



2022

SUSTAINABILITY
REPORT



CONTENTS

1

MESSAGE FROM
THE CEO

2

ABOUT THE
SUSTAINABLE
DEVELOPMENT
REPORT

3

ABOUT US

- 3.1. MAIN ACTIVITY
- 3.2. OUR MISSION
- 3.3. OUR VALUES
- 3.4. OUR HISTORY
- 3.5. WHAT WE ACHIEVED IN 2022
- 3.6. OUR SHAREHOLDER COMPOSITION
- 3.7. ACTIVE PARTICIPATION IN ORGANISATIONS
- 3.8. OUR CERTIFICATIONS
- 3.9. SECTORS OF SPECIALISATION
- 3.10. HOW WE CONNECT OUR FINANCIAL COURSE WITH SUSTAINABILITY

4

CORPORATE
GOVERNANCE

- 4.1. THE MANAGEMENT OF OUR COMPANY
- 4.2. HOW WE MANAGE SUSTAINABILITY
- 4.3. HOW WE EVALUATE OUR EFFECTIVENESS
- 4.4. RISK MANAGEMENT AND BUSINESS CONTINUITY
- 4.5. MANAGEMENT OF CONFLICT AND CORPORATE INTERESTS
- 4.6. WE OPERATE WITH RESPONSIBILITY
- 4.7. ESG STRATEGY AND SUSTAINABLE DEVELOPMENT POLICY
- 4.8. HOW WE PERCEIVE OUR MATERIAL ISSUES
- 4.9. HOW WE COMMUNICATE WITH STAKEHOLDERS

5

RESPONSIBLE FOR
THE ECONOMY

- 5.1. RESPONSIBLE PROCUREMENT
- 5.2. ANTI-CORRUPTION

6

RESPONSIBLE FOR
THE ENVIRONMENT

- 6.1. COMPLIANCE WITH THE ENVIRONMENTAL LEGISLATION
- 6.2. RESPONSIBLE ENERGY CONSUMPTION
- 6.3. GREENHOUSE GAS EMISSIONS
- 6.4. RESPONSIBLE WASTE MANAGEMENT
- 6.5. CONSTRUCTION EXCAVATION AND DEMOLITION WASTE
- 6.6. INDIRECT FINANCIAL IMPACTS - ENVIRONMENT

7

RESPONSIBILITY TO OUR EMPLOYEES
AND SOCIETY

- 7.1. OUR EMPLOYEE BENEFITS
- 7.2. DIVERSITY, EQUAL OPPORTUNITIES AND NON-DISCRIMINATION
- 7.3. EMPLOYEE EDUCATION AND TRAINING
- 7.4. EMPLOYEE HEALTH AND SAFETY
 - 7.4.1. HEALTH AND SAFETY SYSTEM
 - 7.4.2. HAZARDS, RISKS AND HEALTH AND SAFETY INCIDENTS IN THE WORKPLACE
 - 7.4.3. EMPLOYEE HEALTH AND SAFETY BENEFITS
 - 7.4.4. EMPLOYEE HEALTH AND SAFETY TRAINING
- 7.5. RESPONSIBLE SECURITY PRACTICES
- 7.6. CUSTOMER HEALTH AND SAFETY
- 7.7. INNOVATIVE PRODUCTS AND SERVICES
- 7.8. INDIRECT FINANCIAL IMPACTS - SOCIETY

8

GRI TABLE



MESSAGE FROM THE CEO

Dear shareholders, partners, customers and friends,

2022 was decisive for the course and development of the INTRAKAT SA Group. It was a milestone year, marked by changes, first in the shareholding structure and then in the management team of our Company. Changes which were decisive with the aim of promoting INTRAKAT SA to a modern, fast-growing company that claims to strengthen its position among the construction groups, not only in Greece but also in the wider region of Southeast Europe.

We left behind the pandemic, but we continued to face the adverse conditions associated with the prolonged energy crisis, inflationary pressure on material costs, shortages of raw materials and human resources, and delays in the supply chain, which were a serious obstacle to the activity of the construction industry. Despite the difficulties, however, our industry has shown resilience and the prospects appear extremely positive.

By turning all these challenges into opportunities and promoting innovation, cooperation, transparency and trust, our Group has strengthened its presence and business footprint in key areas for national infrastructure and the economy, aiming to create added value for all stakeholders in each of its sectors of activity,

through a comprehensive restructuring plan.

With environmental sensitivity, through best practices and "green" important infrastructures that improve the living conditions of citizens, by putting into practice the circular economy and investing in Renewable Energy Sources, at INTRAKAT SA we wish to contribute to the energy self-sufficiency of our country and to create a strong Greece, both economically and socially, to ensure a sustainable future for everyone; the Group, the country and its citizens.

This is our vision and in this endeavour we draw strength from our people, the trust of our shareholders and the important development actions we have taken. The increase of our share capital was covered with great success, proving the support of the shareholders in our strategic investment plan and adding an additional € 100 million to the Group's funds. These funds will strengthen our development prospects in the strategic pillars of Construction - Infrastructure, Renewable Energy Sources, PPP and Concessions, Waste Management and Real Estate where we operate.

With the help of our extensive know-how, multifaceted activity, specialised human resources and strategic partnerships, we strengthen our activities in order to actively support society and to contribute to sustainable development.

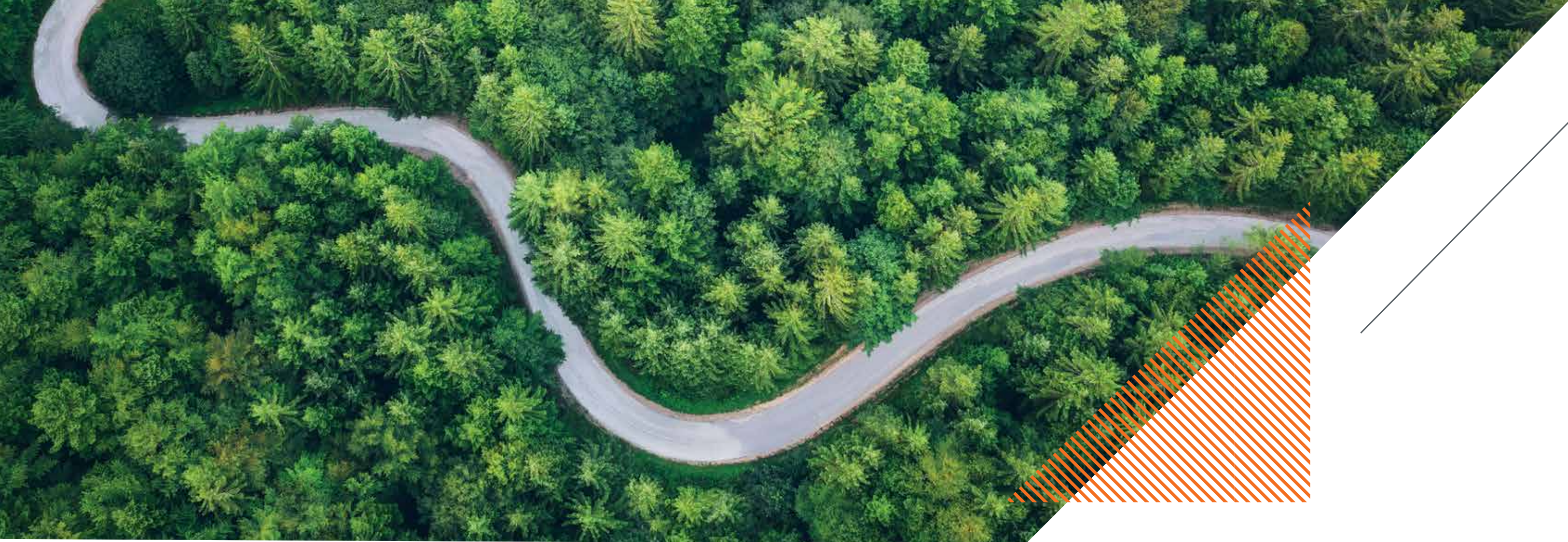
In this context, we apply the ESG (Environmental, Social, Governance) criteria and adopt the UN Sustainable Development Goals, which enable us to measure our performance and evaluate our actions. We comply with the ever-evolving regulatory framework, the European Directives and the International Treaties on Green Transition, with the aim of reducing greenhouse gas emissions (Scope 1 & 2) by 2030 and full decarbonisation by 2050.

For the coming years, support for sensitive and vulnerable social groups, support for the new generation of scientists, the health and safety of our employees, partners and shareholders, as well as our participation in activities and actions related to the environment and green economy are at the heart of our Group's strategy.

I warmly thank our shareholders, employees, partners, customers and friends for their participation and support in this mission and I assure them that at the INTRAKAT Group we will continue to make every effort to support society and the our country, aiming at the well-being and improvement of everyone's daily life.

Sincerely,

Alexandros Exarchou
Vice Chairman and CEO
INTRAKAT Group



2 | ABOUT THE SUSTAINABLE DEVELOPMENT REPORT

INTRAKAT SA demonstrates its commitment to sustainable development and its positive impact on the environment, society and the economy through its activities. This Sustainable Development Report concerns 2022 (1/1/2022 - 31/12/2022), is based on the Global Reporting Initiative (GRI) standard and covers the business actions of INTRAKAT SA in Greece, which is referred to in the report as "INTRAKAT SA" or the "Company".

The annual financial report of INTRAKAT SA for the year 2022 was published on 26/04/2023 for which further information can be found at the following link:

www.intrakat.gr/investor-relations/financial-results/

The main contact person of INTRAKAT SA for issues related to the Sustainable Development Report 2022 is Mr Apostolos Papadiotis. For any information regarding this report you can contact the following e-mail address:

csrinfo@intrakat.gr



3 | ABOUT US

3.1. Main Activity

INTRAKAT SA was founded in 1987 and following a course of continuous growth and development, it is among the five largest construction companies in Greece. It seeks to develop on the basis of advanced business models and has a significant international presence with subsidiaries in Greece, Romania, Northern Macedonia, Albania, Cyprus and Poland.

The Company holds a Class 7 contracting certificate of the Register of Contracting Companies which enables it to undertake all categories of projects including airports, hospitals, road infrastructure, railway and sports projects, office buildings, industrial buildings, hotel facilities, telecommunication projects and natural gas infrastructure projects.

The sectors of activity of INTRAKAT SA include:

- 01

Construction
(Industrial and Metal
Construction - Public Sector
- Private Sector - NGA Smart
Solutions)
- 02

Environment | Technology
(Solid Waste - Liquid Waste
- Water Treatment Projects -
Mineral Resources | Quarries)
- 03

Energy | RES
- 04

PPP | Concessions
- 05

Development of real estate
in the tourism industry

In order to maintain our hitherto successful course, we plan to expand further into emerging sectors and lucrative markets, taking full advantage of new business opportunities in today's highly demanding and rapidly evolving global scene. Our head offices and the registered office of the Company are located in Paiania, Attica, (19th km Paiania - Markopoulo Ave).

3.2. Mission



Always guided by sustainable development and the protection of the environment, our mission is to improve the quality of life by providing opportunities for growth in our national economy and society through sustainable, resilient and integrated solutions in the various infrastructure, communications, transport networks and buildings that we undertake and deliver to our customers.

3.3. Corporate Values



Our values determine how we operate and evolve as a Company. These are:



Investing in people by providing a healthy, safe, and creative work environment without discrimination.



Integrity and Business Ethics by defending Ethical Business Practices and Responsible Procurement.

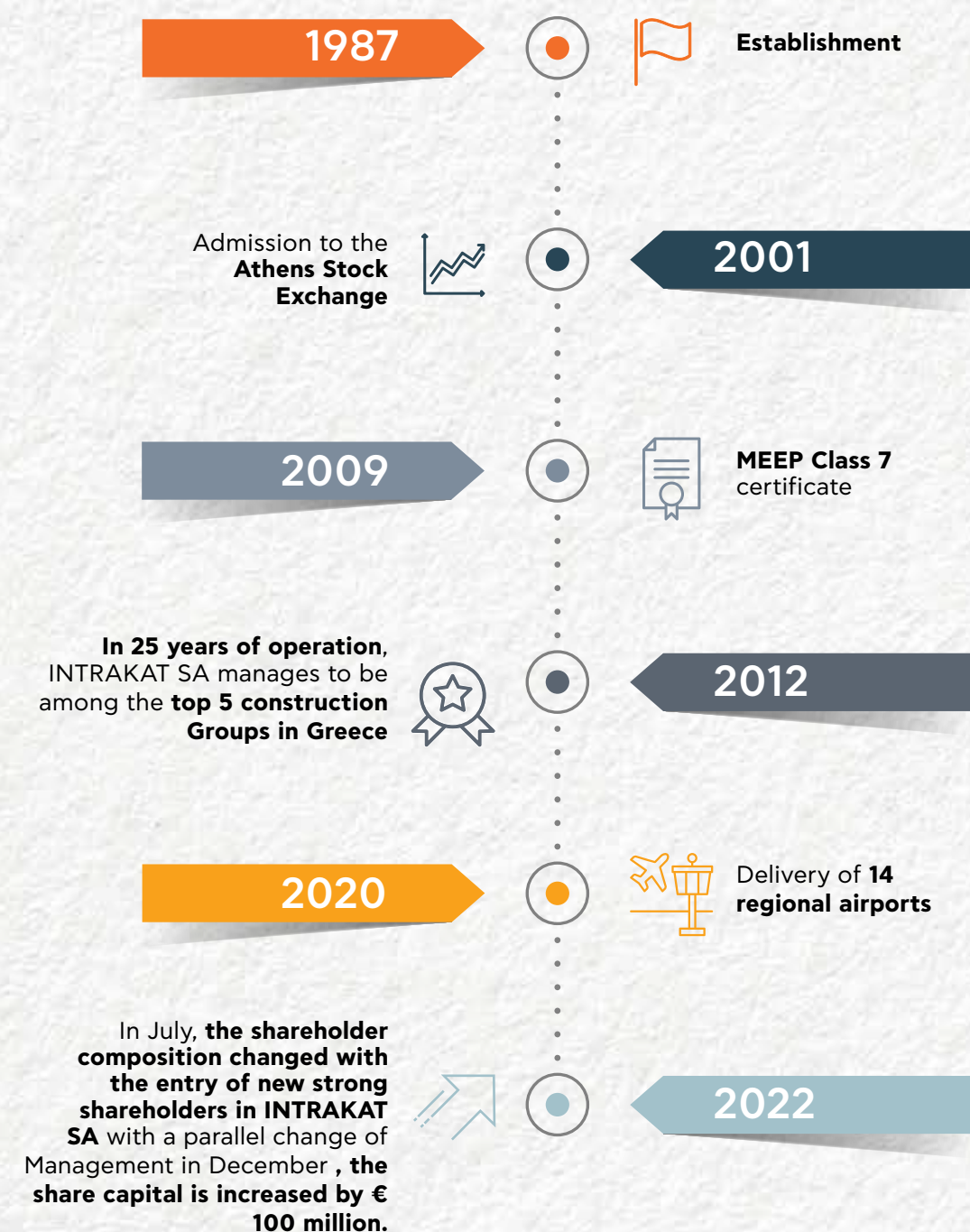


Build long-term relationships of trust with our customers.

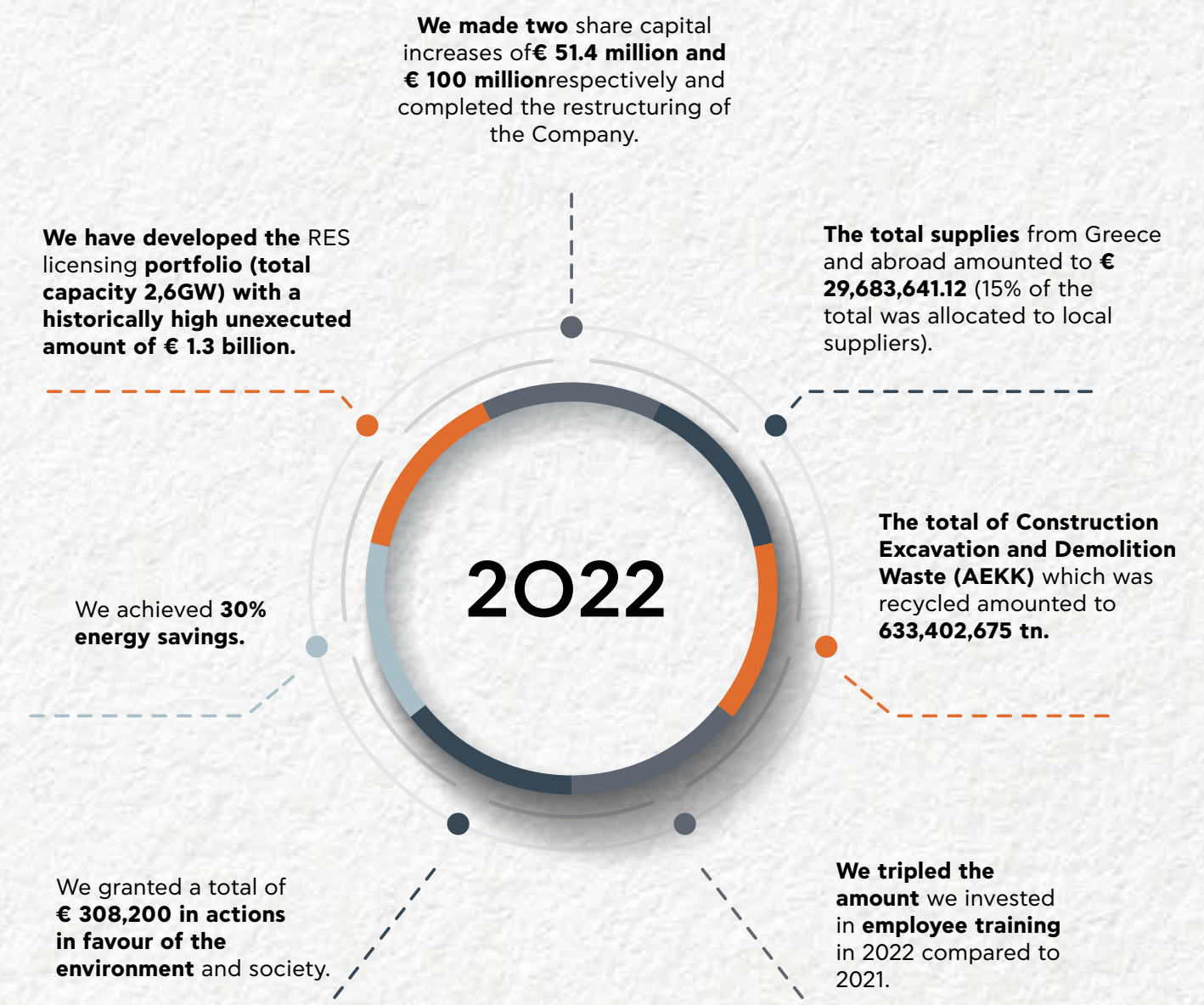


Commitment to Financial and Non-Financial Information and Competition Law.

