



ESG 2025 REPORT

 **DIMAND**
REAL ESTATE DEVELOPMENT

E N V I R O N M E N T A L S O C I A L G O V E R N A N C E

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Welcome

CEO Message



Dear Stakeholders,

We are pleased to present DIMAND's ESG Report for 2025, a year that marked an important milestone for our company, as we celebrated 20 years of continuous activity and contribution to urban development.

Throughout the year, we remained committed to our core strategy of regenerating existing assets and delivering projects that combine environmental responsibility, economic viability, and meaningful urban impact. This approach continues to guide our investment decisions and supports the creation of long-term value for cities, partners, and communities.

In Athens, the MINION represents the rebirth of a historic property and sends a strong message that the city center can once again become a vibrant hub of activity and daily life. In Thessaloniki, HUB 26, the city's first large-scale sustainable business park, together with the BSTDB Premises in a standalone privately owned building, contributed to the revitalization of the western entrance of the city. Welcoming nearly 2,500 employees on a daily basis, these projects are bringing renewed life to an area that had remained inactive for many years. At the same time, the redevelopment of the historic FIX Brewery, located directly opposite HUB26, marks the next step in this transformation. The project is expected to evolve into a vibrant mixed-use destination that will combine workspaces, cultural uses, hospitality and public spaces, further strengthening the emerging cultural and business district of western Thessaloniki.

Another example of this approach is the Patissia Office, now hosting the headquarters of Hellenic Post, demonstrating how an existing building can successfully be repurposed and continue to serve the evolving needs of the urban environment. Alongside project delivery, we continued to strengthen our ESG framework, enhancing transparency, governance practices, and environmental performance, while investing in our people and fostering partnerships built on trust and long-term collaboration.

I would like to sincerely thank our people, partners, investors, and stakeholders for their continued trust and contribution throughout this journey.



Dimitris Andriopoulos
Chief Executive Officer

2025 ESG highlights

Environmental



35%

of Greece's total LEED-certified buildings developed by DIMAND

100%

of buildings completed in 2025 are certified or registered for certification under internationally recognized green building schemes (LEED/BREEM)

-7.7%

in electricity intensity

-16.9%

total scope 1 and 2 emissions intensity (LB)

94%

of construction waste diverted from landfill across our development projects

9,000m²

of green spaces within urban areas have been across developments

Social



65 employees

42 freelancers

+14 new hires

43.9%

of female representation across the workforce

33%

female representation in top management

Zero

accidents across own employees and contractors' and subcontractors' employees in our developments

Zero

incidents of discrimination

€679,796

invested in local communities through targeted CSR actions and donations

24.3

hours per employee in 2025, representing a x4 increase in average training hours compared to 2024

97.5%

of domestic suppliers, accounting for over

97.6%

of total procurement spending

Governance



100%

of operations were assessed for corruption-related risks

Zero

- Incidents of bribery or corruption
- Code of Business Conduct and Ethics violation
- Legal actions for anti-competitive behaviour

Zero

- Non-compliance incidents
- Whistleblowing incidents
- Complaints concerning breaches of customer privacy

Our business, role and impact

1

1.1

Corporate profile

DIMAND is a leader in the green-building market, having developed more than 35% of all LEED BD+C certified buildings in Greece.

[GRI 2-1, 2-2, 2-28]

DIMAND is one of Greece's leading real estate development companies, listed on the Athens Stock Exchange (ATHEX) and active across the full spectrum of the real estate value chain. Since its establishment in 2005, the Company has focused on redefining the way urban development is approached in Greece, placing sustainability, design quality and long-term value at the center of its activities.

DIMAND specializes in fund management and the development of large-scale urban regeneration projects, including contemporary bioclimatic office buildings, complex mixed-use developments, hospitality projects and private sports facilities. Its development model focuses on unlocking the potential of underutilized urban assets and transforming them into vibrant destinations that respond to the evolving needs of modern cities.

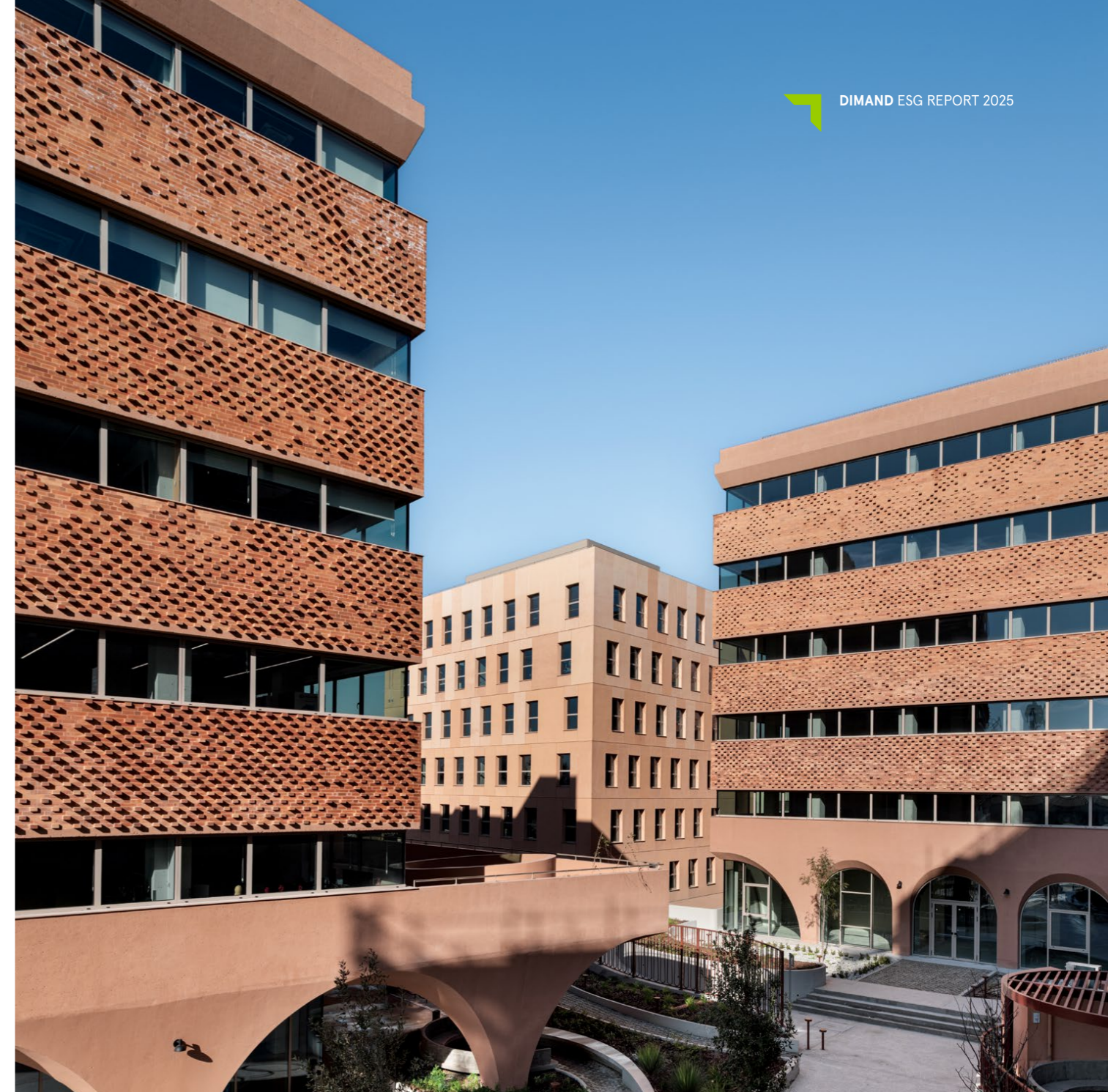
A defining characteristic of the Company's strategy is its commitment to **urban regeneration**. Rather than expanding the built environment through new construction, DIMAND systematically prioritizes the reuse and transformation of existing building stock, giving new life to historic properties, obsolete buildings and inactive urban sites. Through this approach, the Company contributes to the revitalization of neighborhoods, the preservation of architectural heritage and the more sustainable use of urban resources.

Beyond the physical development of projects,

DIMAND places particular emphasis on the broader role that real estate can play in shaping the urban environment. Each development is conceived as part of a wider urban ecosystem, aiming to enhance public space, strengthen the connection with the surrounding city and create places that support economic activity, social interaction and cultural life.

Within this framework, sustainability is not treated as a separate pillar but as a principle that informs every stage of development, from site selection and design to construction and long-term operation. Through this integrated approach, DIMAND seeks to deliver projects that combine environmental responsibility, architectural quality and lasting value for cities, partners and communities.

On a corporate level, DIMAND embeds responsible governance, operational integrity, and meaningful stakeholder engagement across the organization, integrating ESG principles into strategic decision-making and aligning its priorities with the **United Nations Sustainable Development Goals (SDGs)**. Since joining the **UN Global Compact** in May 2024, the Company has reaffirmed its commitment to human rights, labor standards, environmental protection, and anti-corruption. This commitment is further demonstrated through the Company's certifications and distinctions, which reflect its adherence to internationally recognized standards across governance, sustainability, and operational excellence.



Our business activities

DIRECT PROPERTY DEVELOPMENT

Our scope covers the whole lifecycle of the development, from conception to project completion and handover.

FUND MANAGEMENT

We are active in fund management, participating alongside institutional and private investors in structured investment vehicles that support the development of large-scale real estate projects.

PROJECT & CONSTRUCTION MANAGEMENT

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

FACILITY MANAGEMENT

We provide full operation and maintenance consulting services for all types of projects, ranging from office buildings and entertainment parks to retail networks and installations.

FEE DEVELOPMENT SERVICES

Among others, our services include turnkey solutions, legal planning, zoning reviews, feasibility studies, market analysis, investment research, leasing and sales, and marketing plans.

GREEN ADVISORY

Our scope includes services for certification and rating systems in real estate such as:

- Leadership in Energy and Environmental Design (LEED),
- WELL Building Standard,
- German Sustainable Building Council (DGNB).

TECHNICAL ADVISORY

We work as technical advisors in large scale developments and view each case from a developer's standpoint, being prepared to actively participate if requested.

RETAIL EXPANSION SERVICES

We have a strong retail expertise and serve as expansion consultants to help our clients meet their strategic objectives. Our diversified portfolio includes various retail chain stores such as supermarkets, banks, telecom and apparel stores.

Our mission, vision and values

At DIMAND, our mission, vision, and values embody our long-standing commitment to responsible development and sustainable growth. They define the principles that guide our decisions, shape our relationships with clients and partners, and underpin our contribution to resilient communities and meaningful urban transformation.

OUR MISSION

Our purpose is to serve our clients' property needs with excellence, efficiency and effectiveness, whether it is an urban regeneration project, an office building, a residential project, a retail shop or sports venue.

OUR VISION

We are committed to working with passion, endurance and expertise as a real estate development & services provider to offer our partners valuable properties, with respect to people, environment and society. We are one of Greece's leading companies in our sector that innovates in every aspect of our business, delivering successful and sustainable developments, today and in the future.

OUR VALUES

EXCELLENCE We invest in continuous learning and development, empowering our people and nurturing emerging talent. Through expertise and commitment, we strive for excellence in every aspect of our work.

INNOVATION We embrace innovation as a driver of progress and leadership in real estate development. By adopting new practices and forward looking solutions, we continue to set benchmarks in the sector, including the delivery of landmark sustainable projects.

QUALITY We approach every project with dedicated attention and care, ensuring high standards of execution and delivery. Our focus on quality enables us to create added value for clients and communities through on schedule, on budget, and high performance outcomes.

HEALTH & SAFETY We are committed to providing a safe and healthy environment for our employees, subcontractors, partners, and customers. We operate in full compli-

ance with applicable regulations, embedding health and safety as a core priority across all activities.

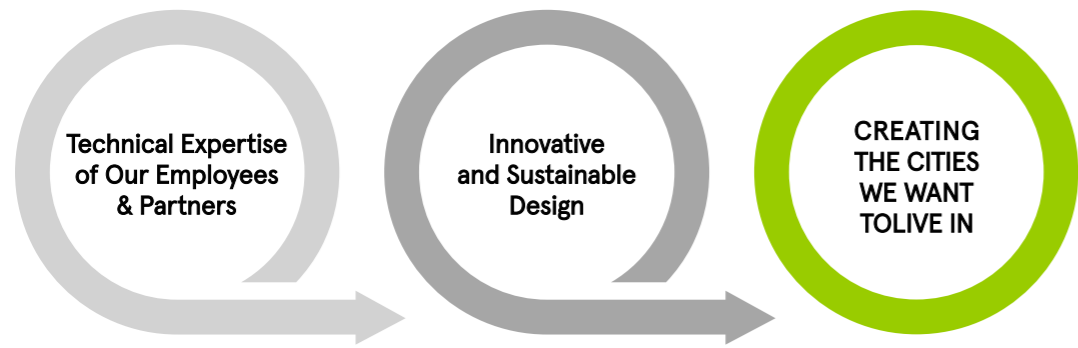
ENVIRONMENTAL RESPONSIBILITY We embed environmental responsibility at the core of our development philosophy by systematically integrating green building practices and internationally recognized sustainability standards across our projects.

INFORMATION SECURITY We safeguard information and personal data to support our strategic objectives and protect the interests of customers, suppliers, and employees. Data security and privacy are fundamental to maintaining trust and operational integrity.

ANTI-CORRUPTION and ANTI-BRIBERY We uphold strict anti corruption and anti bribery standards, ensuring integrity in our operations and in all relationships with stakeholders. Ethical conduct and transparency are non negotiable principles that govern how we do business.

Our resilient business model

Our business model consistently advances our commitment to Sustainable Development.



[GRI 2-6, ATHEX ESG A-G1]

DIMAND has a strong presence in Greece, leading sustainable real estate development across key urban centers, with project covering urban regeneration, mixed-use developments, offices, hospitality, and logistics. The Company operates a resilient and competitive business model that integrates the Company's operational activities, regulatory environment, client relationships, and the strategic resources and assets that underpin its long-term success. This model is designed to support value creation across the entire development lifecycle.

By incorporating a disciplined cost structure alongside diversified revenue streams, our business model enables flexibility, risk management, and sustainable growth. These elements are closely aligned with the Company's core competitive advantages, strengthening DIMAND's market positioning and ability to respond effectively to evolving economic, regulatory, and societal conditions. Through continuous stakeholder engagement, DIMAND captures market needs and builds trusted, long-term partnerships that enable project assignment.

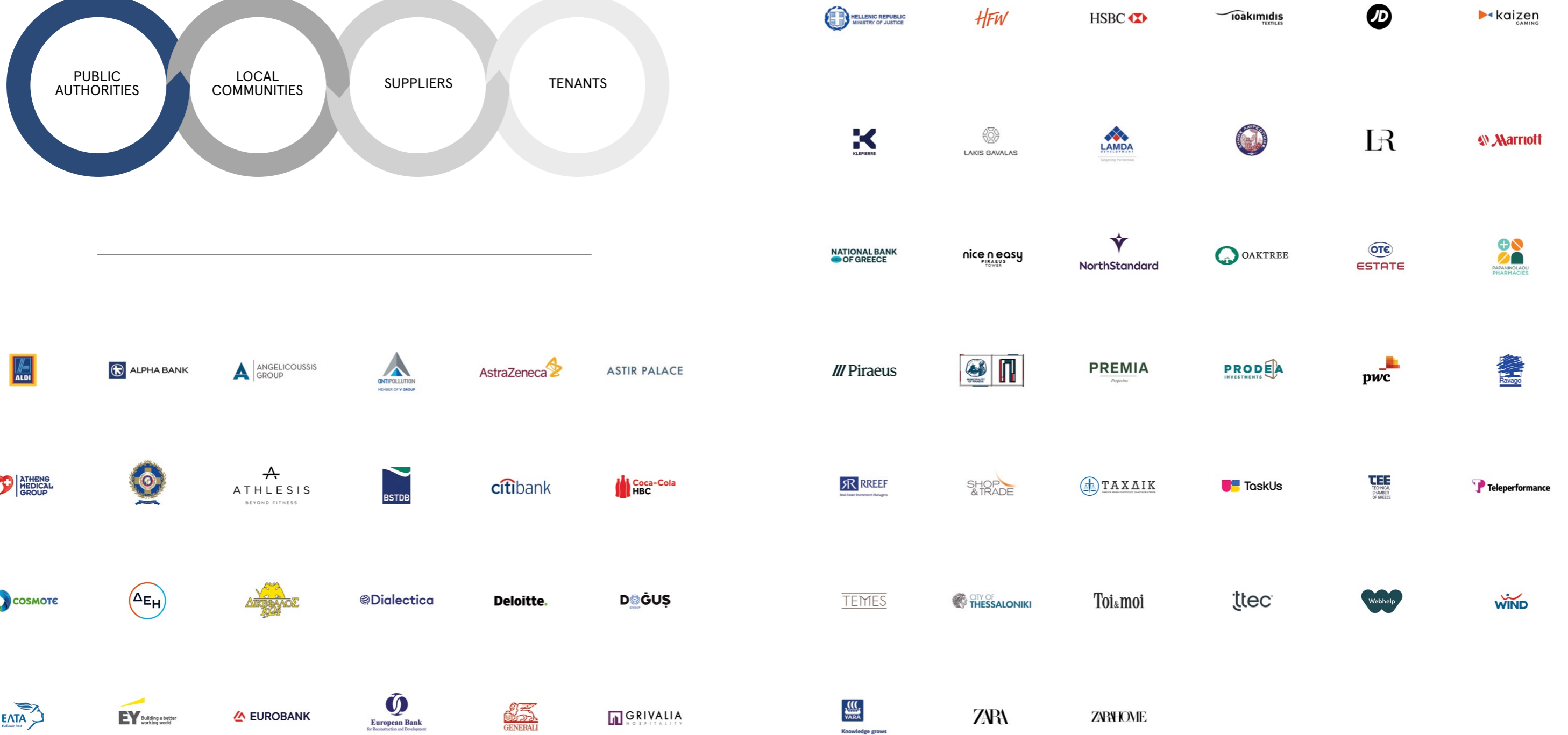
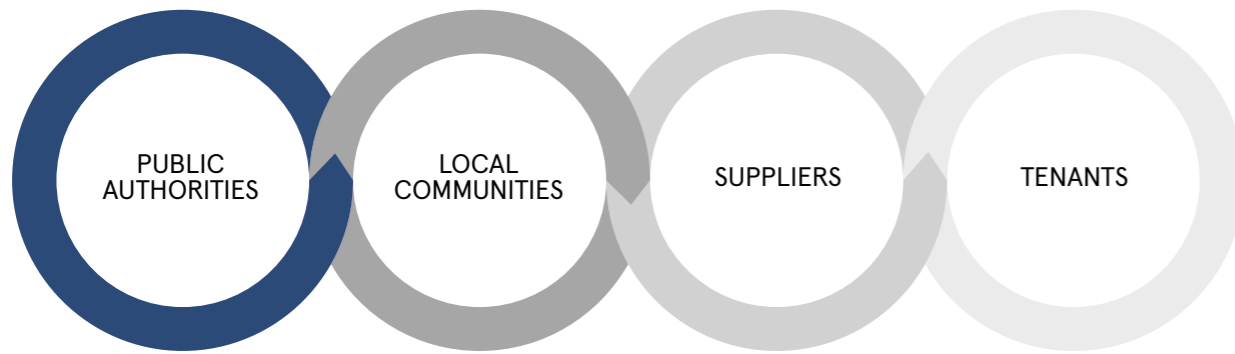
At the same time, the model consistently advances our commitment to Sustainable Development. Environmental and social considerations are embedded throughout our decision-making and operational framework, ensuring that environmental and social value creation is an integral component of how we develop, invest, and operate, rather than a parallel objective. Through this integrated approach, DIMAND delivers long-term value for shareholders while contributing positively to cities, communities, and the broader economy.

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

DIMAND's business model is summarized and presented below:

1. STRATEGIC INPUTS What enables our business		2. CORE ACTIVITIES What we do		
Financial capital <ul style="list-style-type: none"> €95.5 mn in total outstanding borrowings from strategic refinancing in 2025 €1.4 billion development pipeline ~468,959 sqm gross developable area in pipeline 	Natural capital <ul style="list-style-type: none"> 63.18 MWh electricity for our offices 11.14 MWh electricity for our vehicles Fuels for 49 vehicles in our fleet 60 m³ water used in our offices 	Human capital <ul style="list-style-type: none"> 65 highly skilled employees and 42 specialized freelancers Technical, managerial, financial, and governance expertise, with €27,578.00 invested in training 	Social capital <ul style="list-style-type: none"> 763 active suppliers (97% domestic) Collaboration with contractors, designers, consultants, financial institutions and public authorities 	Core business sectors <ul style="list-style-type: none"> Fund Management Project & Construction Management Advisory Services Real Estate Development Facility Management Sustainable Building solutions & Green and Energy-Efficient developments
				End-to-end development <ul style="list-style-type: none"> Asset/plots sourcing Investment screening and feasibility assessment: urban planning control, bankability check, legal and technical due diligence Master planning and concept design combined with detailed business planning Long-term project financing arrangement Permitting and statutory approvals coordination
3. OUTPUTS What we deliver		4. VALUE CREATION What value we create		
Sustainable Buildings <ul style="list-style-type: none"> 25 green building certifications (cumulative) of which 6 were achieved in 2025 5,170 m² LEED Platinum and 70,000 m² LEED Gold –certified buildings delivered in 2025 60,000 m² of buildings pursuing WELL certification More than 400,000 m² of LEED-certified buildings delivered to date 	Environmental <ul style="list-style-type: none"> 94% recycled rate of waste produced in our developments 	Socioeconomic <ul style="list-style-type: none"> 1:2.6 for every €1 of economic value create an additional €1.6 are created for the Greek Economy For every 1 employee directly employed by DIMAND, 35 additional jobs are supported in the vCompany's value chain €679,796 in CSR actions in 2025 97,6% of the Company's expenses with domestic suppliers 	Environmental <ul style="list-style-type: none"> 9,000 m² of green spaces added in completed or managed projects 270 hectares of Green Spaces are under Sites Certification 31,200 m² of green spaces will be added in our developments under construction 	

Meet Our Partners and Clients



Our fields of expertise

We specialize in shaping modern, sustainable urban environments that foster vibrant green communities and enhance quality of life for residents and visitors alike.

Among our developments are projects that stand out as pioneering milestones in sustainable urban development. Karela Office Park, the country's first green building, exemplifies our early commitment to environmentally responsible growth and the creation of lasting positive impact on communities. In Piraeus, the revitalization of the former industrial premises of the Papastratos tobacco company into Piraeus Port Plaza, including the first green parking facility in Greece, transformed a historic industrial site into a vibrant urban hub. Agemar HQs, achieving Platinum certification, and

Moxy Athens City, the first LEED Gold hotel in Greece, illustrate how innovation can redefine both workplaces and hospitality experiences. Piraeus Tower, the first green high-rise building, and the new Piraeus Courthouse, soon to become the first certified green public building in Greece, demonstrate the ability to combine sustainability with landmark architecture. In Northern Greece, HUB 26, the first large-scale sustainable business park in Thessaloniki, integrates environmental responsibility with modern business needs marking a new era for the western entrance of the city. In the same area, the redevelopment of the historic FIX brewery complex further strengthens the regeneration of Thessaloniki's western gateway, transforming an iconic industrial landmark into a modern mixed-use destination while preserving its architectural heritage.

URBAN REGENERATION



We approach urban regeneration not simply as a development strategy, but as a long-term commitment to the social, cultural, and economic revival of the city. Central to this approach is the adaptive reuse of existing buildings, through which we give new life to historic or underutilized assets that have remained inactive for years, while avoiding additional pressure on the already dense urban fabric. By transforming abandoned landmarks into contemporary destinations for work, culture, and hospitality, we revitalize neighborhoods while preserving their architectural identity.

Highlight developments:
Piraeus Port Plaza, MINION, FIX

MIXED-USE



We develop mixed-use projects that bring together complementary functions such as workplaces, retail, hospitality, and residential uses, creating vibrant destinations within the urban fabric. By combining different activities within a single development, these projects encourage interaction, support economic activity, and enhance everyday urban life. Designed with flexibility and sustainability in mind, our mixed-use developments contribute to the revitalization of city districts and the creation of dynamic, future-ready urban environments.

Highlight developments:
Piraeus Port Plaza, Piraeus Tower, MINION

OFFICES



We develop contemporary office environments that prioritize functionality, sustainability, and user well being. Our approach focuses on high quality design, efficient building performance, and long term value creation across modern business destinations.

Highlight developments:
Karela Office Park, HUB 26, PwC – The Circle

HOSPITALITY



Hospitality is a key pillar of our development strategy. Across key destinations in Greece, including Athens, Piraeus, Thessaloniki, Crete, Zakynthos and Patras, we develop hospitality environments that combine refined comfort, authentic character and environmental intelligence. Through bioclimatic design, wellbeing-oriented spaces and a strong connection to the local context, we create places that enhance both the guest experience and the surrounding neighbourhood.

Highlight developments:
Moxy Athens City, Gournes Project

RESIDENTIAL



We develop residential projects that respond to contemporary living needs while integrating harmoniously into the urban environment. Our approach focuses on quality design, functionality, and long-term livability, creating homes that support wellbeing and everyday comfort. By prioritizing sustainability, natural light, and thoughtful spatial design, we deliver living environments that enhance both residents' quality of life and the character of the surrounding neighborhood.

Highlight developments:
MINION, FIX

SPORTS



We develop sports facilities that support professional use, spectator experience, and integration with the urban environment. Our approach focuses on functionality, design quality, and long term value for teams, visitors, and local communities.

Highlight developments:
Allwyn Arena, AEL FC Stadium

RETAIL



We develop retail environments that enhance everyday urban life and support dynamic commercial activity. Our approach focuses on accessibility, visibility, and the creation of vibrant spaces that attract visitors and strengthen the local economy. By integrating retail uses into mixed-use developments and urban regeneration projects, we create destinations that combine shopping, leisure, and social interaction while contributing to the vitality of the surrounding neighborhood.

Highlight developments:
Piraeus Tower, MINION, Gournes Project

LOGISTICS



We provide project management services for logistics and supply chain facilities, supporting the delivery of efficient, purpose built infrastructure. Our focus is on operational functionality, flexibility, and timely execution aligned with client requirements.

Highlight developments:
Former BALKAN EXPORT Premises

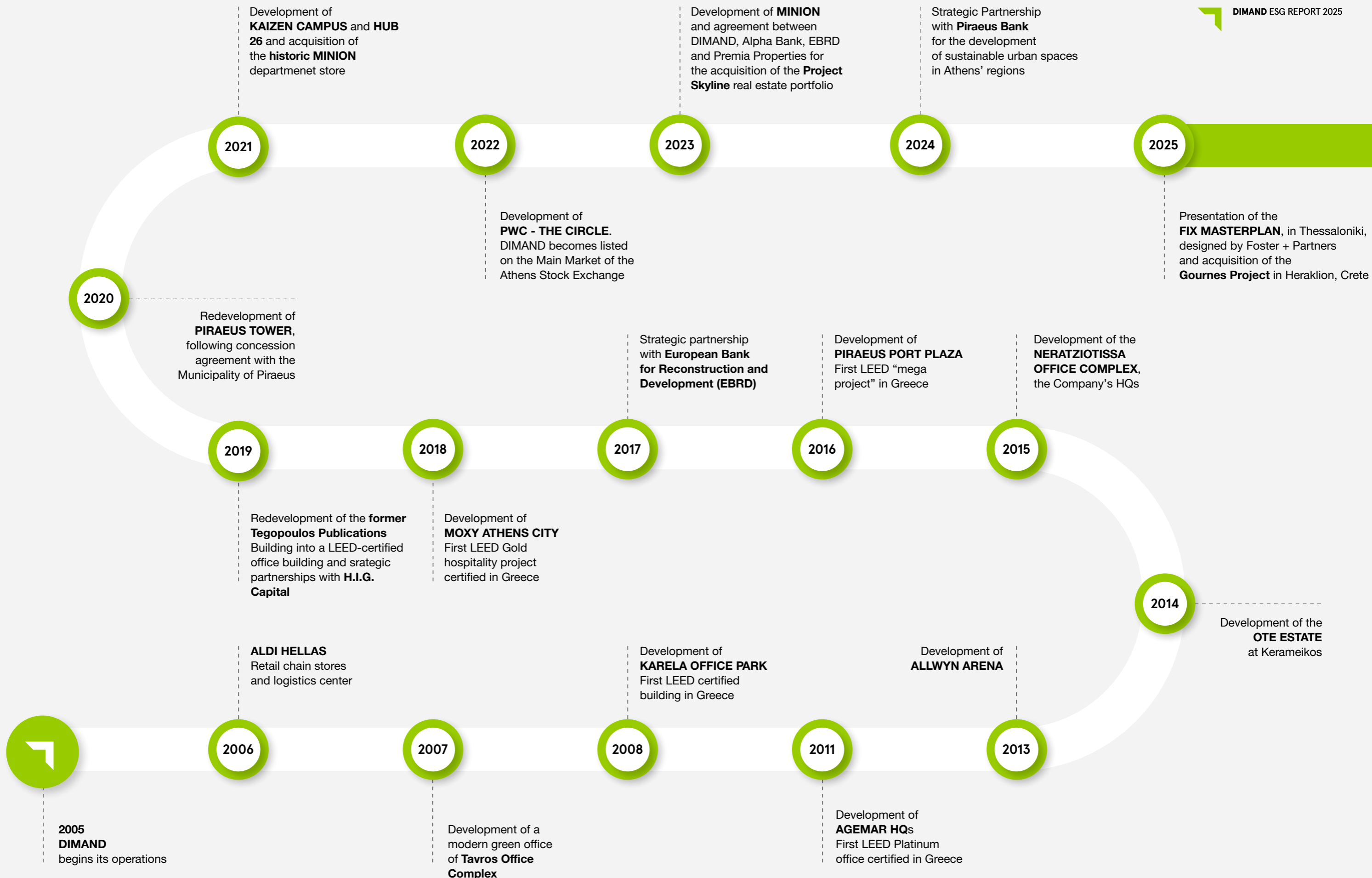
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Creating the cities we want to live in

In 2025, DIMAND marked 20 years of activity, during which its developments across Greece have served as catalysts for sustainable urban regeneration, breathing new life into neighborhoods, strengthening local economies, and upgrading the built environment through green, resilient, future-ready infrastructure. Guided by a holistic development approach, we integrate environmental performance, social value, and architectural quality in every project, while respecting the identity and potential of each city. The following timeline highlights DIMAND's major milestones and landmark projects, from its early developments beginning in 2005 to the strategic initiatives shaping the years ahead.

CREATING THE CITIES WE WANT TO LIVE IN





Creating a resilient and modern capital

As Athens continues to evolve, DIMAND plays an active role in shaping new urban destinations across the city. From the historic center to emerging business hubs such as Maroussi, our developments create mixed-use destinations, modern workplaces, and revitalized

urban spaces that respond to the city's changing needs. Through sustainable design, urban regeneration, and the transformation of underutilized sites, we contribute to the renewal of key districts while strengthening Athens' economic and social vitality.



Korai 4

Gross Building Area:
15,000 sq.m.

Services:
Project & Construction Management

Sectors:
Offices

Certifications:
Registered with the certification goal of LEED Gold

Status:
In progress

The landmark historic building in the center of Athens, which hosts the “1941–1944 Historical Memory Space”, is being transformed into a modern, green mixed-use building that will house the central administrative units of Piraeus Bank. The project integrates bioclimatic design principles and is registered with the goal of achieving LEED Gold certification, ensuring enhanced energy performance and user comfort. A defining feature of the development is the preservation and highlighting of significant cultural elements, including the listed ASTY cinema, reflecting DIMAND’s commitment to adaptive reuse and the protection of architectural heritage.



MINION

Gross Building Area:
18,565 sq.m.

Services:
Direct Property/Development

Sectors:
A - Residential, Retail B, G, D, E
Office Spaces, Retail

Certifications:
LEED Gold

Status:
Completed

A landmark of Athenian urban life, MINION has been reimagined as a modern mixed-use development. The redevelopment has been structured in two phases. The first phase, which has already been completed, involved the transformation of the historic building into a modern complex accommodating retail and office spaces. The second phase concerns the development of a new standalone residential building, designed to reintroduce permanent housing to the city center.



Patissia Office

Gross Building Area:
11,653 sq.m.

Services:
Direct Property Development

Sectors:
Offices

Certifications:
Registered with the certification goal of BREEAM In-Use Good

Status:
Completed

The former educational premises of the Hellenic Management Association have been transformed into a contemporary office building, bringing new life to an existing property in the Patissia district of Athens. Through the adaptive reuse of the building, the project introduces modern workspaces designed to meet current operational and functional needs. The building now accommodates the new facilities of the Hellenic Post, while the addition of a basement parking area for 77 vehicles enhances accessibility and overall functionality. By revitalizing an underutilized urban asset, the project contributes to the upgrade of the surrounding neighborhood and the improvement of the local built environment.



PwC The Circle

Gross Building Area:
24,941 sq.m.

