agreements signed during the construction period
 - › At yields that generate added value

Our Memberships

Our Company actively participates in various associations and networks that align with our values and sustainability objectives. These memberships enable us to stay connected with industry leaders, engage in valuable dialogues, and contribute to shaping a more sustainable future. The table below highlights the key memberships that DIMAND holds, reflecting our dedication to responsible business practices and continuous improvement in Environmental, Social, and Governance (ESG) matters.





Creating a Sustainable Tomorrow

Our contribution to UN Sustainable Development Goals:



Environmental Responsibility & Stewardship

We are committed to deliver sustainable solutions in all our building developments that prioritize resource efficiency and promote environmental sustainability. Our goal is to contribute to climate change mitigation and adaptation through the implementation of innovative best practices in our operations.



At DIMAND we understand the critical role that sustainable infrastructure has in supporting the transition to a climate neutral economy. Through our approach we strive to reduce the environmental impact of our operations and our developments.

Our commitment to environmental sustainability is demonstrated through the integration of Environmental, Social, and Governance (ESG) principles into our operations and the implementation of internationally recognized sustainability standards in our developments. We adhere to globally recognized green building certification standards, such as LEED and WELL, in all our projects. This commitment



ensures energy and resource efficiency, promotes occupant well-being, and aligns our developments with the highest ESG standards.

This commitment is further reinforced by the effective implementation and certification of an environmental management system in accordance with the ISO 14001:2015 standard. Through these rigorous frameworks, we ensure continuous monitoring, assessment, and improvement of our environmental performance. We implement proactive measures and best practices, striving to minimize our environmental impact and drive sustainable progress across all aspects of our operations.

Our policy is applicable to our own operations, our developments and our value chain since we remain committed to apply sustainable sourcing criteria to our suppliers and contractors. Finally, at DIMAND we understand that our operations and environmental performance impact a wide range of stakeholders. Within the

Our Environmental Sustainability Framework

In the context of our environmental management system, we have adopted an environmental policy through which we commit to:

- > Creating assets that are resilient to climate change,
- > Mitigate and adapt to climate change,
- > Continuously improve our operational environmental impact,
- > Reduce our operational energy use and develop energy efficient buildings,
- > Deploy and use renewable energy, when possible,
- > Efficiently manage the waste produced by our developments, and
- > Adopt sustainable procurement practices.

framework of our environmental management system and our materiality assessment we identify and actively engage with our stakeholders to incorporate their needs and expectations in our policy objectives and the environmental initiatives we implement in our own operations and developments.

Reducing
the environmental
footprint in our own
facilities

Driving positive
impact for
the environment
and the society

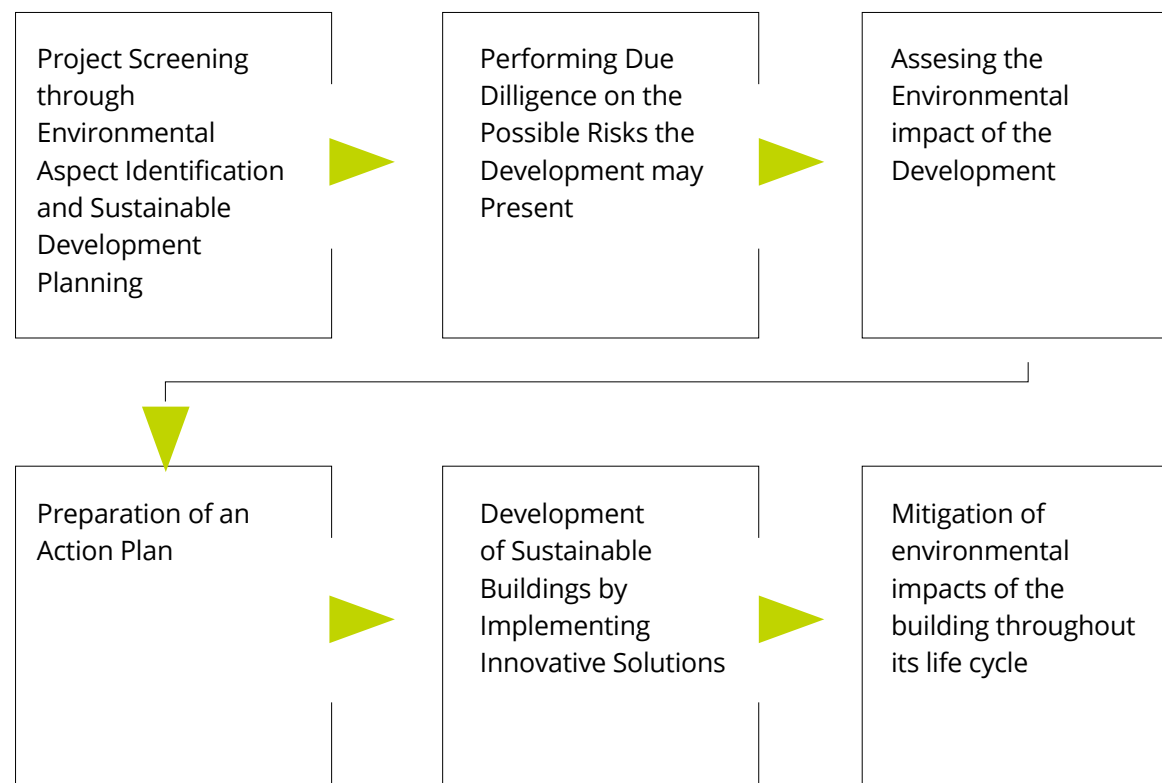
Developing
sustainable and
climate resilient
infrastructure

Developing Sustainable Living Spaces

Our primary target, within the environmental responsibility framework we adhere to, is to reduce the lifecycle emissions of the buildings we develop, sustainably source the materials that are used for their construction, while also promoting energy and water use efficiency as well as sustainable waste management during their operations.

As pioneers in the real estate development sector, we aim to incorporate sustainable practices at every stage of a building's life cycle, from planning and construction to the ongoing management of the property, promoting the resilience and adaptation of our developments and operations to the challenges posed by climate change. Through our innovative practices and measures, we aim to contribute to the sustainable growth of the communities where we operate.

Sustainable Development Framework: From Planning to Implementation



Our sustainable development efforts are guided by the Sustainable Development Policy, through which we commit to:



Green Building Certifications

The sustainable practices we implement in our developments are reflected by the extensive certifications the buildings in our portfolio achieve. Through the frameworks and practices adopted by these internationally recognized standards we aim to continuously improve our development's sustainable characteristics and enhance the long-term value they create to their occupants and the areas where they are located.



Our goal is to continuously search and re-evaluate the market for new certifications and practices that will evolve both our projects and the Company's operations. Through this process, we seek to create projects that not only meet environmental and social requirements but also provide greater value to users and enhance quality of life.

LEED (Leadership in Energy and Environmental Design) employs a holistic assessment framework that considers factors such as carbon footprint, energy performance, water usage, waste reduction, transportation options, material sustainability, occupant well-being, and indoor environmental quality in their assessment ensuring that LEED certified

buildings adhere to strict environmental standards. At DIMAND we have contributed to the development of buildings that are LEED certified, more specifically, the Company has 20 certified buildings of which four projects are LEED Platinum certified, three for development services and one through project management services. In 2024, our certified buildings were:



Developed ~35,000 m² of LEED Platinum Certified Buildings in 2024



Developed ~19,000 m² of LEED Gold Certified Buildings in 2024



PM of the Development ~27,800 m² of LEED Silver Certified Buildings in 2024

Our Developments' Sustainability Credentials



Designing and developing sustainable buildings through the LEED Green Building Rating System



Supporting the health and well-being of our buildings' occupants through the WELL Building Standard



Creating highperforming parking spaces that contribute to sustainable mobility through the Parksmart certification.



Creating sustainable landscapes in the areas where we develop our buildings through the SITES rating system

In the same philosophy as LEED Certification, DIMAND is moving forward with the integration of WELL Certification, which focuses on improving health and wellness, evaluating factors such as air and water quality. Through the application of WELL principles in our developments we offer high-quality working and living conditions that promote the productivity of their occupants.

Moreover, SITES certification is another step towards the realization of our environmental objectives, offering an integrated approach that addresses both indoor and outdoor spaces. The combination of the LEED and SITES standards creates a full cycle of sustainable design, which includes upgrading the urban fabric with green and environmentally friendly spaces,

as well as improving the quality of life of our development's occupants. Finally, in the parking spaces we develop, we strive to implement Parksmart measures which is the only sustainability certification specifically designed for parking facilities. Parksmart aims to enhance the efficiency of parking facilities by prioritizing functionality and sustainability. At DIMAND, we are proud to have created Greece's first Parksmart-certified parking facility, setting a new benchmark for sustainable urban mobility.

Through our certification framework, we create projects that not only meet strict environmental criteria, but also enhance social sustainability by providing functional, healthy and aesthetic outdoor spaces.

Sustainable Construction Practices

Our commitment to sustainability in our projects extends to the construction phase of our developments, implementing measures that exceed the legal requirements and industry standards of development sites. During the initial stages of development, we assess the conditions of the site where the project is being carried out to determine appropriate environmental protection and management measures.

In the first stage of construction, during excavation, we carry out water spraying of the soil to limit the diffusion of dust into the air, protecting the air quality. During project execution, we implement a comprehensive erosion and sedimentation control plan, ensuring effective management of pollution at construction sites during construction. Our measures ensure stormwater management and stabilization of the soil and slopes, reducing the risks of erosion and subsidence during the development phase.

Furthermore, we implement spill prevention plans implementing best storage practices that properly manage hazardous or toxic substances and petroleum products in the project site and greatly reduce the potential for stormwater pollution by these substances.

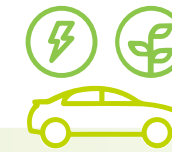
At the same time, we ensure that construction sites are fenced off, providing protection to neighboring areas from noise, dust and other potential pollutants. Special care is taken to protect the inlets of storm water drains to avoid their pollution.

Finally, we pay special attention to waste management in our developments, collecting and separating waste appropriately. When using polluting materials, appropriate precautionary measures are implemented to ensure that spills and pollution are prevented, contributing to the overall protection of the environment and the proper execution of our projects.

Energy & GHG emissions

At DIMAND S.A. we recognize the importance of reducing energy consumption and greenhouse gas emissions in our operations. Through the ISO 14001 management system, we reinforce our commitment to continuously improve our operational energy efficiency, monitoring our performance and implementing measures that reduce our energy use. Our operational energy consumption concerns electricity that is used in our offices and thermal energy consumed by our vehicle fleet.

Our offices are located in a LEED certified (Leadership in Energy and Environmental Design) building, emphasizing energy efficiency and reinforcing our commitment to environmental responsibility. Additionally, to reduce our vehicle energy consumption, we have installed electric vehicle (EV) charging stations at our offices, supporting the transition to a carbon neutral economy. At DIMAND we are committed to electrify our entire fleet from 2035, aligning our goals with the relevant EU commitments.



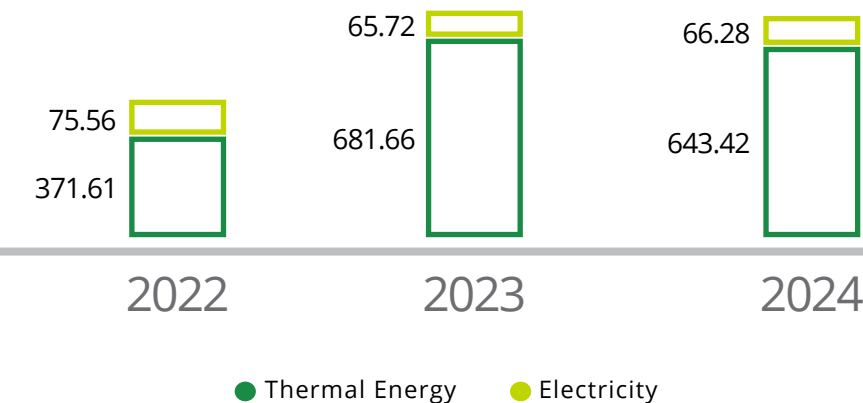
21%

Electric/Hybrid Vehicles
in our Fleet in 2023

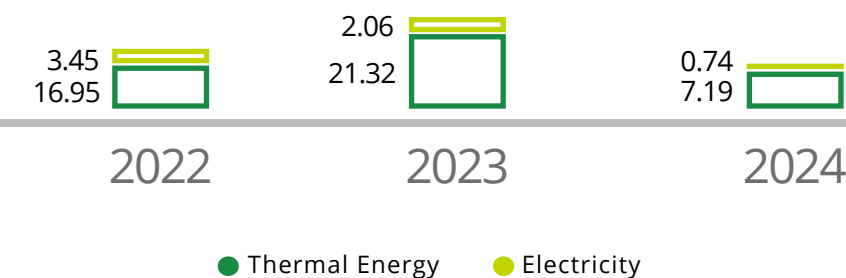
22.7%

Electric/Hybrid Vehicles
in our Fleet in 2024

Total Energy Consumption (MWh)



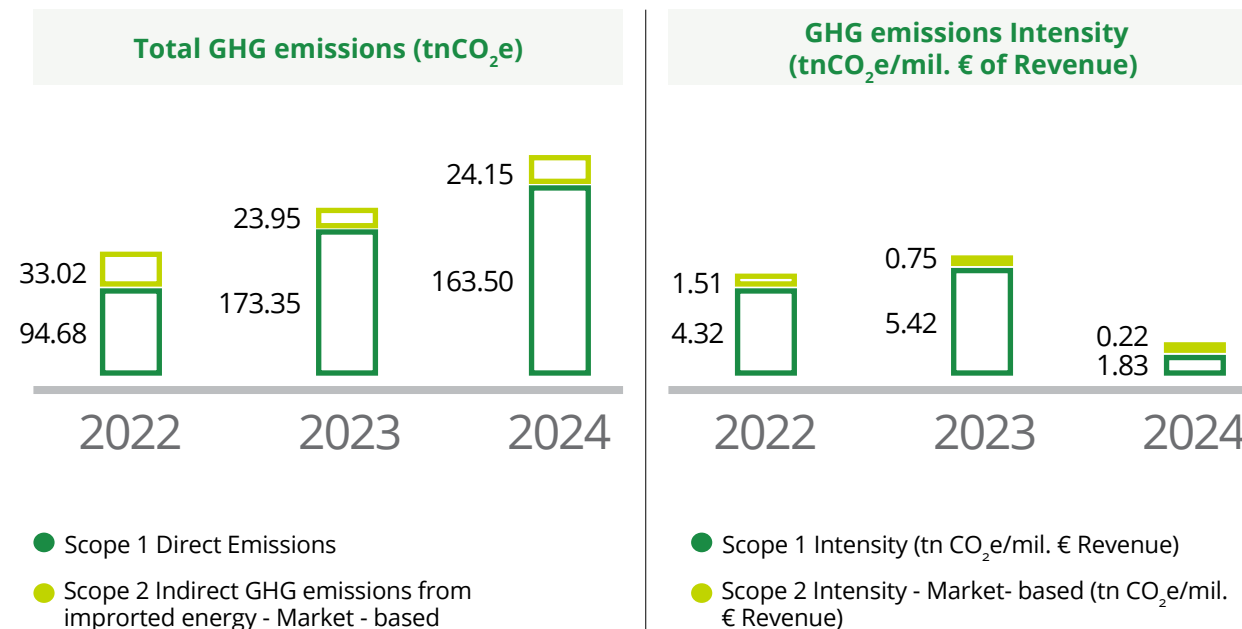
Specific Energy Consumption (MWh/mil. € of Revenue)



Energy Consumption (MWh)	2022	2023	2024	Percentage Difference (%)
Diesel consumption	157.12	266.98	228.31	
Gasoline consumption	214.49	413.97	398.97	
LPG consumption	0.00	0.70	16.14	
Total Thermal Energy	371.61	681.66	643.42	-5.61%
Electricity Consumption	75.56	65.72	66.28	0.84%
Electric Energy Intensity (kwh/m₂)	107.95	93.89	94.68	0.84%
Total Energy Consumption	447.18	747.38	709.69	-5.04%
Total Energy Intensity (MWh/mil. € Revenue)	20.40	23.38	7.94	-66.04%

Since 2022, DIMAND has been calculating its Scope 1 and Scope 2 emissions in line with national climate law requirements. To ensure accuracy, all activity and emission data are verified, and the calculation process adheres to the internationally recognized standards of ISO 14064-1 and the GHG Protocol. This data-driven

process allows us to identify effective measures for reducing GHG emissions, ensuring long term resilience to climate change. In 2024, DIMAND's energy consumption and GHG emissions remained stable compared to 2023, while intensity values decreased significantly reflecting the Company's strong financial performance.



GHG emissions (tn CO ₂ e)	2022	2023	2024	Percentage Difference (%)
Scope 1: Direct Emissions	94.68	173.35	163.50	-5.68%
Scope 2: Indirect GHG Emissions from Imported Energy - Location Based	40.36	32.83	33.11	0.84%
Scope 2: Indirect GHG emissions from imported energy - Market-based	33.02	23.95	24.15	0.84%
Scope 2 Market-Based Intensity (tnCO ₂ e/m ²)	0.05	0.0342	0.0345	0.84%
Total Emissions - Location Based	135.03	206.18	196.61	-4.64%
Total Emissions - Market Based	127.69	197.30	187.65	-4.89%
Total Biogenic Emissions	4.79	8.53	7.69	-9.9%
Scope 1 Intensity (tn CO ₂ e/mil. € Revenue)	4.32	5.42	1.83	-66.3%
Scope 2 Intensity - Location Based (tn CO ₂ e/mil. € Revenue)	1.84	1.03	0.37	-63.94%
Scope 2 Intensity - Market-based (tn CO ₂ e/mil. € Revenue)	1.51	0.75	0.27	-63.94%
Total Specific Emissions Scope 1 & 2 - Site Based (tn CO ₂ e/mil. € Revenue)	6.16	6.45	2.20	-65.90%
Total Specific Emissions Scope 1 & 2 - Market Based (tn CO ₂ e/mil. € Revenue)	5.83	6.17	2.10	-65.99%

For the calculations, the conversion factors published by the Greek Ministry for the Environment and Energy are used. For the calculation of Scope 2 Location-based emissions the country's residual mix is used while for the Scope 2 Market-Based emissions the Company's energy provider residual mix is used. Biogenic emissions result from the biofuel content in the fuels used for mobile combustion, which is 7% for diesel (Ministry of Environment and Energy/Directorate for Renewable Energy Sources and Energy Saving/28426/1077/2020) and 3.3% for gasoline (L. 4602/2019).

ENERGY EFFICIENCY AND LOW CARBON FOOTPRINT IN OUR DEVELOPMENTS

Extending our commitment to sustainable building practices, we implement energy efficiency measures that leverage modern technologies and innovative solutions to reduce energy consumption and GHG emissions throughout the entire life cycle of our developments. These measures enhance operational efficiency while minimizing environmental impact. Some of our key energy efficiency initiatives include:

- > Installation of energy-efficient equipment, including heat recovery systems
- > Improved lighting quality and reduced lighting consumption through daylight sensors
- > Optimized energy use by reducing lighting power by reducing lighting power in accordance with ASHRAE 90.1-201
- > Enhanced commissioning, ensuring all water- and energy-consuming systems are designed, installed, tested, operated, and maintained for maximum efficiency
- > Electric vehicle (EV) infrastructure, supporting the transition to a climate-neutral economy
- > Lighting and electromechanical equipment management systems improving energy efficiency, operation and maintenance

In alignment with LEED principles and our commitment to sustainable sourcing, we also prioritize materials with lower embodied carbon¹, and high recycled content.

Our Initiatives in Focus

We prioritize retaining existing structural materials in our redevelopment projects minimizing the need for new resources and reducing associated embodied carbon.