3.4. Our History



3.5. What we achieved in 2022



3.6. Our Shareholder Composition

The following two tables show the shareholder composition of the Company as at 30/06/2022 and 31/12/2022.

Shareholder composition until 30/06/2022	
INTRACOM S.A. Holdings	23.54%
Intracom Technologies Sarl	13.25%
Danech Estate I Ltd	10.53%
Adamas Group Ltd	8.13%
Strongview Holdings Ltd	7.91%
Other shareholders	36.64%

Table 1. Shareholder Composition INTRAKAT S.A. 30/06/2022

At the beginning of the second half of 2022, Intracom Group transferred 31.70% of the Company’s share capital to Winex Investments Ltd, while maintaining 5.09%. At the same time, the companies Blue Silk LTD and Castellano Properties Ltd acquired 13.64% and 13.08% respectively of the Company’s share capital, acquiring the shares held by former Board members and / or Company executives.

Shareholder composition as at 31/12/2022	
Winex Investments Ltd	31.70%
Castellano Properties Ltd	15.75%
Blue Silky Ltd	13.64%
Adamas Group Ltd	8.13%
INTRACOM S.A. Holdings	5.09%
Other shareholders	25.69%

Table 2. Shareholder Composition INTRAKAT S.A. 31/12/2022

3.7. Active participation in organisations

Our Company declares its active presence and participation in a number of national organisations and associations, in order to monitor and contribute to the continuous developments of the construction industry. In this context, we actively participate in the following organisations:

Participation in Organisations and Associations	
1.	Athens Chamber of Commerce and Industry
2.	General Commercial Register
3.	Association of Technical Companies of the Highest Class
4.	Technical Chamber of Greece
5.	Register of Public Works Contracting Companies
6.	Engineers and Public Contractors Pension Fund
7.	Economic Chamber of Greece
8.	Single Independent Public Procurement Authority
9.	Public Works Engineers Fund
10.	Authority for the Examination of Preliminary Appeals
11.	Capital Market Commission

Table 3. Participation in organisations and associations

The Company also declares its participation in economic operators whose annual accounts were consolidated with its accounts on 31/12/2022 and in organisations with which it has joint activities and are accounted for in accordance with the method of proportional integration in the consolidated and corporate Financial Statements.





3.8. Our certifications

At INTRAKAT S.A. we provide high quality services governed by the following key features:

- Advanced project implementation.
- Optimisation of costs.
- Strict adherence to the timetable.
- Strict quality control during each phase of the project.

Our Company also relies on the proper planning and effective project management, the seamless communication with its customers, suppliers and partners, as well as the efficient allocation of work and the continuous training of its staff.

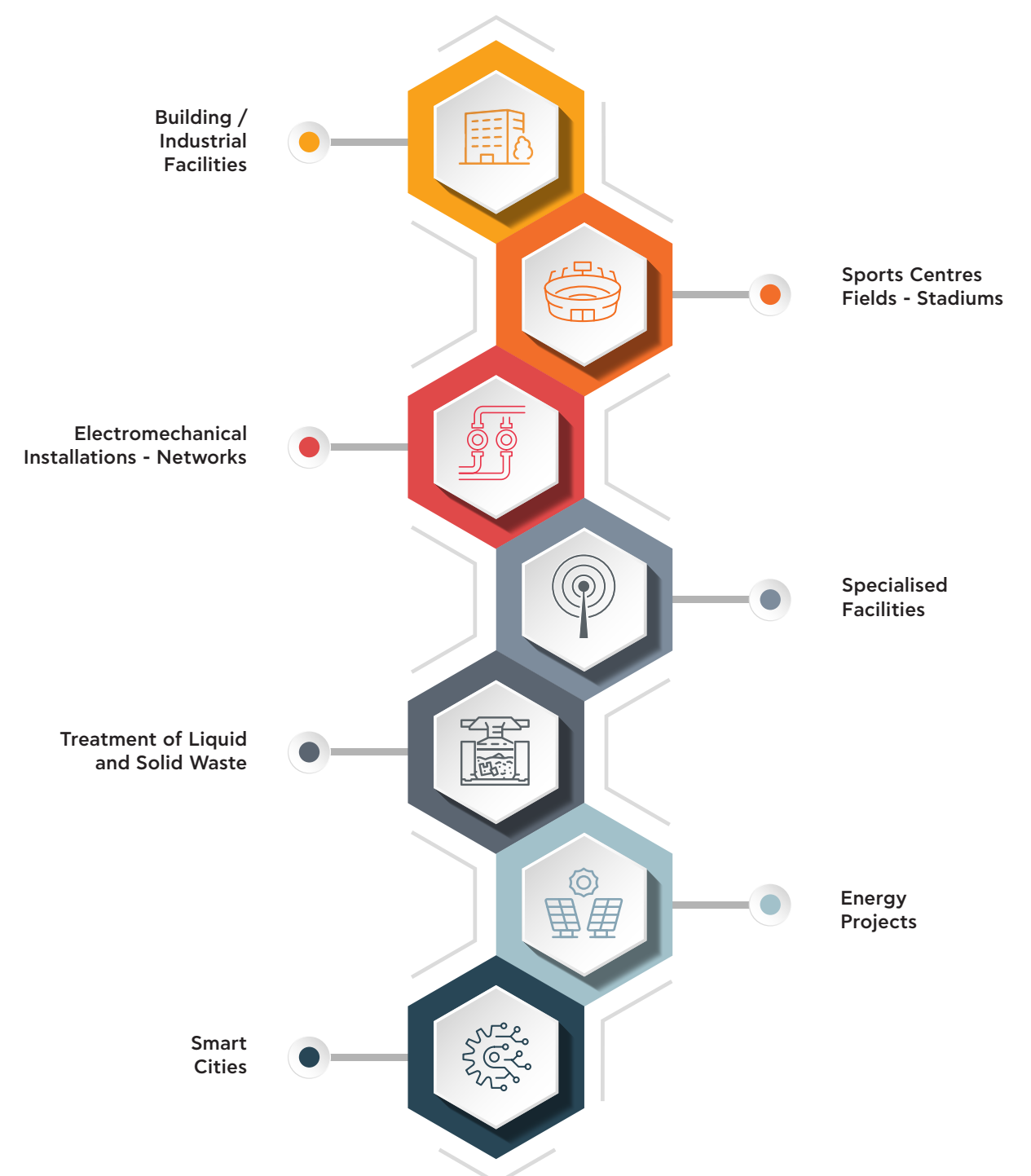
We have also been certified by the accredited certification body TUV Austria Hellas for the management of systems in accordance with the international standards:

- | | |
|---|---|
| ISO 9001:2015
(Quality Management System) | EN ISO 27001:2013
(Information Security Management System) |
| EN ISO 45001:2018
(Occupational Health and Safety Management System) | EN ISO 39001: 2012 (Road Traffic Safety System) |
| EN ISO 14001:2015
(Environmental Management System) | EN ISO 50001: 2011
(Energy Management System) |
| EN ISO 22301:2019
(Business Continuity System) | EN ISO 37001: 2016
(Anti-bribery Management System) |

3.9 Areas of Specialisation

As one of the five largest construction groups in Greece, we have extensive experience, expertise and know-how in the fields of telecommunications, fiber optic networks, renewable energy sources and major infrastructure projects (road and rail networks, hospitals, airports).

Specifically, we provide integrated solutions in the following areas:





Environmentally sustainable activities

Environmentally sustainable is defined as an activity that contributes significantly to the achievement of one or more of the environmental objectives set out in the context of Taxonomy and does not significantly impact any of the other environmental objectives. It is exercised in accordance with the minimum safeguards and meets the technical control criteria related to the specific activity. These criteria were used for the first assessment of the alignment of our Group's financial activities for 2022.



Activities contributing to the transition to a climate-neutral economy

This category includes activities with greenhouse gas emission levels corresponding to the best performance in the sector or industry, activities that do not hinder the development of low-carbon alternatives and activities that do not lead to stranded high-carbon assets, having regard to the financial aspect of such data. As part of this process, we publish the key performance indicators linked to our 2022 activities selected for the purposes of Taxonomy.

Additional valuable information can be found in the Company's annual financial report at the following link:

www.intrakat.gr/investor-relations/financial-results/

3.10. How we link our economic path to Sustainability

INTRAKAT S.A. complies with the European Union Taxonomy Regulation (EU), which sets out the criteria by which an economic activity can be characterised as environmentally sustainable. Then, for the second year, we present and analyse the amounts included in the notifications of our Group, as well as accompanying information regarding the calculation of these amounts. At INTRAKAT S.A. we monitor developments and adjust our approach accordingly to the assumptions and methodology we apply in order to provide a clearer and more accurate picture of the information required. Examples of our economic activities are:

The following are the main strategic corporate axes of INTRAKAT S.A.

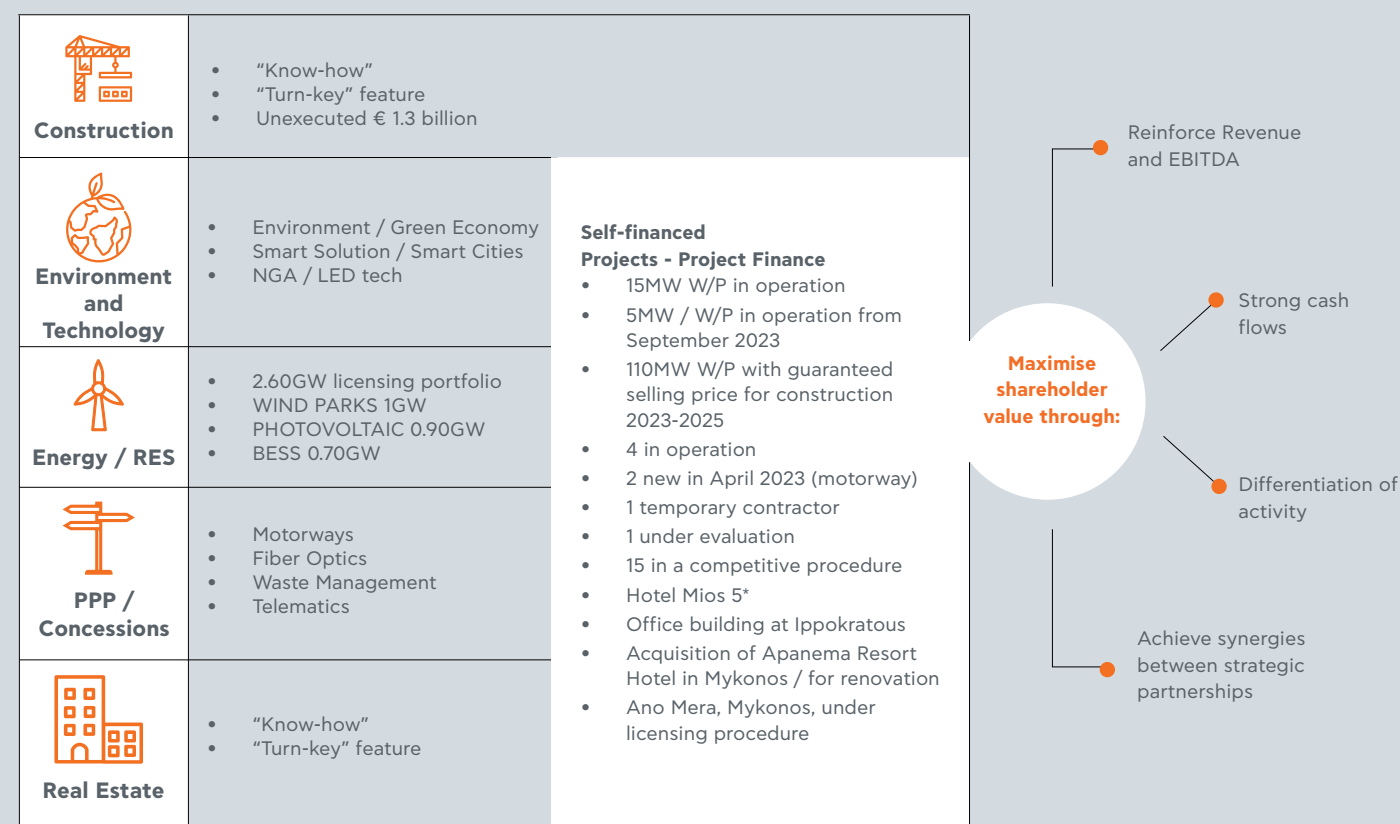
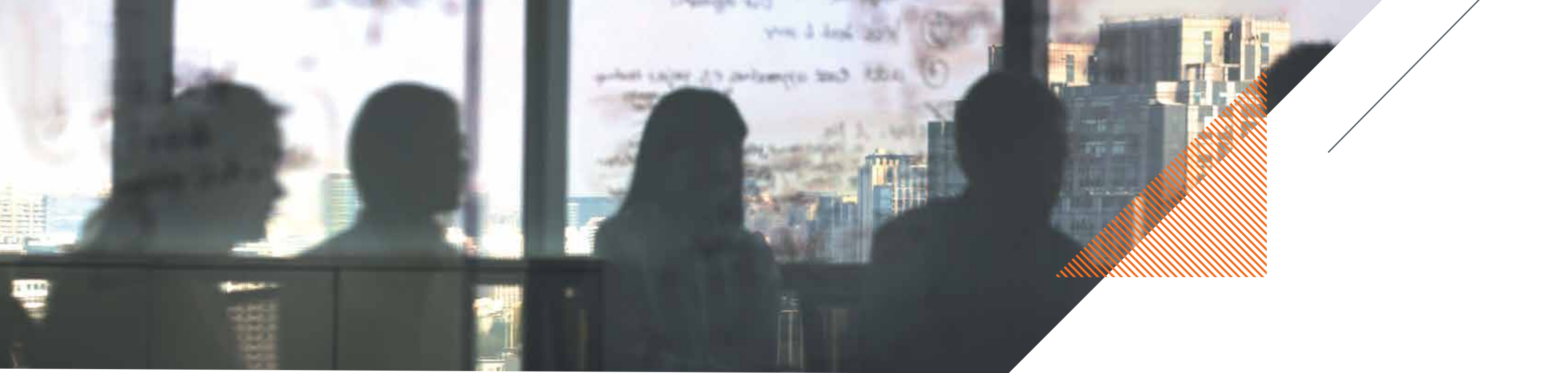


Figure 1. Strategic corporate axes



4 | GOVERNANCE



At INTRAKAT S.A. we follow the modern principles of Corporate Governance in accordance with current Greek legislation and international best practices. Our corporate policies aim to protect the rights of our shareholders and the interests of all stakeholders, with transparency, reliability, high sense of responsibility, effective controls and proper information.

The Corporate Governance Code of the Company, as well as the issues related to internal and accounting control, the transfer of information and the reduction of business and financial risks, are in line with the Corporate Governance Code of the Hellenic Corporate Governance Council (HCGC).

4.1. The Management of our Company

The Board of Directors ("BoD") is the highest governing body of the Company and has a term of five years. It consists of three to eleven members elected by the General Meeting of Shareholders by an absolute majority of the votes represented at the Meeting. The possibility to extend the term of office of the Board of Directors exists until the expiry of the time-limit within which the next Ordinary General Meeting is to be convened and until a relevant resolution is taken, but which may not exceed six years. The members of the Board of Directors are eligible for re-election and freely revocable.

Immediately after its election, the Board of Directors meets and is composed, electing the Chairman and one or at most two Vice Chairmen. In case of absence of the Chairman, the Vice Chairman or the CEO is responsible for his replacement and in case of absence of both, a Director is appointed by resolution of the Board of Directors.

