ESG Performance Report

2025



ΑΛΚΗ-ΚΟΜΒΟΣ Α.Ε.

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Organization profile

GRI 2-1 • GRI 2-2 • GRI 2-6

ALKI KOMVOS S.A., founded in 2001, is a leading provider of environmental systems and technical applications in Greece. The company is headquartered at Agios Ioannis Rentis, Piraeus, Attica, and has built a strong presence across the Greek market through an extensive commercial network of local distributors and partnerships. Its primary activity is the supply of products, equipment, and technical solutions for utility, industrial infrastructure, and environmental projects. Guided by values of quality, consistency, flexibility, collaboration, and continuous improvement, the company places strong emphasis on responsible business conduct, customer satisfaction, long term partnerships, and sustainable development.

This report refers to the operations of the company's headquarters located at 17 Chatzianesti Street, Agios Ioannis Rentis 18233, Attica, Greece.

ALKI KOMVOS S.A. delivers products and technical services that support natural gas networks, water supply systems, wastewater management, leak detection, process automation, maritime applications, industrial operations, and biogas projects. Its customers include public utilities, municipalities, construction companies, industrial organizations, and commercial distributors throughout Greece. The company works closely with reputable European manufacturers, suppliers of technical equipment, engineering partners, contractors, and distribution partners to provide reliable solutions and specialized support. Sustainability is embedded in its operations through solutions that promote efficiency, environmental performance, water management, renewable energy applications, and continuous improvement in quality, health, safety, and environmental management practices.



By delivering solutions for water, energy, and environmental infrastructure, we support the efficient use of resources and contribute to a more sustainable future for communities and industry alike.

Iouliani Kalamatianou
CEO of ALKI KOMVOS S.A.

Reporting information

GRI 2-3 • GRI 2-4 • GRI 2-5

The company publishes its environmental, social, and governance (ESG) sustainability results in a report generated semi-automatically through the Synesgy View platform.

The ESG Performance Report is based on the questionnaire provided to ALKI KOMVOS S.A. by Synesgy. This tool enabled the identification and assessment of the company's ESG values for the period 01/01/2025 - 31/12/2025.

Synesgy is an officially **licensed software and tools partner** of the Global Reporting Initiative (GRI) at the global level, ensuring that the report's disclosures comply fully with the GRI Standards. These standards provide a comprehensive, comparable, and credible framework for reporting on topics relevant to an organization, its impacts, and how they are managed.

Accordingly, the ESG Performance Report aligns with the GRI Sustainability Reporting Standards, updated to reflect the latest revisions as of January 1, 2023, and also complies with the European Sustainability Reporting Standards (ESRS) introduced under the new Corporate Sustainability Reporting Directive (CSRD). The ESRS, adopted by the European Commission on July 31, 2023, serve as a common framework for ESG reporting by companies within the CSRD's scope.

The Greek legislation incorporating this legislation, Law 5164/2024 (Government Gazette 102/12.12.2024), officially entered into force on December 10, 2024. The ESRS present a significant degree of harmonization with the GRI Standards.

- **GRI Sustainability Reporting Standards**
- **ESRS European Sustainability Reporting Standards**

For unlisted SMEs, which do not fall within the scope of the Corporate Social Reporting Directive (CSRD), EFRAG has drawn up a Voluntary Standard (VSME) that encourages and guides them to report on their ESG performance nonetheless. This Standard covers the same sustainability topics as the European Sustainability Reporting Standards (ESRS) for large companies; however, it is proportionate and takes into account the key characteristics of micro, small and medium-sized enterprises.

By completing Synesgy evaluation, SMEs therefore also cover several of the key Topic Standards of the VSME Standard.

This ESG Report contains the assessment carried out by Crif Synesgy Ratings (CSR) on the sustainability performance of Company Name.

CSR, the CRIF Group's Green Rating Agency pursuant to Regulation (EU) 2024/3005 ("the Regulation"), is responsible for analysing and producing assessments and ratings relating to the ESG factors of the entities under assessment, and carries out this activity in accordance with the principles of transparency, integrity and governance set out in the Regulation.

The methodology adopted by Crif Synergy Ratings for the preparation of the ESG assessment is published in the public assessment document available on the website: **www.crifsynesgyratings.com.**

The outcome of the ESG assessment reported in this Report is also published on the CSR website. >>

Synesgy
The sustainability network.

Synesgy Certificate

Presented to **ΑΛΚΗ ΚΟΜΒΟΣ Α.Ε.**

Χατζηανεστη 17, 18233, Agios Ioannis Rentis, Greece

Certification date	Valid until	Macro-industry	Country
06 October 2026	**09 October 2027**	**Wholesale**	**Greece**

This certificate is issued to ΑΛΚΗ ΚΟΜΒΟΣ Α.Ε. (company ID: 999991240) by ICAP CRIF S.A. for participating in the ESG assessment through the **Synesgy** platform on **06 October 2026**.

ΑΛΚΗ ΚΟΜΒΟΣ Α.Ε. has obtained the ESG Rating "**B – Good**".

Synesgy's methodology follows international sustainability standards such as the VSME'S and ESRS EFRAG standards and has been developed by CRIF Synesgy Ratings.

This ESG Rating is valid for one year until the **11 October 2027**.



ESG Rating represents the evaluation of the compliance to ESG principles (Environment, Social, Governance) of a business, taking also into consideration industry sector and country/region.

