

Sustainability Report 2024

Contents



Message from the CEO

ESG Performance Summary 2024 Targets & Priorities 2025

ESG Highlights 2024

The company

BARBA STATHIS
at a glance

Global impact

The company's product lines

Financial overview

Awards and distinctions

Institutions and associations

The company's business model
and value chain

Sustainable development: The strategy and vision of BARBA STATHIS

The company's stakeholders

Double materiality analysis and
determination of material topics
for sustainable development

3 Transparency and Accountability

Corporate Governance

4 Business ethics and
anti-corruption practices

8 Participation in international
evaluation standards

11 Environmental Stewardship

12 Climate change and
efficient energy management

13 Circular economy and
environmentally friendly packaging

14 Water resource management

15

Responsible Operations

16 Occupational health and safety

18 Respect for Human Rights
and Labor Practices

19 BARBA STATHIS products

Communication with consumers
and customers

21

24 Thriving Communities

Positive social impact

29 The value of a balanced diet

Sustainable Agriculture and Sourcing

Strengthening of the primary sector
and sustainable agriculture

Supply chain management

32 Our subsidiary: HALVATZIS MAKEDONIKI

33

The company

36 Sustainable development practices

39 Environment

Human resources

40

Annexes

43 Annex I:
About the Sustainability Report 2024

45 Annex II:
Performance Indicators for 2024

47

Annex III:
GRI Standards 2021 Index
and European Sustainability
Reporting Standards (ESRS)

Annex IV:
Detailed contribution of BARBA STATHIS
to the achievement of the United Nations
Sustainable Development Goals

Annex V:
UN Global Compact Index

Annex VI:
Accountability Principles Standards
AA1000AP (2018) Index

Annex VII:
Independent external assurance report

69

71

72

74

75

80

81

85

88

89

90

100

110

116

117

118



Human Rights
Principle 1 | Principle 2

Labour
Principle 3 | Principle 4 | Principle 5 | Principle 6

Environment
Principle 7 | Principle 8 | Principle 9

Anti-corruption
Principle 10

Message from the CEO

In today's business landscape, sustainable development is not just a prevailing trend but the cornerstone for strengthening the resilience, adaptability, and long-term prosperity of businesses.



N. Pothoulakis

Vice Chairman of the Board
& CEO

Modern businesses are called upon to respond to an ever-changing landscape characterized by the escalating climate crisis, mounting social inequalities, and growing economic instability. Under these circumstances, integrating sustainability principles into every aspect of their operations becomes imperative.

In this context, BARBA STATHIS has adopted its own sustainable development strategy based on the principles of sustainability and implemented through a modern and effective model of good corporate governance. This approach ensures high performance and creates a positive impact on the environment, society, and the economy. At a time when consumer demands are constantly evolving, the company remains steadfast in its commitment to promoting positive change and creating value for all stakeholders. The results of the past year reflect not only our collective efforts but also our enduring vision for a sustainable future.

We invested even more in supporting the primary sector, recognizing its contribution to social cohesion, food self-sufficiency, and the national economy. Through the Contract Farming program, hundreds of hectares of land were cultivated responsibly with the help of our Greek producers from Thrace to the Peloponnese. At the same time, through the Scholarship Program for the children of our partner producers, we contributed to supporting the continuity of the agri-food sector in collaboration with the American Farm School of Thessaloniki.

Prioritizing the development of our human resources, we have focused on continuous training, health and safety, and creating a work environment that fosters inclusion and personal growth. Employee training hours on health and safety issues doubled to nearly 1,400, while female employment increased by 17% compared to the previous year.

In addition, we implemented substantial environmental initiatives with a focus on reducing our footprint by increasing energy efficiency and using renewable energy sources. The completion and expansion of photovoltaic installations at our production facilities cover 23% of our annual electricity needs and contributed to an 18% increase in energy consumption from renewable sources. Furthermore, we achieved a 4.6% reduction in waste generated and a 4.6% and 10% reduction in Scope 1 and Scope 2 greenhouse gas emissions, respectively, while 16% water volume was recycled and reused, thereby strengthening the circular management of natural resources.