Due to the change in the shareholder structure of the Company in 2022, there were two compositions of the Board of Directors in the reference year. Below is the current composition of the Board of Directors, which was elected at the Ordinary General Meeting of Shareholders on 15/07/2022, which also appointed its independent non-executive members pursuant to applicable legislation. Its term of office ends on 15/07/2027 with the possibility of extension until the expiry of the deadline - without exceeding six years, during which the next Ordinary General Meeting must be convened.

Member Name	Position	Executive or Non-Executive Member	Independent or Non-Independent Member	Audit Committee	Nomination and Remuneration Committee	Sustainable Development and Regulatory Compliance Committee
Feroniki Tzavela	Chairman	Non-Executive Member				
Alexandros Exarchou	Vice Chairman & Chief Executive Officer	Executive Member				
Charalambos Pampoukis		Non-Executive Member				Member
Antigoni Giokari		Non-Executive Member				
Konstantinos Chatzipanagiotis		Non-Executive Member			Chairman	
Nikolaos Vougioukas		Non-Executive Member	Independent Member	Chairman		Member
Efstathios Tsotsoros		Non-Executive Member	Independent Member			Chairman
Panagiotis Antivalidis		Non-Executive Member	Independent Member	Member	Member	
Athanasios Schizas		Non-Executive Member	Independent Member	Member	Member	

Table 4. Board of Directors INTRAKAT S.A. as at 31/12/22

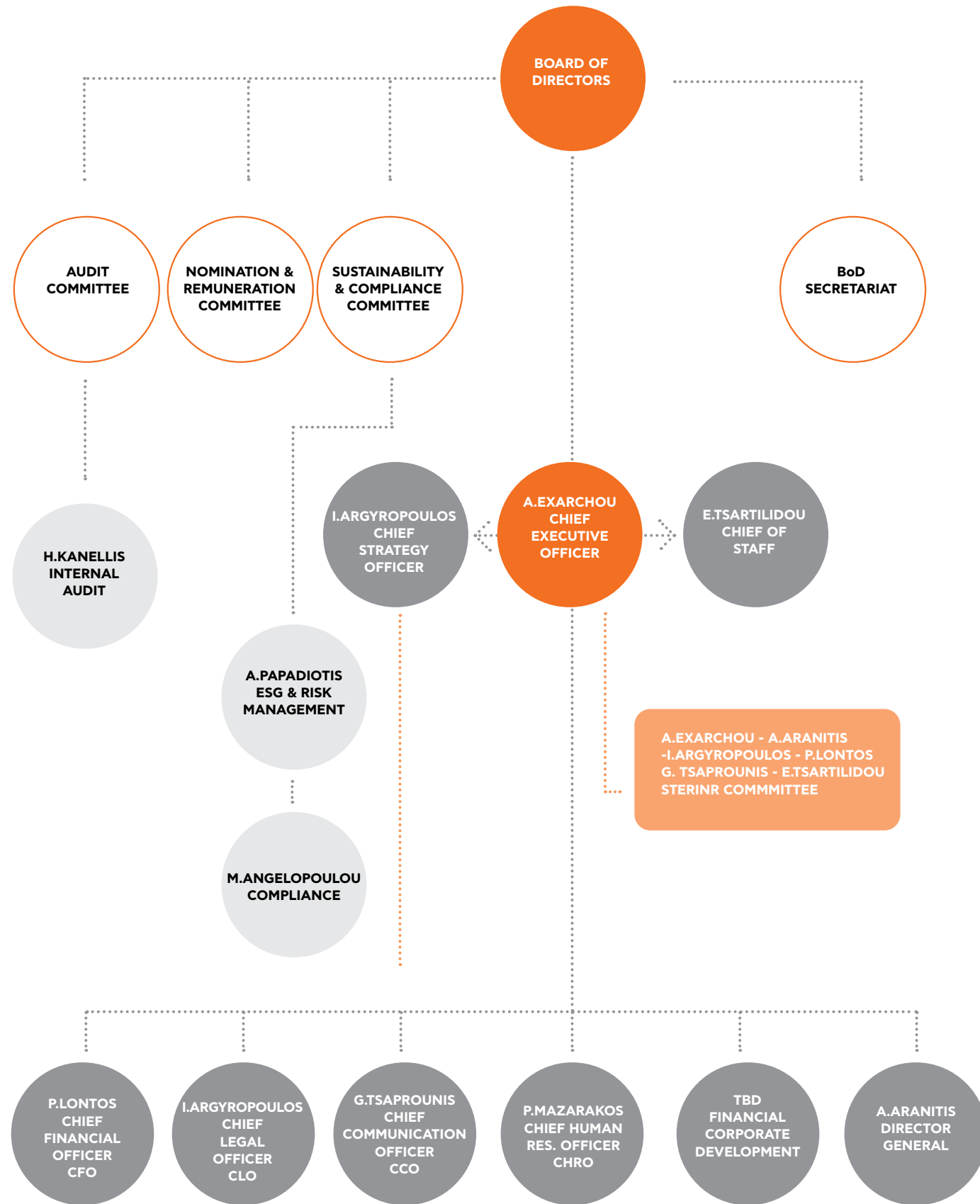


Figure 2. Current organization chart INTRAKAT S.A. as at 31/12/22

Composition of the Board of Directors	
Independent Members	44%
Greek National	100%
Number of Women	22%
Average age	66 years

Table 5. Members of the Board of Directors.

During the composition of the new Board of Directors as above, it was decided to re-grant the rights of representation and commitment of the Company. All the above independent non-executive members of the Board of Directors comply with the legal requirements as established in accordance with the notification procedure for possible dependency relationships applied by the Company.

Below is the composition of the Board of Directors, during the first half of the year (as at 15/07/2022), the members of which were elected by the Ordinary General Meeting of shareholders on 19/07/2021, which had also appointed the independent non-executive members. These independent non-executive members of the Board of Directors have fulfilled throughout their term of office any legal requirement as established in accordance with the notification procedure of possible dependency relationships applied by the Company.

Member Name	Position	Executive or Non-Executive Member	Independent or Non-Independent Member	Audit Committee*	Nomination and Remuneration Committee
Socrates P. Kokkalis	Chairman	Non-Executive Member			
Dimitrios A. Koutras	Vice Chairman	Executive Member			
Petros K. Souretis	CEO	Executive Member			
Dimitrios A. Pappas	Executive Member	Executive Member			
Dimitrios S. Theodoridis		Executive Member			
Dimitrios Ch. Klonis		Non-Executive Member		Member	Member
Ioannis K. Tsoumas		Non-Executive Member	Independent		Chairman
Dionysia D. Xirokosta		Non-Executive Member	Independent	Chairman	Member
Iliana I. Kyrтата		Non-Executive Member	Independent	Member	

Table 6. Members of the Board of Directors INTRAKAT S.A. until 15/07/22.



4.2 How we manage Sustainability

The members of the Audit Committee were appointed by the Ordinary General Meeting of Shareholders on 15/07/2022 with a term that coincides with that of the Board of Directors, i.e. five years (until 15/07/2027). The above members of the Audit Committee shall fulfill all legal requirements and shall be able to carry out all statutory responsibilities and duties. The Sustainable Development and Regulatory Compliance Committee will be formed in 2023 and will have a dual role.

On the one hand, dealing with strategic, political and individual issues related to sustainable development, in particular the ESG, overseeing the ESG and Risk Management Unit and having the responsibility of implementing the Sustainable Development Policies throughout its entirety. On the other hand, ensuring the implementation of the Regulatory Compliance Policy by supervising the Regulatory Compliance Unit. The main mission of the Sustainable Development Committee is to promote Sustainability as a key pillar of the Company.

All the members of the Board of Directors have been informed by the Director of Sustainability on issues related to the operation of the Company and the two-way relationship between the indicators that affect issues of environment, governance and society.

In addition, in February 2022, specialised training and information was provided by an external consultant as well as by the Sustainability Director to the Company's personnel and all members of the Board

of Directors. Specifically, the training was attended by 23 executives of the Company. It is worth noting that, due to the changes in the shareholder composition, the Company had two supreme management bodies in the year 2022. The Company's annual training plan was approved in the first half of 2022, during the term of the previous Board of Directors.

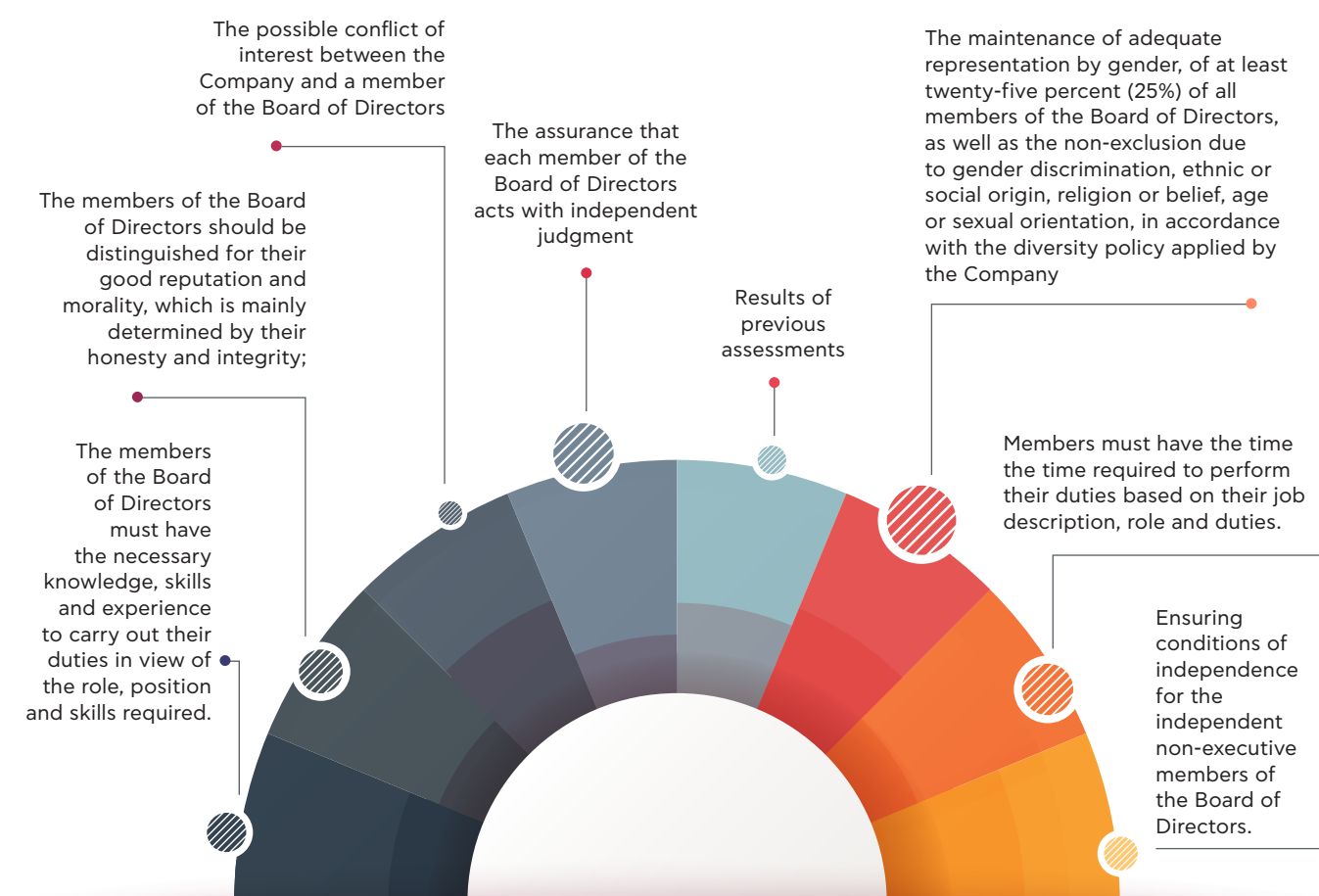
For 2023, it is planned to include in the annual training plan of the Company, the strengthening of the educational development of the Board of Directors, on issues of sustainable development.

The Board of Directors who took over the second half of 2022, re-appointed the Director of Regulatory Compliance who is responsible for the preparation of all the Company's policies, regarding the obligations arising from the relevant legislation. In this context, the Board of Directors was informed about the content of the policies, mainly on sustainability issues.

As regards the CEO, he/she is appointed by the Board of Directors, is the highest executive official of the Company and is in charge of the General Management and the other (c-level) Directorates of the Company. He/she is also responsible for all matters relating to the management of the Company's current transactions within the approval limits defined by the Board of Directors and ensures the implementation of the resolutions of the Board of Directors and its Committees.

4.3. How we evaluate our effectiveness

The Board of Directors regularly evaluates its effectiveness as a collective body, as well as the adequacy and reliability of its members. In addition, it may entrust an external consultant with an independent evaluation every 3 years - after three years and from the election of the Board of Directors. In this context, the Nomination and Remuneration Committee plans and coordinates the implementation of the Board's regular evaluation process, and of all its members, ensuring that it is adequately implemented. In addition, it shall submit proposals to the Board of Directors in relation to any required changes-improvements, when deemed necessary. Some of the most important criteria taken into account for carrying out the evaluation are, indicatively and not restrictively, the following:



It should be noted that in 2022 there has been no systematic evaluation of the members of the Board of Directors, individually or as a collective body, as described above, due to the following conditions:

- 01** | The previous Board of Directors was elected by the Ordinary General Meeting of Shareholders of the Company of 2021 and the present Board of Directors was elected by the Ordinary General Meeting of the Company's shareholders in 2022 and
- 02** | The short time that has elapsed since the adoption of the above policies

Consequently, there has not been sufficient time for the new Board of Directors in order to have sufficient grounds and work to assess.

4.4 Risk Management and Business Continuity

The Board of Directors has set up the Risk Management Unit (RMU) in order to supervise, control and be informed about the management of the Group’s impacts on the economy, the environment and society, as well as the development of strategies and objectives for sustainable development. The RMU is administratively integrated and reports to the Board of Directors, through the Sustainable Development and Regulatory Compliance Committee and supports the management and the Board of Directors in their responsibilities for risk management. The Unit is administratively independent from other units with executive powers, it operates completely separated from the other organisational units of the Company, it reports to the Board of Directors and has an administrative report to the CEO. The basic mission of the unit is the implementation of the Risk Management Strategy and Policy, as they are formed in the operation of the Company. The emergence of risk management as a key mechanism of the Company contributes to the effective fulfillment of its purpose and the preservation of its resources, reputation and interests.

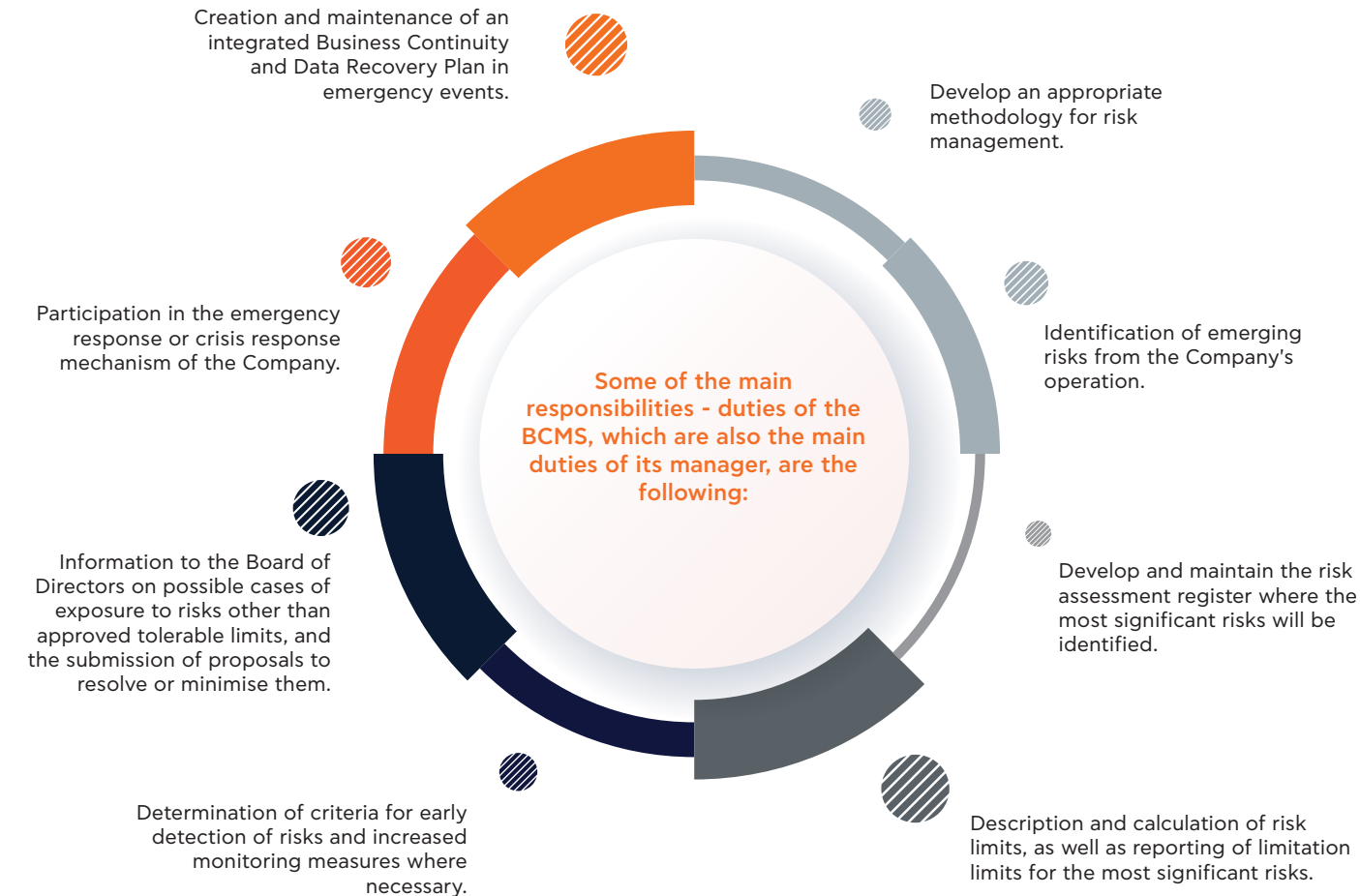
The RMU on a semi-annual basis, at least, recognising, assessing and classifying the risks, updates the risk register and is informed on the safety valves and / or proposes new ones, in order to reduce, share or ultimately make them manageable. Effective risk management is a prerequisite for high-quality corporate governance and contributes to its optimal business performance.

