Logicom

Γραμματεία

27/06/2025

Γενικό Διευθυντή | Πρόεδρο
Χρηματιστηρίου Αξιών Κύπρου | Επιτροπής Κεφαλαιαγοράς
Λευκωσία | Λευκωσία
https://extranet-oam.cse.com.cy/ | *https://portal.cysec.gov.cy*

| **ΑΝΑΚΟΙΝΩΣΗ** |

Ενοποιημένη Μη Χρηματοοικονομική Κατάσταση του Συγκροτήματος για το έτος 2024

Ανακοινώνεται ότι το Διοικητικό Συμβούλιο της Εταιρείας ενέκρινε σε χθεσινή του συνεδρία την Ενοποιημένη Μη Χρηματοοικονομική Κατάσταση του Συγκροτήματος για το έτος 2024. Ολόκληρο το κείμενο της Ενοποιημένης Μη Χρηματοοικονομικής Κατάστασης για το έτος 2024, διατίθεται, χωρίς επιβάρυνση, από το Εγγεγραμμένο Γραφείο/ Γραφείο Διοίκησης της Εταιρείας (Στασίνου 26, Αγία Παρασκευή, Στρόβολος, 2003 Λευκωσία, Κύπρος, Τηλ.: +357 22 551000, Τηλεομοιότυπο: +357 22 514295, Ηλεκτρονικό Ταχυδρομείο: info@logicom.net), είναι αναρτημένο στις ιστοσελίδες της Εταιρείας (www.logicom.net) και του Χρηματιστηρίου Αξιών Κύπρου (www.cse.com.cy) ως το συνημμένο στην ανακοίνωση αυτή.

_____

LOGICOM SECRETARIAL SERVICES LIMITED
Γραμματέας της Logicom Public Limited

Logicom

REPORT PROFILE

Report Profile: This is the annual Sustainability Report of Logicom Public Limited (including its subsidiaries, hereafter referred to as "Logicom" or "Logicom Group", or "Company"), issued for the calendar year 2024, which provides information in addition to Logicom's Annual Report. (Latest CSR Report was issued for the calendar year 2023).

The 2024 sustainability statement was prepared on a consolidated basis, reflecting our preparation for compliance with the Corporate Sustainability Reporting Directive (CSRD) and the European Sustainability Reporting Standards (ESRS). This revision forms the basis for the preparation of the report, ensuring alignment with emerging regulatory requirements.

Logicom implements sustainability practices in line with ISO 26000. This Report has been structured to integrate the disclosure requirements of the ESRS, while maintaining compatibility with the ISO 26000 framework that has guided Logicom's sustainability management to date, enabling a coherent transition toward CSRD compliance.

CONTENTS

Dear Stakeholders,

In an era marked by rapid transformation, heightened expectations, and global uncertainty, our commitment to responsible, transparent, and sustainable business practices is more important than ever. At Logicom, Corporate Social Responsibility is not simply a commitment - it is embedded in our identity, influencing how we lead, operate, and grow. This Sustainability Report reflects our continued dedication to strengthening our governance, supporting our people, and contributing to the protection of our planet.

Robust organisational governance continues to be the cornerstone of our resilience and long-term success. We are steadfast in upholding the highest standards of ethics, transparency, and accountability across all our operations. With clear governance structures, effective risk management, and active stakeholder engagement, we ensure that our business decisions are aligned with our values and contribute to the broader goals of sustainability, compliance, and trust. In a world where business integrity matters more than ever, we are proud to foster a culture where responsibility and performance go hand in hand.

Our people remain at the centre of everything we do. The dedication, ingenuity, and commitment of our employees are the driving force behind our continued progress. We strive to cultivate a diverse, inclusive, and equitable workplace where everyone is empowered to reach their full potential. We are committed to fair labour practices and ensuring safe, healthy, and respectful working conditions - across both our operations and value chain. This year, we have invested further in talent development, well-being initiatives, and inclusive leadership, ensuring that our workplace remains not only compliant with global standards, but also truly people-first.

Equally vital is our responsibility to the environment. While our industry may not be traditionally resource-intensive, we recognise the urgency of climate action and our role within the global sustainability movement. We have made progress towards optimising resource use, and advocating for greener practices across our network. Our efforts are aligned with international frameworks, and we continue to explore innovations that support the transition to a low-carbon, environmentally conscious future.

As we look ahead, we remain focused on creating shared value - value that extends beyond financial performance to positively impact our people, partners, and the communities we serve. Through principled leadership, responsible employment, and environmental awareness, we are building a Logicom that is fit for the future: resilient, inclusive, and sustainable.

Together with our stakeholders, we will continue to navigate today's challenges and seize tomorrow's opportunities - guided by purpose and grounded in values.

Anthoulis Papachristoforou
Deputy Managing Director

26 June 2025

ABOUT LOGICOM - GET TO KNOW US

Who we are

Established in 1987, Logicom Public Ltd is an international group of leading information technology companies, listed on the Main Market of the Cyprus Stock Exchange and a member of the FTSE/CySE20 and FTSE-Med indices. Logicom is also a member, since 2014, of the Global Technology Distribution Council. The Company's headquarters are situated in Cyprus, at 26 Stasinou street, Acropolis, 2003 Strovolos, Nicosia.

Logicom activities include:

→ The regional wholesale distribution of Technology Solutions and Services,

→ The provision of integrated Business Consulting Services, Business Software and IT Infrastructure Solutions, as well as, managed services,

→ Investments holding for strategic investments, such as equity in two desalination plants that supply approximately 50% of Cyprus' potable water and participation in Demetra Holdings Plc, active in real estate and broader financial investments.

Visit our website to learn more about our Operations, our Vision and Mission and Core Values: **https://www.logicom.net/about-us/group-overview/**

Our core values

We deliver our mission every day guided by our core values:

- ✓ Uncompromising integrity and honesty
- ✓ Commercial agility and efficiency
- ✓ Respect for the individual
- ✓ Highest of service quality standards
- ✓ Continuous development of our people
- ✓ Partnering in the success of the clients

Logicom's commitment to its core values and ethical/legal conduct, as well as the special commitment of every employee, is crucial to making this effective. The Code of Business Conduct is an integral part of Logicom's culture, which all employees are expected to follow.

Our people

Logicom employs 872 professionals of 38 nationalities, across all areas of our operations.

Group employees by region

EUROPE 49.7% 50.3% **MIDDLE EAST**
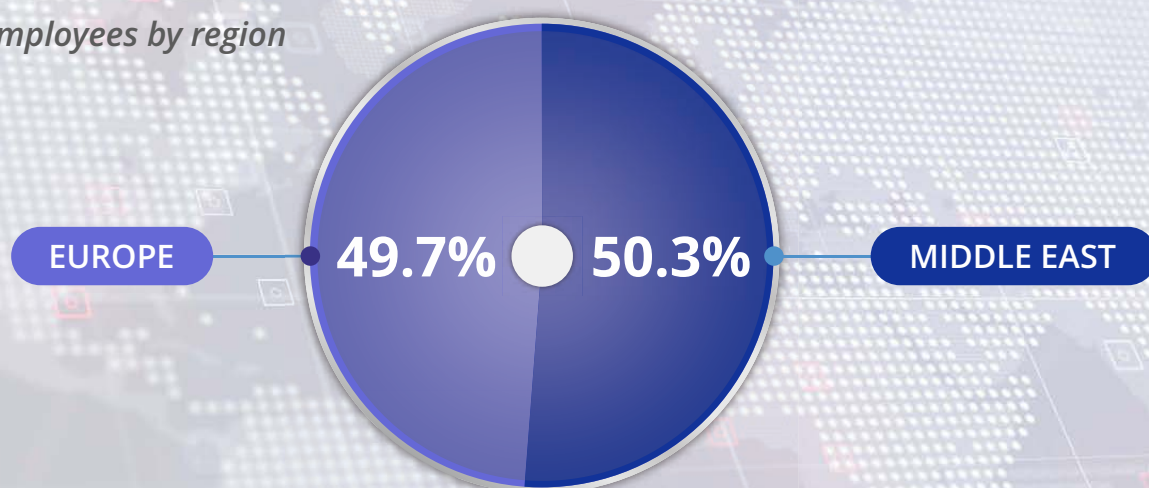
▲ **Figure 1:** Logicom Group's employees by region (2024)

Our Presence

Logicom operations span across multiple regions with a wide coverage, from Europe to the Middle East, South-East Asia, and Africa where it serves more than 8,000 customers.

With such wide and diverse coverage, Logicom Distribution takes pride in being the partner of choice for vendors and resellers. As an innovative technology business enabler, Logicom brings together markets, vendors and technology providers, with a local presence in a wide variety of markets.

Logicom Solutions supports the largest organisations in the regions in which it operates in addressing digital disruption, by providing a complete set of solutions and services to help build and execute their digital vision. Through its international expansion, Logicom Solutions has further solidified its presence in South-Eastern Europe.

Cyprus-based Newcytech Business Solutions is a Systems Integrator providing turn-key technology solutions to support the digital transformation of its clients.

Read more about our presence at **https://www.logicom.net/about-us/our-presence/**

Shareholder Structure

Logicom Public Ltd is a public company listed on the Main Market FTSE/CySE20 of the Cyprus Stock Exchange. Its shareholder structure can be found in the Annual Report and Consolidated and Separate Financial Statements for the year ended 31 December 2024, located at **https://www.logicom.net/investors/financial-statements/** (Refer to note 39)

Sustainability Management

The Corporate Social Responsibility (CSR) Committee, appointed by the Board of Directors (BoD), consists of Directors and members of the Executive Management team and is mainly responsible for the formulation of the CSR Strategy and the definition of the primary CSR goals.

The CSR Committee is responsible for setting sustainability goals and the Executive Management Committee provides oversight to ensure that these objectives are met.

The administrative and supervisory bodies, together with the BoD, play a vital role in defining objectives related to key sustainability impacts, risks, and opportunities. These governance structures ensure that sustainability targets are integrated into the company's broader strategic framework and effectively address critical sustainability matters. Progress towards these objectives is systematically tracked through ongoing assessments during board meetings.

Our company is committed to ensuring that both internal teams and external advisors have the necessary expertise in sustainability. Members of the CSR committee contribute a wide range of knowledge in sustainability topics, including climate change, responsible business practices, and social impact. We also engage external experts with specialized skills in sustainability to further strengthen and support our initiatives.

Under the direction of the Managing Director, the Executive Management Committee oversees Logicom's CSR programme. The CSR Operational Team handles the CSR programme execution.

The CSR Operational Team is comprised of employees from various departments broadly representing Logicom's business operations. It reports to the Executive Management Committee on progress, achievements, and any issues that may arise.

Key Financials for 2024

Logicom's key financial metrics, including revenues, capitalisation, debt, equity and assets can be found in the Annual Report and the Consolidated and Separate Financial Statements for the year ended 31 December 2024, located at **https://www.logicom.net/investors/financial-statements/**. Total revenue for 2024 amounted to €1.1 billion.

ENGAGING WITH STAKEHOLDERS

(I)   Stakeholders as a strategic tool for Logicom

At Logicom, we believe that meaningful engagement with our stakeholders is not only good practice or a regulatory requirement - it is essential to ensuring our long-term relevance, resilience, and responsibility as a business. As sustainability expectations continue to evolve, our stakeholders play a critical role in helping us understand where our efforts should be directed and how we can better manage the environmental and social impacts of our operations.

Stakeholders are not viewed as passive recipients of information, but as active contributors in shaping our sustainability strategy and embedding it within our business model. Their input helps us define what matters most, understand how we affect people and the environment, and identify the sustainability-related risks and opportunities that may impact our ability to create long-term value.

To ensure that our sustainability strategy is both grounded and forward-looking, we apply a structured and inclusive approach to stakeholder engagement. This includes:

→ Engaging internal stakeholders - such as representatives from Human Resources, Finance, Operations, Procurement, and Integrated Management Systems departments - through targeted workshops and working sessions to identify potential impacts, risks, and opportunities based on their operational knowledge and experience.

→ Consulting external stakeholders - including customers, partners, and sustainability experts—through a dedicated survey that presents the preliminary list of identified issues and asks participants to evaluate their relevance, significance, and perceived impact. Additionally, Logicom holds stakeholder engagement events on occasion, which serve to promote more active participation and raise awareness about our sustainability priorities and the importance of stakeholders and the materiality assessment process.

This two-stage process is a cornerstone of our materiality assessment, which acts as a compass for aligning Logicom's sustainability priorities with real-world expectations and challenges. By combining internal and external insights, we ensure that the issues we focus on are not only relevant to our operations, but also meaningful to the stakeholders we impact and rely on.

Crucially, the outcomes of our stakeholder engagement efforts are not viewed in isolation - they are integrated into how we set goals, evaluate performance, and make decisions. This ensures that our sustainability approach is not only informed by stakeholder views but actively shaped by them.

Further details on our engagement mechanisms and how stakeholder input informs our ongoing evaluation can be found in the Evaluation of Performance section of this report.

(ii) Engaging with the community

Community engagement plays a vital role in advancing our Group's values and fostering strong, lasting relationships in the regions where we operate. In line with the priorities outlined in our sustainability strategy, we have also undertaken the following initiatives:

Logicom Cyprus Marathon

Logicom has proudly served as the Title Sponsor of the Logicom Cyprus Marathon for nine consecutive years. Through this enduring partnership, Logicom actively promotes wellness, sportsmanship, and healthy living, while strengthening its engagement with the local community.

Held annually in Paphos, the Logicom Cyprus Marathon is a multicultural event that brings together thousands of participants from around the world. As a diverse and inclusive organisation, Logicom is proud to support an event that encourages global unity through shared fitness goals. Each year, the company fields the largest participating team, consisting of employees, partners, and vendors from both Cyprus and abroad.

This initiative reflects Logicom's ongoing commitment to promoting health and wellbeing in the workplace. It also serves as a platform to advocate for the benefits of physical activity, a balanced lifestyle, fair competition, rule adherence, and the value of teamwork.

In 2024, Logicom further enhanced the sustainability of the event by partnering with Green Dot. Together, they succeeded in significantly reducing the marathon's environmental footprint, particularly in terms of packaging waste generated by runners and attendees.

LOGICOM CYPRUS
MARATHON
2025

Sponsorship of the Olympic Committee for the 2024 Olympic Games in Paris

In line with its commitment to promoting sports and fostering positive societal impact, Logicom Public entered into a partnership agreement with the Cyprus Olympic Committee (COC), extending through the end of 2024 - the year of the Paris Olympic Games. This collaboration highlights the strong and enduring relationship between the two organisations and aligns with the core principles of Logicom's Corporate Social Responsibility Policy.

The agreement was signed in the presence of distinguished Cypriot athletes, including George Balartzisvili (Judo), Elias Georgiou (Gymnastics), and Andri Christoforou (Cycling), who delivered impressive performances at the 2022 Commonwealth Games. Their participation underscored the significance of this partnership in supporting local talent and national representation on the global stage.

As part of this initiative, Logicom employees also took part in a Cyprus Olympic Committee video project, aimed at rallying support for Cyprus' Olympic athletes. The message conveyed through the video emphasised that the athletes' presence at the Olympic Games is a reflection of collective dedication, support, and national pride.

This partnership reinforces Logicom's long-term vision to contribute to the development of sports in Cyprus and to inspire future generations through the values of excellence, teamwork, and perseverance.

Breast Cancer Initiative

Every year, Logicom promotes breast cancer awareness month. In 2024, the Company renewed its commitment to support the fight against breast cancer with a donation to Europa Donna Cyprus and to the Breast Cancer Prevention Program in Italy.

Logicom Saudi has established a partnership with a local hospital and charity to provide free breast cancer screenings for all female employees. This important health initiative reflects our ongoing commitment to the wellbeing of our people and underscores the value we place on preventative healthcare.

Supporting the local communities in Cyprus

In response to calls from the local community, Logicom made financial contributions to several non-profit organisations dedicated to supporting vulnerable groups across Cyprus. These donations are part of our ongoing commitment to social responsibility and to creating a positive and lasting impact in the communities where we operate.

Among the organisations supported were Europa Donna Cyprus, which offers care to women and men affected by breast cancer; Stirigma Zois, which assists children with special needs and their families; Alkyonides Charity, which provides help to individuals in financial or social distress; and the Karaiskakio Foundation, which manages the Cyprus Bone Marrow Donor Registry. Additional support was extended to the Pancyprian Association of Friends of Kidney Patients, which offers assistance to kidney patients, the Cyprus Autism Association, Panton Hara, a program which provides day services to adolescents with serious psychological and maladaptive behaviours and the community of St. Lucas the Doctor, a charitable organisation established with the vision of offering people with disabilities a warm and safe haven.

Further reinforcing our dedication to community support, Logicom also collaborated with the Pancyprian Volunteerism Coordinative Council on the "Adopt a Family for Christmas" initiative. This effort aimed to bring the joy and spirit of the holiday season to families in need. For one week in December, Logicom employees actively participated by collecting essential items, as identified by the Council, to be distributed to families across Cyprus.

These actions reflect Logicom's broader mission to foster empathy, inclusion, and solidarity, and to contribute meaningfully to the wellbeing of the society around us.

Supporting Schools and Universities in Cyprus

Logicom offered cash contributions for an award to the University of Cyprus' best performing graduate of the Department of Computer Science.


Promoting Animal Welfare and Wellbeing at work

Logicom Athens celebrated International Dog Day with a heartwarming visit from Sardi, the beloved dog of one of our colleagues. The event brought smiles and joy to our team, serving as a welcome reminder of the positive impact animals have on our wellbeing, both in and out of the workplace.

While the day was filled with cheerful moments and special treats, it also carried an important message—raising awareness about the value of pet adoption. Every dog deserves a safe and loving home, and by choosing to adopt, we contribute to giving animals a second chance at life.

This initiative reflects Logicom's commitment not only to employee wellbeing, but also to broader social causes, including animal welfare. Through small actions and meaningful messages, we aim to inspire compassion and responsibility—one paw at a time.
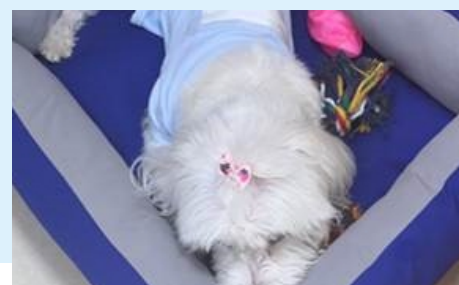
Celebration of Women's Day

In celebration of International Women's Day, Logicom companies across the Group demonstrated their commitment to gender recognition and community support. Donations were made to local charitable organisations to help further their valuable work, while female employees were honoured with thoughtful gifts as a gesture of appreciation for their contributions. This initiative reflects Logicom's ongoing dedication to inclusivity, empowerment, and social impact across all areas of its operations.

REPORT SNAPSHOT

EVALUATION OF PERFORMANCE

Our stakeholders' views determine our priorities and are essential for developing a sound Sustainability Strategy. The material issues discussed in this Report, as a result of stakeholder engagement, fall under the ISO core subjects of:

Organizational governance	*Environment*
Labour practices	*Fair operating practices*
Human rights	

For the evaluation of performance and the stakeholder engagement materiality matrix, refer to Chapter "**Evaluation of Logicom's performance**".

For each area, specific actions were identified and key performance indicators were set to help us improve our current performance and enable us to monitor our progress over time.

SUSTAINABILITY STRATEGY AND ROADMAP

Our progress against our targets at a glance:

ORGANISATIONAL GOVERNANCE

✔ Equality and Diversity Policy published.