Services:
Direct Property Development

Sectors:
Offices

Certifications:
LEED Gold & WELL

Status:
Completed

Located in Maroussi, the PwC - The Circle is a contemporary office building designed around openness, biophilic principles, and sustainability. With LEED and WELL certifications, the building utilizes natural lighting, incorporates a 10,000 m² landscaped area with rainwater harvesting, and promotes wellbeing through dedicated wellness and mobility facilities.



Property of Technical Chamber of Greece



Gross Building Area:
24,857 sq.m.

Services:
Investment / Development

Sectors:
Offices

Certifications:
Registered with the certification goal of LEED Gold

Status:
In progress

Through a land for development agreement, the Technical Chamber of Greece (TEE) is enabling the creation of a new office building complex on a 9,066.86 m² plot, designed as a benchmark of sustainable design and contemporary architecture. The development consists of two distinct building volumes with shared underground parking and modern infrastructure, reflecting TEE's commitment to fostering innovation, professional collaboration, and environmental responsibility. The project has been conceived with a strong ESG orientation, integrating extensive greenery, bioclimatic strategies, and LEED-aligned principles to achieve a high level of energy performance and user comfort. With emphasis given on landscape integration, natural lighting, ecological connectivity, and high-efficiency systems, the new complex will serve as a model workspace that enhances wellbeing and productivity while aligning with the organization's mission of promoting technical excellence and sustainable urban development.

Votanikos Business Park

Gross Building Area:
82,029 sq.m.

Services:
Direct Property Development

Sectors:
Offices

Certifications:
Registered with the certification goal of LEED Gold

Status:
In progress

A large scale development in the former Athenian Paper Industry site, Votanikos Business Park will integrate offices, green spaces, and sustainable infrastructure, including 12,500 m² of new vegetation, while embedding advanced environmental infrastructure such as a 1 MW photovoltaic system to enhance energy autonomy. Designed in line with international green-building standards and targeting LEED Gold certification, the project contributes to the broader revitalization of the Votanikos district by promoting climate-resilient development, improving urban livability, and setting new benchmarks for sustainable commercial environments.



Driving a new era of sustainable urban transformation

Over the past decade, DIMAND has played a pivotal role in the regeneration of Piraeus, transforming major abandoned and underutilised assets of the city, starting with the former Papastratos Tobacco Factory into the mixed-use complex **Piraeus Port Plaza**, followed by the delivery of the **Enso Hotel Piraeus** and the landmark redevelopment of the **Piraeus Tower**, the first green high-rise building in Greece.

Together, these projects have established a new sustainable business, hospitality and cultural destination for the city, attracting thousands of employees and visitors and setting a benchmark for large-scale urban regeneration through adaptive reuse. At the same time, the **Piraeus Courthouse** is currently under development and is expected to become the first green public building in the country.



Piraeus Courthouse



Gross Building Area:
36,100 sq.m.

Services:
Direct Property Development

Sectors:
Development Management

Certifications:
Registered with the certification goal of LEED Gold

Status:
In Progress

The site of the new Piraeus Courthouse previously hosted a textile factory that had remained abandoned for many years. The project will redevelop the area into Greece's first green public building, bringing together all judicial services of Piraeus in a single contemporary complex targeting LEED Gold certification. Designed to serve thousands of citizens daily, the Courthouse will accommodate up to 1,200 employees and judicial officers, offering modern amenities and full accessibility. The property benefits from excellent connectivity, with a wide range of public transport options located just 450 meters away. The development incorporates advanced sustainability features and is designed to achieve at least 20% lower energy consumption than the minimum thresholds set for nearly zero energy buildings, in full compliance with national and European legislation. The building also integrates EV-charging infrastructure, inclusive parking, and extensive public green spaces. A 3,000 m² landscaped plaza will enhance the local microclimate and contribute to the broader urban revitalization of Agios Dionysios. Upon completion, the New Piraeus Courthouse will stand as a high-value public asset, strengthening the judicial ecosystem, improving citizen services, and demonstrating DIMAND's capability to deliver resilient, future-ready infrastructure that supports the modernization and sustainable evolution of Greece's urban landscape. The investment is implemented with support from the Recovery and Resilience Facility – Greece 2.0, funded by the European Union – NextGenerationEU.

Piraeus Tower

Gross Building Area:
34,329 sq.m.

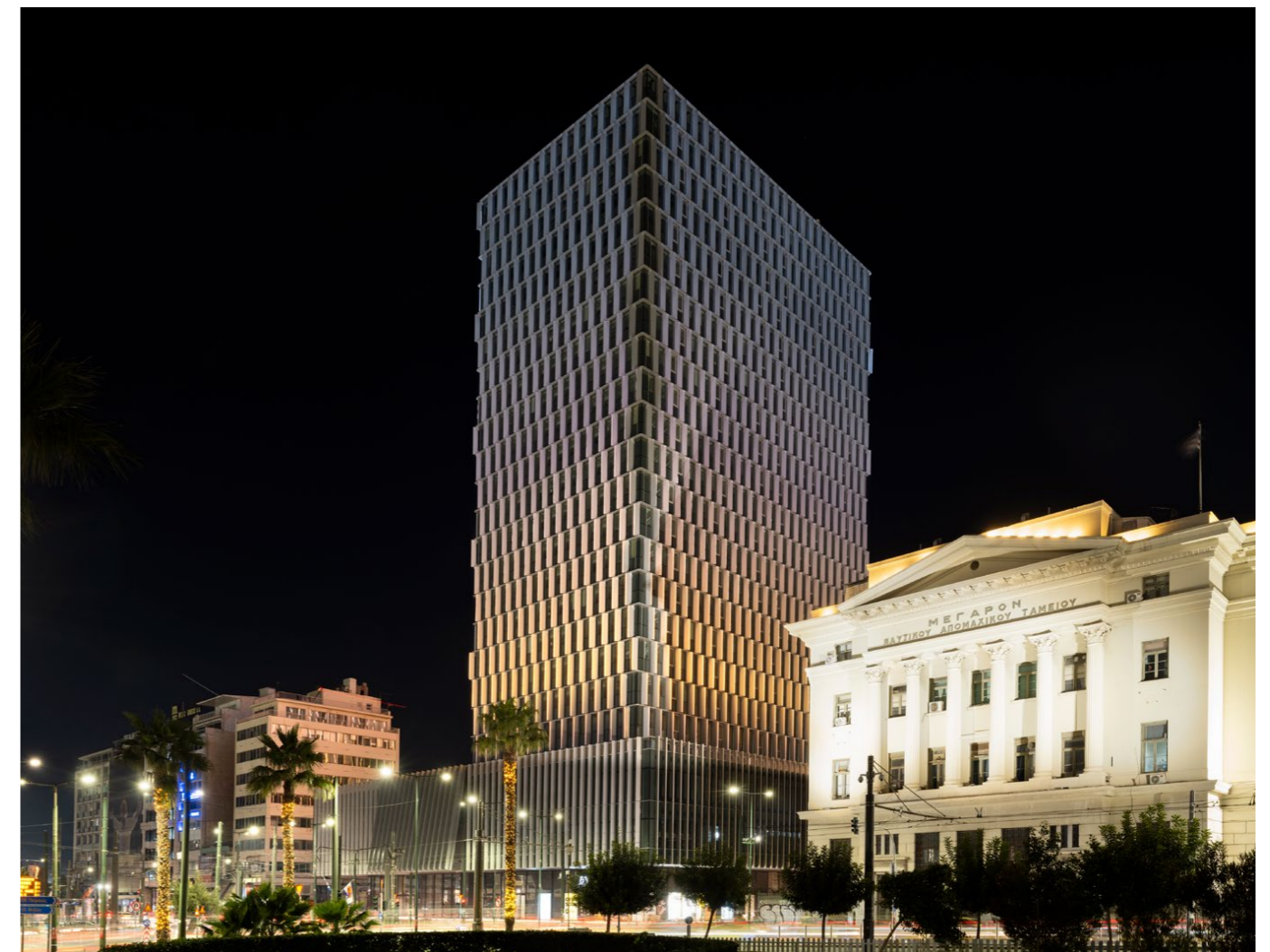
Services:
Investment / Development

Sectors:
Mixed use

Certifications:
LEED Platinum
Project enrolled in the WELL CoreTM program

Status:
Completed

After remaining inactive for nearly half a century, Piraeus Tower reopened in June 2024, bringing a long-neglected landmark back to the urban life of Piraeus. Originally completed in 1975, the 22-storey tower now hosts offices, retail, fitness and food & beverage spaces. As Greece's first green high-rise building, it has achieved LEED Platinum certification and welcomes around 2,000 employees and numerous visitors each day. Holding an A+ Energy Performance Certificate and achieving LEED Platinum and WELL certifications, the project exemplifies how adaptive reuse can deliver high-performance architecture at scale. Its transformation integrates circular construction practices, on-site clean-energy generation, Mediterranean landscaping irrigated with harvested rainwater, and advanced façade systems that significantly reduce heat gain and cooling demand. Complemented by electric-vehicle charging infrastructure, high-efficiency indoor air-quality systems, and the extensive use of low-impact materials, Piraeus Tower emerges as one of the country's most energy-efficient, health-focused, and environmentally responsible buildings.



Regenerating the western gateway

Thessaloniki, with its vibrant present and strong future potential, remains a key pillar of the strategic investment agenda of DIMAND. Creating on this vision, the Group's presence in the city begins with the delivery of the first green business park in Northern Greece, followed by the development of the privately owned headquarters of the Black Sea Trade and Development Bank, introducing a new standard for sustainable workplaces. This investment trajectory continues with the emblematic

regeneration of the former FIX Brewery a large-scale urban redevelopment at the western gateway of the city, transforming a historic industrial landmark into a new mixed-use destination for living, culture and hospitality. Through this new era of urban regeneration and mixed-use developments, DIMAND is actively reshaping the urban landscape of Thessaloniki and supporting its transformation into a renewed business and innovation hub for the wider Balkan region in the years ahead.



HUB 26

Gross Building Area:
30,862 sq.m.

Services:
Direct Property Development

Sectors:
Offices

Certifications:
LEED Gold
(Building A and Building C)

Status:
Completed

HUB 26 is the first large-scale sustainable business park in Northern Greece, located at the western gateway of Thessaloniki, directly opposite the historic former FIX brewery. From the outset, all buildings within the complex were designed to target LEED Gold certification, making it the first office development outside the Attica region to achieve this level of sustainability performance. The new hub introduces a contemporary and sustainable business environment, designed to host national and multinational companies as well as financial institutions, and to serve as a new focal point for innovation and economic activity in the city. Today, the complex accommodates nearly 2,500 employees, bringing daily activity and renewed vitality to a previously inactive part of the urban fabric.





Gross Building Area:
68,691 sq.m.

Services:
Direct Property Development

Sectors:
Offices, Residences, Retail, Culture

Certifications:
Registered with the certification goal of LEED Gold

Status:
In progress

After more than four decades of silence, the historic FIX brewery is being reborn as a new cultural and social landmark for the city. Originally constructed in the late 19th century and gradually completed by the late 20th, FIX was one of Thessaloniki's first industrial buildings. A new pillar of the community, FIX extends across approximately 25,000 sq.m., combining mixed-use spaces that blend culture, wellness, gastronomy, luxury residences, hospitality experience and curated public areas. The project bridges the city's industrial past with its creative future, reviving a landmark of memory into a destination of modern life, signed by the internationally acclaimed architectural studio Foster + Partners, while the new buildings to be developed have been designed to target LEED Gold certification.

BSTDB Premises

Gross Building Area:
5,170 sq.m.

Services:
Direct Property Development

Sectors:
Offices

Certifications:
LEED Platinum

Status:
Completed

Located within HUB26, the new 5,170 m² premises of the Black Sea Trade & Development Bank (BSTDB) are designed to achieve LEED Platinum certification, incorporating low-VOC materials, bioclimatic design principles, and advanced BMS controls to ensure optimal energy management and indoor environmental quality. The result is a state-of-the-art, wellness-oriented workplace that meets the operational needs of a global financial institution while exemplifying contemporary design excellence and environmental leadership.



Former BALKAN EXPORT Premises

Gross Building Area:
120,000 sq.m.

Services:
Investment / Development

Sectors:
Logistics

Certifications:
Registered with the certification goal of LEED Gold

Status:
In Planning

The development of one of Northern Greece's largest logistics parks will significantly strengthen regional supply chains and serve as a catalyst for economic activity. Designed to generate substantial employment during both construction and operation, the project establishes a modern logistics infrastructure that enhances competitiveness, supports business expansion, and reinforces the region's role as a key distribution gateway.



Enabling sustainable development at a regional scale

Crete represents a dynamic environment for development, combining a strong tourism sector with growing opportunities for mixed-use projects and urban regeneration. Through its developments on the island, DIMAND seeks to create destinations that integrate hospitality, commercial activity, and contemporary urban uses, while respecting the natural landscape and

cultural identity of the region. By applying sustainable design principles and high-quality architectural standards, our projects contribute to the enhancement of local infrastructure, the strengthening of the tourism economy, and the creation of vibrant spaces for both visitors and local communities.



Gournes Project

Gross Building Area:
59,113 sq.m.

Services:
Investment / Development

Sectors:
Hospitality, Retail

Certifications:
Registered with the certification goal of LEED Gold

Status:
In planning

In Gournes, Heraklion, a 345-acre former U.S. base is being transformed into a landmark mixed-use destination that brings together hospitality, retail, sports and leisure facilities, and high-quality public-realm amenities. Conceived as a vibrant hub for tourism, commerce, and everyday life, the development leverages its scale and strategic coastal location to create lasting value for the region. As a major investment for Crete, the project supports balanced regional development, promotes sustainable tourism, and enhances the quality of place, contributing to long-term economic vitality and a resilient, future-oriented urban environment.



Stakeholder engagement



[GRI 2-29, ATHEX ESG C-S1]

Stakeholder engagement constitutes a core element of DIMAND’s strategic framework, enabling the Company to systematically identify and address the expectations, needs, and concerns of all parties influenced by its activities. Through structured and transparent communication, DIMAND builds constructive relationships, strengthens trust, and mitigates potential risks or conflicts that may arise during the lifecycle of its projects.

The Company implements a comprehensive and methodical approach to stakeholder engagement, encompassing identification, analysis, planning, communication, participation, feedback, and reporting. This process ensures that stakeholder input is

integrated into strategic decision-making and that DIMAND’s actions remain aligned with the issues of greatest relevance to each stakeholder group, particularly those relating to ESG performance and impact.

Guided by principles of integrity, accountability, and mutual respect, DIMAND’s engagement practices are rooted in open dialogue, active listening, and meaningful collaboration. This engagement framework reinforces the Company’s commitment to responsible and sustainable development, ensuring that its initiatives reflect evolving stakeholder expectations while supporting long-term value creation across the communities it serves.

STAKEHOLDER ENGAGEMENT		
KEY STAKEHOLDER GROUPS	ENGAGEMENT CHANNELS	VALUE CREATED
EMPLOYEES <i>Frequency: Daily</i>	<ul style="list-style-type: none"> Email Employee satisfaction survey Sustainability report Corporate website Newsletter Social media The Open-Door policy: <i>enabling transparent communication, allowing employees to raise questions, ideas, or concerns at any time</i> 	<ul style="list-style-type: none"> Strengthened employee engagement and organizational alignment Continuous professional development and skills enhancement Promotion of employee wellbeing, inclusion, and a safe, supportive work environment Structured feedback, performance evaluation, and continuous dialogue between employees and management Improved talent retention and workforce stability
SHAREHOLDERS, INVESTORS, CAPITAL, FINANCE PROVIDERS <i>Frequency: Systematic as needed</i>	<ul style="list-style-type: none"> Press releases, announcements and presentations General meetings Corporate website and social media Financial statements Sustainability report 	<ul style="list-style-type: none"> Transparent, timely, and reliable disclosure of financial and non-financial information Clear alignment on strategic priorities Informed decision-making Effective management of expectations Strengthened trust and confidence among investors, analysts, and capital providers
TENANTS / CLIENTS <i>Frequency: Daily</i>	<ul style="list-style-type: none"> Corporate website and social media Press releases and presentations Participation in exhibitions Telephone and correspondence Financial statements Sustainability report 	<ul style="list-style-type: none"> Strong, long-term client relationships built on trust and responsiveness Transparent and accurate communication across all contractual and operational matters Reliable fulfillment of contractual commitments and service expectations Enhanced client satisfaction and continuity of business relationships
CONTRACTORS, SUPPLIERS AND BUSINESS PARTNERS <i>Frequency: Daily</i>	<ul style="list-style-type: none"> Financial statements Sustainability report Telephone and correspondence Corporate website and social media Press releases and presentations 	<ul style="list-style-type: none"> Reliable and stable delivery of goods and services aligned with company standards and requirements Clear visibility and monitoring of operational progress and performance Strengthened collaboration Enhanced supply-chain reliability and continuity of operations

STAKEHOLDER ENGAGEMENT		
KEY STAKEHOLDER GROUPS	ENGAGEMENT CHANNELS	VALUE CREATED
BUSINESS CONSULTANTS, TECHNICAL CONSULTANTS, AND DESIGNERS <i>Frequency: Daily</i>	<ul style="list-style-type: none"> Procurement division Regular electronic and telephone communication Corporate website and social media Press releases and presentations Financial statements 	<ul style="list-style-type: none"> Timely and accurate resolution of payment and credit matters Transparent, fair, and well defined fee structures and partnership terms Strong governance, credibility, and professional integrity across collaborations Effective coordination and oversight of new projects and initiatives Reliable delivery timelines and high standards of execution Consistent application of rigorous occupational health and safety practices
GOVERNMENTAL AND REGULATORY AUTHORITIES <i>Frequency: Whenever deemed necessary</i>	<ul style="list-style-type: none"> Press releases and presentations Financial statements Correspondence Meetings 	<ul style="list-style-type: none"> Structured, transparent engagement with public and regulatory bodies Timely and accurate information supporting regulatory compliance Constructive bilateral dialogue facilitating effective cooperation and alignment Strengthened institutional trust and regulatory credibility
LOCAL COMMUNITY/ AUTHORITIES & NON-GOVERNANCE ORGANIZATIONS (NGOS) <i>Frequency: Daily</i>	<ul style="list-style-type: none"> Meetings Press releases and presentations Telephone, correspondence Corporate social responsibility actions Corporate website and social media Sustainability report 	<ul style="list-style-type: none"> Transparent, accurate, and accessible communication with local stakeholders Ongoing, meaningful dialogue supporting community engagement and inclusion Collaborative relationships with local authorities and civil society organizations Positive social impact through responsible operations and targeted CSR actions
RATING AGENCIES, BANKS & FINANCIAL INSTITUTIONS <i>Frequency: Daily</i>	<ul style="list-style-type: none"> Financial statements Press releases Corporate website Meetings Telephone, correspondence 	<ul style="list-style-type: none"> Alignment of financial strategy with long term sustainable development objectives Robust risk management practices supporting resilience and operational continuity Active monitoring of liquidity and capital adequacy to safeguard financial stability

STAKEHOLDER ENGAGEMENT		
KEY STAKEHOLDER GROUPS	ENGAGEMENT CHANNELS	VALUE CREATED
RATING AGENCIES, BANKS & FINANCIAL INSTITUTIONS <i>Frequency: Daily</i>		<ul style="list-style-type: none"> Strong governance reinforced through transparency, accountability, and consistent disclosure Well substantiated investment decisions supported by reliable and timely information
WIDER SOCIETY <i>Frequency: Periodically</i>	<ul style="list-style-type: none"> Financial statement & sustainability report Corporate website Updates Events (including media events) Press releases 	<ul style="list-style-type: none"> Transparent, accurate, and accessible public information Strengthened corporate reputation and brand credibility High standards of quality, reliability, and accessibility across assets and services Positive contribution to social trust through responsible corporate conduct
ACADEMIC & SCIENTIFIC COMMUNITY <i>Frequency: Daily</i>	<ul style="list-style-type: none"> Financial statements Press releases Corporate website Meetings Telephone, correspondence 	<ul style="list-style-type: none"> Structured, bilateral engagement supporting knowledge exchange and collaboration Contribution to research, innovation, and scientific dialogue Strengthened links between academia, research institutions, and industry practice

Recognitions

Sustainability performance

DIMAND’s sustainability performance is externally assessed through recognised ESG rating and benchmarking frameworks, providing transparent and comparable insights into the Company’s environmental, social and governance practices. These ratings reflect the effectiveness of our strategy, the integration of sustainability across development activities and operations, and the Company’s commitment to transparency, governance and continuous improvement.

ESG Ratings



In the 2025 **GRESB Development Benchmark Report**, DIMAND achieved a score of **93/100**, comprising 28/30 in the Management component and 66/70 in the Development component. The result recognizes our structured integration of sustainability across development activities, governance practices and performance management.



DIMAND achieved an **86% ESG Transparency Score** for 2024, in the **ATHEX ESG index** and ranks among the top firms in the Greek market, according to the “**ESG Transparency Methodology**”, whose assessment criteria are based on the “**ESG Disclosure Guide**” of the Athens Stock Exchange.

DIMAND has been recognized through a broad range of international and domestic awards that reflect excellence across key areas of our activity, including sustainable mobility, architecture and design, business performance, and employee wellbeing. These distinctions acknowledge our ability to deliver high-quality, forward-looking developments while maintaining strong organizational practices and a people-centric culture. Collectively, our awards reinforce our position as a leader in responsible development and innovation within the built environment.

Our awards

Industry awards and honors



HRIMA Business Awards:

The Company was honored with the **2nd Best Company Award of the ATHEX ESG Index (2025)**. The evaluation criteria included companies' growth, investments, innovative initiatives, international orientation, positive financial results, and their conduct toward the capital market and the investment community.



Ermis X Yard Awards:

DIMAND received notable recognition at the Ermis Awards, earning three **Silver Ermis** distinctions across selected projects. **Piraeus Tower** was honored in the Press Events and Launch Events categories, while the **FIX Project** received a Silver Ermis in the Set Constructions category.

Distinction of selected projects



LIT Lighting Design Awards:

the Piraeus Tower received recognition in the *"Exterior Architectural Illumination"* category, highlighting the excellence of its lighting design and its contribution to contemporary urban aesthetics.



SG International Gypsum Trophy:

the Piraeus Tower received a distinction in the *Business and Institutional* category, for the third consecutive year reaffirming its position as a landmark project of enduring architectural and operational excellence.



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



Green Development Award (2025):

The company received the honorary distinction of "Green Development" at the awards of the Athens Chamber of Commerce and Industry, in recognition of its long-standing commitment to sustainable, innovative, and responsible urban development.



Schneider Electric Awards:

DIMAND was nominated for its innovative integration of advanced energy-management and smart-building technologies at Piraeus Tower, underscoring its commitment to sustainable, high-performance development.

Event Awards 2025

DIMAND was honored with a nomination at the **Event Awards 2025** for its standout contribution to the **"Bringing a Legend to Life"** project at **Piraeus Tower**, reflecting the Company's commitment to delivering high-impact and innovative events.

GRAIL

The **Piraeus Tower** was honored with a nomination at the **GRAIL Awards**, recognizing its exceptional architectural design in the *"Workspaces and Retail"* category. In addition, the tower's lighting received two major distinctions, an award in the *"Exterior Lighting"* category and a Gold award in the *"Lighting & Interior Spaces"* category.

THE PLAN AWARD 2025

FIX was recognized as a significant project at the international **THE PLAN Real Estate Award** and received an **Honorable Mention** in the *Urban Regeneration (Future Projects)* category, reaffirming its significance as an urban renewal project.

Our certifications

Our commitment to responsible operations at corporate and workplace level is reinforced through certifications that apply to DIMAND’s **own offices and internal management systems**. These certifications validate the robustness of our corporate practices, workplace standards, and governance frameworks, and confirm alignment with internationally recognized benchmarks for quality, health, safety, and environmental management. Through these distinctions, we demonstrate our commitment to operational excellence, employee wellbeing, and continuous improvement across its organizational footprint.

CORPORATE MANAGEMENT SYSTEM CERTIFICATIONS



DIMAND has implemented and maintains a comprehensive set of ISO-certified management systems across its corporate operations and headquarters. These certifications confirm that the Company operates under structured, internationally recognized frameworks that promote quality, safety, environmental responsibility, information security, and ethical conduct. Certifications include:

- **9001:** Quality management
- **14001:** Environmental Management
- **45001:** Occupational Health and Safety Management
- **27001:** Information Security Management System
- **41001:** Facility Management
- **37001:** Anti-bribery Management Systems
- **20400:** Sustainable procurement

WELL HEALTH-SAFETY RATING (2024 & 2025)



DIMAND is among the first companies in Greece to achieve the WELL Health-Safety Rating for its headquarters in Maroussi. Awarded by the International WELL Building Institute (IWBI), this certification confirms that the facility meets rigorous standards for hygiene and sanitation, emergency preparedness, indoor air and water quality, health services, stakeholder engagement, and overall operational resilience—reinforcing DIMAND’s commitment to providing a safe, healthy, and resilient workplace environment.

Our memberships

[GRI 2-28]

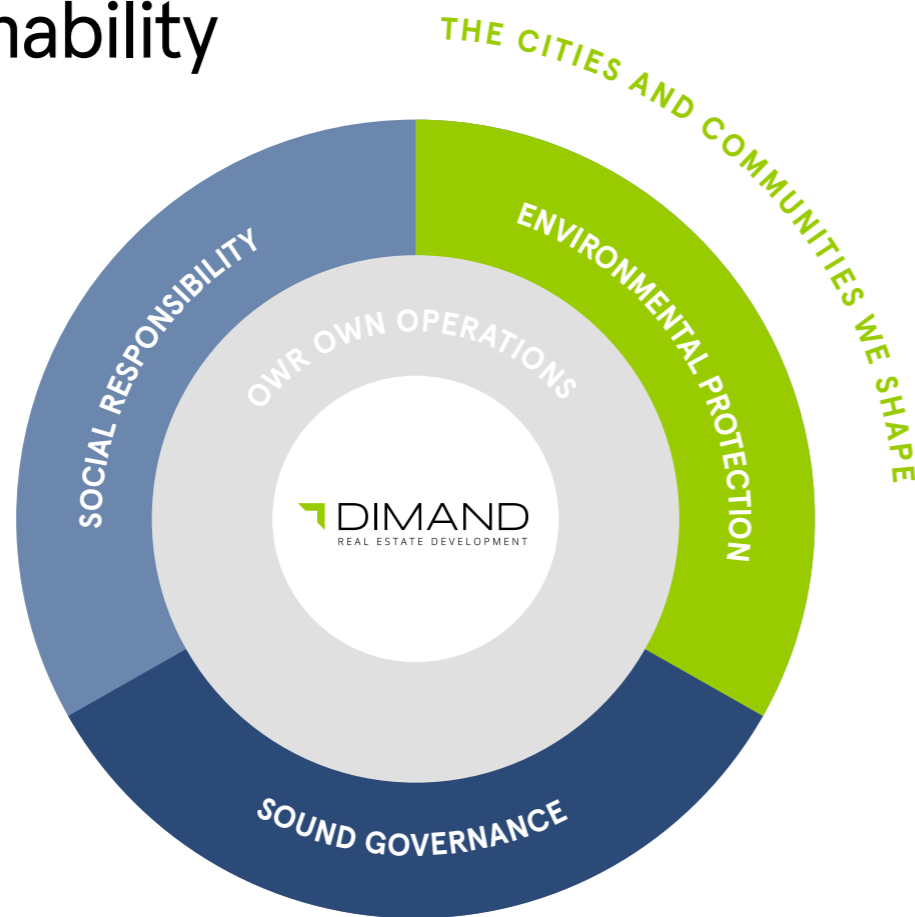
As a committed advocate of collaboration, knowledge-sharing, and continuous learning, DIMAND actively participates in selected professional memberships and affiliations. These engagements support the ongoing development of our expertise, enable the exchange of best practices, and strengthen our connection with industry peers, institutions, and thought leaders. Through our memberships, we remain informed on emerging trends, regulatory developments, and sustainability standards, reinforcing our ability to contribute responsibly and effectively within the built-environment ecosystem.



Our approach to sustainability

2

Our sustainability strategy



Sustainable development is embedded in our business model and guides both the assets we develop and the way we operate as an organization. Through the delivery of environmentally responsible, high-performance buildings, we support the development of **resilient cities** while incorporating sustainability principles across our operations, workplaces and governance structures. Our sustainability strategy aims to create long-term value for our stakeholders while addressing climate-related risks and strengthening our **Environmental, Social and Governance (ESG) framework**.

Our sustainability strategy aims to create long-term value for our stakeholders

while addressing climate-related risks and strengthening our Environmental, Social and Governance (ESG) framework. It is implemented **across two complementary levels**. First, it guides our **own operations**, ensuring that responsible practices, strong governance and effective compliance mechanisms shape the way we operate as an organisation. Second, it extends to the **cities and communities** where we develop projects.

By combining sustainable development at project level with responsible corporate practices, we contribute to a built environment that supports environmental protection, social responsibility and sound governance.

Our approach is structured around **three main pillars**:



ENVIRONMENTAL PROTECTION



- We develop **sustainable and climate-resilient buildings** that minimize environmental impact across their full life cycle.
- We prioritize internationally recognized **green certifications, circular design principles** and the **responsible use of natural resources** across all our developments.
- We deliver urban regeneration projects that **revitalize existing assets, reduce land use pressures** and enhance environmental performance at city scale.
- We **evaluate our performance** across various environmental issues, with a focus on minimizing negative externalities through proactive actions in both our **own operations** and projects.
- We **focus on key environmental areas** and strive to **improve our performance** year-after-year.



SOCIAL RESPONSIBILITY



- We contribute to **local economic growth** by creating opportunities and **revitalizing neighborhoods and communities** where we operate.
- We design and deliver **human-centric spaces** that promote **wellbeing** and improve **quality of life** for occupants, users and surrounding communities.
- We promote **responsible sourcing** by prioritizing the sustainability, ethical standards and resilience of our supply chain.
- We implement **targeted CSR initiatives** that address social needs and create positive impact for communities.
- We build **strong, trust-based relationships with our tenants** by actively seeking and valuing their feedback and ideas.
- We cultivate **diverse, inclusive and safe working environments** that promote equal opportunities, wellbeing, mutual respect and growth.



SOUND GOVERNANCE



- We uphold strong **governance structures** founded on transparency, accountability and ethical conduct across all our activities.
- We embed **ESG considerations into decision-making**, risk management and strategy.
- We operate within **robust policies and control frameworks**, ensuring compliance with applicable laws, regulations and internal standards.
- We maintain effective **risk management systems** to identify, monitor and mitigate operational, financial and ESG-related risks.
- We **engage openly with stakeholders** and **report transparently** on performance, progress and challenges.

Our contribution to the UN SDGs

We align our sustainability strategy with the United Nations Sustainable Development Goals (UN SDGs), **focusing on those goals where our activities can deliver the most meaningful and measurable impact.** To this end, we prioritize SDGs related to sustainable cities and communities, climate action, responsible resource use, decent work, and strong governance. Through the development of green, resilient buildings and large-scale urban regeneration projects we contribute directly to outcomes that support environmental performance, social value creation, and long-term economic resilience.



SUSTAINABLE CITIES AND COMMUNITIES

- Delivery of **green, certified buildings** that contribute to more sustainable urban development.
- Enhancement of **public spaces, urban accessibility,** and **community-oriented infrastructure** that revitalize underused urban areas.
- **Mixed use developments** that reduce commuting, **strengthen local economies,** and improve **urban livability.**



GOOD HEALTH AND WELL-BEING

- Application of **WELL Building Standard** principles in our own workplace and in selected mixed use developments.
- Design of spaces that **promote physical activity and mental wellbeing.**
- Emphasis on **clean air, high quality water, natural daylight,** and wellness amenities across projects.



AFFORDABLE AND CLEAN ENERGY

- Reduction of **operational energy demand** of our developments through high performance building envelopes, bioclimatic design, advanced energy management systems and smart technologies.
- Integration of **renewable energy systems** (e.g., rooftop photovoltaics) in our developments, where feasible.
- Installation of **EV charging infrastructure** to support electric mobility and broader electrification.



RESPONSIBLE CONSUMPTION AND PRODUCTION

- Integration of **circular-economy principles** across design, construction and redevelopment, prioritising **reuse, adaptability and material efficiency.**
- Implementation of **responsible waste management practices** across construction and operational activities, with a strong focus on waste prevention and systematic separation.
- **Responsible material selection and sourcing,** based on environmental performance, life-cycle criteria and durability.



CLIMATE ACTION

- Design of **climate-resilient developments** that address heat stress, microclimate impacts, extreme weather events and long-term climate impacts.
- Integration of **climate-risk considerations** into project planning, design and decision-making processes.
- Reduction of **embodied carbon** through adaptive reuse, material retention, and low carbon products, where available.



DECENT WORK AND ECONOMIC GROWTH

- Provision of a **safe, inclusive, and equitable working environment** for everyone involved.
- Contribution to resilient economic growth through **long-term investments** in **urban regeneration and infrastructure.**
- Support of **local supply chains** and **domestic contractors,** where possible, to enhance national economic growth.



INDUSTRY, INNOVATION AND INFRASTRUCTURE

- **Modernization of existing urban infrastructure** through large-scale regeneration and adaptive reuse of **underutilized assets.**
- Application of **smart building technologies, IoT,** and **advanced automation systems.**
- Adoption of **digital tools and data-driven approaches** to support informed decision-making across the project life cycle.