GRI CONTENT USED WITH PERMISSION 2026

CRIF Together to the next level

The Rating Smart ("Rating Smart") is calculated on the basis of a proprietary methodology developed by CRIF Synesgy Ratings S.r.l. ("CSR"), a company belonging to the CRIF S.p.A. Group ("CRIF Group"), and is based on information disclosed by the entity to which the score relates (the "Rated Entity"). The abovementioned information is provided voluntarily under the sole responsibility of the Rated Entity and is not verified by CSR nor by the companies belonging to CRIF Group that may be involved, in any capacity, in the distribution of the Rating Smart ("Companies"). The Rating Smart refers to the date that the Questionnaire was completed (it is not monitored continuously over time). The Smart Rating constitutes an ESG Rating within the meaning of Regulation (EU) 2024/3005. CSR and the Companies shall have no liability in relation to the use of the Rating Smart and of the QR Code contained therein by the Rated Entity and/or any third party. CSR and the Companies shall not be liable for any decision made by the Rated Entity or by any third party on the basis of the Rating Smart.

CRIF S.p.A. uses the GRI Standards under licensed authority from GRI, which verified the accurate representation of the GRI standards in Synesgy. However, GRI makes no implied or actual representations or warranties as to the correctness, compliance, trustworthiness, fitness of purpose or quality of the rating presented in this assessment.

Stakeholder Engagement

GRI 2-29
ESRS 1

In accordance with the ESRS, stakeholders are defined as individuals or groups who can reasonably be expected to influence, or be influenced by, the company's activities, decisions, or impacts.
Strengthening a sustainable business model requires not only a commitment to adopting sustainable practices but also active engagement with stakeholders who are directly or indirectly involved in the company's operations.
Understanding and assessing stakeholder needs and expectations is essential for aligning objectives and creating shared value. This approach can enhance both the quality of life and well-being of stakeholders, while also improving the company's efficiency and legitimacy.
By engaging in dialogue with, and listening to, local stakeholders, the company lays the groundwork for developing sustainability strategies that reflect common interests and shared goals.

Within the General Requirements of the ESRS, the company's key stakeholders are divided into two groups:

- Affected stakeholders: individuals or groups whose interests are or could be impacted by the company's activities and its direct or indirect business relationships across the value chain (identified in the table with an **"A" for Affected**);
- Users of sustainability statements: the primary users of general-purpose financial reporting, along with other stakeholders such as business partners, civil society, and public authorities (identified in the table with a **"U" for User**).

The company's stakeholder engagement system encompasses activities, tools, channels, and methods designed to address the diverse profiles and needs of stakeholders while considering the overall governance structure.

The following table summarizes the above:

Stakeholders	Definition	Engagement Tools
Employees	A	Meetings, corporate climate surveys and internal surveys; internal communication tools (press review, intranet, company e-mail, internal social network, etc.); group and training activities.
Suppliers	A	Selection procedures, meetings and visits; definition and sharing of standards; questionnaires; joint planning; dedicated portals.
Affected Communities	A/U	Communication and marketing campaigns; meetings with local community representatives; sponsorships and events.
Consumers/Clients	A	Direct sales or business meetings and visits; customer satisfaction and market research; tests and focus groups; social media and corporate website; dedicated meetings and industry events.
Trade Unions	U	Engagement through support and dialogue initiatives, and communication exchange.


INNOVATION
& INFRASTRUCTURE
1 NO POVERTY
8 DECENT WO
& ECONOMIC
GROWTH
SDGs
2 ZERO HUNGER
7 AFFORDABL
& CLEAN EN
4 QUALITY
EDUCATION
3 GOOD HEALTH
& WELL-BEING
6 CLEAN WA
& SANITAT
5 GENDER

SDGs: UN Sustainable Development Goals



On **September 25, 2015,** the governments of **193 United Nations member** states adopted the **2030 Agenda for Sustainable Development**.

This action plan, approved by the UN General Assembly, includes 17 specific Sustainable Development Goals (SDGs), which are part of a broader framework comprising a total of 169 related targets.

The 17 SDGs are relevant not only to governments and nations but also to every business. ESG principles embody what companies are expected to do to contribute to these goals.

Environmental

- Reliance on fossil fuels
- Significant water footprint
- Involvement in deforestation
- Waste management and disposal

Social

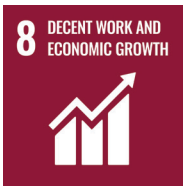
- Conflicts with local communities
- Focus on employee health and safety
- Protection of diversity
- Appropriate interpersonal relationships between employees

Governance

- Bonuses disproportionate to employee salaries
- Involvement in corruption scandals
- Opening of offshore subsidiaries to evade tax

ALKI KOMVOS S.A. and SDGs

The Synesgy questionnaire has enabled ALKI KOMVOS S.A. to map material topics and sustainability-related issues, thereby highlighting the most significant achievements during the reporting year. It provides stakeholders with an immediate and, importantly, certified overview of the company's activities, as the assessment adheres to internationally recognized standards. The launch of this sustainability awareness initiative underscores the company's commitment to best practices, demonstrated by the alignment of its actions with 4 of the 17 United Nations Sustainable Development Goals (SDGs).



08 - Decent work and economic growth
Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all.



09 - Industry, innovation and infrastructure
Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation.



12 - Responsible consumption and production
Ensure sustainable consumption and production patterns.



