



Sustainability Performance report

For participation in the European Public Real Estate Association 2025 Assessment



June 2025

Introduction

Prodea Investments (the Group) is committed to reporting the sustainability profile of its real estate assets in a transparent manner, in line with the EPRA's Best Practice Recommendations on Sustainability Reporting.

EPRA is a non-profit association based in Brussels that represents the European publicly listed real estate companies. The following information represents a summary of the environmental, social and governance performance of Prodea Investments' assets, for the calendar year ending 31.12.2024. Where available, performance metrics are presented throughout the report, following the EPRA Sustainability Best Practice Recommendations.

Information on overarching recommendations

1. Organisational boundaries and coverage notes

Prodea Investments uses the operational control approach to define the boundaries and identify the assets that are included in this report, as defined in the ISO 14064-1: 2018 Standard that Prodea Investments must conform to. The Group's business activity focuses on investments in real estate, with a balanced and diverse asset portfolio, investments in green-certified buildings, and continuous reassessment of market trends with agile investment strategy adjustments. The Group's scale enables access to large-scale investments and favourable financing, supported by top-tier, experienced, and specialized professionals.

In 2024, the Group strengthened its presence in the hospitality sector by acquiring an additional 55% stake in MHV (increase of its total ownership to 80%). As a result, the following assets are related to the Group's operational control:

- a) PRODEA Investments' HQ. The Group's main office
- b) Parklane, a Luxury Collection Resort & Spa located in Limassol, Cyprus
- c) Nikki Beach Resort & Spa, located in Porto Heli, Greece.

For the aforementioned assets the Group has 100% coverage for occupational and operational control. As such, it is responsible for utility consumption as per the scope of this report.

The Group operates in Greece, Italy, Cyprus, Bulgaria and Romania. However, the Company maintains operational control only for the aforementioned assets. The operational control for the rest of the buildings in its portfolio falls under tenants' responsibilities. Non-leased buildings, where their control can be temporarily transferred to the Group, do not consume energy and therefore performance-related data are not recorded.

Within the set organizational boundary, the following information is reported:

- a) Performance-related data; for the assets the Group is responsible for utility consumption as per the scope of this report.
- b) Consumption-related data; for the assets in scope, energy and water and waste consumption information is presented.

2. Reporting period

For this submission, performance data are provided for the calendar years of 2023 and 2024.

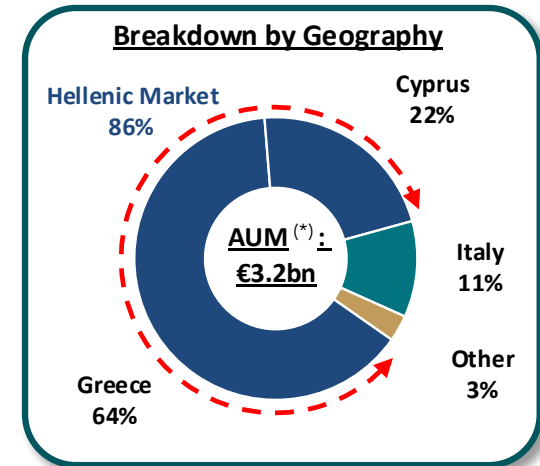
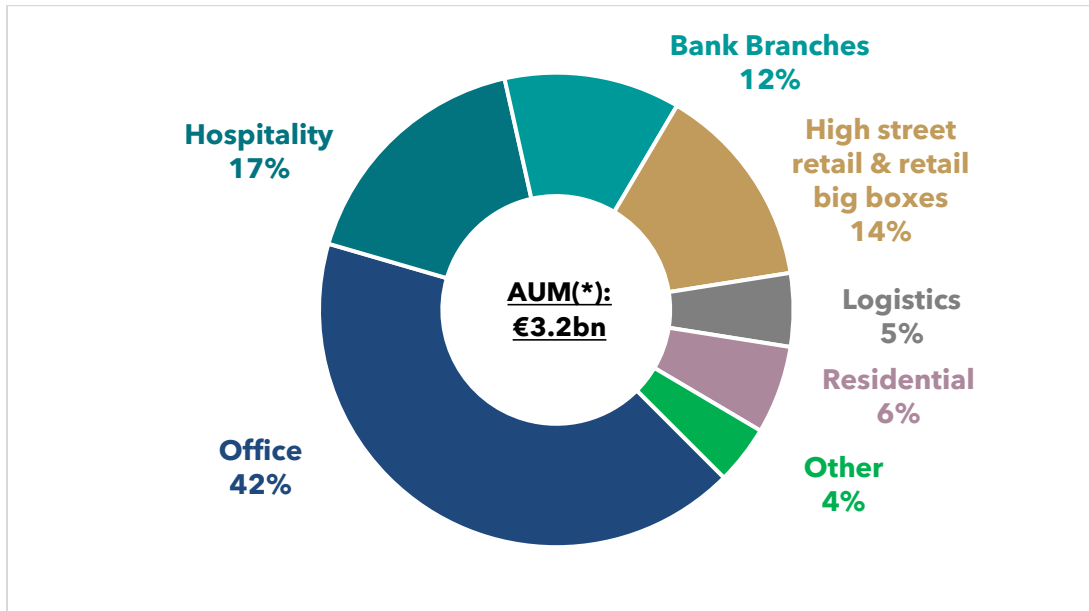
3. Utility consumption data

Energy and water consumption data is gathered using respective invoices or excel files when invoices were not available. Waste data is collected using the certificates issued by the waste management companies. Since the buildings are owned and controlled entirely by Prodea Investments all the invoices and certificates are issued to Prodea Investments or its subsidiaries and no estimation of landlord-obtained utility consumption is needed.

4. Analysis – segmental analysis (by property type and geography)

In 2024, the portfolio of Prodea Investments was spread across 5 countries with assets located in Greece, Italy, Cyprus, Bulgaria, and Romania. The majority of the properties were located in Greece. The percentage of Prodea Investments' properties per country and the breakdown of properties per type (primary use) is displayed in the following pages.

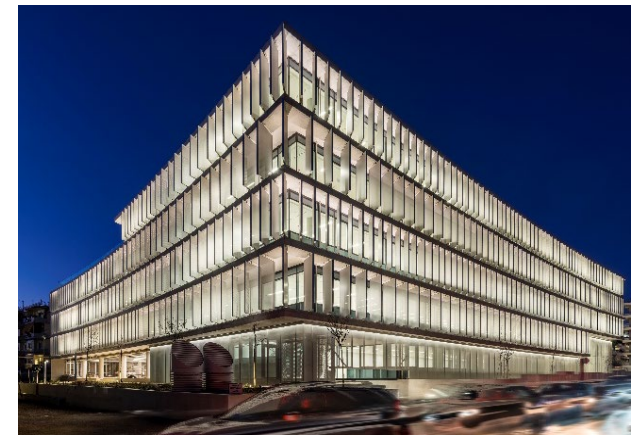
Please refer to Prodea Investments' Annual Financial Report (from January 1st to December 31, 2024) for further information on the portfolio¹.



Hellenic Market: 256 properties in Greece and 22 properties in Cyprus with value of €2,693m.

Italy: 21 properties with value of €350m.

Bulgaria & Romania: 4 properties with value of €107m.