LIFE ON LAND

- Integration of **native and climate-adapted planting** across landscapes and rooftops to support **urban biodiversity.**
- Enhancement of urban ecosystems and **microclimate resilience** through green infrastructure and nature-based design solutions.
- Reduction of land-use pressure by prioritizing **adaptive reuse and redevelopment of existing buildings and structures.**



PARTNERSHIPS FOR THE GOALS

- Active **participation in industry networks, sustainability initiatives** and **global frameworks.**
- Knowledge sharing through collaborations with **institutional partners** and **research bodies.**
- Strategic partnerships **with municipalities** and **public authorities** to promote sustainable urban development.











Targets and objectives






Guided by our commitment to sustainable value creation and responsible growth, we have established ESG targets that are fully aligned with our strategic priorities and the United Nations Sustainable Development Goals (UN SDGs). These targets define how we address environmental, social, and governance matters and support consistent performance tracking, ongoing improvement, and timely adjustments to stay aligned with its long-term sustainability objectives.




Progress against all targets is monitored and reported below:

Our ESG targets are set across two time horizons — short-term (2026) and medium-term (2030) — allowing us to balance near-term delivery with longer-term strategic ambition across all three ESG pillars. Importantly, selected targets are defined as ongoing, annually recurring commitments, reflecting our conviction that meaningful sustainability progress is built through consistent, year-on-year action rather than isolated achievements.



ENVIRONMENT					
SDGS	TARGET	TIME HORIZON	MATERIAL TOPICS	STATUS	PROGRESS AGAINST THE TARGET IN 2025
 	Pursue green building certification: Ensure that 60% of all newly developed square meters by the Group will aim for green building certification (e.g., LEED).	2026	E1- Climate change adaptation	Ongoing	100% of buildings completed in 2025 are certified or registered for certification under internationally recognised green building schemes (LEED/ BREEAM).
 	Increase renewable energy usage: Ensure that 100% of electricity used in our Company's Headquarters comes from renewable energy sources or is offset by renewable energy certificates – RECs.	2030	E1 - Energy	Ongoing	The Company is actively exploring Guarantees of Origin (GOs) procurement options.
 	Improve water efficiency: Reduce water consumption in all green-certified developments by 30% through the implementation of water-saving technologies and practices.	2026	E3 - Water	Ongoing	All green-certified projects completed in 2025 were designed to reduce water consumption by >30% compared to LEED-standard baselines.
 	Promote sustainable sourcing: Ensure that 70% of building materials used in the Group's green-certified Development Projects are sustainably sourced, focusing on certified and environmentally friendly suppliers.	2026	E5 - Resources inflows, including resource use	Ongoing	Across all green-certified projects completed in 2025, >70% of building materials were sustainably sourced, meeting the established target.
 	Enhance waste management: Divert 80% of construction waste from the Group's Development Projects away from landfills through recycling, composting, and reusing initiatives.	2026	E5 - Waste	Ongoing	Construction waste diversion reached 94% across development projects in 2025.

SOCIAL					
SDGS	TARGET	TIME HORIZON	MATERIAL TOPICS	STATUS	PROGRESS AGAINST THE TARGET IN 2025
 	Improve employee training: Provide at least 15 hours of professional development and training annually for each employee, focusing on sustainable building practices and technologies as well as Health and Safety issues.	2030	S1 - Working conditions	Ongoing	Average training reached 24.3 hours per employee in 2025, representing a fourfold increase compared to 2024.
	Enhance employee well-being: Implement a comprehensive wellness program for employees, on an annual basis, including mental health support, fitness programs, and flexible work arrangements.	2030		Ongoing	Well-being program fully operational in 2025, encompassing mental health support, fitness initiatives, and flexible working policies (see Chapter 6.2).
	Support local communities: Invest a dedicated amount in local communities where our projects are developed through CSR actions.	2030	S3 – Affected communities	Ongoing	€679,796 invested in local communities through targeted CSR actions and donations.
 	Tenant engagement: Hold meetings with the main tenants of buildings to analyze buildings' ESG performances and identify possible actions to reduce environmental impacts.	2030	S4 - Social inclusion of consumers and/or end-users	Ongoing	Tenant ESG engagement is systematically embedded in the onboarding process, with dedicated meetings held to assess ESG ambitions, align on building performance objectives, and identify joint actions to reduce environmental impacts.

GOVERNANCE					
SDGS	TARGET	TIME HORIZON	MATERIAL TOPICS	STATUS	PROGRESS AGAINST THE TARGET IN 2025
  	Enhance transparency: Publish comprehensive ESG re-ports annually, detailing pro-gress towards sustainability goals and objectives, and ensure they are easily accessible to stakeholders.	2026	G1 - Corporate culture	Ongoing	5 th ESG report published in 2025, available at the company's corporate website.
	GRESB Development Bench-mark submission: Submit all eligible projects to the GRESB Development Benchmark annually by 2025, demonstrating commitment to sustainability and transparency in real estate development.	2026		Ongoing	5 th consecutive GRESB Development Benchmark submission scheduled for Q3 2026
	Enhance project risk management practices: Implement a comprehensive risk management framework, including regular risk assessments, mitigation strategies, and monitoring processes to proactively identify and address potential risks across all significant projects.	2030		Ongoing	A structured risk management framework is embedded at a project level
	Strengthen data privacy: Maintain ISO 27001 certification for information security management to ensure the protection of data privacy.	2030		Ongoing	ISO 27001 certification actively maintained and operational

Double materiality assessment

3

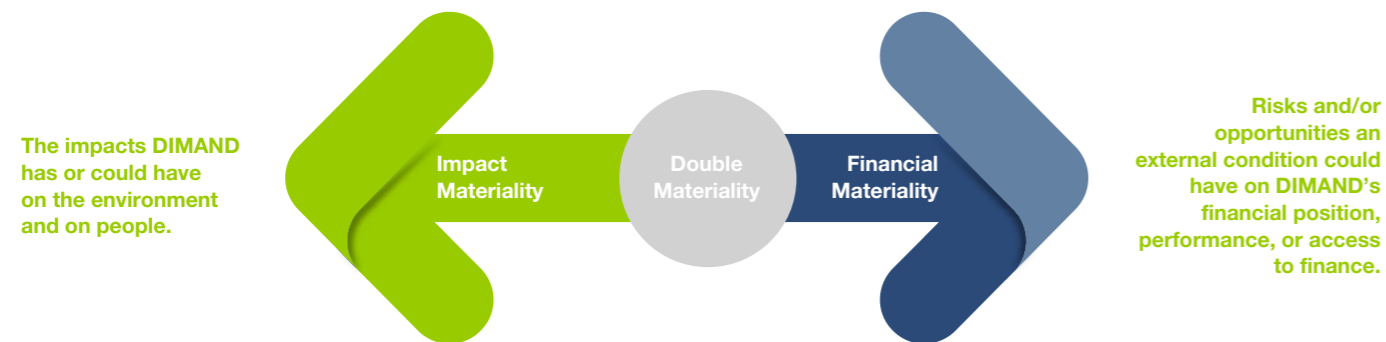
Methodological approach

[GRI 3-1, GRI 3-2, ATHEX ESG C-G3]

At DIMAND, in 2025 we undertook a voluntary double materiality assessment to deepen our understanding of our environmental and social impacts and related risk exposure, strengthen our strategic direction and long-term competitiveness, and further enhance the transparency and credibility of our sustainability commitments.

The applied methodological approach mirrors the principles of the European Sustainability Reporting Standards (ESRS), encompassing two complementary lenses: impact materiality and financial materiality. A sustainability matter can be considered material from an impact perspective, a financial perspective, or both. Through the assessment, we examined how our own operations and wider value chain

affect the society and the natural environment, an “inside out” impact perspective. At the same time, we assessed how evolving sustainability issues shape potential risks and opportunities that could influence the Company’s strategic direction and financial performance over the short, medium and long term, an “outside in” financial perspective.

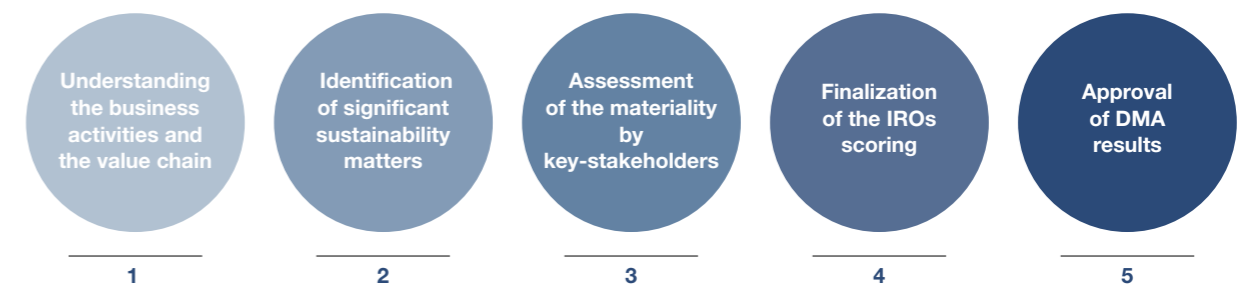


Sustainability matter is ‘material’ when it meets the criteria defined for impact materiality OR for financial materiality OR both.

Although this Report is prepared in accordance with the GRI Standards, the methodology applied for DIMAND’s Double Materiality Assessment follows the ESRS approach to ensure alignment with emerging European regulatory expectations. Beginning with a detailed understanding of DIMAND’s business model and value chain, the process progressed through the identification of significant sustainability matters and the assessment of their relevance by key stakeholders. These insights were then consolidated through an ESRS-based scoring of impacts, risks, and

opportunities (IROs), leading to the validation and approval of the final DMA results. This structured methodology directly informed the materiality outcomes presented, highlighting the ESRS topics and sub-topics considered material from an impact, financial, or double materiality perspective, and ensuring that DIMAND’s strategic sustainability priorities are grounded in a robust, transparent, and regulatory-aligned assessment.

The comprehensive five-step approach for our double materiality analysis is presented below:



The outcomes of the Double Materiality Assessment reflect the structured ESRS aligned methodology applied and provide

a clear view of the sustainability matters most relevant to DIMAND’s operations and stakeholders.

3.2

Materiality results

DIMAND is a leader in the green-building market, having developed more than 35% of all LEED BD+C certified buildings in Greece.

The results demonstrate that several topics carry **double materiality**, meaning they are material both in terms of DIMAND's impacts on people and the environment and the financial implications these issues may have on the Company. Among these, **climate change adaptation and mitigation, energy, biodiversity, working conditions (across DIMAND's own workforce and the broader value chain), social inclusion of consumers and end users, water, waste, and corporate culture** emerged as priority matters. Their classification as either impact material, financial material, or both highlights how these sustainability topics influence our broader

societal footprint while also shaping financial resilience, operational performance, and long term value creation.

The alignment of stakeholder expectations with ESRS topic-level analysis, as illustrated by DMA results, provides DIMAND with a structured pathway for its sustainability strategy. This data-driven approach enables the company to allocate resources where they are most impactful, facilitating informed decision-making, bolstering risk management, and advancing DIMAND's dedication to transparent and responsible business practices.



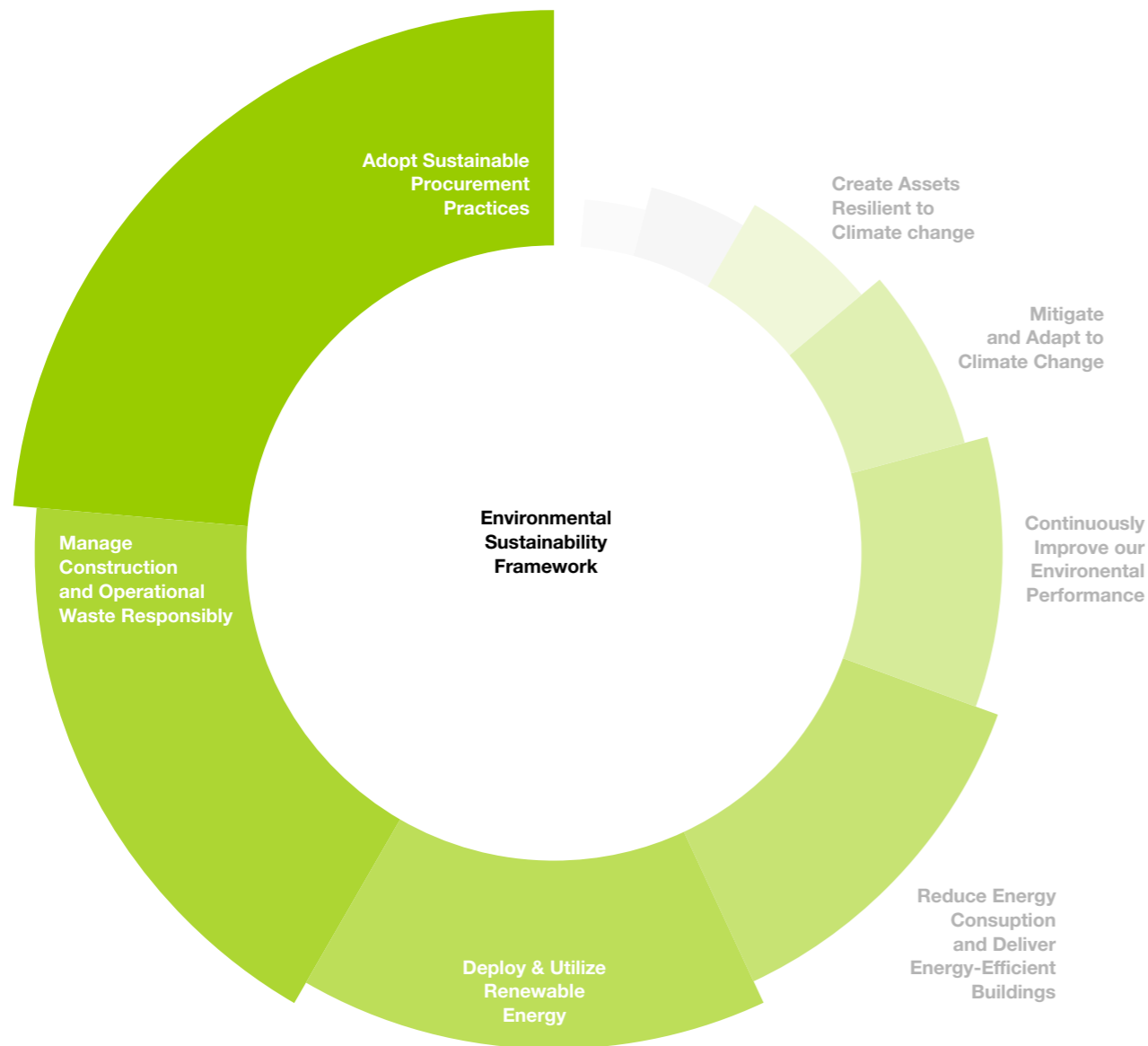
ESRS topic	ESRS sub-topic	ENVIRONMENT		
		Impact	Financial	Double
E1 Climate change	Climate change adaptation	✓	✓	✓
E1 Climate change	Climate change mitigation	✓	✓	✓
E1 Climate change	Energy	✓	✓	✓
E4 Biodiversity and ecosystems	Impacts on the extent and condition of eco-systems	✓	✓	✓
S1 Own workforce	Working conditions	✓	✓	✓
S1 Own workforce	Equal treatment and opportunities for all	✓	✓	✓
S2 Workers in the value chain	Working conditions	✓	✓	✓
S4 Consumers and end-users	Social inclusion of consumers and/or end-users	✓	✓	✓
E3 Water and marine resources	Water	✓		
E5 Circular economy	Resources inflows, including resource use	✓		
E5 Circular economy	Waste	✓		
S4 Consumers and end-users	Personal safety of consumers and/or end-users	✓		
G1 Business conduct	Corporate culture	✓		

Environmental protection

4

Environmental responsibility & stewardship

Across all our developments, we prioritise resource efficiency and responsible environmental management. By integrating innovative practices into our operations, we contribute to climate change mitigation and adaptation.



Environmental responsibility is a fundamental pillar of DIMAND’s sustainability strategy. Through the development of sustainable buildings and large-scale urban regeneration projects, the Company contributes to the **creation of a resilient, low-carbon and resource-efficient built environment**. Recognising the important role of **sustainable infrastructure** in the transition to a climate-neutral economy, DIMAND integrates environmental considerations throughout the entire life cycle of its projects, from design and construction to operation and redevelopment.

By applying **internationally recognised green building certification schemes**, the Company promotes high standards of energy and water efficiency, climate resilience, biodiversity protection and circular resource use. In this way, DIMAND delivers high-quality, future-ready assets that support sustainable urban development while generating long-term environmental value.

environmental impacts, setting targets, monitoring performance and integrating environmental responsibility into day-to-day operations. Through this approach, environmental stewardship is embedded across DIMAND’s activities and value chain, strengthening accountability and long-term resilience.

To support this approach, DIMAND has established an **Environmental Policy** that provides a structured framework for integrating environmental responsibility across project development, operational practices and supply chain management. Recognising that its environmental performance extends beyond its direct activities, the Company considers the expectations and interests of a wide range of stakeholders.

Stakeholder perspectives are therefore taken into account when shaping environmental policies, objectives and initiatives. Through this approach, DIMAND aims to ensure that its environmental actions remain aligned with societal needs, evolving regulatory requirements and the long-term goal of promoting resilient and sustainable urban environments.

To translate our environmental commitments into concrete actions, we have developed the **Environmental Sustainability Framework**. The framework captures the **key focus areas** through which environmental responsibility is embedded across project development, operational practices and the value chain, ensuring a holistic approach to climate mitigation and adaptation, resource efficiency and continuous performance improvement. It provides a **practical roadmap** that guides decision-making, implementation and monitoring, reinforcing our contribution to resilient, low-carbon and sustainable urban environments.

Reducing the environmental footprint in our own facilities

Driving positive impact for the environment and the society

Developing sustainable and climate resilient buildings

At the same time, DIMAND seeks to minimise the environmental footprint of its **own operations** through responsible resource management, regulatory compliance and continuous improvement of environmental performance. This commitment is supported by the implementation of an **Environmental Management System** certified in accordance with **ISO 14001:2015**. The system provides a structured framework for identifying

Developing sustainable and resilient environments

Through continuous innovation, rigorous certification processes, and adherence to global best practices, we remain firmly committed to shaping urban spaces that promote environmental stewardship, community well-being, and long-term resilience.

At DIMAND, the development of sustainable and **resilient** projects is central to our mission of shaping **future-ready** urban environments. We are committed to designing and delivering projects that not only withstand the impacts of climate change but also enhance the operational efficiency, long-term value, and overall experience of the people and businesses they serve. Our approach integrates sustainability principles from the earliest stages of concept development through construction and into ongoing asset management, ensuring that every project contributes meaningfully to a climate-resilient built environment.

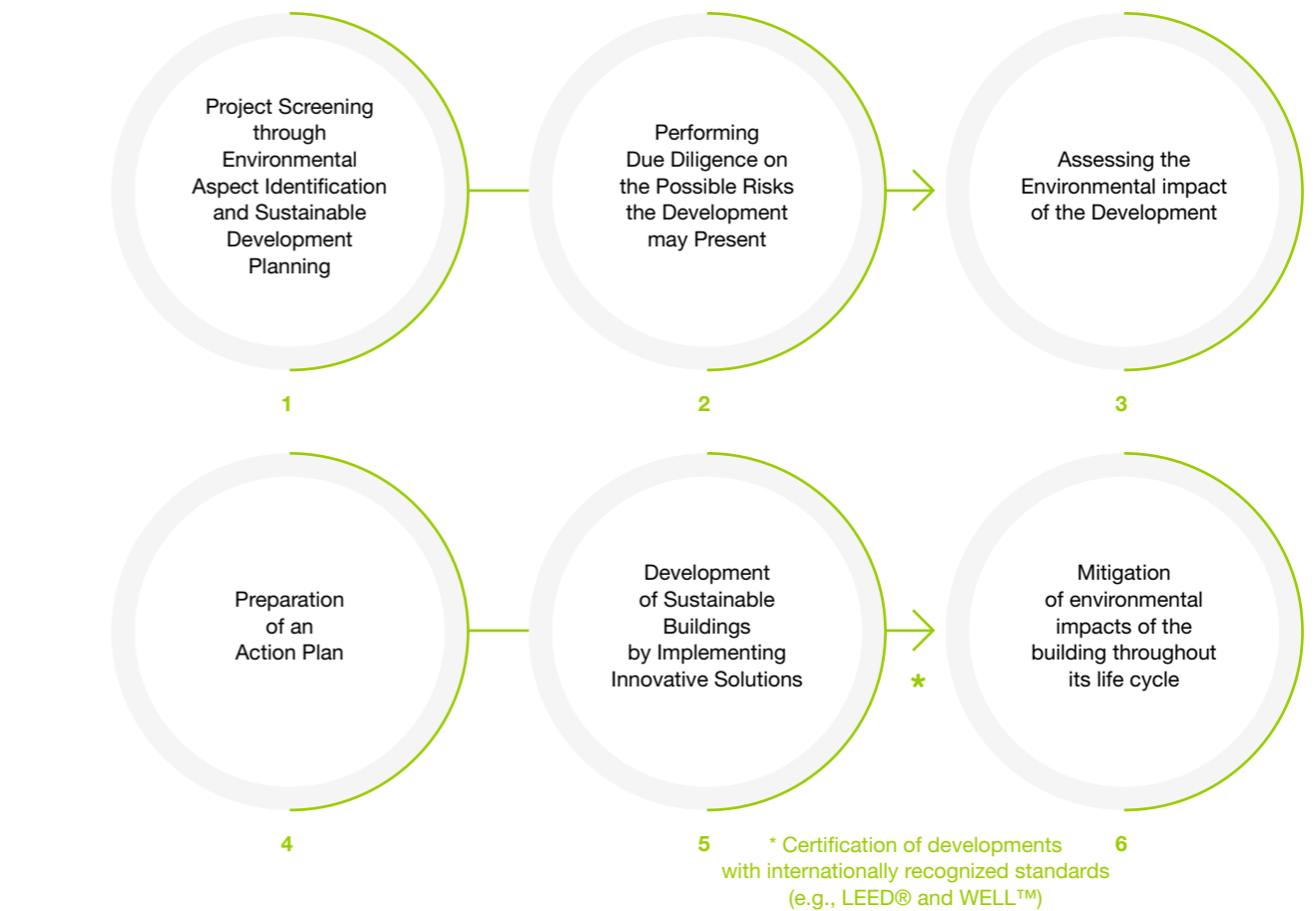
Our focus lies in reducing lifecycle emissions, sourcing construction materials responsibly, and promoting high standards of energy and water efficiency throughout a building's operational phase. By embedding these practices into each stage of the development process, we strengthen the adaptive capacity of our assets and support the sustainable growth of the communities in which we operate. DIMAND's **extensive portfolio of green-certified projects** reflects this commitment in practice, demonstrating our ability to combine technical excellence with environmentally conscious design.

To ensure the consistent application of sustainability principles in practice, DIMAND

has established a **Sustainable Development Framework** that embeds environmental considerations throughout the **full project life cycle**, from planning and risk assessment to implementation and ongoing impact mitigation.

Our sustainable development efforts are guided by the **Sustainable Development Policy** through which we commit to integrate sustainable development principles across the full asset lifecycle (planning, design, construction, and operation) prioritizing **innovative, low-impact solutions** that reduce the environmental footprint of our buildings and urban interventions. Moreover, we ambition to **deliver high-quality outcomes** that meet and exceed stakeholder expectations while remaining fully aligned with our sustainability objectives. To ensure consistency and accountability, we apply **comprehensive procedures and standards** across all Company activities, strengthening risk management and capturing opportunities that advance **sustainable, climate-resilient places** for people and communities.

SUSTAINABLE DEVELOPMENT FRAMEWORK



Green Building Certifications

Today, DIMAND is a leading force in the development of green buildings in Greece, accounting for 35% of all LEED BD+C certified buildings in Greece.



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



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



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



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

DIMAND has a long-standing track record in the development of green buildings and is recognized as a pioneer in the domestic real estate market. We adopt an integrated and holistic approach to sustainability, embedding environmentally responsible features across both the construction and operational phases of our developments to reduce resource consumption, promote human health and wellbeing, and enhance resilience to climate-related risks.

Our strategy is centered on the delivery of high performance, bioclimatic buildings that minimize environmental impact while maximizing occupant comfort and long term asset value. To this end, we apply the **Leadership in Energy and Environmental Design (LEED)** framework, the world's most widely recognized green building rating system, as our primary benchmark for sustainable design and construction excellence. Guided by this framework, we pursue a **portfolio strategy that prioritizes the highest certification levels** LEED Gold and Platinum, ensuring that our assets consistently demonstrate superior environmental performance, long-term resilience and strong appeal to institutional investors and high-quality tenants.

Alongside LEED, we utilize a range of other internationally recognized certification frameworks to address distinct sustainability priorities. These frameworks support the systematic integration of health, mobility and landscape considerations into project design and operation, strengthening the overall quality and resilience of our developments.

At the same time, we continuously monitor and evaluate the market for emerging certifications, standards and best practices that can further enhance both our projects and our operational practices, ensuring ongoing improvement and future readiness.

Our overall commitment to developing green certified buildings is further reinforced through our active engagement with the global green building community. As a **Silver Member of the U.S. Green Building Council (USGBC)**, the organization responsible for the LEED system, we remain closely aligned with evolving international standards and best practices, enabling the consistent application of advanced sustainability solutions across our portfolio. Moreover, DIMAND has been recognized as a **LEED Proven Provider** by Green Business Certification Inc. (GBCI), a distinction awarded to organizations that consistently deliver high quality certification outcomes. This recognition places DIMAND among a select group of experienced developers with a demonstrated ability to manage complexity and deliver green building projects to the highest international standards.

At the same time, DIMAND has demonstrated leadership in advancing health-focused building standards, with two of its developed projects among the first buildings in Greece to achieve certification under the **WELL Building Standard**. This milestone highlights the company's pioneering role in introducing internationally recognized well-being and sustainability practices to the Greek real estate market, further reinforcing its commitment to delivering high-performance, future-ready developments.



By the end of 2025, DIMAND has developed or managed projects resulting in a total of **25 LEED certifications**.



5
5,170 m² were certified with LEED Platinum in 2025 ~100,000 m² certified with LEED Platinum in total



18
70,000 m² were certified with LEED Gold in 2025 ~282,000 m² certified with LEED Gold in total



2
27,790 m² certified with LEED Silver in total

Sustainable Development practices

- ✔ Site-specific assessments
- ✔ Targeted dust-suppression techniques
- ✔ Erosion and sedimentation control measures
- ✔ Spill-prevention plans
- ✔ Waste management and separation

DIMAND's commitment to sustainability continues throughout the development of each project. We apply environmental protection measures in a structured and systematic way, often **exceeding regulatory requirements and standard industry practices**.

Before development begins, DIMAND conducts detailed, **site-specific assessments** to identify appropriate environmental protection and management measures tailored to each location. During excavation works, we implement **targeted dust-suppression techniques**, such as controlled water spraying, to safeguard local air quality. Throughout the construction process, we also apply comprehensive **erosion and sedimentation control measures** to ensure effective stormwater management, stabilize soils and slopes, and minimize the risk of erosion or subsidence.

To prevent environmental contamination, we strictly enforce **spill-prevention plans** and best-practice storage protocols, reducing the risk of hazardous substances or petroleum products entering the environment. Construction sites are securely enclosed by DIMAND to **mitigate noise, dust and other disturbances** to surrounding communities, while we ensure drainage inlets are protected to prevent contamination.

Responsible waste management remains a key priority during construction. DIMAND systematically **collects, separates and handles materials** in accordance with established procedures, and we apply strict precautionary measures whenever potentially polluting substances are used. Through the consistent application of these practices, DIMAND ensures environmentally sound construction processes and supports the sustainable delivery of every project.

Climate Resilience Research

In 2025, DIMAND supported one of the most **comprehensive research** initiatives conducted in Greece to enhance **building- and city-level resilience to climate change**. This initiative focused on three main areas:

- a) climate risks in Greek cities including historical analysis and future projections,
- b) guidelines and best practices for the development of resilient urban environments,
- and c) the thermal resilience of buildings in Athens.

Through the commissioning and funding of research carried out by **University of Athens** and **1830 Lab**, DIMAND enabled access to real building data and urban-scale modeling, generating scientifically robust insights into the impacts of heatwaves on both indoor environments and city microclimates.

Through this initiative, DIMAND played a central role in advancing understanding of the effects

of climate change on public health, energy systems, air quality, the labor market, and social cohesion. The research culminated in concrete recommendations and best practices for the effective adaptation of Greek urban areas to climate pressures. DIMAND aims to leverage these outcomes to pursue multiple objectives.

The findings from this research are being incorporated in DIMAND's development strategy, informing practical decisions related to building design, material selection, landscape integration and urban regeneration. Beyond supporting academic research, DIMAND actively applies these insights in practice, incorporating measures such as increased greenery, bioclimatic design principles, natural ventilation and high performance materials into both ongoing and future projects. Overall, through the initiative, DIMAND strengthens the knowledge base supporting climate resilient development in Greek cities, contributing to improved building performance and more resilient urban environments over the long term.

THERMAL RESILIENCE OF BUILDINGS

Measurements in **33 homes and offices across Attica** demonstrated how insulation quality, renovation standards, ventilation strategies and green roofs influence indoor thermal conditions during heatwaves, providing concrete insights into building-level resilience and performance.

URBAN CLIMATE VULNERABILITY & ADAPTATION

Dedicated studies for Athens, Thessaloniki and Heraklion assessed climate risks through 2060 and evaluated the effectiveness of urban adaptation strategies, including cool materials, greenery, superblocs, shading and bioclimatic design, clearly demonstrating their measurable benefits for reducing heat stress and improving urban microclimates.

4.3

Our performance

Energy & GHG emissions

[GRI 302-1, 302-3, 305-1, 305-2, 305-4, ATHEX ESG C-E1, C-E2, C-E3, A-E1, A-E8]

The management of energy use and greenhouse gas emissions is a core component of DIMAND's approach to environmental sustainability. Our operational energy consumption primarily relates to electricity used in office operations and thermal energy associated with the Company's vehicle fleet.



Union objectives, DIMAND is also committed, in line with relevant EU commitments, to gradually electrifying its vehicle fleet, supporting the transition to cleaner and more sustainable mobility.

To further minimize our environmental impact, we implement targeted energy-efficiency measures across our operations. These include optimizing the performance and maintenance of air-conditioning systems, reducing electricity use through the installation of energy-efficient lighting and motion sensors, and replacing energy-intensive equipment at the end of its lifecycle with more efficient alternatives. Together, these actions support DIMAND's broader commitment to lowering operational energy consumption and enhancing overall environmental performance.