13 - Climate action
Take urgent action to combat climate change and its impacts.

The identification of issues through Synesgy and the 26 material topics, linked to the ESG areas, has initiated a real path of awareness that engages all stakeholders through multiple communication channels.





Environment



Environmental impact management

GRI 305-5
ESRS E1-1 • ESRS E1-2 • ESRS E1-4 • ESRS E2-3 • ESRS E3-3 • ESRS E4-4 • ESRS E5-3
VSME B1 • VSME B2 • VSME C2

The organisation recognises that environmental impacts may arise not only from its own activities but also through its relationships with suppliers, customers and other stakeholders across the value chain. Consequently, identifying, assessing and managing both direct and indirect impacts is an essential component of responsible business conduct. By understanding the environmental implications associated with its operations, products and business relationships, the company is able to develop strategies that prevent, mitigate or remedy adverse impacts while enhancing positive contributions, **in line with principles of environmental stewardship.**

The company **holds ISO 14001 (Environmental Management System) certification**, demonstrating its commitment to a structured approach to environmental management and the continuous improvement of environmental performance. This certification supports the systematic identification, monitoring and management of environmental impacts across the organisation's activities.

The company **has ongoing initiatives aimed at reducing its environmental footprint and has made targeted investments over the past three years to support environmental improvement**. These efforts reflect a proactive approach to sustainability and reinforce the organisation's commitment to responsible resource management and long-term environmental performance.

The company **has established ambitious medium-term (5-year) and long-term (10-year) environmental targets, including a 65% reduction in emissions through the transition to electric company vehicles**. This objective forms part of a broader environmental strategy focused on decarbonisation, operational efficiency and sustainable resource management.

To strengthen climate resilience, the organisation maintains ongoing climate-change adaptation initiatives and integrates climate considerations into its governance and operational framework. Key actions include:

- **Strategic emergency planning to address potential health, environmental and cybersecurity risks.**
- **Alignment of internal management systems and certifications related to health and safety, environmental management and quality standards.**
- **Adoption of insurance solutions supporting climate-change mitigation and adaptation efforts.**

The company also **leverages data-analytics applications and technologies** to monitor operational performance, including energy and resource consumption, enabling evidence-based environmental decision-making and performance optimisation.

In addition, the organisation h**as implemented projects aimed at integrating cloud technologies and digital archiving solutions**, replacing paper-based processes with digital systems to enhance data collection, accessibility and utilisation while supporting dematerialisation objectives.

Environmental performance is further supported through a structured consumption-monitoring and reporting process, which enables the company to assess progress against its medium-term environmental targets and identify opportunities for continuous improvement.

Insulation of walls, roofs, or fixtures	19375
Other	Replacement of a gasoline-powered leased car with an electric one. The monthly leasing cost for the electric car amounts to 283 euros (+VAT) per month.

The company has established medium-term (5-year) and long-term (10-year) targets for reducing its environmental impact, demonstrating a structured commitment to continuous environmental improvement. The organisation **aims to achieve a 2.5%** reduction in environmental impacts over the next five years and a **5% reduction over the next ten years**. While these targets may appear moderate, they should be viewed in the context of the significant progress **already achieved since obtaining ISO 14001 certification in 2017**. The company has consistently recorded double-digit annual reductions in emissions, meaning that further improvements will require increasingly advanced measures and optimisation efforts. **This reflects a mature approach to environmental-performance management and continuous improvement.**

The company maintains **ongoing climate-change adaptation initiatives aimed at strengthening resilience**, improving preparedness and ensuring the long-term sustainability of its operations. These initiatives are integrated into corporate governance and risk-management processes, enabling the organisation to proactively address emerging environmental and operational challenges.

As part of its climate-adaptation strategy, the company is implementing several measures, including:

- **Alignment of internal management systems and certifications relating to health and safety, environmental management and quality management**, ensuring that climate-related considerations are embedded within operational processes.
- **Adoption of insurance products designed to support climate-change mitigation and adaptation**, strengthening organisational resilience and risk preparedness.
- **Development of strategic emergency plans addressing potential disruptions, including health emergencies, cybersecurity incidents and other external risks** that could affect business continuity.

These initiatives demonstrate the organisation's commitment to climate resilience, proactive risk management and the continuous enhancement of its environmental performance. Through a combination of measurable targets, certified management systems and adaptation measures, the company continues to strengthen its ability to respond effectively to evolving sustainability challenges while supporting long-term value creation.

Energy

GRI 302-1
ESRS E1-5
VSME B3

Energy consumption is a fundamental indicator of both operational efficiency and environmental performance. Through the monitoring of energy used, distributed and saved, the organisation is able to identify areas where resource optimisation measures can be implemented, supporting a continuous-improvement approach to energy management. This enables the company to reduce its environmental footprint while enhancing operational efficiency, **in line with principles of energy-efficiency management**.

During the last reporting period (1 January – 31 December), electricity consumption across company-owned and leased facilities amounted to **24,653 kWh**. The company systematically monitors energy performance to assess consumption patterns, identify areas for improvement and support the achievement of its environmental objectives.

Energy derived from **fossil fuels represents 94% of total energy consumption**, highlighting the importance of ongoing initiatives aimed at improving energy efficiency, diversifying energy sources and reducing the organisation's carbon footprint over time.