✔ Successful completion of Quality and Environmental Management Systems upgrades for Cyprus based companies.

✔ Implementation of environmental KPIs for all Group companies.

✔ Parent company's Anti-Bribery Management System finalised, implemented and achieved certification against ISO37001:2016. Guidelines and principles communicated and applied across all Logicom subsidiaries.

✔ Stakeholders mapped. Engagement and communication plan set.

✔ Stakeholder engagement event held in Cyprus.

✔ Stakeholder engagement achieved annually through online surveys.

✔ CSR budget assigned at Group level on an annual basis to cover CSR activities.

✔ CSR e-learning attended by all employees.

✔ Assignment of CSR teams in different locations to further convey the CSR philosophy and initiate actions & activities.

✔ Ethics and Compliance Manual completed and communicated.

✔ Implementation and certification of the subsidiary company Logicom Solutions Ltd with ISO 20000-1:2018 "Service Management System".

✔ Implementation and certification of the subsidiary company Logicom Solutions Ltd with ISO 14001:2015 "Environmental Management System".

✔ Implementation of a Business Continuity Management System and certification with ISO22301:2019 Security and resilience – Business continuity management system for Logicom Solutions in Cyprus.

✔ Implementation of an Information Security Management System and certification under ISO 27001:2013 for Newcytech Business Solutions Limited.

✔ Implementation and monitoring of key Anti-Bribery and Corruption procedures across all Logicom subsidiaries.

LABOUR PRACTICES

- Grievance procedures and mechanism completed and communicated.
- Anti-Bribery and Corruption trainings for all Logicom Employees.
- Disclosure (Whistleblowing) Policy completed, released and communicated.
- E-learnings undertaken by all employees on the Code of Business Conduct, US Export Administration Regulations, and Competition Law Compliance Policy.
- Employee training hours increased compared to base year by 27,15 hours per employee.
- Introduced a procedure to review Group's Policies and Procedures.
- Implementation of an Occupational Health and Safety Management System and certification with ISO 45001:2018 for Logicom Solutions Ltd.

HUMAN RIGHTS

- Unified Human Rights Policy completed and released.
- Due Diligence Initial assessment of two significant operations completed.
- E-learning on Human Rights completed and attended by all Group employees.
- Employee training on Human Rights Policy and procedures.
- Evaluation of Due Diligence outcomes and development of a detailed plan for the implementation of future actions.

FAIR OPERATING PRACTICES

- The Anti-Bribery and Corruption Policy was communicated to customers and business associates.
- All Group employees completed the Anti-Bribery and Corruption Policy e-learning training.
- Assessment of social and environmental procurement criteria for suppliers and business associates.
- Special Anti-Bribery training is carried out frequently by the Group Compliance Manager to high-risk department staff i.e. Sales, Finance, Procurement, and Credit Control.

THE ENVIRONMENT

With the aim to reduce its footprint Logicom Public Limited proceeded with the following studies:

- ✓ Greenhouse Gas Emissions Monitoring Plan resulting from the company's activities
- ✓ Greenhouse Gas Emissions Inventory Report resulting from the company's activities
- ✓ Greenhouse Gas Emissions Reduction Action Plan until 2030, including investments/actions
- ✓ Verification Report of the Green House Gas Emissions Inventory resulting from the company's activities for the years 2022-2023, in accordance with the Standard ISO 14064-1: Specification with guidance at the organisation level for quantification and reporting of greenhouse gas emissions and removals.
- ✓ Validation Report of Future Greenhouse Gas Emissions Reductions for each action included in the Action Plan until 2030, in accordance with Standard ISO 14064-2: Specification with guidance for the Verification and Validation of Greenhouse Gas Emissions.

Our progress in numbers: *(*compared to base year)*

- ❯ Increased the presence of female employees in managerial positions by **2%.**
- ❯ Increased female presence in the Middle East by **3%.**
- ❯ Increased female presence in the primary activity departments by **1%.**
- ❯ Achieved 89% hires under permanent contracts.
- ❯ Increased the average training hours per employee by **374%.**
- ❯ Achieved **100%** return to work rate and **100%** retention rate after parental leave.

For a detailed presentation of the Group's sustainability strategy and its progress against its targets please refer to the full Chapters, pages 30-55.

CORPORATE STRATEGY, VALUE CHAIN STRUCTURE AND SUPPLY CHAIN

Our Vision

Logicom capitalises on the fervour and passion of our people in the constant pursuit of value creation of our customers. We aim to remain one step ahead, embracing the latest technology trends to meet the evolving needs of our customers.

Our Mission

is to provide high quality products and services in an efficient manner with exceptional customer service and support. We are guided by our core values – uncompromising integrity, essential commercial agility, maximum operational efficiency, the highest service quality standards, and the continuous development or our people.

Key long-term objectives

The objectives of the Group are analysed below in 3 key pillars of operations.

The main objectives for the **Distribution** division are:

- to drive sales and profitability growth and to enhance market coverage
- to strengthen vendor relationships and engagement in new/emerging markets
- to strengthen and deepen our technology partnerships and grow our solutions portfolio
- to enable and strengthen new go-to-market models (e.g. Cloud offering, B2B commerce, customer experience etc.)
- to evolve the Logicom Cloud Marketplace and Logicom e-Commerce Platform and
- to improve productivity, efficiency and team development.

The main objectives for the **Services** division are:

- to increase revenue and profitability with special focus on service-rich opportunities
- to expand business and presence outside Cyprus
- to increase focus on Cloud and emerging technologies including IoT, Big Data, Artificial Intelligence and Cypersecurity.
- to introduce new managed services
- to strengthen vendor partnerships and to acquire strategic certifications and
- to accelerate the building of "Technology As A Service" portfolio of solutions with key strategic patterns.

The main objectives for the **Investment** division are:

- to invest in strategic sectors in Cyprus market
- to continue supporting the Management of Desalination Plants so as to maximise return to shareholders.

VALUE CHAIN STRUCTURE

PRIMARY ACTIVITIES

Inbound

Complete product, service and solutions portfolio which is up to date with the newest technology trends and fully aligned with customer and market needs

Operations

Products and services availability in strategically located distribution facilities to meet the channel's run rate demand and in house expertise to design, size and price the best solution for the Group's customers

Outbound

Professional, efficient and timely delivery of products and services and implementation of solutions utilising the network and expertise of the Group and its Partners.

Sales & Marketing

Continuous analysis of market and customer needs and extensive use of digital and print and other traditional media to reach customers

Customer Service

Channel and customer support through frequent and structured education and training, onsite visits, 24X7 call centre support and maintenance contracts with defined SLAs tailored to customer needs.

SUPPORT ACTIVITIES

Administrative, Finance, Infrastructure	• Financial management • Strategy, planning and sevelopment • Legal and compliance • Quality control • Credit control • IT and systems • Customer credit
Human Resources Management	• Personnel recruitment • Training and development • Personnel planning
Procurement	• Vendor management • Placement of orders • Defining specifications • Subcontracting
Project Management	• Project monitoring and coordination
Tender Office	• Coordination and response to customer tenders

▲ **Figure 2:** Logicom Group's value chain structure (based on Porter's value chain model)
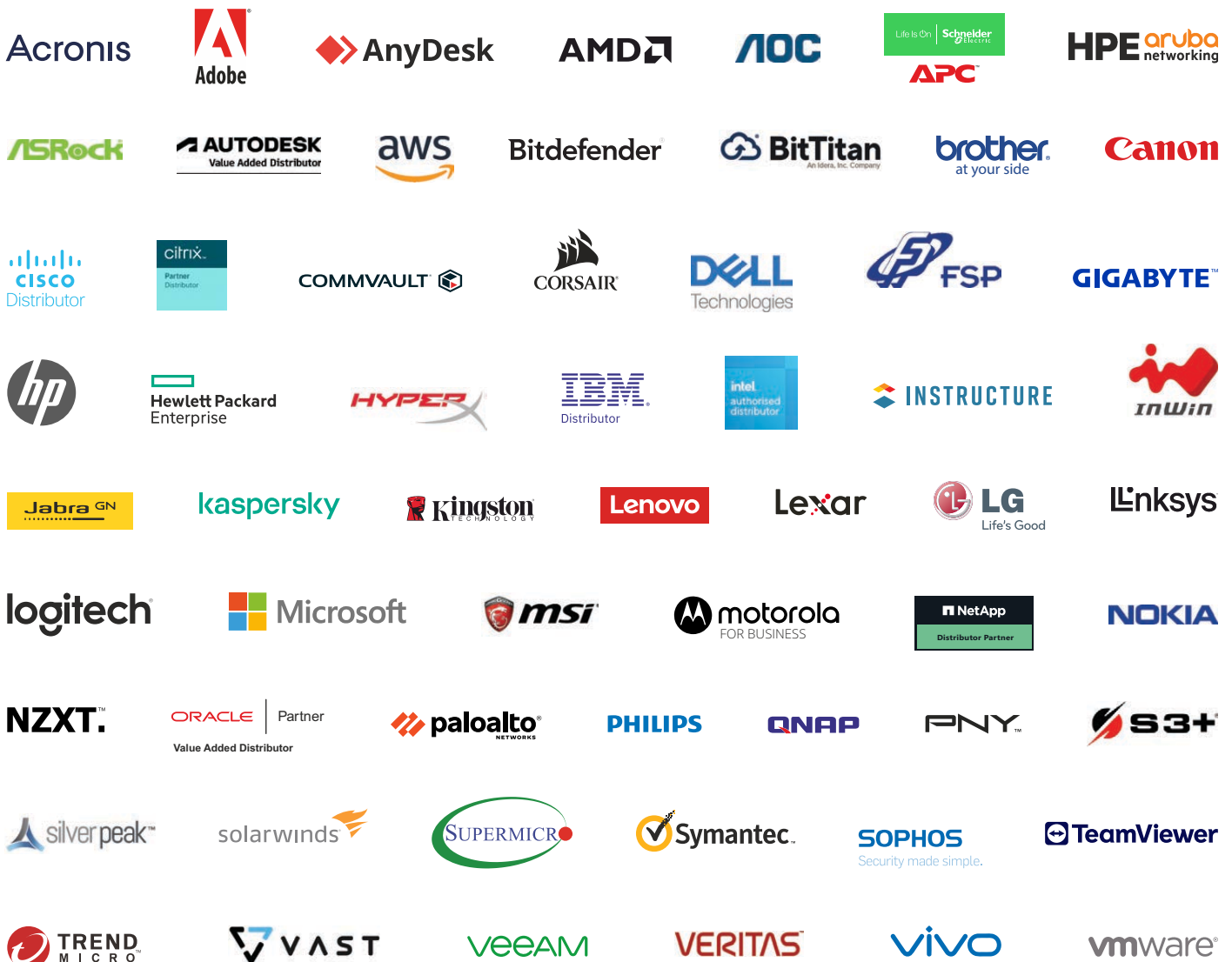
SUPPLY CHAIN

Promoting sustainability through our supply chain is one of our primary concerns.

We believe that a careful selection of our suppliers guarantees that we add value to our customers' success. We distribute the products and services of more than 80 selected vendors. Logicom's suppliers are prominent companies renowned for their sustainability practices.

We ship to the markets in which we operate in more than 37.000 unique products through a well-established reseller network reaching more than 8.000 customers. Our well-structured and experienced supply chain streamlines the sourcing of computer hardware, peripherals and consumables as well as networking, security and storage equipment from selected suppliers to the doorstep of our reseller partners. We also facilitate reverse logistics for warranty purposes.

VENDORS:

A selected group of Logicom technology partners:

LOGISTICS SERVICE PROVIDERS:
A group of local and foreign freight forwarders

INTERNALLY OPERATED WAREHOUSES:
Warehouses in all group locations

SUPPLY CHAIN FIGURES FOR 2024:

+37k
Item Codes

8.000
Customers

+80
Suppliers

19%
of customer orders
served through Logicom
e-commerce,

+150k
Shipment Counts

+1,2 billion
(in Euros)
Purchases

9
internally run warehouses
and 5 run by 3PL partners

1.5million
seats on Logicom
Cloud marketplace

EVALUATION OF LOGICOM'S PERFORMANCE

In developing our sustainability strategy and guiding our corporate responsibility actions, Logicom Group continued to be guided by the principles and core subjects of the ISO 26000 Standard, which remain integral to our approach. ISO 26000 identifies seven core subjects essential for managing an organisation's social responsibility: **Organisational Governance, Human Rights, Labour Practices, The Environment, Fair Operating Practices, Consumer Issues, and Community Involvement and Development.** These core areas encompass **41 issues of interest** and **313 key considerations**, which have provided a robust framework for shaping our sustainability initiatives.

In parallel, and in view of the evolving European regulatory landscape—including the proposed changes introduced by the Omnibus package and the uncertainty surrounding the transposition of the CSRD in the regions where we operate—Logicom has chosen to take a proactive approach. For the purposes of this year's reporting, we have aligned our disclosures with the **European Sustainability Reporting Standards (ESRS)** to a near-complete extent, even though full applicability under the CSRD is not yet in force for the Group. This forward-looking approach ensures we are well-prepared for upcoming compliance requirements while reinforcing our commitment to transparency and continuous improvement.

To support this transition and ensure consistency, we have also mapped **ISO 26000** against the relevant **ESRS standards.** This allows us to build on our existing sustainability foundation while enhancing the accuracy, comparability, and relevance of the information we disclose.

Figure 3: ISO 26000 Core Subjects

In accordance with ESRS requirements, we have also defined our time horizons for sustainability-related planning and evaluation. The Group considers the short-term horizon to be one year (aligned with the financial reporting period), the medium-term horizon as up to five years, and the long-term horizon as exceeding five years. These definitions will guide our strategic planning and target-setting over time.

To determine the status of Corporate Social Responsibility (CSR) at Logicom Group, a gap analysis was undertaken, followed by a materiality assessment to identify the areas of social responsibility focus. Both the gap analysis and the materiality assessment considered all seven core subjects of ISO 26000, including all the issues of interest and key considerations under each core subject. A sustainability management software solution was used to undertake the gap analysis and to produce the materiality matrix. The Group performs a gap analysis every three years. This forms the basis of the sustainability strategy. Accordingly, following the gap analysis performed in 2017, which was the base year, a revised gap analysis was performed in 2021.

The aim of the **gap analysis** was to determine the current status of CSR at Logicom Group with reference to, and as defined by ISO 26000, in order to comply with the Standard and relevant national and international legislation, including EU Directive 2014/95/EU on non-financial and diversity information by certain large undertakings and groups (transposed into the Companies Law, Chapter 113 (N. 51 (I)/2017) in Cyprus). This Report's scope also covers the requirements of the existing Non-Financial Reporting Directive (NFRD) and its local transposition into in Cyprus' Companies Law (Chapter 113, Article 151A).

The aim of the **materiality assessment** was to identify Logicom's material (or most important) issues in order to be in a position to re-evaluate its current CSR Strategy, considering the views of its internal and external stakeholders through their engagement, and to address the most pertinent sustainability matters for Logicom, as demonstrated in the mapping provided in Figure 5.

Therefore, the following four core subjects are the action areas on which Logicom will focus in forming its sustainability strategy and sustainability report for the following 12 months.

ACTION AREAS FOR 2024

Organizational Governance

Labour Practices

Environment

SUMMARY OF THE EVALUATION PROCESS

1   Determining the Scope of the Evaluation

Logicom has three divisions (Distribution, Services and Infrastructure). Details of all Group entities are included in the Annual Report and Consolidated and Separate Financial Statements for the year ended 31 December 2024 are published on the Logicom Group's website. For the purposes of this materiality assessment, the companies in scope are found at **https://www.logicom.net/about-us/group-structure/** . The Investments sector is excluded based on the ownership and control criteria, which were not fully met. In line with ESRS requirements, the scope also extends to the upstream and downstream value chain, insofar as it relates to the products and services procured from suppliers and delivered to customers.

2   Outcomes of the Gap Analysis for the Logicom Group

As evidenced by the gap analysis, the culture and character that have developed within the Group stipulates the strong commitment to social responsibility initiatives. An exemplary number of formal procedures and policies are currently in place, which proves that actions have been taken in the context of corporate responsibility and effort has been made to improve and maintain the Group's high performance in relation to social reporting and its corporate social responsibilities.

From a strategic perspective, the latest gap analysis revealed that Logicom has demonstrated significant efforts in fully realising and defining what it aspires the sustainability journey it has embarked on to look like.

A strategic and proactive approach towards sustainability with a wider perspective on sustainable development, will ensure that the success enjoyed by Logicom so far continues, and that it fosters a win-win relationship with society and the wider communities it operates in.

3   Identifying Logicom Group's Stakeholders

In order for Logicom to identify its most important stakeholders with whom to engage for the purpose of the materiality assessment, the factors taken into consideration were:

- to whom it has legal obligations
- who can be affected by its decisions and activities throughout its value chain
- who would be disadvantaged if excluded from the engagement and
- who is likely to express concerns about Logicom's decisions and activities.

The types of stakeholders identified as important to engage with for the purposes of social responsibility are shown in Figure 4. The internal stakeholders are the members of the Board of Directors and the Employees. All the rest are considered as external stakeholders.

These groups include, but are not limited to, customers, business partners, suppliers, and sustainability professionals familiar with Logicom's operating context.

MAPPING OUR STAKEHOLDERS
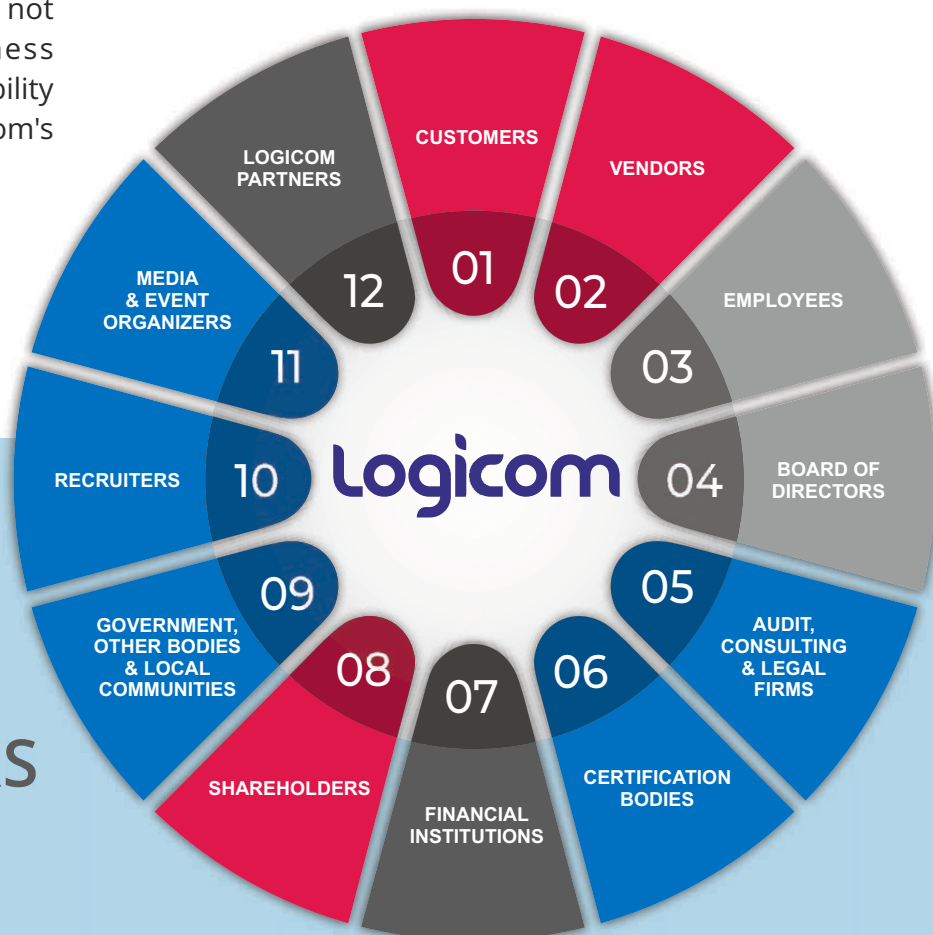
▲ **Figure 4:** Logicom's most important stakeholders

The identification and selection of stakeholders with whom to engage was the result of a workshop attended by representatives of Logicom's employees from all areas of operations. Each group of employees from different Departments was requested to map their stakeholders in order to produce a list with the significant stakeholders groups that affect and are affected by the Company's operations. Moreover, each group of stakeholders was classified in three different categories of importance, depending on how critical the stakeholder group is perceived to be for the Company's operations. The stakeholder engagement process was structured to ensure consistency and neutrality, and was facilitated by external sustainability consultants.