97% of the Existing Structure was preserved in the MINION Project

Through our measures we have achieved significant energy savings:

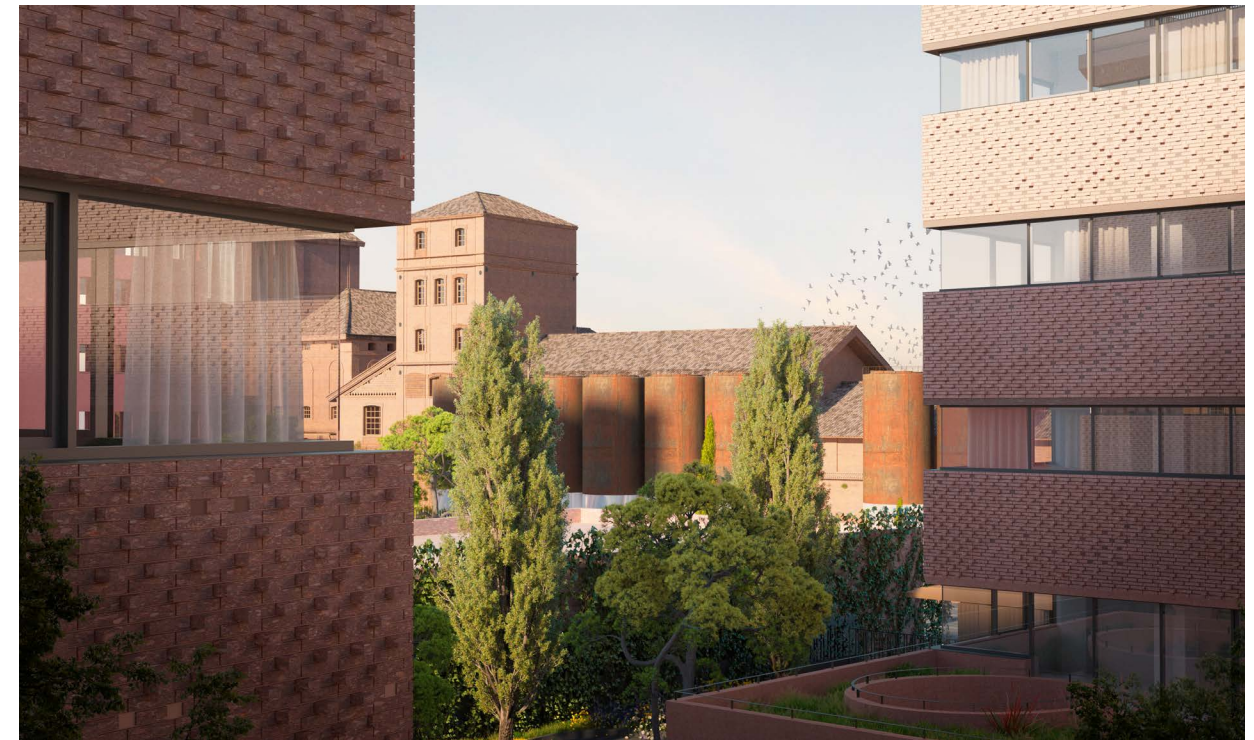
42 GWh

reduced embodied energy emissions in Piraeus Tower Project, which is equal to the annual electricity consumption of 10,000 families

23,100 tn CO₂e

reduced GHG emissions in Piraeus Tower Project, which is equal to the CO₂ absorbed by 58,000 ha of forest per year

The effectiveness of our approach is reflected in the substantially lower energy consumption of our buildings compared to national and EU averages.



OUR BUILDINGS PERFORMANCE

355 kWh/m²

Average Energy Consumption of Offices and Services Buildings in Greece, and

180-250 kWh/m²

Average energy Consumption of EU Commerce and Services Buildings



86 kWh/m²

Average Energy Consumption of the Offices we Develop

420- 462 kWh/m²

Average Energy Consumption of Hotels in Greece



112 kWh/m²

Average Energy Consumption of the Hotels we Develop

¹ The concept of Embodied Carbon and Energy refers to the greenhouse gas emissions released, and the energy consumed during the extraction, transportation, and processing of raw materials incorporated into the final construction products. By reducing embodied CO₂ and energy, DIMAND reduces the environmental impact of its construction projects across its value chain

Data from EU buildings were sourced from a peer reviewed study, while for Greece from a [study](#) published by [the Greek Ministry of Energy and the Environment](#) and for hotels specifically from a peer reviewed [study](#).

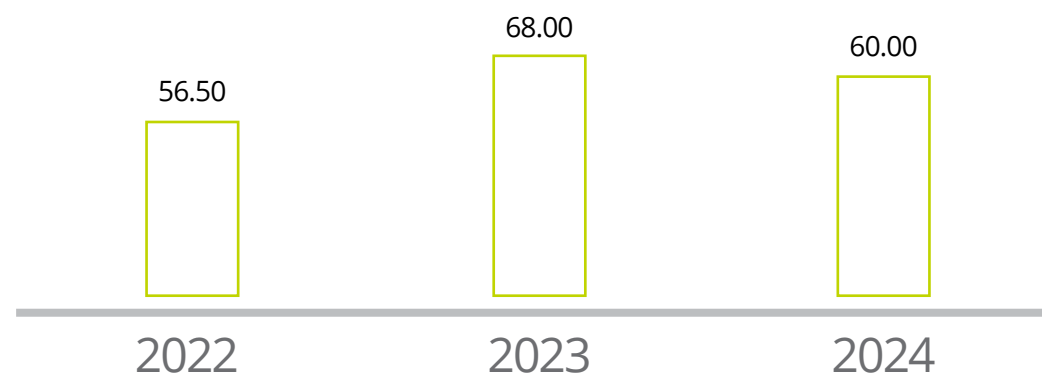
Water Management

At DIMAND, while water consumption in our operations is minimal, we recognize the importance of water as a critical shared resource that must be preserved. Through our ISO 14001 environmental management system we have identified no significant risks related to our operational water use. However, we have

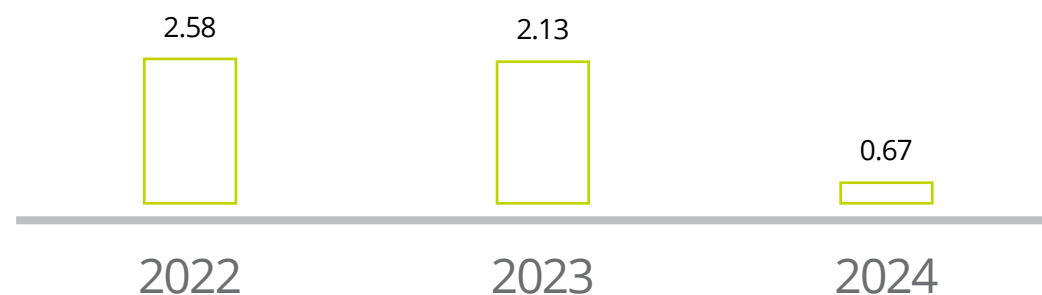
integrated responsible water management practices into our office building, which, as mentioned earlier, is LEED-certified. Our facilities feature an innovative rainwater harvesting system that collects and reuses rainwater, reducing reliance on the water supply network.

Water Consumption (m³)	2022	2023	2024
Water Withdrawn from the Water Supply Network (m³)	56.50	68.00	60.00
Water Withdrawn Intensity (m³/mil. € Revenue)	2.58	2.13	0.67
Water Withdrawn Intensity (m³/No of FTE Employees)	1.03	1.26	0.95

Water Withdrawn (m³)



Water Withdrawn Intensity (m³/mil. € of Revenue)

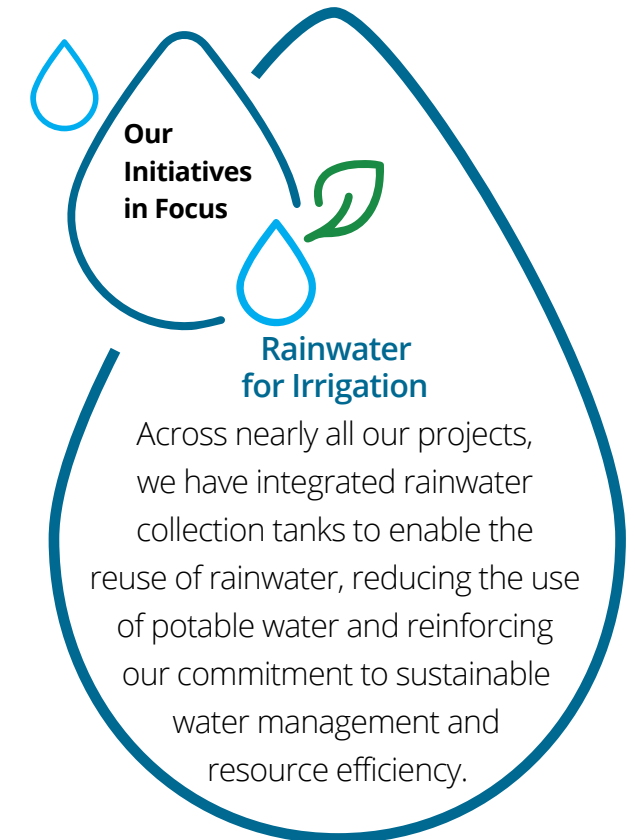


● Water Withdrawn Intensity (m³/mil.€ Revenue)

Water Management in our Developments

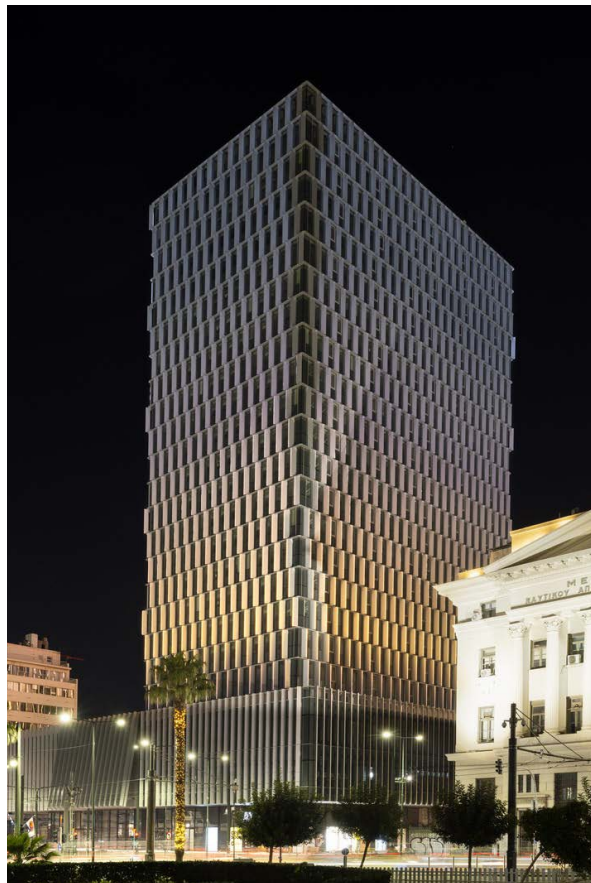
Extending our conservation efforts to the buildings we develop and in accordance with our sustainability commitments, we implement measures to reduce water consumption throughout their lifecycle. Specifically:

- > Low water consumption fixtures in our projects achieve an average 40% reduction in indoor potable water use compared to the baseline set by the LEED rating system.
- > We incorporate local, climate- adapted vegetation with minimal watering needs
- > Rainwater harvesting and smart irrigation systems significantly reduce outdoor water use
- > In our LEED-certified projects, rainwater harvesting systems for irrigation reduce outdoor water consumption by nearly 100%.





Circular Economy



At DIMAND we are committed to integrating circular economy principles into our waste management practices, ensuring the responsible handling of waste generated from our operations and developments. Within the ISO 14001 framework and through our materiality process, we have evaluated the waste-related impacts, risks and opportunities. Our analysis has concluded that the waste produced by our own operations are immaterial when compared to the waste from our own operations is negligible compared to that generated by our developments.

Nevertheless, in our own operations, actions like recycling paper, coffee capsules, and shredder waste contribute to the circular economy and lower our overall carbon footprint. To enhance the effectiveness of our environmental initiatives, we have strategically installed recycling bins in key public areas of the building, making the recycling process more accessible and encouraging participation from employees and visitors.

Specifically:

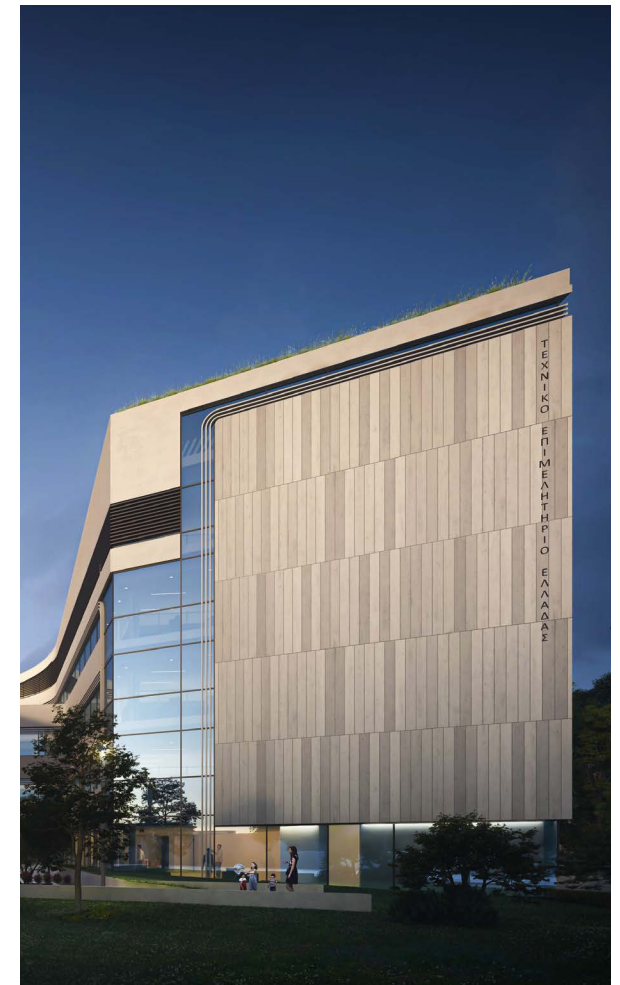
- > In the restaurant area, there are bins for recycling plastic and aluminum, along with containers for collecting plastic bottle caps.
- > In the outdoor area of the building, a dedicated bin for plastic bottle cap recycling.
- > In the indoor parking area on level -2, large recycling bins are placed in clearly marked areas for recycling paper, aluminum and plastic. An additional bin is placed for recycling small electrical appliances

As a result of these efforts, we responsibly manage the majority of our office waste, ensuring that no hazardous, radioactive or polluting effluent discharges are produced from our own operations.

Circularity in our Developments

A key objective in our building developments is the integration of circular economy principles across all development phases. This is achieved by adhering to the LEED standards and upholding our commitment to sustainable procurement practices. During the construction phase of our buildings, we prioritize:

- » Use of materials with high recycled content and FSC-certified wood products, reinforcing our commitment to sustainability. For the MINION project, 19% of the total materials cost meets sustainable criteria, while for the Piraeus Tower project, this figure reaches 35%, demonstrating our dedication to circular economy principles, responsible sourcing, and resource efficiency.
- » Renovating existing certified buildings requires the use of low-carbon materials, reducing embodied carbon and supporting sustainable construction.



MINION

19% of total materials cost from sustainable sources
46 materials with EPD

PIRAEUS TOWER

35% of total materials cost from sustainable sources
43 materials with EPD

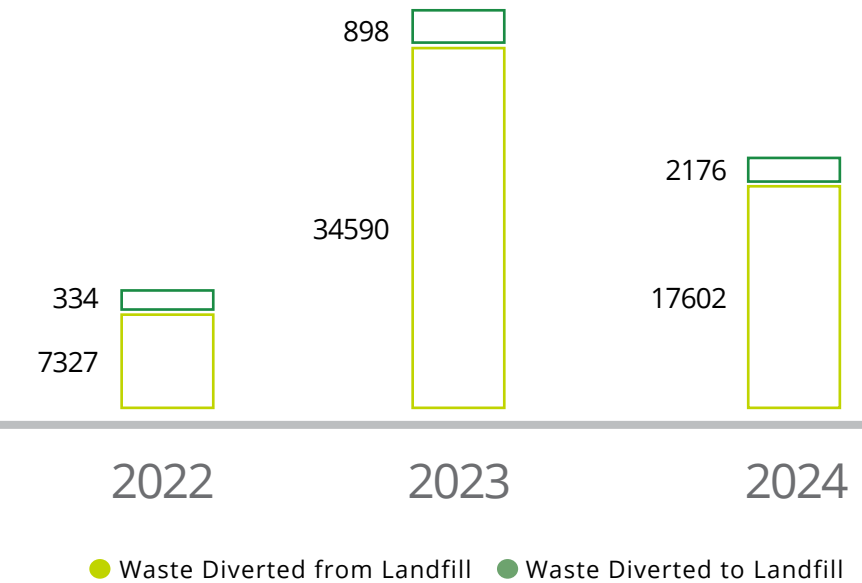
Though the waste produced by our own operation is considered immaterial, the waste management practices in our developments remains an important aspect of our commitment to sustainability. Since the waste produced from our projects is much larger than the waste from our own operations, at DIMAND we recognize the importance of responsible waste management, and we are committed to implement practices that focus on reducing the

waste produced and actively contribute to the protection of the environment.

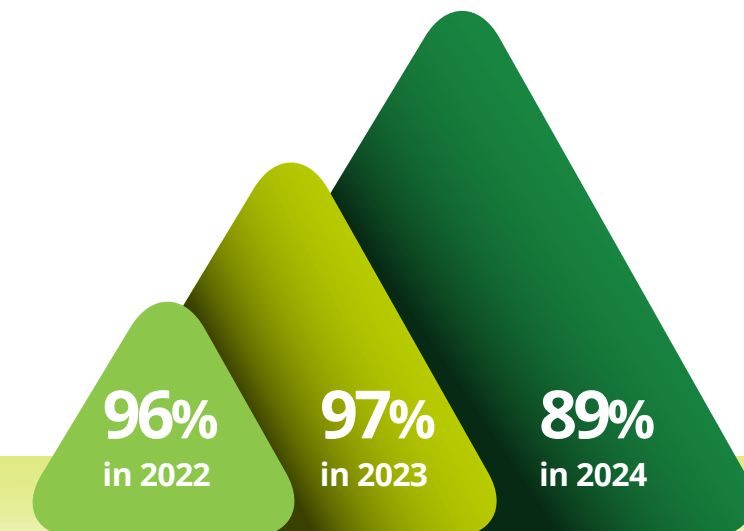
Our Initiatives in Focus

All waste generated from the developments we manage falls within the category of non-hazardous construction waste. We adhere to responsible waste management practices by collaborating with licensed partners, ensuring maximum recovery and recycling rates.

Waste Management in Our Developments (tn)



Percent of Waste Diverted from Landfill in our Developments



Biodiversity & Green Spaces

Although our own facilities and our developments are not located in or near biodiversity-rich areas, we understand the importance of biodiversity and actively seek opportunities to preserve and enhance green spaces whenever possible.

At DIMAND we prioritize the integration of green spaces into our developments to enrich occupant experiences. We view their development as a key aspect of our overall approach, emphasizing functional and aesthetically designed green spaces. By incorporating these areas, we help mitigate climate change impacts and promote sustainable urban development.

To reinforce our commitment to best practices, we strive to achieve LEED certification for the landscapes we develop, with a particular focus on pollinator gardens.

270 hectares

of Green Spaces are under certification according to the SITES standards that DIMAND has Project Management (PM)

We remain dedicated to investing in projects that incorporate green areas, actively contributing to the environmental and social well-being of the communities in which we operate.

Our Initiatives in Focus

62,175 m² of Green Spaces

Were added in our completed developments and PM Projects in 2024

380 Trees and 28,000 Shrubs

Were planted in our completed developments in 2024

At MINION, we created 386 m² of gardens on the roof of the building, providing valuable green spaces the city center.

At Piraeus Tower, the surrounding area of the building was radically renewed by creating 1000 m² of green space, enhancing sustainability and improving the aesthetics of the surrounding area.

Highlighted Measures in Our Projects

At PwC Campus, an innovative green space of 3600 m² was developed that includes an edible garden with a variety of plants and vegetables, while specialized gardening facilities were incorporated, creating a unique combination of wellness and sustainability.

HUB 26 is the first large-scale, sustainable business park in Northern Greece. The architectural design draws on the industrial heritage and rich historical layers that characterize Thessaloniki's urban landscape, encompassing 2,279 m² of green space.

The iconic One&Only Aesthesis stands at the heart of the Athenian Riviera. In this unique seaside location, the preserved bungalows and villas of the original complex have been seamlessly integrated with modern structures, transformed into the luxurious 5-star One & Only Aesthesis. The project also features 54,860 m² of green space including green roofs.



Moving Forward with our People

Our contribution to UN Sustainable Development Goals:



Our People

At DIMAND, we view everyone as an equal partner and an essential part of our team. By providing our people with the resources and opportunities they need, we empower them to contribute significantly to shaping a sustainable and prosperous future.

At DIMAND, we recognize that our people are our greatest asset in shaping the cities of the future. Our commitment to sustainable development is driven by the engagement and growth of our employees, working together to achieve our core strategic vision of creating better cities.

Our goal is to cultivate and maintain a highly qualified, motivated, and diverse workforce to drive the sustainable growth and development of our Company.

Our comprehensive approach is founded on strong interpersonal ties, lifelong learning, and professional and personal growth.

In the real estate sector, respecting human rights, ensuring a healthy and safe working environment, and fostering diversity and inclusion are fundamental. At DIMAND, we believe these values are not only essential for building successful businesses but also for creating stronger, more vibrant communities.

We are committed to cultivating a workplace where everyone feels valued, respected, and empowered to contribute. Through our ongoing efforts to address real or potential challenges, DIMAND upholds a well-structured framework for protecting human rights and promoting diversity and inclusion.