The company adopts **a structured approach to energy management**, recognising that the efficient use of energy resources is essential for lowering environmental impacts and strengthening operational sustainability. Monitoring and reporting energy consumption provide the basis for informed decision-making and the development of targeted actions that contribute to long-term environmental performance improvement.

Emissions

GRI 305-1 • GRI 305-2 • GRI 305-3
ESRS E1-6
VSME B3 • VSME C3

Direct and indirect greenhouse-gas (GHG) emissions, together with emissions of other ozone-depleting substances and the actions undertaken to monitor and reduce them, are key indicators of the organisation's environmental performance. Effective emissions management enables the company to better understand the environmental impact of its activities, improve energy efficiency and support the transition towards a lower-carbon operating model. This approach aligns with principles of climate-change mitigation, **responsible environmental management and continuous environmental improvement**.

The company measures and monitors **its greenhouse-gas emissions as part of its environmental-management framework**, enabling the assessment of climate-related impacts and the identification of opportunities for further emissions reductions.

Key emissions indicators include:

- **Scope 1 emissions (direct emissions): 19.15 tCO_2eq.**
- **Scope 2 emissions (indirect emissions from electricity consumption): 9.00 tCO_2eq.**

The organisation has established medium-term (2030) and long-term (2050) objectives for reducing Scope 1 and Scope 2 emissions. These objectives build upon a series of environmental initiatives already implemented to improve energy efficiency and reduce operational emissions.

Key actions undertaken include:

- **Replacement of all conventional lighting with low-energy alternatives.**
- **Installation of sensors throughout warehouse facilities to optimise energy consumption.**
- **Transition of the entire passenger-vehicle fleet to hybrid or electric models.**
- **Modernisation and upgrade of the truck fleet to improve fuel efficiency and environmental performance.**
- **Continuous replacement of electrical equipment with more energy-efficient alternatives.**

These initiatives demonstrate the company's commitment to reducing its carbon footprint, improving resource efficiency and achieving its long-term climate objectives through ongoing investment in energy-saving technologies, sustainable mobility solutions and operational optimisation.

Waste

GRI 306-2
ESRS E5-1 • ESRS E5-5
VSME B7

In the context of the GRI Standards, the environmental dimension of sustainability concerns the impacts that an organisation has on living and non-living natural systems, including soil, air, water and ecosystems. Waste management is a fundamental component of this dimension, as waste generated by an organisation and throughout its value chain can have significant environmental and human-health impacts if not managed responsibly. Through structured waste-management practices, the company seeks to minimise environmental risks, improve resource efficiency and support circular-economy principles, **in line with responsible waste management and environmental stewardship**.

During the last reporting period (1 January – 31 December), the company generated a total of **0.6 tonnes of waste**, demonstrating a controlled level of waste generation and a commitment to monitoring environmental performance.

The organisation implements waste-segregation and recycling practices across its facilities to promote the recovery of materials and reduce environmental impacts. Waste streams managed separately include:

- **Computer equipment waste**, ensuring responsible handling and recycling of electronic devices.
- **Paper waste**, collected separately to maximise recycling opportunities.
- **Plastic waste**, diverted for recycling and recovery processes.
- **Glass waste**, managed through dedicated collection streams.
- **Used batteries**, collected separately and processed through appropriate recycling channels.

The company achieved a 100% waste diversion rate from landfill during the reporting period, meaning that all waste generated was directed towards recycling, recovery or other treatment methods rather than landfill disposal. This performance highlights the organisation's strong commitment to resource recovery and circular-economy practices.

Key waste-management indicators include:

- **Total waste generated** – 0.6 tonnes.
- **Waste diverted from landfill** – 100%.
- **Waste segregation practices** – Separate collection of paper, plastic, glass, batteries and electronic equipment.
- **Resource recovery** – Full diversion of waste towards recycling and recovery processes.
- **Environmental protection** – Continuous efforts to reduce waste-related impacts and improve resource efficiency.

These practices demonstrate the organisation's commitment to responsible waste management, landfill avoidance and the continuous improvement of environmental performance through effective resource stewardship and circular-economy initiatives.







People



Employment

GRI 2-7 • GRI 2-7 • GRI 2-29 • GRI 2-30 • GRI 401-2 • GRI 403-1 • GRI 403-9 • GRI 405-1 • GRI 405-2
ESRS S1-6 • ESRS S1-8 • ESRS S1-9 • ESRS S1-11 • ESRS S1-14 • ESRS S1-15 • ESRS S1-16
VSME B1 • VSME B8 • VSME C5 • VSME B10 • VSME B9

Fundamental to understanding the organisation's social performance is its approach to employment, job creation, recruitment, selection and retention practices, as well as the working conditions it offers. Workforce stability, supported by welfare policies and employee-focused initiatives, contributes to productivity, resilience and long-term value creation. By fostering social inclusion, work-life balance, diversity and equal opportunities, the company seeks to create a workplace that supports employee well-being while strengthening sustainable business performance, **in line with principles of responsible workforce management.**

The company **holds ISO 45001 (Occupational Health and Safety Management) certification**, demonstrating its commitment to maintaining a structured framework for safeguarding employee health, safety and well-being. This certification supports continuous improvement in occupational health and safety performance and reinforces a proactive approach to risk prevention.

Employee engagement **is supported through a policy and procedure for regular consultation with key stakeholders**, particularly employees, ensuring that workforce perspectives are considered in organisational decision-making. In addition, the company measures employee satisfaction through regular periodic surveys, enabling it to monitor workplace well-being and identify opportunities for continuous improvement.