As part of Logicom's sustainability strategy, the majority of the identified stakeholders are engaged through surveys circulated aiming to understand how they perceive Logicom and what expectations they currently have towards its business. Customers are engaged more often through customer satisfaction surveys.

4 *Stakeholders' Engagement for the determination of areas of focus*

Engagement was conducted with both internal and external stakeholders. Internal engagement included representatives from key departments (e.g. HR, Finance, Procurement, Operations, IMS), while external stakeholders included customers, partners, and sustainability experts familiar with the company's operations and context.

The purpose of this process was to support the identification and assessment of sustainability-related impacts, risks, and opportunities (IROs), in alignment with the ESRS double materiality principle. The principle distinguishes between:

- Impact materiality – the actual or potential impacts of the company on people and the environment; and
- Financial materiality – the actual or potential effects of sustainability-related risks and opportunities on the company's financial position, performance, and development.

Internal stakeholder engagement occurred through structured interviews and working sessions during the identification and assessment of impacts, risks, and opportunities. External stakeholder engagement was carried out via a survey designed to validate and refine the preliminary list of IROs (Impacts, Risks, and Opportunities) and their assessed relevance and significance. This process was facilitated by external sustainability consultants to ensure methodological consistency, neutrality, and alignment with best practices.

The IRO assessment followed a structured, multi-step methodology:

- Identification: Internal stakeholders from key departments assessed where the company's activities might generate or be linked to material impacts.
- Assessment: Impacts were evaluated using ESRS-recommended criteria—severity (scale, scope, and irremediability), likelihood, and relevance. A computational scoring model was applied to ensure consistency.
- Prioritisation: IROs were flagged through a two-stage scoring and threshold-setting process. A quantitative average score was calculated and adjusted to ensure inclusivity.
- Monitoring: While formal monitoring mechanisms are still under development, the current year's results will inform future oversight by the Executive Management Committee and CSR Committee.

Special attention was given to business relationships and geographies with heightened risk potential, such as areas with weaker labour or environmental protections. The assessment included both the company's own operations and its upstream/downstream value chain, with impacts analysed in connection to how Logicom's products and services are delivered.

The primary objective of this process was to ensure that the materiality assessment was informed by both internal operational insight and external stakeholder expectations. Engaging stakeholders across and outside the organisation helped the company understand where its operations may give rise to significant impacts and where it may be exposed to sustainability-related risks and opportunities.

Input parameters used in the process included internal documentation (e.g. policies, prior reports, risk registers), stakeholder interviews, survey responses, and publicly available sustainability benchmarks. The process also considered economic factors (e.g. potential revenue or cost impacts), market positioning, and investment or adaptation needs, particularly in the context of sustainability-related risks and opportunities.

Insights from internal stakeholders directly informed the initial identification and scoring of IROs, while feedback from external stakeholders was used to validate and, where appropriate, adjust the scoring—ensuring that the final materiality outcomes were both evidence-based and inclusive of stakeholder views.

This two-stage engagement process fed into the final materiality scoring and threshold-setting, ultimately determining the sustainability matters considered material for reporting and guiding Logicom's sustainability focus areas.

This is the first year that Logicom has conducted a formal IRO assessment in accordance with ESRS. As such, the approach and governance procedures are newly introduced, with plans for integration into Logicom's broader risk management framework currently under development.

5   *Outcomes of the Materiality Assessment for Logicom Group*

The objective of this materiality assessment was to determine the most material IROs for Logicom Group, which will be presented through:

> A materiality matrix which visually represents the positioning of each IRO, mapped against two key dimensions (i) impact materiality – the extent to which the IRO affects people, the environment and the society and (ii) financial materiality – the potential influence of the IRO on Logicom Group's financial position and long-term business resilience.

A separate list of sustainability matters i.e. topics, sub-topics and sub-sub-topics was created, shown in Figure 6, providing transparency by showing how the material IROs correspond to Logicom Group's broader sustainability disclosures. These topics, along with the mandatory general disclosures (ESRS 2), were subsequently mapped against ISO 26000 Core Subjects and Issues of Interest, shown in Figure 7, ensuring alignment with key reporting and management frameworks. The materiality matrix is shown in Figure 5 below:
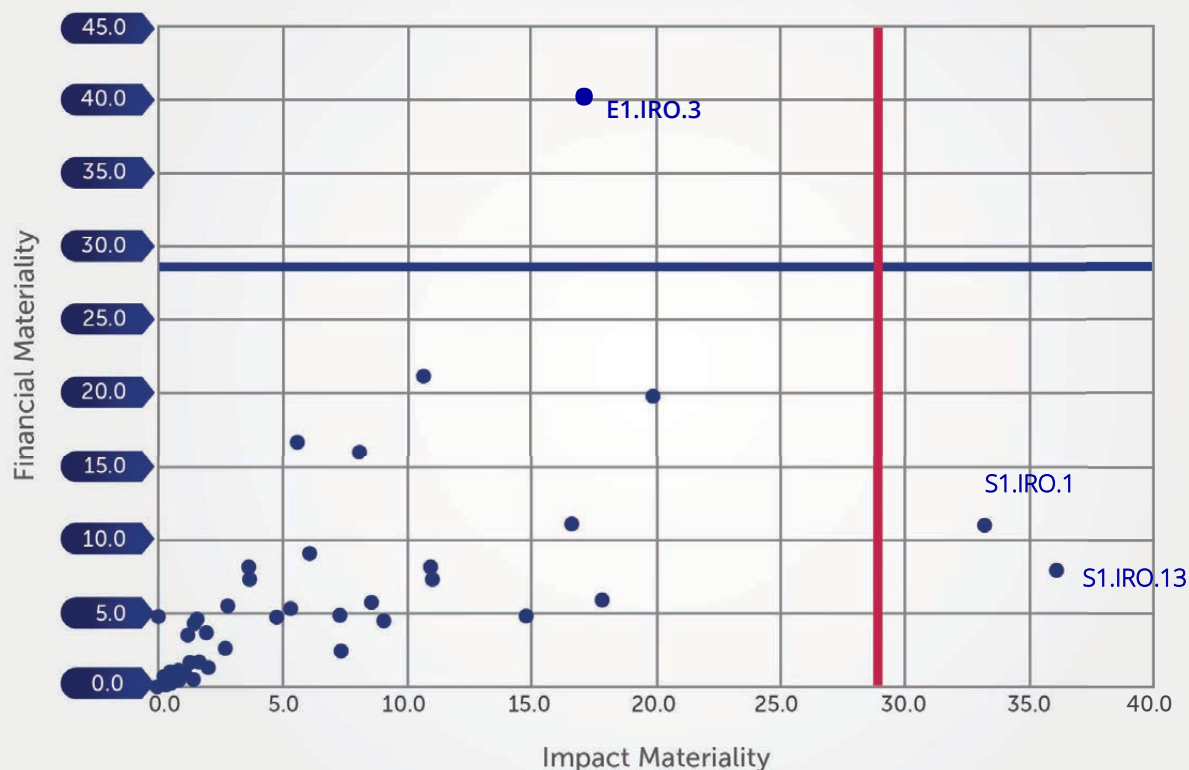
Figure 5: Materiality Matrix for Logicom Group (2024)

TOPIC	SUB-TOPIC	SUB-SUB TOPIC	IRO ID	IMPACT	RISK/OPPORTUNITY	IMPACT MATERIALITY SCORE	FINANCIAL MATERIALITY SCORE
Climate Change	Energy	-	E1.IRO.3	Energy consumed can have a negative environmental impact if not reneawable	High cost/fines	17.8	40.4
Own workforce	Working conditions	Secure employment	S1.IRO.1	All employees are hired under permanent contracts to support secure employment	Employee feel secure with permanent contract instead of temporary	33.2	10.9
	Equal treatment and opportunities for all	Training and skills development	S1.IRO.13	Lack of training and skills development opportunities for logistics worker leads to skill deficiencies	Enhance current capabilities, competencies and behaviors, Being more competitive in the market , Create and retain key talents	36.1	7.9

Figure 6: Sustainability matters corresponding to material IROs for Logicom Group (2024)

ESRS SUSTAINABILITIY MATTERS				ISO 26000	
ESRS STANDARD	TOPIC	SUB-TOPIC	SUB-SUB TOPIC	CORE SUBJECT	ISSUE OF INTEREST
ESRS 2 - General Disclosures (Mandatory)	-	-	-	Organisational Governance	• Ethical Conduct • Transparency • Accountability • Corporate Governance • Due Diligence
E1	Climate Change	Energy	-	The Environment	Climate Change Mitigation and Adaptation
E1	Own Workforce	Working conditions	Secure employment	Labour Practices	Conditions of Work & Social Protection
S1	Own Workforce	Equal treatment and opportunities fora all	Training & skills development	Labour Practices	Human Development and Training in the Workplace

▲ **Figure 7:** Mapping of Logicom Group's material ESRS Sustainability Matters and Mandatory ESRS 2 requirements against ISO 26000 Core Subjects and Issues of Interest (2024)

The updated materiality matrix (Figure 5) reflects Logicom's application of the double materiality principle, which considers both the actual and potential impacts of the company on people and the environment (impact materiality), and the risks and opportunities that may affect the company's financial performance (financial materiality). This approach provides a more holistic understanding of sustainability relevance across the business.

This year's assessment identified three IROs as material:.

1 ESRS E1: Climate Change – Energy:

- Impact: Energy consumed in operations can negatively affect the environment if sourced from non-renewable energy.
- Risk: High costs and regulatory pressure from non-renewable use.

2 ESRS S1 Own Workforce – Working Conditions:

- Impact: All employees are hired under permanent contracts to support secure employment.
- Opportunity: Employees feel secure with permanent contract instead of temporary.

3 ESRS S1 Own Workforce – Equal Treatment and Opportunities:

- Impact: Skill gaps in logistics roles reduce efficiency.
- Opportunity: Training programs improve workforce capabilities, talent retention and competitiveness.

When mapped against the ISO 26000 framework, these IROs correspond directly to two of the seven Core Subjects:

- The Environment, and
- Labour Practices.

This outcome reflects a more focused picture of stakeholder and business priorities, particularly in the areas of climate-related impacts and workforce well-being and development.

The assessment also confirmed that these material IROs are already influencing Logicom's strategy and value chain:

- Energy use is affecting operational efficiency and financial planning.
  - → The company is currently assessing ways to reduce energy consumption and shift towards renewable sources.
- Secure employment contributes positively to retention and continuity.
  - → Logicom will maintain this model and enhance job quality standards in new or expanding operations.
- Training gaps are viewed as a barrier to growth and workforce resilience.
  - → Logicom is evaluating targeted capability-building programs for logistics and operational staff.

From a broader perspective, these impacts are linked to direct and indirect effects on people and the environment:

- Negative Environmental Impact: Non-renewable energy use contributes to climate change and environmental degradation.
- Positive Social Impact – Employment: Secure, permanent jobs support employee well-being and mental health.
- Positive Social Impact – Skills Development: Training boosts career prospects, performance, and inclusive growth.

In comparison to previous years—where Labour Practices, Human Rights, and Organisational Governance were identified as the top three Core Subjects—this year's results show both continuity and evolution. Labour Practices remains a top priority, while The Environment has gained prominence, reflecting growing awareness of climate and energy-related impacts. The shift away from Human Rights and Organisational Governance as material topics in the IRO process suggests a change in stakeholder focus and perceived business relevance for this year.

Nonetheless, Organisational Governance remains a foundational part of Logicom's sustainability reporting through its coverage under ESRS 2 – General Disclosures, which address key governance topics such as ethical conduct, accountability, transparency, and due diligence. These disclosures ensure that the principles of good governance remain embedded in Logicom's overall sustainability framework, even if not flagged as material through the IRO-specific assessment.

This is the first year of conducting the materiality assessment using the ESRS framework, and accordingly, the process has evolved to be more structured, inclusive, and impact-oriented. Further integration of these results into strategic planning and risk management processes is planned in the upcoming reporting cycles.

This evolving view confirms a growing maturity in how Logicom and its stakeholders define sustainability—moving from a generalised understanding of corporate responsibility to a more strategic, integrated approach tied to operational realities and long-term value creation.

The Issues of Interest relevant to each Core Subject are shown in the figure 8 below:

ORGANISATIONAL GOVERNANCE

1.1	Ethical conduct
1.2	Transparency
1.4	Accountability
1.5	Corporate governance

THE ENVIRONMENT

| 4.3 | Climate Change Mitigation and Adaptation |

LABOUR PRACTICES

| 3.2 | Conditions of work and social protection |
| 3.5 | Human development and training in the workplace |

▲ **Figure 8:** Logicom's key material core subjects and issues of interest (2024)

Organisational governance is the system by which an organisation makes and implements decisions in pursuit of its objectives. Organisational governance can comprise both formal governance mechanisms based on defined structures and processes, and informal mechanisms that emerge in connection with the organisation's culture and values, often influenced by the persons who are leading the organisation. Organisational governance is a core function of every kind of organisation as it is the framework for decision-making within the organisation.

At Logicom, strong corporate governance is the foundation of our long-term success. The Logicom Board of Directors sets high standards for Logicom's employees, officers, and directors. Logicom has implemented the Cyprus Stock Exchange Corporate Governance Code since 2003, as part of our duty to serve as a prudent fiduciary for shareholders and to oversee the management of Logicom's business.

Governance can only be as good as the Board of Directors behind it. At Logicom, each Board member brings a plethora of skills and experience to the table, and we are fully engaged and committed to providing management and guidance to the Company's Executive Management team. We maximise shareholder value by taking a long-term view and are in constant pursuit of value creation. The Board is vigilant in its system of checks and balances and its assessment and management of risk.

The effectiveness of the Board is vital to the Logicom's success and the strategic direction that it provides, and each year we undertake a rigorous evaluation to measure how well we are performing in relation to our shareholders, partners, and employees. The benefits arising from the diversity in the composition of the Board are recognised. The Board should be composed of members of high academic training and successful professional background, taking also into account that experience is a significant element of perception and fair judgment. The necessity for diversity in the training and specialisation of the directors to optimally cover the requirements of Logicom's areas of operations is also prevalent. In evaluating these criteria, no discrimination is made in regard to gender.

Logicom's Board of Directors (as announced in the annual report and financial statements of 2024) is comprised of eight members, six of whom are independent non-executive directors and two are non- independent executive directors. The Corporate Governance Committees are: the Nomination Committee, responsible for recommending new directors to the Board of Directors; the Remuneration Committee, responsible for the directors' remuneration packages; the Audit Committee, responsible for supervising the quality and accuracy of the financial statements, complying with legal and administrative rules, examining the professional level of auditors, their audit work and independence, as well as the performance of the internal control; and the Risk Management Committee, which is responsible for supervising the risk management systems.

The CSR Committee, composed of members of the Board of Directors and Executive Management, holds primary responsibility for overseeing the Group's sustainability-related impacts, risks, and opportunities.

The Executive Management Committee plays an active role in monitoring progress against these responsibilities, which are embedded into internal policies, reporting lines, and committee mandates. The CSR Operational Team—comprised of cross-functional employees—supports implementation and reports progress and issues to the Executive Management Committee.

Employee representation is managed through the Human Resources department, which is responsible for overseeing all HR and employee matters across the Group.

ORGANISATIONAL GOVERNANCE

In 2024, Logicom carried out its first structured identification and assessment of sustainability-related Impacts, Risks and Opportunities (IROs). This initial assessment was led by key departments, including HR and Finance, with results communicated to management and reviewed by the CSR Committee as part of a coordinated oversight process. While a formal sustainability-specific risk assessment framework is not yet in place, Logicom is currently developing the necessary procedures to formally integrate sustainability risks and impacts into its overall risk management system. Once approved, these procedures will be implemented and periodically checked by the Internal Audit Department. The integration of sustainability-related findings into Logicom's broader risk profile and risk management processes is a key priority going forward and will be progressively achieved through internal coordination, cross-departmental input, and governance oversight as the sustainability governance structure matures.

The Board, together with senior management, plays a vital role in overseeing the definition of sustainability goals, ensuring their alignment with the Group's strategic priorities. Currently, there is no formal procedure for informing the Board of Directors about IROs, due diligence efforts, or the results and effectiveness of related policies and targets. However, Logicom is in the process of developing formal governance mechanisms to establish procedures for communication, review frequency, and reporting lines.

For more information on the composition of the Board of Directors, please refer to the Annual Report and Consolidated and Separate Financial Statements for the year ended 31 December 2024, located on the Logicom Group website.

WHERE WE STAND:

The total number of Group employees for the year 2024 were **872.**

DECISION-MAKING PROCESSES AND STRUCTURES

■ **Diversity of governance bodies and employees**

BOARD OF DIRECTORS:

Since 01/01/2024 until today **ten members served in the Board of Directors**:

Nine members of the Board are males and one member is female.

Nine members are Cypriots, while one member is Lebanese.

All members are older than 51 years old.

Two of the ten members are executive directors, while the remaining eight are non-executive directors. Out of the total, 80% are classified as independent directors (8/10).

▲ **Figure 9:** Composition of the Board of Directors by age, nationality and gender (2024)

The members of the Board are chosen based on numerous criteria in order to achieve as much diversity as possible. However, the availability of suitable candidates with experience and expertise in this sector is always a critical factor in establishing diversity.

ORGANISATIONAL GOVERNANCE

The Board brings extensive experience in the global technology industry and knowledge of sustainability matters that are material to Logicom, including health and safety, diversity, business conduct, and governance.

Our company ensures that both internal bodies and external advisors possess the necessary sustainability-related expertise. With several years of involvement in overseeing the sustainability strategy, the members of the CSR Committee contribute practical experience aligned with the Group's goals and achievements. Additionally, we leverage external consultants with specialised knowledge in sustainability to support and enhance our efforts.

The Board is committed to continuing to review its composition in line with Logicom's evolving strategic priorities and the need for relevant expertise, including in areas linked to sustainability-related impacts, risks, and opportunities.

EMPLOYEES:

Gender groups:

Out of the 872 employees of the Group, 633 **(72.6%)** are male and 239 **(27.4%)** are female, with the average number of employees for 2024 being 873.