2024			2023		
97 Total Employees	58 Male Employees	39 Female Employees	93 Total Employees	56 Male Employees	37 Female Employees
↓	↓	↓	↓	↓	↓
Of which 34 Total Freelancers	Of which 22 Male Freelancers	Of which 12 Female Freelancers	Of which 38 Total Freelancers	Of which 26 Male Freelancers	Of which 12 Female Freelancers

2024 *			2023		
<30	30-50	51+	<30	30-50	51+
13 employees	61 employees	23 employees	12 employees	54 employees	27 employees

* 13.5% of employees are under the age of 30, 62.8% are between 30 and 50 years old, and 23.7% are over the age of 51

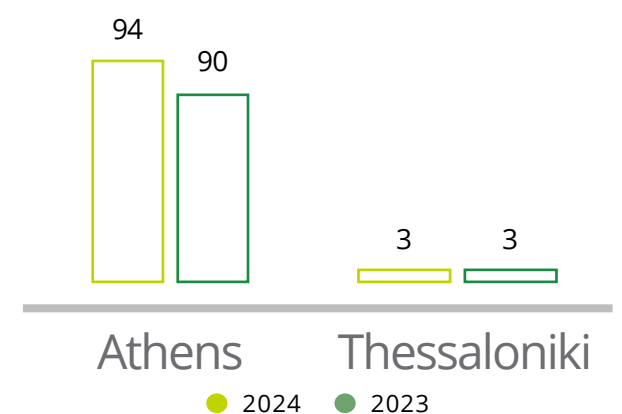


* 57.2% Men own employees

** 42.8% Women own employees

Employment Type	
2024	
Full Time	96
Part Time	1
2023	
Full Time	92
Part Time	1

Geographical Distribution
of Employees and Freelancers 2023-2024



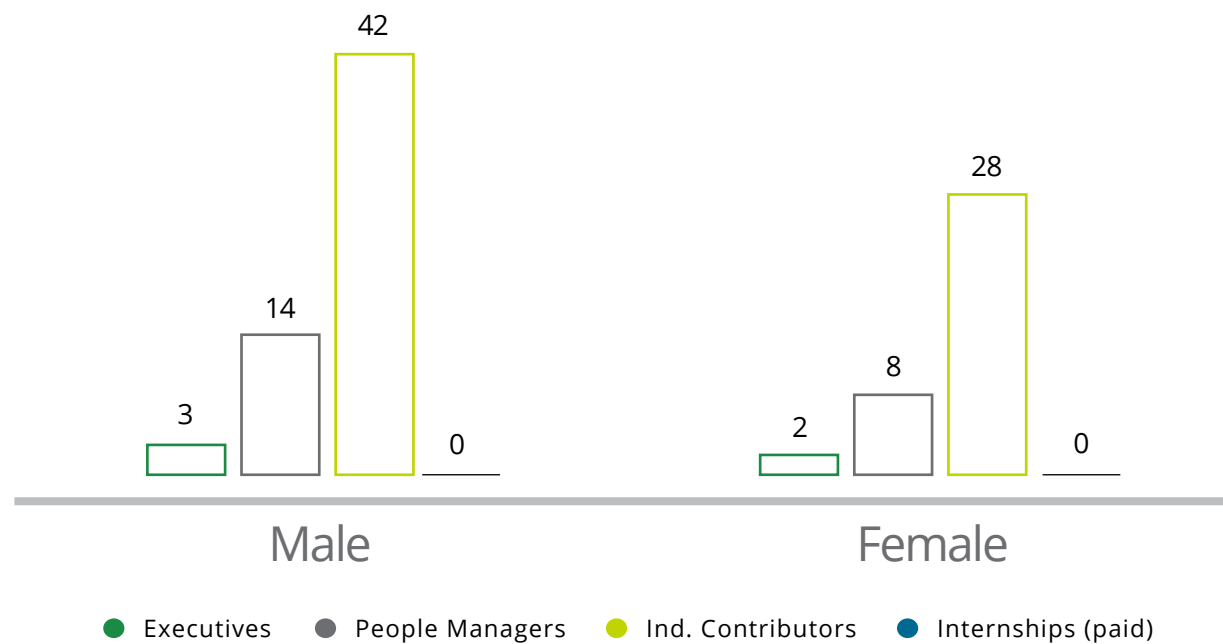
Employee Distribution by Hierarchical Level and Age Group 2024



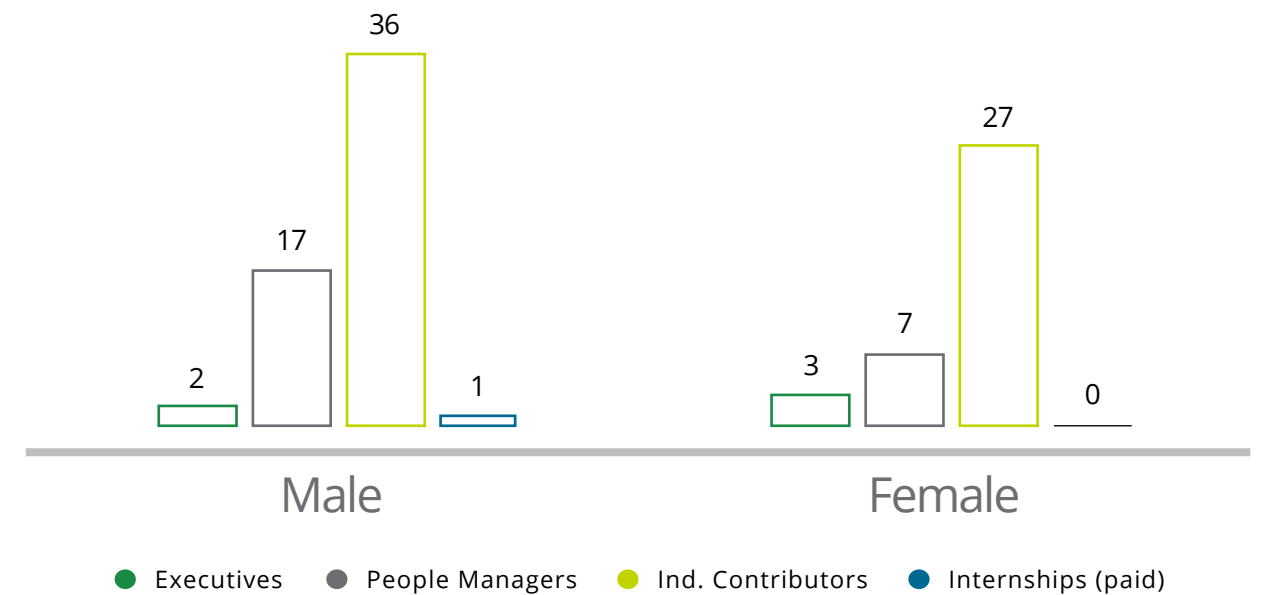
Employee Distribution by Hierarchical Level and Age Group 2023



Employee Distribution by Hierarchical Level and Gender 2024



Employee Distribution by Hierarchical Level and Gender 2023



Human Rights and Diversity, Equity & Inclusion

At DIMAND, we are deeply committed to fostering an inclusive, equitable, and safe workplace, grounded in respect for human rights. We strongly advocate for individual freedom and dignity, **unequivocally opposing child labor, forced labor, and any form of labor exploitation**. In alignment with international labor standards, **we ensure that our supply chain is free from forced labor and adhere to the highest ethical guidelines**.

We have established a **robust framework to uphold human rights** efficiently. Specifically, our approach adheres to key principles set out in the National Labor Law, the United Nation's Universal Declaration of Human Rights (UDHR) as well as the Conventions of the International Labor Organization (ILO).

Additionally, our Company places a strong emphasis on Diversity, Equity and Inclusion as integral components of our people-focused approach. Our goal is to cultivate a workplace that is open, respectful and empowering, where collaboration thrives, and individual aspirations are supported.

We believe that having employees with diverse perspectives and backgrounds is essential for creating connected, resilient communities through our projects. A team with a diverse

background is capable of fostering innovation, teamwork, and mutual respect, which are vital for DIMAND's success.

DIMAND considers gender equality and female representation of primary concern and aims to address it over the years.

The gender pay gap, in 2024 was 13%, instead of 17% in 2023 showcasing DIMAND's commitment to equal opportunities and equal treatment.

Our Company focuses on eliminating another major form of discriminative behavior, age-based discrimination. We strongly believe that the blend of new perspectives and seasoned experience strengthens our Company and drives innovative thinking, which is the reason we highly value the contributions of employees across all age groups.

To reinforce our commitment to DEI, we have launched **a Diversity, Equity, and Inclusion (DEI) Policy to tangibly support our dedication to these core values**. This Policy reflects our commitment to fostering an equitable, inclusive, and fair workplace for all employees. We promote diversity and actively

prevent discrimination based on individual characteristics (religion, gender, age, political opinions, sexual orientation etc.) in every aspect of our operations.

To fully and consistently implement our Diversity, Equity, and Inclusion (DEI) Policy, we have established a **confidential whistleblowing mechanism**. This system allows employees to report any concerns or incidents, ensuring transparency and accountability in addressing DEI-related matters. Furthermore, we hold management accountable for upholding these standards, guaranteeing our ongoing progress in cultivating a diverse, inclusive, and respectful workplace.

Moreover, in 2024, DIMAND **revised its Policy and Procedure for the Prevention and Combating of Violence and Harassment in the Workplace**. This Policy applies to all employees, contractors, and collaborators across workspaces and professional events. It includes mandatory training, preventive measures, and sanctions for violations, with regular reviews to ensure effectiveness. This initiative reflects DIMAND's commitment to protecting human rights and empowering vulnerable groups within the workplace.

Employee Retention and Engagement

At DIMAND, one of our key priorities is to attract and retain highly skilled, motivated professionals, with a particular focus on experienced individuals who possess strong interpersonal and technical skills.

Our recruitment process rigorously evaluates both technical expertise and soft skills, ensuring a fair, unbiased approach that eliminates discrimination based on gender, age, religion, disability, or any other personal characteristic.

To foster continuous improvement and employee engagement, we conduct an annual employee survey, providing our people with a platform to share their ideas, aspirations, and feedback on personal and professional growth.

This survey is designed to evaluate key workplace aspects at DIMAND, including job satisfaction, team dynamics, communication, and overall atmosphere. It focuses on trust and cooperation between employees and managers, growth opportunities, training and development,

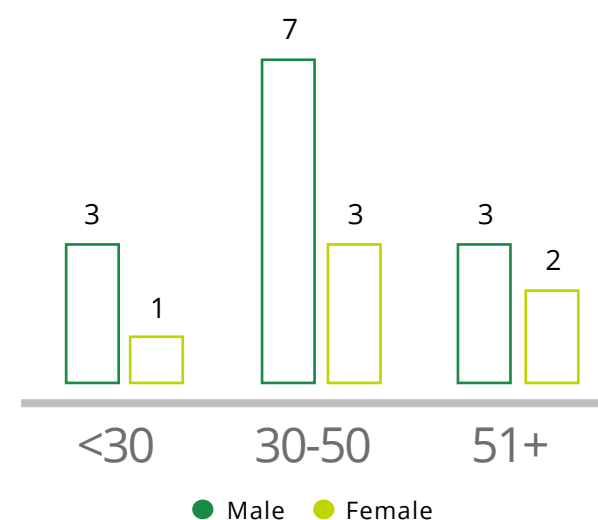
creativity, health and safety, work-life balance, and compensation. Additionally, it evaluates awareness of the Company's Code of Ethics and gathers insights on employees' future outlook and suggestions for improvement.

The survey combines both quantitative and qualitative questions to gather feedback on satisfaction levels across these areas. DIMAND's management carefully reviews all feedback and develops targeted action plans to address areas of improvement identified in the survey results.

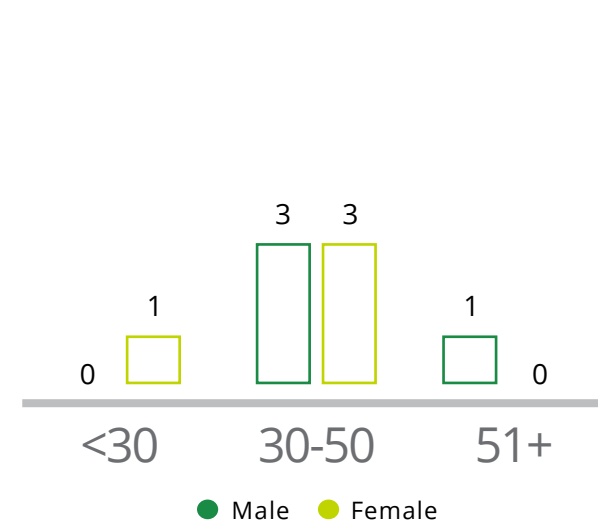
77%
Employee Response Rate

An indication of our strong workplace culture and commitment to employee well-being is that **88% of its employees would recommend DIMAND as a great place to work.**

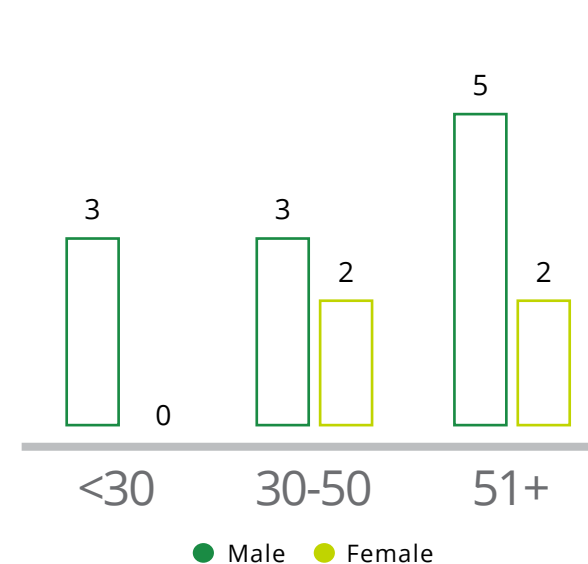
Recruitments by Age and Gender 2024



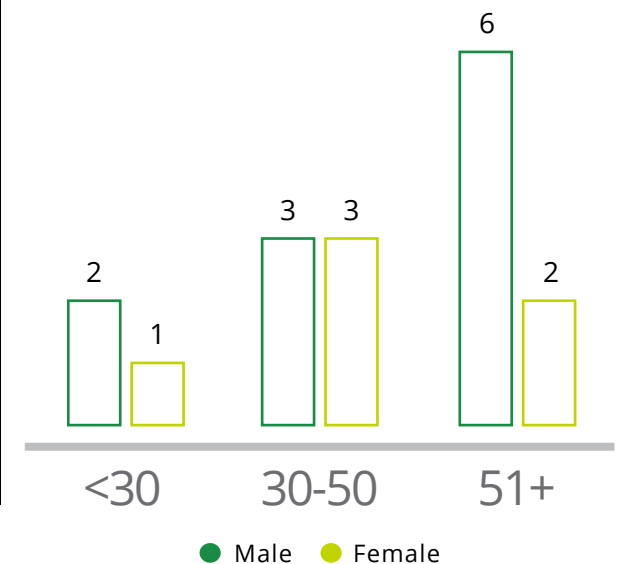
Recruitments by Age and Gender 2023



Departures by Age and Gender 2024



Departures by Age and Gender 2023



In 2024, DIMAND achieved a 137.5% increase in new hires, with 19 new employees joining the Company compared to 8 in 2023. At the same time, total departures decreased by 11.76% (15 compared to 17), with voluntary departures declining by 7.69% (12 compared to 13) and involuntary departures dropping significantly by 25% (3 compared to 4). In 2024, the total turnover was 15.46%. The voluntary turnover was 12.4% and the involuntary turnover was 3%. In addition, three (3) employees transitioned from salaried positions to freelance/self-employed roles. Regarding own employee turnover the total turnover was 9.5%, the voluntary turnover was 6.3% and the involuntary 3.2%.

At DIMAND, we place great emphasis on fostering a culture of open communication as part of our employee engagement strategy.

We are committed to continuously enhancing our communication channels, ensuring that every employee has a safe and accessible platform to raise concerns, whether related to Health and Safety, wellbeing, or other factors that influence their work experience. This proactive approach not only strengthens our ability to retain top talent but also creates an empowering environment where employees feel heard, valued, and actively involved in shaping our shared vision. By prioritizing transparent dialogue, we cultivate a workplace where collaboration and trust drive both individual growth and collective success.

Furthermore, we maintain a group chat for all type of employees working on construction sites, to allow them to stay informed in a quick and easy manner about our Company's new projects, updates, changes, and events.

BENEFITS

At DIMAND, we are committed to the well-being of everyone who contributes to our organization, whether they are full-time employees or freelancers. We believe that all team members deserve equal access to the same benefits, regardless of their employment status. By promoting fairness and inclusivity,

we strive to create a supportive environment where everyone feels valued, respected and empowered to achieve their personal and professional goals. This approach not only helps us attract and retain top talent but also strengthens our sense of community, loyalty, and collaboration across all roles.

The multitude of benefits that our Company provides are as follows:

Private Life Insurance

Food Allowance

Support for Postgraduate Programs
and Specialized Certifications
(e.g. ACCA, CFA, Master's Degrees)

Hybrid Working Model

Healthcare Plan

Company Car, Fuel, Parking, and E-pass

Parental Leaves	Male	Female	Total
Total number of employees that were entitled to parental leave	2024		
	0	3	3
	2023		
Total number of employees that took parental leave	2	2	4
	2024		
	0	3	3
	2023		
Total number of employees that returned to work in the reporting period after parental leave ended	2	2	4
	2024		
	0	3	3
	2023		
Total number of employees that returned to work after parental leave ended that were still employed 12 months after their return to work	2	2	4
	2024		
	0	0	0
	2023		
Return to work and retention rates of employees that took parental leave	0	0	0
	2024		
	0	0	0

DIMAND ensures equal treatment for both employees and freelancers, providing benefits that go beyond legal requirements.

Our Talent Development Approach

At DIMAND, we are dedicated to fostering a work environment where individuals can thrive both personally and professionally. To support this, we provide a **comprehensive induction training program**, ensuring the seamless integration of new hires, while embedding our core principles and Company culture from day one.

Our induction training is designed to provide new employees with a smooth onboarding experience. Over the course of one week, they are introduced to our policies, procedures, ISO standards, and our Code of Business Conduct and Ethics, as well as specific technical information relevant to their role and department. This training is consistently implemented across all construction sites ensuring uniformity and clarity for all our employees.

Training materials are provided to all participants, and every employee is required to sign a conflict-of-interest statement in accordance with our Code of Business Conduct and Ethics. Additionally, new hires seeking further clarification have access to a shared company folder containing essential documents and resources to support their onboarding process.

To cultivate a mindset of continuous learning, we offer **annual training programs**, developed in collaboration with our executives and leading academic institutions. These programs focus on key operational and technical topics, ensuring employees stay at the forefront of industry advancements.

In 2024, DIMAND significantly enhanced its training initiatives, achieving a remarkable 265% increase in the number of seminars (73 compared to 20 in 2023) and a substantial rise in training expenditure. The Company also

prioritized employee development, reaching an average of 4.93 training hours per employee, with 7.7 hours for female employees and 3.1 hours for male employees. These achievements reflect DIMAND's strong dedication to upskilling its workforce and fostering a culture of continuous learning and professional growth. Regarding own employees training, the average training hours were 5.5 hours, for women 8.9 hours and for men 2.9 hours. Moreover, the average training hours for executives were 4 hours, for people managers 15.4 hours and for individual contributors 3.3 hours.