22.7%

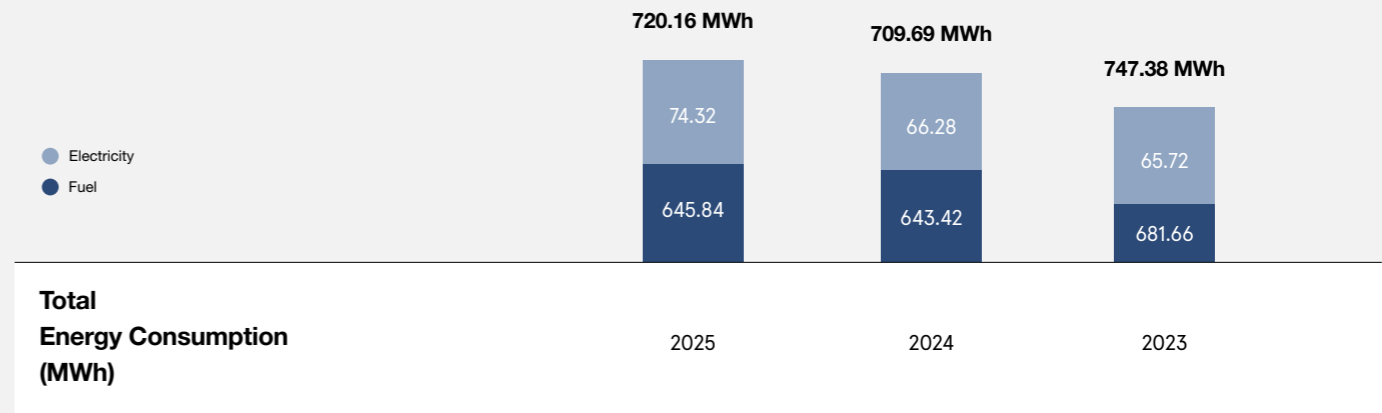
Electric/Hybrid vehicles in our fleet in 2024



24%

Electric/Hybrid vehicles in our fleet in 2025

Our commitment is reinforced through our **ISO 14001 certified Environmental Management System**, which provides a structured framework for continuously improving energy performance through systematic monitoring and targeted efficiency measures. In this context, our offices operate within a **LEED certified building**, reflecting our dedication to energy efficiency and responsible environmental stewardship. In parallel, we are taking concrete steps to reduce emissions associated with mobility by installing **electric vehicle (EV) charging stations** at our premises, supporting the broader transition to a carbon neutral economy. In line with European



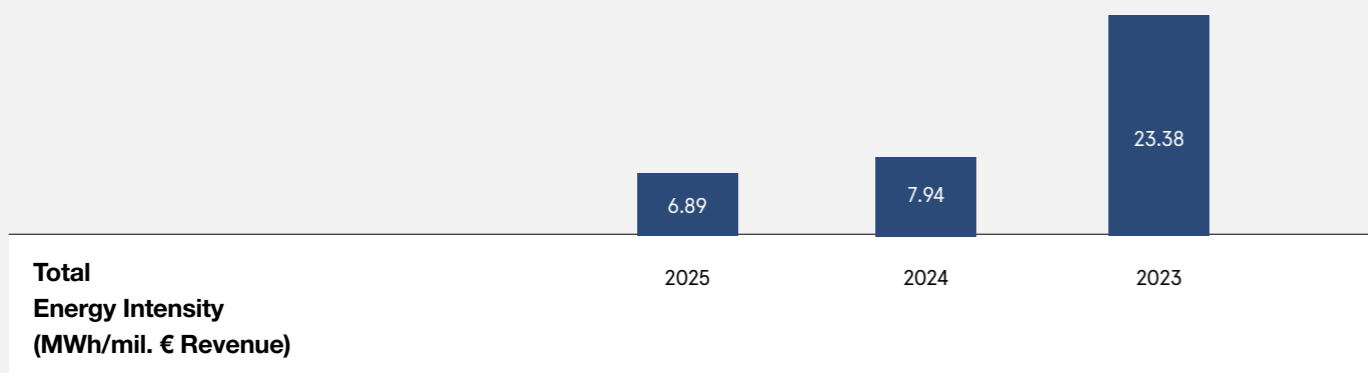
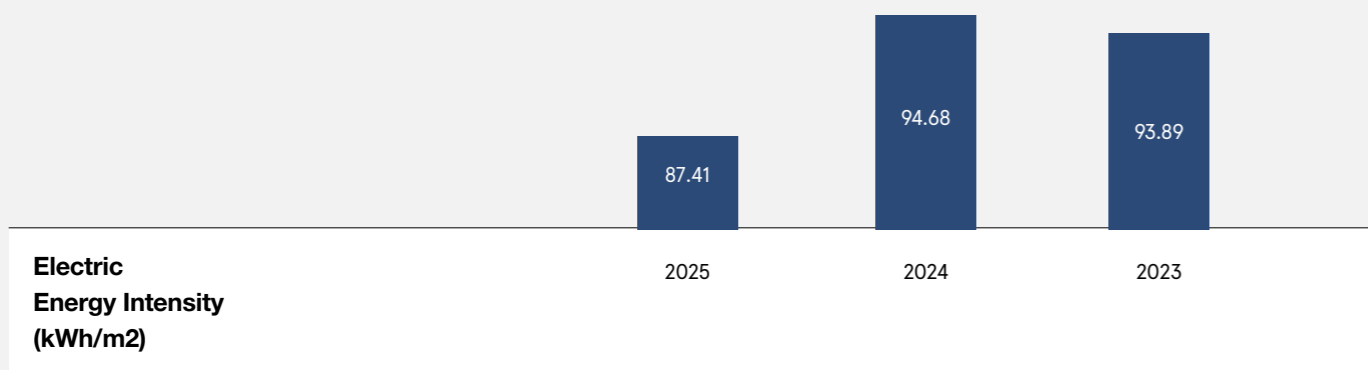
ENERGY CONSUMPTION (MWH)*	2025	2024	2023	PERCENTAGE DIFFERENCES 2024-2025
Diesel consumption	218.24	228.31	266.98	-4.41%
Gasoline consumption	415.25	398.97	413.97	4.08%
LPG consumption	12.34	16.14	0.70	-23.54%
Total fuel consumption	645.84	643.42	681.66	0.38%
Total electricity consumption	74.32	66.28	65.72	12.13%
Total energy consumption	720.16	709.69	747.38	1.48%

* Fuel quantities in liters were converted into energy units (TJ and subsequently MWh) using the Net Calorific Values (NCV) and density factors of each fuel type, based on internationally recognized conversion formulas and factors (Emissions Inventory of the Ministry of Environment and Energy, Greek Climate Law calculation factors and the Sustainable Energy Authority of Ireland (SEAI) conversion and emissions factors.

In 2025, the Company's energy performance reflects a steady operational profile, with a modest overall increase in total energy consumption of 1.48% compared to the previous year, rising from 709.69 MWh to 720.16 MWh. Total fuel consumption remained broadly stable, recording a marginal increase of 0.38%, driven exclusively by fuel use across the vehicle fleet. Notably, electricity consumption increased only marginally compared to the previous year, given the substantial expansion of office floor area, which nearly tripled in April 2025. For the reporting year, DIMAND did not consume any

heating, cooling, or steam, nor did it utilize any renewable fuels. Furthermore, there were no sales of electricity, heating, cooling, or steam during this period.

It is noted that, in 2025, **32.53 MWh** of energy consumption relates to electricity derived from Renewable Energy Sources (RES), determined based on the share of renewable energy in the Greek national energy mix. To this end, our overall energy performance remains well-managed, reflecting our continued commitment to monitoring and controlling energy use across our operations.



ENERGY INTENSITY	2025	2024	2023	PERCENTAGE DIFFERENCES 2024-2025
Electric energy intensity (kwh/m2)	87.41	94.68	93.89	-7.67%
Total energy intensity (MWh/mil. € Revenue)	6.89	7.94	23.38	-13%

Energy intensity in kWh/m2 was calculated as the ratio of the total electricity consumption of DIMAND's offices and vehicles (in kWh) to the total office floor area occupied by DIMAND (in m²). Total energy intensity in MWh/mil. € Revenue was calculated as the ratio of the combined electricity consumption of DIMAND's offices and vehicles and the total fuel consumption of its vehicle fleet (in MWh) to DIMAND's 2025 Revenue (in mil. €), as published in chapter 7.7 Financial performance.

The 7.67% decline in electricity intensity is a result of two factors, firstly the significant expansion of office floor area during the year, and secondly the relatively low increase in total energy consumption, despite nearly tripling our operational footprint. This showcases DIMAND's commitment to energy efficiency and our ability to effectively manage energy use in the face of substantial organizational growth.

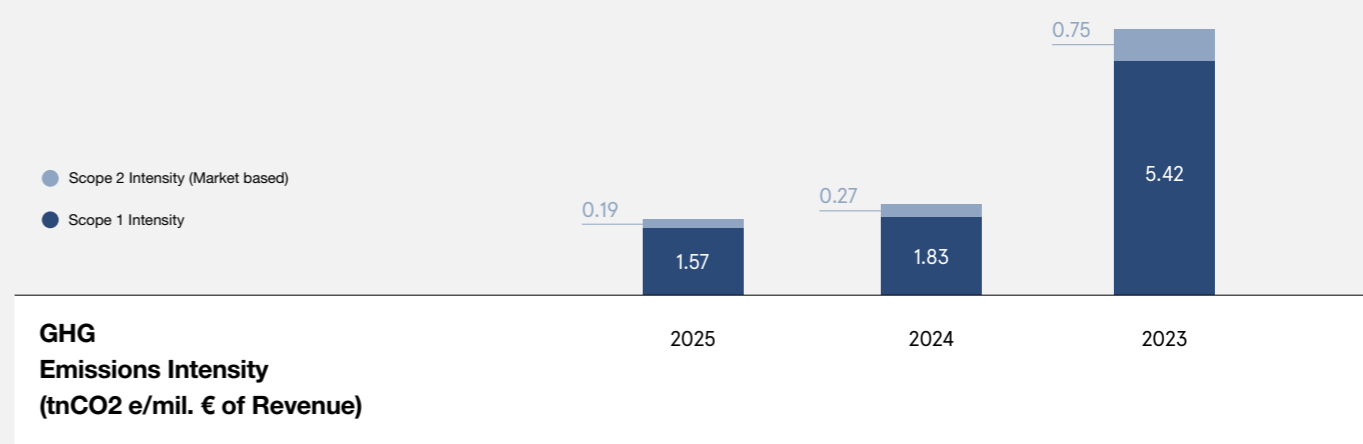
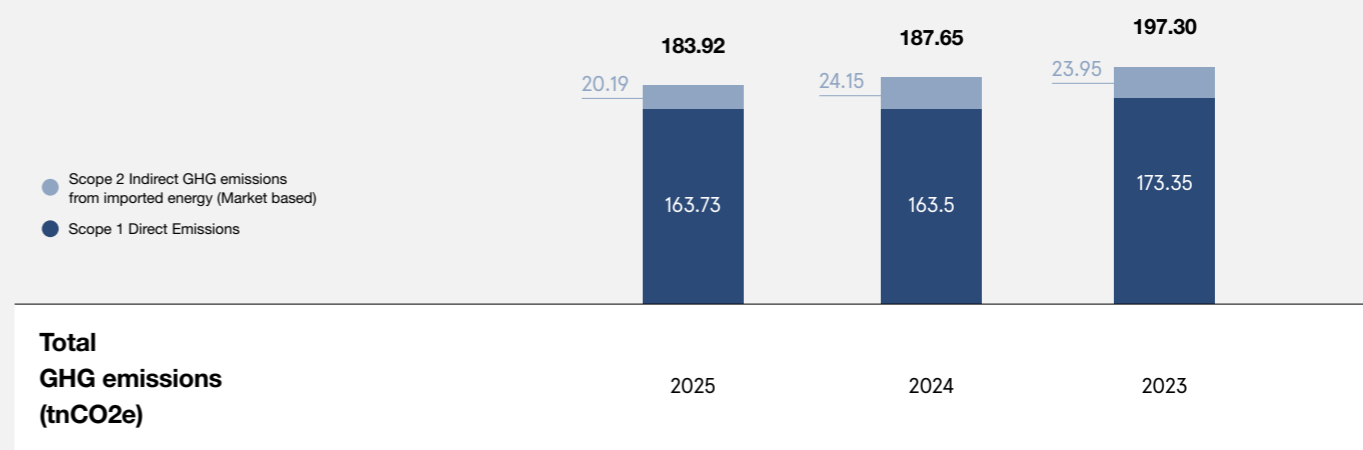
² For the Scope emissions calculations, the factors published by the Greek Ministry for the Environment and Energy are applied. Specifically, for the calculation of Scope 2 Location-based emissions the country's residual mix is used, while for Scope 2 Market-based emissions the Company's energy provider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

Between 2024 and 2025², DIMAND maintained stable Scope 1 emissions, with an insignificant year-on-year increase observed from 163.5 tCO₂e in 2024 to 163.73 tCO₂e in 2025, consistent with the 0.38% rise in fuel consumption. Despite higher electricity consumption during 2025, Scope 2 emissions registered a decline relative to the previous year, principally attributed to the annual emission factors provided by the Greek

Ministry for the Environment and Energy. Taken together, these dynamics resulted in a reduction in total GHG emissions in 2025, underscoring DIMAND's continued progress in improving operational efficiency and managing the overall carbon footprint.

Moreover, in the context of its socioeconomic impact assessment, DIMAND calculated its Scope 3 greenhouse gas emissions for 2024 and has since established a process to systematically capture and monitor the relevant data. This initiative reflects the Company's recognition of the importance of value chain

emissions in the real estate development sector. The calculation is being further developed on a progressive basis, taking into account the complexity and breadth of the Company's value chain, limitations in data availability, and the involvement of multiple suppliers, contractors, joint ventures, and downstream asset-use phases.



GHG EMISSIONS (tn CO ₂ E)	2025	2024	2023	PERCENTAGE DIFFERENCE 2024-2025
Scope 1: Direct GHG Emissions	163.73	163.50	173.35	0.14%
Scope 2: Indirect GHG Emissions from imported energy (Location-based)	27.31	33.11	32.83	-17.50%
Scope 2: Indirect GHG Emissions from imported energy (Market-based)	20.19	24.15	23.95	-16.41%
Total Emissions (Location-based)	191.05	196.61	206.18	-2.83%
Total Emissions (Market-based)	183.92	187.65	197.30	-1.99%
Total Biogenic Emissions	7.72	7.69	8.53	0.33%

GHG INTENSITY	2025	2024	2023	PERCENTAGE DIFFERENCE 2024-2025
Scope 1 Intensity (tn CO ₂ e/mil. € Revenue)	1.57	1.83	5.42	-14.34%
Scope 2 Intensity Location-based (tn CO ₂ e/mil. € Revenue)	0.26	0.37	1.03	-29.32%
Scope 2 Intensity Market-based (tn CO ₂ e/mil. € Revenue)	0.19	0.27	0.75	-28.42%
Scope 2 Intensity Market-based (tn CO ₂ e /m2)	0.0237	0.0345	0.0342	-31.30%
Total Emissions Scope 1 and 2 Location-based (tn CO₂e /mil. € Revenue)	1.83	2.20	6.45	-16.86%
Total Emissions Scope 1 and 2 Market-based (tn CO₂e /mil. € Revenue)	1.76	2.10	6.17	-16.15%

Best practices in our developments



Beyond the optimization of our own operational footprint, our sustainability strategy is also expressed through the performance of the built environment we create. By embedding intelligence, resilience, and low-impact solutions into our developments, we deliver assets that set new benchmarks for operational performance.

The offices developed by DIMAND demonstrate a remarkable energy overperformance, achieving an average energy consumption of just **87.75 kWh/m²** — significantly outperforming both the Greek national average for office and services buildings and the EU average of for commerce and services buildings³, reaffirming our commitment to delivering high-efficiency, sustainable built environments.

87.75 kWh/m²

Average Energy Consumption of the Offices we develop

355 kWh/m²

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

180-250 kWh/m²

Average energy Consumption of EU Commerce and Services Buildings

ENERGY EFFICIENCY IN PIRAEUS TOWER

Piraeus Tower stands as a leading example of sustainable high-rise design, integrating advanced energy-efficient systems and low-carbon strategies throughout its operation.

- **A+ energy performance:** Achieves an A+ EPC rating, three levels above the legal requirement, significantly reducing overall energy demand.
- **Clean renewable Energy:** A modern rooftop photovoltaic system generates clean electricity, lowering reliance on grid energy and reducing emissions.
- **Optimized facade Design:** The custom-designed facade cuts solar radiation by 45% and cooling loads by 20%, improving the building's energy efficiency.
- **Ultra-low energy facade lighting:** Night illumination of the 10,000 m² facade consumes less energy than two household air conditioners.
- **High indoor air quality with energy efficiency:** Advanced filtration systems supply 30% more fresh air than required by standards, while supporting efficient HVAC performance.
- **Support for low-emission mobility:** All parking spaces are equipped with EV charging stations to promote sustainable transportation.

³ The data regarding the average energy consumption in Greece was derived from a study published by the Greek Ministry of Energy and the Environment, while the data on the EU buildings was sourced from a publicly available study.

Water management

[GRI 303-1, 303-3, 303-5, ATHEX ESG SS-E3, SS-E4]

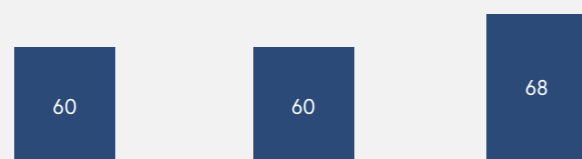
At DIMAND, water is recognized as a critical shared resource whose availability and quality are increasingly challenged by climate change. Through the Double Materiality Assessment (DMA), we identified material water related impacts arising from both water efficiency practices that reduce operational water intensity and water intensive construction activities across the value chain, which may place pressure on local water resources during development and construction phases.

In response, DIMAND embeds water conservation targets within the technical specifications applied across its projects to ensure that water efficiency considerations are systematically incorporated into planning, construction and operational decision making. These measures prioritize efficiency, pollution prevention and long term resource protection across both offices and developments. Notably, our LEED-certified headquarters incorporates an advanced rainwater-harvesting system, enabling the reuse of collected rainwater and significantly reducing reliance on the municipal supply. Water consumption for 2025 has been recorded as follows:

Water consumption remained broadly stable at **60.00 m³**, indicating effective water management and efficient use of resources. Notably, despite increases in both revenue and workforce, DIMAND achieved a significant reduction in water use intensity across all key metrics: water withdrawn intensity per million euro of revenue declined by 14.27%, from 0.67 m³/mil. € to 0.57 m³/mil.€, while water withdrawn intensity per FTE employee decreased by 40.42%, from 0.95 m³ to 0.56 m³. These figures underscore our ability to decouple operational growth from resource consumption, reflecting a disciplined and increasingly efficient approach to water stewardship.

extend water conservation measures to every building we develop, embedding solutions that reduce water consumption throughout their lifecycle. Across our projects, we consistently achieve an average 40% reduction in indoor potable water use compared to the LEED baseline by installing low flow fixtures and incorporating efficient plumbing design. At the same time, our LEED certified developments achieve nearly a 100% reduction in outdoor water consumption through the integration of rainwater harvesting systems, smart irrigation technologies, and the use of native, climate adapted vegetation that requires minimal watering. Together, these practices ensure sustainable water management throughout the lifecycle of our developments, safeguarding water resources and enhancing long term climate resilience.

● Water withdrawn

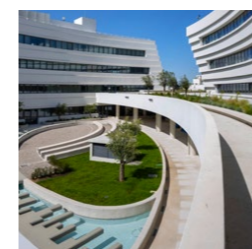


Water withdrawal (m3)

2025 2024 2023

At DIMAND, total water withdrawal is equal to total water consumption, as the Company's operations do not involve any water discharge, meaning that all water withdrawn from the supply network is fully consumed on-site.

	2025	2024	2023	PERCENTAGE DIFFERENCES 2024-2025
Water Withdrawn from the Water Supply Network (m3)	60.00	60.00	68.00	0.00
Water Withdrawn Intensity (m3/mil. € Revenue)	0.57	0.67	2.58	-14.27%
Water Withdrawn Intensity (m3/No of FTE Employees)	0.56	0.95	1.03	-40.42%



PWC – THE CIRCLE

The office building that hosts the headquarters of PwC Greece incorporates a range of water-saving strategies aimed at reducing potable water consumption, strengthening resilience and supporting sustainable resource management.

- Rainwater harvesting system:** The building incorporates a rainwater-collection system that fully covers its irrigation needs, minimizing dependence on municipal water supply.
- Efficient irrigation for outdoor areas:** Smart irrigation technologies and climate-adapted vegetation significantly reduce outdoor water consumption, achieving near 100% reduction.
- Low-flow indoor fixtures:** Water-efficient sanitary fixtures are installed to reduce indoor potable water consumption by an average of 40% compared to LEED standards.



BSTDB PREMISES

Water conservation is a core design priority, with all sanitary fixtures and kitchen equipment selected for high efficiency to significantly reduce water use throughout the building.



MINION

At Minion, water conservation is a key priority. High-efficiency fixtures reduce water use across all areas, while the green roof, with low-irrigation Mediterranean plants and an advanced irrigation system, further minimizes potable water consumption. The green roof also enhances the building's aesthetics and supports a healthier local microclimate.



PIRAEUS PORT PLAZA

At Piraeus Port Plaza, highly efficient indoor water fixtures achieve a 67% reduction in water use compared to conventional buildings, resulting in more than 80,635 m³ of potable water saved each year.

Circular economy



[GRI 301-1, 301-2, 306-1, 306-3, 306-4, 306-5, ATHEX ESG A-E4]

The construction and real-estate sector play a defining role in the transition to a circular economy, given its intensive use of materials, long asset lifecycles, and the substantial volumes of construction and demolition waste it generates. Decisions taken at the design and construction stages shape not only the environmental footprint of a building at completion, but also its capacity to adapt, be reused, and retain value over time. As pressure on natural resources increases and regulatory expectations continue to evolve, circularity has emerged as a critical lever for reducing environmental impact while strengthening long-term resilience across the built environment.

Considering these, DIMAND adopts a **dual strategy**, concentrating its circular economy initiatives where impacts are most significant while systematically implementing circular practices across its operations. Although waste arising from office activities is negligible compared to the volumes generated across

development sites, circular principles are promoted to reinforce responsible consumption and resource-efficient behaviors across the organization.

At asset level, the application of circular economy principles is most tangible during construction and demolition activities, where material flows and waste generation are most significant. DIMAND applies a structured waste-management hierarchy across its developments, prioritizing prevention and resource efficiency from the outset, followed by reuse, recycling, and recovery, with disposal used only as a last resort. This approach ensures that materials are managed responsibly throughout the construction process, minimizing waste, maximizing recovery rates, and reducing reliance on landfill. By collaborating exclusively with licensed waste-management partners and prioritizing high levels of recycling and recovery, DIMAND embeds circularity into the delivery of its assets, aligning construction practices with long-term environmental performance and regulatory expectations.

Circular economy in our operations

- ✔ **Recycling** of paper, coffee capsules, and shredder waste.
- ✔ **Strategic placement of recycling bins** across key areas of our headquarters to encourage proper waste sorting and maximize employee participation.
- ✔ **Partnerships** with specialized recycling companies.
- ✔ **No hazardous, radioactive, or polluting waste** is produced from our office activities.



Circularity in construction and development

- ✔ **Full compliance** with European environmental regulations.
- ✔ **Application of Life Cycle Assessment (LCA)** during design and procurement to assess the environmental impacts of materials and construction systems throughout their life cycle.
- ✔ **Preference for materials certified** under environmental management systems and aligned with LEED material requirements.
- ✔ **Use of biodegradable and recyclable materials**, including items made from recycled precursors.
- ✔ **Restriction of use for materials containing heavy metals**, chlorine, asbestos, PCBs or other hazardous substances.
- ✔ **Review of eco-labels and Environmental declarations** to validate product sustainability.
- ✔ **Promotion of material recovery and reuse**, including the reuse of structural elements, finishing materials, and components where technically and economically viable.

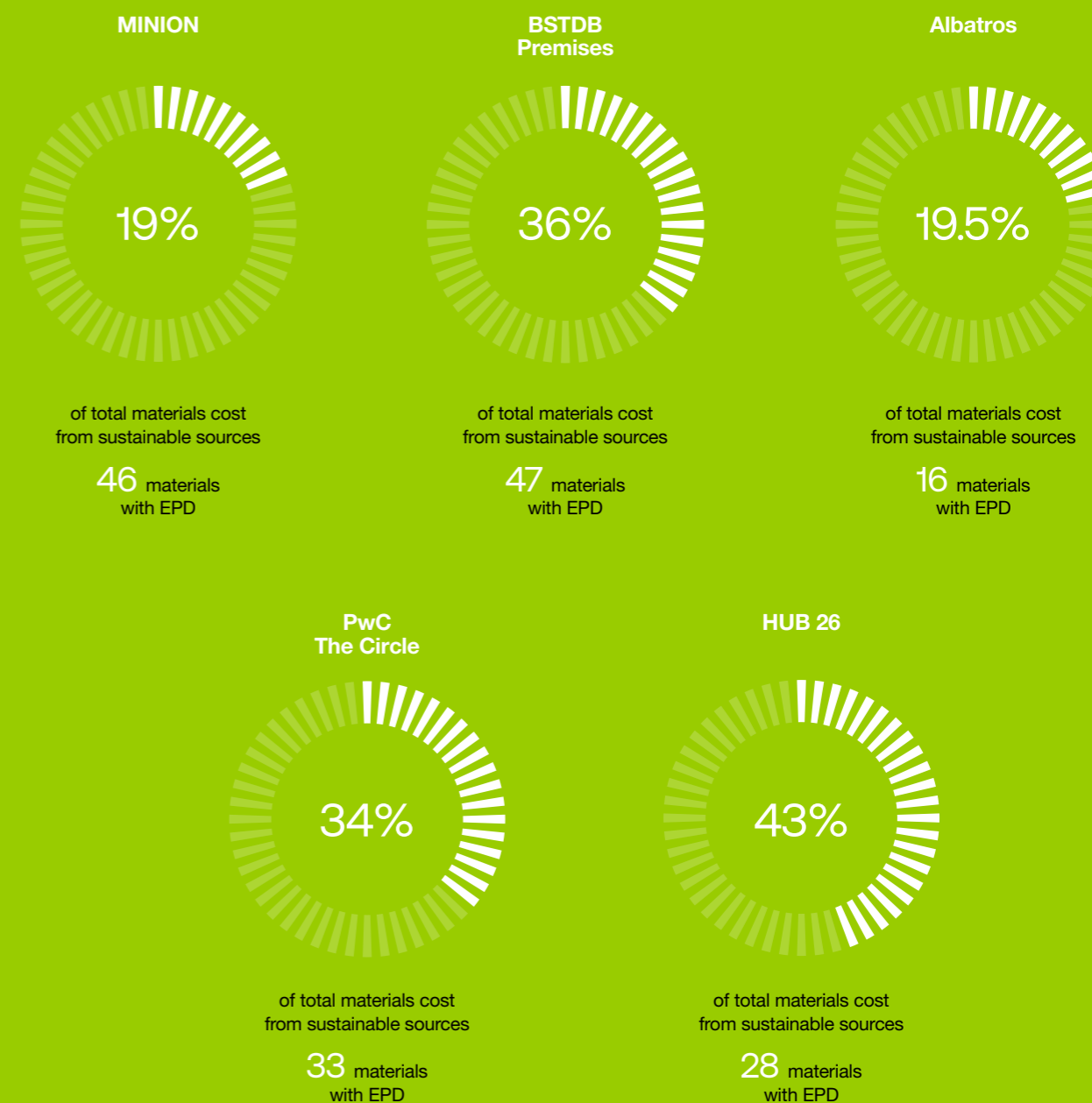
89% → 94%

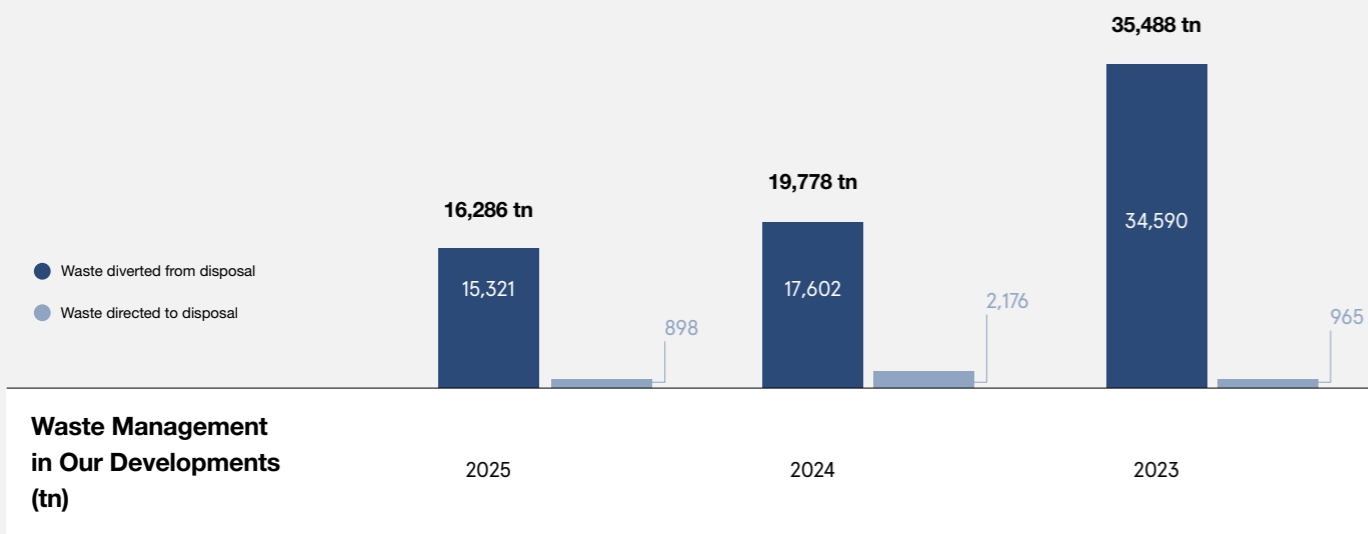
2024 → 2025

Percentage of waste diverted from landfill in our developments

In 2025, we successfully maintained construction waste diversion rates from landfill above 94%, reflecting the effectiveness of our circular practices.

Best practices in our developments





100% of waste diverted from disposal are recycled



100% of waste directed to disposal are landfilled

Biodiversity & green spaces

[GRI 304-2, ATHEX ESG A-E5]

Biodiversity is essential for healthy ecosystems and human wellbeing, and as a real estate developer, DIMAND recognizes its responsibility to safeguard and enhance natural environments. Guided by the principles and best practices advanced by the U.S. Green Building Council (USGBC) and the International WELL Building Institute (IWBI), we embed biodiversity considerations into our design and development activities to support net biodiversity gain. Our commitment is rooted in the principle of leaving every site in better ecological condition than we found it.

Before initiating any project, we assess its proximity to sensitive ecological areas and evaluate potential impacts. Although our developments are currently located in urban settings and not within biodiversity-rich zones, we still prioritize the enhancement of urban nature by incorporating green features, native vegetation, and nature-positive design solutions. Through these efforts, we create living and working environments that enrich local biodiversity and contribute to more resilient, sustainable cities.

bee THE CHANGE

Bringing bees to the heart of the city



DIMAND, in collaboration with Bee for Planet, installed beehives on the historic MINION building, marking the building's new symbolic role after years of abandonment. More than 40,000 bees are now hosted on its rooftop, significantly contributing to urban biodiversity, creating a more ecologically balanced micro-environment in the center of Athens, and contributing to the pollination of millions of plants and flowers every year.

The bee initiative at the MINION building goes beyond a simple environmental action, reflecting DIMAND's commitment to urban biodiversity and ecological stewardship. By hosting hives in the heart of Athens, the project supports pollinators, integrates our buildings into a living urban ecosystem, and demonstrates how small interventions can create meaningful environmental impact.

270^{hectares}

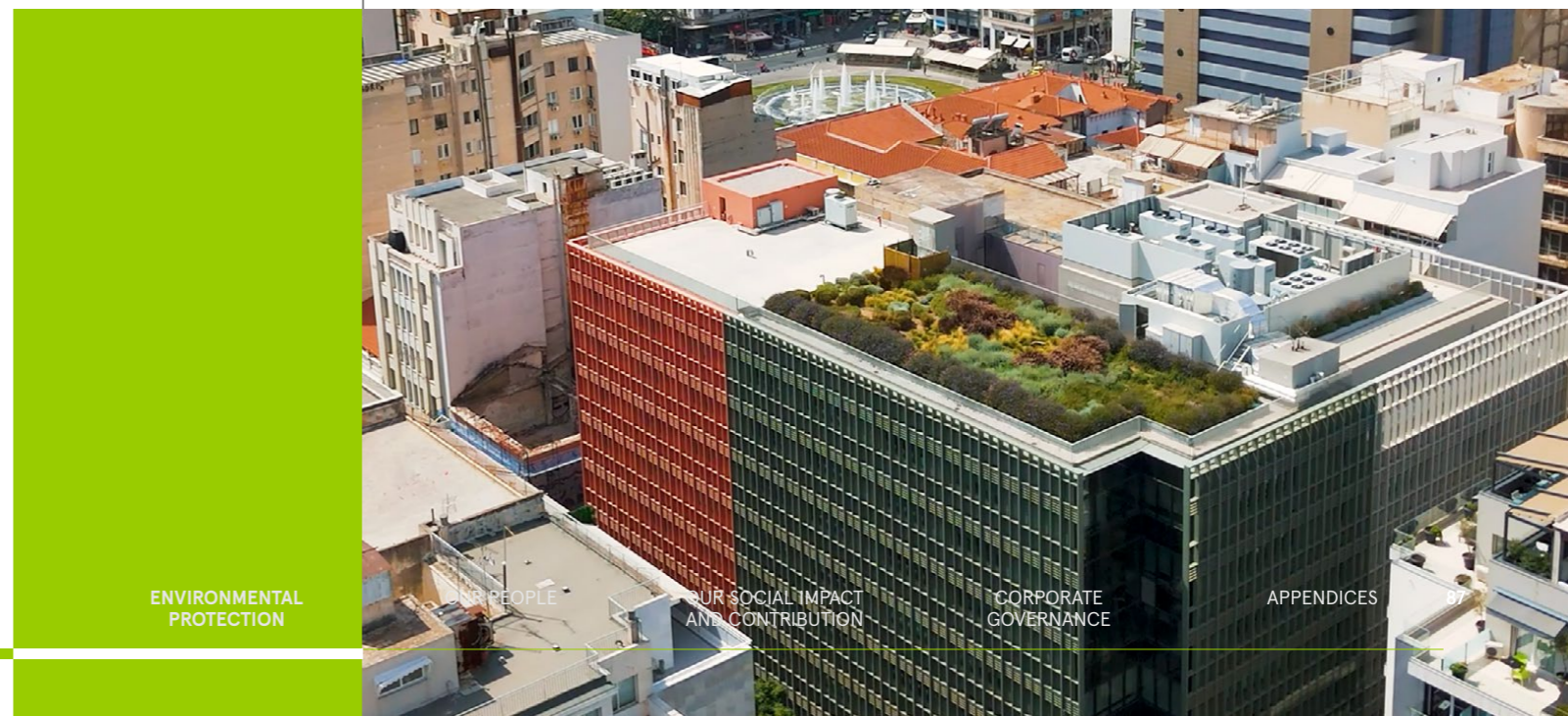
of Green Spaces are under certification according to the SITES standards

9,000^{m²}

of Green Spaces within urban areas were added in our completed developments and PM projects in 2025

31,200^{m²}

Green spaces within urban areas will be added in our developments that are currently under construction



Creating green spaces within the city



Votanikos Business Park

18,400 m² this large-scale development will integrate office spaces, green areas, and sustainable infrastructure, enhancing urban biodiversity and contributing to the regeneration of the surrounding city-center area



Technical Chamber of Greece

5,300 m² of thoughtfully landscaped green areas around the complex, will enhance the local microclimate, support biodiversity



FIX

5,100 m² of green space were integrated into the design, reflecting Thessaloniki's industrial heritage while supporting a mixed-use space that blend culture, luxury residences and hospitality experience



MINION

386 m² of rooftop gardens offering valuable green space in the heart of the city with **40,000** bees being hosted on the rooftop play a crucial role in enhancing local biodiversity



Piraeus Courthouse

2,400 m² of new green space revitalized the surrounding area, enhancing both sustainability and urban aesthetics stand as a high-value public asset, strengthening the judicial ecosystem, improving citizen services

Our people

5

5.1

Our own workforce

We view our people as equal partners in a shared journey, fostering an environment that provides the tools, opportunities, and support needed to empower our teams to actively shape a sustainable future.