Region groups:

Considering the different regions where employees are located, the split between Europe and Middle East is as follows:

Europe	67%	33%
Middle East	78%	22%
Total	73%	27%
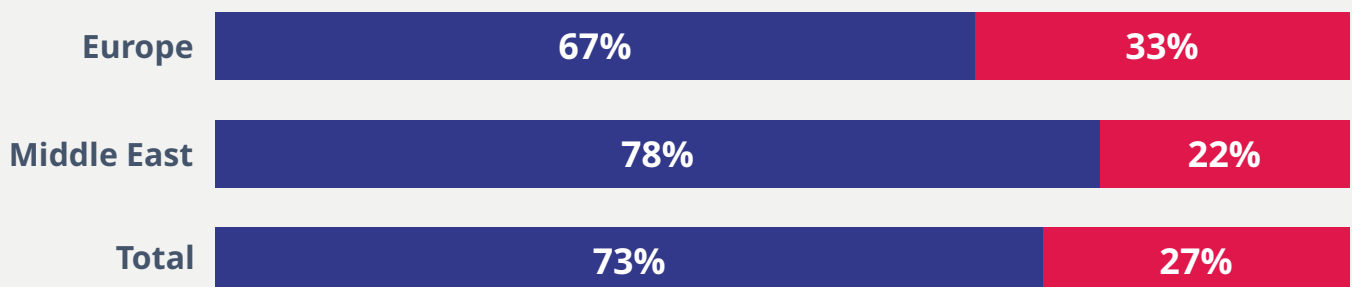
▲ **Figure 10:** Logicom employees' gender by region (2024)

50,3% of the total number of employees are based in Europe, out of which **67%** are male and **33%** female.

49,7% of the total number of employees are based in the Middle East, out of which 78% are male and 22% female.

In 2024, **50,3%** of the Group's employees are based in Europe, while **49,7%** are based in the Middle East, indicating a nearly even regional distribution. It is worth noting that the female presence in Middle East increased by **3%** compared to the base year.

ORGANISATIONAL GOVERNANCE

COUNTRY CODE at 31/12/24	ACTIVE	MALE	FEMALE	MALE	FEMALE
CYPRUS	255	255	255	68%	32%
UAE	185	185	185	77%	23%
SAUDI ARABIA	148	148	148	82%	18%
GREECE	116	116	116	68%	32%
ROMANIA	51	51	51	65%	35%
OTHER	117	117	117	71%	29%

Figure 11: Employees by country (2024) ▲

As of 31/12/2024, Cyprus accounted for 255 employees, of whom 68% were male (174) and 32% female (81). In Greece, there were 116 employees, with 68% male (78) and 32% female (37). Romania employed 51 people, with a gender distribution of 65% male (33) and 35% female (18). Collectively, these European countries represented 422 employees, making up 48.4% of the total workforce. The overall gender split in Europe was 67% male and 33% female.

In the Middle East, the United Arab Emirates (UAE) employed 185 people, of whom 77% were male (143) and 23% female (42). Saudi Arabia employed 148 people, with 82% male (121) and 18% female (27). Combined, these Middle East countries accounted for 333 employees, or 38.2% of the total workforce. The overall gender split is 78% male and 22% female.

In other countries of the Group, there are 117 employees, with a gender distribution of 71% male (83) and 29% female (34

NATIONALITIES:

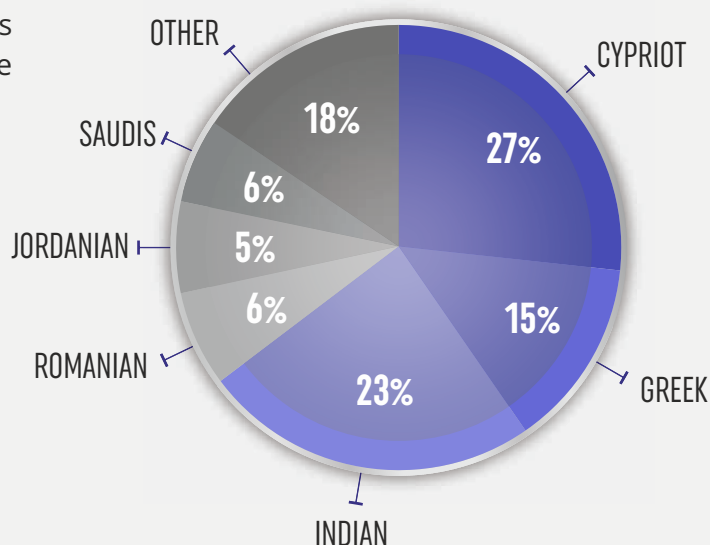The 38 nationalities of the employees are shown in figure 12:

Figure 12: Logicom employees' nationalities (2024) ▲

ORGANISATIONAL GOVERNANCE 👥

STATISTICS GROUP CODE at 31/12/24	ACTIVE	MALE	FEMALE	MALE	FEMALE
FULL TIME	870	633	237	73%	27%
PART TIME	2	0	2	0%	100%

Figure 13: Logicom employees by employment contract (2024) ▲

➡ **Employees by employment contract and gender:**

The majority of the Group's employees (99,8%) are employed under full-time contracts. Only two employees are under part-time employment.

➡ Work performed by self-employed workers or contractors does not constitute a substantial part of Logicom's work. The total workforce of 872 refers only to the employee category. There are no supervised workers.

➡ Logicom's operations are not affected by seasonality. Therefore, there are no significant variations in employment numbers throughout the year.

➡ **Compilation of data:**

All the data used to produce the above statistics that refer to Logicom's employees and the application of the Group's policies were provided by the Human Resources Department Database.

➡ **Logicom's response to the precautionary approach:**

Through its operations, The Group does not have a significant impact on the environment. However, as it is very conscious of the role it plays in protecting the environment, Logicom Public Ltd and Logicom Solutions Ltd have adopted the ISO 14000 series of standards as an overall framework for addressing environmental issues and their related impacts in a systematic and holistic manner.

ORGANISATIONAL GOVERNANCE

ETHICAL CONDUCT

Ethics and integrity are core values that are well embedded in Logicom's way of doing business. Logicom has a formal written Code of Business Conduct which, together with the Ethics and Compliance Manual, sets the standards of Business Conduct for all its employees, suppliers, consultants, and third-party representatives in all countries of operation. The Code sets the level and provides information on the ethical and integrity standards that must be followed in order to facilitate the fulfilment of business responsibilities and make the correct business decisions.

Logicom's commitment to its core values and to ethical and legal conduct is very important. The individual commitment of each and every employee is also immensely significant in order to make this a reality. All our employees are committed to follow the Code of Business Conduct and disciplinary measures apply for Code violations.

The Code of Business Conduct includes the standards and norms of behaviour that govern Logicom's way of conducting business. It is developed and fully supported by the Executive Management team, which maintains the responsibility for the Code of Business Conduct and approved by the Board of Directors. Training on the Code of Business Conduct is provided to all employees during their induction training and annual trainings are conducted through an e-learning platform for all Group employees. It is also obligatory for all employees to acknowledge and sign the Code of Business Conduct principles every six months.

The Ethics and Compliance Manual focuses on our compliance culture and builds on our training and development, evolving our processes and continuously strengthening our compliance efforts to address the challenges and complexities of this fast moving and rapidly evolving business and regulatory environment. The Logicom Ethics and Compliance Manual includes summaries of our key policies and associate links to the full policies, key compliance areas, and ethical guidelines. The policies covered by the Manual are the following: Equality and Diversity Policy, Disclosure (Whistleblowing) Policy, Disciplinary and Grievance Policy, Anti-Harassment Policy, Anti-Bribery and Corruption Policy, Business Associates Onboarding Policy, Group User Policy, Cyprus and Greece Quality Policy, Cyprus Environmental Policies, Data Privacy Policy, Employee Privacy Notice, Ethics and Compliance Manual, Staff Handbook, Leave Policy and Salary Confidentiality Policy.

The Code of Business Conduct and the Ethics and Compliance Manual are written in English, which is the official language of communication throughout Logicom, and are both published on the Logicom Group website.

Logicom relies on its employees to act upon its values and ethical conduct in their interaction with business partners.

ORGANISATIONAL GOVERNANCE

ACCOUNTABILITY AND TRANSPARENCY

A strong communication of values inside and outside the organisation is very important in establishing the Company as a strong and reliable business partner to all our customers.

The optimisation of the communication of the Group's values to its stakeholders is also attainable through its website, which was redesigned recently with the aim of improving the experience of stakeholders and better serve their needs. An anonymous feedback system is also in place to serve as a line of communication between Logicom and its global users.

The Group ensures all communication is kept simple, lucid, and transparent in a manner that is understandable by its entire stakeholder community

CORPORATE GOVERNANCE

At Logicom, corporate governance is driven collectively by the Board of Directors (BoD). The Committees that fall under the BoD and are responsible for decision making are the Audit Committee, the Risk Management Committee, the Remuneration Committee and the Nomination Committee, as explained on page 30. Full details on the formation and duties of the Committees and of the BoD are described in Logicom's Corporate Governance Report, which is part of the Annual Report and Consolidated and Separate Financial Statements for the year ended 31 December 2024 located on the Logicom Group website.

ORGANISATIONAL GOVERNANCE

FOCUS AREAS:

Ongoing monitoring is essential to ensure that sufficient resources are allocated to sustain high performance in this area, as it is of utmost importance to Logicom that all related issues are thoroughly addressed.

WHAT WE HAVE ACHIEVED UP TO 2024

Note: | Goals Planned | Goals in Progress | Goals Completed

- Diversity and inclusion non-discrimination policy completed and shared with Logicom's employees and Management. This refers to "Equality and Diversity Policy" document published on the Logicom internal website (Intranet/Employee portal).

- Upgrading of the existing ISO 9001:2008 Quality Management System and ISO 14001:2004 Environmental Management System (Logicom Public only) against the revised ISO 9001:2015 and ISO 14001:2015 to manage the risk arising from Logicom's operations, completed successfully for the Cyprus-based companies.

- Stakeholder engagement: Mapped our stakeholders and set up an engagement plan, alongside with a communication plan. Engagement achieved annually through online surveys.

- A Stakeholder engagement event was organised in 2019, being the first of its kind in Cyprus.

- A CSR budget to cover the core CSR activities has been allocated by the Management at a Group level during the annual budgeting process of the organization and will be reassessed annually based on the short-term CSR strategy.

- The parent company was certified with ISO 37001:2016 for the Anti-Bribery Management System in 2019.

- Implementation of the Ethics and Compliance Manual summarising all key compliance obligations and policies for our employees.

- Redesigned, completed and shared our onboarding procedure for business associates. The new procedure places special care on ethics and integrity principles, Anti-Bribery and Corruption principles, Data Protection, Competition Law and US and EU Export Regulations.

- The principles of the ISO 37001:2016 Anti-Bribery Management system have been communicated and applied to all Logicom companies.

- The implementation and certification of the Business Consulting Services and Technical Solutions Services departments of the subsidiaries Logicom Solutions Limited, ICT Logicom Solutions S.A. and Newcytech Business Solutions Limited with ISO 27001:2013 "Information Security Management System" has been achieved to improve the security standards of the companies of the Group.

- CSR trainings to local CSR teams in all Group companies who will further transmit the philosophy to their colleagues and teams. Assignment of responsible teams in all companies that are responsible for initiating and coordinating activities relevant to the Group's strategy and act as the liaison between the subsidiaries and the central team.

ORGANISATIONAL GOVERNANCE

- CSR eLearning training was conducted for all Group employees in 2021. The training included an introduction to Corporate Social Responsibility and ISO 26000 and a brief presentation of the Group's strategy and actions.

- Implementation of Environmental KPIs for all Group companies. Specifically, the Group currently measures its electricity and fuel consumption, and its CO_2 emissions from travelling abroad and is considering reduction or rectification measures to minimize its impact on the environment as far as possible.

- The implementation and certification of the subsidiary company Logicom Solutions Ltd with ISO 20000-1:2018 "Service Management System" has been achieved to improve the services provided to customers.

- The implementation and certification of the subsidiary company Logicom Solutions Ltd with ISO 14001:2015 "Environmental Management System" has been achieved to ensure that our impact to the environment is properly managed.

- Implementation of a Business Continuity Management System and certification with ISO 22301:2019 Security and resilience – Business Continuity Management System for Logicom Solutions Ltd in Cyprus.

- Implementation and monitoring of key Anti-Bribery and Corruption procedures across all Logicom subsidiaries.

WHERE WE ARE HEADED:

Short-term Goals:

- Continuous monitoring to ensure application of the guidelines and principles of the Anti-Bribery and Corruption Management System.

- Setting up, implementation and certification with ISO 27001 Information Security Management System for Logicom Public Ltd.

Long-term Goals:

- Inclusion of key performance indicators (KPIs) for societal risks identified.

- To continue working towards attracting more diverse talent.

Mid-term Goals:

- Continue to strengthen the communication of CSR Strategy and actions internally and externally for continuous education of stakeholders.

- Continuous monitoring of environmental KPIs and implement an action plan for minimising the Group's footprint.

- Prepare an agenda on a series of stakeholder engagement actions across the Group's countries of operations.

CSR STRATEGY AND ROADMAP

LABOUR PRACTICES

The labour practices of an organisation encompass all policies and practices relating to work performed within, by or on behalf of the organisation, including subcontracted work. Labour practices extend beyond the relationship of an organisation with its direct employees or the responsibilities that an organisation has at a workplace that it owns or directly controls.

Labour practices include the recruitment and promotion of workers; disciplinary and grievance procedures; the transfer and relocation of workers; termination of employment; training and skills development; health, safety, and industrial hygiene; and any policy or practice affecting conditions of work, in particular working time and remuneration.

Undoubtedly, among an organisation's most important economic and social contributions are the creation of jobs, as well as wages and other compensation paid for work performed. Meaningful and productive work constitutes a key and vital element for human development; standards of living are improved through full and secure employment. On the other hand, the absence of secure employment is the root of many social problems. Labour practices greatly affect the respect for the rule of law and sense of fairness within society. Hence, socially responsible labour practices are key to social justice, stability, and peace.

Our employees are the driving force behind our success, and our diverse workforce is the source of our strength for achieving our objectives.

Logicom treats its people with dignity and respect and is an equal opportunity employer. It does not discriminate against anyone based on gender, race, colour, religion, age, mental or physical disability, political beliefs, or any other legally protected trait. Harassment, violence, and bullying of any form are not tolerated by any means.

Logicom takes the health, safety, and welfare of its employees very seriously and, as such, it seeks to minimise and eliminate the risk of labour incidents/accidents in the workplace and does everything in its power, to protect and sustain the health of all personnel.

WHERE WE STAND:

EMPLOYMENT AND EMPLOYMENT RELATIONSHIPS

Total number of leavers and rate of employee turnover:

AVERAGE NUMBER OF EMPLOYEES 2024	NUMBER OF LEAVERS	NUMBER OF LEAVERS (EXCLUDING TERMINATIONS)	TURNOVER (2024) (EXCLUDING TERMINATIONS)
873	236	207	23.7%

Figure 14: Logicom's employee turnover (2024) ▲

During 2024, the turnover ratio was 23.7% (base year: 20,8%). In this year's report, we have updated the methodology used to calculate the employee turnover ratio. While the 2023 CSR Report presented turnover as the total number of leavers divided by the number of employees at the beginning of the year, the 2024 calculation is based on the total number of leavers divided by the average number of employees over the year. This revised approach provides a more accurate and representative measure of workforce changes by accounting for fluctuations in staffing levels throughout the year. The change aligns with best practices in human resources reporting and enhances the comparability and relevance of the data. For reference and comparability with previous years, if the previous methodology had been applied, the 2024 turnover ratio would have been 24.3% (numbers of leavers (207) divided by the total number of employees at the beginning of the period (851).

CONDITIONS OF WORK AND SOCIAL PROTECTION

➡ **There are 2 part-time employees in 2024. However, as a practice, the benefits granted to full time and part-time employees are equal.**

➡ **Total number of incidents of discrimination and corrective action taken:**

No incidents of discrimination were recorded for the year through the established procedure mechanism. One complaint was filed through internal grievance channels during 2024; following review through the established procedures, it was not confirmed as an incident of discrimination. No complaints were submitted to National Contact Points for the OECD Guidelines for Multinational Enterprises. Furthermore, there were no fines, penalties, or compensation payments relating to incidents of discrimination, including harassment, and no such amounts were recorded in the Group's financial statements.

Material opportunities identified through the IRO assessment, such as secure employment and employee development, are actively facilitated and maintained through the Group's existing policies, which promote stable, inclusive, and equitable employment conditions. These policies help ensure that positive workforce outcomes are embedded across all operations.

The Group's Human Rights Policy sets out its commitment to internationally recognised instruments including the UN Guiding Principles on Business and Human Rights, ILO Conventions, and the OECD Guidelines for Multinational Enterprises. It explicitly prohibits forced labour, child labour, and human trafficking.

Employee engagement is supported through regular communication, feedback channels, and HR support systems. If grievances arise, employees have access to escalation procedures and whistleblowing protections formalised in corporate policy.

➡ **Defined benefit plan obligations and other retirement plans**

The Group contributes to a defined benefit end-of-service plan in subsidiary companies in accordance with the local legislation. The contributions refer to the subsidiary companies in Greece, Italy, United Arab Emirates, Saudi Arabia, Kuwait, Oman, Qatar, Bahrain and Lebanon. For details on the amount of the provision recorded, the actual amounts paid and assumptions used, please refer to the Group's Annual Report and Consolidated and Separate Financial Statements for the year ended 31 December 2024.

SOCIAL DIALOGUE

Notice of significant operational changes to employees affected is set as a minimum in accordance with the legal requirements in each country and varies according to the employment contract of each employee. (Logicom does not employ any personnel under collective bargaining agreements).

Logicom engages with its own workforce primarily through informal feedback sessions and a formal Suggestions Scheme that is accessible to all employees at any stage of their employment. These mechanisms allow employees to contribute perspectives that inform business decisions and the management of impacts, risks, and opportunities across a broad spectrum—not limited to those deemed material.

Operational responsibility for ensuring that engagement with employees occurs and informs the company's approach, rests with the Group CEO and Group CFO.

Although no global or sectoral agreements related to worker rights have been adopted, Logicom ensures the availability of formal channels for raising concerns through its HR and compliance frameworks. These include grievance procedures, a whistleblowing policy, and internal reporting lines, as documented in the Code of Business Conduct and Disciplinary and Grievance Policies and Procedures.

The company monitors and tracks issues raised via these channels through internal registers maintained by the HR department. Effectiveness is reviewed through procedural evaluations, follow-ups, and feedback gathered during audits and exit interviews.

Special consideration is given to potentially vulnerable or marginalised groups within the workforce. These groups are included in engagement efforts via the same feedback mechanisms and Suggestions Scheme, with safeguards to ensure anonymity, confidentiality, and non-retaliation.

While no material negative impacts requiring remedy were identified during the reporting period, Logicom maintains defined procedures to provide remedy where needed, as part of its human rights and employee protection commitments.

HUMAN DEVELOPMENT AND TRAINING IN THE WORKPLACE

Average hours of training per employee by gender for the year 2024:

AVERAGE TRAINING HOURS

34,42	*Average Training Hours Per Employee*
36,50	*Average Training Hours Per Male Employee*
19,11	*Average Training Hours Per Female Employee*
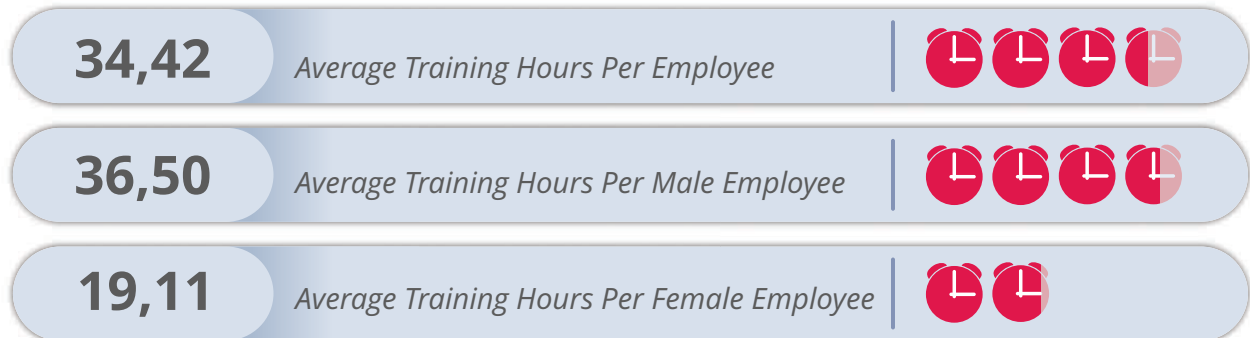
▲ **Figure 15:** Average training hours (2024)

The total training hours have increased compared to the base year by 27,15 hours per employee, 28,76 hours per male employee and 13,08 per female employee.