2024 TRAINING ACHIEVEMENTS

73 seminars (265% increase
in comparison with 2023)

€ 24,455
in training expenditure

4.93 Average training
hours per employee

3.1 Average training
hours per male employee

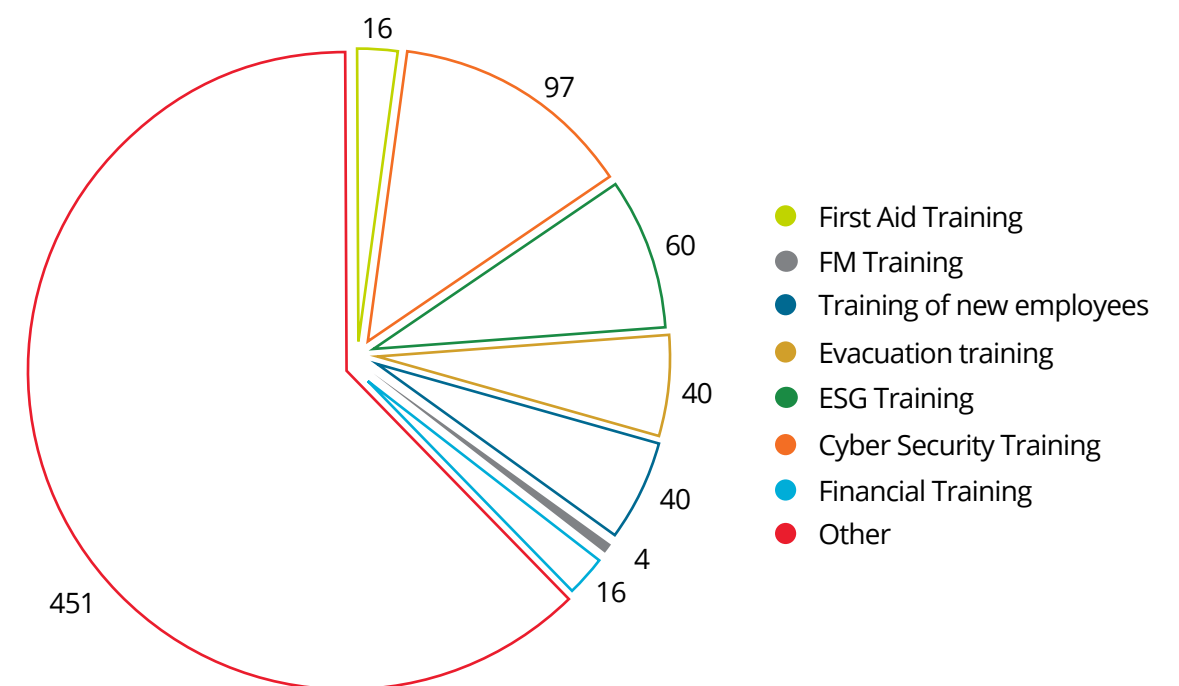
7.7 Average training hours
per female employee

Employees' training by gender and hierarchical level	2024	2023
Executives (Male and Female)	6	8
People Managers (Male and Female)	19	21
Ind.Contributors (Male and Female)	32	63

Training hours by hierarchical levels & gender	2024	2023
Executives (Male and Female)	24	119
People Managers (Male and Female)	243	656
Ind.Contributors (Male and Female)	211	283

Average training hours by hierarchical levels & gender	2024	2023
Executives (Male and Female)	4.8	23.08
People Managers (Male and Female)	11	27.3
Ind.Contributors (Male and Female)	3	4.5

Total Hours per Training Subject 2024



Our Evaluation Process

At DIMAND, performance evaluation is a key component of our commitment to continuous improvement. It provides a systematic approach to assessing employee performance, recognizing strengths, and implementing targeted development measures to help

individuals reach their full potential. This structured, merit-based process is designed not only to enhance effectiveness and productivity but also to reinforce DIMAND's core values and culture across all areas of the Company.

Our performance evaluation process follows a series of clearly defined steps, ensuring a comprehensive and consistent assessment for all employees:

100%

of our employees were
evaluated in 2024



Our Health and Safety Approach

As a leader in the real estate industry, DIMAND is committed to provide its employees and subcontracting personnel a **safe and secure** workplace, ensuring protection from both physical hazards and security threats across all operations.

At DIMAND we uphold a **zero-accidents approach** striving to eliminate all types of workplace accidents, injuries, and incidents. This commitment is driven by the belief that every workplace incident, no matter how minor it is, can and must be prevented.



DIMAND HEADQUARTERS
Greece
Jul 2024

Our unwavering focus on health, safety, and well-being in the workplace is not just a commitment - but a practice. In 2024, DIMAND achieved the **WELL Health-Safety Rating for Facility Operations and Management**, marking a significant **milestone** as one of the first Greek companies to earn this recognition.

DIMAND is WELL Health-Safety certified for its Headquarters in Maroussi.

This certification, awarded by the International WELL Building Institute (IWBI), recognizes our rigorous efforts to create a working environment that meets the highest standards in the critical areas described below:

- > Cleaning and sanitation procedures
- > Emergency preparedness programs
- > Health service resources
- > Air and water quality management
- > Stakeholder engagement and communication
- > Innovation

This achievement reflects the collective dedication and hard work of our team in fostering a safe, resilient, and health-focused workplace. It also marks a key step in our ongoing commitment to continuous improvement in **creating spaces where people can thrive.**

At DIMAND, we are honored to contribute to this growing initiative and proud to be part of a broader effort to create spaces that support well-being. **This milestone is just the beginning, and we are committed to pushing the boundaries of what is possible in creating safer, healthier environments for all.**

Our commitment extends beyond compliance—we fully adhere to national and international laws and the highest standards of occupational health and safety. This dedication is demonstrated through our **ISO 45001 certification**, which governs our **Occupational Health and Safety Management System (OHSMS)** and applies to all our employees and subcontractors working on our construction sites.

Particularly, we focus on best practices to enhance our overall performance as follows:

- > Monitoring our working conditions and operational processes.
- > Reviewing reports, complaints, and emergencies related to health and safety management issues.
- > Analyzing applicable legislative and other requirements related to our activities.
- > Reviewing technical reports and international literature.
- > Conducting internal inspections or those performed by third parties.
- > Performing occupational risk assessment studies.
- > Implementing action plans based on the recommendations of the Safety Technician.

Concerning our risk assessment approach, Health and Safety is of paramount importance to DIMAND. The risk assessment, conducted by the Health and Safety Officer, identifies potential hazards that could impact the health and safety of our employees. The goal is to recognize all possible risks in the workplace and implement corrective actions to eliminate or minimize them. The assessment considers factors such as severity, exposure, and probability to determine an overall risk rating. Areas covered by the assessment include escape plans, fire protection, ventilation, air conditioning, electrical and mechanical

installations, lighting, and more. For each identified risk, appropriate measures are proposed to ensure employee well-being and workplace safety.

For example, a combination of engineering, administrative, and personal protective measures is applied. Engineering controls include ventilation systems, machine safeguarding, and noise reduction solutions to minimize hazardous exposure. Administrative controls involve work rotations, clear safety protocols, and restricted access to high-risk areas to reduce the likelihood of accidents. In addition, employees are required to use personal protective equipment (PPE) such as helmets, gloves, respirators, and high-visibility clothing, ensuring further protection during potentially dangerous tasks. In compliance with Occupational Health and Safety regulations, DIMAND maintains a health file for each employee. To support workplace well-being, our workforce participates in annual health check-ups with the Occupational Doctor, **ensuring a 100% participation rate.**

We prioritize working exclusively with **subcontractors who** adhere to legally binding Health and Safety Standards. Specifically, all our subcontractors receive training on Health and Safety issues to ensure a consistent and vertically integrated approach to workplace safety across both our organization and respective supply chain.

All our projects are monitored by a Health and Safety Coordinator and Technician

Training on emergency situations
2 seminars on Building Evacuation

Access to an Occupational Doctor for all



291 Total training hours



Health and Safety Data

	2024			2023		
	Men	Women	Total	Men	Women	Total
Accident Frequency Rate	11.6	0	6.6	0	0	0
Accident Severity Rate	0	0	0	0	0	0
Number of fatalities	0	0	0	0	0	0
Rate of fatalities	0	0	0	0	0	0
Number of high-consequence injuries	0	0	0	0	0	0
Rate of high-consequence injuries	0	0	0	0	0	0
Number of recordable work-related injuries	1	0	1	0	0	0
Rate of recordable work-related injuries	11.6	0	6.6	0	0	0
AR (Absenteeism Rate)	0.07%	0	0.04%	1.57%	0.07%	0.86%



Social Contribution

Our contribution to UN Sustainable Development Goals:



Our Approach

At DIMAND, our philosophy of creating the cities we want to live in is expressed in a tangible manner through the various projects we undertake. By implementing practices that align business goals with social well-being and environmental responsibility, we prioritize the sustainable growth of cities and their resilience to natural disasters and the challenges of the climate crisis. We are dedicated to a sustainable

future, having developed 36% of all LEED BD+C certified buildings in Greece—an achievement that highlights our leadership in green building.

Our efforts to create positive social change are not limited to our operations but extend to various social actions and initiatives. Our social responsibility actions are based on the following pillars:



ENVIRONMENT



SOCIETY



WELL-BEING



€168,346 IN DONATIONS

As part of our ongoing commitment to sustainability, social responsibility, and wellbeing, DIMAND has taken a structured and strategic approach to CSR initiatives. Our vision for a greener and more inclusive future is now supported by a dedicated team that has been established to coordinate and implement all related actions. This team ensures the seamless execution of our environmental and social impact strategies, reinforcing our commitment to sustainable development, community engagement, and responsible business practices. By aligning our efforts with global ESG standards and integrating innovative solutions, we continue to drive meaningful change and create lasting value for both society and the environment.



Environment

At DIMAND, environmental protection is not just a priority—it is embedded in the very foundation of our philosophy. We acknowledge that climate change poses an urgent global challenge, with profound and escalating impacts. Through these dedicated efforts, DIMAND pledges to champion sustainability, fostering environmental resilience and supporting communities in adapting to the evolving climate landscape.

» **Bioclimatic Design** Sustainability is at the heart of our design approach. All our projects are LEED-certified, underscoring our dedication to minimizing environmental footprints while promoting energy efficiency and eco-friendly construction practices.

» **Holistic Natural Resource Management:** We adopt an integrated strategy for the responsible stewardship of natural resources, aiming to maximize efficiency while safeguarding ecological balance:

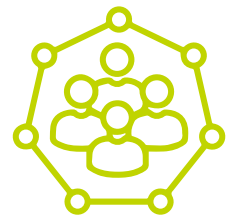
- **Water Resource Sustainability:** We prioritize the sustainable

management and conservation of water, proactively addressing the growing challenge of water scarcity through innovative solutions.

- **Energy Efficiency and Innovation:** Our projects incorporate cutting-edge technologies designed to optimize energy performance, reduce consumption, and minimize reliance on non-renewable resources.

- **Carbon Footprint Reduction:** We actively contribute to climate change mitigation by promoting low-carbon strategies, leveraging renewable energy sources, and embedding sustainable practices across all our operations.

- **Urban Regenerations:** Beyond environmental impact, we strive to breathe new life into urban areas, revitalizing neighborhoods both economically and socially. Our projects focus on creating vibrant green spaces, enhancing biodiversity, and fostering inclusive, thriving communities.



Society

At DIMAND, social well-being constitutes the foundation of sustainable development. We are dedicated to supporting vulnerable groups and strengthening social cohesion through initiatives that offer added value to society.

» **Humanitarian Support:** We provide immediate assistance to victims of natural disasters and support vulnerable social groups.

» **Education and Innovation:** We collaborate with universities and research institutions to enhance the skills of the next generation of professionals. At the same time, we invest in the development of our employees, by providing opportunities for personal and professional development.

» **Solidarity:** We regularly organize blood donations contributing to the creation of a stable blood supply for the country. We have set up a blood bank for our employees and their families, fostering a sense of community and mutual support within the Company. Moreover, as part of strengthening the "DIMAND Life Network", we equip our projects with defibrillators, which can save lives in emergency situations. We also support initiatives aimed at raising public awareness on prevention and health issues. We organize information days for our executives and promote preventive medicine by offering optional preventive tests and vaccinations. Our employees participate in First Aid training programs and firefighting exercises, to enhance safety and health both in the workplace, and in local communities.

Community Support

DIMAND's commitment to social contribution and solidarity is primarily reflected in the very projects it delivers. The design and development of DIMAND's projects often act as catalysts for broader urban regeneration in their surrounding areas, fostering improved living conditions for cities and their residents. At the same time, they generate significant economic activity, contributing to wider economic growth and development.

In conjunction with our projects across Greece, we actively contribute to the development of the areas where we operate through the donation of studies or/and monetary contributions and sponsorships, as presented below.

CONTRIBUTING TO THE COMMUNITIES WHERE WE OPERATE



• Thessaloniki Western Entrance Redevelopment

In collaboration with the Municipality and Regional Unit of Thessaloniki, we contributed a study for the creation of a bicycle lane and the redevelopment of 26th October street, at the Western entrance of the city. Moreover, we also donated a study for the upgrade of Nikiforou Ouranou region (Sfageia).



• Piraeus Courthouse Park

DIMAND has undertaken the development of the New Piraeus Courthouse, Greece's first "green" public building. The building will be surrounded by extensive green spaces, a square, and sports facilities, all accessible to the public. In this context, we presented to the Municipality of Piraeus a study for the Courthouse's Park, as a donation.

• Karella Station

We provided a study for the new METRO station at Karella, Paiania. The station will be constructed between the existing stations of Paiania-Kantza and Koropi, while it will also be connected to Metro Line 3, facilitating citizens' transportation.

• Buildings' Demolition at Votanikos

Within the context of the general redevelopment of Votanikos, we provided a donation for the demolition of unused buildings with the aim of developing green spaces.

• Archaeological Museum of Chios

We provided to the Archaeological Museum of Chios a study concerning its expansion. The Museum's building constitutes a representative sample of 60s architecture. Its exhibits comprise finds dating from the Neolithic period to the Roman era, including sculptures, inscriptions, pottery, and metalwork, among others.

• Patras Municipal Library

We contributed a study for the renovation of Patras Municipal Library building.

• Annunciation Cathedral, Amfissa

We also provided a study for the renovation of the Annunciation Cathedral in Amfissa, Phocis.

IOBE Research for EENE

We supported the research study conducted by the Foundation for Economic & Industrial Research (IOBE) for the Hellenic Association of Entrepreneurs (EENE), aiming to enhance investments and productivity, and therefore general prosperity. This IOBE study analyzes EENE's proposals concerning: Zero marginal non-wage costs as an incentive for the digital upgrading of companies' human resources; Reduced Marginal Business Taxation to facilitate business growth; Phasing out the advance tax to avoid an increased effective tax rate; Acceleration of depreciation in mechanical equipment to stimulate productive investments.

In 2024, except for the offering of our expertise, our social actions included assistance towards municipalities, in-kind donation to a children foundation, and support to a university students' competition, all while continuing our efforts concerning blood donation.

• Christmas Lights 2024

For the 2024 holiday season of Christmas and New Year's, with the aim to enhance holiday spirit, we contributed to the festive lighting in Athens, specifically of Omonoia Square, and Thessaloniki and a fireworks display at the Piraeus Tower for New Year's Eve.

• "Agia Anna" – Christmas Bazaar 2024

We offered the necessary materials for

the creation of Christmas baskets for the annual Bazaar organized by the "Agia Anna" foundation. For over fifty years, "Agia Anna Christian Home for Girls" has provided shelter to more than 500 children aged 4 to 18.

• Athens Negotiation Tournament 2024

In 2024, we proudly supported the 6th "Athens Negotiations Tournament," with the second-day activities taking place at Piraeus Tower, where we provided the venue for the event.

• Blood Donation

In September, we organized our annual blood donation drive at our facilities for our employees and their families, and we have set up a blood bank for them in collaboration with Hellenic Red Cross.

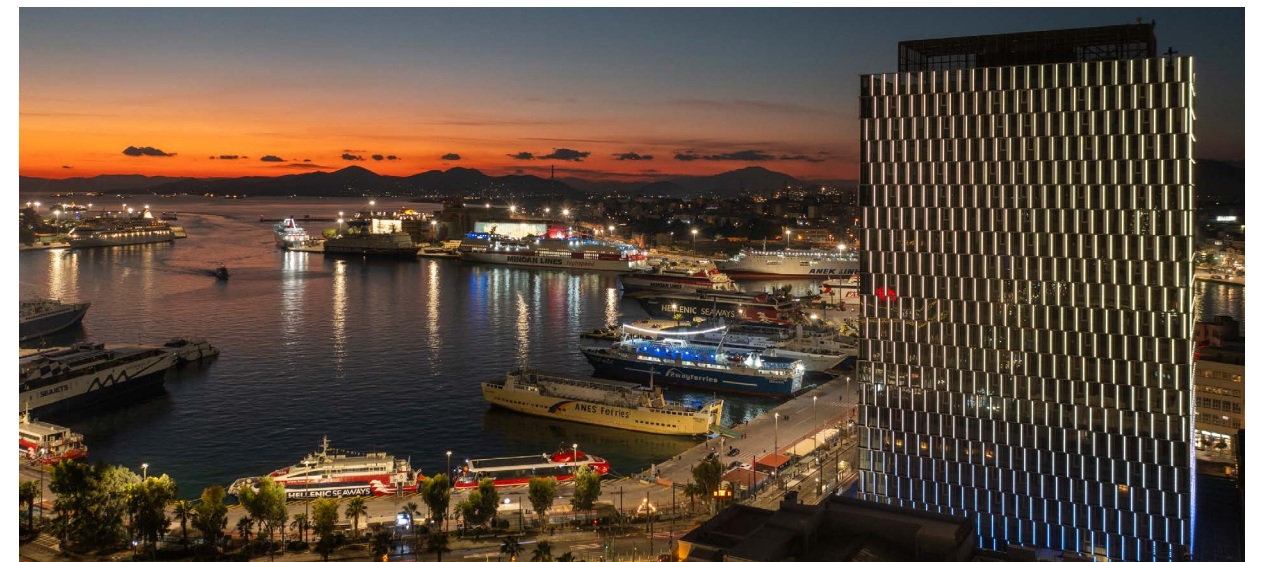
COMMUNITY INVOLVEMENT: OUR BUILDINGS AS EXHIBITS

Through Open House, a global institution which promotes architecture, our buildings and philosophy are communicated to the public. More specifically, the following buildings participated in Open House project:



Open House Thessaloniki

HUB 26 welcomed the public in its courtyard area during Open House 2024 in Thessaloniki.



Open House Athens

In April 2024, during the 11th Open House Athens, the public had the opportunity to visit Piraeus Tower, the first green skyscraper in our country.

More than
1,000
visitors to Piraeus Tower

Actions for Children

At DIMAND, we have continuously supported actions and initiatives aiming to aid children, improve their living conditions, and protect their right to education. Indicatively, except for the following endeavors, we supported a public school in Piraeus by donating the necessary colors for its renovation.



Together For Children NGO

In 2024, we supported the work of Together For Children (Mazi gia to Paidi), through the program "I Contribute Because I Care", by securing for 6 months meals for children residing in child protection agencies. This program's aim is to create better living conditions for children and their families, as well as to reduce social and economic inequalities, contributing to the improvement of institutions' quality.

5,475

meals offered to children in need

Library4all

We contributed to the work of Library4all, by collecting and donating more than two hundred books. Library4all is a non-profit civil organization which aims to promote children's love for reading by supporting school libraries with the provision of books.

200+

Books were collected

Together for Anna

We offered our support to Anna, a little girl suffering from cerebral palsy-spastic quadriplegia, to travel to the U.S.A. for necessary surgeries to improve her health.



Social Awareness

Recognizing the importance of increasing social awareness, our people participated in a number of initiatives, specifically athletic events with a humanitarian cause, to contribute to their work and raise awareness on social and health issues.



No Finish Line Athens

In May 2024, our employees participated in No Finish Line, a sports, entertainment, and charity festival which supports the work of Together For Children. The kilometers the participants walk or run turn into financial support for the implementation of children's programs by the NGO.

Race for the Cure

For the 16th consecutive year, Hellenic Association of Women with Breast Cancer "Alma Zois" organized Greece Race for the Cure®, where our executives participated.