The organisation has adopted and publicly disclosed policies and procedures covering key social and governance topics, including:

- **Human rights protection, including provisions related to child labour, forced labour and compulsory labour, reinforcing the company's commitment to internationally recognised human-rights principles.**
- **Fairness, diversity and inclusion, addressing discrimination based on gender, race, religion, sex or sexual orientation and promoting equal opportunities across the workforce.**
- **Health and safety reporting procedures, including mechanisms for reporting situations that may pose a danger to workers, such as near-miss incidents and other workplace risks.**

These policies are complemented by a broader commitment to maintaining a safe, inclusive and respectful working environment, supporting employee engagement, workforce stability and long-term organisational resilience.

The number of female employees, interns/trainees and self-employed women by professional category:

Number of Directors	1
Number of Managers	1
Number of Office Workers	7
Self-employed	2

The number of male employees, interns/trainees and self-employed workers by occupational category:

Number of Directors	4
Number of Managers	2
Number of Office Workers	4
Number of Workers	4
Self-employed	3

Percentage of total employees by contract type:

Permanent contract	100

During the last five years, the company recorded fewer than three workplace accidents, demonstrating a strong commitment to occupational health and safety and the effectiveness of its prevention and risk-management practices. In the most recent reporting period, employees worked a total of **33,498 hours**, reflecting the scale of operational activities and workforce engagement.

The organisation has implemented a range of corporate welfare initiatives designed to enhance employee well-being and support work-life balance, including:

- **Flexible working arrangements**, including flexible working hours and smart-working opportunities.
- **Partnerships with local businesses**, providing benefits such as fuel vouchers, spending vouchers and discounts.
- **Group insurance coverage**, offering additional protection and support for employees.
- Company vehicles, supporting employee mobility and operational effectiveness.
- **Professional seminars and training programmes**, contributing to employee development and continuous learning.
- **Meal vouchers**, supporting employee welfare and daily well-being.

The percentage of employees covered **by the National Collective Labour Agreement** is between 80% and 100%, demonstrating a high level of contractual protection and alignment with recognised labour standards.

Key workforce indicators include:

- **Workplace accidents** – Fewer than 3 over the last five years.
- **Hours worked** – 33,498 hours during the reporting period.
- **National Collective Labour Agreement coverage** – Between 80% and 100% of employees covered.
- **Flexible and smart working** – Supporting work-life balance and employee satisfaction.
- **Employee welfare benefits** – Group insurance, company cars, meal vouchers and local-business agreements.
- **Training and development support** – Access to seminars and professional development opportunities.

These practices demonstrate the organisation's commitment to employee well-being, workplace safety and workforce engagement, contributing to a resilient, productive and sustainable working environment.

Training

GRI 205-2 • GRI 403-5 • GRI 404-1
ESRS S1-13
VSME B10

The development and maintenance of professional skills and competencies are essential for enabling the organisation to achieve its strategic objectives and create long-term value. By investing in continuous learning and professional development, the company strengthens employee capabilities, supports operational excellence and enhances its ability to respond to evolving environmental, regulatory and business challenges. **This commitment reflects the principles of continuous workforce development and organisational resilience.**

The organisation promotes a culture of learning through structured training programmes designed to enhance both professional competencies and awareness of sustainability-related topics. During the reporting period, training activities focused on several key areas that support responsible business conduct and long-term value creation.

Key training topics included:

- **Environmental management**, covering the efficient use of natural resources, waste management, water stewardship and energy-efficiency practices.
- **Anti-corruption**, aimed at reinforcing ethical behaviour, transparency and integrity across business operations.
- **Privacy and data protection (GDPR)**, supporting the responsible management of information and regulatory compliance.
- **Occupational health and safety**, promoting workplace safety, risk prevention and employee well-being.

The company delivered a total of **600 training hours during the reporting period**, demonstrating a significant investment in employee development and organisational capability building.

These initiatives demonstrate the organisation's commitment to maintaining a skilled, informed and responsible workforce capable of supporting innovation, sustainability and long-term business success.





Suppliers, Local communities and Customers



Local communities and virtuous initiatives

GRI 203-1
ESRS S3-1 • ESRS S3-2
VSME B2

The integration of the company with the local community represents an important element of its social responsibility strategy and contributes to the creation of shared value. By maintaining an active dialogue with local stakeholders and supporting initiatives that foster social development, education and sustainability awareness, the organisation seeks to build long-term relationships based on trust, collaboration and mutual benefit. This approach allows the company to better understand local needs and expectations while ensuring that its activities generate positive impacts within the communities in which it operates, **in line with the principles of community engagement and responsible social impact.**

The company recognises the importance of involving local communities in its sustainability journey and promotes stakeholder participation through initiatives that strengthen social cohesion, knowledge sharing and community development. Through continuous engagement with local stakeholders, the organisation aims to contribute to sustainable territorial growth while fostering constructive relationships with the communities affected by its operations.

Key community-focused initiatives include:

- **Projects in schools and local communities addressing sustainability topics and promoting environmental awareness.**
- **Donations, sponsorships and community contributions supporting local social initiatives and community well-being.**

- **Training and educational programmes on business-related topics**, including webinars, workshops and events aimed at enhancing knowledge and professional development.
- **Training and awareness-raising initiatives on sustainability issues**, encouraging responsible environmental and social practices within the wider community.
- **Special programmes and benefits for young people**, including discounts, concessions and promotional initiatives that support youth participation and development.