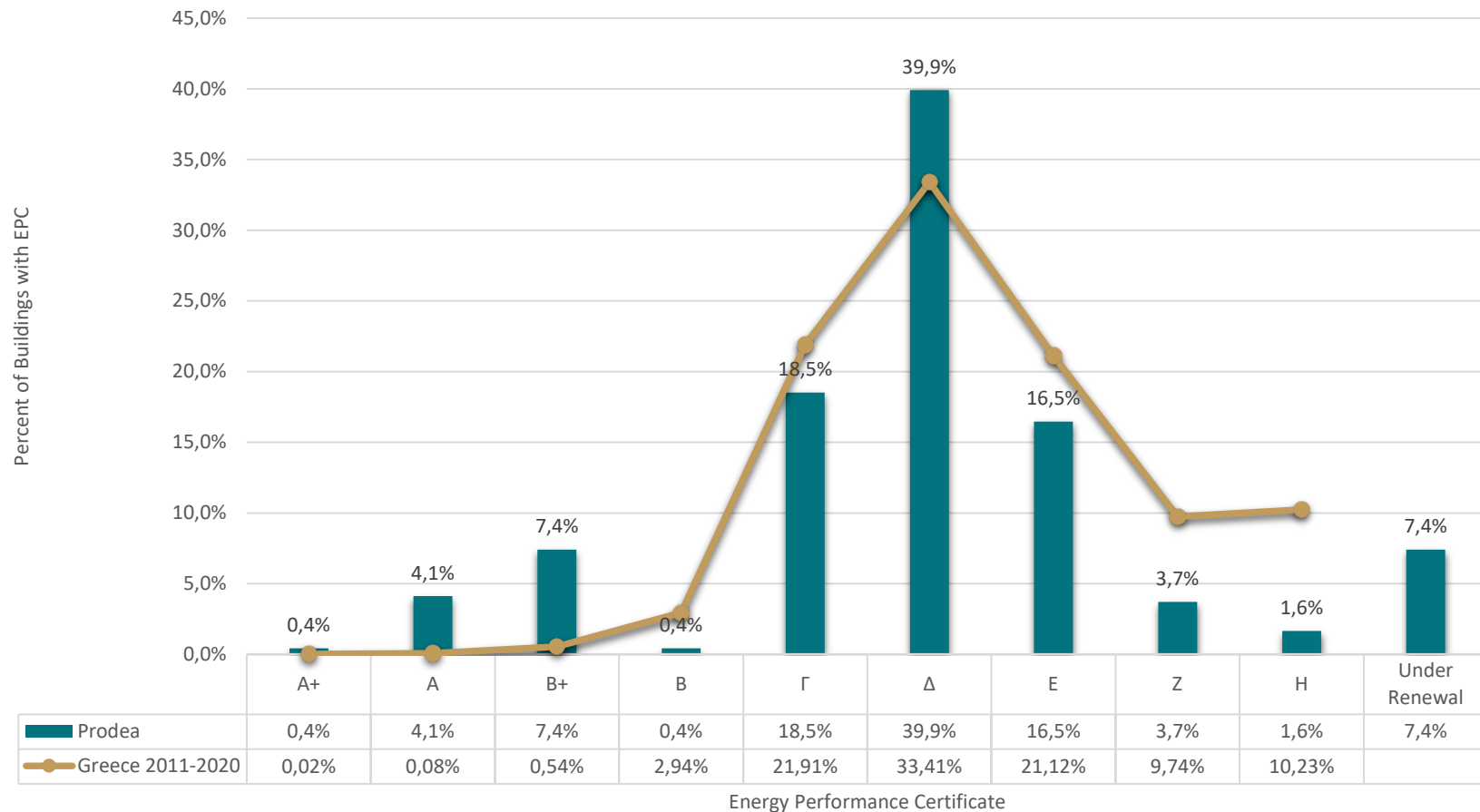


¹ https://prodea.gr/strapi/uploads/Prodea_Investments_Annual_Financial_Report_31_12_2024_4e769e998d.pdf

*AUM includes GAV plus Prodea's participation of the GAV of JVs' properties which is calculated as the GAV of each properties times Prodea's participation of each company

In the following graph the Energy Performance Certificates (EPCs) issued for PRODEA’s properties located in Greece are compared to those issued for the national building stock for the years 2011-2020. The data presented are the best available indicators of performance for the assets that Prodea leases since raw data has very little coverage and are highly unreliable while the EPCs are externally validated and submitted to Government Platforms. Finally, it is worth noting that Prodea Investments continuously tries to improve the coverage and quality of the data collected year on year by developing synergies and offering services like the Building X Energy Management platform.

Prodea Investments EPCs Compared to Statistics from the Greek Region for the Period 2011-2020



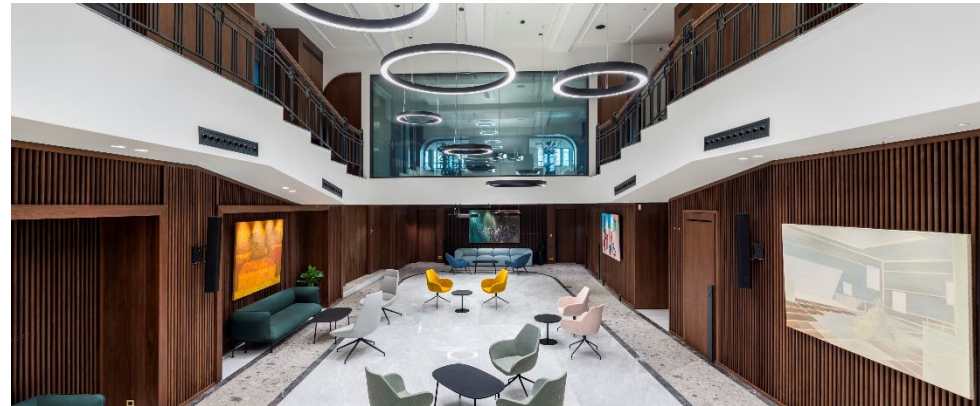
Performance – environmental data

The following paragraphs analyze the performance of Prodea Investments' controlled assets. As mentioned above, the Group is not liable for the performance of its leased assets.

Environmental responsibility

A set of strategic measures and actions are implemented to reduce Prodea Investments' environmental footprint. By following these actions, the Group aims at improving the energy efficiency of its buildings, preventing and reducing pollution, minimizing the use of natural resources and reducing emissions. With respect to nurturing an environmentally responsible culture, the Group also focuses on providing ongoing information and training to its people and stakeholders.

The Group recognizes the significant impacts of its operations and implements the following environmental initiatives:



- ❖ Compliance with all the effective legal and regulatory requirements
- ❖ Systematic monitoring of the impact of the Group's operations on the environment, including identifying the significant matters and risks
- ❖ Adoption of preventive measures to reduce pollution and minimize the use of resources and relevant emissions
- ❖ On-going provision of information, training and increasing awareness of the Group's human resources in adopting environmentally responsible culture and achieving corporate objectives
- ❖ Adoption of a corporate environmental policy to ensure the functionality of the framework via which the Group achieves its environmental objectives
- ❖ Comparative evaluation of the Group's properties through issuing energy performance certificates
- ❖ Identification of opportunities to improve the portfolio's energy efficiency performance
- ❖ Taking into consideration the multiple benefits of sustainable properties when taking investment decisions
- ❖ Constantly increasing the number of environmentally certified properties based on international sustainability standards.

Baseline amendments

In 2024 the Group acquired MHV that affects the operational boundaries of the Group compared to the prior year as except from PRODEA’s HQ under the Group’s boundaries are now included the two Hotels mentioned in section 1.

Energy use

The Group’s electricity consumption at the HQ office decreased by 6.8% on a year-on-year basis between 2023 and 2024. Specifically, in 2024, the electricity consumption was 285,871.6 kWh compared to 306,697.2 kWh in 2023 with the absolute decrease compared to 2023 being equal to 20,825.6 kWh. The kWh consumed per m2 also decreased by 6.8% from 105.32 in 2023 to 98.17 in 2024.

In 2023 and 2024, PRODEA’s HQ occupancy remained about the same, as the HQ office occupancy decreased by 1 person from 54 in 2023 to 53 in 2024. The decrease in electricity consumption can be explained by the energy efficiency measures applied in 2024 that included the amendment of the building management system energy strategy and the installation of additional occupancy sensors in the meeting rooms. Installing occupancy sensors allowed the meeting rooms to Among the strategy amendments the occupancy sensors.

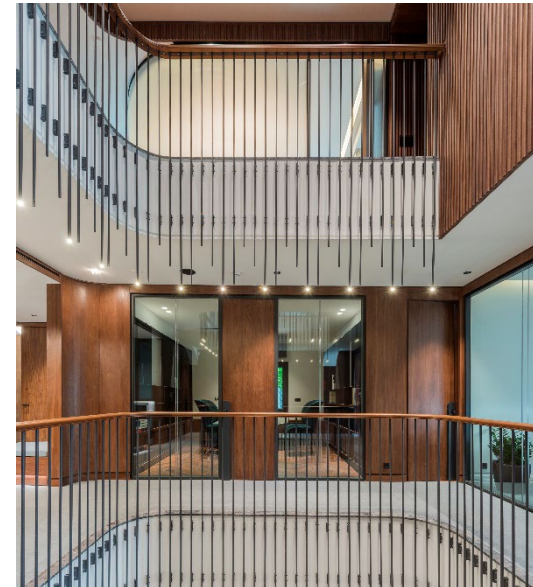
The HQ office building is an all-electric property without any fossil fuel systems on site.

Additionally, there is neither electricity production from renewable sources nor any provision of district heating and cooling.

Parklane, a five-star hotel by Marriott International, located in Limassol and consists of 222 luxury rooms, 34 suites and 18 villas. The hotel uses electricity for heating and cooling, while fossil fuels are used for domestic hot water and heating the swimming pools. In 2024 the electricity consumption was 10,545,904 kWh, LPG consumption was 813,560 kWh and red diesel consumption was 5,049,556 kWh.

Nikki Beach Resort & Spa, located in Porto Heli, Greece, is a luxurious 5-star hotel, with 66 keys and 6 villas. The hotel uses electricity for heating and cooling and red diesel for domestic hot water. In 2024, the electricity consumption was 817,086 kWh and red diesel consumption was 178,442 kWh.

In total 11,648,862 kWh of electricity and 6,041,558 kWh of fossil fuels were consumed in 2024 by the Group’s own operating assets.



Greenhouse gas emissions

As mentioned above, there is no fossil fuel consumption at Prodea's HQ office building, and the property uses grid electricity for both heating and cooling purposes. A 12.81%² decrease in the absolute location-based indirect emissions (Scope 2) was noted from 2023 to 2024 (data coverage 100%) as this is a landlord-controlled asset and fully occupied by PRODEA Investments. These were 163.8 t_{nCO₂e} in 2024 and 142.8 t_{nCO₂e} in 2023. The decrease in location-based indirect emissions can be justified due to the energy efficiency measures applied in 2024 in PRODEA's HQ office.

In 2023, PRODEA Investments obtained Guarantees of Origin equal to 173.5 MWh of green electricity, accounting for 56.6% of the electricity consumed in the Company's HQ, while in 2024 the Company obtained Guarantees of Origin equal to 285.9 MWh of green electricity, accounting for 100% of the electricity consumed in Prodea's HQ.