“Risk” means the likelihood of an event occurring which may adversely affect the operation and achievement of the Company’s strategy and objectives. The risks arising from the activities of the Company may also arise in cases that constitute opportunities -upside or threats-downside.

In conclusion, the role of the Risk Management Unit lies in the correct and timely information on business risks and in the adoption of targeted decisions by the CEO and the Board of Directors, thus ensuring the growth of our Company, its prosperity and ultimately our business continuity.

The Risk Management Officer has been certified as “Chief Risk Officer” by the “Hellenic Association of Risk Managers” (H.A.RI.MA.), is responsible for the organisation and operation of the Unit, is appointed by the Board of Directors and has a high level of knowledge and sufficient experience in risk management. He/she is responsible for implementing and monitoring the risk management policy and procedures. In conjunction with the duties of the Risk Management Unit, indicatively and not restrictively, his/her duties and responsibilities are listed as follows:

- Coordination of risk management activities within the Company.
- Support of the Board of Directors and its Committees in matters relating to the management of the Company's risks.
- Ensure continuous training and development of knowledge and skills of both the RMU and its staff.
- Periodic or annual information of the Board of Directors and the Company's personnel on the integrated business continuity plan and data recovery in emergency events or any updates thereof.
- Direct information to the Management and the Board of Directors on significant emergencies and monitoring the implementation of measures to address them.



At INTRAKAT we apply a Business Continuity Management System (BCMS) and we have been certified by the accredited certification body (TUV Austria Hellas) in accordance with the ISO/IEC 22301:2012 standard. We recognise and evaluate on a frequent basis the risks associated with our operation in order to identify in time all possible situations that may be an obstacle to achieving the objectives of the business continuity that we have set in order to ensure the necessary resources and to take timely and appropriate management measures. At the same time, we are applying a Methodology for Assessing Business Impact to identify and evaluate critical processes.

The main objective of the BCMS is to protect human life. In particular, for the fulfillment of this objective, at INTRAKAT S.A. we have developed and implemented a Health and Safety Management System at Work. Finally, the framework for establishing the objectives of the BCMS is reflected in:

- To ensure the continuation of the operation of the critical activities of the Company in the event of an incident, at the levels set by the Management and in accordance with the needs of customers.
 - Reduce as much as possible the time required for the full restoration of operation to acceptable levels.
 - Minimise the effects of interruptions to both the Group and customers.
- The Management of INTRAKAT is committed to the compliance of its services with legislative, regulatory and other requirements governing its activity both for its lawful operation and for requirements related to Business Continuity. In order to achieve this commitment, we have adopted a methodology for identifying these requirements, as well as procedures for checking compliance with those requirements.

4.5 Management of Conflict and Corporate Interests

In order to prevent a conflict of interest, our Company has adopted a Policy and Procedure for the prevention and management of conflict of interest situations, according to which, the members of the Board of Directors and any third party, to whom responsibilities have been assigned by it, have an obligation of loyalty to the Company. More specifically, they shall:

1

Not pursue personal interests that are contrary to the interests of the Company.

2

Disclose in a timely and adequate manner to the other members of the Board of Directors their own interests, which may arise from transactions of the Company, which fall within their duties, as well as any conflict of their interests with those of the Company or affiliated companies, which arises during the exercise of their duties. At the same time, they must disclose any conflict of interests of the Company with those of the Stakeholders. The Company shall disclose the cases of conflicts of interest and any contracts concluded in the next ordinary General Meeting of Shareholders together with the annual report of the Board of Directors.

3

Maintain strict confidentiality regarding the corporate affairs and the secrets of the Company, which became known to them due to their capacity as members of the Board of Directors.

4.6. We operate responsibly



CODE OF CONDUCT

The Code of Business Conduct of INTRAKAT S.A. was designed to reflect in a single text the general principles and rules governing and regulating the action of the Management towards all employees, as well as the professional behaviour of all our employees.

It contributes to the further promotion of ethical integrity, honesty, transparency and good professional conduct at all levels of the Company's hierarchy. It is a commitment and responsibility of the Management to ensure that all employees, suppliers, contractors and associates of the Company share the same basic principles and values. Moreover, the Code is addressed to the representatives of the Company, as well as to all employees regardless of whether they work under part-time, defined-term employment agreements or in the context of other forms of flexible employment.

Our Company undertakes to operate with integrity, follows ethical business practices and develops its activities with transparency and reliability. Business ethics is not just about sterile compliance with legal, regulatory and professional standards, but primarily about developing our business activity within the rules of justice, integrity, honesty and respect.

In summary, the basic principles of operation of the Code are the expression of concerns and the reporting of violations, the policy of non-retaliation, the avoidance of discrimination in the workplace, intellectual property and the use of means of communication, trade name and trademarks, assets and facilities, undertaking of obligations and obtaining approvals, ethics in procurement, fair competition, confidential information, sales in the public sector, compliance and international trade, conflict of interest and transactions of company executives. The current Code of Business Conduct was approved by the Board of Directors of the Company on 05/02/2015 and applies to all employees of the Company without any modification.

In addition, our policies aim at ensuring the rights of the Company's shareholders and the interests of all its stakeholders, through transparency, accountability, effective internal controls and timely disclosure of clear information. Below we analyse our corporate policies:



Corporate Governance Policy

INTRAKAT SA, always driven by its core values, is committed to its reliability, continuous improvement and achievement of its goals, which remain intertwined with the Sustainable Development Goals. In accordance with the Corporate Governance Code, it declares in practice its responsibility with the multitude of actions for the environment, society, workers

and the economy. The main concern for the Company is the responsible management of business risks in order to safeguard the interests of all stakeholders and enhance transparency.



Remuneration Policy of the members of the Board of Directors

The Nomination and Remuneration Committee, taking into account the provisions of the Greek Corporate Governance Code and its Rules of Operation, shall design the Remuneration Policy with the support of groups and departments of the Company, whenever necessary. The Committee shall submit proposals to the Board of Directors on the remuneration policy and remuneration of persons falling within its scope. The Remuneration Policy is presented as a matter for voting at the General Meeting of Shareholders, the result of which is binding and is governed by the following principles:

- The principle of transparency, by adopting a simple remuneration structure so that all Stakeholders can be easily informed about the remuneration of the Board members.
- Harmonisation of the objectives, incentives and interests of the Board members, the shareholders of the Company and in general all its employees.
- Alignment of interests between shareholders and the Management.
- Maintaining and attracting the appropriate members of the Board of Directors depending on their level of knowledge, skills, duties and responsibilities.
- Harmonisation of the remuneration of the Board members with the prevailing wage and working conditions in general; and

- The remuneration of the Board members shall be commensurate with their duties and responsibilities, and fully exempt from any procedure that may put the Company at risk.

The Remuneration Policy is based on the principle of fair and reasonable remuneration for each role, ensuring that the Company provides fair and competitive remuneration while protecting its interests and sustainability. The Nomination and Remuneration Committee and the Board of Directors are periodically informed about the structure of the remuneration and the practices followed within the Company, with a view to ensuring consistency and relevance between the remuneration received by the different roles.

The remuneration of the executive members of the Board of Directors include the annual fixed remuneration, variable remuneration, benefits in kind, as well as remuneration for the time they have to fulfill their duties in the meetings of the Board of Directors. Moreover, in case of achieving specific objectives in selected activities of the Company, the potential exists for granting additional variable remuneration (bonus), following a resolution of the Board of Directors, with a relevant recommendation from the Committee.

Given the change in the Company's Management in 2022, it is worth noting that the former CEO (the highest paid person in the organisation) remained in his post until November 2022, and no salary was paid to the new CEO until the end of 2022. Calculating the salary remuneration of the last CEO from 1/1/2022 to 30/11/2022 including allowances (Easter, summer leave, Christmas allowance ratio) and compensation to the average percentage increase of the annual total compensation of all employees (including allowances and dismissal compensations), the ratio is equal to 6.07%. In order to calculate this ratio, the methodology was followed using the total annual salaries of the CEO (up to 10/11/22 including compensation) to the average annual salaries of employees.

Through our actions and policies which are posted on the Company's website (www.intrakat.com), we are committed to respect and promote human rights in accordance with the UN Guiding Principles on Business and Human Rights and the relevant national legislation. Our goal is to promote respect for human rights in the communities where we operate and in our relationships with colleagues, suppliers and customers. We expect all partners and suppliers to avoid causing or being involved in human rights violations through their actions and we encourage them to do so.



Suitability Policy of the members of the Board of Directors

The Suitability Policy of the members of the Board of Directors is part of the corporate governance system of INTRAKAT and aims at ensuring quality staffing, balance in decision making, effective operation and fulfillment of the role of the Board of Directors of the Company based on the general strategy and the medium- and long-term business ambitions of the Company. The policy has

been approved by the Board of Directors and the General Meeting of Shareholders on 19.07.2021 and is posted on the Company's website. All members of the Company's Committees have respective responsibilities regarding the adoption, monitoring, control, implementation and revision of this policy.



Policy and Procedure for Reporting and Complaints Management

We encourage the submission of named reports / complaints. In particular, we have a mechanism for submitting anonymous reports and complaints on any subject. This mechanism guarantees full anonymity when submitting any complaint or information in any form and is directly accessible to everyone on the Company's website and in particular at the link:

<https://www.intrakat.gr/michanismos-ypobolis-anaforon-kataggelion/>

In addition, we undertake to ensure the anonymity of the reporting parties / complainants and not to disclose personal data and any kind of information that leads, directly or indirectly, to their identification to anyone else

in addition to the Complaints Management Officer (CMO) and the personnel who may support his/her work, if the reporting person / complainant has previously accepted it. To this end, the Company undertakes to take appropriate technical and organisational measures in the management of the report and / or communication with the competent authorities, such as the use of pseudonymisation techniques. The identity of the reporting person and any other information may be disclosed only in cases required by law in the context of investigations by competent authorities or in the context of court proceedings.

Any processing of personal data in the context of this policy complies with the applicable national and Union legislative and regulatory framework and access is available only to the

CMO and the staff of the team assisting in his/her work. The individual submission channels with the CMO as recipient are the following:

- E-mail compliance@intrakat.com.
- Postal address: "INTRAKAT", 19th km Painia-Markopoulo Ave, 19002 Paiania.
- Electronic form in the Reports / Complaints Mechanism, which operates on the Company's official website.
- Meeting with the CMO at the request of the reporting person.



Diversity - Anti-Discrimination

Diversity is an important source of strength for us. The different experiences, opinions and accumulated knowledge of our employees, give the Company a significant competitive advantage in the market, while also contributing to the creation of a dynamically evolving work environment, where everyone has the opportunity to transmit and acquire new knowledge.

We respect and promote the diversity of all and we are committed to maintaining a culture without exclusions, enabling all our employees to achieve the best they can. The Company shall take decisions on employment, development,

recruitment, remuneration, termination of cooperation or any other work activities of its employees, based solely on objective criteria, avoiding any form of discrimination. In this way, we reinforce the fundamental principle of human rights according to which everyone has the right to fair treatment and equal opportunities. Finally, we show zero tolerance for behaviours that promote discrimination, harassment, disrespect or undermine in any other way the dignity of the individual.



Preventing all forms of harassment

Harassment at work can take many forms, but in general it can be defined as any unwanted behaviour that creates an intimidating, hostile or offensive work environment or is intending to or resulting in unjustified interference with a person's work performance. At INTRAKAT S.A. we do not tolerate bullying or harassment, including sexual harassment in the workplace. Therefore, we expect our employees to pay special attention to what they say and their actions and in case they become witnesses to an incident of harassment, to intervene to stop it.

The Director of the Human Resources Department of the Company, together with the assistance of the other members of the HR Department, is appointed as the person responsible for the prevention and management of violence and harassment in the workplace. Interested persons may approach the reference person either via the Internet at the email address HRAH@intrakat.com or by telephone (anonymously if they so wish).



Prevention of Child and Forced Labour

Given the nature and work of INTRAKAT S.A. and its presence in foreign countries, particular importance is placed in its transactions with partners, especially if they are located in countries where governments or laws do not provide adequate protection of human rights. INTRAKAT S.A. does not tolerate any violation of human rights in its entire supply chain and

undertakes to contribute to the fight against human rights violations and to cooperate only with business partners that share its values and commitment to fundamental principles and standards.



Occupational Health and Safety Policy

At INTRAKAT S.A., health and safety at work always comes first and as part of this commitment, has established and posted on its website, a special Health and Safety Policy at Work. The Management monitors and systematically monitors all relevant risks

and takes all necessary preventive measures to avoid accidents, while all employees attend training seminars on health and safety issues.



Freedom of Association and Collective Bargaining

INTRAKAT S.A. respects the rights of freedom of association and collective bargaining in all areas in which it operates and is committed to developing and maintaining a relationship of mutual trust between employees and Management. In addition, it undertakes to take into account and not to prevent any requests from employees regarding the establishment and negotiation of collective agreements. The commitments of the Code

of Business Conduct apply to all employees as well as the Management of the Company and it is expected of associates, subcontractors, suppliers and other professional partners to apply and adopt similar principles and standards of professional ethics.



Communication of critical concerns

The employees of INTRAKAT S.A. are encouraged to express their concerns and any questions as to whether a practice or conduct is compatible with the principles and values of the Code of Conduct having consulted the head of the relevant department, the Administration or the competent legal department. The Company provides a variety of possibilities and methods of communication (telephone, written report, e-mail, etc.) to report incidents in which there are suspicions of ethical violations.

Furthermore, since the reporting of concerns or violations to be carried out for the purpose of offending a third party or providing false information is not tolerated, the reporting employees should provide clear and precise information which will enable a thorough investigation and response. All reports, irrespective of whether they have been submitted anonymously or not, are treated as confidential by the Management and all relevant records are kept accurately. In 2022, there were no registered complaints.

4.7. ESG Strategy and Sustainable Development Policy

The Company establishes and undertakes to follow the sustainable development policy in which it captures in a specific context the commitments and responsibilities it assumes towards all its pillars of sustainability (ESG).

The sustainable development framework aims to enhance the Company's reputation and competitiveness. As a result, for the assimilation of the principles of sustainable development throughout the whole range of its business activities, both compliance and the interest of all human resources in the implementation of the policy are important.

This policy consists of guidelines that form the framework of the Company's commitments and responsibilities in matters of sustainable development. It is determined by the Management of the Company and is committed to:

- ✓

Its continuous development,

✓

The evolution of its business model,

✓

The creation of economic value for the participants;

✓

The fulfillment of the expectations of its Stakeholders,

✓

Ensuring business ethics,

✓

Monitoring the implementation of internal regulations, policies, procedures, at all
- levels of their activity,

✓

The provision of products and services, with regard to environmental and / or social impacts,

✓

The strengthening of innovation for the systematic monitoring of their environmental footprint; and

✓

Establishing and monitoring ESG improvement objectives and its overall positive footprint.

In order to achieve the above commitments, the Company focuses on the pillars of sustainable development: corporate governance, innovation - research and development, human resources, market and suppliers, the environment and society.

The Strategic Commitments for Sustainable Development of INTRAKAT S.A. have been based on the United Nations 17 Sustainable Development Goals (SDGs).









Commitments and Objectives for ESG 2023		
 Environment	Reduction of the greenhouse gas emissions of the Company's business activity. Responsible waste management through recycling. Responsible management of the environment on construction sites and incorporation of good environmental protection practices. Investment in Renewable Energy Sources to reduce our environmental footprint.	
 Society	Reducing accidents and protecting the health and safety of workers. Maximise social value by supporting local suppliers.	
 Employees	Training on environmental protection issues for workers employed in the company's projects.	
 Governance	Implementing the commitments of Corporate Governance by enhancing transparency. Integration of Sustainable Development in the Company's operations.	

Table 7. Commitments and Objectives for ESG 2023



4.8. How we perceive our material issues

In 2022 we completed the conduct of a substantive survey in order to identify the main sustainability issues by the Management and then to compare them with issues that have been assessed as material by Companies belonging to the same sector (benchmarking). This comparison confirmed that the 16 material issues we identified are in line with industry priorities.