Logicom has a formal procedure to be followed by its employees in order to request, attend and subsequently evaluate trainings.

Employees are encouraged to continuously develop their skills through training programmes offered either by external parties or internally and are funded by the Company.

In addition to the numbers reported above, Logicom employees attend conferences and other events through which they receive professional training and education. These hours are not tracked and are not included in the above metrics.

✓ **Currently, Logicom has no transition assistance programmes for retired employees.**

✓ **Percentage of employees receiving regular performance and career development reviews:**

Logicom has a formal performance appraisal procedure in place which is mandatory for all employees on an annual basis.

LABOUR PRACTICES

FOCUS AREAS:

Employment and Employment Relationships

Logicom provides to its employees all the benefits that are required by the relevant laws in the countries in which the Group operates. The Company has excellent relationships with its workforce and maintains employee satisfaction by offering a pleasant working environment.

Conditions of Work and Social Protection

Logicom provides secure employment to its employees in compliance with the relevant national laws and regulations and in consistency with applicable international labour standards. In addition, it is cautious to provide conditions of work that permit, to the extent possible, work-life balance, as this is an important aspect of a healthy work environment. National and religious traditions and customs of employees are fully respected by the organisation.

Health and Safety at Work

Health and safety is taken very seriously. All procedures and guidelines are practiced in all operation locations, to ensure that risks are minimised. These guidelines are reviewed on a regular basis and monitored by the Management to ensure that they are implemented in all Logicom's facilities.

Human Development and Training in the Workplace

Training programs and employee development opportunities are of high importance to the organisation. A development plan is mutually agreed between each employee and his/her manager through the newly relaunched performance appraisal system. Trainings are organised either collectively or on an individual basis in order to strengthen the skills that each employee needs to improve. Logicom is an approved ACCA (Association of Chartered Certified Accountants) employer to ensure that its certified employees will maintain and enhance the knowledge and skills needed to deliver a professional service.

LABOUR PRACTICES

WHAT WE HAVE ACHIEVED UP TO 2024

Note: | ✓ Goals Planned | ✓ Goals in Progress | ✓ Goals Completed

- ✓ Grievance mechanism completed and communicated.
- ✓ Anti-Bribery and Corruption Policy Acknowledgement and e-learning training for all employees.
- ✓ Education of employees on company's Code of Business Conduct.
- ✓ Education of employees on US/UN/EU Sanctions and Export Control Compliance Policy, Competition Law Compliance Policy, and Data Privacy Policy.
- ✓ Disclosure (Whistleblowing) Policy established and communicated to encourage employees to report suspected misconduct or illegal acts.
- ✓ Implementation of an Occupational Health and Safety Management System and certification with ISO 45001:2018 for Logicom Solutions.
- ✓ Introduced a procedure to review the Group's Policies and Procedures.

WHERE WE ARE HEADED:

Mid-term Goals:

- Introduce a volunteering plan for employees to encourage charity work and urge on our employee's enthusiasm to do good for the society.
- The implementation of an Occupational Health and Safety Management System and certification with ISO 45001:2018 of Occupational Health and Safety Management System for Logicom Public Ltd.
- Training hours: Continue to increase the training hours per employee by department with emphasis on developmental trainings.

Long-term Goals:

- Improvement of health and safety monitoring procedures.

HUMAN RIGHTS

Human rights are the basic rights to which all human beings are entitled. There are two broad categories of human rights. The first category concerns civil and political rights and includes such rights as the right to life and liberty, equality before the law and freedom of expression. The second category concerns economic, social and cultural rights and includes such rights as the right to work, the right to food, the right to the highest attainable standard of health, the right to education and the right to social security.

Organisations have numerous opportunities to support human rights among their own operations and employees, as well as opportunities to work with their suppliers, peers or other organisations and the broader society, to promote human rights. They have the responsibility to respect, protect and fulfil human rights, including within their sphere of influence. To respect human rights, organisations have a responsibility to exercise due diligence to identify, prevent and address actual or potential human rights impacts resulting from their activities or the activities of those with which they have relationships.

Logicom has the utmost respect for human rights and all other policies and procedures are developed on this basis.
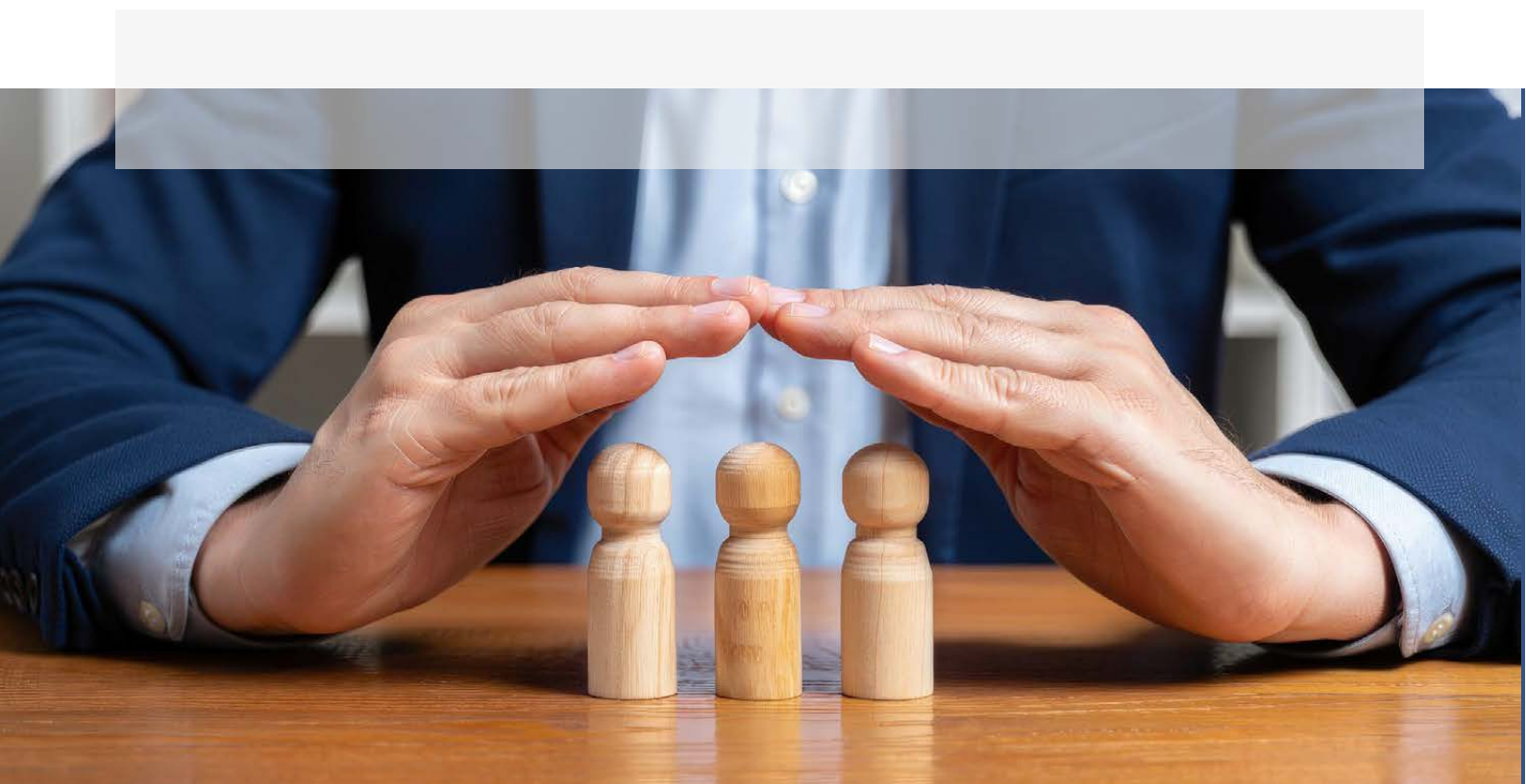
HUMAN RIGHTS

WHERE WE STAND:

FUNDAMENTAL PRINCIPLES AND RIGHTS AT WORK, CIVIL AND POLITICAL RIGHTS, DISCRIMINATION AND VULNERABLE GROUPS, RESOLVING GRIEVANCES

No human rights issues or incidents connected to Logicom's workforce were reported in 2024, nor were there any cases found to be in breach of the UN Guiding Principles on Business and Human Rights or the OECD Guidelines for Multinational Enterprises.

In relation to broader working conditions and social protection matters, Logicom has adopted several internal policies to manage material impacts and risks related to its own workforce. These include the Human Rights Policy, Equality and Diversity Policy, Anti-Harassment Policy, Ethics and Compliance Manual, and the Code of Business Conduct. These documents address key human rights issues including freedom of association, health and safety, anti-discrimination, and non-retaliation.

To prevent and address discrimination, Logicom has implemented a comprehensive set of policies supported by detailed procedures. These include grounds-based protections against discrimination on the basis of gender, age, nationality, religion, disability, or other characteristics. Enforcement mechanisms include training programmes, disciplinary protocols, and anonymous reporting tools.

FOCUS AREAS:

To undertake human rights **due diligence** in order to proactively identify and assess **human rights risks situations** and prevent and address actual or potential human rights impacts resulting from the organisations' activities or the activities of those with which it has relationships.

To integrate the common features of legal and societal benchmarks into our due diligence processes, aiming to become aware of, prevent and address risks of **complicity**.

To **train** our people on the global Human Rights Policy, carry out subsequent checks on its implementation and introduce corrective actions where necessary.
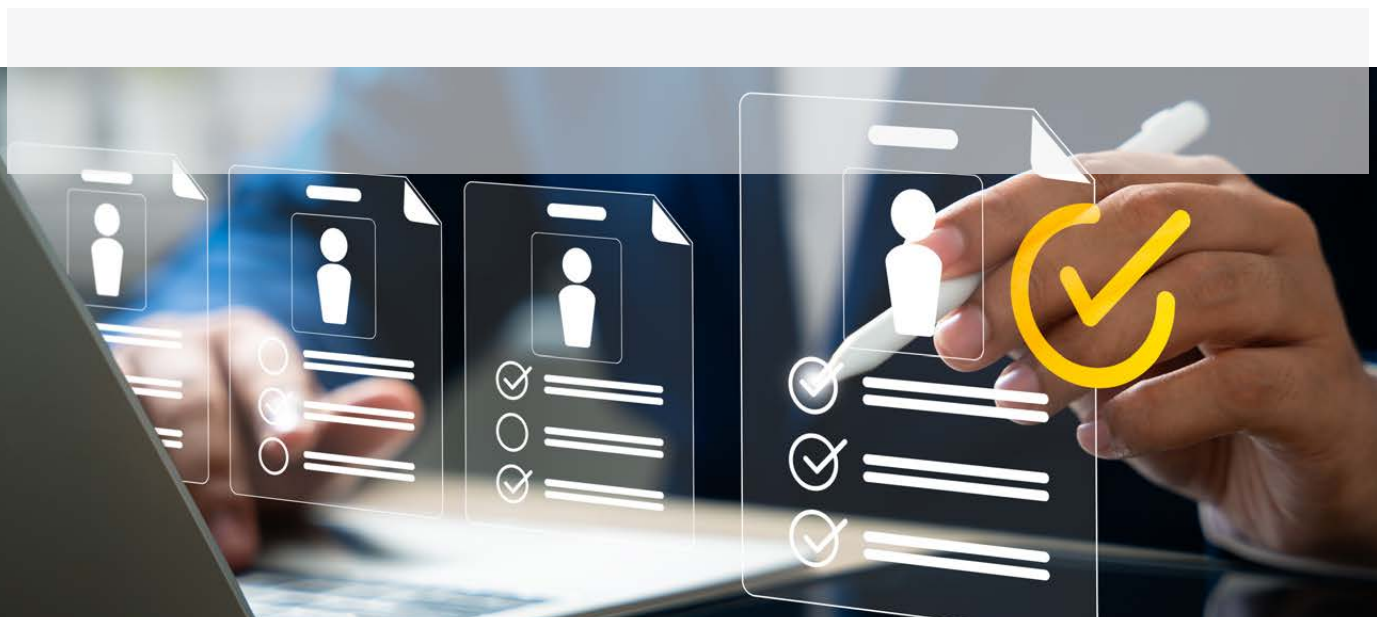
HUMAN RIGHTS

WHAT WE HAVE ACHIEVED UP TO 2024
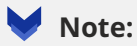
Note: | Goals Planned | Goals in Progress | Goals Completed

- Human Rights Policy completed and published.
- Human Rights Due Diligence completed for two main operations of the Group, in the regions of Europe and Middle East.
- E-learning on Human Rights completed and attended by all employees.
- Employee training on Logicom's Human Rights Policy and procedures.
- Evaluation of Due Diligence outcomes and development of a detailed plan for the implementation of future actions to address any risks identified.

WHERE WE ARE HEADED:

Mid-term Goals:

- Employee training on Logicom's Human rights policy and procedures on a yearly basis.

Long-term Goals:

- Due diligence on Human Rights risks in all countries of operation.

CSR STRATEGY AND ROADMAP

FAIR OPERATING PRACTICES

Fair operating practices concern ethical conduct in an organisation's dealings with other organisations.

Behaving ethically is fundamental to establishing and sustaining legitimate and productive relationships between organisations. Therefore, observance, promotion and encouragement of standards of ethical behavior underlie all fair operating practices.

More specifically, in the area of social responsibility, fair operating practices concern the way an organisation uses its relationships with other organisations to promote positive outcomes. These can be achieved by providing leadership and promoting the adoption of social responsibility more broadly throughout the organisation's sphere of influence.

Logicom conducts its business with integrity and care. It believes that integrity, fair dealing and good business practices are essential assets of the Group and this should be reflected in all its activities.

Logicom's Code of Business Conduct, which is an integral part of the Group's culture, explicitly mentions that the Group is fully committed to zero tolerance to bribery and corruption, operating in compliance with competition laws, complying with trade sanctions and US, UN and EU export regulations and protecting personal data and applicable laws. To sustain its compliance and its commitment to fair operating practices and global compliance regulations, Logicom has partnered with international firms of professional advisors.

FAIR OPERATING PRACTICES

WHERE WE STAND:

ANTI-CORRUPTION & FAIR COMPETITION

Logicom has established a comprehensive Anti-Bribery Management System aligned with the requirements of ISO 37001:2016. The Group's Anti-Bribery and Corruption Policy applies to all staff members at every level, i.e. board members, directors, senior managers, officers, employees, consultants, contractors, and trainees, across all countries of operation. All personnel receive regular training on the Policy and are required to adhere to its provisions as part of their employment assessment or contractual relationship with the Group.

Stakeholders and third parties transacting with Logicom are expected to uphold ethical standards consistent with the Group's Policy and applicable anti-bribery and corruption laws. Logicom reserves the right to terminate contractual relationships and pursue legal remedies in cases of breach that result in loss or reputational harm. As part of its business partner onboarding process, all prospective customers, vendors, and associates are assessed for compliance with onboarding and integrity standards.

In parallel, Logicom upholds strong commitments to fair competition and ethical business practices in all markets where it operates. Employees are reminded that all interactions with competitors, such as at industry meetings or events, must fully comply with local Anti-Trust and Competition Laws. The company's Competition Law Compliance Policy outlines procedures for internal reporting, planning, and documentation of competitor interactions to ensure strict adherence and transparency.

Raising concerns:

Logicom is committed to the highest standards of openness, transparency, integrity and accountability. The Company utilises an array of tools to deter and to encourage and facilitate the reporting of any bribery and/or corruptions attempts.

FOCUS AREAS:

The Group has an impeccable anti-corruption record, which is critical to its operations as, any implication that the company is engaged in corruption could lead to legal consequences, financial damages and a tarnished reputation.

While the Group has chieved the significant inclusion of social and environmental procurement criteria for its suppliers or subcontractors, an additional practice to consider is the use of sustainability ratings that would provide additional screening depth and third-party accreditation for its suppliers' and business associates' compliance.

FAIR OPERATING PRACTICES ⚖️

WHAT WE HAVE ACHIEVED UP TO 2024

🔽 **Note:** | ✅ Goals Planned   🔵 Goals in Progress   ⭕ Goals Completed

⭕ Achieved communication of the Anti-Bribery and Corruption Policy Statement to all customers, vendors and business associates.

⭕ All Group employees attended the Anti-Bribery and Corruption Policy E-learning training.

⭕ The Group Compliance Manager carries out specialised Anti-Bribery training on high-risks positions, such as sales, finance, procurement and credit control.

WHERE WE ARE HEADED:

Long-term Goals:

🔵 Inclusion of social and environmental procurement criteria for suppliers and businesses associates.

CSR STRATEGY AND ROADMAP

THE ENVIRONMENT

The decisions and activities of organisations invariably have an impact on the environment no matter where the organisation is located. These impacts may be associated with the organisation's use of resources, the location of its activities, the generation of pollution and waste, and the impacts of the organisation's activities on natural habitats. To reduce their environmental impact, organisations should adopt an integrated approach that takes into consideration the direct and indirect economic, social, health and environmental implications of their decisions and activities.

In today's interconnected world, the relationship between organisations and the environment has become increasingly crucial. As businesses strive for success and growth, they also bear a significant responsibility to protect and preserve the planet we call home. The impact of industrial activities on the environment has never been more apparent, prompting a paradigm shift towards sustainable practices and environmental stewardship.

Logicom is committed to protecting the environment and the well-being of the community in which it operates. For this reason, Logicom has developed and maintains an Environmental Management System conforming to the requirements of ISO14001:2015, which focuses on reducing the adverse environmental impact of its operations by choosing products that are environmentally friendly, delivering products through well-planned routing of vehicles, and proper handling of waste materials. The system is implemented in the Cyprus-based companies of the Group, but its principles are applied throughout the Group.

WHERE WE STAND:

CLIMATE CHANGE ADAPTATION AND MITIGATION

Emissions

The table below presents Logicom Group's energy consumption for the reporting year, disaggregated by energy source (ESRS E1-5). The disclosure includes electricity purchased from the grid (broken down into fossil, nuclear, and renewable sources), as well as fuel consumption associated with heating systems, backup generators, and company-owned vehicles across the Group's global operations. All energy values have been converted to megawatt-hours (MWh) based on standard Lower Heating Values (LHV).

For the reporting year, Logicom Group's total energy consumption amounted to 3,681 MWh, of which:

89.1% derived from fossil sources (including both purchased electricity and fuel consumption)

1.9% from nuclear, and

9.0% from renewable electricity purchased.