In 2024, Parklane scope 2 emissions were 6,284.3 t_{nCO₂e} while Nikki Beach's emissions were 408.2 t_{nCO₂e}. Scope 1 emissions derived from heating fuels in 2024 were 1530.59 t_{nCO₂e} for both hotels.

Regarding Scope 1 emissions, the total liters consumed in 2024 by Group's cars was above 47,500 emitting 120.3 t_{nCO₂e}.³ of which 7.2 t_{nCO₂e} are related to biogenic emissions of CO₂ from the combustion or biodegradation of biomass. Scope 1 emissions for 2024 have been significantly increased due to the acquisition of MHV that has a larger vehicle fleet to serve the needs of its hotels.

The total Scope 1 & 2 location-based emissions were 164.77 t_{nCO₂e} in 2023 and 8,598.34 t_{nCO₂e} in 2024 recording an absolute increase of 5,118% deriving from the addition of the hotels under the reporting perimeter.

Finally, regarding Prodea HQ, the like for like tons of CO₂e per m² were 0,056 in 2023 and 0,049 in 2024 recording a decrease of 12.8% while the tons of CO₂e per employee were 3.03 in 2023 and 2.69 in 2024 decreased by 11.2%.

The Group will continue to monitor the aforementioned emissions and explore ways to improve the reported data detail and transparency.

Third Party Assurance

In 2024 the Group verified its energy use and emissions according to the requirements of ISO 14064-1: 2018 standard and the Greek Climate Law (L. 4936/2022) using Third Party Assurance only for PRODEA's HQ office. During the verification process all energy data were audited in detail along with the Greenhouse Gas emissions conversion factors used by an accredited verifier for the Scope 1 & 2 GHG emissions of 2023. This year Prodea Investments will repeat the process to verify the Scope 1 & 2 GHG emissions for its HQ office.

² The Scope 2 emissions were calculated based on the ISO 14064-1:2018 methodology using the conversion factor (449.6 g CO₂e/kWh) provided by the Greek Ministry of Environment and Energy according to the Greek National Climate Law (L. 4936/2022).

³ CO₂e emissions are calculated based on the total annual liters consumed by the Group's vehicles.

Performance data tables

The following tables present the portfolio consumption and emissions data as required by sBPR guidelines.

| Electricity Data - Total portfolio | | | | | | | | | | | | | | | |
|--|----------------------------|-----------|---------------------------------|-------|----------|------------|------------|------------|------------|----------------|----------------|------------|------------|------------|----------------|
| Category | Absolute performance (Abs) | | Like-for-Life performance (Lfl) | | | Hotels | | | | | Headquarter(s) | | | | |
| | 2023 | 2024 | 2023 | 2024 | % change | 2023 (Abs) | 2024 (Abs) | 2023 (Lfl) | 2024 (Lfl) | % change (Lfl) | 2023 (Abs) | 2024 (Abs) | 2023 (Lfl) | 2024 (Lfl) | % change (Lfl) |
| Total landlord-obtained electricity (MWh) | 306.7 | 11,648.8 | 306.7 | 285.9 | -6.79% | N/A | 11,362.99 | N/A | N/A | N/A | 306.7 | 285.9 | 306.7 | 285.9 | -6.79% |
| Proportion of landlord obtained electricity from renewable sources (%) | 79% | 19.97% | | | | N/A | 18% | | | | 78.9% | 100% | | | |
| Quantity of landlord obtained electricity from renewable sources(MWh) | 241 | 2,277 | | | | N/A | 1,991.1 | | | | 241.2 | 285.9 | | | |
| Renewable Energy Sources (%) | 79% | 19.97% | | | | N/A | 17.91% | | | | 78.9% | 100% | | | |
| Coal (%) | 21% | 80.03% | | | | N/A | 82.09% | | | | 21.1% | 0.00% | | | |
| Renewable Energy Sources (MWh) | 241.2 | 2,276.9 | | | | N/A | 1991.1 | | | | 241.2 | 285.9 | | | |
| Coal (MWh) | 64.6 | 9,125.0 | | | | N/A | 9125.0 | | | | 64.6 | 0 | | | |
| No. applicable properties | 1 of 1 | 3 of 3 | | | | 1 of 3 | | | | | 0 of 0 | 2 of 2 | | | |
| m ² of applicable properties | 2,912 | 61,497.43 | 2912 | | | 0 | 58,585.43 | N/A | | | 2,912 | 2,912 | 2912 | | |
| Proportion of electricity estimated (%) | 0% | 0% | | | | N/A | 0% | | | | 0% | 0% | | | |

Fuel and Intensity Data - Total portfolio

| Category | Absolute performance (Abs) | | Like-for-Life performance (Lfl) | | | Hotels | | | | | Headquarter(s) | | | | |
|--|----------------------------|-----------|---------------------------------|------|----------|------------|------------|------------|------------|----------------|----------------|------------|------------|------------|----------------|
| | 2023 | 2024 | 2023 | 2024 | % change | 2023 (Abs) | 2024 (Abs) | 2023 (Lfl) | 2024 (Lfl) | % change (Lfl) | 2023 (Abs) | 2024 (Abs) | 2023 (Lfl) | 2024 (Lfl) | % change (Lfl) |
| Total landlord-obtained fuels (MWh) | 0 | 6,041.6 | 0 | 0 | 0.00% | N/A | 6,041.6 | N/A | | | | | | | |
| Total fuel (MWh) | 0 | 6,041.6 | 0 | 0 | 0.00% | N/A | 6,041.6 | N/A | | | | | | | |
| Proportion of landlord-obtained fuels from renewable sources (%) | 0.00% | 13.47% | | | | N/A | 0.00% | | | | | | | | |
| LPG (%) | 0.0% | 13.5% | | | | N/A | 13.5% | | | | | | | | |
| Red Diesel (%) | 0.0% | 86.5% | | | | N/A | 86.5% | | | | | | | | |
| LPG (MWh) | 0.00 | 813.6 | | | | N/A | 813.6 | | | | | | | | |
| Red Diesel (MWh) | 0.00 | 5,228 | | | | N/A | 5228 | | | | | | | | |
| No. applicable properties | 0 | 2 of 2 | | | | 0 of 2 | | | | | | | | | |
| m2 of applicable properties | 0 | 58,585.43 | 0 | | | 0 | 0 | N/A | | | | | | | |
| Proportion of fuel estimated (%) | 0% | 0% | 0% | 0% | | N/A | 0% | N/A | N/A | | N/A | N/A | | | |
| Energy intensity (kWh/ m2/year) | 0.11 | 0.29 | | | | N/A | 0.30 | | | | | | | | |
| Energy intensity kWh/ revenue (€)/year | 0.00188 | 0.08503 | | | | NA | 0.08366 | | | | | | | | |

Carbon emissions data - Total portfolio

| Category | Absolute performance (Abs) | | Like-for-Life performance (Lfl) | | | Hotels | | | | | Headquarter(s) | | | | |
|--|----------------------------|---------|---------------------------------|------|----------|--------|---------|------------|------------|----------------|----------------|---------|------------|------------|----------------|
| | 2023 | 2024 | 2023 | 2024 | % change | 2023 | 2024 | 2023 (Lfl) | 2024 (Lfl) | % change (Lfl) | 2023 | 2024 | 2023 (Lfl) | 2024 (Lfl) | % change (Lfl) |
| Total Direct Scope 1 (tCO2e) | 0.00 | 1,578.1 | | | | NA | 1578.1 | | | | 0.00 | 0.00 | | | |
| LPG (tCO2e) | 0.00 | 184.97 | | | | NA | 184.97 | | | | 0.00 | 0.00 | | | |
| Red Diesel (tCO2e) | 0.00 | 1,393.2 | | | | NA | 1,393.2 | | | | 0.00 | 0.00 | | | |
| Total Indirect Scope 2 Market based (tCO2e) | 112.02 | 6,702.1 | | | | NA | - | | | | 112.02 | 0.00 | | | |
| Total Indirect Scope 2 Location based (tCO2e) | 153.2 | 6,954.7 | | | | NA | 6,702.1 | | | | 153.2 | 0.00 | | | |
| Scope 1 + Scope 2 (location based) (tCO2e) | 153.2 | 8,532.8 | | | | NA | 8,280.2 | | | | 153.2 | 142.8 | | | |
| Scope 1 + Scope 2 (market based) (tCO2e) | 112.02 | 8,280.2 | | | | NA | - | | | | 112 | 142.8 | | | |
| Proportion of Scope 1 + Scope 2 (location based) estimated (%) | 0% | 0% | | | | N/A | 0% | | | | 0% | 0% | | | |
| Proportion of Scope 1 + Scope 2 (market based) estimated (%) | 0% | 0% | | | | N/A | 0% | | | | 0% | 0% | | | |
| Scope 1 and 2 emissions (location based) (kgCO2e/ m2/year) | 52.6 | 138.8 | | | | N/A | 141.3 | | | | 52.6 | 49.05 | | | |
| Scope 1 and 2 emissions (location based) (kgCO2e/ revenue/ year) | 0.00094 | 0.04101 | | | | N/A | 0.03980 | | | | 0.00094 | 0.00069 | | | |
| Scope 1 and 2 emissions (market based) (kgCO2e/ m2/year) | 38.5 | 134.64 | | | | N/A | - | | | | 38.5 | 0.00 | | | |

| | | | | | | | | | | | |
|---|---------|----------|--------|--------|----------|-----|---------|---------|--------|--|--|
| Scope 1 and 2 emissions (location based) (kgCO2e/ revenue/ year) | 0.00069 | 0.03980 | | N/A | - | | 0.00069 | 0.00000 | | | |
| No. applicable properties | 1 of 1 | 3 of 3 | 1 of 3 | 0 of 0 | 2 of 2 | N/A | 1 of 1 | 1 of 1 | 1 of 1 | | |
| m ² of applicable properties | 2,912 | 61,497.4 | N/A | 0 | 58,585.4 | N/A | 2,912 | 2,912 | 2,912 | | |

Water

In 2024, water consumption at PRODEA’s HQ increased by 28% (reaching a total of 1,573 m³) compared to 2023. The total water consumption including the hotel buildings in 2024 was 204,757 m³.