These initiatives demonstrate the organisation's commitment to supporting local communities, encouraging stakeholder participation and contributing to social, educational and environmental progress through long-term engagement, collaboration and investment in community development.

Customer relations

GRI 2-29
ESRS S4-1

In terms of customer relations, the company recognises the importance of assessing and managing the impacts that its products and services may have on customer health, safety and overall user experience throughout their entire life cycle. This approach extends from product design and development to production, delivery, use and after-sales support, ensuring that customer protection, product integrity and service quality remain integral components of business operations. By evaluating product and service impacts throughout their lifecycle, **the organisation supports the principles of customer-centric responsibility and sustainable value creation**.

The company maintains a structured approach to stakeholder engagement through a policy and procedure for regular consultations with consumers and customers. This enables the organisation to gather feedback, understand stakeholder expectations and continuously improve its products, services and customer experience.

In support of customer protection and trust, **the company has implemented voluntary measures that go beyond regulatory requirements in the areas of privacy and personal-data protection**. These initiatives strengthen the safeguarding of customer information, support responsible data-management practices and reinforce the organisation's commitment to transparency and information security.

These practices demonstrate the organisation's commitment to customer well-being, data protection and responsible business conduct, while fostering long-term relationships built on trust, transparency and continuous improvement.

Suppliers and procurement practices

GRI 204-1 • GRI 308 • GRI 414-1
ESRS S2-1 • ESRS 2 G1-2

Within the framework of the organisation's relationships with its suppliers, the environmental and sustainability assessment of suppliers represents a key component of responsible supply-chain management. Suppliers play a significant role in influencing the environmental, social and economic impacts generated throughout the value chain. For this reason, the company seeks to ensure that supplier practices are aligned with its sustainability objectives and responsible business principles. This approach supports the continuous improvement of supply-chain performance and **aligns with principles of sustainable procurement and supplier governance.**

The organisation recognises **that supplier-related impacts can directly and indirectly affect its own sustainability performance**. As a result, it adopts monitoring practices and evaluation processes designed to identify potential risks, encourage responsible conduct and strengthen ESG performance throughout the supply chain.

As part of this commitment, **the company performs ESG assessments of its suppliers**, with particular emphasis on the verification of environmental credentials and certifications. The evaluation of environmental certifications provides an objective indicator of suppliers' commitment to environmental management and supports informed procurement and supplier-selection decisions.

Key supplier-management elements include:

- **ESG supplier assessments** – Evaluation of suppliers based on environmental, social and governance criteria.
- **Environmental certification reviews** – Verification of recognised environmental certifications held by suppliers.
- **Supply-chain sustainability monitoring** – Ongoing assessment of supplier practices and compliance with sustainability expectations.
- **Risk mitigation** – Identification and management of ESG-related risks within the value chain.
- **Responsible procurement** – Integration of sustainability considerations into supplier selection and relationship management.

These practices demonstrate the organisation's commitment to strengthening responsible supply-chain management, improving transparency across the value chain and promoting sustainable environmental and social performance through collaboration with its suppliers.


MSA 4.1





Leadership and Governance



Governance

GRI 2-9
ESRS 2 GOV-1
VSME C9

The structure, composition, expertise and roles within the organisation's governance framework are fundamental to understanding how ESG impacts, including human rights considerations, are integrated into strategy and operations. Effective governance supports accountability, transparency and informed decision-making, enabling the organisation to oversee sustainability-related risks and opportunities while ensuring alignment between business objectives and stakeholder expectations. This approach is consistent **with the principles of good governance and responsible corporate leadership**.

The company's governing body is represented **by a Board of Directors**, which is responsible for providing strategic oversight, monitoring organisational performance and ensuring the integration of environmental, social and governance considerations into business operations. Through this governance structure, the organisation seeks to embed sustainability principles within its decision-making processes and long-term strategy.

Within the **Board of Directors and Managing Partners, one member is female**, reflecting the company's commitment to diversity and inclusive governance practices. Diverse representation within leadership bodies contributes to broader perspectives in decision-making and supports balanced organisational development.

The organisation is also insured against physical risks, reinforcing its approach to risk management and business continuity. This coverage enhances organisational resilience and supports the protection of assets, operations and stakeholder interests against potential disruptions.

Key governance elements include:

- **Board of Directors** – Responsible for strategic oversight and governance.
- **Female representation in governance** – One female member within the Board and Managing Partners.
- **ESG integration** – Governance mechanisms supporting the management of environmental, social and governance impacts.
- **Physical-risk insurance** – Measures strengthening organisational resilience and business continuity.
- **Accountability and transparency** – Governance structures supporting responsible leadership and long-term value creation.

These practices demonstrate the organisation's commitment to effective governance, sound risk management and the integration of sustainability considerations into its strategic and operational framework.

Professional ethics

GRI 2-22 • GRI 2-23
ESRS 2 MDR-P

The organization's **political and ethical commitments must support responsible business conduct**, including the protection of human rights. These commitments form the core values and guiding principles that should be reflected in its strategy and operations. Identifying ESG risks and implementing adequate tools to address them is key to ensuring ethical performance.
The company has adopted a Code of Conduct.