Logicom Group's energy consumption and mix from January to December 2024 is as follows:

ENERGY CONSUMPTION AND MIX (E1-5)

ENERGY CONSUMPTION AND MIX	COMPARATIVE	2024
(1) Fuel consumption from coal and coal products (Mwh)		-
(2) Fuel consumption from crude oil and petroleum products (MWh)		1.514,88
(3) Fuel consumption from natural gas (MWh)		
(4) Fuel consumption from other fossil sources (MWh)		42,19
(5) Consumption of purchased or acquired electricity, heat, steam, and cooling from fossil sources (MWh)		1.723,29
(6) Total fossil energy consumption (Mwh) (calculated as the sum of lines 1 to 5)		**3.280,35**
Share of fossil sources in total energy consumption (%)		**89,1%**
(7) Consumption from nuclear sources (MWh)		69,45
Share of consumption from nuclear sources in total energy consumption (%)		**1,9%**
(8) Fuel consumption for renewable sources, including biomass (also comprising industrial and municipal waste of biologic origin, biogas, renewable hydrogen, etc.) (MWh)		-
(9) Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources (MWh)		**330,86**
(10) The consumption of self-generated non-fuel renewable energy (MWh)		-
(11) Total renewable energy consumption (MWh) (calculated as the sum of lines 8 to 10)		**330,86**
Share of renewable sources in total energy consumption (%)		**9,0%**
Total energy consumption (MWh) (calculated as the sum of lines 6, 7 and 11)		**3.680,66**

METHODOLOGICAL NOTES AND ASSUMPTIONS

The reported energy consumption figures apply the same organisational boundary relevant to Scope 1 and 2 emissions. Where raw energy data was not provided in MWh, it was converted using publicly available Lower Heating Values (LHV) based on IPCC 2006 Guidelines and EU energy reporting standards.

The breakdown of electricity sources (fossil, nuclear, renewable) was derived from energy provider data and/or national grid mix disclosures. In the absence of explicit contractual guarantees (e.g. Guarantees of Origin), a conservative, location-based attribution method was used. No energy produced internally was sold to third parties, and no externally purchased heat or steam was reported for the period.

PREVENTION OF POLLUTION

Managing Electrical and Electronic Waste

Logicom participates in WEEE Electrocyclosis' collective schemes for the management of electrical and electronic waste. The purpose of this system is to collect this waste for recycling and reuse. In order to comply with our environmental policy, this waste should not be disposed of as common municipal solid waste, but it should be segregated and disposed of in dedicated collection points and bins.

Logicom encourages its employees and partners to ensure the proper handling and disposal of this waste in order to reduce our burden to the environment.

Managing Packaging Waste

Logicom participates in Green Dot's collective scheme for the management of packaging waste. Therefore, paper and packaging waste is collected and forwarded to relevant, approved organisations for proper handling and recycling.

All employees are aware of the measures taken within our organisation for the proper disposition of paper and packaging waste. Additionally, we consistently implement the efficient use of paper in all our offices in order to minimise waste.

Managing Battery Waste

Logicom participates in the AFIS collective scheme for the proper management of battery waste. Battery waste is collected and forwarded to relevant, approved organizations for proper handling and/or recycling. Our aim is to reduce the number of batteries being disposed as municipal solid waste. We have also installed special battery recycle bins in all our offices and encourage our employees to also bring their own personal scrap batteries for recycling.

Our partners are informed and encouraged to participate in this country-wide collective scheme for the proper handling of battery waste.

THE ENIVRONMENT

WHAT WE HAVE ACHIEVED UP TO 2024

Note: | Goals Planned | Goals in Progress | Goals Completed

With the aim to reduce its footprint, Logicom Public Limited, proceeded with the following studies:

- Greenhouse Gas Emissions Monitoring Plan resulting from the company's activities.
- Greenhouse Gas Emissions Inventory Report resulting from the company's activities.
- Greenhouse Gas Emissions Reduction Action Plan until 2030, including investments/actions.
- Verification Report of the Greenhouse Gas Emissions Inventory resulting from the company's activities for the years 2022–2023, in accordance with the Standard ISO 14064-1: Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals.
- Validation Report of Future Greenhouse Gas Emissions Reductions for each action included in the Action Plan until 2030, in accordance with the Standard ISO 14064-2: Specification with guidance for the Verification and Validation of Greenhouse Gas Emissions.

WHERE WE ARE HEADED:

Short-term Goals:

Assess the Group's performance on the issue of interest of sustainable resource use, climate change mitigation and adaptation and protection of the environment, biodiversity and restoration of natural habitats.

Conducting of Energy Audit by an External Energy Inspector for the companies based in Cyprus on a yearly basis.

Mid-term Goals:

Monitor and improve recycling practices in all the Group companies.

Long-term Goals:

Introduce remedial action for the adverse effects on the environment.

CONTRIBUTING TO THE UNITED NATIONS SUSTAINABLE DEVELOPMENT GOALS WITH ISO 26000

The 17 United Nations Sustainable Development Goals (UN SDGs) and their 169 targets, were adopted in 2015.

The SDGs are a set of aspirational goals to end poverty and other deprivations, protect the planet, improve health and education, reduce inequality, foster economic growth and ensure prosperity for all, as part of the United Nations 2030 Agenda for Sustainable Development.

As stated earlier in this Report, Logicom has adopted the ISO26000 framework for producing the Report. Concurrently, Logicom recognised the importance of SDGs and presents in this report the alignment between the actions we have taken and the SDGs. Currently aligning with seven of them, our ultimate goal is to eventually align with all 17 SDGs. **On the next page we demonstrate how Logicom contributes to the SDGs corresponding to the major areas outlined in this Report:**

3 GOOD HEALTH AND WELL BEING

Logicom provides fair compensation, addresses employees concerns and ensures health and safety in the workplace. Health and safety procedures and guidelines are practiced extensively, reviewed on a regular basis and monitored by Management to ensure that risks in the workplace are minimised.

Implementing human rights internally and screening services and distribution suppliers on human rights criteria create a positive social impact and provide support to the needs and standard of living of local communitites. Additionally, the frameworks in place serve as a tool to prevent discrimination and safeguard equality among the work force.

4 QUALITY EDUCATION

Providing employees with opportunities to improve their skills and ensure professional development through trainings and continuous education is a priority for Logicom. Employee development plans are mutually agreed between employees and their line manager through the procedure developed for the annual performance appraisal of employees.

5 GENDER EQUALITY

Logicom's efforts in promoting and achieving gender equality are reflected in the constantly improving gender ratios across both managerial and non-managerial positions. Currently, managerial personnel composition is 80% male and 20% female, compared to 82% male and 18% female in the base year.

The gradual decrease of the gender inequality gap is evident in many aspects of Logicom's labour practices.

8 DECENT WORK AND ECONOMIC GROWTH
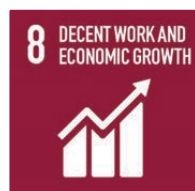
Logicom is a large sized organisation providing jobs to an increasing number of people, with a headcount of 872 currently being employed across Europe and the Middle East. Company policies in place, including a formal written Code of Conduct, an Ethics and Compliance Manual and a unified Human Rights Policy set the standards of business conduct for all its employees and business partners in all countries of operation.

Logicom makes sure its recruitment practices align with its priority to contribute to economic growth by prioritising the local community for positions at all levels. Currently, 64% of total senior management are locals and 36% are foreigners, which is the same as the base year.

10 REDUCED INEQUALITIES

➤ In addition to reducing gender inequality, numerous criteria have been introduced to achieve as much diversity as possible within the Board of Directors while ensuring the availability of suitable candidates is always accounted for.

➤ Logicom takes the necessary actions to promote diversity and inclusion at all levels and equal opportunities in the workplace, as stipulated in its Equality and Diversity Policy. It benefits from a diverse workforce spanning to over 38 nationalities.

➤ Implementing human rights internally and screening services and distribution suppliers on human rights criteria create a positive social impact and provide support to the needs and standard of living of local communities. Additionally, the frameworks in place serve as a tool to prevent discrimination and safeguard equality among the work force.

12 RESPONSIBLE CONSUMPTION AND PRODUCTION

➤ Logicom has released its global Human Rights Policy and the training on Human Rights and the due diligence examination on Human Rights impacts are imminent. Efforts towards improving social responsibility in the supply chain include screening suppliers to ensure social and environmental compliance, fair working conditions, fair compensation and respect for human rights.

➤ Logicom practices responsible interaction with its customers and promotes sustainable consumption through utilisation of its customer channels, customer satisfaction surveys, a customer complaint management system, and the timely implementation of the requirements of the General Data Protection Regulation (GDPR).

17 PARTNERSHIPS FOR THE GOALS

➤ Ethical conduct in the organisation's dealings with other organisations is fundamental to establishing and sustaining a legitimate and productive relationship. Logicom's Code of Conduct and Anti-Bribery and Corruption Statement Policy explicitly mentions that the Group is fully committed to zero tolerance to bribery and corruption, operating in compliance with competition laws, complying with trade sanctions and US/UN/EU export regulations, and protecting personal data and applicable laws. Logicom has developed and implements an Anti-Bribery Management System that fully complies with the requirements of ISO37001:2016 Anti-Bribery and Corruption Management Systems.

OTHER INFORMATION

OBLIGATION UNDER CYPRUS COMPANIES LAW, CAP.113

This report is published pursuant to Section 151(A) (9b) of the Cyprus Companies Law Cap.113.

"This report has been provided to the Company's Statutory Auditors".

DISCLAIMER

The purpose of this consolidated corporate social responsibility report (the "report") is solely and exclusively limited to the Company's and the Group's compliance with the provisions of section 151B of the Companies Law Cap. 113.

This report does not and should not, under any circumstances, be considered or taken to constitute an **investment, financial, tax, legal, regulatory or other advice**. Therefore, any reader of this report is strongly encouraged to seek independent expert advice in relation to any matters arising hereunder.

The information in this report, which does not purport to be comprehensive, has been prepared in good faith and **no representation, warranty, assurance or undertaking** (express or implied) is or will be made, and **no responsibility or liability is or will be accepted** by the Company or any of the Company's subsidiaries or by any of their respective officers, employees or agents in relation to the adequacy, accuracy, completeness or reasonableness of this report and/or in relation to any errors or omissions in distributing the information and/or any uses to which the information is put. To the fullest extent permitted by applicable law all and any such responsibility and liability is hereby expressly disclaimed.

Without prejudice to the generality of the foregoing, **no representation or warranty, assurance or undertaking, express or implied, is made** concerning, and no reliance should be placed on the accuracy, fairness, correctness or completeness of the information contained in this report.

Nothing contained herein shall constitute any representation or warranty, express or implied, as to future performance of any security, credit, currency, rate or other market or economic measure.

This report (a) does not and should not under any circumstances be considered or taken to constitute a **recommendation** with respect to any securities **nor shall be used** in connection with any investment decision regarding any of the Group's securities or in relation to any decision whether or how to vote on matters submitted to the Group's shareholders and (b) is not intended to **be relied upon as advice**, shall not be treated as such and shall not form the basis for an informed investment decision and/or of any contract, transaction, undertaking, agreement or other arrangement.

Some of the statements made and/or information provided herein contain f**orward-looking statements** and/or are based on future events and/or depend on future circumstances and/or on certain assumptions and projections and, therefore, involve certain risks and uncertainties. Any reader of this report is cautioned not to place undue reliance on such statements and information. Unless otherwise required by applicable laws, the Company and the Group hereby fully reserve the right, without giving reasons, at any time and in any respect, to amend or revise this report but, undertake no obligation to do so. For the avoidance of doubt, the Company and the Group undertake no obligation to amend or revise any forward-looking statements or other statements to reflect events or circumstances after the date of the publication of this report.

This report is published in the Republic of Cyprus and is not intended to be transmitted to or received in any other country or jurisdiction where **transmission** of the same is prohibited. Any recipient of this report in jurisdictions outside the Republic of Cyprus should inform themselves about and observe any applicable legal requirements.

This report does not constitute an **offer to sell or an invitation to purchase** or recommendation or advice, to acquire or dispose of any securities in the Company and/or the Company's subsidiaries in any jurisdiction.

This report shall not exclude any liability for, or remedy in respect of, **fraud** .

APPENDIX 1

	2024	BASE YEAR
Female employees in managerial positions	20%	18%
Female presence in the primary activity departments	24%	23%
Return to work and retention rate	100%	N/A
Senior management – locals	64%	64%
Senior management – foreigners	36%	36%

GOV-4_01

DUE DILIGENCE STEP	DESCRIPTION	REPORT SECTION REFERENCE
(a) Embedding due diligence in governance, strategy and business model	Describes how ISO 26000 methodology has historically underpinned sustainability governance and strategy. The 2024 IRO assessment marks the formal adoption of ESRS methodology, with oversight from the CSR Committee.	Report Profile *pg. 1* About Logicom – Get to know us – Sustainability *pg. 3*
(b) Engaging with affected stakeholders	Describes stakeholder consultation in the IRO assessment, including cross-functional departmental input and feedback integration, especially from HR and operations.	Engaging with Stakeholders *pg. 6* Evaluation of Logicom's Performance – Summary of Evaluation Process *pg. 19*
(c) Identifying and assessing negative impacts	Covers the 2024 IRO assessment process that identified material impacts and risks, such as energy-related environmental impacts and workforce skill gaps.	Performance – Summary of Evaluation Process *pg. 19*
(d) Taking action to address negative impacts	Lists sustainability actions, including energy efficiency improvements and training programs, aimed at addressing the material IROs.	CSR Strategy and Roadmap *p.30*
(e) Tracking effectiveness of actions	Discusses KPIs and qualitative results that help monitor the effectiveness of sustainability measures, including gender ratios, training participation, and emissions metrics.	CSR Strategy and Roadmap *p.30*

ESRS CONTENT INDEX

The table below presents a detailed ESRS Content Index, structured by Disclosure Requirement (DR), Datapoint ID, corresponding disclosure requirement, and the relevant reference or response. This level of detail has been adopted to ensure transparency and traceability, particularly for datapoints whose responses may be "not applicable," zero, or indicate the absence of certain practices or exposures. While such responses remain relevant for compliance, they do not always integrate seamlessly into the main narrative of the report and are therefore presented in this appendix for clarity and completeness.

DR	DATAPOINT	DATAPOINT REQUIREMENT	REFERENCE (SECTION – PAGE NO.) / RESPONSE
BP-1	BP-1_01	Basis for preparation of sustainability statement	Report Profile – p.2
BP-1	BP-1_02	Scope of consolidation of consolidated sustainability statement is same as for financial statements	Reference to Evaluation of Performance Scope of Evaluation – p.19
BP-1	BP-1_03	Indication of subsidiary undertakings included in consolidation that are exempted from individual or consolidated sustainability reporting	Reference to Evaluation of Performance Scope of Evaluation – p.19
BP-1	BP-1_04	Disclosure of extent to which sustainability statement covers upstream and downstream value chain	Reference to Evaluation of Performance Scope of Evaluation – p.19
BP-1	BP-1_05	Option to omit specific piece of information corresponding to intellectual property, know-how or results of innovation has been used	No information corresponding to intellectual property, know-how or the results of innovation has been omitted from the sustainability statement
BP-1	BP-1_06	Option allowed by Member State to omit disclosure of impending developments or matters in course of negotiation has been used	The Group was not exempted from disclosure of any impeding developments or matters that are currently in the course of negotiation.
BP-2	BP-2_01	Disclosure of definitions of medium- or long-term time horizons	Reference to Evaluation of Performance Intro paragraph – p.19
BP-2	BP-2_02	Disclosure of reasons for applying different definitions of time horizons	No different time horizons apply
BP-2	BP-2_03	Disclosure of metrics that include value chain data estimated using indirect sources	There are no metrics that include value chain data estimated using indirect sources
BP-2	BP-2_04	Description of basis for preparation of metrics that include value chain data estimated using indirect sources	There are no metrics that include value chain data estimated using indirect sources
BP-2	BP-2_05	Description of resulting level of accuracy of metrics that include value chain data estimated using indirect sources	There is no resulting level of accuracy of metrics
BP-2	BP-2_06	Description of planned actions to improve accuracy in future of metrics that include value chain data estimated using indirect sources	There are no planned actions
BP-2	BP-2_07	Disclosure of quantitative metrics and monetary amounts disclosed that are subject to high level of measurement uncertainty	There are no quantitative metrics and monetary amounts disclosed that are subject to high level of measurement uncertainty

DR	DATAPOINT	DATAPOINT REQUIREMENT	REFERENCE (SECTION – PAGE NO.) / RESPONSE
BP-2	BP-2_08	Disclosure of sources of measurement uncertainty	There are no sources of measurement uncertainty
BP-2	BP-2_09	Disclosure of assumptions, approximations and judgements made in measurement	There are no assumptions, approximations and judgements
BP-2	BP-2_10	Explanation of changes in preparation and presentation of sustainability information and reasons for them	For the 2024 reporting period, the Group has organized its sustainability disclosure in preparation for compliance with the CSRD, as enforced by the ESRS. No prior reporting in accordance with ESRS standards. Any previous reporting was done in line with GRI Standards and hence this entails inherent differences in the metrics disclosed.
BP-2	BP-2_11	Adjustment of comparative information for one or more prior periods is impracticable	There is no adjustment of comparative information for one or more prior periods
BP-2	BP-2_12	Disclosure of difference between figures disclosed in preceding period and revised comparative figures	No difference between figures disclosed in preceding period and revised comparative figures
BP-2	BP-2_13	Disclosure of nature of prior period material errors	No prior period material errors
BP-2	BP-2_14	Disclosure of corrections for prior periods included in sustainability statement	There are no corrections for prior periods included in the sustainability statement
BP-2	BP-2_15	Disclosure of why correction of prior period errors is not practicable	N/A
BP-2	BP-2_16	Disclosure of other legislation or generally accepted sustainability reporting standards and frameworks based on which information has been included in sustainability statement	There is no information based on other legislation or other standards
BP-2	BP-2_17	Disclosure of reference to paragraphs of standard or framework applied	N/A
BP-2	BP-2_20	List of DRs or DPs incorporated by reference	So far, there were no DRs or Dps incorporated by reference.
BP-2	BP-2_21	Topics (E4, S1, S2, S3, S4) have been assessed to be material	N/A
BP-2	BP-2_22	List of sustainability matters assessed to be material (phase-in)	N/A
BP-2	BP-2_23	Disclosure of how business model and strategy take account of impacts related to sustainability matters assessed to be material (phase-in)	N/A
BP-2	BP-2_24	Description of any time-bound targets set related to sustainability matters assessed to be material (phase-in) and progress made towards achieving those targets	N/A

DR	DATAPOINT	DATAPOINT REQUIREMENT	REFERENCE (SECTION – PAGE NO.) / RESPONSE
BP-2	BP-2_25	Description of policies related to sustainability matters assessed to be material (phase-in)	N/A
BP-2	BP-2_26	Description of actions taken to identify, monitor, prevent, mitigate, remediate or bring end to actual or potential adverse impacts related to sustainability matters assessed to be material (phase-in) and result of such actions	N/A
BP-2	BP-2_27	Disclosure of metrics related to sustainability matters assessed to be material (phase-in)	N/A
GOV-1	GOV-1_01	Number of executive members	Reference to Organisational Governance – Board Composition - p.30
GOV-1	GOV-1_02	Number of non-executive members	Reference to Organisational Governance – Board Composition - p.30
GOV-1	GOV-1_03	Information about representation of employees and other workers	Reference to Organisational Governance p. 30
GOV-1	GOV-1_04	Information about member's experience relevant to sectors, products and geographic locations of undertaking	Reference to Organisational Governance – Board Composition - p.30
GOV-1	GOV-1_05	Percentage of members of administrative, management and supervisory bodies by gender and other aspects of diversity	Reference to Organisational Governance – Board Composition - p.30
GOV-1	GOV-1_06	Board's gender diversity ratio	Reference to Organisational Governance – Board Composition - p.30
GOV-1	GOV-1_07	Percentage of independent board members	Reference to Organisational Governance – Board Composition - p.30
GOV-1	GOV-1_08	Information about identity of administrative, management and supervisory bodies or individual(s) within body responsible for oversight of impacts, risks and opportunities	Reference to Organisational Governance - p.30
GOV-1	GOV-1_09	Disclosure of how body's or individuals within body responsibilities for impacts, risks and opportunities are reflected in undertaking's terms of reference, board mandates and other related policies	Reference to Organisational Governance - p.30
GOV-1	GOV-1_10	Description of management's role in governance processes, controls and procedures used to monitor, manage and oversee impacts, risks and opportunities	Reference to Organisational Governance - p.30
GOV-1	GOV-1_11	Description of how oversight is exercised over management-level position or committee to which management's role is delegated to	Reference to Organisational Governance - p.30
GOV-1	GOV-1_12	Information about reporting lines to administrative, management and supervisory bodies	Reference to Organisational Governance - p.30
GOV-1	GOV-1_13	Disclosure of how dedicated controls and procedures are integrated with other internal functions	Reference to Organisational Governance - p.30