Waste

In 2023, 582 kg of paper were collected separately and sent to recycling from landlord-controlled assets (data coverage 100%). This quantity increased in comparison to 2022 mainly due to the increase in the company’s employees and the increased use of the office facilities. In addition, in 2023 PRODEA Investments installed a domestic use batteries collection point at its offices and managed to collect and recycle 12 kg of batteries.

The total waste generated increased by 23.75% from 0.48 tons in 2022 to 0,582 tons in 2023, while the kg of waste generated per employee increased by 8% from 10 in 2022 to 10.8 in 2023.

The total waste generated⁴ in detail is presented in the following table:

| Hazardous Waste diverted from Disposal (tn) | 2023 | | | 2024 | | | Like for Like % | | |
|---|--------|---------|-------|--------|---------|-------|-----------------|---------|-------|
| | Onsite | Offsite | Total | Onsite | Offsite | Total | Onsite | Offsite | Total |
| Preparation for reuse | - | - | 0 | - | - | 0 | - | - | 0.00% |
| Recycling | - | 0.012 | 0.012 | - | 0.139 | 0.139 | - | -100% | -100% |
| Other activity | - | - | 0 | - | - | 0 | - | - | 0.00% |
| Total hazardous waste diverted from disposal | 0 | 0.012 | 0.012 | 0 | 0.139 | 0.139 | 0.00% | -100% | -100% |
| Non-Hazardous Waste diverted from Disposal (tn) | 2023 | | | 2024 | | | Like for Like % | | |

⁴ The waste presented at the table does not include mixed municipal waste which are disposed by the municipal authorities in landfills since no invoices or certificates are issued from the relevant authorities therefore the quantities are not available.

| | Onsite | Offsite | Total | Onsite | Offsite | Total | Onsite | Offsite | Total |
|--|-------------|---------|-------|-------------|---------|-------|------------------------|---------|-------|
| Preparation for reuse | - | - | - | - | - | - | - | - | 0.00% |
| Recycling | - | 0.582 | 0.582 | - | 0.765 | 0.765 | - | -7.4% | -7.4% |
| Other activity | - | - | - | - | 0.741 | 0.741 | - | - | 0.00% |
| Total non-hazardous waste diverted from disposal | 0 | 0.582 | 0.582 | 0 | 1.506 | 1.506 | 0.00% | -7.4% | -7.4% |
| Hazardous Waste directed from Disposal (tn) | 2023 | | | 2024 | | | Like for Like % | | |
| | Onsite | Offsite | Total | Onsite | Offsite | Total | Onsite | Offsite | Total |
| Incineration with energy recovery | - | - | - | - | - | - | - | - | 0.00% |
| Incineration without energy recovery | - | - | - | - | - | - | - | - | 0.00% |
| Landfilling | - | - | - | - | - | - | - | - | 0.00% |
| Other activity | - | - | - | - | - | - | - | - | 0.00% |
| Total hazardous waste directed to disposal | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0.00% | 0.00% |
| Non-Hazardous Waste directed to Disposal (tn) | 2023 | | | 2024 | | | 2023 | | |
| | Onsite | Offsite | Total | Onsite | Offsite | Total | Onsite | Offsite | Total |
| Incineration with energy recovery | - | - | - | - | 0.274 | 0.274 | - | - | 0.00% |
| Incineration without energy recovery | - | - | - | - | - | - | - | - | 0.00% |
| Landfilling | - | - | - | - | - | - | - | - | 0.00% |
| Other activity | - | - | - | - | - | - | - | - | 0.00% |
| Total non-hazardous waste directed to disposal | 0 | 0 | 0 | 0 | 0.274 | 0.274 | 0.00% | 0.00% | 0.00% |

Green Building Certificates

Prodea Investments aims to certify its properties with international green building certifications, focusing on new development. On top of that, for its portfolio of assets, the Group issues energy performance certificates (EPC) as required by European legislation. The issued EPCs concern approximately 85% of the Group's leases.

The following green building certifications have been successfully achieved or is under certification process:

| Completed certifications | Use | Area (m2) | Certification |
|-----------------------------|--------------|----------------|--|
| Prodea Office Park, Peania | Office | 61,672 | LEED – Gold |
| PRODEA HQ, Athens | Office | 2,912 | LEED – Gold & WELL – Platinum |
| Telus Tower, Sofia Bulgaria | Mixed Use | 54,009 | BREEAM – Very Good |
| Element, Marousi | Office | 13,894 | LEED – Platinum |
| Moxy, Athens | Hotel | 11,370 | LEED – Gold |
| The Wave, Athens | Office | 5,924 | LEED – Gold |
| Kaizen Campus, Marousi | Office | 14,309 | LEED – Gold |
| Importex, Athens | Office | 19,983 | LEED – Gold |
| Piraeus Tower, Piraeus | Mixed Use | 34,518 | LEED – Platinum & WELL Core & Shell – Silver |
| | TOTAL | 218,591 | |

| Under certification | Use | Area (m2) | Certification |
|--------------------------------|----------------|----------------------------|--|
| Piraeus Tower, Piraeus | Mixed Use | 34,518 | LEED – Platinum & WELL Core & Shell – Silver |
| Landmark Tower, Nicosia Cyprus | Office | 26,628 | LEED – Gold |
| Hub 26, Thessaloniki | Office | 30,577 | LEED – Gold |
| Telus Tower, Sofia Bulgaria | Mixed Use | 54,009 | BREEAM In-Use – Very Good |
| Bellevue Hotel Cortina | Hotel | 9,290 | LEED - Gold |
| Sygrou 377, Athens | Office | 2,411 | BREEAM In-Use – Very Good |
| Logic | Logistics Park | 99,065 | LEED – Gold |
| Kallithea 132, Kallithea | Office | 4,664 | BREEAM In-Use – Very Good |
| Raidestou, Nea Smyrni | Mixed Use | 8,994 | BREEAM In-Use – Very Good |
| Ilida, Marousi | Office | 17,668 | BREEAM In-Use – Very Good |
| | TOTAL | 199,297⁵ | |

⁵ Although Telus Tower and Piraeus Tower are currently under certification for BREEAM In-Use and WELL Core and Shell, they were excluded from the total floor area of Pending Certification list, as they were already counted in the Certified list.

Performance – social and governance data

Employee diversity

The Group recognizes its employees as the most important pillar for its successful and sustainable operation and development. The Group ensures the cultivation of a responsible, safe and meritocratic work environment, without any discrimination.

As at December 31, 2024, the Group employed 598 employees, out of which 57% were men and 43% were women. The following tables present the gender distribution of the board of directors and the distribution of employees by age:

| Reporting Year | 2023 | 2024 |
|---|------------------|------------------|
| Gender distribution in number and percentage at top management level | Group (%) | Group (%) |
| Female | 40% | 40% |
| Male | 60% | 60% |

| Reporting Year | 2023 | 2024 |
|---|------------------|------------------|
| Distribution of employees by age group | Group (%) | Group (%) |
| < 30 years old | 0% | 25,59% |
| 30 to 50 years old | 78% | 55,85% |
| > 50 years old | 22% | 18,56% |

The majority of the employees are located in Greece and Cyprus as shown in the table below:

| Reporting Year | 2023 | 2024 |
|----------------|----------------------------------|----------------------------------|
| Country | Number of employees (Head Count) | Number of employees (Head Count) |
| Greece | 53 | 63 |
| Cyprus | 0 | 534 |

For more information regarding the double materiality assessment please refer to [Prodea Investments Annual Financial Report 2024](#) (pages 139- 141).

Attracting and retaining employees

The Group’s priority is to attract and retain a skilled and capable workforce, and to establish a work environment that offers equal opportunities to all employees. The Group implements procedures that are underpinned by non-discriminatory criteria around recruitment, remuneration, promotion, and training, and are free from any form of discrimination regarding gender, nationality, age, marital status, and other characteristics. For 2023 & 2024 no incidents or complaints of discrimination of any kind were made internally or to government platforms.

Training and development

Prodea Investments emphasizes on the growth and development of its people, through educational activities and programs that help develop their professional and personal skills. In 2024, 938 hours of training sessions were allocated to personnel training and development including but not limited to ESG, international accounting standards, the real estate market and real estate asset valuations, compared to 1,378,5 hours of training in 2023. The training hours per person decreased from 25.1 hours per employee in 2023 to 1.57 in 2024, due to the increase in employees of the Group.

Health and safety

A key priority for Prodea Investments is the provision of a work environment which safeguards health and safety and enhances the well-being of its people. In this context, the Group complies with the underlying legislation on health and safety at work, while also following international best practices. The Group commits to and declares the principles of prevention against work accidents, occupational diseases, against cases of violence and harassment at work.