The 16 material issues we identified are listed below in random order:

- Employee health and safety

○ Customer Health and Safety

○ Security practices

○ Social benefits to employees

○ Profitability

○ Innovative products and services

○ Energy consumption

○ Procurement practices
- Indirect social impact

○ Business continuity

○ Anti-Corruption

○ Greenhouse gas emissions

○ Waste management

○ Diversity and equal opportunities

○ Education and training of employees

○ Management of discrimination

The GRI Guidelines consist of the design of issues according to their materiality in a materiality matrix, with the X-axis representing issues that have a significant impact on the operation of INTRAKAT S.A. (Management point of view), and the Y-axis representing issues that are considered important from a survey conducted on companies in the construction industry.

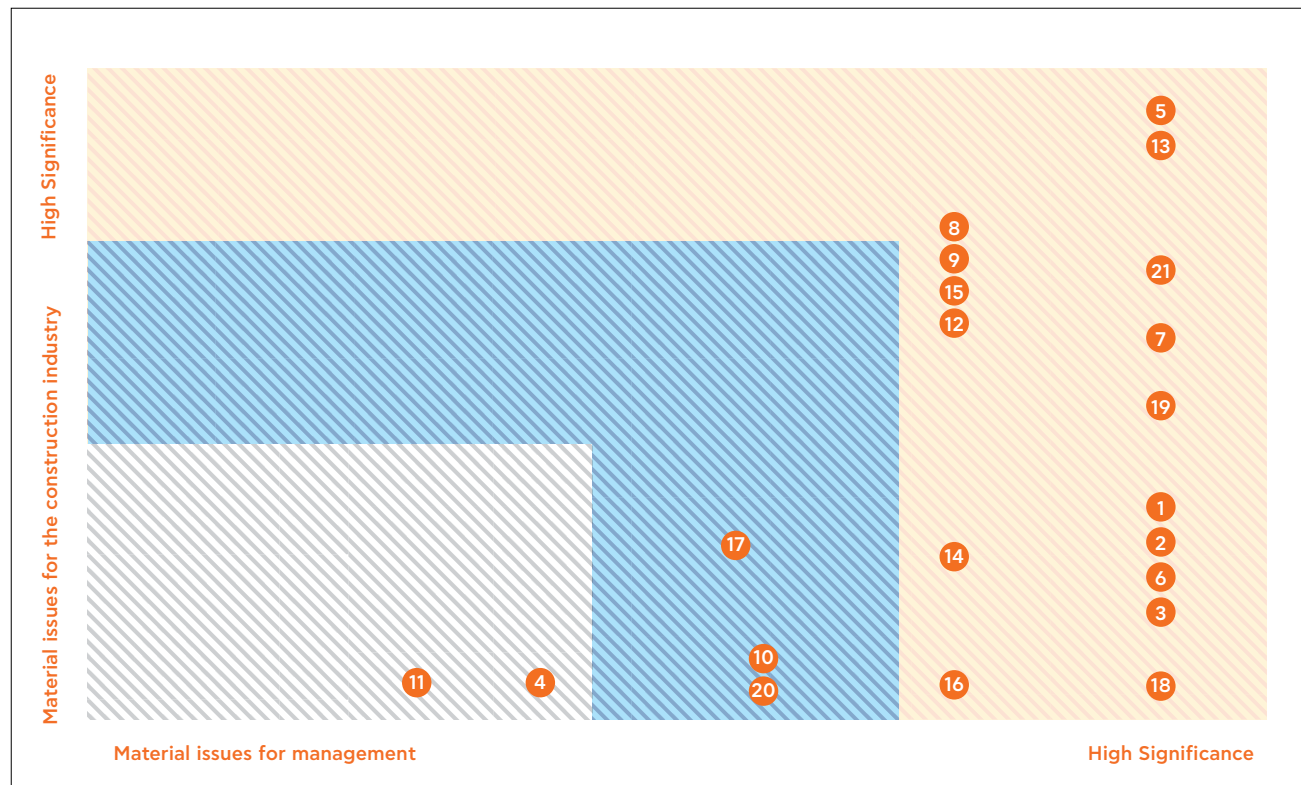


Table 8. Issues that were assessed in the materiality analysis

- | | | |
|-------------------------------|---|--|
| 1. Indirect Social Impacts | 19. Waste Management | 16. Management of Discrimination |
| 2. Procurement Practices | 10. Water Consumption | 17. Protection of Customer Personal Data |
| 3. Anti-Corruption | 11. Use of Sustainable Raw Materials | 18. Security Practices |
| 4. Anti-competitive Behaviour | 12. Social Benefits to Employees | 19. Customer Health and Safety |
| 5. Profitability | 13. Employee Health and Safety | 20. Support for Local Communities |
| 6. Business Continuity | 14. Education and Training of Employees | 21. Innovative Products and Services |
| 7. Energy Consumption | 15. Diversity and Equal Opportunities | |
| 8. Greenhouse Gas Emissions | | |

4.9. How we communicate with Stakeholders

At INTRAKAT S.A. we define our operating framework, taking into account the external and internal issues related to our strategy and affecting our ability to achieve the desired results. These issues are affected by the overall objectives of the Company, and the services provided, as well as by the type of risk (risk appetite) it may take. Because of the impact, or potential impact, on our ability to consistently provide services that meet customer requirements and applicable legislative and regulatory requirements, we define:

1 The Stakeholders related to the Company and

2 The requirements of these Stakeholders related to the Company.

As Stakeholders we recognise:



Based on the above, we shall monitor and review the relevant information concerning our Stakeholders and their requirements. For this reason, on a yearly basis we redefine the Stakeholders that affect us or are significantly affected by our business activities. Communication with Stakeholders is carried out as follows:

	Stakeholders	Basic requirements	Ways of communication and frequency
1	International Organisations	Reliability, compliance with legal and regulatory requirements	Legislation, Internet Continuity
2	Greek State, State, Local Government	Reliability, compliance with legal and regulatory requirements	Legislation, Internet Continuity
3	Local Society	Reliability, compliance with legal and regulatory requirements	Public debates, public opinion polls, newsletters, partners (see www.intrakat.gr/ Corporate Responsibility, dialogue, publications Daily
4	Shareholders and Management	Reliability, profitability, compliance with legal and regulatory requirements, integrity of internal and external communication	Meetings, General Meetings Continuously
5	Employees	Reliability, compliance with legal and regulatory requirements, sustainability of security conditions of installations and instruments, integrity of internal and external communication	Assessments, dialogue, meetings Continuously
6	Contractors, Suppliers, Designers	Reliability, beneficial relationships, integrity of internal and external communication	Evaluations, Meetings Periodically
7	Customers	Reliability, beneficial relationships, quality of services and projects provided, integrity of internal and external communication	Dialogue, meetings, contracts, events Daily and Periodically
8	Competitors	Compliance with legal and regulatory requirements	In the context of competition law, as required Periodically
9	Banks	Reliability, compliance with legal and regulatory requirements	Meetings, Dialogue: Periodically



5 | RESPONSIBLE FOR THE ECONOMY



INTRAKAT S.A. is among the top 5 companies in the construction industry in Greece, with a significant international presence. The year 2022 was a milestone for our course as:

- ✓ new dynamic and robust major shareholders entered its share capital,
- ✓ we have implemented a comprehensive plan for the operational and administrative restructuring of the Company,
- ✓ we implemented two share capital increases of € 51.4 million and € 100 million and
- ✓ we developed a portfolio of RES licenses with a total capacity of 2.6 GW with a historically high unexecuted of € 1.3 billion.

Despite the current difficult economic situation and mainly due to the geopolitical developments in Ukraine, especially during the second half of 2022, the Company returns to profitability in terms of operating results.

Selected Balance Sheet items			
	(Amounts in € '000)	(Amounts in € '000)	Change Percentage
	2022	2021	%
Assets	321,899	302,872	6.3%
Customer receivables	113,259	117,509	-3.6%
Fund and cash available	18,105	13,632	32.8%
Banking Liabilities	90,849	97,936	-7.2%
Suppliers	137,618	129,995	5.9%
Total Liabilities	252,208	253,294	-0.4%
Total Equity	69,690	49,578	40.6%

Table. Selected INTRAKAT Balance Sheet items

Selected Profit and Loss Statement items			
	(Amounts in € '000)	(Amounts in € '000)	Change Percentage
	2022	2021	%
Turnover	207,696	209,574	-0.9%
Cost of Sales	189,948	194,923	-2.6%
Gross Profit	17,746	14,650	21.1%
Administrative Operating Expenses	24,017	21,928	9.5%
Benefits to Employees	-13,165	-10,791	22.0%
Other income / (expenses)	-7,226	-1,197	503.7%
Operating Results	-13,496	-8,475	59.2%
Financial Cost (net)	-8,865	-8,732	1.5%
(Losses) / Profit before Tax	-22,362	-17,208	30.0%
Income Tax	117	484	-75.8%
Net (Loss) / Profit for the year	-22,245	-16,723	33.0%
Profit / (Loss) before Taxes, Financial, Investment Results and Depreciation (EBITDA)	-5,137	-4,825	6.5%
Adjusted EBITDA	-3,406	-2,638	29.1%

Table 11. Selected INTRAKAT S.A. Profit and Loss Statement items (2022-2021)

The challenges of climate change concern us all, and adaptation in this direction is a major concern for us. The case of a future failure to fully adapt our operations and activities to these challenges has been identified by the Chief Risk Officer & Sustainable Development Manager as a potential risk. Information on this risk has been drawn from:



Subsequently, in order to avoid recognised risk, we have developed specific processes and programmes such as:

- Operation of proprietary wind parks (reduction of the environmental footprint).
- Observance of applicable legislation on climate change.
- Adoption of the objectives of the European Union by the Company on climate change.
- Replacement of the Company's vehicle fleet with more environmentally friendly vehicles.
- Social actions on climate change to enhance the Group's image and reputation.
- Awareness raising of our employees through trainings and lectures / conferences on the risks of Climate Change and its effects.
- Keeping of records and monitoring of ESG criteria regarding the Company's footprint.
- Adoption of a 'Teleworking' policy in case of extreme weather events, in order to ensure our proper operation.
- Assessment of Partners / Subcontractors with criteria for adaptation to climate change requirements.
- Creation and publication of a Sustainable Development Report per year and
- Additional measures to reduce our environmental footprint.

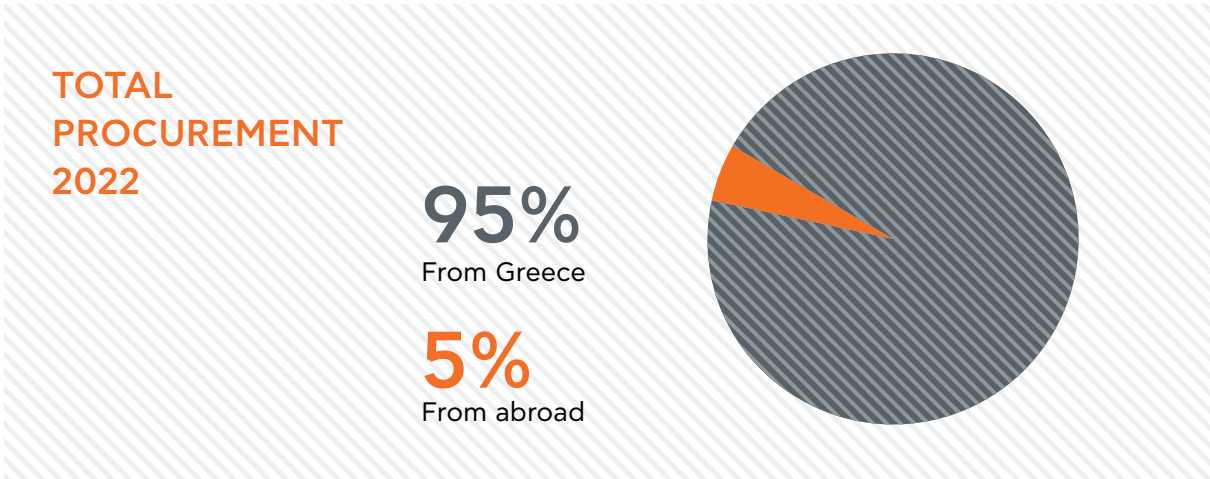
In 2022, we did not receive any subsidies from the State. The income tax refunds will be finalised upon completion of the tax return in July 2023 following the drafting of this Sustainable Development Report.

5.1 Responsible Procurement



The Company evaluates its suppliers on an annual basis (materials and services) with strict evaluation criteria, which include, inter alia, sustainable development criteria and aims at creating procurement partnerships based on the fundamental principles of impartiality, objectivity and honesty. Also, INTRAKAT S.A. provides equal opportunities to all prospective suppliers while aiming to cooperate with suppliers whose main focus is on quality, innovation and performance.

As such, we expect our suppliers (materials and services) to comply with the ethical and legal obligations governing financial transactions. The method of selecting our suppliers is based on their performance in quality, environmental commitments, health and safety of their employees, information security and energy consumption. The Procurement Directorate maintains a rating list of acceptable suppliers.



Procurement	Total Procurement in €	Active projects 2022
Greece	€ 28,314,975.86	REGION:OF ATTICA: 14
		REGION OF SOUTH AEGEAN. 4
		REGION OF CRETE: 1
		REGION OF CENTRAL MACEDONIA: 1
		REGION OF WESTERN MACEDONIA: 1
		REGION OF WESTERN GREECE: 1
Abroad	€ 1,368,665.26	Romania, Skopje, Cyprus
Total	€ 29,683,641.12	25

As demonstrated above, 95% of the purchases of INTRAKAT S.A. come from domestic suppliers, achieving to a very large extent the support of the Greek market and economy. Of this percentage (€ 28,314,975.86), approximately 15% comes from local suppliers and businesses located in the regions of the active sites listed above. The main strategy of the Procurement Department of INTRAKAT S.A. is to support the local communities in which we are active.

5.2 Anti-Corruption

The identification of risks, as well as the assessment and control of the risk or opportunity created, consists of the systematic examination of all aspects of each process in our operation in order to establish:

- ✔ What could cause incidents of bribery and affect the operation of INTRAKAT S.A.
- ✔ What could be an opportunity for improvement for INTRAKAT S.A.
- ✔ To what extent the sources of risk could be eliminated.
- ✔ To what extent the opportunities for improvement could be exploited.
- ✔ What response or protection measures are or should be implemented to control the remaining risks and
- ✔ What actions need to be planned to take advantage of an opportunity for improvement.

We provide our staff, depending on the role and risks of bribery to which they are exposed, with information and training on bribery issues.

In 2022, 17 employees received anti-corruption training.

The training programmes include, but are not limited to, additional measures to be taken, and finally, they are checked or revised.

- 01| The Company's policy, procedures and management system against bribery.
- 02| The recognition of the risk of bribery and the corresponding effects and
- 03| The ways of acknowledging requests or bribery offers.

Our Company's Manual, Policy and Code of Conduct against bribery, corruption and fraud are been posted on the network and are accessible by all personnel. Moreover, there were no complaints of incidents of corruption during the reporting year, contracts with business partners that were terminated or not renewed, due to violations related to corruption and legal cases related to corruption, which were brought against the Company.





6 RESPONSIBLE FOR THE ENVIRONMENT



We fully implement the legislative requirements related to the protection of the environment as we take all necessary measures to minimise its burden. In this way we develop our activities with a view to environmental responsibility. More specifically, we are committed to maintaining our environmental responsibility by implementing preventive measures to protect the environment and minimising any negative environmental impacts resulting from our activity.

Finally, we aim to reduce our environmental footprint through the adoption of systematic recycling practices, the use of environmentally friendly raw materials, the saving of natural resources and the reduction of the use of plastic and the reduction of pollutants from our transport.

Specifically, we apply practices:



SYSTEMATIC RECYCLING.



USE OF ENVIRONMENTALLY FRIENDLY MATERIALS.



SAVING OF NATURAL RESOURCES.



REDUCTION OF THE USE OF PLASTIC.



REDUCTION OF POLLUTANTS FROM OUR TRANSPORT.

6.1. Compliance with Environmental Legislation

The Company, with the aim of achieving the required Environmental Compliance, applies and is certified, with an Environmental Management System in accordance with ISO 14001:2015, as well as an Energy Management System, in accordance with ISO 50001:2018. In the above systems all the necessary Compliance Procedures / Processes have been developed, implemented and controlled. Among other things, the following are carried out:

- Observance of an updated list of legislation and control of compliance with relevant requirements by the legal and systems department.
- Regular, extraordinary and internal surveillance inspections of environmental certification management systems.
- Observance of the necessary documents, registers and submission of those where there is an obligation either by law or by contractual obligations.
- Contracts with Alternative Waste Management Systems.
- Inclusion of environmental obligations in contracts with contractors and cooperating third parties and
- Maintenance of certifications.

With regard to the control for compliance with environmental legislation, the relevant management system procedure is followed and non-compliance is recorded, the method of immediate response (corrective actions) as well as the actions to avoid recurrence.

At INTRAKAT S.A. a fine relating to a previous year was imposed during the reporting year and was immediately paid. During 2022 no fine was imposed on the Company related to incidents of non-compliance with environmental legislation, regulations, standards and licenses or other sanction due to violation of the applicable legislation arising from its activities in 2022.