2nd Zero Discrimination Run 2024

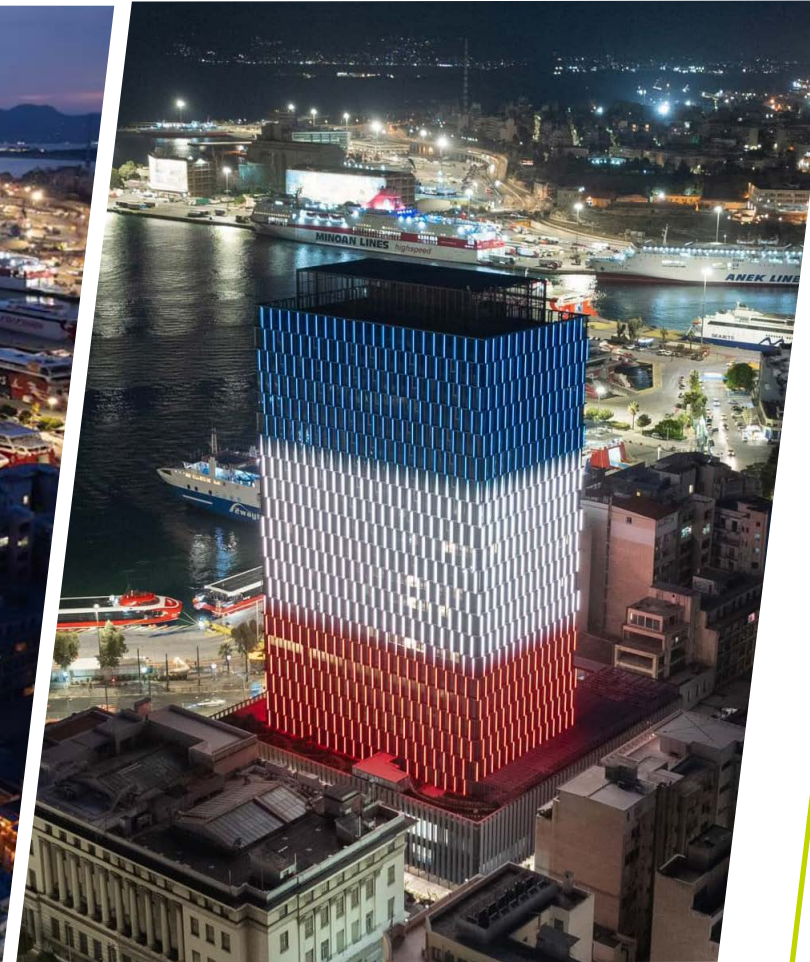
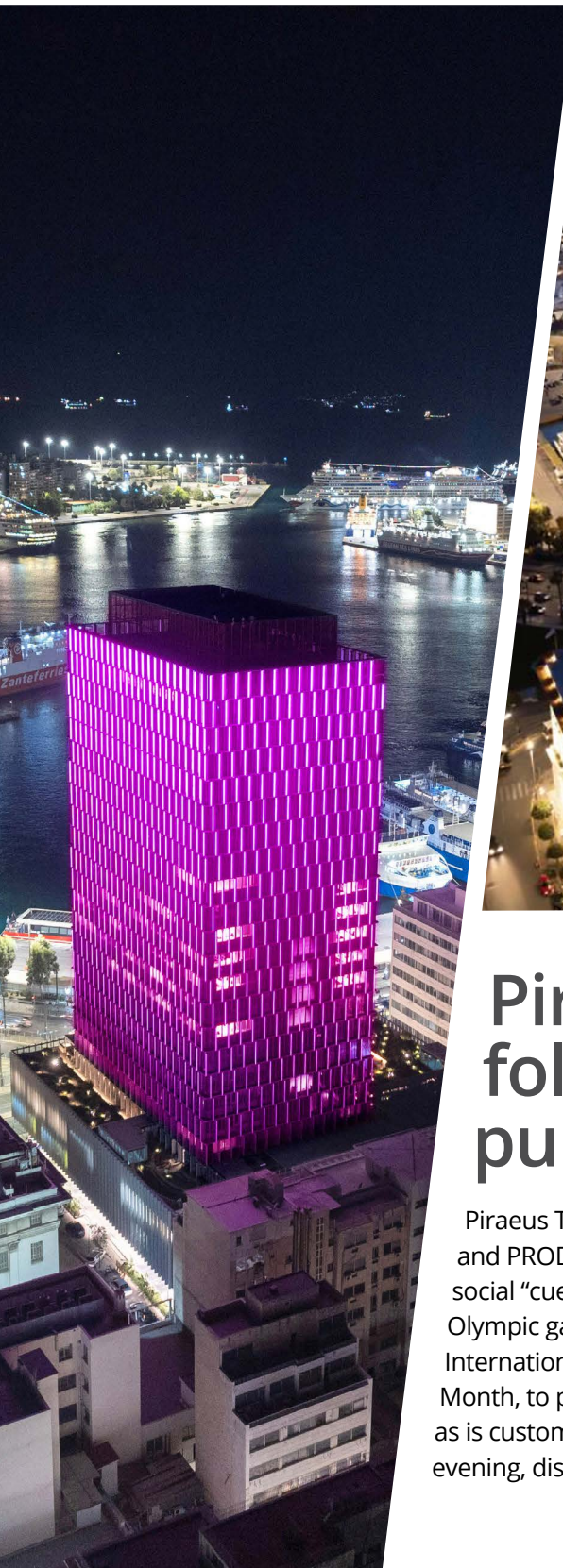
For the second consecutive year, our Company supported the Hope Runners and the Zero Discrimination Run, which took place at OAKA on Sunday, November 3rd. One of our partners had the honor of representing us by guiding a blind athlete in the symbolic Hope Running race, which took place alongside numerous other athletes with disabilities at the Olympic Stadium.

Piraeus Night Run 2024

In June 2024, the 4th Run Greece race took place in Athens for the first time, in the historic center of Piraeus. Our executives were present to support.

AWARENESS INITIATIVES WITHIN OUR PREMISES

In this context, we organized within our premises a first aid training and a seminar concerning breast cancer awareness to increase our people's involvement and social awareness.



Piraeus Tower: following society's pulse

Piraeus Tower, joint venture of DIMAND alongside EBRD and PRODEA Investments, all throughout the year expresses social “cues”, whether it concerns local municipal activities, the Olympic games, national holidays, or world days/weeks, such as International HPV Awareness Day or Breast Cancer Awareness Month, to promote awareness and action. The Piraeus Tower, as is customary with the city's events, was illuminated that same evening, displaying the message of each event.



Well-being

DIMAND promotes Wellbeing both through its projects and its philosophy, which prioritizes human well-being in every initiative. This philosophy constitutes an integral part of the vision for a sustainable and inclusive future. We create spaces that foster people's health, well-being and connection with their environment.

• **WELL certifications:** We design buildings that enhance the health, comfort, and overall well-being of their users, leading to an increase in their productivity.

• **Social Welfare:** Through the infrastructure we create, we aim to improve the quality of life in local communities, transforming neighborhoods and creating the cities we want to live in.





Corporate Governance

Our contribution to UN Sustainable Development Goals:



DIMAND's Approach

Corporate governance is a fundamental element of the Company's ESG strategy, ensuring that operations are conducted with integrity, accountability, and transparency. The governance framework is designed to align the interests of management with those of shareholders and stakeholders, promoting sustainable practices and ethical decision-making. This framework incorporates a diverse Board of Directors, robust regulatory compliance and risk management

systems, and comprehensive stakeholder engagement processes to address the concerns and needs of the community. DIMAND is dedicated to the ongoing enhancement of its governance practices, with regular reviews and updates to policies that reflect industry best practices and stakeholder expectations. Through effective corporate governance, the Company seeks to build trust, mitigate risks, and drive long-term sustainable growth.

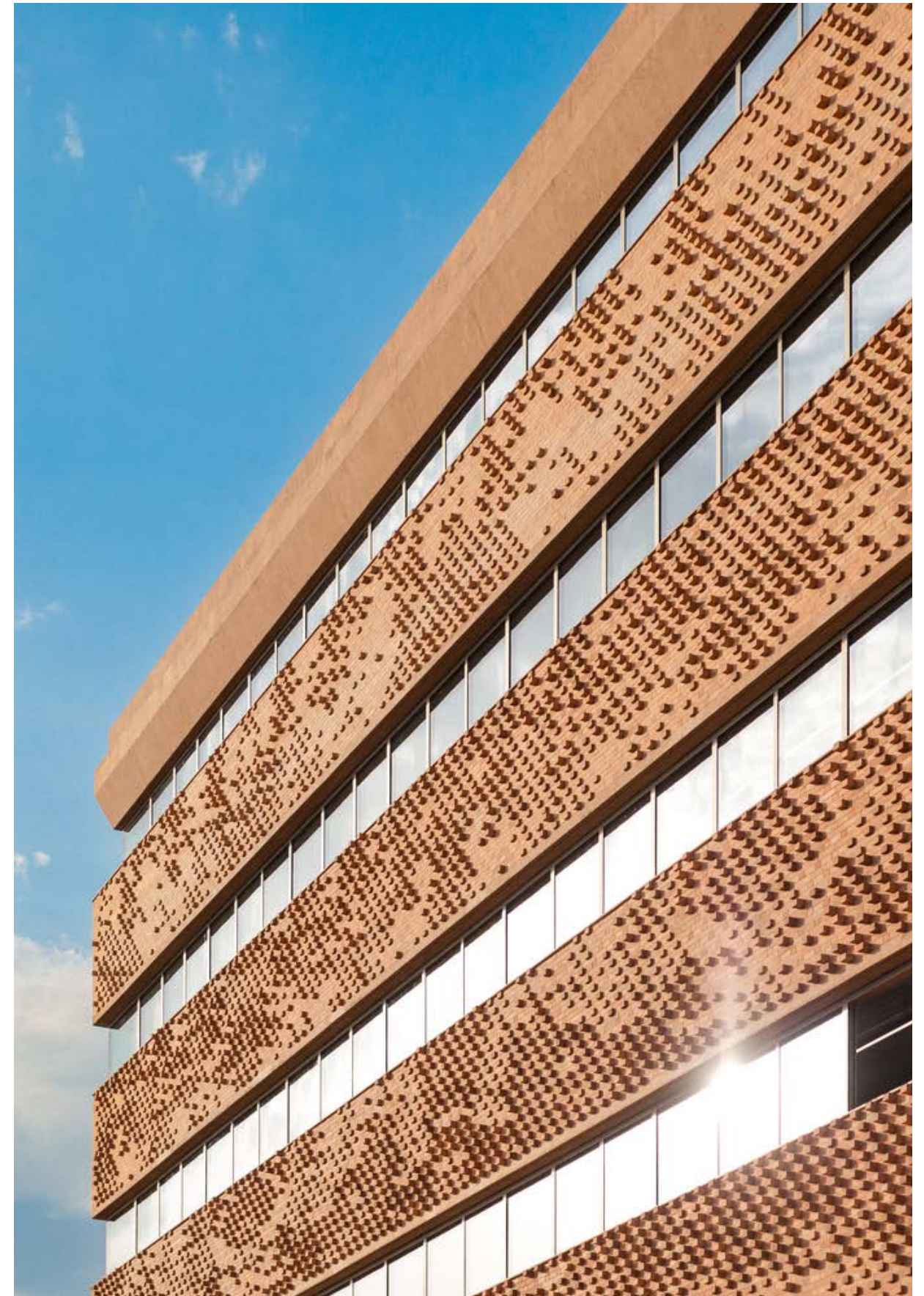
Corporate Governance Framework

DIMAND's governance is primarily regulated by the Greek Law 4548/2018, which governs Sociétés Anonymes. The Company's Codified Articles of Association, available on the Company's website (www.dimand.gr, under About Us>Corporate Governance>Codified Articles of Association), define key operational aspects including the Company's objectives, corporate purpose, duration, the roles and responsibilities of the Board of Directors and the General Assemblies, the appointment of Certified Auditors, and the processes for liquidation and dissolution.

As a publicly listed entity on the Main Market of the Athens Stock Exchange, DIMAND is subject to additional obligations regarding corporate governance, financial disclosures, and communication with the investment community and supervisory authorities. These obligations are outlined in Law 4706/2020 and Article 44 of Law 4449/2017, along with specific regulations

set forth by the Athens Stock Exchange. Moreover, DIMAND adheres to the Hellenic Corporate Governance Code, developed by the Hellenic Corporate Governance Council in June 2021. In accordance with Law 4706/2020, the Board of the Hellenic Capital Market Commission officially recognized the Hellenic Corporate Governance Council as the national authority for adopting a Corporate Governance Code. This Code is available on the Company's website (www.dimand.gr, under About Us>Corporate Governance>Codified Articles of Association).

DIMAND's Board of Directors applies the principles of the Hellenic Corporate Governance Code, following a "comply or explain" approach. Where specific practices outlined in the Code are not implemented, or where alternatives are adopted, an explanation is provided in the Corporate Governance Statement, ensuring full transparency and alignment with legal and regulatory requirements.



DIMAND's General Principles of Business Conduct

DIMAND is committed to upholding the highest ethical standards and ensuring responsible governance across all its operations. Guided by its core values of health and safety, environmental sustainability, quality, excellence, innovation, and integrity, the Company fosters a secure, transparent, and accountable working environment for all. DIMAND's focuses on delivering sustainable value, maintaining trust, and continuously improving its business practices to support long-term success.

Health and Safety

DIMAND is dedicated to providing a secure and conducive working environment for all employees, subcontractors, partners, and clients. In adherence to all relevant laws and regulations, DIMAND ensures the implementation of comprehensive health and safety measures across its operations. Continuous training and guidance are provided to staff, reinforcing the Company's commitment to achieving a zero-accident record.

Environmental Protection and Responsibility

DIMAND is committed to building a sustainable and environmentally responsible future by integrating environmental criteria into its procurement processes. Through the adoption of eco-friendly practices, DIMAND works to minimize its ecological footprint. A holistic approach is applied throughout the lifecycle of each project, ensuring that environmental considerations are prioritized at every stage of development.

Quality

DIMAND approaches every project, regardless of scale, as an opportunity to tackle new challenges. The Company is dedicated to delivering value that exceeds client expectations, ensuring that each project meets all agreed-upon requirements, is completed on time and within budget, and adheres to the highest standards. With a focus on passion, discipline, hard work, and motivation, DIMAND maximizes its potential in every undertaking, ultimately benefiting both clients and society.

Excellence

In the pursuit of excellence, DIMAND invests in continuous education and professional development. The Company actively collaborates with top-tier professionals in their respective fields, fostering a culture of growth and support. This commitment to attracting, nurturing, and retaining highly qualified talent ensures that DIMAND remains at the forefront of its industry.

Innovation

DIMAND embraces innovation as a core driver of its growth strategy. By adopting forward-thinking ideas and practices, the Company strives to position itself as a leading provider across the full spectrum of real estate services.

Information Security

Protecting sensitive information and the systems that manage it is a top priority for DIMAND. Ensuring data privacy and safeguarding client information are central to the Company's operations, supporting both short-term and long-term strategic objectives while maintaining trust with clients and stakeholders.

Combating Corruption and Bribery

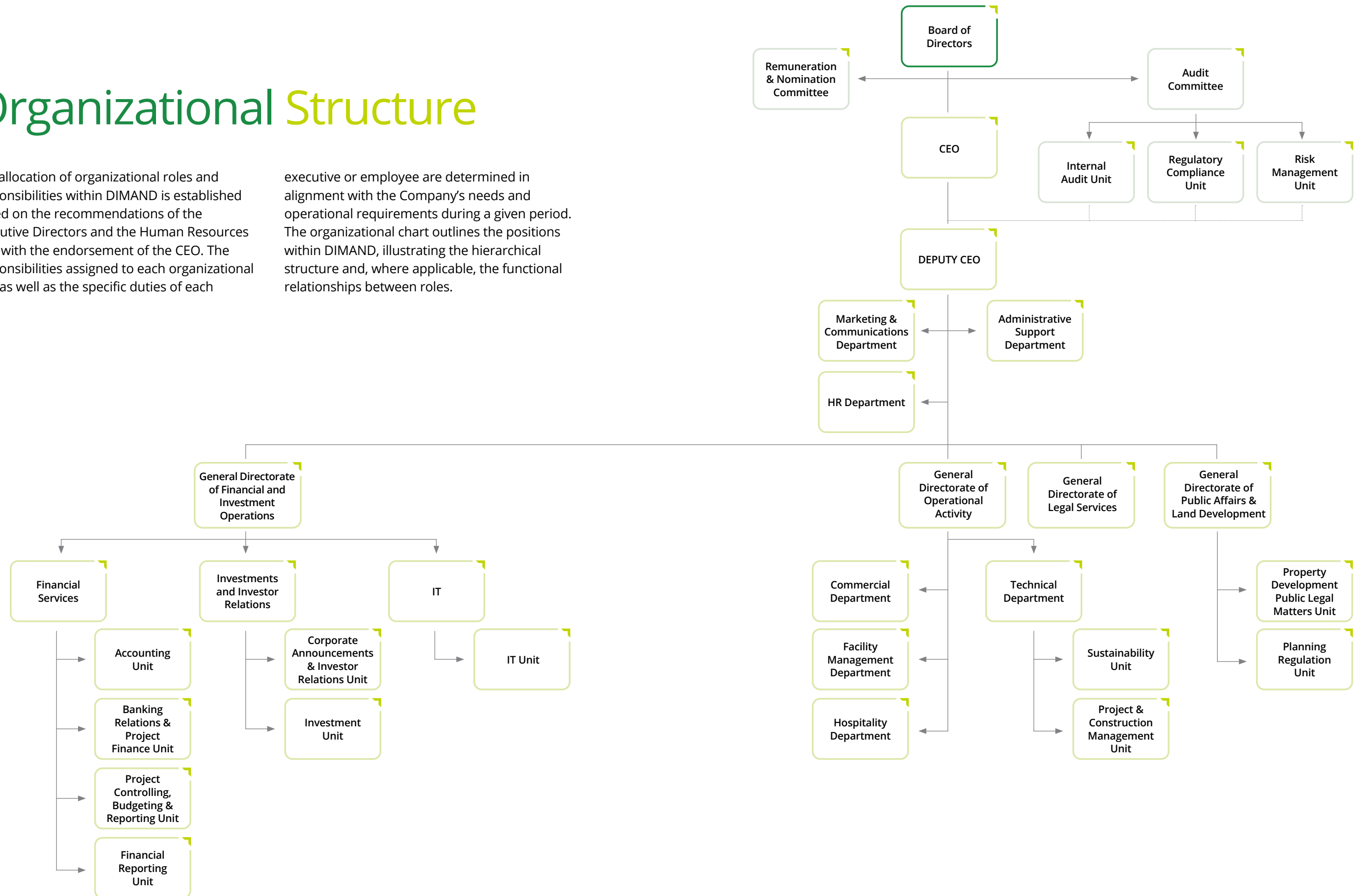
Committed to upholding the highest ethical standards, DIMAND is resolute in its commitment to preventing corruption and bribery. This fundamental principle is essential to maintaining the integrity of DIMAND's relationships with clients, partners, and public authorities, thereby ensuring the optimization of business operations and fostering trust across all interactions.



Organizational Structure

The allocation of organizational roles and responsibilities within DIMAND is established based on the recommendations of the Executive Directors and the Human Resources Unit with the endorsement of the CEO. The responsibilities assigned to each organizational unit as well as the specific duties of each

executive or employee are determined in alignment with the Company's needs and operational requirements during a given period. The organizational chart outlines the positions within DIMAND, illustrating the hierarchical structure and, where applicable, the functional relationships between roles.





DIMAND's Governing Bodies

General Assembly

The General Assembly of Shareholders is the highest decision-making body of the Company, responsible for approving key matters such as the annual financial statements, management review, profit distribution, and auditor discharge. The Annual General Meeting is held once a year, no later than the 10th day of the ninth month following the fiscal year. Key individuals, including the Chairman, CEO, Committee Chairs, Head of Internal Audit, and External

Auditor, attend to provide information and address shareholder inquiries.

Decisions are made through voting, ensuring that all shareholder views are represented, either in person or by proxy. The Company offers efficient voting methods, and all discussions and decisions are recorded in minutes, which are signed by the Chairman and the Secretary, ensuring transparency and effective shareholder participation.

Board of Directors

The Board of Directors (BoD) at DIMAND is dedicated to upholding strong corporate governance practices. It is entrusted with protecting shareholders' interests, setting management policies, overseeing governance, and making critical business decisions.

DIMAND's BoD is highly regarded for its diverse skills and expertise, which are

essential in guiding the Company to operate effectively and efficiently within its sector. As a cornerstone of the Company's governance framework, the Board ensures alignment with strategic objectives and plays a pivotal role in achieving corporate goals. With a commitment to accountability, transparency, and integrity, the BoD safeguards the interests of shareholders while enhancing DIMAND's market reputation and credibility.

The composition of the BoD as of December 31, 2024 is as follows:

Full Name	Position in the Board of Directors / Capacity	Independence
Gonticas Constantine	Chairman of the BoD / Non-executive member	✓
Andriopoulos Dimitrios	Vice Chairman of the BoD and CEO / Executive member	-
Dimtsas Nikolaos - Ioannis	Deputy CEO / Executive member	-
Dagtzi-Giannakaki Despoina	Executive Member	-
Anastasopoulos Michael	Executive Member	-
Itsiou Olga	Executive Member	-
Chalkiadaki Anna	Executive Member	-
Pelidis Emmanuel (Manos)	Non-Executive Member	-
Kazoli Polyxeni (Xenia)	Non-Executive Member	✓
Charitos Nikolaos	Non-Executive Member	✓

The Board of Directors of the Company consists of 10 members, including 6 executive members and 4 non-executive members. Among them, 3 are independent, representing 30% of the Board. In terms of gender diversity, the Board comprises 4 female members and 6 male members, resulting in 40% female representation and 60% male representation.

The **Executive Members** of the Board of Directors (BoD) are entrusted with executing the Board's decisions and overseeing DIMAND's operations on a continuous basis. They play a critical role in ensuring the efficient implementation of the Company's strategies.

The **Non-Executive Members**, including Independent Non-Executive Members, are responsible for overseeing corporate activities, offering valuable insights, and contributing their expertise in shaping DIMAND's strategic direction. They also play a crucial role in promoting the Company's broader corporate interests.



Independent Non-Executive Members are appointed by the General Meeting of Shareholders to provide impartial oversight and ensure balanced decision-making within the Board.

The **Chairman** of the BoD is not a senior executive within DIMAND and is primarily responsible for managing the operation of the Board and overseeing the Company's governance. The Chairman ensures that the Board is well-informed about DIMAND's progress and developments. In the Chairman's absence, the Vice-Chairman assumes the role of the Chairman, in accordance with a decision made by the BoD.