The Group undertakes measures to protect its employees, ensures the maintenance and monitoring of the safe operation of all corporate facilities and establishes procedures, as well as an occupational health and safety policy. The relevant performance indicators are recorded and monitored. Prodea Investments has not

recorded any injury or ill health for its employees in 2023 while in 2024 there were only 11 work-related accidents, totaling 229 days lost due to work-related injuries deriving from hotel operations.

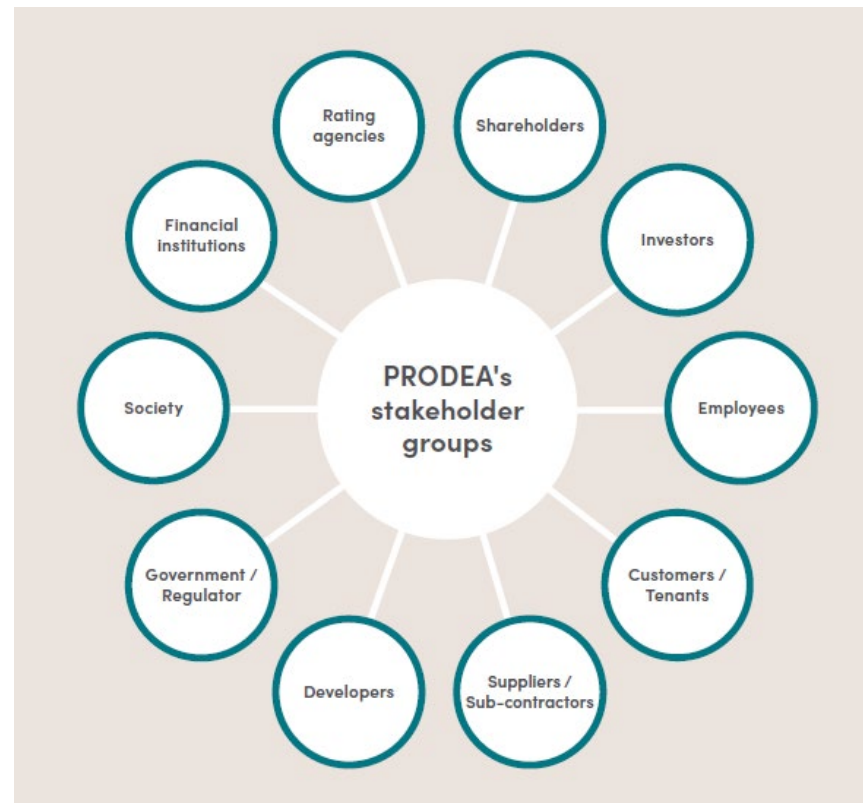
WELL corporate policy

Underpinned by a strong emphasis on the health, safety and well-being of employees, the Group has developed a dedicated safe working policy for its HQ office building. This policy reflects the holistic approach of the Group, according to the international standard WELL. The latter is a building certification that focuses on humans within the building environment, and brings together practices that promote comfort and well-being, while improving the quality of human life inside buildings.

Community engagement

The Group has identified its stakeholders, those individuals or groups who impact, or are impacted by, their activities either directly or indirectly, positively or negatively. It prioritizes maintaining open, two-way communication channels with its stakeholders, fostering long-term collaboration based on mutual trust and respect. During the identification and prioritization process of the stakeholder groups, the Group places particular emphasis on recognizing the diversity of expectations and needs across different audiences.

The Group's communication channels include, but are not limited to its website, social media platforms, press releases, commercial and informational campaigns, sponsorship and participation in industry-related events and conferences, as well as direct or indirect communication, including meetings with the management team or other targeted discussions as necessary. The Group values the input of its stakeholders and is committed to ongoing engagement to better understand and meet their needs and expectations. The Group has defined the following stakeholder categories:



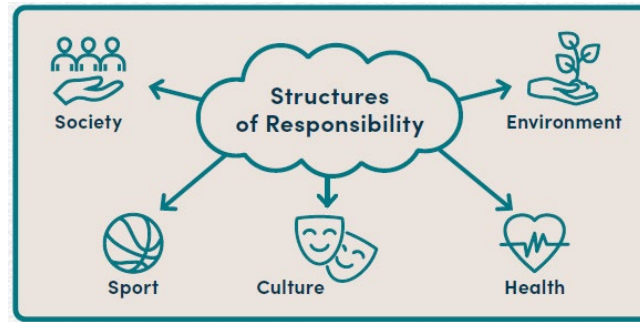
Social actions

The Company continues to support society and the local communities in which it operates, through a series of actions and initiatives that contribute to social development and prosperity. Social awareness is not just a part of Prodea Investments’s corporate strategy but is an important component of its corporate culture.

“Structures of Responsibility” Program

Since 2016, the Group has developed the Corporate Responsibility Program “Structures of Responsibility”, which is a continuously evolving plan of social actions and interventions. The program aims to improve the infrastructure and the functional upgrade of significant social structures, using the experience and know-

how of Prodea Investments' executives. The objective is to make a substantial social contribution and address the key social problems, in collaboration with renowned institutions at national and local level. The program incorporates five main pillars of action, as presented in the following image.



In the social and health sector, Prodea has undertaken many initiatives, such as the modification and reconstruction of the refugee reception area at the Greek Council for Refugees, as well as its participation in the upgrade of the community centre in Idomeni. Additionally, it carried out the insulation of the therapeutic facilities at ELEPAP Athens and the renovation of the Athena & Lazaros Rizos nursing home in Kastoria.

It collaborated with the Ministry of Health and proceeded with the structural renovation of the Oncology Department at Metaxa Hospital in Piraeus, which serves the largest number of patients in Attica. Furthermore, Prodea undertook the renovation of the “Eleni” ward in the maternity and gynecology clinic of Aretaieio Hospital, as well as the upgrade of the kindergarten on Nikopoleos Street (Municipality of Athens), in order to convert it into a special education facility.

Governance

Please visit the Governance section of our Annual Report 2024 (page 19)⁶ as well as Prodea Investments’ dedicated [website](#) section for information on the composition of Prodea Investments’ Board, selection criteria and processes to manage conflicts of interest.

Strategic goals

Prodea Investments focuses on strengthening its positive effects and effectively managing the impact of its activities through the integration of environmental, social, and corporate governance (ESG) factors into its corporate strategy. The Group intends to create a greener portfolio by actively making efforts to minimise its environmental footprint and mitigate the effects of climate change while simultaneously maximising long-term value for all its stakeholders.

The Group’s transition plan aligns with leading global initiatives and frameworks, such as the United Nations Sustainable Development Goals and the European Green Deal. The Group’s mission is to offer value-adding, high-quality services underpinned by a robust project pipeline, operational excellence, a highly skilled

⁶ https://prodea.gr/strapi/uploads/Prodea_Investments_Annual_Financial_Report_31_12_2024_4e769e998d.pdf

workforce, responsible business conduct, and corporate sustainability ambitions. The Group has designed and approved this plan, including targets, levers and commitments on climate change with the main commitment to reducing its carbon footprint and achieving climate neutrality (Net-Zero) for scope 1, 2 and 3 emissions by 2050. This target is informed by transition pathways that are aligned with the Paris Agreement target of limiting global warming emissions to 1.5oC. The Company's emission reduction targets are compatible with the 1.5oC Paris Agreement through the online Carbon Risk Real Estate Monitor (CRREM) tool that provides science-based decarbonization pathways for the real estate industry.

The established action plan is supported by key decarbonisation levers, which includes the following:

- Improve the energy efficiency of the Company's portfolio,
 - Electrification of assets that use fossil fuels for heating
 - Upgrade Building services and utilities systems with new highly efficient ones (HVAC, lighting)

- Reshape the Company's real estate portfolio composition,
 - Increase the share of green certified office buildings in the Company's portfolio
 - Incorporate energy and environmental criteria in the decision-making process to determine the optimal composition of properties in the Company's portfolio,

- Install renewable electricity generation systems on-site or off-site,
 - Develop off-site PV generation
 - Install solar PV systems on Company buildings' rooftops where feasible,
 - Secure Guarantees of Origin (GOs) from electricity providers in order to maximise the use of electricity generated by renewable sources and balance our electricity associated emissions,

- Develop a set of energy and sustainability services
 - Development of one of the largest privately-owned EV charging stations network in Greece to be used by the Company's tenants within its buildings
 - Development of a shared savings business model for the installation of large-scale rooftop solar PV systems on Company's buildings
 - Agreement with well-established utility provider to offer bespoke and advantageous Green Electricity Tariffs to all the Company's buildings and tenants
 - Provision of energy management services to its tenants by connecting its building to a specific platform developed by Siemens,

For more information regarding the Group's Transition Plan, please refer [to Prodea Investments Annual Financial Report 2024](#) (pages 110- 114).