Normative compliance

GRI 2-22 • GRI 2-23
ESRS 2 MDR-P
VSME B1

Regulatory compliance reflects the organisation's ability to operate in accordance with legal requirements and recognised standards. Certifications, governance frameworks and internal policies provide evidence of compliance, strengthen stakeholder confidence and contribute to the mitigation of ESG-related risks. By adopting internationally **recognised standards and robust compliance mechanisms, the company reinforces transparency, accountability and responsible business conduct, in line with principles of compliance and governance excellence.**

The company demonstrates **its commitment to quality management, ethical conduct and information protection** through a comprehensive framework of certifications, policies and reporting practices. The organisation publishes its environmental, social and economic performance through a dedicated sustainability report, enhancing transparency and enabling stakeholders to assess its progress against ESG objectives.

Key compliance and governance elements include:

- **ISO 9001 (Quality Management System) certification**, supporting operational excellence, customer satisfaction and continuous improvement.
- **Alignment with the Global Reporting Initiative (GRI) framework**, promoting transparent, standardised and comparable sustainability reporting.
- **Code of Ethics**, establishing the values and principles that guide responsible business conduct and decision-making.
- **Whistleblowing Policy and Procedure**, providing secure and confidential channels for reporting misconduct, unethical behaviour or compliance concerns.
- **Data Privacy and Security Policy**, ensuring the responsible management, protection and processing of personal and business information.

These measures support a strong culture of compliance and integrity, enabling the organisation to effectively manage ESG-related risks while strengthening stakeholder trust and long-term business resilience.

Anti-corruption and Tax Governance

Organizations must define, assess and continuously monitor practices that may involve corruption risks in order to promote ethical conduct, transparency and accountability. By implementing internal control mechanisms, structured risk-assessment processes and effective compliance procedures, organisations can strengthen their ability to prevent, detect and address corruption-related risks. **These measures support sound governance and align with principles of anti-corruption management and business integrity.**

The company demonstrates its commitment to ethical business conduct through the implementation of internationally recognised standards designed to prevent corruption and strengthen compliance practices. In particular, **the organisation holds ISO 37001 (Anti-Bribery Management System) certification**, confirming the existence of a structured framework for identifying, preventing and managing bribery and corruption risks across its operations.

The certification **supports the adoption of robust internal controls, clear reporting mechanisms and risk-mapping procedures aimed at enhancing transparency and accountability throughout the organisation**. It also reinforces the company's broader governance framework by promoting responsible decision-making and ensuring compliance with applicable regulatory and ethical requirements.



Synesgy's recommended actions



Business and Governance

- Strengthen governance safeguards.
- Evaluate the possibility of joining Benefit Corporations.
- Implement training on the code of ethics for employees, consultants, and suppliers.



Water, Energy and Waste

- Limit the share of energy consumed from fossil sources.

Environmental Certifications

- Adopt ISO 50001 certification for energy management systems.

Personnel Management, Certifications and Regulations

- Implement a policy aimed at reducing the pay gap between menand women.
- Strengthen regular consultations with key stakeholders.
- Extend the training topics to include, for example, the circular economy.
- Extend the training topics to include, for example, digital innovation.

Regulatory Certifications

- Prepare a report containing the company’s results regarding environmental and social sustainability.

GRI Key Concept

Key Concepts (GRI 1, Section 2, Page 8)
Understanding the basic concepts for sustainability reporting is essential for those who collect and prepare the information for reporting, as well as for those who read that information using the GRI Standards. The main concepts are:

- **Impacts:** Consequences of an organization's activities on economic, environmental and social systems, including human rights. They can be direct or indirect, short-term or long-term, and can occur inside or outside the organization. It is important to consider the entire value chain of the organization when evaluating its impacts.

- **Material topics:** Identified through a due diligence process that takes into account the organization's impacts, stakeholder expectations, and the operating context. Material topics should be relevant—meaning significant to both the organization and its stakeholders—comprehensive, encompassing all significant impacts of the organization, and comparable, enabling consistent comparison across organizations, sectors, and over time.

- **Due diligence:** An ongoing process that involves identifying and understanding the potential impacts of the organization, evaluating the severity and likelihood of these impacts, implementing prevention and mitigation measures to avoid or minimize negative effects, and continuously monitoring and reporting on the effectiveness of these measures and the progress achieved.

- **Stakeholders:** Individuals or groups who may be positively or negatively impacted by an organization's activities.

Requirements for Reporting in Accordance with the GRI Standards (GRI 1, Section 3, Page 11)
Reporting in accordance with the GRI Standards enables an organization to provide a comprehensive overview of its most significant impacts on the economy, environment, and people, including those related to human rights, as well as how these impacts are managed. This transparency allows users of the information to make informed assessments and decisions regarding the organization's impacts and its contribution to sustainable development.

To report in accordance with the GRI Standards, an organization must comply with all specified requirements, including applying the reporting principles, disclosing general and material topic-specific information, providing reasons for any omissions, publishing a GRI content index, and notifying GRI of the report's publication.

By adhering to these standards, organizations demonstrate accountability and enable stakeholders—such as investors, customers, employees, and regulators—to evaluate their sustainability performance with confidence.

Requirements for Reporting with Reference to the GRI Standards (GRI 1, Section 3, Page 11)
An organization may prepare a report with reference to the GRI Standards when it is unable to fully comply with all the requirements necessary to report in accordance with the GRI Standards. Over time, the organization should aim to transition to full reporting in accordance with the GRI Standards to provide a comprehensive overview of its most significant impacts on the economy, environment, and people, including human rights.