[GRI 2-7, 2-8, 405-1, ATHEX ESG C-S2, C-S3]

Our people are central to DIMAND's activity and long-term development.

Their expertise, collaboration and commitment support the delivery of our projects and the achievement of our strategic objectives. DIMAND seeks to maintain a skilled, motivated and diverse workforce through a structured approach that promotes teamwork, continuous learning and opportunities for professional development. By supporting the growth and engagement of our teams, we strengthen our ability to deliver projects that contribute to better and more sustainable urban environments.

At the same time, DIMAND places particular emphasis on providing a safe and supportive working environment for all employees. Given that our activities extend beyond office settings and often include regular presence at construction sites, the Company ensures that all work, whether office-based or site-related, is carried out under conditions that protect employees' health and safety and respect their rights.



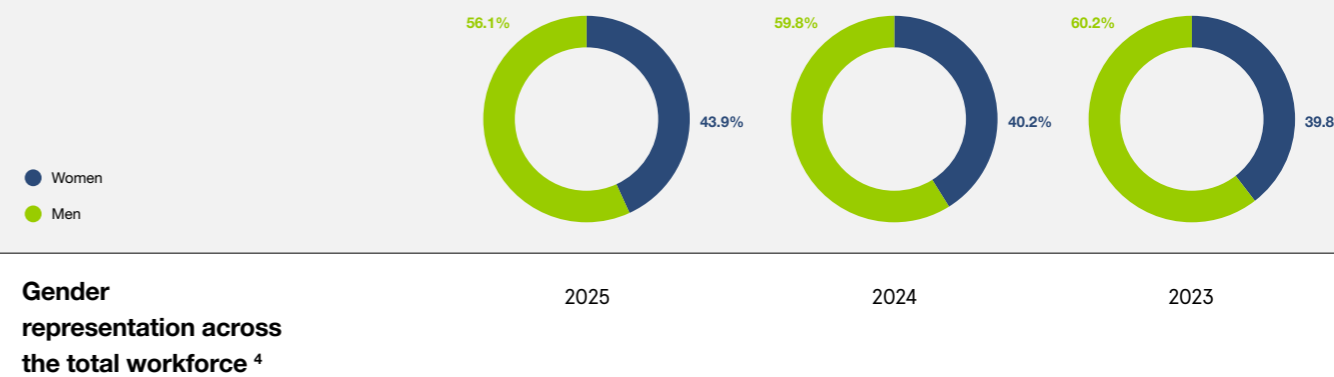
65
Employees

42
Freelancers

Workforce composition

Real estate development combines technical expertise, project management and on-site construction activities. Within this environment, DIMAND aims to build teams that bring together different skills, experiences and perspectives.

The Company promotes a working environment that supports equal opportunity and balanced representation across its workforce. By encouraging diversity and collaboration, DIMAND strengthens its capacity to approach complex projects from multiple perspectives and to support a more inclusive and effective working culture.

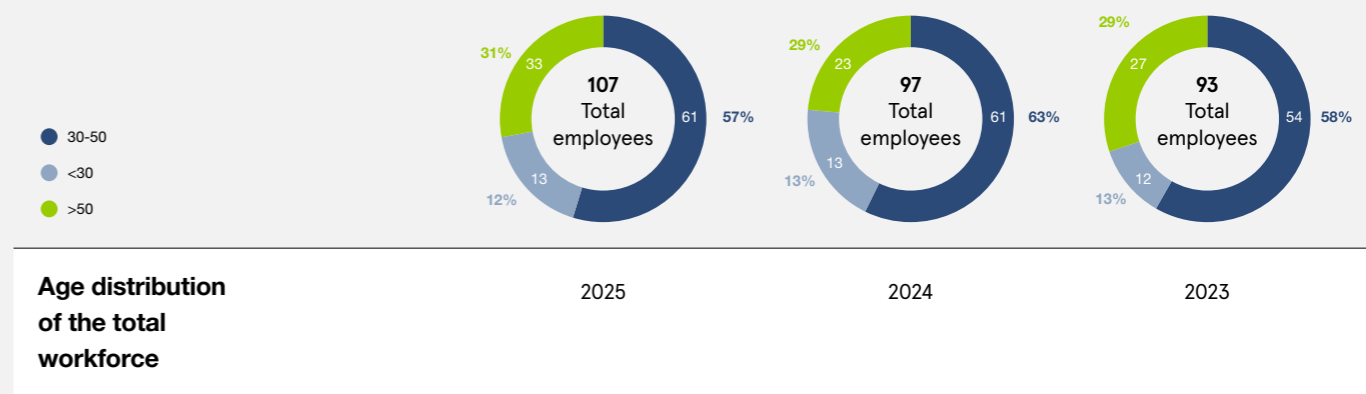
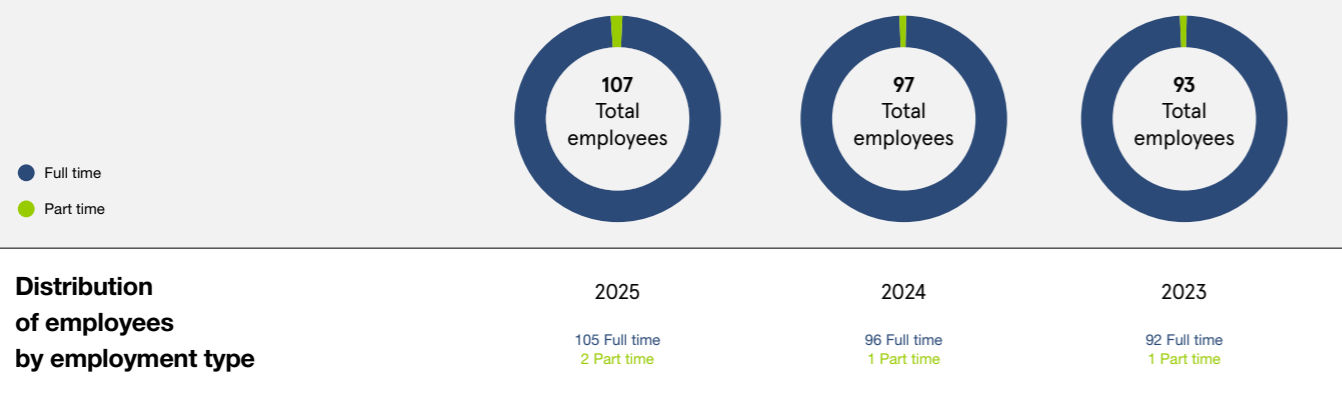


Our workforce is primarily located in **Athens**, where the Company's headquarters and the majority of its operations are concentrated, while the Company also maintains a presence in Thessaloniki to support projects and activities in Northern Greece.

	2025	2024	2023
Athens	104	94	90
Thessaloniki	3	3	3

Our people strategy is primarily centered on building stable and respectful **employment relationships over time**. The Company's operating model is therefore mainly based on **full time employment**, supporting continuity, knowledge retention, and long term alignment with DIMAND's values and way of working. This approach enables consistent collaboration across teams and functions, while ensuring fair and inclusive engagement of all individuals contributing to the Company's operations.

⁴ In 2025, the female representation in own workforce employees was recorded at 46.2%.



Moreover, DIMAND collaborates with freelancers who provide specialised expertise and support specific operational needs. These professionals are considered an integral part of the Company's workforce and contribute daily to the delivery of key activities.

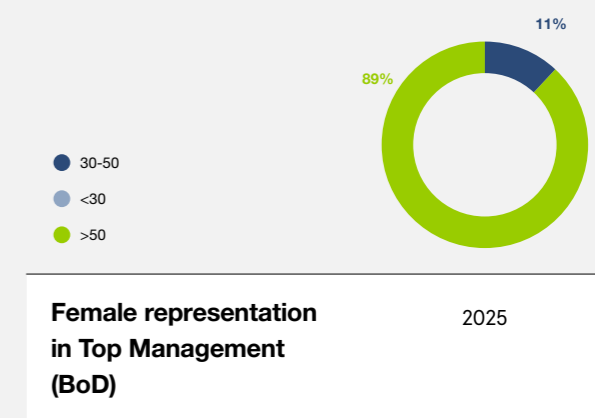
Own employees	Freelancers
65 35 Male 30 Female	42 25 Male 17 Female
63 36 Male 27 Female	34 22 Male 12 Female
55 30 Male 25 Female	38 26 Male 12 Female

DIMAND's workforce includes employees across different age groups, reflecting a balanced mix of experience and perspectives. A significant share of employees falls within the 30–50 age range, complemented by both early-career professionals and colleagues with extensive professional experience. This composition supports knowledge sharing, continuity and long-term workforce stability.

Management and governing bodies composition

We recognize the importance of balanced gender representation not only across our total workforce, but also within management roles and our governing bodies. Through our people and governance practices, we seek to support **equal opportunity** and **fair participation** across levels of responsibility, including senior management and the Board of Directors, reflecting our broader commitment to **inclusive leadership** and **sustainable organizational development**. The main governance body of DIMAND is the Board of Directors with 67% male and 33% female representation. The three members of the Board of Directors are non-executive.

33%
Female representation
in Top Management (BoD)



5.2

Employee retention and engagement

We foster a culture of trust, accountability, and inclusion, supported by structured engagement practices and continuous feedback mechanisms that strengthen employee connection, performance, and retention.

[GRI 2-7, 401-1, 401-2, 401-3, ATHEX ESG C-S4]

At DIMAND, attracting and retaining highly skilled and motivated professionals remains a strategic priority. We seek individuals who combine strong technical expertise with well-developed interpersonal skills, as these capabilities are essential to supporting our long-term growth and the delivery of high-quality projects. Our **recruitment process** is designed to rigorously assess both technical and behavioral competencies, ensuring a **fair, unbiased, and inclusive approach**. All hiring decisions are made without discrimination based on gender, age, religion, disability, or any other personal characteristic, reinforcing our commitment to equal opportunity and merit-based employment.

To this end, we systematically monitor **employee mobility** indicators as part of our broader approach to workforce stability, engagement, and long-term capability building. Recruitment, voluntary departures, and overall turnover are reviewed in combination to provide insight into workforce dynamics, retention outcomes, and the effectiveness of our people practices. These indicators support informed workforce planning and support us in assessing how well we attract, develop, and retain talent across the organisation.



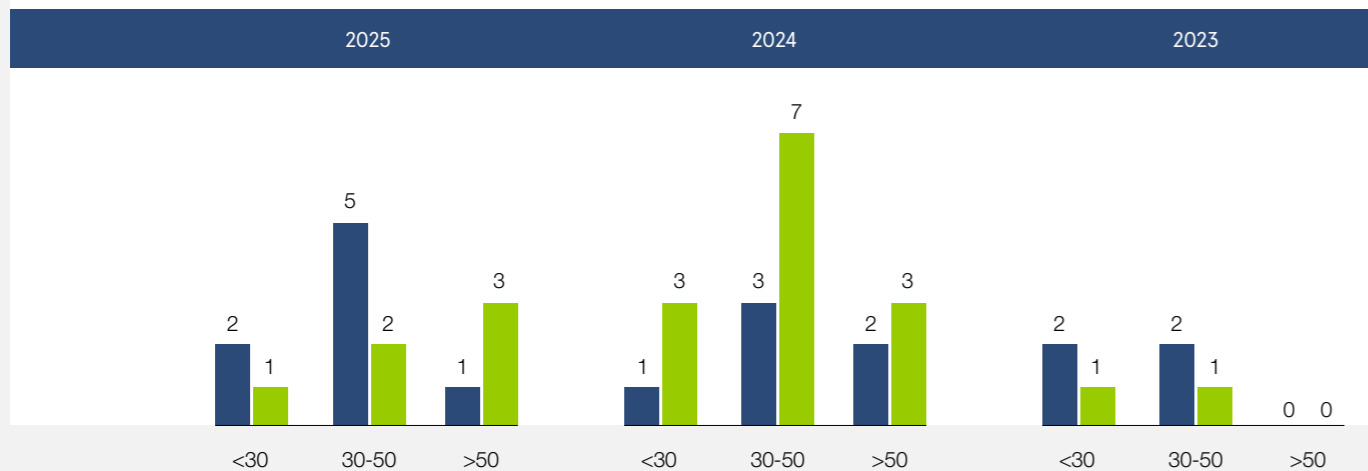
Employee distribution by hierarchical level, gender and age group



● Women
● Men

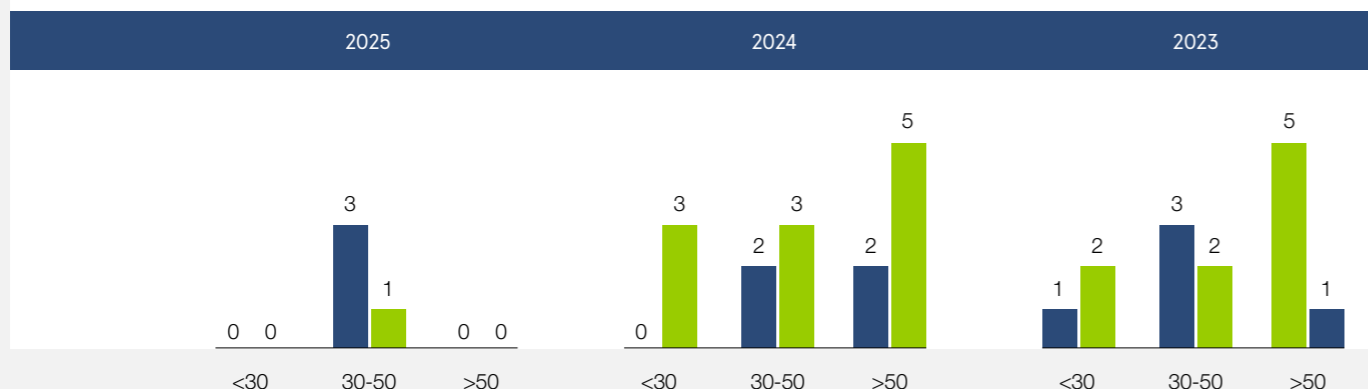
Recruitments by age and gender

In 2025, DIMAND's new employee hire rate was 13.1%, comprising 7.5% for women and 5.6% for men. The employee hires rate by age group was 2.8% for employees under 30, 6.5% for those aged 30-50, and 3.8% for employees over 50. All new hires were located in the Athens region.



Departures by age and gender

Employee turnover rate was 3.8%, comprising 2.8% for men and 1% for women, all aged between 30 and 50. All departures were located in the Athens region.



More specifically, in 2025, DIMAND recorded **14 new hires**, compared to 19 in 2024 (a change of -26%), while total departures amounted to 4 (voluntary: 2; involuntary: 2). Involuntary departures were related to the termination of employment contracts (freelancers). Total turnover for the year stood at 4%, with voluntary turnover at 2% and involuntary turnover at 2%. Additionally, one employee transitioned from salaried positions to a freelance role and one employee from freelance to salaried position.

Employee communication and dialogue

Meaningful, open communication is a foundational element of our approach to employee engagement and long-term workforce sustainability. We place strong emphasis on maintaining **structured, accessible, and trusted channels** that enable employees to engage in **dialogue**, share **feedback**, and **raise matters** relevant to their work experience, including health and safety, well-being, and operational considerations. Our aim is to ensure that employees remain informed, supported, and actively involved, regardless of role or work setting. By fostering transparent and consistent information flows, we promote alignment across teams and

functions and reinforce a sense of shared purpose, contributing to sustained engagement and workforce stability.

Moreover, recognising the **specific needs** of employees whose roles involve work at or regular presence on **construction sites**, we also maintain **dedicated communication channels** tailored to field-based teams. These channels enable real-time updates on projects, operational developments, and Company initiatives, supporting effective coordination while reinforcing inclusion and connection with the wider organization.

Annual employee survey

To strengthen employee engagement and ensure continuous improvement, we also conduct an annual employee survey, offering all employees a structured and confidential platform to share their ideas, aspirations, and feedback regarding their personal and professional development. The survey assesses key aspects of the employee experience, including job satisfaction, team dynamics, communication effectiveness, managerial support, training and development opportunities, creativity, health and safety conditions, work-life balance, and compensation. It also evaluates awareness of the Company's Code of Ethics and gathers forward-looking perspectives and suggestions for improvement.

76%

Employee response rate

Survey outcomes are reviewed in detail by management and inform the development of targeted action plans aimed at addressing identified priorities and strengthening the overall employee experience. An indication of our strong workplace culture and commitment to employee well-being is that:

91%

Employee satisfaction from their experience at DIMAND

88%

of our employees would recommend DIMAND as a great place to work

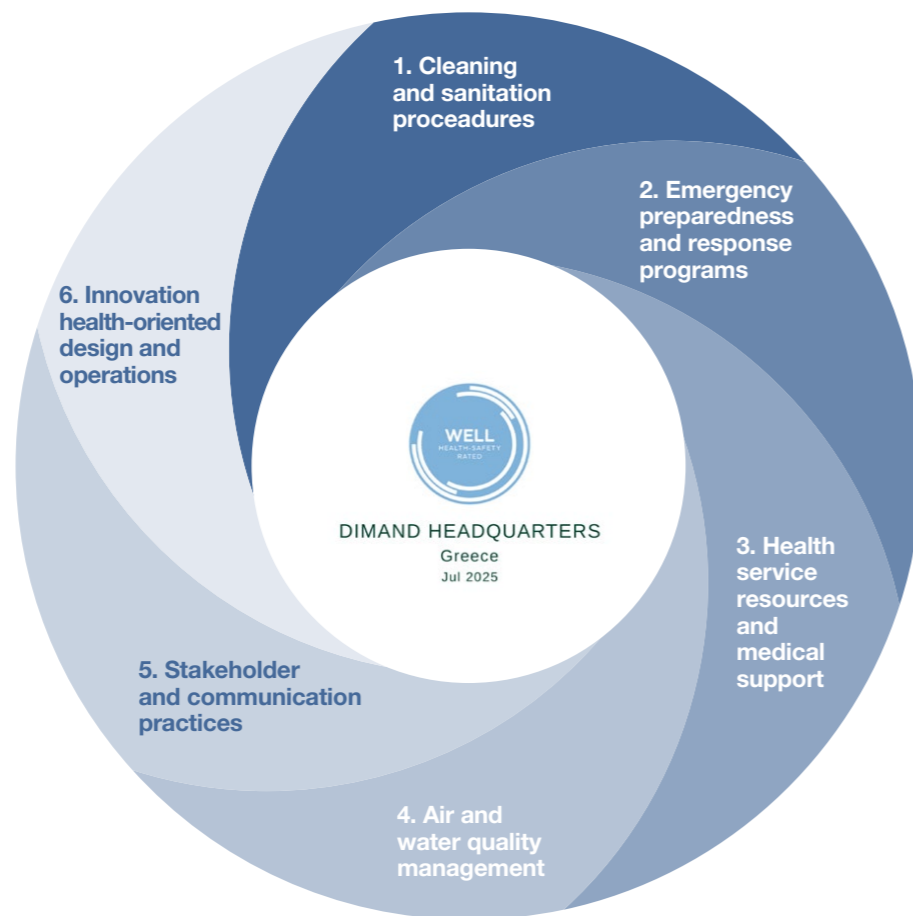
Health and Safety

Our headquarters in Maroussi are WELL Health-Safety certified

[GRI 2-8, 403-1, 403-2, 403-3, 403-4, 403-5, 403-6, 403-8, 403-9, ATHEX ESG SS-S6]

At DIMAND, the protection of health, safety, and well-being across all operations is a priority and an integral part of our organizational culture. As a leader in the real estate sector, we are committed to providing **safe and secure** working spaces for all individuals contributing to our projects, employees, freelancers, and subcontracting personnel, ensuring protection from physical hazards, operational risks, and security threats. Guided by a **zero-accident approach**, we strive to eliminate all workplace incidents, injuries, and unsafe conditions, recognizing that every incident, no matter how minor, can and must be prevented through structured management and proactive engagement.

A significant milestone in our commitment to well-being was the achievement of the **WELL Health-Safety Rating for Facility Operations and Management** in 2024, making DIMAND one of the first companies in Greece to earn this recognition. The certification acknowledges the Company's efforts across key areas such as:



Maintaining and further strengthening these standards in 2025 reflects our ongoing commitment to creating resilient, health-focused spaces that support productivity, comfort, and well-being.

DIMAND recognizes that **employees and workers across its value chain**, including contractors, subcontractors, suppliers, and other business partners, play a critical role in the delivery of its projects and the creation of long-term value. Given the nature of real estate development activities, these employees and workers may be **exposed to increased occupational health and safety risks**, particularly in **construction-site environments**. In response, we apply a structured approach to health and safety management across all locations of operation, including the implementation of defined procedures, systematic risk assessments, and preventive measures. This approach is intended to promote safe working conditions, reduce operational risks, and support the protection of individuals involved in project execution throughout the value chain.

We are certified with ISO 45001 on Occupational Health and Safety Management.

Our approach extends beyond legal compliance, as we fully adhere to applicable national and international Health & Safety regulations while embedding recognized best practices across all activities. In this context, our Health and Safety framework is aligned with Law 3850/2010 ("Ratification of the Code of Laws on Health and Safety at Work"), which constitutes the core legislative framework governing occupational health and safety in Greece, as well as with Presidential Decree 17/1996 concerning improvements in safety and health at work. DIMAND operates under a certified **ISO 45001 Occupational Health and Safety Management System (OHSMS)**, which applies to all employees and subcontractors on our construction sites. This system establishes clear responsibilities, robust prevention mechanisms, and processes for hazard identification, incident reporting, monitoring, and continuous improvement. Through bidirectional communication, employees receive ongoing guidance from management and are encouraged to actively raise concerns and propose improvements, fostering a participatory and inclusive safety culture centred on collective responsibility.

Additionally, comprehensive **risk assessments** are conducted annually by qualified Health & Safety Officers to systematically identify potential hazards based on severity, likelihood, and exposure levels. The most recent Occupational Risk Assessment, completed in November 2025, covered the Company's workforce operating at the headquarters, as well as in on site project supervision and facility management engagements. Hazards are classified across three principal categories: safety risks, health risks and cross cutting organizational risks.

These assessments cover a wide range of factors, including escape routes and evacuation preparedness, fire detection and protection systems, ventilation and air conditioning, electrical and mechanical installations, lighting adequacy, workplace ergonomics, noise exposure, and indoor environmental conditions. Risk evaluations are performed for each distinct employee group, ensuring that the specific hazards associated with each role and work setting are individually addressed.

Zero occupational hazards were classified as high risk across all employee categories in 2025, confirming the effectiveness of DIMAND’s preventive framework and safety protocols.

For each hazard identified, appropriate corrective measures are designed and implemented using a combination of engineering controls, administrative protocols, and Personal Protective Equipment (PPE).

These include the installation of residual current devices and safety signage on electrical panels, the restriction of access to electrical infrastructure to trained personnel, the proper storage and controlled use of cleaning chemicals, the maintenance of service records for all Company vehicles, and training on correct working posture to address ergonomic risks. Employees are also required to use role appropriate PPE, including helmets, gloves, aprons, and non slip footwear, ensuring comprehensive protection during potentially hazardous tasks. The assessment further reinforces broader health and hygiene provisions, including regular workplace disinfection, encouragement of vaccination participation, maintenance of first aid facilities and defibrillator availability, and adherence to the guidance of competent health authorities in the event of disease outbreaks or pandemics. To ensure effective monitoring and continuous improvement, DIMAND systematically:

- Reviews reports, complaints, and emergency responses related to Health & Safety issues.
- Conducts internal inspections and welcomes third-party audits.
- Analyzes legislative updates, technical documentation, and international guidelines.
- Implements targeted action plans based on Safety Technicians’ recommendations

- Utilizes findings from the Risks and Opportunities Manual to understand hazard sources related to infrastructure, the environment, and organizational factors.

The Company also places strong emphasis on **employee health surveillance and preventive medical support**. To this end, we maintain a **health file for each employee** and ensure **annual medical check-ups** through the Occupational Doctor, achieving a **participation rate of 100% in 2025**. Additional voluntary initiatives, such as flu vaccinations, further reinforce our preventative approach.

DIMAND also provides employees with access to a group health insurance scheme, enhancing their access to high-quality healthcare services. The scheme offers comprehensive coverage, including inpatient and outpatient care, preventive medical examinations and emergency services. Access to the scheme is supported through structured internal communication, streamlined enrolment procedures and ongoing guidance on the effective use of available benefits.

Beyond physical health, DIMAND implements targeted initiatives to promote overall employee well-being, with a particular emphasis on mental health, work-life balance and quality of life. All programmes are supported by clear participation guidelines and, where appropriate, flexible arrangements to facilitate engagement. These initiatives are designed to ensure equitable access and meaningful support for all employees, irrespective of role or work location.



HEALTH & SAFETY DATA	2025			2024			2023		
	WOMEN	MEN	TOTAL	WOMEN	MEN	TOTAL	WOMEN	MEN	TOTAL
Accident Frequency Rate	0	0	0	0	11.6	6.6	0	0	0
Accident Severity Rate	0	0	0	0	0	0	0	0	0
Number of fatalities	0	0	0	0	0	0	0	0	0
Rate of fatalities	0	0	0	0	0	0	0	0	0
Number of high-consequence injuries	0	0	0	0	0	0	0	0	0
Rate of high-consequence injuries	0	0	0	0	0	0	0	0	0
Number of recordable work-related injuries	0	0	0	0	0	0	0	0	0
Rate of recordable work-related injuries	0	0	0	0	11.6	6.6	0	0	0
AR (Absenteeism Rate)	0	0	0	0	0.07%	0.04%	0.07%	1.57%	0.86%

Zero
Fatalities among own employees

Fatalities among contractors’ and subcontractors’ employees

Zero
Accidents among own employees

Accidents among contractors’ and subcontractors’ employees

Human rights, diversity, equity & inclusion

[GRI 2-7, 2-30, 405-2, 406-1, ATHEX ESG A-S3, A-S4, C-S7]

DIMAND is firmly committed to upholding and protecting human rights across all areas of its operations. Our approach is grounded in internationally recognized frameworks, ensuring that dignity, freedom, and ethical conduct remain central to our corporate culture. We unequivocally prohibit child labor, forced labor, and any form of labor exploitation, and we extend these expectations to every partner and supplier in our value chain. Through a structured framework of policies and procedures, including our **Policy for the Prevention and Combating of Violence and Harassment in the Workplace**, we safeguard the rights of all employees, contractors, and collaborators, reinforcing a safe, respectful, and accountable working environment.

Diversity, Equity and Inclusion (DEI) form an essential pillar of DIMAND's people-focused strategy. We are committed to cultivating an open, inclusive, and empowering workplace where collaboration thrives and individual aspirations are supported. By bringing

together people of different backgrounds, experiences, and perspectives, we strengthen innovation and enhance the value we create for communities through our projects. Our **DEI Policy** establishes clear principles that promote equal treatment and prevent discrimination on the basis of gender, age, religion, disability, sexual orientation, political beliefs, or any other personal characteristic.

To this end we apply **fair and transparent pay practices** that are based on objective criteria such as role responsibilities, skills, experience, and performance. Remuneration decisions are made without discrimination and are designed to promote equal treatment and equal opportunity across the workforce. Thus, we monitor key remuneration-related indicators, including the gender pay gap and pay ratios, as part of our broader effort to promote fairness, transparency, and accountability in compensation practices.

In 2025, the gender pay gap stood at 18%, reflecting our continued efforts to narrow the disparity and our ongoing commitment to equitable treatment across the organisation.

This outcome reflects both structural factors related to role composition and seniority levels across the organisation, as well as our continued and deliberate efforts to progressively narrow the gap through fair, transparent, and merit based remuneration practices. The metric is closely monitored as part of our broader commitment to pay equity and informs ongoing actions related to talent development, succession planning, and inclusive career progression. During the same year, the ratio of the total compensation of the highest paid individual to the median employee's annual total compensation was 7.77:1, compared to 7.73:1 in 2024. The marginal increase primarily reflects normal variations in remuneration linked to performance, role scope, and market aligned executive compensation, rather than systemic changes in pay structures.

In parallel, we place strong emphasis on eliminating another significant form of discriminatory behaviour—age based discrimination. We firmly believe that the combination of fresh perspectives and seasoned experience strengthens our

Company and drives innovative thinking. For this reason, we highly value the contributions of employees across all age groups and promote an inclusive workplace culture that enables people to thrive at every stage of their careers.

To ensure transparency and accountability, we maintain a **confidential whistleblowing mechanism**, encouraging employees to report concerns safely, while management is held responsible for consistently upholding DEI standards. Our ongoing efforts, including actions to advance gender equality and reduce the gender pay gap, demonstrate our commitment to building a diverse, equitable, and respectful workplace for all.



Zero incidents of discrimination

Professional development and performance evaluation

Talent development

[GRI 2-7, 404-1, 404-2, 404-3, ATHEX ESG C-S5, A-S2]

At DIMAND, we are committed to fostering a work environment where individuals can grow both personally and professionally. To support this, we implement a **comprehensive induction training program** that ensures the seamless integration of new hires while embedding our core principles and Company culture from the outset. During their first week, employees are introduced to our policies, procedures, ISO standards, and Code of Business Conduct and Ethics, along with technical information relevant to their role. This process is applied uniformly across all construction sites, ensuring clarity and consistency for every new team member. All participants receive training materials, sign a conflict-of-interest statement in line with our Code of Business Conduct and Ethics, and gain access to a shared Company folder containing essential documents and resources that facilitate their onboarding experience.

To reinforce a culture of continuous learning, DIMAND delivers **annual training programs** designed in collaboration with executives and leading academic institutions. These programs focus on key operational, technical, and regulatory topics, enabling employees to remain aligned with industry advancements and prepared for evolving business needs.

In 2025, DIMAND continued to invest systematically in upskilling its workforce, expanding the number of seminars offered and increasing overall training expenditure

compared to previous years. Specifically, DIMAND delivered **86 seminars**, marking an **18% increase** compared to 2024, while average training hours per employee reached **24.3 hours** — nearly **quadrupling** the 2024 figure. Total employee training expenditure amounted to **€27,578**, reflecting a **13% increase** year-on-year, underscoring our deepening commitment to continuous professional development and human capital growth.

Training achievements 2025



EMPLOYEES' WHO PARTICIPATED IN TRAINING BY HIERARCHICAL LEVEL	2025	2024	2023
Executives	6	6	8
People Managers	18	19	21
Individual Contributors	74	32	63

TRAINING HOURS BY HIERARCHICAL LEVEL	2025	2024	2023
Executives	152	24	119
People Managers	890	243	656
Individual Contributors	1,565	211	283

AVERAGE TRAINING HOURS BY HIERARCHICAL LEVEL	2025	2024	2023
Executives	32.0	4.80	23.08
People Managers	48.7	11.00	27.30
Individual Contributors	17.5	3.00	4.50

Evaluation process

Performance evaluation is a fundamental component of our commitment to continuous improvement and people development. We apply a **structured, merit based evaluation process** that enables the systematic assessment of employee performance, the identification of strengths, and the implementation of targeted development measures to help individuals reach their full potential. This framework reinforces

effectiveness and productivity across the organization while supporting the consistent integration of our values and culture into everyday operations. To further emphasize our dedication to professional growth, the process applies to **all employees**, allowing both managers and team members to track progress against predefined targets and maintain a shared focus on development, accountability, and long term success.



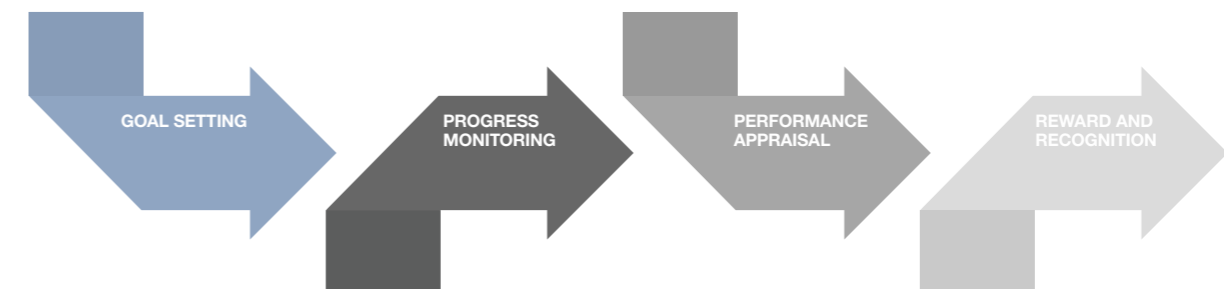
100%

of our employees were evaluated in 2025*

* Includes all employees who received an evaluation, irrespective of employee category and gender.