DR	DATAPOINT	DATAPOINT REQUIREMENT	REFERENCE (SECTION – PAGE NO.) / RESPONSE
GOV-1	GOV-1_14	Disclosure of how administrative, management and supervisory bodies and senior executive management oversee setting of targets related to material impacts, risks and opportunities and how progress towards them is monitored	Reference to Organisational Governance - p.30
GOV-1	GOV-1_15	Disclosure of how administrative, management and supervisory bodies determine whether appropriate skills and expertise are available or will be developed to oversee sustainability matters	Reference to Organisational Governance – Board Composition - p.30
GOV-1	GOV-1_16	Information about sustainability-related expertise that bodies either directly possess or can leverage	Reference to Organisational Governance – Board Composition - p.30
GOV-1	GOV-1_17	Disclosure of how sustainability-related skills and expertise relate to material impacts, risks and opportunities	Reference to Organisational Governance – Board Composition - p. 30
GOV-2	GOV-2_01	Disclosure of whether, by whom and how frequently administrative, management and supervisory bodies are informed about material impacts, risks and opportunities, implementation of due diligence, and results and effectiveness of policies, actions, metrics and targets adopted to address them	Reference to Organisational Governance - p.30
GOV-2	GOV-2_02	Disclosure of how administrative, management and supervisory bodies consider impacts, risks and opportunities when overseeing strategy, decisions on major transactions and risk management process	Reference to Organisational Governance - p.30
GOV-2	GOV-2_03	Disclosure of list of material impacts, risks and opportunities addressed by administrative, management and supervisory bodies or their relevant committees	Reference to Organisational Governance - p.30
GOV-3	GOV-3_01	Incentive schemes and remuneration policies linked to sustainability matters for members of administrative, management and supervisory bodies exist	Logicom does not have such schemes
GOV-3	GOV-3_02	Description of key characteristics of incentive schemes	Logicom does not have such schemes
GOV-3	GOV-3_03	Description of specific sustainability-related targets and (or) impacts used to assess performance of members of administrative, management and supervisory bodies	N/A
GOV-3	GOV-3_04	Disclosure of how sustainability-related performance metrics are considered as performance benchmarks or included in remuneration policies	N/A
GOV-3	GOV-3_05	Percentage of variable remuneration dependent on sustainability-related targets and (or) impacts	N/A
GOV-3	GOV-3_06	Description of level in undertaking at which terms of incentive schemes are approved and updated	Logicom does not have such schemes
GOV-4	GOV-4_01	Disclosure of mapping of information provided in sustainability statement about due diligence process	Appendix p.60
GOV-5	GOV-5_01	Description of scope, main features and components of risk management and internal control processes and systems in relation to sustainability reporting	Reference to Organisational Governance - p.30

DR	DATAPOINT	DATAPOINT REQUIREMENT	REFERENCE (SECTION – PAGE NO.) / RESPONSE
GOV-5	GOV-5_02	Description of risk assessment approach followed	Reference to Organisational Governance - p.30
GOV-5	GOV-5_03	Description of main risks identified and their mitigation strategies	Reference to Organisational Governance - p.30
GOV-5	GOV-5_04	Description of how findings of risk assessment and internal controls as regards sustainability reporting process have been integrated into relevant internal functions and processes	Reference to Organisational Governance - p.30
GOV-5	GOV-5_05	Description of periodic reporting of findings of risk assessment and internal controls to administrative, management and supervisory bodies	Reference to Organisational Governance - p.30
SBM-1	SBM-1_01	Description of significant groups of products and (or) services offered	Reference to About Logicom – Get to know us - p.03
SBM-1	SBM-1_02	Description of significant markets and (or) customer groups served	Reference to About Logicom – Get to know us - p.03
SBM-1	SBM-1_03	Total number of employees (head count)	Reference to About Logicom – Get to know us - p.03
SBM-1	SBM-1_04	Number of employees (head count)	Reference to About Logicom – Get to know us - p.03
SBM-1	SBM-1_05	Description of products and services that are banned in certain markets	No products or services are banned in certain markets
SBM-1	SBM-1_07	Revenue by significant ESRS Sectors	N/A - ESRS sectors not yet adopted
SBM-1	SBM-1_08	List of additional significant ESRS sectors in which significant activities are developed or in which undertaking is or may be connected to material impacts	N/A - ESRS sectors not yet adopted
SBM-1	SBM-1_09	Undertaking is active in fossil fuel (coal, oil and gas) sector	N/A
SBM-1	SBM-1_10	Revenue from fossil fuel (coal, oil and gas) sector	N/A
SBM-1	SBM-1_11	Revenue from coal	N/A
SBM-1	SBM-1_12	Revenue from oil	N/A
SBM-1	SBM-1_13	Revenue from gas	N/A
SBM-1	SBM-1_14	Revenue from Taxonomy-aligned economic activities related to fossil gas	N/A
SBM-1	SBM-1_15	Undertaking is active in chemicals production	N/A
SBM-1	SBM-1_16	Revenue from chemicals production	N/A
SBM-1	SBM-1_17	Undertaking is active in controversial weapons	N/A
SBM-1	SBM-1_18	Revenue from controversial weapons	N/A
SBM-1	SBM-1_19	Undertaking is active in cultivation and production of tobacco	N/A

DR	DATAPOINT	DATAPOINT REQUIREMENT	REFERENCE (SECTION – PAGE NO.) / RESPONSE
SBM-1	SBM-1_20	Revenue from cultivation and production of tobacco	N/A
SBM-1	SBM-1_23	Disclosure of elements of strategy that relate to or impact sustainability matters	Reference to Evaluation of Performance - p .19
SBM-1	SBM-1_24	List of ESRS sectors that are significant for undertaking	N/A
SBM-2	SBM-2_01	Description of stakeholder engagement	Reference to Engaging with Stakeholders – p.06 Reference to Evaluation of Logicom's Performance - Summary of the Evaluation Process – p.19
SBM-2	SBM-2_02	Description of key stakeholders	Reference to Evaluation of Logicom's Performance - Summary of the Evaluation Process – p.19
SBM-2	SBM-2_03	Description of categories of stakeholders for which engagement occurs	Reference to Evaluation of Logicom's Performance - Summary of the Evaluation Process – p.19
SBM-2	SBM-2_04	Description of how stakeholder engagement is organised	Reference to Evaluation of Logicom's Performance - Summary of the Evaluation Process – p.19
SBM-2	SBM-2_05	Description of purpose of stakeholder engagement	Reference to Evaluation of Logicom's Performance - Summary of the Evaluation Process – p.19
SBM-2	SBM-2_06	Description of how outcome of stakeholder engagement is taken into account	Reference to Evaluation of Logicom's Performance - Summary of the Evaluation Process – p.19
SBM-3	SBM-3_01	Description of material impacts resulting from materiality assessment	Reference to Evaluation of Logicom's Performance - Summary of the Evaluation Process – p.19
SBM-3	SBM-3_02	Description of material risks and opportunities resulting from materiality assessment	Reference to Evaluation of Logicom's Performance - Summary of the Evaluation Process – p.19
SBM-3	SBM-3_03	Disclosure of current and anticipated effects of material impacts, risks and opportunities on business model, value chain, strategy and decision-making, and how undertaking has responded or plans to respond to these effects	Reference to Evaluation of Logicom's Performance - Summary of the Evaluation Process – p.19
SBM-3	SBM-3_04	Disclosure of how material negative and positive impacts affect (or are likely to affect) people or environment	Reference to Evaluation of Logicom's Performance - Summary of the Evaluation Process – p.19

DR	DATAPOINT	DATAPOINT REQUIREMENT	REFERENCE (SECTION – PAGE NO.) / RESPONSE
SBM-3	SBM-3_08	Disclosure of current financial effects of material risks and opportunities on financial position, financial performance and cash flows and material risks and opportunities for which there is significant risk of material adjustment within next annual reporting period to carrying amounts of assets and liabilities reported in related financial statements	For the 2024 reporting period, no material adjustments were made to the carrying amounts of assets or liabilities based on sustainability-related risks or opportunities. However, the high cost and regulatory risks associated with non-renewable energy use (E1 IRO) were identified as potentially affecting future financial performance and cash flows if not mitigated.
SBM-3	SBM-3_09	Disclosure of anticipated financial effects of material risks and opportunities on financial position, financial performance and cash flows over short-, medium- and long-term	In the short term, Logicom does not anticipate significant financial effects from the identified material IROs. In the medium- to long-term, energy-related risks (E1) may result in higher operational costs and the need for investments in energy efficiency or renewable energy. On the opportunity side, training and upskilling employees (S1) is expected to improve productivity and reduce employee turnover, contributing positively to long-term financial performance.
SBM-3	SBM-3_10	Information about resilience of strategy and business model regarding capacity to address material impacts and risks and to take advantage of material opportunities	Logicom's strategy incorporates human capital development and is progressively integrating environmental considerations. The company is investing in internal governance, risk identification, and workforce training to build resilience. Planned integration of sustainability risks into enterprise risk management further strengthens the business model's adaptability to material IROs.
SBM-3	SBM-3_11	Disclosure of changes to material impacts, risks and opportunities compared to previous reporting period	This is the first year Logicom conducted a structured IRO assessment. As a result, there are no changes to report compared to the previous reporting period, which did not feature a formal IRO assessment process.
SBM-3	SBM-3_12	Disclosure of specification of impacts, risks and opportunities that are covered by ESRS Disclosure Requirements as opposed to those covered by additional entity-specific disclosures	All identified material IROs for the 2024 period fall under ESRS topical standards: Climate Change - Energy (ESRS E1) and Own Workforce (ESRS S1). No additional entity-specific IROs were reported outside the ESRS framework.
IRO-1	IRO-1_01	Description of methodologies and assumptions applied in process to identify impacts, risks and opportunities	Reference to Evaluation of Logicom's Performance - Summary of the Evaluation Process – p.19
IRO-1	IRO-1_02	Description of process to identify, assess, prioritise and monitor potential and actual impacts on people and environment, informed by due diligence process	Reference to Evaluation of Logicom's Performance - Summary of the Evaluation Process – p.19
IRO-1	IRO-1_03	Description of how process focuses on specific activities, business relationships, geographies or other factors that give rise to heightened risk of adverse impacts	Reference to Evaluation of Logicom's Performance - Summary of the Evaluation Process – p.19

DR	DATAPOINT	DATAPOINT REQUIREMENT	REFERENCE (SECTION – PAGE NO.) / RESPONSE
IRO-1	IRO-1_04	Description of how process considers impacts with which undertaking is involved through own operations or as result of business relationships	Reference to Evaluation of Logicom's Performance - Summary of the Evaluation Process – p.19
IRO-1	IRO-1_05	Description of how process includes consultation with affected stakeholders to understand how they may be impacted and with external experts	Reference to Evaluation of Logicom's Performance - Summary of the Evaluation Process – p.19
IRO-1	IRO-1_06	Description of how process prioritises negative impacts based on their relative severity and likelihood and positive impacts based on their relative scale, scope and likelihood and determines which sustainability matters are material for reporting purposes	Reference to Evaluation of Logicom's Performance - Summary of the Evaluation Process – p.19
IRO-1	IRO-1_07	Description of process used to identify, assess, prioritise and monitor risks and opportunities that have or may have financial effects	Reference to Evaluation of Logicom's Performance - Summary of the Evaluation Process – p.19
IRO-1	IRO-1_08	Description of how connections of impacts and dependencies with risks and opportunities that may arise from those impacts and dependencies have been considered	Reference to Evaluation of Logicom's Performance - Summary of the Evaluation Process – p.19
IRO-1	IRO-1_09	Description of how likelihood, magnitude, and nature of effects of identified risks and opportunities have been assessed	Reference to Evaluation of Logicom's Performance - Summary of the Evaluation Process – p.19
IRO-1	IRO-1_10	Description of how sustainability-related risks relative to other types of risks have been prioritised	Reference to Evaluation of Logicom's Performance - Summary of the Evaluation Process – p.19
IRO-1	IRO-1_14	Description of input parameters used in process to identify, assess and manage material impacts, risks and opportunities	Reference to Evaluation of Logicom's Performance - Summary of the Evaluation Process – p.19
IRO-1	IRO-1_15	Description of how process to identify, assess and manage impacts, risks and opportunities has changed compared to prior reporting period	Reference to Evaluation of Logicom's Performance - Summary of the Evaluation Process – p.19
IRO-2	IRO-2_01	Disclosure of list of data points that derive from other EU legislation and information on their location in sustainability statement	Reference to Appendix – p.60
IRO-2	IRO-2_02	Disclosure of list of ESRS Disclosure Requirements complied with in preparing sustainability statement following outcome of materiality assessment	Reference to Appendix – p.60
IRO-2	IRO-2_03	Explanation of negative materiality assessment for ESRS E1 Climate change	N/A
IRO-2	IRO-2_13	Explanation of how material information to be disclosed in relation to material impacts, risks and opportunities has been determined	Reference to Evaluation of Logicom's Performance - Summary of the Evaluation Process – p.19

DR	DATAPOINT	DATAPOINT REQUIREMENT	REFERENCE (SECTION – PAGE NO.) / RESPONSE
E1-2	E1.MDR-P_01-06	Policies in place to manage its material impacts, risks and opportunities related to climate change mitigation and adaptation [see ESRS 2 MDR-P]	Reference to CSR Strategy and Roadmap – The Environment – p.52
E1-2	E1-2_01	Sustainability matters addressed by policy for climate change	Reference to CSR Strategy and Roadmap – The Environment – p.52
E1-3	E1.MDR-A_01-12	Actions and Resources related to climate change mitigation and adaptation [see ESRS 2 MDR-A]	Reference to CSR Strategy and Roadmap – The Environment – p.52
E1-5	E1-5_01	Total energy consumption related to own operations	Reference to CSR Strategy and Roadmap – The Environment – p.52
E1-5	E1-5_02	Total energy consumption from fossil sources	Reference to CSR Strategy and Roadmap – The Environment – p.52
E1-5	E1-5_03	Total energy consumption from nuclear sources	Reference to CSR Strategy and Roadmap – The Environment – p.52
E1-5	E1-5_04	Percentage of energy consumption from nuclear sources in total energy consumption	Reference to CSR Strategy and Roadmap – The Environment – p.52
E1-5	E1-5_05	Total energy consumption from renewable sources	Reference to CSR Strategy and Roadmap – The Environment – p.52
E1-5	E1-5_06	Fuel consumption from renewable sources	Reference to CSR Strategy and Roadmap – The Environment – p.52
E1-5	E1-5_07	Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources	Reference to CSR Strategy and Roadmap – The Environment – p.52
E1-5	E1-5_08	Consumption of self-generated non-fuel renewable energy	Reference to CSR Strategy and Roadmap – The Environment – p.52
E1-5	E1-5_09	Percentage of renewable sources in total energy consumption	Reference to CSR Strategy and Roadmap – The Environment – p.52
E1-5	E1-5_10	Fuel consumption from coal and coal products	Reference to CSR Strategy and Roadmap – The Environment – p.52
E1-5	E1-5_11	Fuel consumption from crude oil and petroleum products	Reference to CSR Strategy and Roadmap – The Environment – p.52
E1-5	E1-5_12	Fuel consumption from natural gas	Reference to CSR Strategy and Roadmap – The Environment – p.52
E1-5	E1-5_13	Fuel consumption from other fossil sources	Reference to CSR Strategy and Roadmap – The Environment – p.52
E1-5	E1-5_14	Consumption of purchased or acquired electricity, heat, steam, or cooling from fossil sources	Reference to CSR Strategy and Roadmap – The Environment – p.52
E1-5	E1-5_15	Percentage of fossil sources in total energy consumption	Reference to CSR Strategy and Roadmap – The Environment – p.52
E1-5	E1-5_16	Non-renewable energy production	Reference to CSR Strategy and Roadmap – The Environment – p.52
E1-5	E1-5_17	Renewable energy production	Reference to CSR Strategy and Roadmap – The Environment – p.52

DR	DATAPOINT	DATAPOINT REQUIREMENT	REFERENCE (SECTION – PAGE NO.) / RESPONSE
E1-5	E1-5_18	Energy intensity from activities in high climate impact sectors (total energy consumption per net revenue)	Reference to CSR Strategy and Roadmap – The Environment – p.52
E1-5	E1-5_19	Total energy consumption from activities in high climate impact sectors	Reference to CSR Strategy and Roadmap – The Environment – p.52
E1-5	E1-5_20	High climate impact sectors used to determine energy intensity	Reference to CSR Strategy and Roadmap – The Environment – p.52
E1-5	E1-5_21	Disclosure of reconciliation to relevant line item or notes in financial statements of net revenue from activities in high climate impact sectors	Reference to CSR Strategy and Roadmap – The Environment – p.52
S1-1	S1.MDR-P_01-06	Policies to manage material impacts, risks and opportunities related to its own workforce [see ESRS 2 MDR-P]	Reference to CSR Strategy and Roadmap – Labour Practices – p.39 Reference to CSR Strategy and Roadmap – Human Rights – p.46
S1-1	S1-1_01	Policies to manage material impacts, risks and opportunities related to own workforce, including for specific groups within workforce or all own workforce	Reference to CSR Strategy and Roadmap – Labour Practices – p.39 Reference to CSR Strategy and Roadmap – Human Rights – p.46
S1-1	S1-1_03	Description of relevant human rights policy commitments relevant to own workforce	Reference to CSR Strategy and Roadmap – Labour Practices – p.39 Reference to CSR Strategy and Roadmap – Human Rights – p.46
S1-1	S1-1_04	Disclosure of general approach in relation to respect for human rights including labour rights, of people in its own workforce	Reference to CSR Strategy and Roadmap – Labour Practices – p.39 Reference to CSR Strategy and Roadmap – Human Rights – p.46
S1-1	S1-1_05	Disclosure of general approach in relation to engagement with people in its own workforce	Reference to CSR Strategy and Roadmap – Labour Practices – p.39
S1-1	S1-1_06	Disclosure of general approach in relation to measures to provide and (or) enable remedy for human rights impacts	Reference to CSR Strategy and Roadmap – Labour Practices – p.39 Reference to CSR Strategy and Roadmap – Human Rights – p.46
S1-1	S1-1_07	Disclosure of whether and how policies are aligned with relevant internationally recognized instruments	Reference to CSR Strategy and Roadmap – Labour Practices – p.39
S1-1	S1-1_08	Policies explicitly address trafficking in human beings, forced labour or compulsory labour and child labour	Reference to CSR Strategy and Roadmap – Labour Practices – p.39
S1-1	S1-1_09	Workplace accident prevention policy or management system is in place	Reference to CSR Strategy and Roadmap – Labour Practices – p.39
S1-1	S1-1_10	Specific policies aimed at elimination of discrimination are in place	Reference to CSR Strategy and Roadmap – Labour Practices – p.39 Reference to CSR Strategy and Roadmap – Human Rights – p.46