40% of the members on the Board of Directors are women

30% of the members on the Board of Directors are independent

It is essential to highlight the pivotal role the Board of Directors (BoD) plays in guiding DIMAND's strategic direction. The BoD acts as a guiding force for the Company, overseeing the management and administration of its assets, representing DIMAND in various capacities,

and making decisions on all Company matters, except those exclusively reserved by law for the General Assembly. Furthermore, the BoD provides strategic guidance by defining performance goals and objectives and formulating the necessary strategies to achieve

them. It also establishes actionable steps -both mandatory and advisory- for continuous evaluation, monitoring, and improvement. In this capacity, the BoD ensures that DIMAND's activities align with its long-term objectives while assessing the broader impacts of its operations on the environment, economy, and society.

Suitability Policy

DIMAND has established a Suitability Policy that defines the principles, criteria, knowledge, and skill sets required for its Board of Directors. This policy, aligned with the Company's Operating Regulations and the Hellenic Corporate Governance Code, is comprehensive, well-documented, and governed by the principles of transparency and accountability.

The appointment of BoD members, including independent members, follows the guidelines outlined in the Suitability Policy. The selection process ensures that the BoD operates effectively in alignment with DIMAND's strategy and long-term business goals while safeguarding corporate interests and upholding values of honesty, responsibility, and integrity.

BoD members are distinguished professionals, recognized for their objectivity in decision-making, readiness to confront challenges, and commitment to the highest ethical standards.

Training of the BoD in 2024

DIMAND places a strong emphasis on the continuous education of its Board of Directors to ensure alignment with regulatory standards, corporate governance best practices, and ESG principles. In 2024, the BoD participated in various training sessions designed to strengthen their knowledge and expertise:

- **Regulatory Compliance and Governance (September 26, 2024)**

The Compliance Unit presented updates on recent regulatory changes, particularly the new legislation on Excluded Directors

(Law 5122/2024). The session also covered enhanced oversight by the Capital Markets Commission, focusing on corporate governance principles and market protection. The session concluded with a discussion addressing key issues.

- **Workshop on Audit Committees as a Pillar of Corporate Governance (April 25, 2024)**

A Board member attended a workshop hosted by SEV – Hellenic Federation of Enterprises and ESED – Hellenic Corporate Governance Council at the Olympic Museum in Athens. The session explored the critical role of audit committees in corporate governance, emphasizing their importance in ensuring transparency and accountability.

- **International Educational Visits**

In 2024, the Executive Members of the BoD undertook two educational visits to major urban redevelopment projects. They attended workshops with leading developers in Hamburg and Milan, gaining valuable insights into global trends in urban regeneration and development.

Additionally, one of DIMAND's Non Executive Board member participated in a series of targeted seminars focused on governance and corporate responsibility. These included topics such as "Beyond the Huddle: Guide to Resilience and Trust," "Audit Committees: Key Pillar of Corporate Governance," "The S in ESG Matters," "UK Post Office Scandal: Where Was the Board?," "Changing Societal Expectations of Boards," "Role of the Company Secretary," "The Role of the Audit Committee in Building Trust," "Boeing, Boeing Gone: Crisis Management Lessons," and "Boards' Role in the Climate Challenge."

These training programmes underscore DIMAND's commitment to cultivating a well-rounded and knowledgeable Board equipped to navigate the complexities of modern governance and ESG challenges.

Chief Executive Officer

DIMAND's Chief Executive Officer (CEO) is appointed by the Board of Directors immediately following its election by the General Assembly. The CEO acts as the key liaison between DIMAND and its Board, guiding and directing the

Company's operations. The CEO is responsible for overseeing the Company's services and making decisions regarding its activities, in accordance with DIMAND's internal framework of rules and regulations.



Audit Committee

The Audit Committee supports the Board of Directors (BoD) of DIMAND in fulfilling its responsibilities related to financial reporting, internal controls, and audit oversights. The Committee plays a critical role in safeguarding the integrity of the Company's financial statements and ensuring compliance with regulatory requirements. The Audit Committee's key responsibilities include:

- **Mandatory Audit / Financial Reporting Process**
The Committee oversees the mandatory audit process for the Company's financial statements. It informs the Board of Directors about any issues arising during the audit process.
- **Corporate Governance System (CGS)**
The Committee oversees the implementation of the CGS, as defined by the Board of Directors, and evaluates its application and effectiveness at least every three years. Additionally, it submits recommendations to the Board of Directors to address any deficiencies in the CGS.
- **Internal Control and Risk Management System**
The Committee assists the Board of Directors in maintaining the adequacy and effectiveness of the Company's Internal Control System (ICS).

- **Internal Audit**
The Committee oversees the proper functioning of the Internal Audit Unit to ensure compliance with professional standards and regulatory requirements. It assesses the Unit's performance, adequacy, and effectiveness, while preserving its independence.
- **Investor Communication**
The Committee submits an Annual Activity Report in the Company's Annual Financial Report and presents it at the Annual General Meeting of the Company's shareholders.
- **Regulatory Compliance**
The Committee approves and oversees the implementation of the annual Regulatory Compliance action plan. Additionally, it oversees the activities and effectiveness of the Regulatory Compliance Unit.
- **Risk Management**
The Committee evaluates the effectiveness of the Company's risk management system. Additionally, it oversees the Risk Management Unit's operations and effectiveness.

Remuneration & Nomination Committee

DIMAND has established a Remuneration & Nomination Committee to assist the Board of Directors in recruiting specialized executive personnel for potential Board membership and in performing its duties related to the establishment and overseeing the establishment and implementation of the Remuneration Policy for Board members and the Management Team. The Committee ensures the effective application of the remuneration framework and assists the Board in attracting

highly qualified executive staff. Established by a BoD decision, the Committee regularly submits reports and recommendations to the Board, leveraging necessary resources, including external advisory services, to fulfill its mandate. It also plays a critical role in ensuring compliance with corporate governance regulations, and best practices regarding Board composition and succession planning. The Committee operates under an independent Charter.

Internal Audit Unit

DIMAND's Internal Audit Unit operates in accordance with Greek Law 4706/2020 as an independent function, reporting administratively to the CEO and operationally to the Audit Committee.

The Internal Audit Unit's primary role is to continuously evaluate the Company's operations, assessing the effectiveness of its Internal Control System, risk management framework, and regulatory compliance. Its objective is to ensure regulatory compliance,

safeguard assets, and facilitate timely corrective actions to mitigate any risks to the Company's operations.

The Head of the Internal Audit Unit, appointed by the Board of Directors based on the Audit Committee's recommendation. This full-time role requires independence, objectivity, and relevant professional expertise. The Internal Audit Unit's operational framework and the responsibilities of its Head are defined in the Internal Audit Unit Operating Regulations.

Internal Control System

The Internal Control System ("ICS") is a comprehensive framework of internal controls, including risk management, regulatory compliance, and internal auditing. The ICS is structured to provide continuous oversight of

the Company's activities, ensuring safe, efficient, and effective operations.

DIMAND's ICS is designed to achieve the following key objectives:

Ensuring the consistent execution of the business strategy while optimizing the use of available resources.

Ensuring the completeness and accuracy of data necessary for the timely assessment of the Company's financial position and the preparation of reliable financial and non-financial statements, in compliance with Article 151 of Law 4548/2018.

Identifying and mitigating significant risks related to the Company's business activities and operations.

Protecting the Company's assets from misuse or loss while preventing and detecting potential fraud.

Ensuring the effectiveness and efficiency of the Internal Audit Unit.

Ensuring adherence to legal and regulatory requirements, as well as internal corporate policies.



Risk Management

Risk Management refers to the review of the processes for:



**Identifying and
evaluating risks**



**Managing and
responding to risks**



**Monitoring the evolution of
risks (risk assessment, risk
response, risk monitoring)**

DIMAND's Risk Management Governance Model follows the **"Three Lines of Defense"** framework, providing a structured and effective approach to risk management across the organization.

1st Line of Defense

The First Line of Defense comprises the Company's Departments and operational units. These units implement documented processes, monitor, assess, and mitigate risks associated with their activities. Their actions align with the Company's Risk Management Strategy and are guided by the Board of Directors (BoD), embedding risk management into daily operations.

ethical standards, safeguarding internal security mechanisms, protecting information systems, and promoting sustainability and quality assurance.

- Assessing and reporting on the adequacy and effectiveness of the Company's risk management framework, including safety measures.

3rd Line of Defense

The Third Line of Defense is the Internal Audit Unit, which conducts independent audits to assess the effectiveness, suitability, and consistent application of the risk management framework.

The Audit Committee plays a key role by overseeing the adequacy and effectiveness of the Internal Control System (ICS). Additionally, the Remuneration and Nominations Committee supports the selection of Board members and senior management while overseeing the implementation of the Remuneration Policy.

2nd Line of Defense

The Second Line of Defense comprises the Risk Management and Regulatory Compliance Units, which offer expertise, support, oversight, and risk-related management. Their responsibilities include:

- Developing, implementing, and enhancing risk management practices, including safety protocols, across processes, systems, and Company-wide operations.
- Achieving risk management objectives, including regulatory compliance, upholding

Risk Management Unit Operations

The Risk Management Unit functions in compliance with the Greek Law 4706/2020. The Unit functions independently, reporting administratively to the CEO and operationally to the Audit Committee. The Risk Management Officer, appointed by the BoD leads the Risk

Management Unit and ensures the effective implementation of risk management within the Company. This role involves supporting the BoD and Management in identifying, assessing, and mitigating potential risks to business continuity.

The responsibilities of the Risk Management Officer are as follows:



DIMAND's risk universe encompasses the following categories:

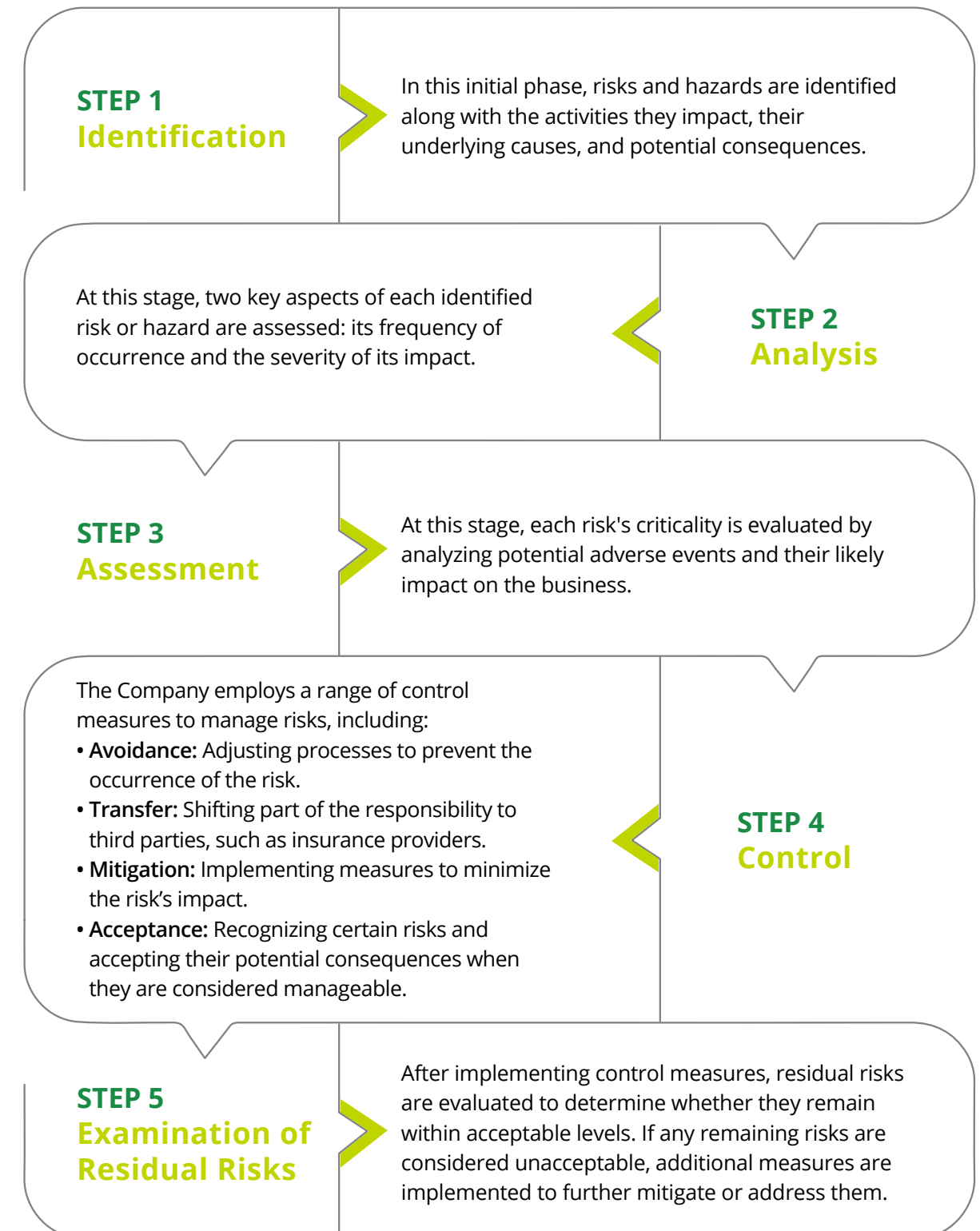
Risk Category	ESG Related Risks per Category
Strategic Risks	• Climate/Climate Change Adaptation • Supplier Selection /Sourcing • Use of Resources
Operational Risks	• Diversity, Equity and Inclusion • Societal and Environmental Consequences • ESG Targets
Technology Risks	• Incident Response • Unauthorized Data Access/ Misuse • Unavailability of Data
Regulatory Compliance Risks	• Ethical Culture • Fraud, Bribery and Corruption • Whistleblowing
Financial and Commercial Risks	• Improper or Inefficient Marketing Practices • Customer Behavior & Preferences • Insufficient Working Capital Management

DIMAND seamlessly integrates ESG-related risks across all relevant risk categories, reinforcing its unwavering commitment to sustainable development and responsible governance. Climate change is recognized as a strategic risk with substantial potential impact on the Company's operations and long-term success. Additionally, DIMAND assesses risks associated with supplier selection, resource utilization, and ESG target

attainment. The Company also accounts for operational risks related to diversity, equity, and inclusion, as well as the broader societal and environmental impacts of its activities. By proactively addressing these risks, DIMAND promotes the implementation of sustainable practices that contribute to environmental preservation and social responsibility, strengthening its commitment to long-term value creation.

DIMAND's Risk Assessment

The Company's Risk Assessment a structured, step-by-step approach to identifying risks and hazards that could compromise the Company's ability to operate effectively. This process is crucial for proactively identifying threats to operations, allowing the Company to implement effective risk mitigation measures and ensure long-term business stability.



Maintaining Excellence in Ethical Standards

DIMAND upholds the highest standards of integrity and ethics, both within its facilities and at external locations where business activities are conducted on its behalf. This commitment applies to business activities, company-sponsored social events, and any situation where employees represent DIMAND. The Company offers employees a clear channel for seeking guidance on

the ethical implications or appropriateness of any event or action. Employees are encouraged to seek guidance from designated functions, including the Receiving and Monitoring Reports Officer, Directors, HR Unit, Compliance Unit, and Internal Audit Unit. This ensures that employee actions align with the Company's ethical standards and regulatory obligations.

Compliance with Laws & Regulations

DIMAND's core principle is unwavering compliance with all applicable laws and regulations. To uphold this commitment, DIMAND has implemented the Code of Business Ethics and Conduct, a comprehensive guide that informs employees about legal

and regulatory requirements relevant to their roles. This Code empowers employees to fulfill their duties in full compliance with applicable laws and regulations while ensuring alignment with DIMAND's ethical standards and legal responsibilities.

Code of Business Ethics and Conduct

The Code of Business Ethics and Conduct defines the fundamental principles, rules, and values that govern the Company's activities and define the ethical and professional behavior expected of all employees and representatives of DIMAND. In 2024, DIMAND conducted a comprehensive revision of its Code of Business Ethics and Conduct, to reinforce its commitment to integrity, transparency, and ethical excellence across all operations.

This Code acts as a lasting guide for navigating

business situations with integrity and professionalism. Additionally, it serves as a key decision-making tool, helping to guide critical business choices while ensuring alignment with the Group's ethical principles and values.

All critical aspects of behavior-ranging from anti-corruption, anti-bribery, anti-violence, and anti-harassment to conflicts of interest, business practices, labor practices, social responsibility, data protection, and quality-are clearly outlined in the Code. In alignment with

the business practices established at DIMAND, which include defined methods and processes for conducting operations, these are referred to as:

- Integrity
- Protection and proper exploitation of opportunities
- Compliance with Antitrust Legislation

- Trade Restrictions
- Relations with Competitors
- Relations with Suppliers, Contractors and Subcontractors
- Financial Reporting and External Communication
- Personal Data

Anti-Corruption and Anti-Bribery

A core value at DIMAND is fostering a strong compliance culture and preventing bribery and corruption. This value is essential for building trust and adding value to relationships with clients, business partners, and public authorities. The Company ensures that all employees and partners are well-informed about the legal framework governing anti-bribery and corruption practices, in line with national and international regulations.

Accordingly, DIMAND has implemented an Anti-Bribery and Corruption Policy that fully complies with the relevant national laws and international conventions, such as the Greek Penal Code and the OECD Convention on Combating Bribery.

The Policy is binding for all employees of the Group, irrespective of their role or hierarchical level. It also extends to Board members, third parties assigned responsibilities by the Board, members of Board Committees and independent Committees, senior management

(including General Managers, Directors, and Department Heads), the majority shareholder, and all other Group employees. Additionally, the Policy covers suppliers, consultants, business partners, and other third parties acting on behalf of the Group, especially the Parent Company. The designated officer responsible for providing clarifications and advice on anti-bribery matters is the Anti-Bribery Officer, who is appointed by this Policy and approved by the Company's Board of Directors.

Any party wishing to report concerns related to corruption or bribery may contact the Company's Whistleblowing Officer through the following channels:

- Email: whistleblowing@dimand.gr
- Mailing Address: DIMAND S.A., Neratziotissis 115, Marousi, 151 24, Greece
- In-person meeting with the Whistleblowing Officer.

Individuals with a legitimate interest may report such concerns confidentially and without fear of retaliation.

DIMAND is certified with the international standard **ISO 37001:2016** for its Anti-bribery management system.

In 2024, DIMAND reported **zero** incidents of bribery or corruption.

Anti-Violence and Anti-Harassment

DIMAND upholds a zero-tolerance policy on violence and harassment, consistent with its stance on bribery and corruption. To prevent and address workplace violence and harassment, DIMAND has implemented an 'Anti-Violence and Anti-Harassment Policy' along with

a straightforward reporting procedure. Through this initiative, DIMAND ensures a safe, inclusive, and respectful workplace where relationships among employees, partners, management, and affiliated businesses are based on trust, cooperation, and professionalism.

Conflicts of Interest

Conflicts of interest pose significant risks to a company's strategy and reputation when an individual's personal interests interfere with their professional responsibilities. These conflicts occur when personal interests compromise objectivity, lead to the misuse of company resources, or create a perception of impropriety.

To mitigate these risks, DIMAND's Code of Conduct establishes a framework prohibiting activities that may harm the Company's interests or hinder professional responsibilities.

DIMAND has implemented a Conflicts of Interest Prevention and Management Policy, outlining the requirements for identifying, preventing, and managing conflicts that could impact the Company.

This Policy provides stakeholders with clear guidelines on defining, recognizing, and addressing conflicts of interest. DIMAND encourages stakeholders to report potential conflicts of interest to uphold the highest ethical standards.