6.2. Responsible Energy Consumption



We have completed all the necessary infrastructure and systems to record the energy consumption of our facilities and set realistic emission reduction targets based on the standard EN ISO 50001 and EN ISO 14001:2015. With the implementation and certification of the Energy Management System we achieve:

- Reduction of energy costs.
- The identification, depiction, assessment and management of all risks and opportunities related to energy management.
- Continuous improvement of our energy performance and
- Systematic monitoring and implementation of legislation on energy consumption and management.

The total energy consumed by the Company is divided as follows:

Energy Consumption		
1,268,900.6 kWh*1	609,920.6 kWh (Building D, Thebes Warehouse, Building Percentage B5 as described below).	1,038,417.76 kWh (Consumption of the Company's building facilities and 23 selected sites).

Table 13. Energy consumption INTRAKAT S.A. 2022 *1 This action is the one declared in the non-financial information of the annual financial report of the Company for the year 2022 and concerns the sum of the energy of building B5 in which the Company is housed (42.5% of the building's total energy, proportion in the total of square meters), as well as the annual energy consumed and relates to the Company's VAT NO - data from HEDNO, (including energy of construction sites, rent, Thebes facilities, Building D).

Regarding the reduction of energy consumption, we have completed the following programme:

- Replacement of the heating and cooling of the facilities of building B5 after consultation with the owner of the building (Intracom Holdings) in which our offices are housed. This concerned the removal of the boiler and the burner which were running on oil and their replacement with multi-split type VRV system (estimated energy savings of 30%). As regards numerical data, quantitative data for 2022 will be available and published in 2023.

Finally, we have planned regular audits of energy performance indicators, as defined in the annual review of the Energy Management System as follows:

- Identification and assessment of energy uses
 - Determination of existing measures based on energy consumption
 - Monitoring of energy consumption
- Preparation / revision of energy review document and
 - Methodology for calculating the forecast for future energy uses and consumption

6.3 Greenhouse Gas Emissions



The measures taken by the Company indicatively for the management of Pollutant Emissions and minimising the impact on the environment throughout its operation are:

- Withdrawal and replacement of vehicles with high emissions with new vehicles with lower emissions.
 - Regular maintenance of vehicles to operate at the optimum level.
 - Replacement of lamps with new higher energy efficiency lamps.
 - Regular maintenance of burners-boilers, lifts and air-conditioning systems.
- Provision of free movement to its employees, by service buses to and from the Company, avoiding the use of private means of movement and
 - Monitoring and recording of the energy consumption of its facilities. Targeting for emission reduction.

In addition, the Company has started the creation of a system for the calculation and verification of greenhouse gas emissions in accordance with ISO 14064-1, so that it is in compliance with the new Climate Law and that it acquires greater transparency and detailed documentation that will contribute to energy targeting and its evaluation.

At INTRAKAT S.A. we carried out a detailed measurement of greenhouse gas emissions for the year 2022. Based on the available data, a greenhouse gas calculation was performed on 22 projects selected in order to have a representative sample of the largest range of projects implemented by the Company during the reporting year. For the selection of the sample, the minimum requirement was that the measurements should be made on fixed

construction sites, which are active during the reporting year, not included in a percentage of joint ventures and not be “back to back” to subcontractors.

The study on greenhouse gas emissions measurements was based on the recognised Greenhouse Gas Protocol Corporate Standard and ISO 14064 and is organised in two levels. In the measurements concerning Scope 1, i.e. the direct emissions resulting from sources belonging to or under the control of the Company and the measurements relating to Scope 2, i.e. the indirect emissions corresponding to the greenhouse gas emissions from the production of the supplied electricity consumed during the year.

Head Offices*	Source	Emissions (t CO2)
SCOPE 1	Corporate Transport	157.08
SCOPE 2	Energy Consumption	33.92
TOTAL		191.00

Table 14. Direct and indirect greenhouse gas emissions for the head offices

2022				
PROJECT		SCOPE 1 (t CO2)	SCOPE 2 (t CO2)	TOTAL (t CO2)
1.	CONSTRUCTION OF A FOUR-TRACK RAIL CORRIDOR, UNDERGROUND, STARTING FROM THE ATHENS RAILWAY STATION AND ENDING AT TREIS GEFYRES IN THE AREA OF SEPOLIA	797.15	10.32	807.47
2.	SETTLEMENT OF THE ESCHATIA STREAM - SECTION FROM THE EFPIRIDON CONDUIT JUNCTION TO PARNITHOS AVENUE	174.95	20.96	195.91
3.	2nd PHASE DEMOLITION WORKS WITHIN THE AREA OF THE FORMER AIRPORT ELLINIKO AND COASTAL FRONT OF AGIOS KOSMAS (ELLINIKO - AGIOS KOSMAS)	5.08	83.00	88.08
4.	IONIAN CENTER - UNDERGROUND PARKING FACILITY AND GREEN AREA CONFIGURATION	-	41.96	41.96
5.	IMPROVEMENT OF THE ROAD SAFETY LEVEL IN THE THESSALONIKI - POLYGYROS ROAD AXIS (E.O. 16), THERMI GALATISTA SECTION	10.21	15.70	25.91
6.	IRRIGATION NETWORK LASITHI PLATEAU - LAKE TANK AGIOS GEORGIOS LASITHI PLATEAU	23.77	1.30	25.07
7.	CIVIL ENGINEER AND MECHANICAL ELECTRICAL PROJECTS / INFRASTRUCTURE / TANKS AT THE CORINTH MOTOR OIL FACILITIES	19.02	3.55	22.57
8.	BUILDING OF IONIAN CENTRE DAYCARE FACILITY	-	20.64	20.64
9.	INTERNAL SEWERAGE NETWORKS COASTAL COMMUNITIES AEGIALIAGIALIA AT KAMARES, W. AEGIALIA	9.50	10.83	20.33
10.	C PHASE - COMPLETION OF NINE-STORY BUILDING - 5* HOTEL	-	18.37	18.37
11.	CONSTRUCTION OF IRRIGATION NETWORK PRESPESES, FLORINA	10.55	6.11	16.66
12.	UNDERGROUND SECTION OF PATRIARCHOU KONSTANTINOY ROAD AND ASSOCIATED PROJECTS IN THE MUNICIPALITY OF N. FILADELFIA - N. CHALKIDONA	13.43	1.63	15.06
13.	CONSTRUCTION OF NEW EMERGENCY UNIT, UROLOGY CLINIC AND LABORATORIES BUILDING AND RECONSTRUCTION / MODERNISATION OF THE EXISTING EMERGENCY UNIT BUILDING AND OF THE MEDICAL IMAGING AND BLOOD DONATION DEPARTMENTS, ASKLIPION VOULA GENERAL HOSPITAL	9.73	-	9.73
14.	DESIGN, CONSTRUCTION AND EQUIPMENT OF THE BUILDING (WING) FOR THE INSTALLATION OF SIX NURSING UNITS, 115 BEDS, ASKLIPION VOULA GENERAL HOSPITAL	9.73	-	9.73
15.	CONSTRUCTION OF NEW APRON NORTH OF TAXIWAY Y2, NEW RAMP SERVICES STATION BUILDING AND NEW GA APRON.	8.18	0.32	8.50
16.	CONSTRUCTION OF NEW BRIDGE NATIONAL ROAD RHODES-LINDOS AT MAKARI RIVER	4.19	0.66	4.85
17.	OPERATION OF SANITARY LANDFILL SITE, MUNICIPALITY OF MYKONOS	3.32	-	3.32
18.	CONSTRUCTION OF FOUR LUXURY HOUSES, PSAROU, MYKONOS	3.81	-	3.81
19.	SETTLEMENT OF AGIOS GEORGIOS TORRENT (GIANNOULAS) THRIASIO PEDIO, WESTERN ATTICA	0.51	1.47	1.98
20.	ELECTRICAL GENERATION WIND FARM TOTAL CAPACITY 15 MW IN FRAGKAKI, MUNICIPALITY OF ANDROS, REGIONAL UNIT OF ANDROS	1.19	-	1.19
21.	PROVISION OF BALANCE OF PLANT WORKS RELATING TO THE 12 MW CAPACITY WIND FARM "STERNIZA", MUNICIPALITY OF PLATAIES, REGIONAL UNIT OF VIOTIA. INVOLVES EXTENSION OF EXISTING 21 MW CAPACITY WIND FARM TO 32 MW	1.19	-	1.19
22.	EXECUTION OF WORKS FOR STUDIO ALPHA RENOVATION	1.03	-	1.03
TOTAL				1,343.36

Table 15. Direct and indirect greenhouse gas emissions for selected sites

Total emissions of offices and construction sites
1,534,36 t CO2

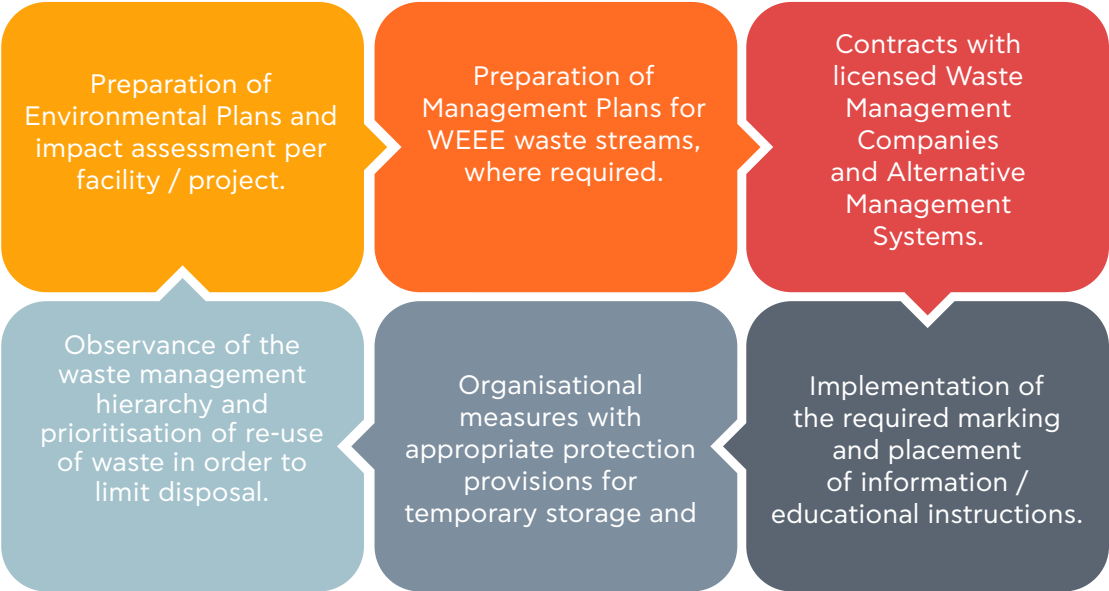
Table 16. Total emissions of offices and construction sites

6.4 Responsible Waste Management



With the implementation and certification of the Environmental Management System in accordance with ISO 14001:2015, compliance with the current and European legislation, and the contractual obligations on environmental issues, we now recognise the possible impacts resulting from our activity. In this way we can now reduce these impacts and environmental risks.

In addition, we have secured, for the exclusive management of waste, cooperation with appropriately licensed management facilities and waste collection and transport companies. The indicative measures that we plan and implement are described below:



Waste production contributes to climate change and air pollution and directly affects many ecosystems. Possible impacts would exist if the final recipient was not legal and unlicensed. In this case this does apply as we only cooperate with legally licensed systems.

Therefore, on the one hand, the exclusive management of waste with properly licensed management facilities and collection and transport companies is ensured, and on the other hand, the reduction of the possible effects of uncontrolled disposal of waste. Waste production comes from:

- The execution of projects.
- Personnel waste from the use of buildings.
- Lubricants from the maintenance of project / vehicle machinery.
- WEEE from construction.
- Metals and Scrap from construction.
- Waste of electronic equipment from the operation of the Company and
- Accumulators from construction, works and operation.



In order to limit the impact of waste generation, we have taken the following measures:

- ✓ Licensing for transfer of WEEE and registration thereof in EMA.
- ✓ Recycling of batteries through AFIS and
- ✓ Contract with a licensed waste collection system.
- ✓ Reuse of tyres (using appropriate equipment).

In 2022, the waste intended for recycling accounted for 96.67%, while only 3% of the waste was directed to landfills. However, no quantitative data are available for the following reasons:



Respectively, the Waste Electrical and Electronic Equipment (WEEE) - 180,2kg (EKA 20.01.36), as well as equipment such as laptops, desk tops, telephone devices, etc., have been collected by the competent department of the Company aiming at 2023, after deconsolidation, in accordance with the requirements of the tax legislation, to be sent for recycling.

6.5. Construction Excavation and Demolition Waste

Waste from excavation, construction and demolition (WEEE) belongs to the category of conventional waste. It is one of the heaviest and most bulky waste produced and accounts for 25% - 30% of all waste produced in the European Union. The WEEE results from activities such as construction and total or partial demolition of buildings and infrastructure, renovation of buildings or apartments and construction and maintenance of roads. Below are the detailed quantities of WEEE produced by the activities of INTRAKAT S.A. for 2022 and what quantities of this waste were destined for recycling:

Waste treatment	Quantity in (t) for the year 2022
WEEE that have been recycled for alternative management	626,754.135
WEEE that have been recycled for recovery	6,648.54
Total	633,402.675
WEEK Categories	
Concrete	3,260.42
Asphalt Mineral Aggregates other than 170106	1,003.18
Mixture of concrete, bricks, tiles and ceramics other than 170106	459,71
Asphalt Mineral Aggregates other than 170301	16,371.29
Dirt and Stones other than 170503	193,150.43
Dirt and Stones	187,525
Waste aggregates other than 170901, 170902 and 170903	68,753.92
Construction and demolition waste aggregates other than 170901, 170902, 170903	6,794.80
Excavation debris other than 170505	135,50
Excavation debris containing hazardous substances	16,14
Bricks	3,264.80
Tin	18,74
Excavation waste (Earthy - Rocky)	234,616.88
Waste from removal of unreinforced concrete	2,964.35
Demolition waste	67,955.84
Renovation waste	73,694.54
Asphalt scrap waste	25,007.08
Mixed renovation waste with impurities	14,845
Composite demolition waste	7,17
Total	899,574.26*

Table 17. WEEK for recycling and categories WEEK *Of which 95,396.41t were collected and transported for processing within the country



6.6. Indirect Economic Impacts - Environment



Our contribution with sponsorships and participation in environmental actions are presented below:

Action	Description of Action		Value in €
6th Sustainability Summit for Southeast Europe and the Mediterranean, redefining sustainability in an unsustainable world-Economist	Sponsorship	Support for sustainable and technologically innovative development.	€15,000
Renewable & Storage Forum	Sponsorship	Supporting the use of renewable energy sources and the green economy.	€3,000
Green Deal Greece 2022 - TCG	Sponsorship	Contribution to the proceedings of the conference.	€12,000
Northern Greece at the time of the energy crisis: Challenges, opportunities and prospects	Sponsorship	Support for the creation of electricity transmission systems and fixed track projects.	€5,000
Event for Global Wind Day and the awarding of the Aeolus Awards - ELETAEN	Sponsorship	Contribution of the Company for initiatives promoting the energy transition.	€8,000
Conference - Energy use of waste	Sponsorship	Sponsorship to support the circular economy.	€3,000
Total			€46,000

Table 18. Participation and sponsorship in Environmental Actions 2022



7 | RESPONSIBILITY TO OUR EMPLOYEES AND SOCIETY



We are committed to the correct behaviour of our Company towards its employees and society as a whole with the aim of improving the quality of life and the well-being of the local communities in which we operate. Our policy is to build relationships of mutual trust and long-term cooperation to achieve common goals and expectations.

Subsequently, we actively participate in initiatives that contribute to the promotion of education and training and support actions aimed at upgrading the quality of life of society as a whole. Finally, we are taking action to combat poverty, hunger and social inequality.

Similarly, the percentage distribution of workforce by age demonstrates both the duration of relationships with employees and the need for professional experience in the majority of employment positions we provide as a Company. The seriousness of the demographic problem throughout Europe, as well as the

tendency of young people to choose other professions and prospects in more modern fields, dictates the integration policy pursued by the Group, giving priority to the provision of employment opportunities to the residents of the local communities where our projects are carried out. At INTRAKAT S.A., the majority of employees are employed full-time without seasonal variations.

In 2022, due to organisational changes, there were changes that affected the number of new recruitments and resignations. As a result, there was a transfer of employees from INTRAKAT S.A. to INTRAPOWER (subsidiary), from INTRAPOWER to INTRAKAT S.A. and due to the staffing of a subsidiary by INTRAKAT S.A. to INKAT (subsidiary).

Also, the participation of women in employment in both in 2022 and 2021 was 20% and the ratio of women's wages to men in the reporting year was 16.80%. Overall, our new recruitments in 2022 amounted to 163, of which 73% were men and 27% women.



Recruitment 2022			
		Men 	Women 
Employees	109	78	31
Receipt for Services Rendered (DPY)	54	41	13
Total	163	119 (73%)	44 (27%)

Table 19. Recruitment 2022

A similar mobility model was followed in voluntary resignations. There are 62 resignations of employees, of which 19 are women and 32 resignations of self-employed professionals with DPY (receipt for services rendered) of which 3 are women.



Resignations 2022			
		Men 	Women 
Employees	62	43* ₁	19
Receipt for Services Rendered (DPY)	31	28* ₂	3
Total	93	71	22

Table 20. Employee turnover 2022 *, Of which one due to death *2 Of which one due to dismissal.