Materiality

Prodea Investments has carried out a double materiality assessment, in line with the ESRS requirements. The identified material impacts, risks and opportunities that affect the Group's operation are presented in the table below:

| Material Impacts, Risks and Opportunities (IROs) | | | | | | | | | | | | | | | |
|--|-----------------------|-------------------|-----------|-------|-------------------------|---------------------------|------------------------------|-----------|---------------------------|---------------|---------------------------|------------------------------|-----------|--|--|
| IMPACTS | Actual impacts (2024) | Potential impacts | | | RISKS | Current Financial Effects | Anticipated Financial Effect | | | OPPORTUNITIES | Current Financial Effects | Anticipated Financial Effect | | | VALUE CHAIN SEGMENTS AND AFFECTED STAKEHOLDERS |
| | | 2025 | 2026-2030 | >2030 | | | 2025 | 2026-2030 | >2030 | | | 2025 | 2026-2030 | >2030 | |
| ESRS E1 – Climate Change | | | | | | | | | | | | | | | |
| Negative impact to Climate Stability | √ | √ | √ | √ | Climate Transition Risk | | | √ | | | | | | ACROSS VALUE CHAIN Material negative impact on climate stability due to the GHG emissions generated directly and indirectly by the Group's activities including emissions from the production of raw materials, as well as energy consumption at headquarters, leased assets and large-scale projects. There are also climate transition risks. | |
| Positive impact to Climate Stability | √ | √ | √ | √ | | | | | Climate Change Mitigation | √ | √ | √ | √ | OWN OPERATIONS / DOWNSTREAM Material positive impact on climate stability and opportunities on climate change mitigation through the implementation of energy efficiency measures and the use of renewable energy sources in the Company's operations and its tenants. | |
| Climate Change Adaptation | | | | | Climate Physical Risk | | √ | √ | | | | | | OWN OPERATIONS The compounded risk of climate change includes the increased vulnerability of assets in floodplains and coastal regions to inclement weather, as well as the rising costs associated with upgrading HVAC systems to meet the higher cooling demands caused by intense and prolonged heatwaves. | |
| ESRS E3 – Water and marine resources | | | | | | | | | | | | | | | |
| Water Consumption | | | | | Physical chronic | | | √ | | | | | | OWN OPERATIONS Physical chronic risk related to water scarcity which poses a financial risk to the Group due to its reliance on consistent water supply in the hospitality sector, especially given its | |

| | | | | | | | | | | | | | | | | | | | |
|--|---|---|---|---|------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| | | | | | Risk | | | | | | | | | | | | | | location in Cyprus where water scarcity is a pressing issue. |
| ESRS S1 – Own Workforce | | | | | | | | | | | | | | | | | | | |
| Contribution to Health and Safety | √ | √ | √ | √ | | | | | | | | | | | | | | | OWN OPERATIONS Positive material impacts on Group’s own workforce through well-being initiatives and health and safety systems. |
| Contribution to Equality, Justice and anti-violence | √ | √ | √ | √ | | | | | | | | | | | | | | | OWN OPERATIONS Material positive impact on Group’s own workforce through the respect for equality, non-discrimination, anti-violence and harassment, and diversity. |
| Contribution to employment, living wage and security | √ | √ | √ | √ | | | | | | | | | | | | | | | OWN OPERATIONS Material positive impact on Group’s own workforce through multiple employment opportunities in local economies, adequate wages and social security for employees. |
| Contribution to skills development | √ | √ | √ | √ | | | | | | | | | | | | | | | OWN OPERATIONS Material positive impact through emphasis on employee growth and development, offering educational activities and programs that enhance professional and personal skills. |
| ESRS S4 - Consumers and end- users | | | | | | | | | | | | | | | | | | | |
| Personal Health and Safety of consumers and/or end-users | √ | √ | √ | √ | | | | | | | | | | | | | | | DOWNSTREAM Material positive impact on tenants and customers through green-certified buildings and premium hospitality services. |
| ESRS G1 – Business conduct | | | | | | | | | | | | | | | | | | | |
| Sound business conduct/ethics | √ | √ | √ | √ | | | | | | | | | | | | | | | OWN OPERATIONS Material positive impact on Group’s own workforce through strict legal frameworks that enforces compliance and transparency. |

For more information regarding the double materiality assessment please refer to [Prodea Investments Annual Financial Report 2024](#) (pages 79- 83).

EPRA portfolio tables

Table 2: Properties controlled by Prodea Investments

| Corporate level performance measure | KPI | Unit | 2023 | 2024 | Data coverage (m ² basis) | Change YoY (%) | Notes |
|--|--|------|----------------|----------------|--------------------------------------|----------------|---|
| 4,1 Elec-Abs Total electricity consumption | 1, Total electricity consumption | MWh | 306,7 | 11,649 | 100% | 5,8% | Consumption applies to all properties in 2024, including the newly acquired hotels. |
| | 2, The proportion of electricity consumption from purchased and self-generated renewable sources | % | 79% | 19,97% | 100% | -58,7% | Consumption applies to all properties in 2024, including the newly acquired hotels. |
| | 3, Prodea HQ electricity consumption | MWh | 306,7 | 285,9 | 100% | -6,8% | Prodea HQ Consumption |
| | 4, Prodea HQ proportion of electricity consumption from purchased and self-generated renewable sources | % | 79% | 100% | 100% | 21% | Prodea HQ proportion of green electricity |
| 4,2 Elec-LfL Like-for-like total electricity consumption | Like-for-like electricity consumption across the two most recent reporting years | MWh | 306,7 | 285,9 | 5% | -6,8 % | Consumption applies to Prodea's HQ office. No electricity consumption in vacant properties. In addition, data coverage is low as in 2024 Prodea acquired MHV, a luxury hotels operator. |
| 4,3 DH&C-Abs Total district heating & cooling consumption | 1, Indirect energy consumption from district heating and cooling | MWh | Not applicable | Not applicable | 100% | - | No supply from district heating/cooling networks at the properties in scope. |
| | 2, The proportion of energy consumption from district heating and cooling generated on and/or off site from renewable sources, | % | Not applicable | Not applicable | 100% | - | No energy consumption from district heating/cooling networks at the properties in the scope. |
| 4,4 DH&C-LfL Like-for-like total district heating & cooling consumption | Like-for-like energy consumption from district heating and cooling across the two most recent reporting years, | MWh | Not applicable | Not applicable | 100% | - | No energy consumption from district heating/cooling networks at the properties in the scope. |

| Corporate level performance measure | KPI | Unit | 2023 | 2024 | Data coverage (m ² basis) | Change YoY (%) | Notes |
|--|--|-------------------------------------|--|--|--------------------------------------|----------------|--|
| 4.5 Fuels-Abs Total fuel consumption | 1. Total amount of fuels used from direct sources. | MWh | 0 | 6,041.55 | 100% | 100% | Both Hotels use fuels to provide hot water to their premises |
| | 2. The proportion of the total amount of fuel consumption within the organisation is from renewable sources. | % | 0 | 0 | 100% | 100% | There is no renewable fuel consumption in the Hotels. |
| 4.6 Fuels-LfL Like-for-like total fuel consumption | Like-for-like fuel consumption across the two most recent reporting years. | MWh | Not applicable | Not applicable | 100% | - | As this is the 1 st year of reporting, this section is not applicable |
| 4.7 Energy-Int Building energy intensity | Total amount of direct and indirect energy used (including renewable and non-renewable sources) across the portfolio over a full reporting year. normalised by an appropriate denominator. | kWh/m ² | 105.3 | 287.66 | 100% | 63.4% | Hotels are more energy-intensive compared to offices and due to their size in portfolio, they influence the year-on-year intensity increase. |
| 4.8 GHG-Dir-Abs Total direct greenhouse gas (GHG) emissions | 1. Total amount of direct (Scope 1) greenhouse gas emissions. | tn CO ₂ e | 0.97 corporate vehicles only (Scope 1) | 1,623.99 including vehicles and fossil fuels | 100% | 1,673.5% | |
| 4.9 GHG-Indir-Abs Total indirect greenhouse gas (GHG) emissions | 1. Total amount of location-based indirect greenhouse gas emissions (tnCO ₂ e) emitted by offsite generation. | tn CO ₂ e | 153.2 | 6,954.7 | 100% | 4,439.6% | Location Based emission factor for 2023 and 2024: 449,6 gCO ₂ e/kWh as calculated based on DAPEEP ⁷ residual energy mix and NIR ⁸ publications. |
| | 2. Total amount of market- based indirect greenhouse gas emissions (tnCO ₂ e) emitted by offsite generation. | | 112 | 6,702.1 | 100% | 5,882.9% | |
| 4.10 GHG-Int Greenhouse gas | 1. Total amount of direct and indirect (location-based) GHG emissions generated from energy consumption over | tnCO ₂ e /m ² | 0.053 | 0.139 | 100% | 163% | Values apply to both Prodea's HQ and the hotels. |

⁷ <https://www.dapeep.gr/wp-content/uploads/2024/07/%CE%95%CE%9D%CE%95%CE%A1%CE%93%CE%95%CE%99%CE%91%CE%9A%CE%9F-%CE%9C%CE%95%CE%99%CE%93%CE%9C%CE%91-2023.pdf>