Individual objectives are defined for all employees, aligned with DIMAND's strategic priorities and business needs.

Annual performance is formally assessed by Directors, in coordination with the Head of Human Resources, and documented in an Evaluation Report.



Performance against objectives is reviewed throughout the year, allowing for ongoing dialogue and adjustments where required.

Evaluation outcomes are reviewed by senior management and inform the consideration of performance-based rewards, in line with the Company's remuneration framework and approved budget.

5.6

Employee benefits

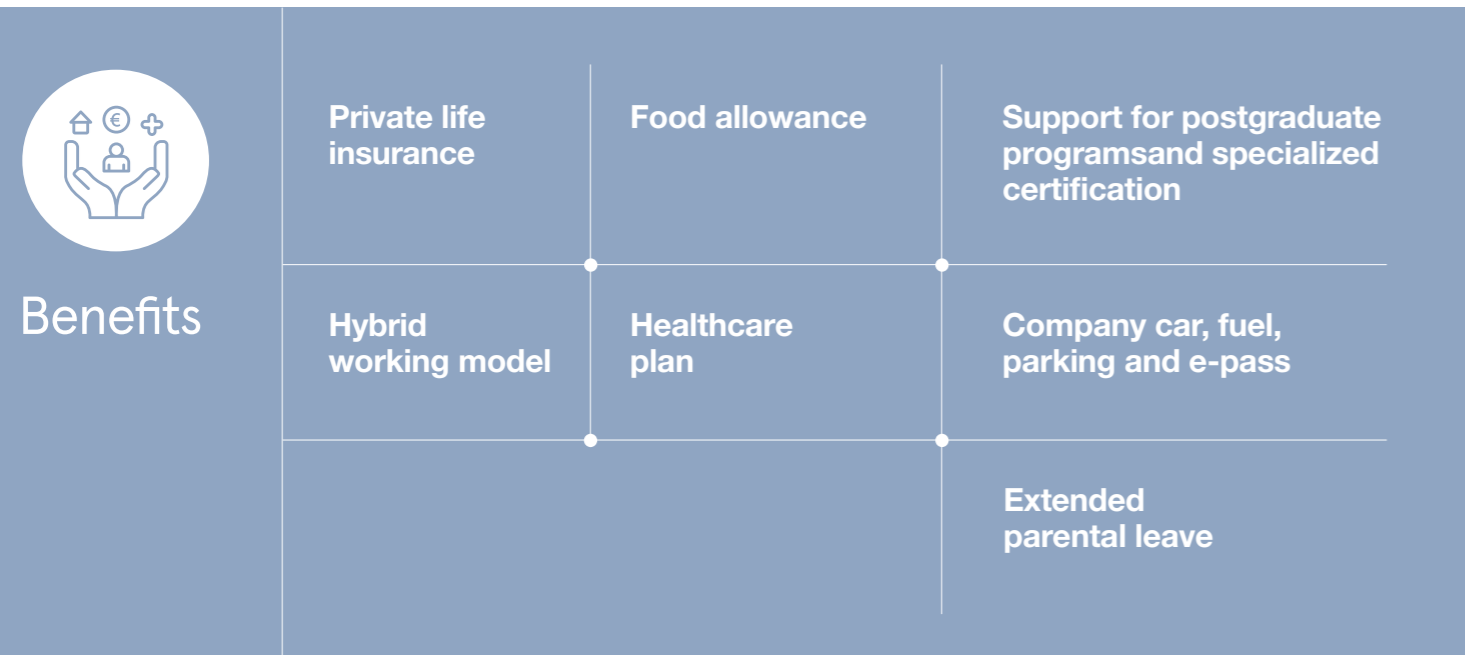
DIMAND ensures equal treatment for both employees and freelancers, providing benefits that go beyond legal requirements.

[GRI 401-2]

DIMAND maintains a comprehensive **benefits framework** that reflects our commitment to supporting the wellbeing, stability, and work-life balance of all individuals contributing to our organization. Our approach ensures that all team members, regardless of employment status, have **equal access to the same benefits**, promoting a culture of fairness, inclusion, and respect. Beyond legal requirements, we provide enhanced provisions such as extended parental leave and additional well-being-related benefits, reinforcing our dedication to creating a supportive and empowering environment. Through this approach, DIMAND not only strengthens its ability to attract and retain top talent but also cultivates a unified sense of community, loyalty, and collaboration across all roles.

Supporting employees during key stages forms part of our broader commitment to employee well-being, equal opportunity, and inclusive people practices. Parental leave arrangements are designed to enable employees to balance professional responsibilities with family needs, while maintaining continuity in employment and fair treatment upon return to work. The Company monitors parental leave uptake and return-to-work outcomes to ensure consistent application of its policies and to support employee retention and long-term workforce stability.

PARENTAL LEAVES	2025	2024	2023
Employees entitled to parental leave	4 <i>4 Male / 0 Female</i>	3 <i>0 Male / 3 Female</i>	4 <i>2 Male / 2 Female</i>
Employees that took parental leave	6 <i>6 Male / 0 Female</i>	3 <i>0 Male / 3 Female</i>	4 <i>2 Male / 2 Female</i>
Employees that returned to work in the reporting period after parental leave ended	6 <i>6 Male / 0 Female</i>	3 <i>0 Male / 3 Female</i>	4 <i>2 Male / 2 Female</i>
Employees that returned to work after parental leave ended were still employed 12 months after their return to work	6 <i>6 Male / 0 Female</i>	3 <i>0 Male / 3 Female</i>	4 <i>2 Male / 2 Female</i>



In 2025, four individuals are own employees and are entitled to parental leave under applicable legislation, while the additional two employees that took parental leave are freelancers for whom parental leave is not contractually provided. Nevertheless, DIMAND voluntarily extends parental leave to freelancers, underscoring a deeply held belief that the transition to parenthood is a

fundamental life event that deserves support, irrespective of employment status. This practice reflects our broader commitment to fostering an inclusive and family-friendly working environment, where the well-being, dignity, and work-life balance of every individual contributing to our operations are valued and protected equally.



100%
Return to work rate

100%
Retention rate

Our social impact & contribution

6



6.1

Social contribution

Our dedication to creating positive social impact extends beyond our core business activities and is reflected in a wide range of initiatives and actions.

[GRI 203-2]

DIMAND's approach to social contribution is grounded in the conviction that sustainable urban development is closely linked to **positive community impact**. Guided by a strong sense of responsibility, we systematically integrate social value creation across all stages of our operations, ensuring that our projects not only enhance the built environment but also contribute to the well-being of the people and communities they serve. By prioritizing inclusive development, supporting vulnerable groups, strengthening local economies, and encouraging active community participation, we deliver targeted initiatives that respond to genuine societal needs.

To this end, our efforts to create positive impact extend beyond our core operations and are reflected across a range of actions and initiatives. Our approach focuses on **generating value across the areas of environment, society, and well-being along with sports' initiatives**, which collectively frame our contribution to sustainable and inclusive urban development.

Our approach promotes environmentally responsible urban development by integrating sustainability considerations throughout our projects, including bioclimatic design principles, holistic natural resource management, energy efficiency, innovation, and carbon footprint reduction, as described in previous chapters of the present Report. Beyond environmental performance, we seek to contribute to the regeneration of urban areas

by revitalizing neighbourhoods economically and socially, creating green spaces, enhancing biodiversity, and supporting vibrant and inclusive communities.

We **support local communities** through inclusive development practices, collaboration with stakeholders, and initiatives that respond to identified social needs and contribute to local value creation. Our social contribution extends to actions focused on humanitarian support, education, innovation, and solidarity, reflecting our commitment to addressing broader societal challenges.

Lastly, our actions aim to enhance the **well-being of individuals and communities** by supporting initiatives that improve quality of life and foster safe, healthy, and socially cohesive urban environments. Through the development of buildings designed in line with well-being principles, including WELL certifications where applicable, we seek to enhance the health, comfort, and overall, well-being of users, while the infrastructure we create contributes to the long-term improvement of living conditions in local communities.

[GRI 203-1, 203-2]

Our commitment to **fostering positive social change** extends beyond our business operations and is expressed through a **broader range of actions and initiatives**. In the context of our ongoing commitment to **sustainability, environmental and social responsibility**, and the **well-being** of people, we have developed an organized and strategic approach to a range of Corporate Social Responsibility (CSR) initiatives along with a dedicated team responsible for coordinating and implementing all related actions.

Over the years, DIMAND has shown a sustained increase in its social contribution, generating both direct and indirect economic advantages for society. Total spending on donations rise consistently, with a notable increase in 2025 to €679,796, underscoring our enhanced engagement in addressing societal needs.



Our socioeconomic impact

We contribute to the national economy and local communities through our development activities, **supporting employment, local value creation, and collaboration across our supply chain**. Beyond our direct operations, our projects generate broader socioeconomic benefits by revitalizing urban areas, supporting local partners, and contributing to public revenues, while targeted

social and environmental initiatives reinforce our contribution to resilient and sustainable communities.

In 2024, DIMAND conducted a socioeconomic impact assessment, the results of which underpin the following achievements across four dimensions:

Environmental protection lies at the core of our philosophy and is integrated across the full life cycle of every project, from design and construction to operation and redevelopment. Through bioclimatic design and LEED certified developments, holistic natural resource management encompassing water conservation, energy efficiency and carbon reduction, and large scale urban regeneration that revitalises neighbourhoods, creates green spaces and enhances biodiversity, we pursue our interconnected priorities: developing

sustainable and climate resilient buildings, minimising the environmental footprint of our own operations, and driving positive environmental impact at urban scale.

We actively invest in understanding and addressing the broader environmental challenges facing Greek cities. In parallel, through targeted CSR initiatives, we extended our environmental commitment beyond the built environment and into the ecosystems and communities we serve.



Pillar: Environment

- Employment impact →
- Social contribution →
- Local supply chain →
- Economic value added →

3,840 direct & indirect jobs have been created
+35 jobs created elsewhere in the economy for every DIMAND job

Continuous sponsorships, donations, social & environmental initiatives

Support for vulnerable social groups

97% of suppliers are domestic

3% overseas suppliers

€163.22 total Gross Value Added to the economy

€1 > €1.6 €1 of our activity results in €1.60 of total economic value

€42.508 value added per job supported by our value chain

Advancing climate resilience through research

DIMAND commissioned and funded one of the most comprehensive climate resilience research initiatives conducted in Greece, carried out by the University of Athens and 1830 Lab. The research covered climate risk assessments and future projections for Athens, Thessaloniki, and Heraklion through 2060, guidelines for resilient urban environments evaluating strategies, and the thermal resilience of buildings. The findings will inform developmental strategies on building design, material selection, and urban regeneration. For more information on the Climate Resilience Research, please refer to section “4.2 Developing sustainable and resilient environments” of this Report.

From rooftop to ecosystem: 340,000 bees call MINION home

In partnership with Bee for Planet, DIMAND installed beehives on the rooftop of the historic MINION building, welcoming more than 340,000 bees to the centre of Athens. The initiative transforms a once abandoned landmark into an active contributor to urban biodiversity, supporting pollinators and strengthening the local micro ecosystem, and demonstrating how purposeful interventions within the built environment can deliver meaningful ecological impact. Beyond its environmental value, the program also serves as a platform for community engagement and awareness, featuring experiential educational activities, inspiring the next generation to connect with nature in the urban environment.



Pillar: Society

Society is a key priority in sustainable development, and we are committed to supporting vulnerable groups while strengthening social cohesion through actions that deliver real value. Through targeted initiatives across critical areas such as culture, health, child protection, educational equality, food assistance, humanitarian support for those affected by natural disasters, enhancement of public infrastructure, and collaboration with universities and research

institutions to develop the skills of the next generation of professionals, we systematically invest in actions that strengthen social cohesion, support communities in times of need, and deliver meaningful and lasting social impact. In parallel, through solidarity actions such as the organisation of blood donation drives, we contribute to building a stable national blood supply, reinforcing our belief that corporate responsibility extends to the most fundamental needs of society.

Our CSR actions are structured in four priority areas:



Cultural heritage preservation



Actions for children



Social solidarity



Social awareness

Cultural heritage preservation

Culture is a fundamental element of urban identity and a critical factor for social cohesion, quality of life, and the sustainable development of cities. To this end, we invest in the preservation of **cultural heritage** and the active support of **contemporary cultural creation**.

In 2025, we contributed actively to the improvement of the areas in which we develop our assets, across Greece, providing technical study donations and sponsorships, as outlined below:

Renovation of the old Acropolis Museum

We donated the technical study for the renovation of the old Acropolis museum showcasing our dedication to preserving and showcasing cultural heritage, in alignment with contemporary architectural standards.

Revitalisation of the historic FIX brewery

We donated to the Ministry of Culture the complete set of technical studies required for the restoration of Building Complex 2 of the FIX Brewery, which will house the Costakis Collection and the State Orchestra of Thessaloniki. In addition, we support the proper conservation of the collection's artworks and the utilization of rare editions donated to MOMus.

Modernization of the archaeological museum of Chios

We donated a museological technical study for the expansion and modernization of the archaeological museum of Chios, aiming to enhance the building's functionality, protect its exhibits, and improve the visitor experience.

Contribution to the National Museum of Contemporary

We contributed to the development of the new amphitheater at the National Museum of Contemporary Art, further strengthening our role as a committed supporter of contemporary culture.

Social solidarity

We implement a series of social contribution initiatives to **strengthen public health, support vulnerable groups, and empower the communities in which we operate.** In 2025 actions included:



Voluntary Blood and Bone Marrow Donation

We regularly organize **voluntary blood donation** initiatives in collaboration with the Hellenic Red Cross, both at our headquarters and at selected project sites, engaging employees, partners, and building tenants. We also implement initiatives for registering volunteer bone marrow donors in partnership with the **Hellenic Red Cross** and **“Vision of Hope”**. In addition, we have established our own blood bank, ensuring continuous availability of blood supplies in emergency situations.



Humanitarian support

DIMAND supported several initiatives aimed at assisting vulnerable groups. In collaboration with Humanity Greece, we participated in the “A Kitchen for Good” initiative, contributing to the preparation of 232 meals for people in need. We also partnered with social welfare organizations, including the Agia Anna Foundation, the Municipal Social Grocery of Amarousion and “The Smile of the Child”, to collect and donate clothing, food and toys to families and children.

Support for healthcare and social welfare institutions

Our engagement with healthcare and social welfare organizations forms a central part of our social impact agenda. Through the **“We Are One”** organization, we donated medical supplies to the **General Cancer Oncology Hospital Agios Savvas** and provided kitchen equipment to the **“Pammakaristos”** Childcare Foundation. Furthermore, we continue to assist **AURORA** and **E.M.E.I.S.**, strengthening care for patients with hematological diseases and women with breast cancer. Additional financial support was offered to First Health, as well as to the “Kivotos Agapis” association in Patras, which helps families of children with chronic illnesses, further expanding DIMAND’s positive social footprint.



Enhancing public health through defibrillator installations

In line with our commitment to prevention and rapid response to critical health incidents, we installed modern **automated external defibrillators (AEDs)** at the **MINION** development, the **Group’s headquarters**, and the **Piraeus Tower**. These devices, registered in the **National Defibrillator Map**, are accessible both to building users and the public, contributing to enhanced public health infrastructure and transforming private spaces into vital points of first aid support.

Support for sports associations

Recognizing the important role of sports in developing skills, promoting teamwork, and shaping resilient communities, we actively contribute to local athletic organizations. In 2025, we provided financial assistance to the **Iliiakos Sports Club** and the **Iones Volleyball Club**, contributing to their operational needs, development programs, and the promotion of amateur sports at the community level.

Support for animal welfare organizations

We contributed to the animal welfare association **“Athens College Alumni Association – SAKA”** by funding the supply of specialized water containers for stray animals, contributing to improved care conditions and promoting animal wellbeing. DIMAND extended its support to **Save a Greek Stray**, contributing to the organization’s impactful efforts in protecting stray animals, advancing public awareness, and fostering a culture of responsible adoption.

Actions for children

We implement targeted initiatives that promote **equal access to education** and **support vulnerable children and adolescents**. Through partnerships with organizations that cultivate skills and creative opportunities, we help create a supportive environment for young people. This effort is reinforced by our active engagement with partner organizations and our provision of essential equipment and goods.

“Together for Children”

We continued our partnership with **Together for Children** in 2025, supporting the **“I Offer Because I Care”** program to provide meals for children in child protection facilities. At the same time, we supported adolescents with autism spectrum disorder through the **PLOES Day Center**, enabling their participation in purchasing and preparing their own meals. These initiatives collectively strengthen children’s wellbeing, promote self sufficiency, and help reduce social inequalities.



Investing in education and youth development

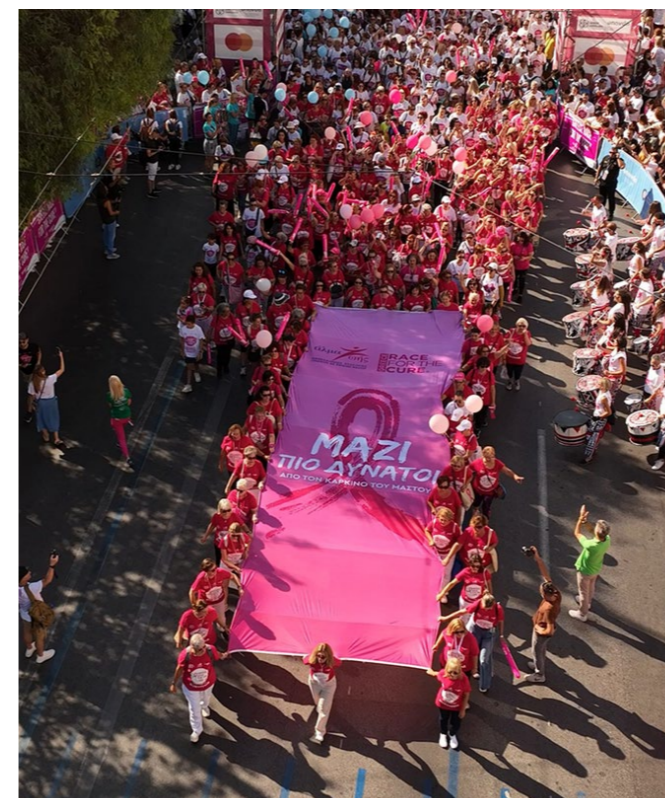


We invest substantially in the **education ecosystem**, supporting both school infrastructure and young students embarking on their academic journey. Through our collaboration with the **Library4all** organization, employees **collected hundreds of children’s books for ages 4–12**, which were distributed to 18 schools in remote areas, enriching learning environments and improving access to knowledge.

At the same time, we invest in youth empowerment by supporting educational infrastructures and students, including the donation of hard drives to the **4th Primary School of Metamorfofi** to upgrade its digital equipment, as well as providing laptops to university students, thereby facilitating a smoother academic experience.

Social awareness initiatives

Recognizing the importance of strengthening social awareness, our people participated in a series of initiatives, including humanitarian-focused **athletic events**, contributing to their impact and helping **raise visibility around critical social and public health issues**.



Race for the Cure

In 2025, for the 16th consecutive year, the **Panhellenic Association of Women with Breast Cancer “Alma Zois”** organized the Greece Race for the Cure®, in which DIMAND employees participated, supporting awareness raising efforts and the collective fight against breast cancer.



No finish line Athens

In May 2025, DIMAND employees participated in the No Finish Line, an athletic, recreational, and charitable event that supports the work of the **“Together for Children”** association. The kilometers covered by participants, whether walking or running, were converted into financial contributions that fund the organization’s child focused programs.



Pillar: Wellbeing & Sports

DIMAND's sustainability approach is completed with a **strong emphasis on human well-being**. For the Company, wellbeing is regarded as a fundamental element of its corporate culture and a key driver of sustainable development while care for people is embedded both in the design of buildings and workplaces, as well as in daily practices that promote health, balance, and overall quality of life. This commitment is reflected across multiple dimensions: from integrating **WELL-certified** design principles into the office environments we develop and operate, to supporting employee wellbeing through **first-**

aid training, and preventive health screening programs. Beyond the workplace, DIMAND actively contributes to improving **quality of life** in local communities through infrastructure that revitalises neighbourhoods and promotes social cohesion. The Company also encourages an active and purposeful lifestyle by participating in **charitable sporting events** and by providing **financial support to local sports associations**, reinforcing its belief that health, solidarity, and community engagement are inseparable from sustainable growth.

Healthy workplace environment

We promote a healthy and productive workplace by integrating **WELL-certified** office spaces design principles and structured well-being practices into the **office environments** we develop and operate. Office spaces are designed to enhance occupant health, comfort, and overall performance, supporting both physical and mental well-being.



Employee wellbeing

Employee wellbeing is supported through targeted actions, including **nature-based activities** and **first-aid training** for employees and their pets. These measures foster a workplace culture grounded in care prosperity.

Social welfare

We contribute to improving **quality of life** in local communities through the **infrastructure** we develop, with a focus on revitalising neighbourhoods and shaping urban environments that promote well-being, social cohesion, and sustainable living.



Putting prevention at the heart of employee care

Employee well-being is supported through preventive health screening programs for both women and men. Preventive breast screening was offered to all female employees, while targeted preventive examinations were made available to male employees. These programs reflect our conviction that early detection and proactive care are essential to safeguarding long-term health, and that our responsibility beyond professional development to the physical well-being of every team member.

Responsible and ethical supply chain

[GRI 2-6, 2-8, 204-1, 308-1, 308-2, 408-1, 409-1, 414-1, ATHEX ESG A-G1, C-S8, C-S7]

We are committed to building and maintaining a responsible and resilient supply chain that prioritizes sustainability, ethical business conduct, and long term value creation. To achieve this, we apply comprehensive supplier selection criteria, rigorous assessment processes, compliance checks, and digital monitoring tools, ensuring that sourcing practices align with our ESG principles and operational standards. We have established clear mechanisms for effective supplier management, including a **structured procurement process** and an **annual supplier evaluation system**, both of which ensure that partners meet our expectations on sustainability, performance, and integrity.

In 2025, we aligned with ISO 20400:2017 – Sustainable Procurement Guidance, becoming

one of the first companies in Greece to adopt this internationally recognized framework. This milestone demonstrates the systematic integration of sustainability considerations into our procurement framework and reinforces our commitment to responsible sourcing. It further strengthens transparency, enhances risk management practices, and supports the creation of long-term value across our supply chain.

Strong, transparent, and collaborative relationships with our suppliers remain central to our approach. As such, we actively support the domestic economy by procuring the majority of our goods and services from **local suppliers** (based in Greece), reinforcing regional development and fostering closer, more responsive partnerships.



domestic suppliers*



of total budget is spent to local suppliers**



of suppliers evaluated on ESG criteria

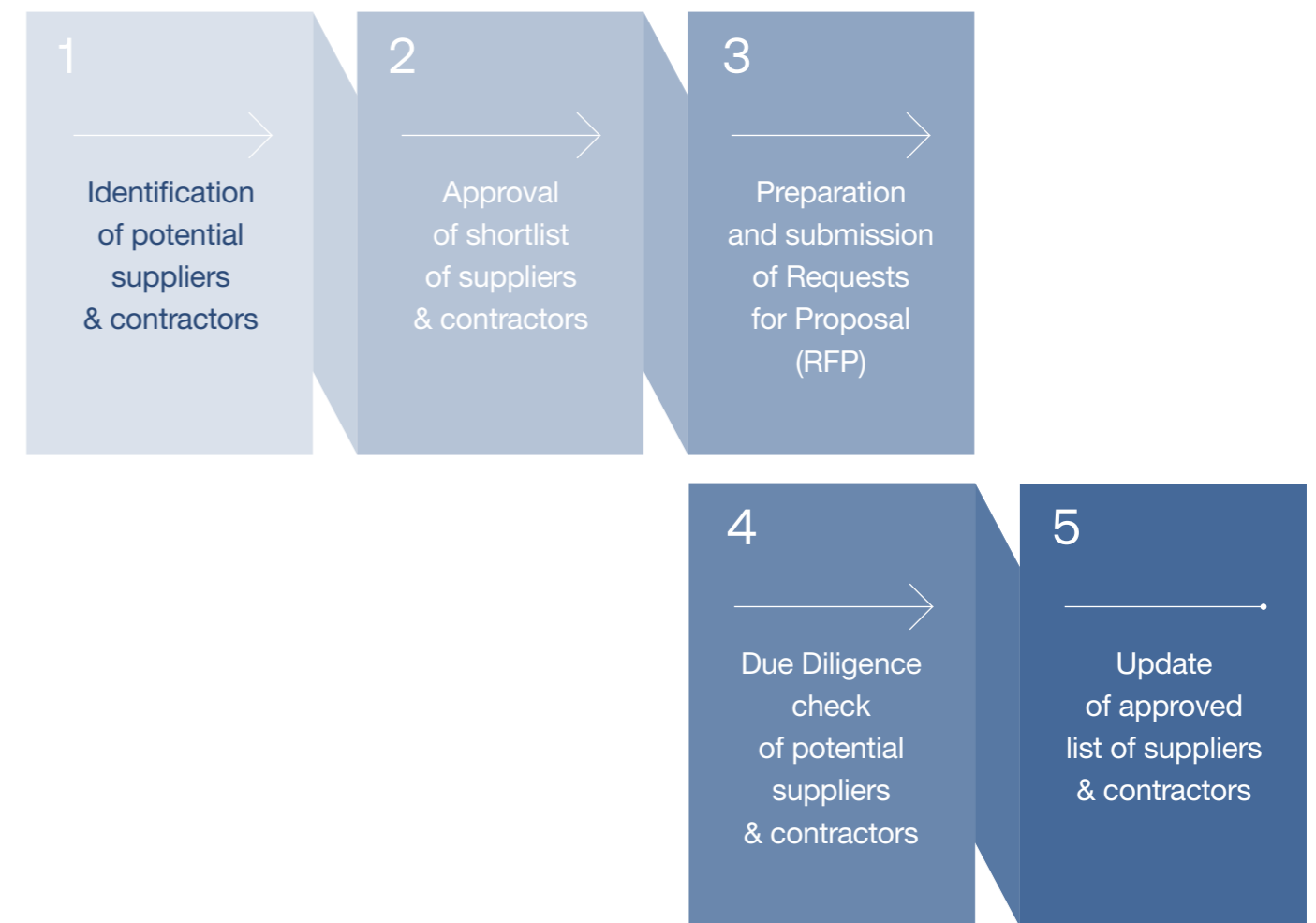
* Refers to suppliers across the Group.

** Refers to procurement budget used for significant locations of operation (Greece) that is spent on suppliers local to that operation by DIMAND S.A.

Supply Management Procedure

DIMAND has implemented a Supply Management Procedure that sets clear expectations for responsible sourcing with strict compliance requirements and serious treatment of any breach. To ensure adherence, the Company applies robust control

mechanisms such as on site inspections, internal and external audits, and continuous management oversight. These processes help maintain operational integrity and support ethical practices throughout the supply chain.



Suppliers' evaluation

DIMAND collaborates with a diverse network of business partners across its supply chain, recognizing that responsible sourcing plays a critical role in minimizing environmental and social impacts. As our operations generate environmental impacts through material procurement and social value through job opportunities, we remain committed to advancing sustainability across all our projects. This includes addressing key topics such

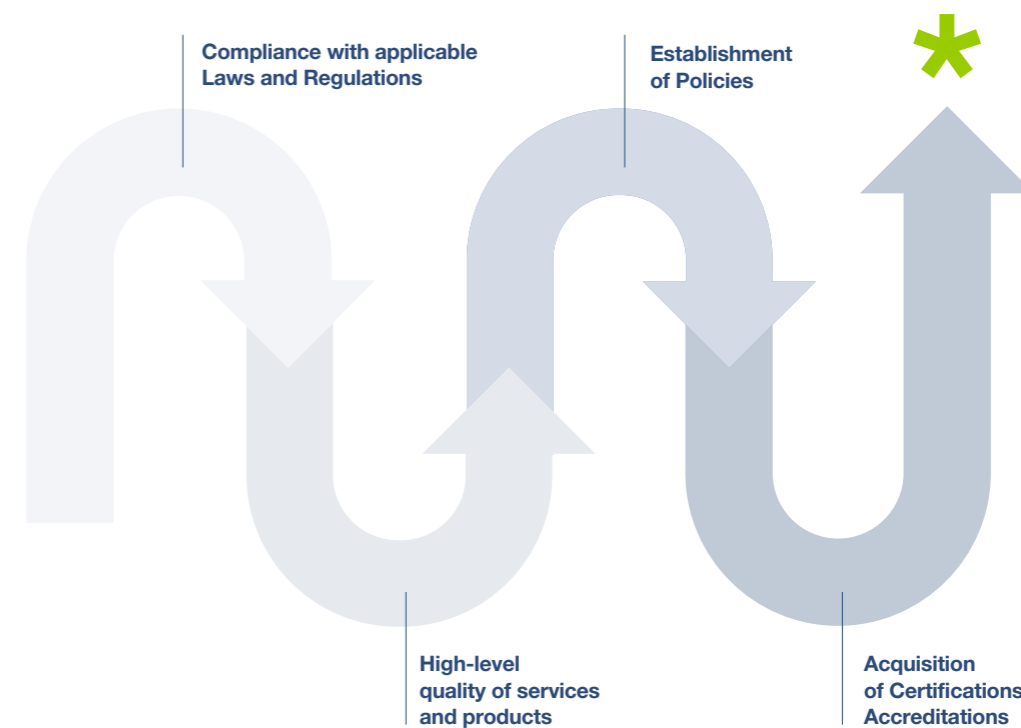
as natural resource conservation, product quality and safety, health and safety, human rights, and labor standards. In line with this commitment, we seek to **work with suppliers who share our values** and can demonstrate **responsible practices throughout material extraction, processing, transportation, use, and end of life management**, ensuring that sustainability considerations are embedded at every stage.

To uphold these expectations, DIMAND has established a **rigorous supplier evaluation and selection process**, supported by structured procurement mechanisms and regular monitoring. Our approach incorporates

ESG requirements for all contractors which are incorporated into supplier assessments, ensuring alignment with DIMAND's standards on environmental protection, social responsibility, and ethical conduct.

All supplies are expected to meet the following criteria:

DIMAND's key focus areas to ensure ethical supply chain practices include:



In 2025, **67% of our total suppliers** were assessed for environmental impacts, allowing us to gain detailed insights into their practices, policies and performance. This process not only improved data accuracy but also strengthened our

engagement with partners, reinforcing our commitment to cultivating a supply chain that is environmentally responsible, socially conscious, and aligned with our long term sustainability goals.

Corporate governance

7

Corporate governance framework

We focus on strong corporate governance aims to promote accountability and operational effectiveness, encompassing risk management, ethics and compliance, cybersecurity, and financial governance.

[GRI 2-27]

At DIMAND, corporate governance is a cornerstone of responsible value creation and a core element of the ESG strategy. Our governance model integrates clear structures, robust policies, and strict ethical principles, as set out in the Company’s **Corporate Governance Framework** and the **General Principles of Business Conduct**. Together, these pillars ensure transparency, accountability, and **sustainable decision making** across operations, **safeguarding stakeholder trust** and supporting **long term corporate resilience**. In the meantime, we remain dedicated to the ongoing enhancement of our governance practices, with regular reviews and updates to policies that reflect industry best practices and stakeholder expectations.