At the end of 2022, the total number of our employees was 529, of which 80% were men and 20% were women. Salaried employees make up 55% and DPY 45%. In addition, we employ 62 employees abroad, of which 81% are men and 19% are women, while 87% are foreign employees compared to DPY which are 13%. The distribution in the following tables is described in more detail.

Human Resources 2022	Men	Women	Total
Salaried Employees * ₁	221 (75%)	72 (25%)	293 (55%)
DPY * ₂	200 (85%)	36 (15%)	236 (45%)
Total	421 (80%)	108 (20%)	529
Employees Abroad	50	12	62 (12%)

Table 21. Human Resources 2022. *1 All contracts of employees are covered by the General Collective Labour Agreement. *2 All DPY contracts are for full-time employment. The term of the contracts varies according to the needs of the project and the hierarchy of the position.

Below are the percentages of employees by type of employment, gender and age.



Domestic employees				
Gender	Age distribution			
	< 18-26	< 26-36	< 36-<56	< 56
Men 	7	29	122	63
Women 	3	17	44	8
Total	10 (3%)	46 (16%)	166 (57%)	71 (24%)

Table 22. Domestic employees INTRAKAT S.A. by gender and age



Domestic freelancers (DPY)				
Gender	Age distribution			
	<18-26	<26-36	<36-56	<56
Men 	8	32	113	47
Women 	3	5	24	4
Total	11 (5%)	37 (16%)	137 (58%)	51 (21%)

Table 23. Domestic freelancers (DPY) INTRAKAT S.A. by gender and age



Total Domestic Employees				
Gender	Age distribution			
	<18-26	<26-36	<36-56	<56
Men 	15	61	235	110
Women 	6	22	68	12
Total	21 (4%)	83 (16%)	303 (57%)	122 (23%)

Table 24. Total domestic employees INTRAKAT S.A. by gender and age



Foreign employees			
Gender	Age Distribution		
	< 26-36	< 36-<56	< 56
Men 	5	29	10
Women 	0	8	2
Total	5	37	12

Table 25. Foreign employees INTRAKAT S.A. by gender and age



Freelancers (DPY) abroad			
Gender	Age Distribution		
	< 26-36	< 36-<56	< 56
Men 	1	3	2
Women 	1	0	1
Total	2	3	3

Table 26. Freelancers abroad (DPY) INTRAKAT S.A. by gender and age

7.1. Employee benefits



As regards the benefits provided to employees at the Group's premises, there is an Occupational Physician who provides care to those who work in Athens. In addition, employees (salaried employees and freelancers) who complete the first semester of cooperation with the Company, are provided with a Group Medical / Hospital / Life Private Insurance Plan in cooperation with an internationally recognised insurance company. In addition, the following are provided:

- checks on order,
- fuel cards,
- cars,
- coverage of travel expenses (air / boat),
- coverage of part or all of the rent for those working outside the head office; and
- available buses from metro stations to head offices and vice versa.

Regarding the benefits to Executives, the Company offers the aforementioned Group Plan to all members of their families, a car with fuel coverage as well as access to special offers from suppliers.

For 2022, two workers were entitled to parental leave, while neither of them used it.

7.2. Diversity, Equal Opportunities and Discrimination



The Management of the Company does not discriminate in the recruitment, selection, remuneration, training, renewal of work duties, promotion, dismissal or any other employment activities based on race, religion, nationality, gender, age, marital status, sexual preferences or other characteristics.

The team of INTRAKAT S.A. has a multicultural character and members with varying levels of education. All of our employees have access to the Company's policies on the prevention and management of discrimination, which are posted on the Intranet and SharePoint to be informed about how the Company treats such behaviours. Finally, the Open Door policy, which governs the Company, allows all

employees to report any such incidents to the human resources department. For 2022, no incident of discrimination has been recorded.

Respecting diversity and implementing policies covering all social groups regardless of gender, nationality, and other characteristics, the participation of women in decision-making is recognised by INTRAKAT S.A. to be of high importance.

7.3. Education and Training of Employees



The continuous development and evolution of the Company's human resources through systematic education and training both in the workplace and in organised programmes for the development of new knowledge and skills, is integrated in our Management and organisational systems. The annual review of education and training of human resources is carried out and completed before the process of evaluating long-term performance and the prospect of new and more complex employment positions.

The annual evaluation programme shall be carried out in September by the managers of the departments evaluating their subordinates on the basis of their performance, for the year ended, in all fields as well as in the training programmes they attended. Then, objectives are defined and the education and training needs for the new year are identified.





Education and Training of Employees			
	Men 	Women 	Total
Participation in Training Programmes*	85 (16%)	30 (6%)	115 (22%)
Participation in Postgraduate Programmes	6 (75%)	2 (25%)	8 (2%)

Table 27. Employee education and training. *The programmes are conducted either online or live. A total of € 51,980.9 was invested for the training of the Company's employees.

2022	Average hours of Men's Education	Average hours of Women's Education
	7.01h	7.13h
Average hours of education	7.09h	

Table 28. Average hours of education by gender



7.4. Employee Health and Safety



We fully understand that our successful course is primarily due to our people and therefore our main concern is the support and development of our people. In addition, we insist on establishing a safe and fair working environment with clear and objective evaluation criteria.

Our Company, realising the seriousness of the impact of accidents on people, the environment, society and realising the social responsibility of every company and agency in the fields of the production process, believes that it must effectively address the issues of Health and Safety, with particular gravity in the Technical Projects it executes.

As a result of the above, we have established objective objectives in the field of Health and Safety, and we aim at the continuous control and monitoring for the recognition of new potential risks in our activities by direct application of the measures of the removal or minimisation of their

risk. We implement a Safety Policy, which we are committed to, on the one hand, to fully comply with the requirements of the legislation in force, concerning health and safety risks at work, and on the other hand to prevent:

- In the event of an accident to employees of the Company and third parties,
- against environmental damage or pollution,
- against damage, loss or destruction to installations, structures, materials, production and equipment; and
- from the Company's activities.

7.4.1. Health and Safety System



The detailed investigation of the causes of accidents contributes to the reduction and subsequently to the improvement of procedures and results in the field of safety and health of our employees.

In cases where a human error is found, there is a need for relevant education, discipline and at the same time vigilance for further possible risks and provision for their management.

Given that safety is part of the overall management of the Company, INTRAKAT S.A. proceeded to the development, implementation and operation of an integrated Management System for Occupational Health and Safety in accordance with ISO Standard 45001:2018, which covers the total number of

employees and is certified by TÜV AUSTRIA HELLAS.

Furthermore, the Health and Safety Management System (HSMS) defines the organisation of the Company's Safety, so that the roles and obligations of the entire hierarchy are formed accordingly. In addition, the minimum requirements for contractors, designers, suppliers and consultants are defined, while at the same time general provisions are made regarding the legislation and the contract with the Project Owner (PO), so that the roles of the other agencies involved in projects are clearly and distinctly defined.

The HSMS aims to ensure minimisation:



7.4.2. Occupational health and safety hazards, risks and incidents

With regard to the risks, their identification as well as their full recording per work sector, as well as the corresponding prevention measures are made through the Occupational Risk Assessment (ORA), which is applied to the activities of the Company performed by its staff.

These activities may relate to the Company's facilities or to projects undertaken as a full contractor or as a subcontractor. It also indirectly concerns the staff of its subcontractors, the self-employed and those who are generally involved in the activities undertaken by the Company for the execution of a project. In 2022, the Company carried out 243 checks on the health and safety of its employees on its fixed and active construction sites. More specifically, the ORA methodology is analysed in the following steps:

- 01| Identification of risks.

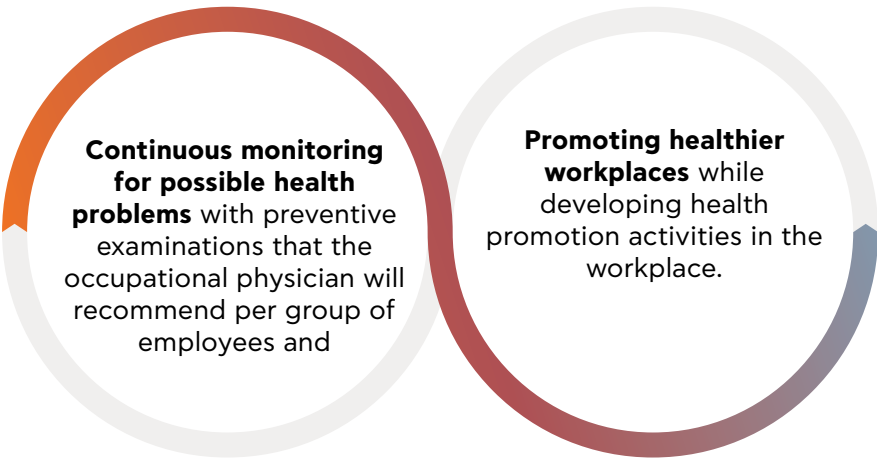
02| Identification of employees exposed to risk.

03| Risk assessment.
- 04| Assessment of risk.

05| Identification of risk mitigation measures.

06| Recording and reviewing the occupational risk assessment.

INTRAKAT S.A., taking into consideration that any work activity entails exposing the employee to a hazard which can lead not only to an accident (momentary, intense and sudden event) but also to an illness (chronic damage to health), takes all necessary preventive measures. Starting from this point of view, regarding the reduction of the occurrence of work-related diseases, the Company applies:



Work accidents and illnesses* 2022	
Number of fatal accidents at work	0
Number of serious accidents that did not result in death	0
Number of notable injuries	3 (accidents reported to SEPENET)
Number of hours worked	980,906.67

Table. Work accidents and illnesses.
 * In 2022, no employee illness was recorded due to the nature of the work.

7.4.3. Benefits related to Employee Health and Safety

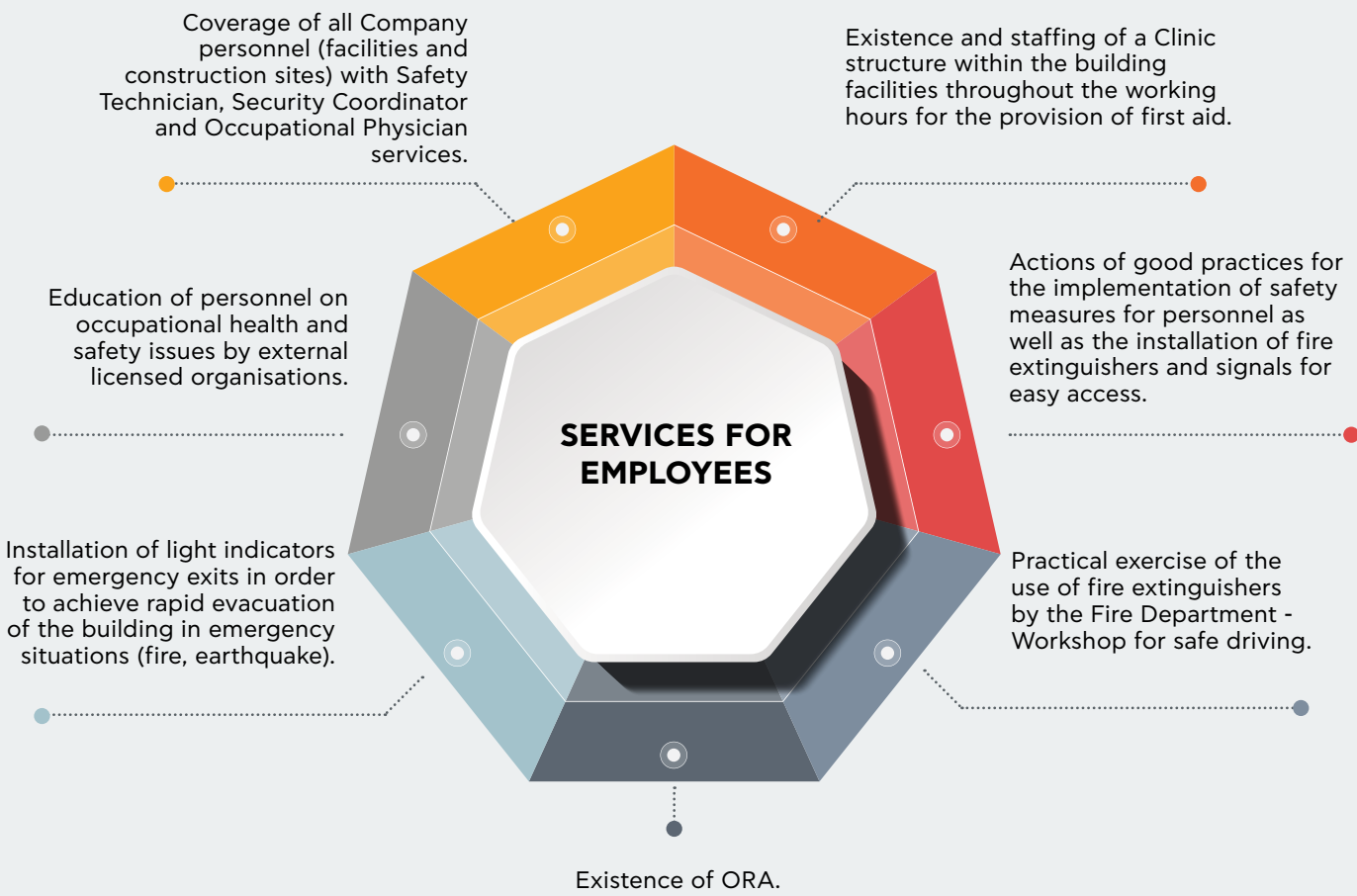
We consider it our highest duty to protect our employees from any impact on their safety and health by applying the requirements imposed by the legislation. Preventive health actions are as follows:

- ✓ Free preventive examinations of all employees (annual checkup).

✓ Annual free PAP and mammography tests and

✓ Specific tests for special work teams (line workers) with referral from an Occupational Physician in order to issue a certificate of suitability for work.

In addition, we provide specific services for our employees such as:



Finally, there is an annual consultation on health and safety issues where the relevant decisions are taken. The participation of our employees in this consultation is done through their elected representative.



7.4.4. Education in Health and Safety of Employees

In addition, in the context of raising awareness on the issue of occupational health and safety, the Company has set as its objective the continuous education of its employees at all stages of the hierarchy. Starting from this position, both regular and scheduled and extraordinary trainings are conducted. Indicative training programmes are:

- Annual building evacuation exercise.
- Seminars by the Fire Department.
- First Aid seminars by the Occupational Physician.
- Seminars on safe driving for Company drivers.
- Seminar for working at heights (line workers).

In the reporting year, we conducted health and safety training on our fixed and active construction sites, with the attendance of 362 employees, of which 308 were men and 54 were women.



Health and Safety Education 2022		
Men 	Women 	Training Hours
308 (87%)	54 (13%)	171

Table 30. Health and Safety training hours 2022

7.5. Responsible Security Practices

The security staff do not belong entirely to INTRAKAT S.A., as a percentage of the employees also belong to an external partner who has been entrusted with the security of the Company's premises and facilities. They are well trained and up-to-date on human rights policies and are aware of the Company's Code of Conduct.

Further training of security personnel is carried out daily in the context of the performance of their work and the overall function of guarding the premises is supervised by a person who is experienced and specialised in the field.

The security personnel shall receive the same privileges as the rest of the Company's personnel.

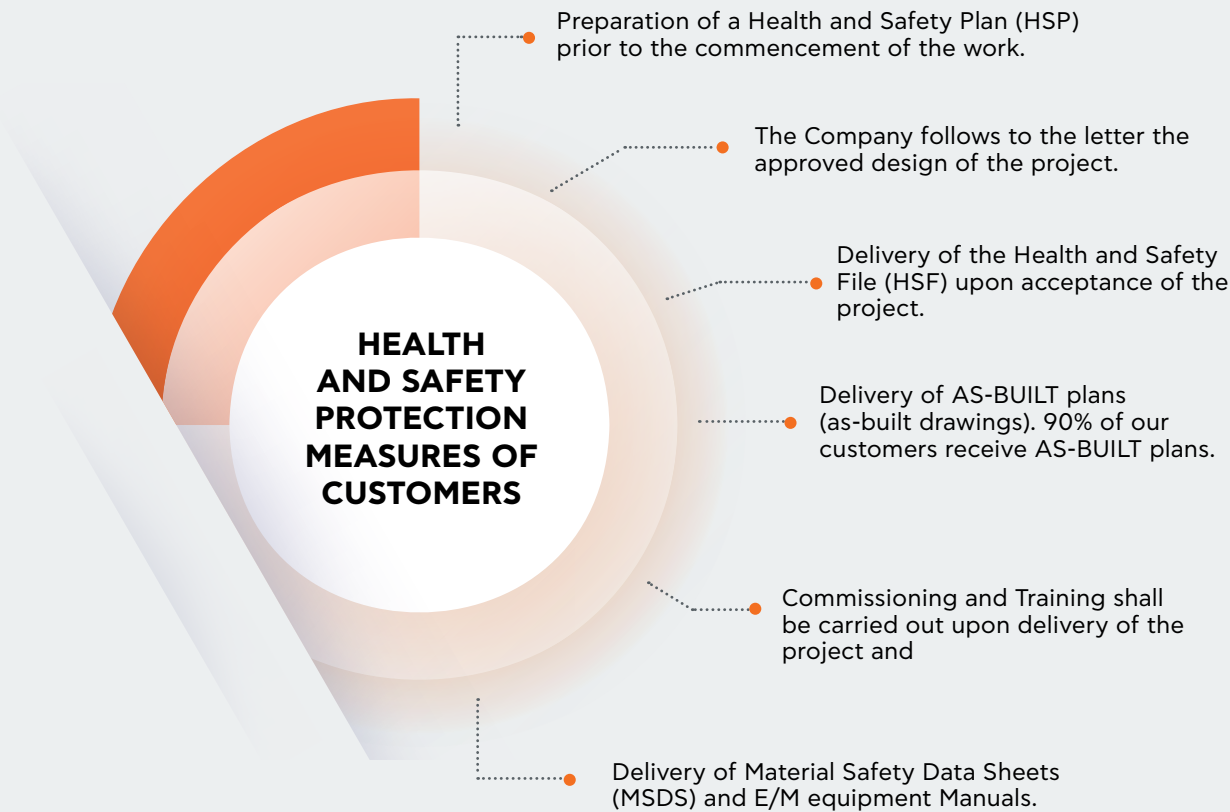
7.6. Customer Health and Safety



Taking into account the requirements of its customers, INTRAKAT S.A. ensures that:

- They do not conflict with the legislation in force.
- These have been incorporated in the contractual documents in a way that ensures their understanding.
- They are observed in their entirety. The Health and Safety System of each project in which the Company is involved must take into account in its design the requirements and instructions of the customer, whether it is the owner of the project or the contractor (when the Company has undertaken part of the project) for Safety and Health in the project.