Whistleblowing

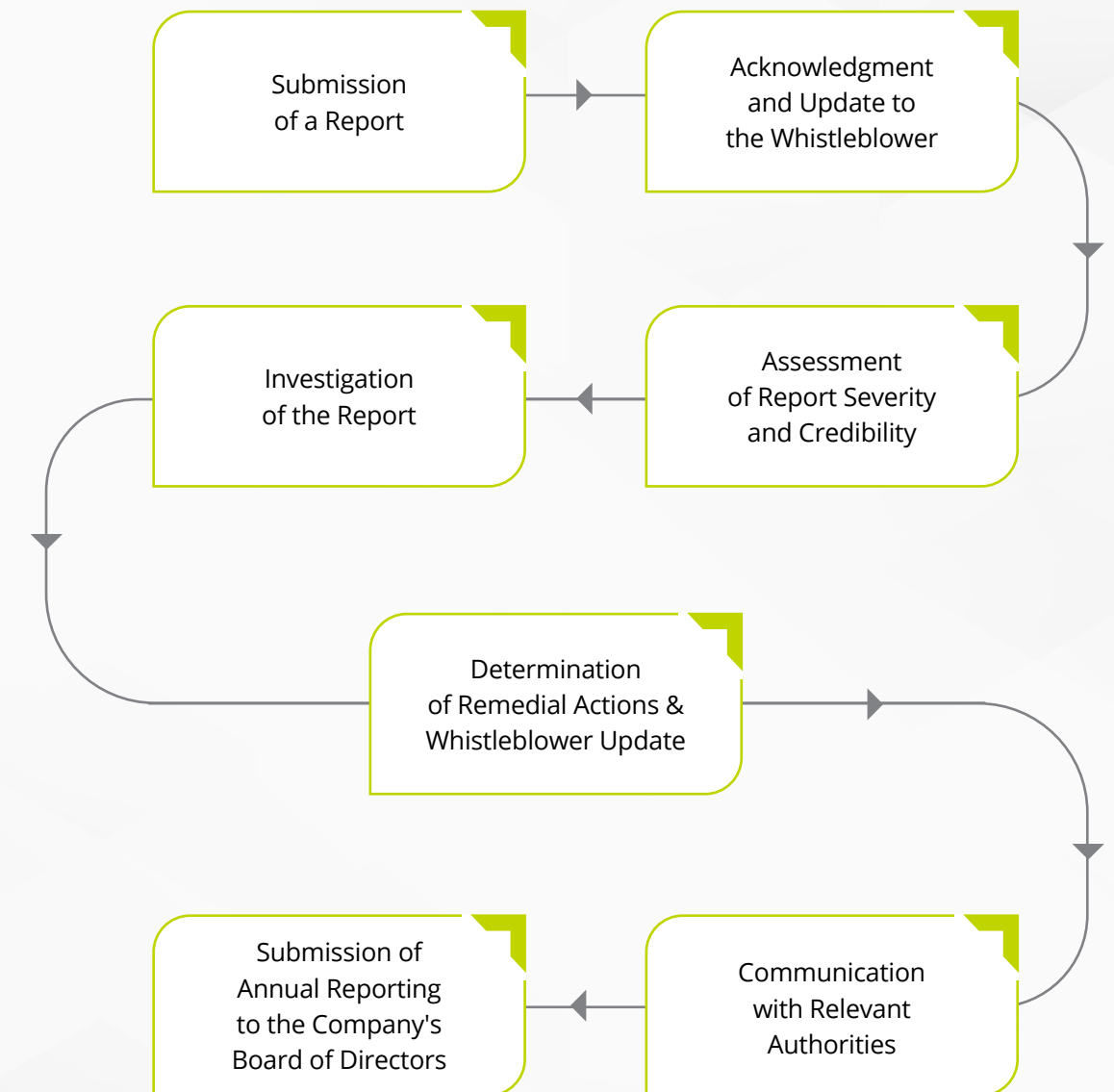
DIMAND promotes transparency and accountability through its robust Whistleblowing Policy. This Policy encourages individuals to confidentially report unethical practices. All reports are thoroughly investigated and handled in accordance with Company policies and procedures.

DIMAND's commitment to ethical conduct applies across all organizational levels, including the Board of Directors, management, employees, suppliers, and other stakeholders. The Company has appointed a dedicated Receiving and

Monitoring Reports Officer (RMRO) to oversee the whistleblowing process. The RMRO is responsible for receiving and investigating all reports of unethical or illegal activities. The RMRO ensures that all reports are handled confidentially and in compliance with DIMAND's policies.

This Policy ensures that employees can come forward with concerns without fear of retaliation, including termination, demotion, or harassment. By implementing this Policy, DIMAND fosters and reinforces a lasting speak-up culture.

Process for Submitting, Receiving, and Managing Reports



In 2024, DIMAND reported **zero** whistleblowing incidents, demonstrating the Company's commitment to maintaining a transparent and ethical work environment.

DATA SECURITY AND DATA PROTECTION

DIMAND recognizes the critical importance of safeguarding the security and safety of its valued stakeholders – employees, clients, and partners. Accordingly, the Company prioritizes the privacy and protection of their personal and confidential data. As part of its core objectives, DIMAND is committed to maintaining robust data security measures,

ensuring that private information is securely managed and protected. The Company remains steadfast in preventing any form of damage, loss, or misuse of personal and confidential information. To this end, it implements comprehensive measures for the effective management, processing, and secure storage of data.

DIMAND's commitment to data security

Ensuring the confidentiality, integrity, and availability of the information managed by DIMAND.

Ensuring the proper functioning of DIMAND's information systems.

Promptly addressing incidents that may jeopardize DIMAND's operational functions.

Meeting legislative and regulatory requirements accordingly.

Continuously enhancing the level of Information Security.

Implementing an Information Security Management System in accordance with ISO 27001 Standards.

The Company has developed and implemented a comprehensive Personal Data Protection Policy, alongside an Information Systems Security Policy (ISS Policy). These policies establish a structured framework that ensures personnel are fully informed of the Company's commitment, protocols, actionable steps, and preventive measures related to data security and privacy.

DIMAND takes proactive and effective measures to address any complaints regarding breaches of customer privacy or incidents involving the leakage or loss of client data. In addition to its established policies

and procedures, the Company recognizes the critical role of continuous education in maintaining compliance and security. Accordingly, DIMAND remains committed to regularly training its employees, ensuring they are well-informed and up to date on the principles, requirements, and best practices of the General Data Protection Regulation (GDPR).

Notably, in 2024, DIMAND successfully maintained a strong track record with no reported breaches of customer privacy or data loss, further demonstrating its commitment to upholding the highest standards of data protection and regulatory compliance.

Financial Performance

DIMAND's continued financial growth in 2024, combined with its unwavering commitment to sustainable development, serves as clear evidence of the Company's exemplary governance and strategic direction.

Table I - Direct Economic Value Generated (Financial Data in €)

Financial Data in €		2023	2024 ²
Financial Data	Revenue (net sales)	31,965,536.00	89,390,612.00
	Operating profit	18,931,071.00	57,596,763.00
	Operational costs	-12,920,452.00	-31,713,984.00
	Payments to providers of financial capital	-2,025,629.00	-3,139,766.00
	Profit / Loss before taxes	17,019,455.00	54,536,861.00
	Profit / Loss after taxes	13,205,065.00	51,475,279.00
	Payments for taxes - indirect (VAT)	-1,269,773.52	-1,334,057.37
	Payments for taxes - immediate	-1,046,729.87	-1,017,414.00
	Total payments to government bodies (total of direct and indirect taxes paid)	-2,316,503.39	-2,351,471.37
	Equity	133,632,764.43	192,871,178.85
	Total investments	220,662,563.72	228,845,801.52
	Total assets	259,030,555.93	299,846,267.23

² The share attributable to NCI amounts to €14,509,525.

Table II - Social Product Distribution

Financial Data in €		2023	2024
To employees	Employee salaries (gross earnings)	3,193,614.48	3,019,001.37
	Insurance contributions (including private insurance)	690,798.20	639,500.39
	Other employee benefits	174,079.68	633,276.44
	Compensations (dismissals / retirements)	0,0	0,0
	Total	4,058,492	4,291,778
To other stakeholders	Payments to capital providers	-2,025,629.00	-3,139,766.00
	Total payments to government agencies (taxes paid)	-2,316,503.39	-2,351,471.37
	Payments to domestic suppliers (including VAT)	-10,494,776.53	-10,069,968.73
	Payments to international suppliers	-210,421.13	-245,884.27
	Total	-15,047,330	-15,807,090



Appendices

About the Report

Report Profile: DIMAND SOCIETE ANONYME - DEVELOPMENT AND EXPLORATION OF REAL ESTATE AND CONSTRUCTIONS, SERVICES AND HOLDING's (the "Company" or "DIMAND") 2024 ESG Report is the Company's fourth Report and covers the period 01.01.2024 - 31.12.2024.

In this Report, the Company presents how it responds to the various economic, social and environmental challenges, as well as the expectations/requirements of its stakeholders. It also presents its policies, procedures, strategy, management practice, goals and ESG programs. The Company publishes its performance on each sustainability axis, with the ultimate goal of an open and transparent dialogue with its social partners.

DIMAND's 2024 ESG Report is available on the corporate website (<https://dimand.gr/en/>).

Scope and limit: There is no restriction on the scope or boundary of the Report that affects the comparison of information from year to year. The data included in the Report refer to DIMAND's activity in Greece.

Project Team: The Company's ESG Team is responsible for collecting and recording all necessary data and information regarding DIMAND's performance in the pillars of Sustainable Development. The members of the ESG Team come from all departments of the Company.

Methodology: DIMAND's ESG Report 2024 has been prepared in accordance with the GRI Standards (2021) guidelines of the international organization Global Reporting Initiative (GRI), at the Core level, following both the principles of defining the content and the principles of determining the quality of the Report set out in the guidelines.

The material issues were identified, analyzed and prioritized in accordance with international and European standards, such as Global Reporting Initiative (GRI) Standards and in alignment with Athens Stock Exchange (ATHEX) ESG Reporting Guide 2024 and Global Real Estate Sustainability Benchmark (GRESB) Reference Guide.

Project Team: The development of the Report was carried out with the support and scientific guidance (data collection, evaluation, and writing) of Grant Thornton (www.grant-thornton.gr).

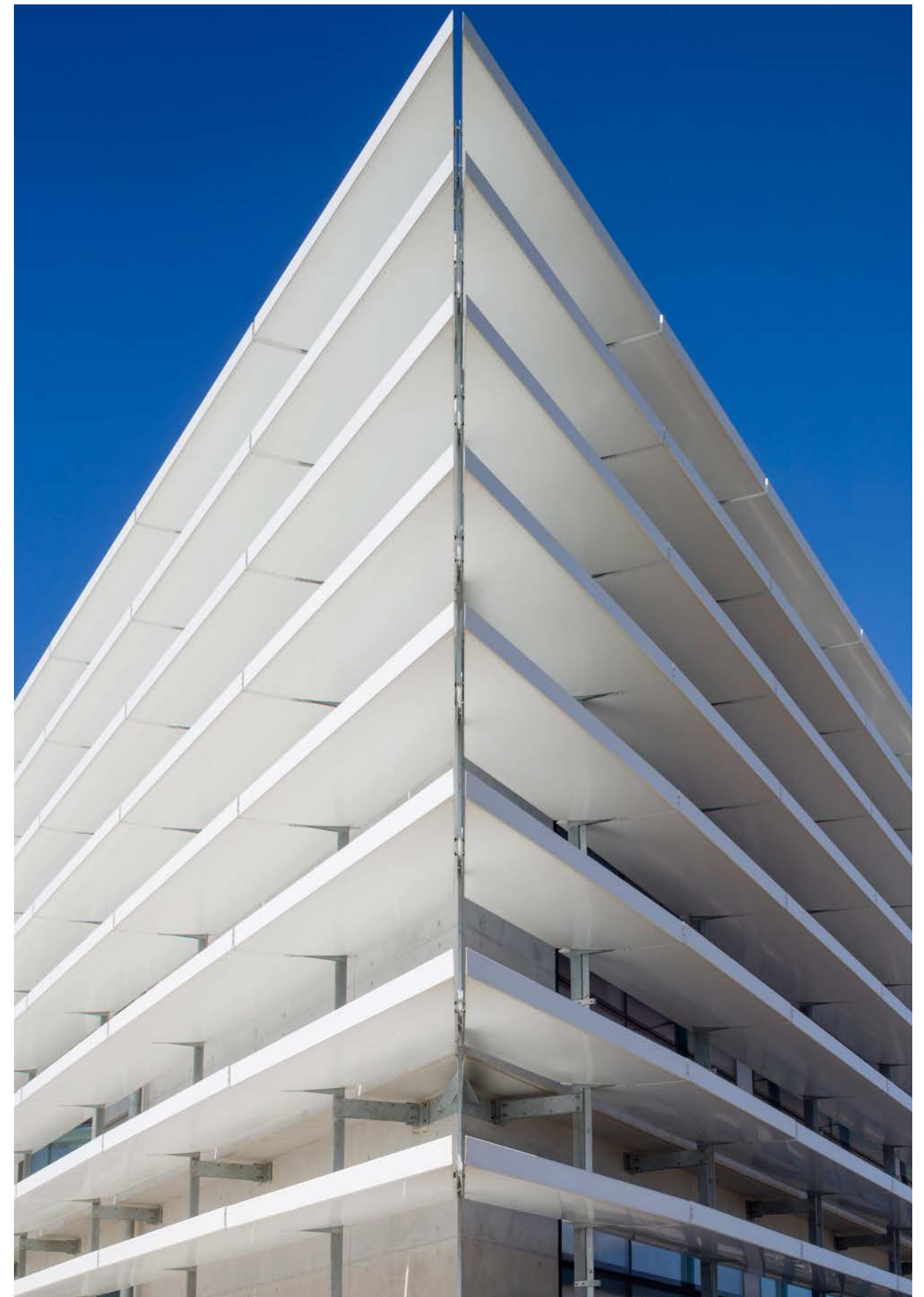


Sources of information: The data and information published in the Report have been collected on the basis of monitoring procedures applied in DIMAND, as well as from the databases maintained in the context of the implementation of the Company's management systems. Where data obtained after processing or based on assumptions are listed, the method or methods of calculation shall be indicated; according to the guidelines of the GRI Standards.

External assurance: DIMAND acknowledges the significance of external assurance for the 2024 Sustainability Report. Emphasizing transparency and aiming to enhance the credibility of the information presented, the Company has delegated the external assurance of specific elements within the Sustainability Report. The external assurance report is cited on pages 164-167 of the Report.

Contact about the Report: Please send any comments or suggestions to the following address.

esg@dimand.gr



External Assurance Statement



CSE INDEPENDENT ASSURANCE STATEMENT

The Center for Sustainability and Excellence (CSE) has been engaged by "DIMAND REAL ESTATE DEVELOPMENT S.A." ("DIMAND") to provide independent assurance over the 2024 ESG Report. The aim of this process is to provide reassurance to DIMAND stakeholders over the accuracy, reliability and objectivity of the reported information and the coverage of the material issues regarding the business and the stakeholders. DIMAND 2024 ESG Report is in compliance with the requirements of the GRI STANDARDS Guidelines at 'In Accordance level'.

Scope of work

The scope of work included a review of the DIMAND 2024 ESG Report activities and performance data related to the 2024 year that ended December 31, 2024.

The assurance process was conducted in line with the requirements of the AA1000 Assurance Standard v3 and applied to a Type 2 'moderate' level of assurance. Type 2 requires assessment of organization's adherence with the AA1000AS Principles and shall additionally assess and evidence the reliability and quality of specified sustainability performance and disclosed information. The principles that the assurance process is focused on are:

- › Inclusivity, Materiality, Responsiveness, and Impact.

The scope of work included a review of the 2024 ESG Report activities and performance data. Specifically, this included:

- › Statements, information and performance data contained within the ESG Report.
- › DIMAND's process for determining material aspects for reporting and the management approach to material issues.
- › DIMAND's reported data and information as per the requirements of the Global Reporting Initiative (GRI) STANDARDS Sustainability Reporting Guidelines as indicated in the Report index.

Methodology

To verify the content of the 2024 ESG Report, we undertook the following activities to inform our independent assurance engagement:

- › Conducted document reviews, data sampling and associated reporting systems as they relate to selected content and performance data.
- › Reviewed the outcomes of DIMAND's stakeholder engagement activities in 2024.
- › Reviewed the materiality analysis and its outputs.
- › Evaluated DIMAND's public disclosures against the GRI standard.

More details on the specific information and data that were verified are presented in the following sections of the present independent assurance report.

General Conclusions

With respect to the scope of work, we conclude that:

- › The account of DIMAND's activities and performance during 2024 and the way they are presented in the 2024 ESG Report is accurate.
- › DIMAND adheres to the principles of inclusivity, materiality, responsiveness, and impact as per the AA1000 Accountability Principles Standard.

Any errors or misstatements identified during the engagement were corrected prior to the publication of the 2024 ESG Report.

Key Observations and Recommendations

Based on the observations and concluding remarks derived from the assurance engagement, our key observations, and recommendations for improvement are:

- › With respect to the principle of inclusivity, DIMAND maintains a comprehensive communication process with its key stakeholders. Also, DIMAND has implemented the appropriate principles in the development of its approach towards sustainable development.
- › With respect to the principle of materiality, it is recommended that DIMAND continues its established process of identifying and prioritizing material issues on an annual

basis. Furthermore, DIMAND should consider expanding the scope of its materiality assessment to incorporate the concept of 'Double Materiality' according to CSRD which includes the consideration of financial impact.

- › With respect to the principle of responsiveness, DIMAND has taken significant steps to incorporate the concerns and preferences of its key stakeholder groups.
- › With respect to the principle of impact, DIMAND shows adequate monitoring, measuring, and accountability for its actions and how they affect its broader natural and human ecosystems.
- › With respect to performance indicators, it is recommended to continue showing performance from previous years in all indicators, to fully comply with the principle of comparability and to be able to show the progress made in managing material issues.

Findings and conclusions concerning adherence to the AA1000AS principles of Inclusivity, Materiality, Responsiveness and Specific Performance Information

Inclusivity – how the key stakeholder groups were identified and engaged regarding sustainability issues. All the key stakeholder groups were engaged. DIMAND applied widely accepted principles in developing its approach to stakeholder engagement and sustainability.

Materiality – how the assessment of the importance of each sustainability topic took place. The process for determining the material issues by DIMAND provides a balanced representation of the material issues regarding its sustainability performance and impacts.

Responsiveness – how the company responded to the issues that were pointed out by each stakeholder group, and how this response is described in the 2024 ESG Report. DIMAND has responded in a sufficient manner to the issues that were of high concern to the stakeholders. This response is presented in an appropriate and sufficient manner in the 2024 ESG Report.

Impact – how the company monitors, measures, and is accountable for how its actions affect their broader ecosystems. DIMAND provides adequate information in its 2024 ESG Report on how it monitors its impact on the natural and human ecosystems. The performance indicators used are based on commonly accepted standards and best local/global practices.

Specific Performance Information – The Specific Performance Information (quantitative data related to GRI Standards) has been collected and presented in a commonly acceptable manner in the 2024 ESG Report and the ‘general and specific disclosures’ have been reviewed during the assurance process. Specifically, during the independent assurance process, CSE

examined evidence and documentation regarding:

- › A description of other means, besides the materiality assessment, of identifying and verifying important sustainability topics for the 2024 fiscal year.
- › A description (along with any supporting evidence and documentation) of the stakeholder engagement process, including the materiality assessment process.
- › Evidence and documentation regarding material ESG topics, included in the report:
 - Organization’s energy consumption
 - Organization’s electricity intensity
 - Interactions with water as a shared resource
 - New employees hires and employees turnover by age group, gender, and location
 - Occupational health and safety management system
 - Promotion of worker health
 - Work-related injuries
 - Complaints concerning breaches of customer privacy and losses of customer data
 - Direct economic value generated and distributed
 - Diversity of governance bodies and employees
 - Conformed incidents of corruption and actions taken
 - Legal actions for anti-competitive behavior, anti-trust and monopoly practices

- People satisfaction, development and wellbeing
- Responsible procurement data.

Based on the documents and information provided to CSE by DIMAND, it is evident that no allegations were made against DIMAND regarding corruption, as well as that no confirmed incidents under any applicable corruption laws were reported during the reporting period. There were no legal actions against DIMAND for anticompetitive behavior, anti-trust, or monopoly practices. Furthermore, DIMAND had zero breaches of customer privacy or losses of customer data during the reporting period.

Overall, the report is in accordance with the GRI Standards. For future reports, it is recommended that DIMAND shows a comparison of all KPIs versus previous years, as well as developing a comprehensive 5-year plan that aligns with its ESG objectives.

Exclusions and Limitations

Excluded from the scope of our work is information relating to:

- › Activities outside the defined reporting period or scope.
- › Company position statements.
- › Content of external websites or documents.
- › Any other issue or policy was not referred to in the documentation

This independent statement should not be relied upon to detect all errors, omissions or

misstatements that may exist within the 2024 ESG Report. The scope of our work was defined and agreed in consultation with DIMAND.

Statement of CSE Independence, Impartiality and Competence

This is the second year that CSE has provided independent assurance services in relation to the DIMAND ESG Report. Our assurance team completing the work for DIMAND has extensive knowledge of conducting assurance over environmental, social, health, safety and ethical information and systems, and through its combined experience in this field, an excellent understanding of good practice in ESG Reporting and assurance.