The Company’s governance framework is built on a solid regulatory foundation and aligned with both national and international best practices. DIMAND operates under the provisions of Greek Law 4548/2018 on Sociétés Anonymes and complies with all additional requirements applicable to Athens Stock Exchange listed companies, including Law 4706/2020, Article 44 of Law 4449/2017, and the Hellenic Corporate Governance Code. Furthermore, it adheres to the Hellenic Corporate Governance Code under a “comply or explain” approach, ensuring full transparency regarding any deviations and the rationale behind them

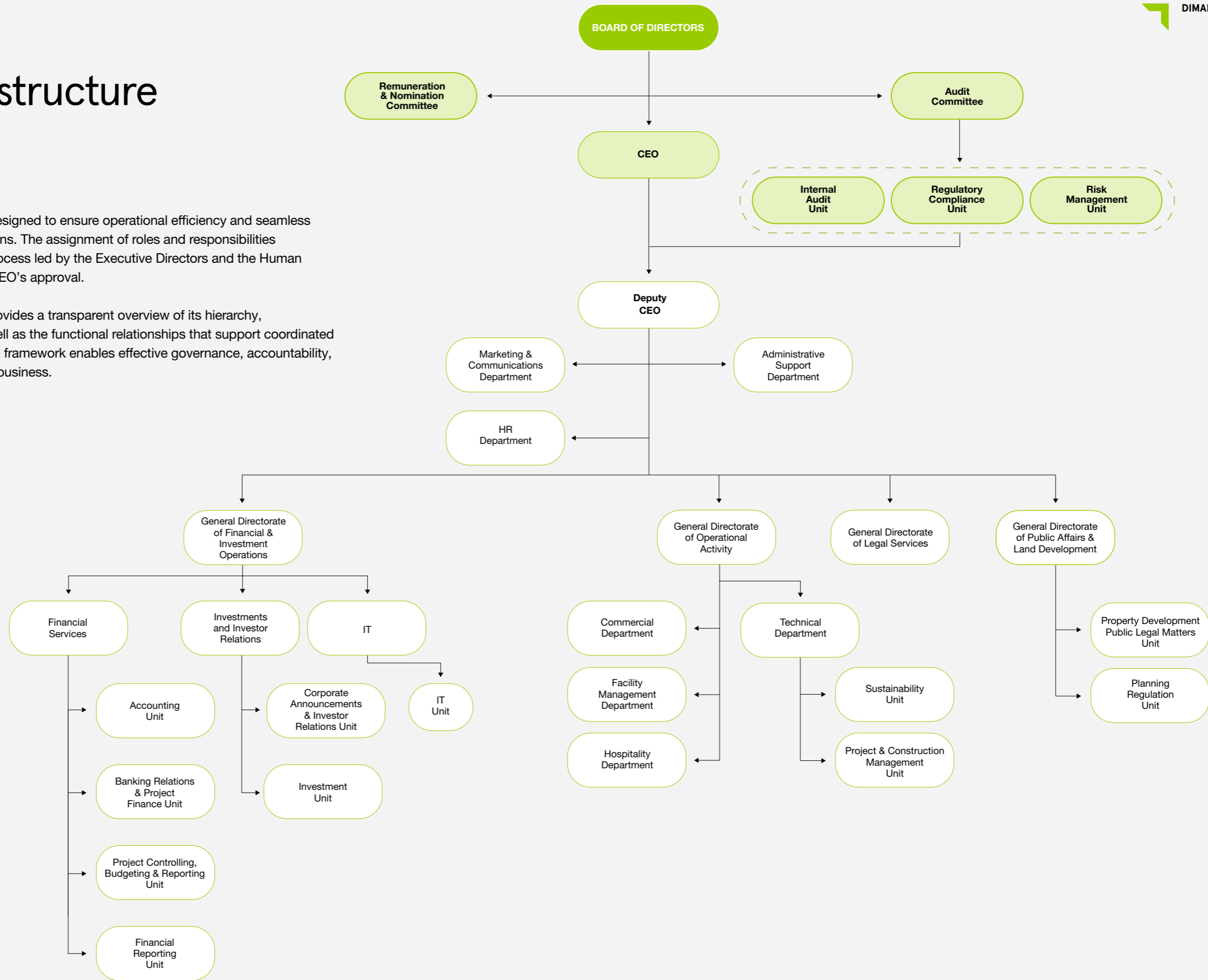
In this regard, DIMAND’s **General Principles of Business Conduct** further articulate the Company’s ethical foundations and expectations for all employees, executives, and business partners. These principles promote responsible conduct across all business activities and strengthen trust with clients, investors, and society.



Governance structure

DIMAND’s organizational structure is designed to ensure operational efficiency and seamless coordination across all business functions. The assignment of roles and responsibilities is implemented through a structured process led by the Executive Directors and the Human Resources Unit and finalized with the CEO’s approval.

The Company’s organizational chart provides a transparent overview of its hierarchy, key positions, and reporting lines, as well as the functional relationships that support coordinated and efficient operations. This structured framework enables effective governance, accountability, and seamless collaboration across the business.



7.3

Governance bodies and management teams

[GRI 2-10, 2-11, 2-12, 2-13, 2-14, 2-17, 2-18, 2-19, 2-20, ATHEX ESG C-G1, C-G2, A-G7]

To ensure effective oversight and accountability, our governance structure is supported by clearly defined bodies with distinct roles and responsibilities. These governing bodies operate within the parameters of the Corporate Governance Framework, follow established policies and procedures, and adhere to the principles of transparency and accountable decision-making. Together, they form the foundation for responsible management, strategic direction, and robust oversight across the Company.

General Assembly

The General Assembly of Shareholders is the Company's supreme governing body, responsible for approving the most significant corporate matters, including the annual financial statements, management performance, profit allocation, and the appointment or discharge of auditors. The **Annual General Meeting** is convened once a year, within the statutory timeframe, and brings together key members of the leadership team, including the Chairman, CEO, Committee Chairs, the Head of Internal Audit, and the External Auditor, to inform shareholders. Shareholders exercise their rights through voting, either in person or by proxy, ensuring broad participation. To support transparency, all deliberations and resolutions are recorded in official minutes, which are duly signed by the Chairman and the Secretary.

Board of Directors

The Board of Directors (BoD) of DIMAND plays a central role in ensuring strong corporate governance and safeguarding the long-term interests of shareholders and stakeholders. Comprising individuals distinguished by their professional credibility and sector expertise, the BoD provides strategic direction and oversight across all Company operations. The members bring a diverse mix of skills and experience, enabling informed decision-making and effective supervision of DIMAND's performance, strategy implementation, and alignment with corporate objectives. The Board provides overall direction for DIMAND, steering major decisions and ensuring that the Company stays aligned with its strategic objectives. The BoD acts as a guiding force for the Company, overseeing the management and administration of its assets, representing DIMAND in various capacities, and making decisions on all matters not exclusively reserved for the General Assembly. Furthermore, it oversees key risks — including financial, operational, and ESG related matters — and ensures that governance practices remain transparent and accountable. The Board's effectiveness is reinforced through regular training on governance, regulatory developments, and sustainability topics. Board appointments are made in accordance with DIMAND's Suitability Policy, ensuring a balanced and complementary composition. In this regard, the Board exercises independent judgement, strengthens oversight, and safeguards the interests of shareholders and stakeholders alike.



Women representation in the Board of Directors reflecting the commitment to strengthen gender representation across all hierarchical levels



Independent, non-executive members further promoting objective decision-making at Board level

The **Executive Members** of the BoD are responsible for and entrusted with the execution of the decisions of the Board and the continuous monitoring of DIMAND's operations.

The **Non-Executive Members**, including independent Non-Executive Members, are responsible for overseeing corporate activities, contributing their knowledge and experience to shaping DIMAND's strategy, and promoting all corporate matters.

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

The **Chairman** of the BoD, not a senior executive of DIMAND, oversees the functioning of the Board and the Company and keeps the members informed of DIMAND's progress. Additionally, in the Chairman's absence, the Vice-Chairman assumes the Chairman's duties, in accordance with a decision made by the BoD.

The composition of the Board reflects the Company's commitment to diversity, balanced representation, and suitability.

A/A	FULL NAME	POSITION	INDEPENDENCE
1	Gontikas Constantine	Chairman / Non-Executive Member	✓
2	Andriopoulos Dimitrios	Vice Chairman / Executive Member	-
3	Dimtsas Nikolaos - Ioannis	Deputy CEO / Executive member	-
4	Itsiou Olga	Executive Member	-
5	Chalkiadaki Anna	Executive Member	-
6	Anastasopoulos Michalis	Executive Member	-
7	Dagtzi-Giannakaki Despoina	Executive Member	-
8	Pelidis Emmanouil (Manos)	Non-Executive Member	✓
9	Charitos Nikolaos	Non-Executive Member	✓

Suitability Policy

DIMAND maintains a Suitability Policy that ensures the Board of Directors collectively possesses the integrity, expertise, and diverse competencies required for effective governance. The policy is aligned with the Company’s Operating Regulations and the Hellenic Corporate Governance Code. It outlines clear criteria for assessing the professional qualifications, ethics, and independence of Board members and is applied consistently during appointments and renewals. During the year, DIMAND continued to implement the Policy as part of its commitment to a transparent and merit based Board composition, ensuring that the Board remains well equipped to oversee the Company’s strategy, safeguard stakeholder interests, and uphold the highest governance standards.

DIMAND’S CEO RESPONSIBILITIES	
Goal Setting and Management Performance	Business and Financial Policy Oversight
Financial Performance Accountability	Internal Organization Monitoring and Improvement
Staff Recruitment Approval	Strategic Objective Determination
Daily Operations Supervision	

2025 BoD training

Continuous development remains an integral part of DIMAND’s governance culture. During the reporting year, members of the Board participated in targeted training sessions covering regulatory developments, corporate governance best practices, and emerging ESG requirements. These programs included training on regulatory obligations and recent legal developments, as well as a presentation of the 2024 ESG Report. In addition, the Board received training on the fundamentals of the Corporate Sustainability Reporting Directive (CSRD), as well as sessions on geostrategic and climate-related developments affecting

the Company’s operating environment. Further training covered decarbonisation and the reduction of the carbon footprint of buildings, along with additional topics related to sustainable real estate.

These programs supported the Board’s ability to respond to a rapidly evolving operating environment and strengthened its oversight across risk management, sustainability, and strategic decision-making. Through ongoing upskilling, the Company ensures that the Board remains informed, effective, and aligned with modern governance expectations.

Chief Executive Officer

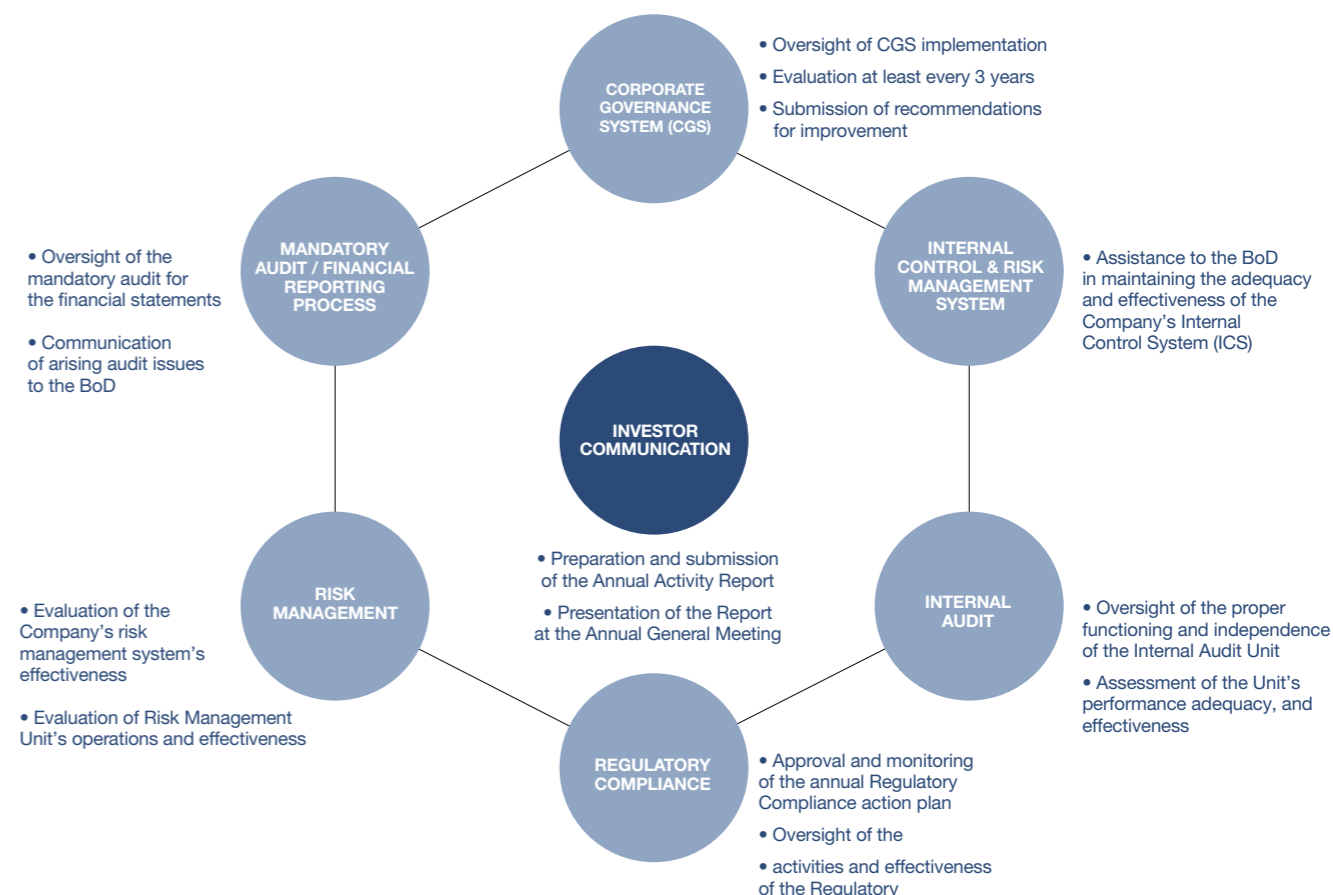
The Chief Executive Officer (CEO) acts as the primary link between management and the Board, the CEO ensures the effective implementation of corporate strategy, oversees business performance, and makes decisions within the framework of DIMAND’s internal policies and governance rules. The CEO is

appointed by the Board of Directors following each Board election and is entrusted with the overall leadership of DIMAND’s operations. In this role, the CEO provides direction across all functional areas and ensures that the Company operates with consistency, accountability, and alignment with long term objectives.

Audit Committee

The Audit Committee supports the Board in overseeing financial reporting, the effectiveness of the Internal Control System, and the independence of the Internal Audit Unit. It also reviews key risk management and regulatory

compliance matters and reports its main findings to the Board, while submitting an Annual Activity Report to shareholders. Key responsibilities of the Committee include:



Remuneration & Nomination Committee

The Remuneration and Nomination Committee supports the Board of Directors by overseeing the selection of specialized executive personnel and evaluating candidates for potential Board membership. The Committee is responsible for establishing and monitoring the **Remuneration Policy** for both Board members and the Management Team, ensuring a transparent and

merit-based approach. Established by decision of the Board, the Committee provides reports and recommendations and may use external advisory support when required. Operating under an independent Charter, the Committee provides recommendations to the Board and may engage external advisors when needed to support its work.

Internal Audit Unit

DIMAND's Internal Audit Unit operates as an **independent function**, providing assurance and advisory services that enhance the Company's governance framework. It plays a key role in evaluating the effectiveness of the Internal Control System (ICS), risk management practices, and regulatory compliance, thereby safeguarding organizational integrity. The Unit reports operationally to the Audit Committee and administratively to the CEO, ensuring

both independence and alignment with corporate oversight needs. Led by a Head appointed by the Board of Directors upon the Audit Committee's recommendation, the Internal Audit Unit functions in accordance with its Internal Audit Operating Regulations, maintaining objectivity, professionalism, and adherence to the principles set out in Law 4706/2020.

Internal Control System

DIMAND's Internal Control System (ICS) is a structured framework that supports effective, compliant, and risk aware operations across the Company. Defined as the set of internal control mechanisms and procedures, including risk management and internal control functions,

the ICS is designed to safeguard assets, ensure the reliability of internal and external information, and provide continuous oversight of the Company's processes. DIMAND's ICS is designed to achieve the following key objectives:



Risk management

[GRI 205-1, ATHEX ESG C-G5]

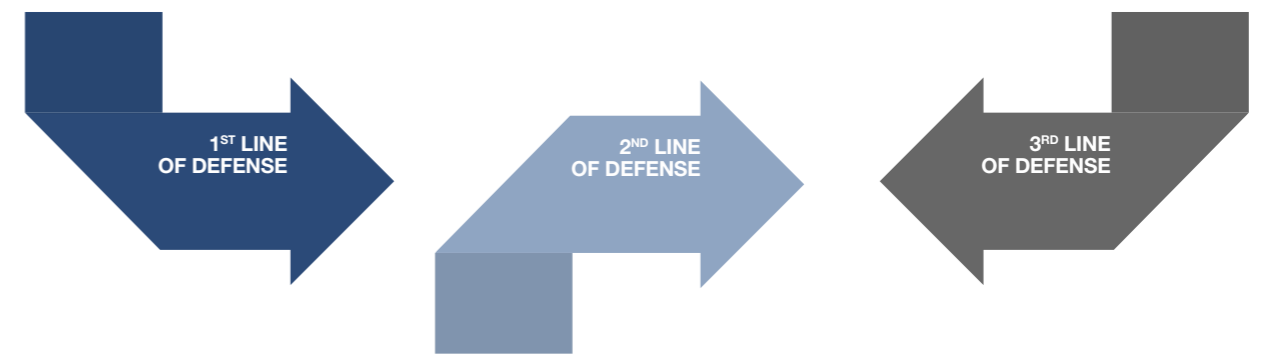
Effective risk management is integral to DIMAND’s governance approach and supports the Company’s long term resilience. The Company’s **Risk Management Governance Model** provides a structured and consistent way to identify, assess, and address risks across all operations. It is supported by a clearly defined governance model, a clear allocation of responsibilities, and an independent **Risk Management Unit** that ensures risks are monitored systematically and in line with regulatory requirements. DIMAND categorizes risks across different areas, enabling a comprehensive view of potential exposures. Through a disciplined Risk Assessment process, the Company prioritizes mitigation measures and ensures that risk related insights are incorporated into decision making at all levels.

More specifically, the Risk Management Governance Model is structured around the “**Three Lines of Defense**” framework, ensuring clear separation of responsibilities and robust oversight across all functions. This model assigns **day to day risk ownership to operational units (1st Line)**, provides **specialized monitoring and guidance through the Risk Management and Compliance functions (2nd Line)**, and ensures **independent assurance through the Internal Audit Unit (3rd Line)**. Together, these layers create a comprehensive and resilient system that supports early risk identification, effective mitigation, and consistent alignment with the Company’s strategic and regulatory commitments.



The Company’s Directorates / Departments / Units that are responsible for implementing documented procedures, as well as for the monitoring, evaluation, and mitigation of the risk arising from their activities, in accordance with the Company’s Risk Management Strategy and the guidelines set by the BoD.

The Internal Audit Unit, is responsible for the independent assessment of the Risk Management framework, ensuring its effectiveness, efficiency, appropriateness, and consistent application.



The Risk Management and Compliance Units provide complementary expertise, support, monitoring, and oversight of challenges associated with risk management.

Risk Management Unit

DIMAND’s Risk Management Unit operates as an independent function in full compliance with Greek Law 4706/2020, ensuring a structured and effective approach to identifying, assessing, and mitigating risks across the organization. The Unit reports administratively to the CEO and operationally to the Audit Committee. Led by a Risk Management Officer (RMO) appointed by the Board of Directors, the Unit supports Management and the BoD in strengthening the Company’s overall resilience and alignment with regulatory expectations and strategic objectives.

The RMO facilitates cross departmental collaboration to map key risks, supports the Board in its oversight role, and ensures that risk related insights are integrated into strategic decision making. The role includes developing and maintaining policies for operational risk and business continuity, monitoring the implementation of mitigation measures, and preparing regular updates for Management and the Board through the Audit Committee. The RMO also leads relevant training initiatives, promotes awareness of risk obligations across the Company, and works closely with internal functions to prevent and manage fraud related exposures. In addition, the Officer ensures that risk related disclosures are accurate, timely, and aligned with regulatory reporting requirements.

In more detail, the **Risk Management Officer** is responsible for coordinating DIMAND’s overall risk management framework and ensuring that risks are identified, evaluated, and addressed in a consistent manner.

Risk assessment

DIMAND's risk management framework is grounded in a structured, **annual assessment** process that systematically identifies, evaluates, and prioritizes risks across the full ESG spectrum, including economic, environmental, social, governance, and health and safety aspects. This forward-looking approach enables the Company to detect potential threats early, implement targeted mitigation measures, and strengthen organizational resilience. In line with this methodology, DIMAND conducted comprehensive reviews of all operations in 2025, with 100% of operations assessed for

corruption-related risks, reflecting a rigorous and consistent commitment to ethical conduct and regulatory compliance. The identification of significant risks through this process has enabled enhancements to internal controls and reinforced DIMAND's dedication to transparency, integrity, and responsible business practices. Supported by the **Risk Management Unit** and informed by periodic reporting to the Board of Directors, this process ensures alignment between risk oversight, strategic decision-making, and the Company's broader sustainability objectives.



of our operations were assessed for corruption-related risks reflecting the commitment to ethical conduct and regulatory compliance



DIMAND organizes risks into clearly defined categories that reflect the Company's diverse operational and strategic exposures. These include strategic, operational, technological, regulatory compliance, and financial & commercial risks. This structure enables a systematic approach to identifying and prioritizing potential threats, ensuring that each category is monitored with appropriate depth and oversight.

In addition to traditional business risks, DIMAND incorporates ESG related risks across all categories, recognizing their

growing relevance to long term performance and resilience. Environmental, social, and governance considerations—such as climate impacts, resource use, diversity and inclusion, ethical conduct, and data protection—are assessed alongside financial and operational risks. By integrating **ESG factors into its risk evaluation and mitigation processes**, the Company strengthens its commitment to responsible governance and sustainable value creation.

Upholding ethical business conduct

[GRI 2-15, 2-16, 2-23, 2-24, 2-25, 2-26, 205-2, 205-3, 206-1, ATHEX ESG A-G2, C-G1, C-G5]

DIMAND is committed to operating with integrity across all aspects of its business, within Company facilities, at external sites, or in any setting where employees represent the organization. Our ethical framework—anchored in the Code of Conduct, anti corruption measures, conflict of interest rules, anti violence policies, and whistleblowing channels—supports responsible behavior and strengthens trust with employees, partners, and stakeholders. We operate in alignment with applicable laws, regulatory requirements, and internal policies,

ensuring that all business activities meet the highest standards of legal and ethical conduct.

To support consistent and responsible decision making, the Company provides employees with clear avenues for seeking advice whenever they are uncertain about the appropriateness of an action or situation. Guidance can be obtained from designated functions—including the Receiving and Monitoring Reports Officer, the Directors, the Human Resources Unit, the Compliance Unit, and the Internal Audit Unit—helping employees navigate ethical dilemmas and ensuring that their conduct remains in line with DIMAND’s principles.

Anti Corruption & Anti Bribery Policy

DIMAND maintains a strict zero-tolerance stance on bribery and corruption, supported by our dedicated Anti-Bribery and Corruption Policy, fully compliant with the Greek Penal Code and the OECD Convention on Combating Bribery. The Policy applies to all employees and external collaborators, outlining clear procedures for lawful conduct and ensuring that concerns can be raised confidentially through established reporting channels.

The Company is also certified under **ISO 37001:2016**—Anti-bribery Management System, reinforcing robust preventive controls and alignment with international best practices.

Concerns related to potential bribery or corruption can be reported directly to the Company’s Whistleblowing Officer through the established confidential channels:

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

Individuals may raise issues securely and without fear of retaliation.

Code of Business Ethics and Conduct

Our Code of Business Ethics and Conduct establishes the principles that govern responsible behavior across the Company and defines the standards expected of all employees and business partners. It serves as a practical reference point for ethical decision making and provides a structured framework in areas including anti corruption, fair business conduct, conflicts of interest, respectful workplace practices, data protection, and transparent communication. By applying the Code consistently, DIMAND strengthens the culture of integrity and ensures that professional conduct remains aligned with the Company’s values and governance commitments. Key elements of our Code include:

Integrity	Relations with Competitors
Protection and proper exploitation of opportunities	Relations with Suppliers, Contractors and Subcontractors
Compliance with Antitrust Legislation	Financial Reporting and External Communication
Trade Restrictions	Personal Data

Building on the principles established in DIMAND’s Code of Business Ethics and Conduct, the Company has developed a set of **complementary policies** that reinforce its ethical framework and guide appropriate behavior across the organization. These policies translate the **Code’s expectations into clear procedures** for preventing misconduct, addressing inappropriate actions, and ensuring that concerns can be reported in a confidential manner. Through this structured approach, DIMAND strengthens accountability, supports a respectful and transparent working environment, and ensures that ethical commitments are consistently upheld in practice.

Anti Violence & Anti Harassment Policy

DIMAND’s Anti Violence and Anti Harassment Policy outlines the Company’s commitment to maintaining a workplace where all individuals are treated with dignity and respect. The policy defines unacceptable behaviors, establishes clear procedures for reporting incidents, and ensures that concerns are reviewed promptly and impartially. Through this framework, we safeguard an inclusive environment and reinforce our **zero tolerance approach** to any form of abusive, threatening, or discriminatory conduct.

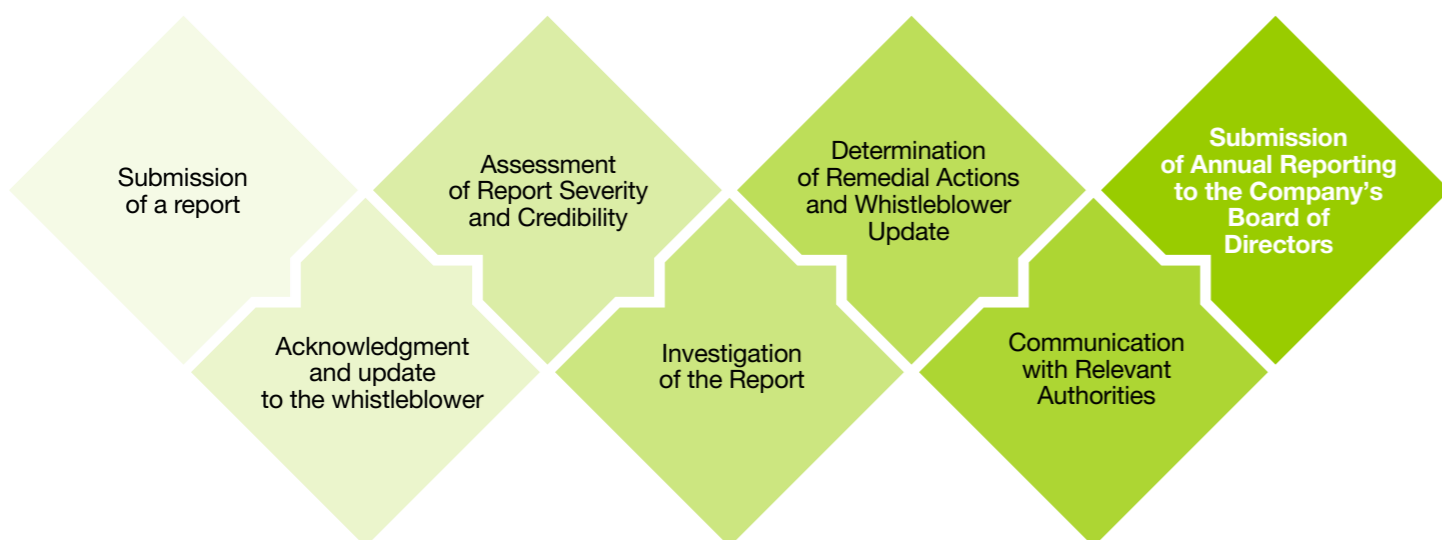
Conflicts of Interest Policy

To protect organizational integrity, DIMAND implements a **Conflicts of Interest Prevention and Management Policy** that defines how potential conflicts are identified, prevented, and addressed. The Policy reinforces the principles of objectivity, transparency, and responsible decision making, prohibiting actions that could compromise the Company's interests. Employees and stakeholders are encouraged to report any potential conflicts in line with the established guidelines, ensuring that professional responsibilities remain free from personal influence or bias.

Whistleblowing Policy

The Whistleblowing Policy applies to all organizational units, Management, and any individual working with or on behalf of DIMAND. The Policy provides a confidential and accessible mechanism for raising concerns, enabling individuals to report suspected misconduct directly to the **Receiving and Monitoring Reports Officer (RMRO)**. Through this framework, DIMAND ensures that ethical concerns are addressed promptly while fostering a culture of transparency and accountability.

Process for submitting, receiving, and managing whistleblowing reports:



In addition to the implementation of Policies, DIMAND remains committed to fostering a strong culture of ethical business conduct, supported by continuous communication and training for all personnel. In 2025, **100%** of BoD members, employees, and business partners were **informed of the aforementioned policies**.

Furthermore, DIMAND provides dedicated **anti-corruption training** and achieved a **100%** completion rate among governance body members and employees. The following 2025 indicators demonstrate the effectiveness of these policies and awareness initiatives in maintaining ethical and responsible business practices:

Zero

Incidents of bribery or corruption

Zero

Code of Business Conduct and Ethics violations



Zero

Legal actions for anti-competitive behavior and violations of anti-trust and monopoly legislation

Zero

Whistleblowing incidents

Zero

Non-compliance incidents

Cyber security & data protection

Zero

Complaints concerning breaches of customer privacy

Zero

Identified leaks, thefts or losses of customer data

[GRI 418-1, ATHEX ESG C-G6]

DIMAND places strong emphasis on data security and the protection of personal information, operating in **full compliance with the EU General Data Protection Regulation (GDPR)**. The Company safeguards the privacy of employees, clients, and partners by ensuring that all personal and sensitive data is managed responsibly and securely through every business activity. To support this commitment, DIMAND has established a comprehensive

Personal Data Protection Policy and **Information Systems Security Policy (ISS Policy)**, which together form a structured framework that outlines protocols, preventive measures, and requirements for all personnel. These policies are applied consistently and are communicated to external partners to prevent incidents of data loss, misuse, unauthorized modification, or theft. DIMAND aims to:

Ensure the confidentiality, integrity, and availability of the information managed by the Company.

Secure the proper functioning of the Company's information systems.

Promptly address incidents that may jeopardize the Company's operational functions.

Meet legislative and regulatory requirements.

Continuously enhance the level of Information Security.

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

Recognizing that strong governance requires both systems and awareness, DIMAND invests in **regular training** for employees to maintain compliance in data security. The Company also maintains procedures for addressing any complaints or concerns related to privacy breaches or data loss, reinforcing transparency and accountability. Through these combined efforts, DIMAND promotes a resilient data-management culture that protects information assets, upholds regulatory compliance, and maintains the trust of stakeholders.

7.7

Financial performance

[GRI 201-1]

In 2025, DIMAND demonstrated strong resilience and adaptability, maintaining financial stability. The Company's commitment to sustainable development and a disciplined growth strategy supported both its performance and long-term outlook. The following financial and socio-economic data highlight DIMAND's progress in strengthening business conduct and delivering improved results.

DIRECT ECONOMIC VALUE GENERATED (IN €)	2025	2024
Revenues (economic value generated)	104,453,188.00	89,390,612.00
Operating profit	44,876,285.00	57,596,763.00
Operating costs (economic value distributed)	58,449,537.00	31,545,638.00
Profit / loss before taxes	42,039,711.00	54,536,861.00
Profit / loss after taxes	35,047,355.00	51,475,279.00
Payments for taxes - indirect (VAT) (economic value distributed)	1,150,179.63	1,334,057.37
Payments for taxes - immediate	766,626.83	1,017,414.00
Equity	229,787,827.12	192,871,178.85
Community investments (economic value distributed)	679,796.00	168,346.00
Total investments	270,940,113.16	228,845,801.52
Total assets	365,766,361.83	299,846,267.23

SOCIAL PRODUCT DISTRIBUTION (IN €)		2025	2024
TO EMPLOYEES	Employee salaries (gross earnings)	3,601,108.28	3,019,001.37
	Insurance contributions (including private insurance)	680,810.54	639,500.39
	Other employee benefits	196,143.35	633,276.44
	Compensation (dismissals / retirements)	-	-
	Total economic value distribution to employees	4,478,062.17	4,291,778.20
TO OTHER STAKEHOLDERS	Payments to capital providers (economic value distributed)	3,284,144.00	3,139,766.00
	Total payments to government agencies (taxes paid)	1,916,806.46	2,351,471.37
	Payments to domestic suppliers (including VAT)	11,849,206.85	10,069,968.73
	Payments to international suppliers	413,924.27	254,884.27
Total economic value distribution to other stakeholders	17,464,081.58	15,816,090.37	
Total Economic value distribution	63,568,002.46	36,192,153.20	
Economic value retained	40,885,185.54	53,198,458.80	

Appendices

8

About the Report

[GRI 2-1, 2-2, 2-3, 2-4, 2-5, ATHEX ESG C-G7]

This Report is published by DIMAND Société Anonyme — Development and Exploration of Real Estate and Constructions, Services and Holdings (hereinafter the “Company” or “DIMAND”), covering the reporting period 1 January – 31 December 2025, in alignment with the Company’s annual Financial Statements. The scope of disclosure pertains exclusively to the Company’s operations within Greece.

Through this Report, DIMAND presents its strategy, policies, procedures and practices in response to key economic, social and environmental challenges, providing a comprehensive overview of its sustainability approach and performance. By transparently disclosing its ESG performance, the Company seeks to foster an open and meaningful dialogue with its stakeholders. This edition builds upon the previous 2024 ESG Report and, where applicable, incorporates comparative data for 2023 and 2024 to enable consistent and continuous performance tracking.

DIMAND’s 2025 ESG Report is available on the corporate website.

The ESG Report has been prepared in accordance with the Global Reporting Initiative (GRI) Standards and is aligned with the United Nations Sustainable Development Goals (UN SDGs). DIMAND has been listed on the Main Market of the Athens Stock Exchange (ATHEX) since 2022 and is a constituent of the ATHEX ESG Index, reflecting its commitment to transparency and sustainability in the capital markets. Accordingly, this Report has been prepared in alignment with the ATHEX ESG Reporting Guide 2024, as well as the Global Real Estate Sustainability Benchmark (GRESB) Reference Guide.