The following protection measures are taken for the health and safety of customers:



The drafting of documents and plans for the documentation, execution and completion of the project in accordance with the specifications and requirements, as well as the demonstration and commissioning of all the equipment, avoids the negative impact on customer health and safety, both during the construction and during the operation of the project.

In 2022, there were no incidents of non-compliance and no adverse effects on the correct use of the Company's products and services in the health and safety of customers.

7.7. Innovative Products and Services



INTRAKAT S.A. is able to provide integrated and innovative services for the operation and management of public service facilities. A typical example is the Waste Management Unit of the Prefecture of Serres, while in the context of its activities it has already built buildings and houses that meet the specific certification criteria of LEED and BREEAM and are part of the standards of modern and sustainable construction.

More specifically, regarding the innovative actions, we have signed with the Municipality of Andravida - Kyllini for the execution of the project of the Supply of the Tele-Control-Remote Control System of the Water Supply Network.

The project has a budget of € 3,323,161.80 and will make a decisive contribution to the detection of water leakage in the water supply network and to the improvement of the water quality of the Municipality. In addition, the Company has proceeded with the upgrading-automation of projects and the maintenance of electric lighting systems by replacing with new technology LED lamps which are 100% ecological, safe and recyclable. They have the ability to operate for many hours, making replacement work unnecessary, thus reducing or even eliminating maintenance costs. Along with the upgrading of the street lighting networks, remote-control systems are installed, through which the operation of the LED lighting fixtures is monitored in real time and the energy consumption is recorded.

7.8. Indirect Economic Impacts - Society



Aiming at the optimal combination of profitable growth with sustainability and social cohesion, INTRAKAT S.A. funds important initiatives that contribute to the protection of the environment, promote cultural and artistic awareness, support sports, help vulnerable social groups and improve

the quality of life of the local communities. In particular, in 2022 we made significant contributions to local communities through the following sponsorship initiatives:

Action		Description of Action	Value in €
i) Initiatives promoting culture			
Subsidy of summer events of the Desfina Municipal Enterprise.	Donation	INTRAKAT SA, in the context of Corporate Social Responsibility, subsidised the 2022 summer events of the Desfina Municipal Enterprise.	4,000 €
Christmas events for the Municipality of Thessaloniki.	Donation	INTRAKAT, in the context of Corporate Social Responsibility and its active presence in the city of Thessaloniki, and wishing to express its interest in the celebration of Christmas 2022 - 2023, especially in a difficult period, supported the Municipality of Thessaloniki by assuming the cost of transportation, the installation, operation and uninstallation of the whole decoration by placing special festive equipment on the two vertical flower beds on Aristotelous Street, one of which was located at the top of Vasileos Irakleiou Street and the other at the bottom of Ermou Street.	37,200 €









ii) Initiatives promoting sport			
ALL STAR GAME 2022-2023	Sponsorship	Sponsored cooperation to support sports ideals.	3,000 €
Sports Club DESFINA 'ISAIAS'	Donation	Donation to support the local community.	5,000 €
Mykonos Sports Club	Sponsorship	Sponsored cooperation to support sports ideals.	35,000 €
Asteras Tripolis	Sponsorship	Initiation of sponsorship cooperation with the support of sports ideals.	140,000 €
Federation of Greek Wheelchair Basketball Associations.	Donation	Sponsored cooperation to support sports ideals.	€3,000
iii) Initiatives promoting health.			
Event of Archbishop Ieronymos Library on "The effects of cancer on the family"	Donation	Donation, support for actions promoting mental health and support for sufferers and their relatives.	10,000 €
Purchase of lottery tickets for the lottery of the Foundation for the Care of People with Mental Retardation or Down syndrome "Maria Kokkori" of the Holy Archdiocese of Athens	Donation	Supporting actions for people with mental retardation and improving their quality of life. Actions to support their integration into the greater social framework.	10,000 €





Action	Description of Action		Value in €
iv) Initiatives promoting quality education for young people			
“CORFU 2022 9th International Conference on Sustainable Solid Waste Management” of the NTUA.	Sponsorship	Support actions to educate young people.	3,000 €
Legal Transformation Conference, The legal sector in a transition era.	Sponsorship	Support actions for the use and application of the new digital reality in justice (e-justice)	6,000 €
Educational Geology Excursion for 4th year students of the NTUA School of Civil Engineering in technical projects in Greece, Italy and France.	Donation	Support actions to educate young people.	2,000 €
Excursion-exercise of the countryside, lasting one week, in tunnels under construction and underground projects in Greece of mechanical tunnels of the NTUA.	Donation	Support actions to educate young people.	€3,000
16th International Congress of the Geological Society of Greece. University of Patras.	Sponsorship	Support actions to educate young people.	1,000 €
Total			262,200€





Table 31. Social Actions 2022











8 | GRI TABLE






Below is the detailed GRI table. The Sustainability Centre confirms that the report is at “In Accordance” compliance level.
























Declaration of use		INTRAKAT S.A. prepared this report in accordance with the GRI standards for the period from 1 January 2022 to 31 December 2022, with an annual frequency.				
GRI 1 Standard		GRI 1: Foundation 2021				
Applicable industry standard (sector standard)		There is currently no applicable sector standard.				
Subject	GRI indicators	Report	Connection with SDGs	Omission		
				Requirements omitted	Reason for omission	Explanation
GRI 2: General Disclosures 2021	2-1 Organisational details	Page 8-17		The highlighted cells indicate the absence of omissions according to GRI standards.		
	2-2 Entities included in the organisation's sustainability reporting	Page 6				
	2-3 Reporting period, frequency and contact point	Page 6-7				
	2-4 Restatements of information	This is the first report based on GRI standards				
	2-5 External assurance	This report has not been externally assured				
	2-6 Activities, value chain and other business relationships	Page 8, 12				
	2-7 Employees	Page 51-53	 			
	2-8 Workers who are not employees	Page 52-53				
	2-9 Governance structure and composition	Page 19-21	 			
	2-10 Nomination and selection of the highest governance body	Page 18	 			
	2-11 Chair of the highest governance body	The Chairman of the Board is a non-executive member and has no other position in the Company other than that related to the duties and responsibilities of her position as Chairman of the Board of Directors.				

















Declaration of use		INTRAKAT S.A. prepared this report in accordance with the GRI standards for the period from 1 January 2022 to 31 December 2022, with an annual frequency.				
GRI 1 Standard		GRI 1: Foundation 2021				
Applicable industry standard (sector standard)		There is currently no applicable sector standard.				
Subject	GRI indicators	Report	Connection with SDGs	Omission		
				Requirements omitted	Reason for omission	Explanation
GRI 2: General Information 2021	2-12 Role of the highest governance body in overseeing the management of impacts	Page 22				
	2-13 Delegation of responsibility for managing impacts	Page 24				
	2-14 Role of the highest governance body in sustainability reporting	The Board of Directors is responsible for the control and publication of non-financial / financial information as well as for the approval of the material issues of the Company.				
	2-15 Conflicts of interest	Page 26				
	2-16 Communication of critical concerns	Page 31				
	2-17 Collective knowledge of the highest governance body	Page 22				
	2-18 Evaluation of the performance of the highest governance body	Page 23				
	2-19 Remuneration policies	Page 28				
	2-20 Process to determine remuneration	Page 28				
	2-21 Annual total compensation ratio	Page 29				
	2-22 Statement on sustainable development strategy	Page 4-5				
	2-23 Policy commitments	Page 26-31				
	2-24 Embedding policy commitments	Page 26-31				
	2-25 Processes to remediate negative impacts	Page 59-60 from the financial report www.intrakat.gr/investor-relations/financial-results/				
	2-26 Mechanisms for seeking advice and raising concerns	Page 31				









Declaration of use		INTRAKAT S.A. prepared this report in accordance with the GRI standards for the period from 1 January 2022 to 31 December 2022, with an annual frequency.				
GRI 1 Standard		GRI 1: Foundation 2021				
Applicable industry standard (sector standard)		There is currently no applicable sector standard.				
Subject	GRI indicators	Report	Connection with SDGs	Omission		
				Requirements omitted	Reason for omission	Explanation
	2-27 Compliance with laws and regulations	Page 25, 43, 44 46, 61				
	2-28 Membership associations	Page 13				
	2-29 Approach to stakeholder engagement	Page 34-35				
	2-30 Collective Bargaining Agreements	Page 52				
Sustainability Issues						
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Page 33,34		The highlighted cells indicate the absence of omissions according to GRI standards.		
	3-2 List of material topics	Page 34				
Dialogue with Stakeholders						
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 35				
Financial performance (Profitability)						
GRI 3: Material Topics 2021 GRI 201: Economic performance 2016	3-3 Management of material topics	Page 36				
	201-1 Direct economic value generated and distributed	Page 37	 			
	201-2 Financial implications and other risks and opportunities due to climate change	Page 38, 39				
	201-3 Defined benefit plan obligations and other retirement plans			Implementation of a defined benefit plan for employees taking into account the period of work and the services they provide. Indicate whether the plan obligations are covered by the Company's resources or a separate fund. In addition, indicate the amount paid by the employee and the employer	Not available	The Company does not provide a retirement plan to its employees
	201-4 Financial assistance received from government	Page 39				

Declaration of use		INTRAKAT S.A. prepared this report in accordance with the GRI standards for the period from 1 January 2022 to 31 December 2022, with an annual frequency.				
GRI 1 Standard		GRI 1: Foundation 2021				
Applicable industry standard (sector standard)		There is currently no applicable sector standard.				
Subject	GRI indicators	Report	Connection with SDGs	Omission		
				Requirements omitted	Reason for omission	Explanation
Indirect Social Impacts						
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 62				
GRI 203: Indirect Economic Impacts 2016	203-1 Investments in infrastructure and supported services	In 2022, no investments were made in infrastructure and supported services	  			
GRI 203: Indirect Economic Impacts 2016	203-2 Significant indirect economic impacts	Page 49	  			
Procurement Practices						
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 40				
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	Page 40				
Actions against Corruption						
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 41				
GRI 205: Anti-Corruption 2016	205-1 Operations assessed for risks related to corruption	In 2022 an action was taken to identify risks of corruption from the internal inspection of the Anti-Corruption Management System				
	205-2 Information and training on anti-corruption policies	Page 41				
	205-3 Confirmed incidents of corruption and related actions	Page 41				
Energy Consumption						
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 43				
GRI 302: Energy 2016	302-1 Energy consumption within the organization	Page 43	 			
	302-2 Energy consumption outside of the organization	Page 43				
	302-3 Energy intensity	123.85 kWh / m2 relates to the building facilities of the Company				
	302-4 Reduction of energy consumption					
	302-5 Reduction of energy requirements for products and services	Page 44				

Declaration of use		INTRAKAT S.A. prepared this report in accordance with the GRI standards for the period from 1 January 2022 to 31 December 2022, with an annual frequency.				
GRI 1 Standard		GRI 1: Foundation 2021				
Applicable industry standard (sector standard)		There is currently no applicable sector standard.				
Subject	GRI indicators	Report	Connection with SDGs	Omission		
				Requirements omitted	Reason for omission	Explanation
Greenhouse Gas Emissions						
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 44				
GGRI 305: Emissions 2016	305-1 Direct (scope 1) greenhouse gas emissions	Page 45				
	305-2 Indirect energy emissions (scope 2) of greenhouse gases	Page 45	 			
	305-3 Other indirect emissions (scope 3) of greenhouse gases	Page 45	 			
	305-4 Greenhouse gas emission intensity	0.04 CO2/m2 for the Company's head offices				
	305-5 Reduction of greenhouse gas emissions	The Company started to measure greenhouse gas emissions in 2022, so there is no comparison with previous years				
	305-6 Ozone-depleting substances / ODS emissions			a. Production, imports and exports of ODS in metric tonnes CFC-11 (trichlorofluoro-methane) equivalent. b. Substances included in the calculation. c. Source of emission factors used. d. Standards, methodologies, assumptions and / or calculation tools used	Not applicable	ODS emissions are not related to emissions generated by the Company's activities
	305-7 Other significant emissions			a. Significant emissions of gases in kg or multiples for nitrogen oxides (NOx), sulphur oxides (SOx), persistent organic pollutants (POPs), volatile organic compounds (VOCs), hazardous air pollutants (HAP), fine particles (PM), and other categories of air pollutants recognised by relevant legislation. b. Sources from which you have drawn the emission factors as well as standards and methodologies used	Not applicable	Significant emissions between NOx, SOx, are not related to emissions generated by the Company's activities

Declaration of use		INTRAKAT S.A. prepared this report in accordance with the GRI standards for the period from 1 January 2022 to 31 December 2022, with an annual frequency.				
GRI 1 Standard		GRI 1: Foundation 2021				
Applicable industry standard (sector standard)		There is currently no applicable sector standard.				
Subject	GRI indicators	Report	Connection with SDGs	Omission		
				Requirements omitted	Reason for omission	Explanation
Waste Management						
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 46				
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	Page 46	 			
	306-2 Management of significant waste-related impacts	Page 46	 			
	306-3 Waste generated	Page 46	    			
	306-4 Waste diverted from disposal	Page 47-48	 			
	306-5 Waste directed to disposal	Page 46-47	 			
Social Benefits to Employees						
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 53				
GRI 401: Employment 2016	401-1 New-employee hires and employee turnover	Page 51	   			
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Page 53	  			
	401-3 Parental Leave	Page 53				
Occupational Health and Safety						
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 56				
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Page 57				
	403-2 Hazard Identification, risk assessment, and incident investigation	Page 58				

Declaration of use		INTRAKAT S.A. prepared this report in accordance with the GRI standards for the period from 1 January 2022 to 31 December 2022, with an annual frequency.				
GRI 1 Standard		GRI 1: Foundation 2021				
Applicable industry standard (sector standard)		There is currently no applicable sector standard.				
Subject	GRI indicators	Report	Connection with SDGs	Omission		
				Requirements omitted	Reason for omission	Explanation
Occupational Health and Safety						
GRI 403: Occupational Health and Safety 2018	403-3 Occupational health services	Page 59				
	403-4 Worker participation, consultation, and communication on occupational health and safety	Page 59	 			
	403-5 Worker training on occupational health and safety	Page 60				
	403-6 Promotion of worker health	Page 57				
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Page 56, 58				
	403-8 Workers covered by an occupational health and safety management system	Page 57				
	403-9 Work-related injuries	Page 58	  			
	403-10 Work-related ill health	Page 58	  			
Education and Training of Employees						
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 54				
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Page 55				
	404-2 Programs for upgrading employee skills and transition assistance programs	Page 55				
	404-3 Percentage of employees receiving regular performance and career development reviews	Page 54 Note All employees who attended training and education programs were evaluated in 2022	  			

Declaration of use		INTRAKAT S.A. prepared this report in accordance with the GRI standards for the period from 1 January 2022 to 31 December 2022, with an annual frequency.				
GRI 1 Standard		GRI 1: Foundation 2021				
Applicable industry standard (sector standard)		There is currently no applicable sector standard.				
Subject	GRI indicators	Report	Connection with SDGs	Omission		
				Requirements omitted	Reason for omission	Explanation
Diversity and Equal Opportunities						
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 54				
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Page 19, 51-53				
	405-2 Ratio of basic salary and remuneration of women to men	Page 51				
Non-Discrimination						
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 54				
GRI 406: 2016 Non-Discrimination	406-1 Incidents of discrimination and corrective actions taken	Page 54	 			
Security Practices						
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 60				
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	Page 60				
Customer Health and Safety						
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 61				
GRI 416: 2016 Customer Health and Safety	416-1 Evaluation of the health effects of the Company's products and services	Page 61				
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	Page 61				
Business Continuity						
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 24 - 25				
Innovative Products and Services						
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 62	 			



The Exhibition has been implemented in collaboration with the Centre for Sustainability and Excellence (CSE).