On behalf of the Assurance Team

Marina Alonistioti
Head of Assurance Services
Centre For Sustainability and Excellence (CSE)

ATHEX ESG Reporting Guide 2024

ESG Classification	2024 ID	2024 Sub - ID	Metric	Reference
Environment	C-E1	C-E1-1	Scope 1 emissions - Total amount of direct emissions (Scope 1)	p. 91
		C-E1-2	Scope 1 emissions - GHG intensity of Scope 1 emissions	p. 91
	C-E2	C-E2-1	Scope 2 emissions - Total amount of indirect emissions (Scope 2)	p. 91
		C-E2-2	Scope 2 emissions - GHG intensity of Scope 2 emissions	p. 91
		C-E2-3	Scope 2 emissions - Total amount of indirect emissions (Scope 2) - Market based approach	p. 91
		C-E2-4	Scope 2 emissions - GHG intensity of Scope 2 emissions - Market based approach	p. 91
	C-E3	C-E3-1	Energy consumption and production - Total amount of energy consumed within the organisation	p. 90
		C-E3-2	Energy consumption and production - Percentage of electricity consumed	9.33%
		C-E3-3	Energy consumption and production - Percentage of renewable energy consumed	3.45%
		C-E3-4	Energy consumption and production - Total amount of energy produced	No energy is produced
		C-E3-5	Energy consumption and production - Percentage of renewable energy produced	No energy is produced
	A-E1	A-E1-1	Scope 3 emissions - Total amount of other indirect emissions (Scope 3)	-
		A-E1-2	Scope 3 emissions - GHG intensity of Scope 3 emissions	-
	A-E2	A-E2-1	Climate change risks and opportunities - Discussion of climate change-related risks and opportunities that can affect business operations	p. 82-86
	A-E3	A-E3-1	Waste management - Total amount of hazardous waste	0
		A-E3-2	Waste management - Total amount of non-hazardous waste	p. 99
		A-E3-3	Waste management - Percentage of waste by type of treatment - Recycled	p. 99 All waste diverted from disposal are recycled
		A-E3-4	Waste management - Percentage of waste by type of treatment - Composted	p. 99 No Waste are Composted
		A-E3-5	Waste management - Percentage of waste by type of treatment - Incinerated	p. 99 No Waste are Incinerated

ESG Classification	2024 ID	2024 Sub - ID	Metric	Reference
Environment	A-E3	A-E3-6	Waste management - Percentage of waste by type of treatment - Landfilled	p. 99 All waste directed to disposal are landfilled
		A-E3-7	Waste management - Total amount of radioactive waste	p. 97
	A-E4	A-E4-1	Total amount of effluent discharge containing polluting substances	p. 97
	A-E5	A-E5-1	Biodiversity sensitive areas - Description of the impact of business operations on biodiversity sensitive areas	p. 100
	A-E6	A-E6-1	Climate change policy	p. 82
	A-E7	A-E7-1	Removals and carbon credits - GHG removals and storage	Not implemented under the Company's approach
		A-E7-2	Removals and carbon credits - Carbon credits	Not implemented under the Company's approach
	A-E8	A-E8-1	Total GHG emissions - Total GHG emissions location based	196.61
		A-E8-2	Total GHG emissions - Total GHG emissions market based	187.65
	SS-E1	SS-E1-1	Transition plan - Disclosure of transition plan for climate change mitigation	The Company will consider the adoption of a transition plan when it is required under ESRS.
	SS-E3	SS-E3-1	Water consumption - Total water withdrawn	60 m³
		SS-E3-2	Water consumption - Total water consumed	6 m³ (estimated on international studies)
		SS-E3-3	Water consumption - Percentage of water recycled	The Company implements rainwater harvesting; however the quantities are not directly measured.
	SS-E4	SS-E4-1	Water management - Description of water management risks and the respective mitigation measures taken	p. 94
Social	C-S1	C-S1-1	Stakeholder engagement - Discussion of organisation's main stakeholders and analysis of key stakeholder engagement practices	pp. 56-59
	C-S2	C-S2-1	Percentage of female employees	p. 107
	C-S3	C-S3-1	Percentage of women at top management level	p. 107
	C-S4	C-S4-1	Employee turnover - Percentage of full-time employee voluntary turnover	p. 113
		C-S4-2	Employee turnover - Percentage of full-time employee involuntary turnover	p. 113
		C-S4-3	Employee turnover - Total employee turnover	p. 113
	C-S5	C-S5-1	Employee training - Average training hours of employees at top management level	p. 117
		C-S5-2	Employee training - Average training hours of the rest employee categories	p. 117
		C-S5-3	Employee training - Average training hours - Women	p. 116
		C-S5-4	Employee training - Average training hours - Men	p. 116

ESG Classification	2024 ID	2024 Sub - ID	Metric	Reference
Social	C-S6	C-S6-1	Human rights policy - Description of human rights policy and fundamental principles	Code of Business Conduct and Ethics
	C-S7	C-S7-1	Percentage of employees covered by collective bargaining agreements	100%
	C-S8	C-S8-1	Value chain - Discussion of supplier screening using ESG criteria	Not Disclosed
		C-S8-2	Value chain - Policies to manage material impacts, risks and opportunities related to workers in the value chain	Policy or relevant clauses not disclosed
	A-S2	A-S2-1	Total amount of monetary expenditure on employee training	p. 116
	A-S3	A-S3-1	Percentage of difference between male and female earnings	p. 111
	A-S4	A-S4-1	CEO pay ratio - Total CEO pay	€299,995.10
		A-S4-2	CEO pay ratio - Ratio of CEO to median employee earnings	773%
	SS-S6	SS-S6-1	Health and safety performance - Number of injuries	p. 121
		SS-S6-2	Health and safety performance - Number of fatalities	p. 121
		SS-S6-3	Health and safety performance - Accident frequency rate	p. 121
		SS-S6-4	Health and safety performance - Accident severity rate	p. 121
	C-G1	C-G1-1	Board composition - ESG related qualifications of the board members	pp. 143-144
		C-G1-2	Board composition - Classification of the Chairman of the Board	p. 143
		C-G1-3	Board composition - Percentage of female board members	p. 144
		C-G1-4	Board composition - Percentage of non-executive board members	40%
		C-G1-5	Board composition - Percentage of both non-executive and independent board members	30%
		C-G1-6	Board composition - Number of board members	p. 144
		C-G1-8	Board composition - Average tenure of board members	3 years
	C-G2	C-G2-1	Sustainability oversight - Description of approach to sustainability oversight	pp. 142-144
	C-G3	C-G3-1	Materiality - Description of the materiality assessment process	pp. 62-63
		C-G3-2	Materiality - Approach	pp. 62-63
	C-G4	C-G4-1	Sustainability policy - Description of sustainability policy and fundamental principles	Sustainable Development Policy
	C-G5	C-G5-1	Business ethics policy - Description of business ethics policy and fundamental principles	pp. 154-155
	C-G6	C-G6-1	Data security policy - Description of data security policy and fundamental principles	p. 158

ESG Classification	2024 ID	2024 Sub - ID	Metric	Reference
Social	C-G7	C-G7-1	Sustainability reporting - Basis for preparation of sustainability reporting	p. 162
		C-G7-2	Sustainability reporting - List all its entities included in the sustainability reporting	pp. 10-11, 162
	C-G8	C-G8-1	Annual financial statements - Date of publication	April 2025
	A-G1	A-G1-1	Strategy, business model and value chain - Discussion of strategy, business model and value chain	pp. 16-21, 55, 71-73
		A-G1-2	Strategy, business model and value chain - Activity in fossil fuel sector, chemical production, controversial weapons, cultivation and production of tobacco	Not Applicable
	A-G2	A-G2-1	Business ethics violations - Total amount of monetary losses as a result of business ethics violations	Zero monetary losses as a result of business ethics violations have been reported in 2024
		A-G2-2	Business ethics violations - Total number of business ethics violations	Zero incidents of business ethics violations have been reported in 2024
	A-G3	A-G3-1	ESG targets - Short-term targets associated with strategic ESG objectives	pp. 69-71
		A-G3-2	ESG targets - Medium-term targets associated with strategic ESG objectives	Not Disclosed
		A-G3-3	ESG targets - Long-term targets associated with strategic ESG objectives	Not Disclosed
	A-G4	A-G4-1	Percentage of CEO's variable pay	0%
	A-G5	A-G5-1	External assurance - Discussion of external assurance on reported ESG information - Scope of information covered	pp. 164-167
		A-G5-2	External assurance - Discussion of external assurance on reported ESG information - Level of assurance	pp. 164-167
	A-G7	A-G7-1	Integration of sustainability-related performance in incentive schemes - Incentive schemes and remuneration policies linked to sustainability matters	p. 147
	SS-G1	SS-G1-1	Whistleblower policy - Description of whistleblower policies and procedures	pp. 111, 156-157
	SR-1-1	SR-1	Sustainability Statement/Report – Publication	https://dimand.gr/en/corporate-governance/
	SR-1-2	SR-2	Sustainability Statement/Report – Date of the Publication	30/5/2025

GRI Content Index

GRI 1: Foundation

GRI 1: Foundation statement of use	The information provided in this Report reflects the activities of DIMAND as of 31 December 2024 and presents the Company's economic, environmental and social performance. The Report is prepared in accordance with the Global Reporting Initiative (GRI) Standards 2021.
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GRI 1 used	GRI 1: Foundation 2021
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Applicable GRI Sector Standard(s)	No applicable GRI Sector Standard
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GRI 2: General Disclosures 2021

GRI Standards	Disclosure	Reference	External Assurance
1. The organization and its reporting practices			
2-1	Organizational details	p. 162	
2-2	Entities included in the organization's sustainability reporting	pp. 10, 11, 162	
2-3	Reporting period, frequency and contact point	p. 162	
2-4	Restatements of information	p. 162	
2-5	External assurance	pp. 162, 164-167	
2. Activities and workers			
2-6	Activities, value chain and other business relationships	pp. 16-21, 74-79	
2-7	Employees	pp. 106-117	
2-8	Workers who are not employees	pp. 17, 75, 119-121	
3. Corporate Governance			
2-9	Governance structure and composition	pp. 140-143	
2-10	Nomination and selection of the highest governance body	p. 147	
2-11	Chair of the highest governance body	p. 143	
2-12	Role of the highest governance body in overseeing the management of impacts	pp. 143-144	
2-13	Delegation of responsibility for managing impacts	pp. 147-148	
2-14	Role of the highest governance body in sustainability reporting	pp. 62, 140-141	
2-15	Conflicts of interest	p. 156	
2-16	Communication of critical concerns	pp. 156-157	
2-17	Collective knowledge of the highest governance body	p. 145	

GRI 2: General Disclosures 2021

GRI Standards	Disclosure	Reference	External Assurance
2-18	Evaluation of the performance of the highest governance body	pp. 142-145	
2-19	Remuneration policies	p. 147	
2-20	Process to determine remuneration	p. 147	
2-21	Annual total compensation ratio	p. 169	
4. Strategy, policies and practices			
2-22	Statement on sustainable development strategy	pp. 4-5	
2-23	Policy commitments	pp. 57-59, 83-85, 111, 145, 155-156, 158	
2-24	Embedding policy commitments	pp. 57-59, 83-85, 111, 145, 155-156, 158	
2-25	Processes to remediate negative impacts	pp. 155-157	
2-26	Mechanisms for seeking advice and raising concerns	pp. 155-157	
2-27	Compliance with laws and regulations	pp. 136-137	
2-28	Membership associations	p. 79	
5. Stakeholder engagement			
2-29	Approach to stakeholder engagement	pp. 56- 59	✓
2-30	Collective bargaining agreements	In 2024, substantially all of the Company's employees have been subject to a collective labour agreement	

GRI 3: Material Topics 2021

GRI Standards	Disclosure	Reference	External Assurance
GRI 3: Material Topics 2021	3-1 Process to determine material topics	p. 62	
	3-2 List of material topics	p. 63	

Sustainable building development

Material topic for stakeholders: Shareholders & Investors, Local Communities, Municipal Authorities, and Non-Governmental Organizations (NGOs), Contractors, Suppliers and Business Partners, Tenants/Clients, Rating Agencies, Banks and Financial Institutions, Business Consultants, Technical Consultants and Designers, Opinion Leaders in Media and Academia

GRI 3: Material Topics 2021	3-3 Management of material topic	pp. 8-51, 62-63, 71-73
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Company's Indicator	Percentage of LEED BD+C certified building development by DIMAND in the country	p. 8
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Energy efficiency and decarbonisation

Material topic for stakeholders: Shareholders & Investors, Employees, Contractors, Suppliers and Business Partners, Tenants/Clients, Rating Agencies, Banks and Financial Institutions, Business Consultants, Technical Consultants and Designers, Opinion Leaders in Media and Academia

GRI 3: Material Topics 2021	3-3 Management of material topic	pp. 62-63, 71-73, 80-101
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GRI 3: Material Topics 2021

GRI Standards	Disclosure	Reference	External Assurance
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	p. 91	
	305-2 Energy indirect (Scope 2) GHG emissions	p. 91	
	305-4 GHG emissions intensity	p. 91	
GRI 302: Energy 2016	302-1 Energy consumption within the organization	p. 89	✓
	302-3 Energy intensity	p. 89	✓

Waste reduction and management

Material topic for stakeholders: Shareholders & Investors, Contractors, Suppliers and Business Partners, Rating Agencies, Banks and Financial Institutions, Business Consultants, Technical Consultants and Designers, Opinion Leaders in Media and Academia

GRI 3: Material Topics 2021	3-3 Management of material topic	pp. 62-63, 71-73, 80-101	
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	pp. 96-99	
	306-3 Waste generated	p. 99	
	306-4 Waste diverted from disposal	p. 99	
	306-5 Waste directed to disposal	p. 99	

Efficient use of resources

Material topic for stakeholders: Shareholders & Investors, Contractors, Suppliers and Business Partners, Rating Agencies, Banks and Financial Institutions, Business Consultants, Technical Consultants and Designers, Opinion Leaders in Media and Academia

GRI 3: Material Topics 2021	3-3 Management of material topic	pp. 62-63, 71-73, 80-101	
Company's Indicator	Responsible source of materials	pp. 96-97	
GRI 303: Water and Effluents 2018	303-1: Interactions with water as a shared resource	pp. 94-95	✓

Protection and conservation of ecosystem

Material topic for stakeholders: Shareholders & Investors, Contractors, Suppliers and Business Partners, Rating Agencies, Banks and Financial Institutions, Business Consultants, Technical Consultants and Designers, Opinion Leaders in Media and Academia

GRI 3: Material Topics 2021	3-3 Management of material topic	pp. 62-63, 71-73, 80-101	
Company's Indicator	Extent of Green Spaces added in DIMAND's developments in 2024	p. 101	

Health and Safety

Material topic for stakeholders: Shareholders & Investors, Employees, Business Consultants, Technical Consultants and Designers

GRI 3: Material Topics 2021	3-3 Management of material topic	pp. 62-63, 71-73, 119-121	
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	p. 119	✓
	403-2 Hazard identification, risk assessment, and incident investigation	pp. 119-120	

GRI 3: Material Topics 2021

GRI Standards	Disclosure	Reference	External Assurance
GRI 403: Occupational Health and Safety 2018	403-5 Worker training on occupational health and safety	p. 120-121	
	403-6 Promotion of worker health	p. 119-120	✓
	403-8 Workers covered by an occupational health and safety management system	p. 119	
	403-9 Work-related injuries	p. 121	✓

Diversity, equity and inclusion

Material topic for stakeholders: Local Communities, Municipal Authorities, and Non-Governmental Organizations (NGOs), Employees, Contractors, Suppliers and Business Partners, Business Consultants, Opinion Leaders in Media and Academia

GRI 3: Material Topics 2021	3-3 Management of material topic	pp. 62-63, 71-73, 105-118	
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	pp. 106-109	✓
	405-2 Ratio of basic salary and remuneration of women to men	p. 111	
GRI 406: Non-Discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	No incidents of discrimination were reported in 2024	

People satisfaction, development and wellbeing

Material topic for stakeholders: Local Communities, Municipal Authorities and NGOs, Employees, Contractors, Suppliers and Business Partners, Business Consultants, Opinion Leaders in Media and Academia

GRI 3: Material Topics 2021	3-3 Management of material topic	pp. 62-63, 71-73, 105-118	✓
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	p. 112	✓
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	p. 114	
	401-3 Parental leave	p. 115	
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	p. 116	
	404-2 Programs for upgrading employee skills and transition assistance programs	p. 117	
	404-3 Percentage of employees receiving regular performance and career development reviews	p. 118	

Inclusive and sustainable communities

Material topic for stakeholders: Local Communities, Municipal Authorities, and Non-Governmental Organizations (NGOs)

GRI 3: Material Topics 2021	3-3 Management of material topic	pp. 62-63, 71-73, 123-133	
Company's Indicator	Financial contribution to CSR initiatives	p. 124	

Tenant satisfaction & engagement

Material topic for stakeholders: Shareholders & Investors, Contractors, Suppliers and Business Partners, Tenants/Clients, Business Consultants, Technical Consultants and Designers, Opinion Leaders in Media and Academia

GRI 3: Material Topics 2021	3-3 Management of material topic	pp. 62-73	
Company's Indicator	Development of strong relationships with the Company's tenants	p. 68	



GRI 3: Material Topics 2021

GRI Standards	Disclosure	Reference	External Assurance
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Responsible procurement

Material topic for stakeholders: Shareholders & Investors, Employees, Contractors, Suppliers and Business Partners, Tenants/ Clients, Rating Agencies, Banks and Financial Institutions, Business consultants, Technical Consultants and Designers, Opinion Leaders in Media and Academia, Governmental & Regulatory Authorities

GRI 3: Material Topics 2021	3-3 Management of material topic	pp. 62-63, 71-79	✓
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GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	p. 78	
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Business Ethics and transparency

Material topic for stakeholders: Shareholders & Investors, Local Communities, Municipal Authorities, and Non-Governmental Organizations (NGOs), Employees, Contractors, Suppliers and Business Partners, Tenants / Clients, Rating Agencies, Banks and Financial Institutions, Business Consultants, Technical Consultants and Designers, Opinion Leaders in Media and Academia, Governmental & Regulatory Authorities

GRI 3: Material Topics 2021	3-3 Management of material topic	pp. 62-63, 71-73, 135-159	
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GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	p. 159	✓
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GRI 205: Anti-corruption 2016	205-3 Confirmed incidents of corruption and actions taken	Zero incidents of corruption have been confirmed in 2024	✓
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GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Zero incidents of anti-competitive behavior, anti-trust, and monopoly practices were confirmed in 2024	✓
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Effective risk management

Material topic for stakeholders: Shareholders & Investors, Local Communities, Municipal Authorities, and Non-Governmental Organizations (NGOs), Employees, Contractors, Suppliers and Business Partners, Tenants / Clients, Rating Agencies, Banks and Financial Institutions, Business Consultants, Technical Consultants and Designers, Opinion Leaders in Media and Academia, Governmental & Regulatory Authorities

GRI 3: Material Topics 2021	3-3 Management of material topic	pp. 62-63, 71-73, 135-159	
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Company's Indicator	The Company's Risk Assessment Management System	pp. 150-153	
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Cybersecurity and data protection

Material topic for stakeholders: Shareholders & Investors, Local Communities, Municipal Authorities, and Non-Governmental Organizations (NGOs), Employees, Contractors, Suppliers and Business Partners, Tenants / Clients, Rating Agencies, Banks and Financial Institutions, Business Consultants, Technical Consultants and Designers, Opinion Leaders in Media and Academia, Governmental & Regulatory Authorities

GRI 3: Material Topics 2021	3-3 Management of material topic	pp. 62-63, 71-73, 135-159	
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GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	There have been no complaints about breaches in customer privacy and data loss in 2024	✓
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Feedback Form

Which stakeholder group of DIMAND do you belong to?

- | | |
|---|--|
| ☐ Shareholders & Investors | ☐ Local Communities, Municipal Authorities and Non-Governmental Organizations (NGOs) |
| ☐ Employees | ☐ Contractors, Suppliers and Business Partners |
| ☐ Tenants/Clients | ☐ Rating Agencies, Banks and Financial Institutions |
| ☐ Business Consultants, Technical Consultants and Designers | ☐ Opinion Leaders in Media and Academia |
| ☐ Governmental and Regulatory Authorities | ☐ Other (please state): |

Based on the information presented in the 2024 ESG Report, how would you assess DIMAND's performance in terms of Sustainability?

- | | | | |
|---------------------------------|----------------------------|-------------------------------|---|
| ☐ Excellent | ☐ Good | ☐ Average | ☐ Needs improvement |
|---------------------------------|----------------------------|-------------------------------|---|

How easy was it to find information on your topics of interest in the Report?

- | | | | |
|---------------------------------|-----------------------------------|---------------------------------------|---------------------------------------|
| ☐ Very easy | ☐ Fairly easy | ☐ Relatively easy | ☐ Not at all easy |
|---------------------------------|-----------------------------------|---------------------------------------|---------------------------------------|

With regard to the information presented in the report, how much do you agree with the following statements?

(1) I strongly disagree, (2) I disagree, (3) I neither agree/nor disagree, (4) I agree, (5) I strongly agree

	1	2	3	4	5
1. The principles and issues that you consider necessary for the sustainable development of the Company are adequately covered					
2. There is a good balance and clarity between the different sections of the Report					
3. The structure has a nice flow and the Report is easy to read					
4. The graphical representation of the information is clear					
5. The visual aspect is satisfactory, and the included graphs positively enrich the Report					

Please highlight any issues that have not been reported and should be included in the next Report:

Please describe the key concerns and/or issues you identified during your cooperation with DIMAND.

Please send the completed evaluation form to the following address: esg@dimand.gr

CREATING THE CITIES WE WANT TO LIVE IN



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