The content of this Report has been informed by a Double Materiality Assessment conducted

in alignment with the principles of the European Sustainability Reporting Standards (ESRS). The assessment encompassed DIMAND’s full value chain and applied two complementary lenses — impact materiality and financial materiality — to identify the sustainability topics most relevant to both stakeholders and the Company’s impacts, risks and opportunities. The methodology and detailed outcomes are presented in Chapter 3 of this Report, ensuring relevance, comparability and continuity with prior reporting cycles.

The preparation of this Report involved close collaboration across internal departments, supported by external sustainability consultants. Data collection, validation and

integration followed a structured internal process designed to ensure the reliability, traceability and integrity of all quantitative and qualitative information disclosed. The Company’s cross-departmental ESG Team was responsible for gathering and consolidating all ESG-related data and performance indicators, while final content validation was carried out by designated internal personnel. The development of this Report was supported by PwC Greece, which provided guidance throughout the data collection, evaluation and drafting process.

DIMAND recognizes the importance of independent external assurance in strengthening the credibility and transparency

of its sustainability disclosures. To this end, the Company has engaged Deloitte Greece to provide limited assurance over selected elements of this Report, as detailed on pages 156-161.

There are no restatements of information relative to the Company’s 2024 ESG Report. The methodologies, scope, definitions and measurement techniques applied in this edition remain consistent with those of the previous reporting period, ensuring full year-on-year comparability of data and disclosures.

We welcome feedback from our stakeholders and invite all readers to explore the progress presented in this Report.

For further information or inquiries:
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External assurance statement

[GRI 2-5, ATHEX ESG A-G5]

Independent auditor’s limited assurance engagement on the accuracy and completeness of quantitative data and the reasonableness of statements that correspond to selected Environmental, Social and Governance information within the 2025 ESG Report.

To the Board of Directors (hereinafter the “Management”) of Dimand Real Estate Development S.A.

Subject Matter

Based on our engagement letter dated 18/02/2026, Deloitte Certified Public Accountants S.A. (“Deloitte” or “us”), have undertaken a limited assurance engagement to report on the accuracy and completeness of quantitative data and the reasonableness of statements that correspond to selected Environmental, Social and Governance (“ESG”) information (the “Selected Information”), as defined in section “Scope of our work”, within the 2025 ESG Report (hereinafter “the Report”) of Dimand Real Estate Development S.A. (the “Company” or “you”) for the reporting period 01 January 2025 - 31 December 2025, as defined in the paragraph “Applicable Criteria”.

Applicable Criteria

The Selected Information is prepared according to the applicable criteria, set out in Section “Scope of our work”.

Managements’ responsibilities

The Management is responsible for the preparation of the Selected Information in accordance with the requirements of the Applicable Criteria, as defined in section “Scope of our work”, and for ensuring that the Selected Information as a whole, is fair, balanced and understandable.

The Management is responsible for:

- ✔ Selecting and establishing the Applicable Criteria.
- ✔ Preparing, measuring, presenting and reporting the Selected Information in accordance with the Applicable Criteria.
- ✔ Designing, implementing, and maintaining internal processes and controls over information relevant to the preparation of the Selected Information to ensure that they are free from material misstatement, including whether due to fraud or error.

Auditor’s responsibilities

✔ Providing sufficient access and making available all necessary records, correspondence, information and explanations to allow the successful completion of our limited assurance engagement.

✔ Confirming to us through written representations that the Company has provided us with all information relevant to our services of which the Company is aware, and the measurement or evaluation of the underlying Subject Matter against Applicable Criteria, including that all relevant matters, are reflected in the Selected Information.

Our responsibility is to plan and perform the assurance engagement to obtain limited assurance about whether the Selected Information is free from material misstatement, whether due to fraud or error, and to issue a limited assurance report that includes our conclusion.

Our work was performed at the request of the Company’s Board of Directors, in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised), “Assurance Engagements Other than Audits or Reviews of Historical Financial Information” (“ISAE 3000”), and the terms of engagement as set forth in our agreement dated 18/02/2026.

ISAE 3000 requires us to plan and perform our work so as to obtain limited assurance regarding the evaluation of the Subject Matter, in accordance with the Applicable Criteria. As part of our procedures, we assess the risk of material misstatement of the information relating to the Subject Matter.

We believe that the evidence we have obtained is sufficient and appropriate to support the conclusion expressed in this assurance report.

Professional Ethics and Quality Management

We have complied with the requirements of the International Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants (IESBA) and with the ethical and independence requirements of Law 4449/2017 and EU Regulation 537/2014.

Our firm applies International Standard on Quality Management (ISQM) 1 “Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements” and accordingly, maintains a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Our assurance conclusion

Based on our procedures described in this report, and evidence we have obtained, nothing has come to our attention that causes us to believe that the Selected Information within the Report for the period 01 January 2025 -31 December 2025 has not been prepared, in all material respects, in accordance with the Applicable Criteria defined by the Management as set out in the section “Scope of our work”.

Scope of our work

Dimand Real Estate Development S.A. has engaged us to provide independent limited assurance in accordance with ISAE 3000 issued by the International Auditing and Assurance Standards Board (IAASB), and the agreed terms of engagement.

Our work involves performing procedures and obtaining audit evidence to form a limited assurance conclusion and are limited to the procedures listed below:

1. Assessment of the Applicable Criteria selected by the Company to determine whether they were suitable for the engagement circumstances, and, where necessary, discussed with the Management the need for the basis of reporting.
2. Analytical review procedures to understand the underlying Subject Matter and identify areas where a material misstatement of the Selected Information is likely to arise.
3. Through inquiries of employees from various organizational levels and the Management of the Company, obtain an understanding of the Company, their environment, processes and information systems relevant to the preparation of the Selected Information sufficient to identify and further assess risks of material misstatement in the Selected Information, and provide a basis for designing and performing procedures to respond to assessed risks and to obtain limited assurance to support a conclusion.
4. Through inquiries of employees from various organizational levels and the Management of the Company, obtain an understanding of internal controls relevant to the Selected Information, the quantification process and data used in preparing the Selected Information, the methodology for gathering qualitative information, and the process for preparing and reporting the Selected Information. We do not evaluate the design of particular internal control activities, obtain evidence about their implementation or test their operating effectiveness.
5. Through inquiries of employees from various organizational levels and the Management of the Company, document whether an external expert has been used in the preparation of the Selected Information, then evaluate the competence, capabilities and objectivity of that expert in the context of the work performed and also the appropriateness of that work as evidence.
6. Procedures over the Selected Information, including recalculation of relevant formulae used in manual calculations and assessment whether the data has been appropriately consolidated. Considered the risks of material misstatements of the Selected Information.
7. Procedures over the Selected Information including assessing Management’s assumptions and estimates.

8. Accumulated misstatements and control deficiencies identified, assessing whether material.
9. Reviewed the Report for the appropriate presentation of the information, under the scope of our engagement, including discussions with the relevant personnel about limitations and
10. assumptions relating to the way these data are presented.
11. Reviewed the Report to identify material inconsistencies with the Subject Matter.

In a limited assurance engagement, the procedures performed differ in nature and timing and are less extensive than those performed in a reasonable assurance engagement. Consequently, the level of assurance obtained from such an engagement is substantially lower than the level of assurance that would have been obtained had a reasonable assurance engagement been performed.

Our procedures were designed to obtain a limited level of assurance, on which we have based our conclusion, and do not provide all the evidence that would be required to provide a reasonable level of assurance.

The Selected Information in scope of our engagement for the period 01 January 2025 - 31 December 2025, is as follows:

Selected Information	Applicable Criteria
The accuracy and completeness of quantitative data and the plausibility of qualitative information against the requirements of the respective Global Reporting Initiative (GRI) standards for fourteen (14) Topic Disclosures (listed to the right-hand column of this table).	<u>GRI Standards</u> Topic Disclosure 201-1 Topic Disclosure 205-3 Topic Disclosure 206-1 Topic Disclosure 302-1 Topic Disclosure 302-3 Topic Disclosure 303-1 Topic Disclosure 404-3 Topic Disclosure 401-1 Topic Disclosure 403-1 Topic Disclosure 403-6 Topic Disclosure 403-9 Topic Disclosure 418-1 Topic Disclosure 405-1 Topic Disclosure 204-1

Our work related to the assurance of data and information for the reporting period from 01 January 2025 to 31 December 2025, and we did not provide assurance over any data or information from prior reporting periods that may be presented in the Report.

Inherent limitations

The work we performed cannot provide absolute assurance that all matters which could be considered material misstatements or omissions, regarding the completeness and accuracy of the Information as presented in the Report, prepared by the Company, as well as its alignment with the Applicable Criteria.

Our work does not constitute an audit or review of historical financial information in accordance with the applicable International Standards on Auditing or International Standards on Review Engagements, and therefore we do not express any other assurance beyond that stated in the “Scope of our work” paragraph.

Use of our report

This report is made solely to the Management of the Company in accordance with ISAE 3000 and our agreed terms of engagement. Our work has been undertaken so that we might state to the Management of the Company those matters we have agreed to state to them in this report and for no other purpose.

Without assuming or accepting any responsibility or liability in respect of this report to any party other than the Company and the Management of the Company, we acknowledge that the Management may choose to make this report publicly available for others wishing to have access to it, which does not and will not affect or extend for any purpose or on any basis our responsibilities. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Company and the Management of the Company as a body, for our work, for this report, or for the conclusions we have formed.

Athens, June 5, 2026

The Certified Public Accountant
 Konstantinos Kakoliris
 Reg. No. SOEL: 42931
 Deloitte Certified Public Accountants S.A.
 3a Fragoklissias & Granikou Str.
 15125 Maroussi
 Reg. No. SOEL: E120



GRI content index

GRI 1: FOUNDATION

STATEMENT OF USE The information provided in this Report reflects the activities of DIMAND as of 31 December 2025 and presents the Company's economic, environmental and social performance. The Report is prepared in accordance with the Global Reporting Initiative (GRI) Standards 2021.

Use of GRI 1 GRI 1: Foundation 2021

Applicable GRI Sector Standard(s) No applicable GRI Sector Standard

GRI STANDARD	DISCLOSURE	REFERENCE		EXTERNAL ASSURANCE	OMISSIONS	
		CHAPTER	PAGE(S)		REASON	EXPLANATION
GRI 2: GENERAL DISCLOSURES 2021	2-1 Organizational details	8.1 About the Report	154			
	2-2 Entities included in the organization's sustainability reporting	8.1 About the Report	154			
	2-3 Reporting period, frequency and contact point	8.1 About the Report	154-155			
	2-4 Restatements of information	8.1 About the Report	155			
	2-5 External assurance	8.1 About the Report/ 8.2. External assurance statement	155-160			
	2-6 Activities, value chain and other business relationships	1.2 Our business activities / 1.4 Our resilient business model / 1.5 Our fields of expertise	12, 14-19			
	2-7 Employees	5.1 Our own workforce / 5.2 Employee retention and engagement	92-94			
	2-8 Workers who are not employees	5.1 Our own workforce	92-95			
	2-9 Governance structure and composition	7.2 Governance structure	134-135			
	2-10 Nomination and selection of the highest governance body	7.3 Governance bodies and management teams	140			

GRI STANDARD	DISCLOSURE	REFERENCE		EXTERNAL ASSURANCE	OMISSIONS	
		CHAPTER	PAGE(S)		REASON	EXPLANATION
GRI 2: GENERAL DISCLOSURES 2021	2-11 Chair of the highest governance body	7.3 Governance bodies and management teams	136-137			
	2-12 Role of the highest governance body in overseeing the management of impacts	7.3 Governance bodies and management teams	136-137			
	2-13 Delegation of responsibility for managing impacts	7.3 Governance bodies and management teams	139-141			
	2-14 Role of the highest governance body in sustainability reporting	7.3 Governance bodies and management teams	138-139			
	2-15 Conflicts of interest	7.5 Upholding ethical business conduct	148			
	2-16 Communication of critical concerns	7.5 Upholding ethical business conduct	148-149			
	2-17 Collective knowledge of the highest governance body	7.3 Governance bodies and management teams	138			
	2-18 Evaluation of the performance of the highest governance body	7.3 Governance bodies and management teams	138-139			
	2-19 Remuneration policies	7.3 Governance bodies and management teams	140			
	2-20 Process to determine remuneration	7.3 Governance bodies and management teams	140			
	2-21 Annual total compensation ratio	5.4 Human rights, diversity, equity & inclusion	104-105			
	2-22 Statement on sustainable development strategy	2. Our approach to sustainability	50-57			
	2-23 Policy commitments	7.5 Upholding ethical business conduct	146-148			
	2-24 Embedding policy commitments	7.5 Upholding ethical business conduct	146-148			
	2-25 Processes to remediate negative impacts	7.5 Upholding ethical business conduct	146-149			
	2-26 Mechanisms for seeking advice and raising concerns	7.5 Upholding ethical business conduct	148-149			
	2-27 Compliance with laws and regulations	7.1 Corporate governance framework	132-133			

GRI STANDARD	DISCLOSURE	REFERENCE		EXTERNAL ASSURANCE	OMISSIONS	
		CHAPTER	PAGE(S)		REASON	EXPLANATION
GRI 2: GENERAL DISCLOSURES 2021	2-28 Membership associations	1.8 Recognitions: Our memberships	47			
	2-29 Approach to stakeholder engagement	1.7 Stakeholder engagement	38-41			
	2-30 Collective bargaining agreements	5.4 Human rights, diversity, equity & inclusion	104-106			
GRI 3: MATERIAL TOPICS 2021	3-1 Process to determine material topics	3. Double materiality assessment	60-61			
	3-2 List of material topics	3. Double materiality assessment	62-63			
	3-3 Management of material topics	2. Our approach to sustainability / 3. Double materiality assessment	50-57, 60-63			
ESRS E1 - CLIMATE CHANGE						
GRI 305 EMISSIONS 016	305-1 Direct (Scope 1) GHG emissions	4.3 Our performance: Energy & GHG emissions	76-78			
	305-2 Energy indirect (Scope 2) GHG emissions	4.3 Our performance: Energy & GHG emissions	76-78			
	305-4 GHG emissions intensity	4.3 Our performance: Energy & GHG emissions	76-78			
GRI 302 ENERGY 2016	302-1 Energy consumption within the organisation	4.3 Our performance: Energy & GHG emissions	75	✓		
	302-3 Energy intensity	4.3 Our performance: Energy & GHG emissions	76	✓		
	302-4 Reduction of energy consumption	4.3 Our performance: Energy & GHG emissions	74-76			
DIMAND INDICATOR	Percentage of LEED BD+C certified building development by DIMAND in the country	4.2 Developing sustainable and resilient environments: Green Building Certifications	70			
ESRS E3 - WATER AND MARINE RESOURCES						
GRI 303: WATER AND EFFLUENTS 2018	303-1 Interactions with water as a shared resource	4.3 Our performance: Water management	80	✓		
	303-3 Water withdrawal	4.3 Our performance: Water management	80			
	303-5 Water consumption	4.3 Our performance: Water management	80			

GRI STANDARD	DISCLOSURE	REFERENCE		EXTERNAL ASSURANCE	OMISSIONS	
		CHAPTER	PAGE(S)		REASON	EXPLANATION
ESRS E4 - BIODIVERSITY AND ECOSYSTEMS						
GRI 304: BIODIVERSITY 2016	304-2 Significant impacts of activities, products and services on biodiversity	4.3 Our performance: Biodiversity & green spaces	86-89			
DIMAND INDICATOR	Green Spaces added in DIMAND's developments	4.3 Our performance: Biodiversity & green spaces	86-89			
ESRS E5 - CIRCULAR ECONOMY						
COMPANY'S INDICATOR	Responsible source of materials	4.3 Our performance: Circular economy	85			
GRI 306: WASTE 2020	306-1 Waste generation and significant waste-related impacts	4.3 Our performance: Circular economy	83-84			
	306-3 Waste generated	4.3 Our performance: Circular economy	86			
	306-4 Waste diverted from disposal	4.3 Our performance: Circular economy	84, 86			
	306-5 Waste directed to disposal	4.3 Our performance: Circular economy	84, 86			
ESRS S1 - OWN WORKFORCE ESRS S2 - WORKERS IN THE VALUE CHAIN (HEALTH & SAFETY)						
GRI 401: EMPLOYMENT 2016	401-1 New employee hires and employee turnover	5.2 Employee retention and engagement	97-98	✓		
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	5.6 Employee benefits	110			
	401-3 Parental leave	5.6 Employee benefits	111			
GRI 404: TRAINING AND EDUCATION 2016	404-1 Average hours of training per year per employee	5.5 Professional development and performance evaluation: Talent development	107-108			
	404-2 Programs for upgrading employee skills and transition assistance programs	5.5 Professional development and performance evaluation: Talent development	106			

GRI STANDARD	DISCLOSURE	REFERENCE		EXTERNAL ASSURANCE	OMISSIONS	
		CHAPTER	PAGE(S)		REASON	EXPLANATION
GRI 404: TRAINING AND EDUCATION 2016	404-3 Percentage of employees receiving regular performance and career development reviews	5.5 Professional development and performance evaluation: Evaluation process	109	✓		
GRI 405: DIVERSITY AND EQUAL OPPORTUNITY 2016	405-1 Diversity of governance bodies and employees	5.1 Our own workforce	95-96	✓		
	405-2 Ratio of basic salary and remuneration of women to men	5.4 Human rights, diversity, equity & inclusion	104			
GRI 406: NONDISCRIMINATION 2016	406-1 Incidents of discrimination and corrective actions taken	5.4 Human rights, diversity, equity & inclusion	104-105			
GRI 403: OCCUPATIONAL HEALTH AND SAFETY 2018	403-1 Occupational health and safety management system	5.3 Health and Safety	100-102	✓		
	403-2 Hazard identification, risk assessment, and incident investigation	5.3 Health and Safety	100-102			
	403-3 Occupational health services	5.3 Health and Safety	102			
	403-4 Worker participation, consultation, and communication on occupational health and safety	5.3 Health and Safety	100-102			
	403-5 Worker training on occupational health and safety	5.3 Health and Safety	102-103			
	403-6 Promotion of worker health	5.3 Health and Safety	102	✓		
	403-8 Workers covered by an occupational health and safety management system	5.3 Health and Safety	101			
	403-9 Work-related injuries	5.3 Health and Safety	102-103	✓		
ESRS S4 - CONSUMERS AND END-USERS						
COMPANY'S INDICATOR	Development of strong relationships with the Company's tenants	1.7 Stakeholder engagement / 2.1 Our sustainability strategy	39,51			

GRI STANDARD	DISCLOSURE	REFERENCE		EXTERNAL ASSURANCE	OMISSIONS	
		CHAPTER	PAGE(S)		REASON	EXPLANATION
ESRS G1 - BUSINESS CONDUCT						
GRI 201: ECONOMIC PERFORMANCE 2016	201-1 Direct economic value generated and distributed	7.7 Financial performance	150-151	✓		
GRI 204: PROCUREMENT PRACTICES 2016	204-1 Proportion of spending on local suppliers	6.2 Responsible and ethical supply chain	126	✓		
GRI 205 ANTI-CORRUPTION 2016	205-1 Operations assessed for risks related to corruption	7.4 Risk management	144-145			
	205-2 Communication and training about anti-corruption policies and procedures	7.5 Upholding ethical business conduct	149			
	205-3 Confirmed incidents of corruption and actions taken	7.5 Upholding ethical business conduct	149	✓		
GRI 206: ANTI-COMPETITIVE BEHAVIOR 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	7.5 Upholding ethical business conduct	149	✓		
GRI 308: SUPPLIER ENVIRONMENTAL ASSESSMENT 2016	308-1 New suppliers that were screened using environmental criteria	6.2 Responsible and ethical supply chain: Suppliers' evaluation	126			
GRI 409: FORCED OR COMPULSORY LABOR 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	6.2 Responsible and ethical supply chain: Suppliers' evaluation	126-129			
GRI 414: SUPPLIER SOCIAL ASSESSMENT 2016	414-1 New suppliers that were screened using social criteria	6.2 Responsible and ethical supply chain: Suppliers' evaluation	126			

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ATHEX ESG reporting guide

GRI STANDARD	DISCLOSURE	REFERENCE		EXTERNAL ASSURANCE	OMISSIONS	
		CHAPTER	PAGE(S)		REASON	EXPLANATION
GRI 418: CUSTOMER PRIVACY 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	7.6 Cyber security & data protection	150	✓		
COMPANY'S INDICATOR	The Company's Risk Assessment Management System	7.4 Risk management	95-96			
INCLUSIVE AND SUSTAINABLE COMMUNITIES						
GRI 203: INDIRECT ECONOMIC IMPACTS 2016	203-1 Infrastructure investments and services supported	6.1 Social contribution	117-125			
	203-2 Significant indirect economic impacts	6.1 Social contribution	116			
COMPANY'S INDICATOR	Financial contribution to CSR initiatives	6.1 Social contribution	115			

ESG PILLARS	ID	METRIC TITLE	SUB- ID	METRIC DESCRIPTION	REFERENCE / CHAPTER	PAGE(S)
ENVIRONMENT	C-E1	Scope 1 emissions	C-E1-1	Scope 1 emissions Total amount of direct emissions (Scope 1)	4.3 Our performance: Energy & GHG emissions	78
			C-E1-2	Scope 1 emissions GHG intensity of Scope 1 emissions	4.3 Our performance: Energy & GHG emissions	78
	C-E2	Scope 2 emissions	C-E2-1	Scope 2 emissions Total amount of indirect emissions (Scope 2) Location based approach	4.3 Our performance: Energy & GHG emissions	78
			C-E2-2	Scope 2 emissions - GHG intensity of Scope 2 emissions - Location based approach	4.3 Our performance: Energy & GHG emissions	78
			C-E2-3	Scope 2 emissions - Total amount of indirect emissions (Scope 2) - Market based approach	4.3 Our performance: Energy & GHG emissions	78
			C-E2-4	Scope 2 emissions - GHG intensity of Scope 2 emissions - Market based approach	4.3 Our performance: Energy & GHG emissions	78
	C-E3	Energy consumption and production	C-E3-1	Energy consumption and production Total amount of energy consumed within the organisation	4.3 Our performance: Energy & GHG emissions	75
			C-E3-2	Energy consumption and production Percentage of electricity consumed	10.31%	-
			C-E3-3	Energy consumption and production Percentage of renewable energy consumed	4.52%	-
	A-E1	Scope 3 emissions	A-E1-1	Scope 3 emissions - Total amount of other indirect emissions (Scope 3)	-	-
	A-E2	Climate change risks and opportunities	A-E1-2	Scope 3 emissions - GHG intensity of Scope 3 emissions	-	-
			A-E2-1	Climate change risks and opportunities - Discussion of climate change-related risks and opportunities that can affect business operations	4.3 Our performance: Circular economy	66-69
	A-E3	Waste management	A-E3-1	Waste management - Total amount of hazardous waste	4.3 Our performance: Circular economy	84
			A-E3-2	Waste management - Total amount of non-hazardous waste	4.3 Our performance: Circular economy	86
A-E3-3			Waste management - Percentage of waste by type of treatment - Recycled	4.3 Our performance: Circular economy	86	
A-E3-4			Waste management - Percentage of waste by type of treatment - Composted	No Waste are Composted	-	

ESG PILLARS	ID	METRIC TITLE	SUB- ID	METRIC DESCRIPTION	REFERENCE / CHAPTER	PAGE(S)
ENVIRONMENT	A-E3	Waste management	A-E3-5	Waste management - Percentage of waste by type of treatment - Incinerated	No Waste are Incinerated	-
			A-E3-6	Waste management - Percentage of waste by type of treatment - Landfilled	4.3 Our performance: Circular economy	86
			A-E3-7	Waste management - Total amount of radioactive waste	4.3 Our performance: Circular economy	84
	A-E4	Effluent discharge	A-E4-1	Total amount of effluent discharge containing polluting substances	4.3 Our performance: Circular economy	84
	A-E5	Biodiversity sensitive areas	A-E5-1	Biodiversity sensitive areas - Description of the impact of business operations on biodiversity sensitive areas	4.3 Our performance: Biodiversity & green spaces	86
	A-E6	Climate change policy	A-E6-1	Climate change policy	4.1 Environmental responsibility & stewardship	66-69
	A-E7	Removals and carbon credits	A-E7-1	Removals and carbon credits GHG removals and storage	-	-
			A-E7-2	Removals and carbon credits Carbon credits	-	-
	A-E8	Total GHG emissions	A-E8-1	Total GHG emissions Total GHG emissions location based	4.3 Our performance: Energy & GHG emissions	78
			A-E8-2	Total GHG emissions Total GHG emissions market based	4.3 Our performance: Energy & GHG emissions	78
	SS-E1	Transition plan	SS-E1-1	Transition plan - Disclosure of transition plan for climate change mitigation	The Company will consider the adoption of a transition plan when it is required under ESRS.	-
	SS-E3	Water consumption	SS-E3-1	Water consumption - Total water withdrawn	4.3 Our performance: Water management	80
			SS-E3-2	Water consumption - Total water consumed	4.3 Our performance: Water management	80
			SS-E3-3	Water consumption - Percentage of water recycled	The Company implements rainwater harvesting, however the quantities are not directly measured.	-
SS-E4	Water management	SS-E4-1	Water management - Description of water management risks and the respective mitigation measures taken	4.3 Our performance: Water management	80-81	
SOCIAL	C-S1	Stakeholder engagement	SS-E3-3	Stakeholder engagement - Discussion of organisation's main stakeholders and analysis of key stakeholder engagement practices	1.7 Stakeholder engagement	39-41

ESG PILLARS	ID	METRIC TITLE	SUB- ID	METRIC DESCRIPTION	REFERENCE / CHAPTER	PAGE(S)
SOCIAL	C-S2	Female employees	C-S2-1	Percentage of female employees	5.1 Our own workforce: Workforce composition	93
	C-S3	Female employees in management positions	C-S3-1	Percentage of women at top management level	5.1 Our own workforce: Management and governing bodies composition	95
	C-S4	Employee turnover	C-S4-1	Employee turnover - Percentage of full-time employee voluntary turnover	5.2 Employee retention and engagement	98
			C-S4-2	Employee turnover - Percentage of full-time employee involuntary turnover	5.2 Employee retention and engagement	98
			C-S4-3	Employee turnover Total employee turnover	5.2 Employee retention and engagement	97
	C-S5	Employee training	C-S5-1	Employee training - Average training hours of employees at top management level	5.5 Professional development and performance evaluation	107
			C-S5-2	Employee training - Average training hours of the rest employee categories	5.5 Professional development and performance evaluation	107
			C-S5-3	Employee training Average training hours – Women	5.5 Professional development and performance evaluation	107
			C-S5-4	Employee training Average training hours – Men	5.5 Professional development and performance evaluation	107
	C-S6	Human rights policy	C-S6-1	Human rights policy - Description of human rights policy and fundamental principles	5.4 Human rights, diversity, equity & inclusion / 7.5 Ethical business & policies	104-105
	C-S7	Collective bargaining agreements	C-S7-1	Percentage of employees covered by collective bargaining agreements	100%	-
	C-S8	Value chain	C-S8-1	Value chain - Discussion of supplier screening using ESG criteria	6.3 Responsible and ethical supply chain	126-129
			C-S8-2	Value chain - Policies to manage material impacts, risks and opportunities related to workers in the value chain	-	-
	A-S2	Employee training expenditure	A-S2-1	Total amount of monetary expenditure on employee training	5.5 Professional development and performance evaluation	107
	A-S3	Gender pay gap	A-S3-1	Percentage of difference between male and female earnings	5.4 Human rights, diversity, equity & inclusion	104
	A-S4	CEO pay ratio	A-S4-1	Highest paid individual pay ratio Ratio of highest paid individual to median employee earnings	5.4 Human rights, diversity, equity & inclusion	105
			A-S4-2	CEO pay ratio - Ratio of CEO to median employee earnings	3:1	-

ESG PILLARS	ID	METRIC TITLE	SUB- ID	METRIC DESCRIPTION	REFERENCE / CHAPTER	PAGE(S)	
SOCIAL	SS-S6	Health and safety performance	SS-S6-1	Health and safety performance Number of injuries	5.3 Health and Safety	103	
			SS-S6-2	Health and safety performance Number of fatalities	5.3 Health and Safety	103	
			SS-S6-3	Health and safety performance Accident frequency rate	5.3 Health and Safety	103	
			SS-S6-4	Health and safety performance Accident severity rate	5.3 Health and Safety	103	
	C-G1	Board composition	C-G1-1	Board composition ESG related qualifications of the board members	7.3 Governance bodies and management teams	136-137	
			C-G1-2	Board composition Classification of the Chairman of the Board	7.3 Governance bodies and management teams	137	
			C-G1-3	Board composition Percentage of female board members	5.1 Our own workforce: Management and governing bodies composition / 7.2 Governance structure	95, 137	
			C-G1-4	Board composition - Percentage of non-executive board members	7.3 Governance bodies and management teams	137	
			C-G1-5	Board composition Percentage of independent non-executive board members	7.3 Governance bodies and management teams	137	
			C-G1-6	Board composition Number of board members	7.3 Governance bodies and management teams	137	
			C-G1-8	Board composition Average tenure of board members	7.3 Governance bodies and management teams	-	
			GOVERNANCE	C-G2	Sustainability oversight	C-G2-1	Sustainability oversight - Description of approach to sustainability oversight
	C-G3	Materiality		C-G3-1	Materiality - Description of the materiality assessment process	3. Double materiality assessment	60-64
C-G3-2				Materiality - Approach	3. Double materiality assessment	60-64	
C-G4	Sustainability policy	C-G4-1		Sustainability policy Description of sustainability policy and fundamental principles	4.2 Developing sustainable and resilient environments	68-69	
C-G5	Business ethics policy	C-G5-1		Business ethics policy Description of business ethics policy and fundamental principles	7.5 Ethical business & policies	146-147	

ESG PILLARS	ID	METRIC TITLE	SUB- ID	METRIC DESCRIPTION	REFERENCE / CHAPTER	PAGE(S)
GOVERNANCE	C-G6	Data security policy	C-G6-1	Data security policy - Description of data security policy and fundamental principles	7.6 Cyber security & data protection	150
	C-G7	Sustainability reporting	C-G7-1	Sustainability reporting - Basis for preparation of sustainability reporting	8.1 About the Report	154-155
			C-G7-2	Sustainability reporting - List all its entities included in the sustainability reporting	8.1 About the Report	154
	C-G8	Financial reporting	C-G8-1	Financial Reporting - Date of publication	2/4/2026	-
	A-G1	Strategy, business model and value chain	A-G1	Strategy, business model and value chain Discussion of strategy, business model and value chain	1.4 Our resilient business model	14-15
			A-G1-1			
	A-G2	Business ethics violations	A-G2-1	Business ethics violations - Total amount of monetary losses as a result of business ethics violations	7.5 Ethical business & policies	149
			A-G2-2	Business ethics violations - Total number of business ethics violations	7.5 Ethical business & policies	149
	A-G3	ESG targets	A-G3-1	ESG targets - Short-term targets associated with strategic ESG objectives	2.3 Targets and objectives	55-57
			A-G3-2	ESG targets - Medium-term targets associated with strategic ESG objectives	2.3 Targets and objectives	55-57
			A-G3-3	ESG targets - Long-term targets associated with strategic ESG objectives	-	-
	A-G4	Variable pay	A-G4-1	Percentage of CEO's variable pay	0%	-
	A-G5	External assurance	A-G5-1	External assurance - Discussion of external assurance on reported ESG information Scope of information covered	8.2. External assurance statement	156-159
			A-G5-2	External assurance - Discussion of external assurance on reported ESG information Level of assurance	8.2. External assurance statement	156-159
	A-G7	Integration of sustainability-related performance in incentive schemes	A-G7-1	Integration of sustainability-related performance in incentive schemes Incentive schemes and remuneration policies linked to sustainability matters	7.3 Governance bodies and management teams	140
SS-G1	Whistleblower policy	SS-G1-1	Whistleblower policy - Description of whistleblower policies and procedures	7.5 Ethical business & policies	148	

Feedback form

Which stakeholder group of DIMAND do you belong to?

Shareholders & Investors

Employees

Tenants/Clients

Business Consultants,
Technical Consultants and Designers

Governmental and Regulatory Authorities

Local Communities, Municipal Authorities and
Non-Governmental Organizations (NGOs)

Contractors, Suppliers and Business Partners

Rating Agencies, Banks and Financial Institutions

Opinion Leaders in Media and Academia

Other (please state):

Based on the information presented in the 2025 ESG Report, how would you assess DIMAND's performance in terms of Sustainability

Excellent

Good

Average

Needs improvement

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

Very easy

Fairly Easy

Relatively Easy

Not at all easy

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

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

The principles and issues that you consider necessary for the sustainable development of the Company are adequately covered

1 2 3 4 5

There is a good balance and clarity between the different sections of the Report

1 2 3 4 5

The structure has a nice flow and the Report is easy to read

1 2 3 4 5

The graphical representation of the information is clear

1 2 3 4 5

The visual aspect is satisfactory, and the included graphs positively enrich the Report

1 2 3 4 5

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

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

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



DIMAND ESG REPORT 2025

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