⁸ https://ypen.gov.gr/wp-content/uploads/2022/04/2022_NIR_Greece.pdf

| | | | | | | | |
|---|---|--------------------------------|-----------------------------------|---|--|-----------------------|---|
| (GHG) emissions intensity from building energy consumption | a full reporting year. Normalised by an appropriate denominator. | | | | | | Vacant properties have had no energy use and emissions and are excluded from the calculation of the indicator. |
| | 2. Total amount of direct and indirect (market-based) GHG emissions generated from energy consumption over a full reporting year, Normalised by an appropriate denominator, | | 0.039 | 0.135 | 100% | 258% | |
| Corporate level performance measure | KPI | Unit | 2023 | 2024 | Data coverage (m² basis) | Change YoY (%) | Notes |
| 4.11 Water-Abs Total water consumption | 1. total amount of water consumed within the portfolio over a full reporting year. | m ³ | 1,226 | 204,757 | 100% | 16,601% | Values apply to both Prodea's HQ and the hotels. The data is highly affected by the hotels' consumption. |
| 4.12 Water-LfL Like-for-like total water consumption | 1. like-for-like water consumption across the two most recent reporting years. | m ³ | 1,226 | 1,573 | 5% | 28% | Data applies only to Prodea's Offices. |
| 4.13 Water-Int Building water intensity | 1. total amount of water consumption over a full reporting year. normalized by an appropriate denominator | m ³ /m ² | 0.421 | 3.330 | 100% | 691% | The Increase in consumption is mainly due to the increase of the Company's employees. |
| 4.14 Waste-Abs Total weight of waste by disposal route | 1. Total amount (in tonnes) of waste produced and disposed of by disposal route over a full reporting year | tn | 0.59 | 0.59 | 100% | - | More information on p. 11 of the report. |
| | 2. The proportion of waste disposed of by disposal route according to type (non-hazardous and hazardous) in tonnes or as a percentage. | tn | 98% non-hazardous 2% hazardous | 93% non-hazardous 7% hazardous | 100% | - | More information on p. 11 of the report. |
| 4.15 Waste-LfL Like-for-like total weight of waste by disposal route | 1. total amount of like-for-like waste produced across the two most recent reporting years. | tn | 0.594 | 0.539 | 5% | -9% | More information on p. 11 of the report. |
| 4.16 Cert-Tot Type and number of sustainably certified assets | 1. Companies should report the type and number of sustainability certifications, ratings or labelling schemes. | % | 100% LEED and WELL | 11.5% LEED 6.9% BREEM 18.4% total portfolio | 100% | - | LEED Gold and WELL Platinum for Prodea's own offices, 2024 represents the percentage of certified assets on portfolio level |

| Corporate level performance measure | KPI | Unit | 2023 | 2024 | Data coverage (m ² basis) | Change YoY (%) | Notes |
|--|--|---------------------------|------------------|---------------------------------|--------------------------------------|----------------|--|
| 5.1 Diversity-Emp Employee gender diversity | 1. percentage of male and female employees in the organization's governance bodies and other significant employee categories. | % | 22% | 40% | 100% | - | 40% (2024), 22% (2023) females in Governance bodies (BoD) 40% (2024, 41% (2023) females in managerial positions (C-level, Heads of Depts) |
| | | | 41% | 40% | | | |
| 5.2 Diversity-Pay Gender pay ratio | 1. ratio of the basic salary and/or remuneration of male and female employees in the organisation's governance bodies and other significant employee categories. | Ratio | - | | | | |
| 5.3 Emp-Training Training and development | 1. average hours of training that the organisation's employees have undertaken in the reporting period. | Hours per person per year | 25.1 | 1.57 | 100% | -93.7% | Figure applies on Group level; Numbers are affected due to the acquisition of MHV. |
| 5.4 Emp-Dev Employee performance appraisals | 1. percentage of total employees who received a regular performance and career development review during the reporting period. | % | 100% | 100% | 100% | 0% | Figure applies on Group level; Numbers are affected due to the acquisition of MHV. |
| 5.5 Emp-Turnover Employee turnover and retention | 1. Total number and rate of new employee hires; | Number / % | 9 16.4% | 77 12.9% | 100% | - | Figure applies on Group level; Numbers are affected due to the acquisition of MHV. |
| | 2. Total number and rate of employee turnover. | Number / % | 2 3.6% | 140 23.41% | 100% | - | Figure applies on Group level; Numbers are affected due to the acquisition of MHV. |
| 5.6 H&S-Emp Employee health and safety | 1. Injury Rate (IR). Lost Day Rate (LDR). Absentee Rate (AR) and work-related fatalities for all direct employees (where material). | Rate | 0 0 0 0 | 7.11 0.00015 0.00118 0 | 100% | - | Figure applies to Prodea Investments Group employees. |
| 5.7 H&S-Asset Asset health and safety assessments | 1. percentage of assets for which health and safety impacts are assessed or reviewed for compliance or improvement. | % | 100% | 100% | 100% | - | Prodea's HQ offices and the Hotels are annually checked for health and safety impacts by a Safety Engineer. In addition, all properties undergo a technical assessment prior to acquisition. |

| | | | | | | | |
|--|--|--------|---|---|------|---|---|
| 5,8 H&S-Comp Asset health and safety compliance | 1, incidents of non-compliance with regulations and voluntary codes concerning the health and safety impacts of assets assessed during the reporting period, | Number | 0 | 0 | 100% | - | There have been no such incidents for Prodea Investments employees and offices. |
|--|--|--------|---|---|------|---|---|

| Corporate level performance measure | KPI | Unit | 2023 | 2024 | Data coverage (m ² basis) | Change YoY (%) | Notes |
|--|---|--------|--|------|--------------------------------------|----------------|--|
| 5,9 Comty-Eng Community engagement, impact assessments and development programmes | 1, percentage of assets that have implemented local community engagement, impact assessments and/or development programmes, | % | 100% | 84% | 100% | 100% | Prodea Investments is implementing a long-standing community program applicable at its own premises which represents 100% of landlord-controlled assets in operation, Please refer to page 12 of this report for further information on the program. |
| 6,1 Gov-Board Composition of the highest governance body | 1, Number of executive board members; | Number | 4 | 5 | - | - | Please refer to Prodea Investments Annual Financial Report ⁶ for further information (p,22) |
| | 2, Number of independent/non-executive board members; | Number | 5 | 6 | - | - | Please refer to Prodea Investments Annual Financial Report ⁶ for further information (p,22) |
| | 3, Average tenure on the governance body; | Years | 3 | 3 | - | - | Please refer to Prodea Investments Annual Financial Report ⁶ for further information (p,22) |
| | 4, Number of independent/non-executive board members with competencies relating to environmental and social topics, | Number | 0 | 1 | - | - | Please refer to Prodea Investments Annual Financial Report ⁶ for further information (p,22) |
| 6,2 Gov-Select Nominating and selecting the highest governance body | 1, Companies must describe the nomination and selection process for the highest governance body and its members, and the criteria used to guide the nomination and selection process, | - | Please refer to Prodea Investments Annual Financial Report for further information (p, 30) | | | | |

| | | | | |
|--|---|---|---|--|
| 6,3 Gov-Col Process for managing conflicts of interest | 1, Companies must describe their processes to ensure that conflicts of interest are avoided and managed in the highest governance body, | - | Please refer to Prodea Investments Annual Financial Report ⁶ on page 18 ⁹ and Prodea Investments site ¹⁰ for further information | |
|--|---|---|---|--|

ATHEX ESG table

| 2024 ID | 2024 Sub - ID | Metric | Reference |
|---------|---------------|---|---|
| C-E1 | C-E1-1 | Scope 1 emissions - Total amount of direct emissions (Scope 1) | p.145 of the Annual Financial Report 2024 |
| | C-E1-2 | Scope 1 emissions - GHG intensity of Scope 1 emissions | 0.027 tCO2e/m2 |
| C-E2 | C-E2-1 | Scope 2 emissions - Total amount of indirect emissions (Scope 2) | p.145 of the Annual Financial Report 2024 |
| | C-E2-2 | Scope 2 emissions - GHG intensity of Scope 2 emissions | 0.114 tCO2e/m2 |
| | C-E2-3 | Scope 2 emissions - Total amount of indirect emissions (Scope 2) - Market based approach | p.145 of the Annual Financial Report 2024 |
| | C-E2-4 | Scope 2 emissions - GHG intensity of Scope 2 emissions - Market based approach | 0.109 tCO2e/m2 |
| C-E3 | C-E3-1 | Energy consumption and production - Total amount of energy consumed within the organisation | p.144 of the Annual Financial Report 2024 |
| | C-E3-2 | Energy consumption and production - Percentage of electricity consumed | 0.640537459 |
| | C-E3-3 | Energy consumption and production - Percentage of renewable energy consumed | p.144 of the Annual Financial Report 2024 |
| | C-E3-4 | Energy consumption and production - Total amount of energy produced | 0 |
| | C-E3-5 | Energy consumption and production - Percentage of renewable energy produced | 0 |
| A-E1 | A-E1-1 | Scope 3 emissions - Total amount of other indirect emissions (Scope 3) | p.145 of the Annual Financial Report 2024 |
| | A-E1-2 | Scope 3 emissions - GHG intensity of Scope 3 emissions | 0.467 tCO2e/m2 |
| A-E2 | A-E2-1 | Climate change risks and opportunities - Discussion of climate change-related risks and opportunities that can affect business operations | p.87 – 92 of the Annual Financial Report 2024 |

⁹ https://prodea.gr/strapi/uploads/Prodea_Investments_Annual_Financial_Report_31_12_2024_4e769e998d.pdf