Additionally, an organization can prepare a report with reference to the GRI Standards if it uses selected Standards or parts of their content to disclose information on specific topics or for particular purposes, such as meeting climate change reporting requirements.

To report with reference to the GRI Standards, the organization must comply with three key requirements: publishing a GRI content index, providing a statement of use, and notifying GRI. The organization should also apply the reporting principles to ensure high-quality reporting and explain how it manages its impacts for the topics covered, as outlined in Disclosure 3-3 of GRI 3: Material Topics 2021.

This approach offers a more accessible pathway for organizations beginning their sustainability reporting journey, while encouraging continuous improvement towards full compliance with the GRI Standards.

Reporting Principles and Related Requirements (GRI 1, Section 4, Page 20)
Reporting principles are fundamental to achieving high-quality sustainability reporting. They guide organizations in ensuring that the information presented is accurate, reliable, and clearly communicated. The eight reporting principles are:

- **Accuracy:** Information must be correct and detailed enough to allow a proper assessment of the organization's impacts.
- **Balance:** Information should be presented impartially, providing a fair representation of both positive and negative impacts.
- **Clarity:** Information must be accessible and easy to understand for all users.
- **Comparability:** Information should be consistently selected, compiled, and reported to enable meaningful comparisons over time and across organizations.
- **Completeness:** The report should disclose sufficient information to fully assess the organization's significant impacts.
- **Sustainability context:** The organization's impacts should be presented within the broader context of sustainable development.
- **Timeliness:** Information must be reported regularly and in time to support informed decision-making.
- **Verifiability:** The quality and accuracy of the reported information should be capable of independent verification.

Additional Recommendations for Reporting (GRI 1, Section 5, Page 25)
An organization should align its sustainability reporting with relevant regulatory and legislative requirements, particularly those related to financial reporting. This alignment helps ensure consistency, transparency, and credibility across all disclosures.

To further enhance the credibility of its sustainability reporting, an organization can adopt various best practices, including:

- **Internal controls:** Examples include (i) establishing procedures to ensure the integrity and credibility of data and (ii) evaluating the adequacy of financial controls for sustainability.
- **External assurance:** Examples include (i) verifying the quality and credibility of the information and (ii) a publicly available assurance process.
- **Stakeholder engagement:** Examples include (i) seeking feedback and (ii) obtaining advice on the data to be reported.

GRI Index

Declaration of use

ALKI KOMVOS S.A. has reported with reference to the GRI Standards for the period 01/01/2025 – 31/12/2025.

GRI Standard		GRI title	Chapter/paragraph	Page
General Disclosures 2021	2-1	Organizational details	Organization Profile	5
	2-2	Entities included in the organization's sustainability reporting	Organization Profile	5
	2-3	Reporting period, frequency and contact point	Informations of reporting	9
	2-4	Restatements of information	Informations of reporting	9
	2-5	External assurance	Informations of reporting	9
	2-6	Activities, value chain, and other business relationships	Organization Profile	5
	2-7-a	Report the total number of employees and a breakdown by gender and geographic area	Employment	26
	2-7-b	Report the total number of employees by employment contract type	Employment	26
	2-9-a	Describe the governance structure and the highest governance body	Governance	36
	2-22	Sustainable development strategy statement	Professional ethics	36
	2-22	Sustainable development strategy statement	Normative compliance	36
	2-23	Policy commitment	Professional ethics	36
	2-23	Policy commitment	Normative compliance	36
	2-29-a	Describe your approach to stakeholder engagement.	Employment	26
	2-29-a	Describe your approach to stakeholder engagement.	Customer relations	32
	2-30-a	Report the percentage of total employees covered by collective bargaining agreements	Employment	26
Indirect Economic Impacts 2016	203-1	Infrastructure investments and services supported	Local communities and virtuous initiatives	32
Procurement Practices 2016	204-1	Proportion of spending directed to local suppliers	Suppliers and procurement practices	33

GRI Standard		GRI title	Chapter/paragraph	Page
Anti-corruption 2016	205-2	Communication and training about anti-corruption policies and procedures	Training	27
GRI 302: Energy 2016	302-1	Energy consumption within the organization	Energy	21
Emissions 2016	305-1	Direct (Scope 1) GHG emissions	Emissions	21
	305-2	Energy indirect (Scope 2) GHG emissions	Emissions	21
	305-3	Other indirect greenhouse gas (GHG) emissions (Scope 3)	Emissions	21
	305-5	Reduction of greenhouse gas (GHG) emissions	Environmental impact management	20
GRI 306: Waste 2020	306-2	Management of significant waste-related impacts	Waste	22
Supplier Environmental Assessment 2016	308		Suppliers and procurement practices	33
Employment 2016	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Employment	26
Occupational Health and Safety 2018	403-1	Occupational health and safety management system	Employment	26
	403-5	Worker training on occupational health and safety	Training	27
	403-9	Work-related injuries	Employment	26
Training and Education 2016	404-1	Average hours of training per year per employee	Training	27
Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	Employment	26
	405-2	Ratio of basic salary and remuneration of women to men	Employment	26
GRI 414: Supplier social assessment 2016	414-1	New suppliers that were selected using social criteria	Suppliers and procurement practices	33

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