DR	DATAPOINT	DATAPOINT REQUIREMENT	REFERENCE (SECTION – PAGE NO.) / RESPONSE
S1-1	S1-1_11	Grounds for discrimination are specifically covered in policy	Reference to CSR Strategy and Roadmap – Labour Practices – p.39 Reference to CSR Strategy and Roadmap – Human Rights – p.46
S1-1	S1-1_12	Disclosure of specific policy commitments related to inclusion and (or) positive action for people from groups at particular risk of vulnerability in own workforce	Reference to CSR Strategy and Roadmap – Labour Practices – p.39 Reference to CSR Strategy and Roadmap – Human Rights – p.46
S1-1	S1-1_13	Disclosure of whether and how policies are implemented through specific procedures to ensure discrimination is prevented, mitigated and acted upon once detected, as well as to advance diversity and inclusion	Reference to CSR Strategy and Roadmap – Labour Practices – p.39 Reference to CSR Strategy and Roadmap – Human Rights – p.46
S1-2	S1-2_01	Disclosure of whether and how perspectives of own workforce inform decisions or activities aimed at managing actual and potential impacts	Reference to CSR Strategy and Roadmap – Labour Practices – p.39
S1-2	S1-2_02	Engagement occurs with own workforce or their representatives	Reference to CSR Strategy and Roadmap – Labour Practices – p.39
S1-2	S1-2_03	Disclosure of stage at which engagement occurs, type of engagement and frequency of engagement	Reference to CSR Strategy and Roadmap – Labour Practices – p.39
S1-2	S1-2_04	Disclosure of function and most senior role within undertaking that has operational responsibility for ensuring that engagement happens and that results inform undertaking's approach	Reference to CSR Strategy and Roadmap – Labour Practices – p.39
S1-2	S1-2_05	Disclosure of Global Framework Agreement or other agreements related to respect of human rights of workers	Reference to CSR Strategy and Roadmap – Labour Practices – p.39
S1-2	S1-2_06	Disclosure of how effectiveness of engagement with its own workforce is assessed	Reference to CSR Strategy and Roadmap – Labour Practices – p.39
S1-2	S1-2_07	Disclosure of steps taken to gain insight into perspectives of people in its own workforce that may be particularly vulnerable to impacts and (or) marginalized	Reference to CSR Strategy and Roadmap – Labour Practices – p.39
S1-2	S1-2_08	Statement in case the undertaking has not adopted a general process to engage with its own workforce	Reference to CSR Strategy and Roadmap – Labour Practices – p.39
S1-3	S1-3_01	Disclosure of general approach to and processes for providing or contributing to remedy where undertaking has caused or contributed to a material negative impact on people in its own workforce	Reference to CSR Strategy and Roadmap – Labour Practices – p.39
S1-3	S1-3_02	Disclosure of specific channels in place for its own workforce to raise concerns or needs directly with undertaking and have them addressed	Reference to CSR Strategy and Roadmap – Labour Practices – p.39
S1-3	S1-3_05	Grievance or complaints handling mechanisms related to employee matters exist	Reference to CSR Strategy and Roadmap – Labour Practices – p.39

DR	DATAPOINT	DATAPOINT REQUIREMENT	REFERENCE (SECTION – PAGE NO.) / RESPONSE
S1-3	S1-3_06	Disclosure of processes through which undertaking supports or requires availability of channels	Reference to CSR Strategy and Roadmap – Labour Practices – p.39
S1-3	S1-3_07	Disclosure of how issues raised and addressed are tracked and monitored and how effectiveness of channels is ensured	Reference to CSR Strategy and Roadmap – Labour Practices – p.39
S1-3	S1-3_08	Disclosure of whether and how it is assessed that its own workforce is aware of and trust structures or processes as way to raise their concerns or needs and have them addressed	Reference to CSR Strategy and Roadmap – Labour Practices – p.39
S1-3	S1-3_09	Policies regarding protection against retaliation for individuals that use channels to raise concerns or needs are in place	Reference to CSR Strategy and Roadmap – Labour Practices – p.39
S1-3	S1-3_10	Statement in case the undertaking has not adopted a channel for raising concerns	Reference to CSR Strategy and Roadmap – Labour Practices – p.39
S1-4	S1.MDR-A_01-12	Action plans and resources to manage its material impacts, risks, and opportunities related to its own workforce [see ESRS 2 - MDR-A]	Reference to CSR Strategy and Roadmap – Labour Practices – p.39
S1-4	S1-4_01	Description of action taken, planned or underway to prevent or mitigate negative impacts on own workforce	Reference to CSR Strategy and Roadmap – Labour Practices – p.XX
S1-4	S1-4_02	Disclosure on whether and how action has been taken to provide or enable remedy in relation to actual material impact	Reference to CSR Strategy and Roadmap – Labour Practices – p.39
S1-4	S1-4_03	Description of additional initiatives or actions with primary purpose of delivering positive impacts for own workforce	Reference to CSR Strategy and Roadmap – Labour Practices – p.39
S1-4	S1-4_05	Description of process through which it identifies what action is needed and appropriate in response to particular actual or potential negative impact on own workforce	No negative actual or potential negative impact was identified.
S1-4	S1-4_07	Description of what action is planned or underway to pursue material opportunities in relation to own workforce	Reference to CSR Strategy and Roadmap – Labour Practices – p.39
S1-4	S1-4_08	Disclosure of whether and how it is ensured that own practices do not cause or contribute to material negative impacts on own workforce	No negative actual or potential negative impact was identified.
S1-5	S1.MDR-T_01-13	Targets set to manage material impacts, risks and opportunities related to own workforce [see ESRS 2 - MDR-T]	Logicom outlines commitments and actions aligned with the identified material IROs (e.g. secure employment, training, equal treatment). These include maintaining 100% permanent employment contracts across all countries and expanding training offerings.

DR	DATAPOINT	DATAPOINT REQUIREMENT	REFERENCE (SECTION – PAGE NO.) / RESPONSE
S1-5	S1-5_01	Disclosure of whether and how own workforce or workforce' representatives were engaged directly in setting targets	Employee needs and expectations have been integrated through informal feedback sessions and employee surveys, which help shape internal HR priorities and practices. These inputs have influenced the direction of workforce initiatives, such as upskilling and policy enhancements.
S1-5	S1-5_02	Disclosure of whether and how own workforce or workforce' representatives were engaged directly in tracking performance against targets	Outcomes are internally monitored through HR indicators (e.g. retention, training hours, grievance trends) and reviewed at management level, particularly for initiatives tied to employee satisfaction and compliance. Feedback mechanisms and suggestion schemes also serve as indirect monitoring channels.
S1-5	S1-5_03	Disclosure of whether and how own workforce or workforce' representatives were engaged directly in identifying lessons or improvements as result of undertakings performance	Lessons and improvements are drawn from exit interviews, periodic feedback sessions, and incident reviews. These practices provide continuous insight into areas for HR and policy improvement based on employee experience.
S1-6	S1-6_01	Characteristics of undertaking's employees - number of employees by gender [table]	Reference to CSR Strategy and Roadmap – Organisational Governance – p.30
S1-6	S1-6_02	Number of employees (head count)	Reference to CSR Strategy and Roadmap – Organisational Governance – p.30
S1-6	S1-6_03	Average number of employees (head count)	Reference to CSR Strategy and Roadmap – Organisational Governance – p.30
S1-6	S1-6_04	Characteristics of undertaking's employees - number of employees in countries with 50 or more employees representing at least 10% of total number of employees [table]	Reference to CSR Strategy and Roadmap – Organisational Governance – p.30
S1-6	S1-6_05	Number of employees in countries with 50 or more employees representing at least 10% of total number of employees	Reference to CSR Strategy and Roadmap – Organisational Governance – p.30
S1-6	S1-6_06	Average number of employees in countries with 50 or more employees representing at least 10% of total number of employees	Reference to CSR Strategy and Roadmap – Organisational Governance – p.30
S1-6	S1-6_07	Characteristics of undertaking's employees - information on employees by contract type and gender [table]	Reference to CSR Strategy and Roadmap – Organisational Governance – p.30
S1-6	S1-6_09	Number of employees (head count or full-time equivalent)	Reference to CSR Strategy and Roadmap – Organisational Governance – p.30
S1-6	S1-6_10	Average number of employees (head count or full-time equivalent)	Reference to CSR Strategy and Roadmap – Organisational Governance – p.30
S1-6	S1-6_11	Number of employees who have left undertaking	Reference to CSR Strategy and Roadmap – Labour Practices – p.39

DR	DATAPOINT	DATAPOINT REQUIREMENT	REFERENCE (SECTION – PAGE NO.) / RESPONSE
S1-6	S1-6_12	Percentage of employee turnover	Reference to CSR Strategy and Roadmap – Labour Practices – p.39
S1-6	S1-6_13	Description of methodologies and assumptions used to compile data (employees)	Reference to CSR Strategy and Roadmap – Labour Practices – p.39
S1-6	S1-6_14	Employees numbers are reported in head count or full-time equivalent	Reference to CSR Strategy and Roadmap – Labour Practices – p.39
S1-6	S1-6_15	Employees numbers are reported at end of reporting period/average/other methodology	Reference to CSR Strategy and Roadmap – Labour Practices – p.39
S1-6	S1-6_16	Disclosure of contextual information necessary to understand data (employees)	Reference to CSR Strategy and Roadmap – Labour Practices – p.39
S1-17	S1-17_01	Number of incidents of discrimination [table]	Reference to CSR Strategy and Roadmap – Labour Practices – p.39
S1-17	S1-17_02	Number of incidents of discrimination	Reference to CSR Strategy and Roadmap – Labour Practices – p.39
S1-17	S1-17_03	Number of complaints filed through channels for people in own workforce to raise concerns	Reference to CSR Strategy and Roadmap – Labour Practices – p.39
S1-17	S1-17_04	Number of complaints filed to National Contact Points for OECD Multinational Enterprises	Reference to CSR Strategy and Roadmap – Labour Practices – p.39
S1-17	S1-17_05	Amount of fines, penalties, and compensation for damages as result of incidents of discrimination, including harassment and complaints filed	Reference to CSR Strategy and Roadmap – Labour Practices – p.39
S1-17	S1-17_06	Information about reconciliation of fines, penalties, and compensation for damages as result of violations regarding work-related discrimination and harassment with most relevant amount presented in financial statements	None
S1-17	S1-17_07	Disclosure of contextual information necessary to understand data and how data has been compiled (work-related grievances, incidents and complaints related to social and human rights matters)	None
S1-17	S1-17_08	Number of severe human rights issues and incidents connected to own workforce	None
S1-17	S1-17_09	Number of severe human rights issues and incidents connected to own workforce that are cases of non respect of UN Guiding Principles and OECD Guidelines for Multinational Enterprises	None
S1-17	S1-17_10	No severe human rights issues and incidents connected to own workforce have occurred	None
S1-17	S1-17_11	Amount of fines, penalties, and compensation for severe human rights issues and incidents connected to own workforce	None
S1-17	S1-17_12	Information about reconciliation of amount of fines, penalties, and compensation for severe human rights issues and incidents connected to own workforce with most relevant amount presented in financial statements	None

List of datapoints that derive from other EU legislation

The following table indicates all the data points that are derived from other EU legislation as listed in ESRS 2 appendix B, indicating where the data points can be found in the Sustainability Statement and which data points are assessed as "Not material", "Not applicable", "Phased-in Disclosure requirement".

DATAPOINTS THAT DERIVE FROM OTHER EU LEGISLATION

DISCLOSURE REQUIREMENT	RELATED DATA POINT		SFDR REFERENCE	PILLAR 3 REFERENCE	BENCHMARK REGULATION REFERENCE	EU CLIMATE LAW REFERENCE	SECTION
ESRS 2 GOV-1	21(d)	Board's gender diversity	⊗		⊗		Reference to Organisational Governance – Board Composition – p.30
ESRS 2 GOV-1	21(d)	Percentage of board members who are independent			⊗		Reference to Organisational Governance – Board Composition – p.30
ESRS 2 GOV-4	30	Statement on due diligence	⊗				Appendix – p.60
ESRS 2 SBM-1	41 (d) i	Involvement in activities related to fossil fuel activities	⊗	⊗	⊗		Not material
ESRS 2 SBM-1	41 (d) ii	Involvement in activities related to chemical production	⊗		⊗		Not material
ESRS 2 SBM-1	41 (d) iii	Involvement in activities related to controversial weapons	⊗		⊗		Not material
ESRS 2 SBM-1	42 (d) iv	Involvement in activities related to cultivation and production of tobacco			⊗		Not material
ESRS E1-1	14	Transition plan to reach climate neutrality by 2050				⊗	Not material
ESRS E1-1	16 (g)	Undertakings excluded from Paris- aligned Benchmarks		⊗	⊗		Not material
ESRS E1-4	34	GHG emission reduction targets	⊗	⊗	⊗		Not material
ESRS E1-5	38	Energy consumption from fossil sources disaggregated by sources (only high climate impact sectors)	⊗				Reference to CSR Strategy and Roadmap – The Environment – p.52
ESRS E1-5	37	Energy consumption and mix	⊗				Reference to CSR Strategy and Roadmap – The Environment – p.52
ESRS E1-5	40 to 43	Energy intensity associated with activities in high climate impact sectors	⊗				Reference to CSR Strategy and Roadmap – The Environment – p.52

DISCLOSURE REQUIREMENT		RELATED DATA POINT	PILLAR 3 REFERENCE	SFDR REFERENCE	BENCHMARK REGULATION REFERENCE	EU CLIMATE LAW REFERENCE	SECTION
ESRS E1-6	44	Gross Scope 1, 2, 3 and Total GHG emissions	⊗	⊗	⊗		Not material
ESRS E1-6	53 to 55	Gross GHG emissions intensity	⊗	⊗	⊗		Not material
ESRS E1-7	56	GHG removals and carbon credits				⊗	Not material
ESRS E1-9	66	Exposure of the benchmark portfolio to climate-related physical risks			⊗		Not material
ESRS E1-9	66 (a)	Disaggregation of monetary amounts by acute and chronic physical risk		⊗			Not material
ESRS E1-9	66 (c)	Location of significant assets at material physical risk		⊗			Not material
ESRS E1-9	66 (c)	Breakdown of the carrying value of its real estate assets by energy-efficiency classes		⊗			Not material
ESRS E1-9	69	Degree of exposure of the portfolio to climate- related opportunities			⊗		Not material
ESRS E2-4	28	Amount of each pollutant listed in Annex II of the E- PRTR Regulation (European Pollutant Release and Transfer Register) emitted to air, water and soil	⊗				Not material
ESRS E3-1	9	Water and marine resources	⊗				Not material
ESRS E3-1	13	Dedicated policy	⊗				Not material
ESRS E3-1	14	Sustainable oceans and seas	⊗				Not material
ESRS E3-4	28 (c)	Total water recycled and reused	⊗				Not material
ESRS E3-4	29	Total water consumption in m3 per net revenue on own operations	⊗				Not material
ESRS 2-IRO 1 - E4	16 (a) i		⊗				Not material
ESRS 2-IRO 1 - E4	16 (b)		⊗				Not material
ESRS 2-IRO 1 - E4	16 (c)		⊗				Not material
ESRS E4-2	24 (b)	Sustainable land / agriculture practices or policies	⊗				Not material

Disclosure Requirement	Related Data Point		Pillar 3 Reference	SFDR Reference	Benchmark Regulation Reference	EU Climate Law Reference	Section
ESRS E4-2	24 (c)	Sustainable oceans / seas practices or policies	✗				Not material
ESRS E4-2	24 (d)	Policies to address deforestation	✗				Not material
ESRS E5-5	37 (d)	Non-recycle waste	✗				Not material
ESRS E5-5	39	Hazardous waste and radioactive waste	✗				Not material
ESRS 2-SBM3 - S1	14 (f)	Risk of incidents of forced labour	✗				Not material
ESRS 2-SBM3 - S1	14 (g)	Risk of incidents of child labour	✗				Not material
ESRS S1-1	21	Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions	✗				Reference to CSR Strategy and Roadmap – Labour Practices – p.39 Reference to CSR Strategy and Roadmap – Human Rights – p.46
ESRS S1-1	20	Human rights policy commitments			✗		Reference to CSR Strategy and Roadmap – Labour Practices – p.39 Reference to CSR Strategy and Roadmap – Human Rights – p.46
ESRS S1-1	22	Processes and measures for preventing trafficking in human beings	✗				Reference to CSR Strategy and Roadmap – Labour Practices – p.39
ESRS S1-1	23	Workplace accident prevention policy or management system	✗				Reference to CSR Strategy and Roadmap – Labour Practices – p.39
ESRS S1-3	32 (c)	Grievance/complaints handling mechanisms	✗				Reference to CSR Strategy and Roadmap – Labour Practices – p.39
ESRS S1-14	88 (b) & (c)	Number of fatalities and number and rate of work-related accidents	✗		✗		Not material
ESRS S1-14	88 (e)	Number of days lost to injuries, accidents, fatalities or illness	✗				Not material
ESRS S1-16	97 (a)	Unadjusted gender pay gap	✗		✗		Not material
ESRS S1-16	97 (b)	Excessive CEO pay ratio	✗				Not material
ESRS S1-17	103 (a)	Incidents of discriination	✗				Reference to CSR Strategy and Roadmap – Labour Practices – p.39

DISCLOSURE REQUIREMENT	RELATED DATA POINT		SFDR REFERENCE	PILLAR 3 REFERENCE	EU CLIMATE LAW REFERENCE	BENCHMARK REGULATION REFERENCE	SECTION
ESRS S1-17	104 (a)	Non-respect of UNGPs on Business and Human Rights and OECD	✗		✗		Appendix – p.60
ESRS 2-SBM3 - S2	11 (b)	Significant risk of child labour or forced labour in the value chain	✗				Not material
ESRS S2-1	17	Human rights policy commitments	✗				Not material
ESRS S2-1	18	Policies related to value chain workers	✗				Not material
ESR S2-1	19	Non-respect of UNGPs on Business and Human Rights principles and OECD guidelines	✗		✗		Not material
ESR S2-1	19	Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8			✗		Not material
ESR S2-4	36	Human rights issues and incidents connected to its upstream and downstream value chain	✗				Not material
ESR S3-1	16	Human rights policy commitments	✗				Not material
ESR S3-1	17	Non-respect of UNGPs on Business and Human Rights, ILO principles or and OECD guidelines	✗		✗		Not material
ESR S3-4	36	Human rights issues and incidents	✗				Not material
ESR S4-1	16	Policies related to consumers and end-users	✗				Not material
ESR S4-1	17	Non-respect of UNGPs on Business and Human Rights and OECD guidelines	✗		✗		Not material
ESR S4-4	35	Human rights issues and incidents	✗				Not material
ESRS G1-1	10 (b)	United Nations Convention against Corruption	✗				Not material
ESRS G1-1	10 (d)	Protection of whistle-blowers	✗				Not material
ESRS G1-4	24 (a)	Fines for violation of anti-corruption and anti-bribery laws	✗		✗		Not material
ESRS G1-4	24 (b)	Standards of anti-corruption and anti-bribery	✗				Not material