¹⁰ [Corporate Governance Code | Prodea](#)

| | | | |
|-------|---------|---|---|
| A-E3 | A-E3-1 | Waste management - Total amount of hazardous waste | Full table is also presented on pages 11& 12 of the EPRA report |
| | A-E3-2 | Waste management - Total amount of non-hazardous waste | Full table is also presented on pages 11& 12 of the EPRA report |
| | A-E3-3 | Waste management - Percentage of waste by type of treatment - Recycled | Full table is also presented on pages 11& 12 of the EPRA report |
| | A-E3-4 | Waste management - Percentage of waste by type of treatment - Composted | Full table is also presented on pages 11& 12 of the EPRA report |
| | A-E3-5 | Waste management - Percentage of waste by type of treatment - Incinerated | Full table is also presented on pages 11& 12 of the EPRA report |
| | A-E3-6 | Waste management - Percentage of waste by type of treatment - Landfilled | Full table is also presented on pages 11& 12 of the EPRA report |
| | A-E3-7 | Waste management - Total amount of radioactive waste | No radioactive waste is produced by our activities |
| A-E4 | A-E4-1 | Total amount of effluent discharge containing polluting substances | No polluting effluent discharge is produced by our activities |
| A-E5 | A-E5-1 | Biodiversity sensitive areas - Description of the impact of business operations on biodiversity sensitive areas | The Company does not operate in areas characterized as sensitive to biodiversity issues, as more than 90% of its properties are located in prime urban areas. PRODEA prepares Environmental Impact Studies and/or Standard Environmental Commitments for all its projects in accordance with the legislation. In addition, the Company certifies all its major developments based on voluntary international environmental certification systems (LEED). PRODEA's commitments are described in the SBM -1 section (p.81) and E1.MDR-P_01 ,_02 _03 _04 (Sustainable development policy and Environmental Policy, p.131 - 133), |
| A-E6 | A-E6-1 | Climate change policy | p. 131 – 133 of the Annual Financial Report 2024 |
| A-E7 | A-E7-1 | Removals and carbon credits - GHG removals and storage | N/A |
| | A-E7-2 | Removals and carbon credits - Carbon credits | N/A |
| A-E8 | A-E8-1 | Total GHG emissions - Total GHG emissions location based | p.146 of the Annual Financial Report 2024 |
| | A-E8-2 | Total GHG emissions - Total GHG emissions market based | p.146 of the Annual Financial Report 2024 |
| SS-E1 | SS-E1-1 | Transition plan - Disclosure of transition plan for climate change mitigation | p.126 – 128 of the Annual Financial Report 2024 |
| C-S4 | C-S4-2 | Employee turnover - Percentage of full-time employee involuntary turnover | - |
| | C-S4-3 | Employee turnover - Total employee turnover | S1-6_11-12 p.163 of the Annual Financial Report 2024 |
| C-S5 | C-S5-1 | Employee training - Average training hours of employees at top management level | |
| | C-S5-2 | Employee training - Average training hours of the rest employee categories | |
| | C-S5-3 | Employee training - Average training hours - Women | S1-13_03-04 p.165 of the Annual Financial Report 2024 |
| | C-S5-4 | Employee training - Average training hours - Men | S1-13_03-04 p.165 of the Annual Financial Report 2024 |

| | | | |
|--------|----------|--|---|
| C-S6 | C-S6-1 | Human rights policy - Description of human rights policy and fundamental principles | p. 153 human rights of the Annual Financial Report 2024 |
| C-S7 | C-S7-1 | Percentage of employees covered by collective bargaining agreements | All our employees are covered by the government mandated collective bargaining agreements |
| C-S8 | C-S8-1 | Supplier assessment - Discussion of supplier screening using ESG criteria | |
| | C-S8-2 | Value chain - Policies to manage material impacts, risks and opportunities related to workers in the value chain | Workers in the value chain are not considered as material for the Group. Related policies are whistleblowing policy and the Code of Conduct (p.169. 170 of the Annual Financial Report 2024). |
| A-S1 | A-S1-1 | Sustainable economic activity - Percentage of sustainable turnover - Alignment | p.119 of the Annual Financial Report 2024 |
| | A-S1-2 | Sustainable economic activity - Percentage of sustainable CapEx - Alignment | p.120 of the Annual Financial Report 2024 |
| | A-S1-3 | Sustainable economic activity - Percentage of sustainable OpEx - Alignment | p.121 of the Annual Financial Report 2024 |
| | A-S1-4 | Sustainable economic activity - Percentage of sustainable turnover - Eligibility | p.119 of the Annual Financial Report 2024 |
| | A-S1-5 | Sustainable economic activity - Percentage of sustainable CapEx - Eligibility | p.120 of the Annual Financial Report 2024 |
| | A-S1-6 | Sustainable economic activity - Percentage of sustainable OpEx - Eligibility | p.121 of the Annual Financial Report 2024 |
| A-S2 | A-S2-1 | Total amount of monetary expenditure on employee training | 5,456.65 € |
| A-S3 | A-S3-1 | Percentage of difference between male and female earnings | - |
| A-S4 | A-S4-1 | CEO pay ratio - Total CEO pay | - |
| | A-S4-2 | CEO pay ratio - Ratio of CEO to median employee earnings | - |
| SS-S1 | SS-S1-1 | Product quality and safety - Discussion of product quality and safety approach | N/A |
| | SS-S1-2 | Product quality and safety - Total number of product recalls issued | N/A |
| SS-S2 | SS-S2-1 | Total number of users whose information is used for secondary purposes | N/A |
| SS-S3 | SS-S3-1 | Legal requests of user data - Number of law enforcement requests for user information | N/A |
| SS-S7 | SS-S7-1 | Marketing practices - Description of approach in providing transparent product and service information including marketing and labelling practices | N/A |
| SS-S8 | SS-S8-1 | Customer satisfaction - Disclosure of customer satisfaction survey results | N/A |
| SS-S9 | SS-S9-1 | Grievance mechanism - Description of key operations and procedures of Grievance Mechanism | p. 61 of the Annual Financial Report 2024 |
| SS-S10 | SS-S10-1 | ESG integration in business activity - Description of approach to incorporation of ESG factors in business activity | N/A |

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|------|--------|--|--|
| C-G1 | C-G1-5 | Board composition - Percentage of both non-executive and independent board members | 30% |
| | C-G1-6 | Board composition - Number of board members | 10 |
| | C-G1-7 | Board composition - Average age of board members | 59.2 |
| | 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 | During the Fiscal Year 2024, the Environment, Society and Corporate Governance Committee (ESG Committee) met twice on the basis of the following topics: <ul style="list-style-type: none"> • Approval of the CSRD report and the Company's ESG targets. |
| C-G3 | C-G3-1 | Materiality - Description of the materiality assessment process | p. 87 – 94 of the Annual Financial Report 2024 |
| | C-G3-2 | Materiality - Approach | p. 87 – 94 of the Annual Financial Report 2024 |
| C-G4 | C-G4-1 | Sustainability policy - Description of sustainability policy and fundamental principles | p.131 of the Annual Financial Report 2024 |
| C-G5 | C-G5-1 | Business ethics policy - Description of business ethics policy and fundamental principles | p.153 of the Annual Financial Report 2024 |
| C-G6 | C-G6-1 | Data security policy - Description of data security policy and fundamental principles | p.169 Section Operating Regulation of the Annual Financial Report 2024 |
| C-G7 | C-G7-1 | Sustainability reporting - Basis for preparation of sustainability reporting | p.68 of the Annual Financial Report 2024 |
| | C-G7-2 | Sustainability reporting - List all its entities included in the sustainability reporting | p.68 of the Annual Financial Report 2024 |
| C-G8 | C-G8-1 | Annual financial statements - Date of publication | 24/4/2024 - Link |
| A-G1 | A-G1-1 | Strategy, business model and value chain - Discussion of strategy, business model and value chain | p.80- 83 of the Annual Financial Report 2024 |
| | A-G1-2 | Strategy, business model and value chain - Activity in fossil fuel sector, chemical production, controversial weapons, cultivation and production of tobacco | PRODEA does not have any revenues from these sectors |
| A-G2 | A-G2-1 | Business ethics violations - Total amount of monetary losses as a result of business ethics violations | p.168 of the Annual Financial Report 2024 Zero monetary losses |
| | A-G2-2 | Business ethics violations - Total number of business ethics violations | p.168 of the Annual Financial Report 2024 Zero business ethics violations |

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| A-G3 | A-G3-1 | ESG targets - Short-term targets associated with strategic ESG objectives | p. 80 SBM-1_21 of the Annual Financial Report 2024 |
| | A-G3-2 | ESG targets - Medium-term targets associated with strategic ESG objectives | p. 80 SBM-1_21 of the Annual Financial Report 2024 |
| | A-G3-3 | ESG targets - Long-term targets associated with strategic ESG objectives | p. 80 SBM-1_21 of the Annual Financial Report 2024 |
| A-G4 | A-G4-1 | Percentage of CEO's variable pay | - |
| A-G5 | A-G5-1 | External assurance - Discussion of external assurance on reported ESG information - Scope of information covered | The report is limited assured |
| | A-G5-2 | External assurance - Discussion of external assurance on reported ESG information - Level of assurance | The report is limited assured |
| A-G6 | A-G6-1 | ESG bonds | 300 mil. € worth of bonds are traded on ATHEX |
| A-G7 | A-G7-1 | Integration of sustainability-related performance in incentive schemes - Incentive schemes and remuneration policies linked to sustainability matters | Page 11 of our publicly available remuneration policy . |
| SS-G1 | SS-G1-1 | Whistleblower policy - Description of whistleblower policies and procedures | p.170 of the Annual Financial Report 2024 |