2024 was also a year in which we continued to significantly strengthen our social contribution, as we provided more than 350,000 meals to 122 welfare organizations, supporting 92,000 beneficiaries throughout Greece through our corporate social responsibility program "We Do Good!"

Finally, for the second year in a row, we received a significant accolade, the platinum rating in the sustainability assessment by the international assessment agency EcoVadis, which placed us in the top 1% of companies assessed worldwide, across all industries. This recognition is proof of the effectiveness and coordinated efforts of our sustainable development strategy across the entire spectrum of our business activities. Through strict adherence to our sustainability principles and the diligent implementation of targeted initiatives, we have achieved excellent performance in all four (4) assessment areas: Environment, Labor Practices and Human Rights, Sustainable Supply Chain, and Business Ethics.

The ninth Sustainable Development Report reflects the progress made by BARBA STATHIS in implementing its sustainable development strategy, as demonstrated by its performance on key ESG indicators.

With a view to the future, the company seeks to further enhance its positive impact on the three (3) pillars of sustainability – society, good governance, environment – by promoting innovation and strengthening value creation for all stakeholders.

Through collective effort and strategic consistency, we continue to shape a sustainable future where the principles of environmental responsibility, social contribution, and good corporate governance guide every business decision we make.

BARBA STATHIS continues to approach sustainability not as a passive obligation, but as an ongoing process of evolution and responsible adaptation. With respect to the needs of our people, our partners, and local communities, we are moving steadily toward shaping a resilient and sustainable future.


On behalf of the Board of Directors,

N. Pothoulakis

Vice Chairman of the Board
& CEO

ESG¹ Performance Summary 2024


Targets & Priorities 2025

ESG Pillars	Strategic Targets	Targets & Priorities 2024	Performance 2024	Targets & Priorities 2025
	Environmental Stewardship <ul style="list-style-type: none"> Achieve Net Zero through participation in the international Science Based Targets initiative (SBTi) by 2050 Achieve and maintain zero waste to landfill by 2030 Complete replacement of all packaging with 100% recyclable material by 2026 Reduce water use intensity by 15% by 2026 	Completion of the expansion of the photovoltaic systems at the production unit and preparation for the final connection of the photovoltaic systems at the company's facilities in Larissa	●	<ul style="list-style-type: none"> Expansion of photovoltaic systems at the company's new storage facilities on A5 Street (Industrial Area) Calculation of the company's entire carbon footprint (Scope 1, 2 & 3) Finalization of a detailed greenhouse gas emissions reduction plan and commencement of its implementation Replacement and upgrade of high-energy-consuming production equipment, targeting a 3% reduction in energy consumption Installation of an advanced energy management system to monitor and optimize energy consumption Upgrading of cooling chamber panels to improve thermal insulation and energy efficiency Installation of a DAF (Dissolved Air Flotation) system to enable water reuse from the liquid waste treatment unit
		Raising awareness among the company's human resources on climate change and greenhouse gas emissions reduction	●	
		Calculation of the company's entire carbon footprint (Scope 1, 2 & 3)	●	
		Completion of a detailed emission reduction plan and validation by the international SBTi initiative	●	
		Placement of recycling bins at specific locations within the company for the collection of paper, plastic, metal, and glass	●	
		Raising awareness and educating the company's human resources on rational waste management	●	
		Continuous collaboration with a specialized recycling company for the safe management of all waste	●	

¹The abbreviation ESG refers to Environmental, Social, and Governance issues.


ESG¹ Performance Summary 2024

Targets & Priorities 2025

ESG Pillars	Strategic Targets	Targets & Priorities 2024	Performance 2024	Targets & Priorities 2025
	Thriving Communities <ul style="list-style-type: none"> Development of the “Eat Well Live Well” program Promote sustainable agriculture, enhance the well-being of our contract farmers, and adopt actions to develop and upgrade their skills Provide tangible support and contribution to the community 	<p>Continued support for the primary sector and youth entrepreneurship through the scholarship program for the children of contract farmers</p>	●	<ul style="list-style-type: none"> Implementation of the defined action plan to support the local community, promoting social responsibility Continued awarding of scholarships to the children of contract producers, enhancing the program by offering additional educational opportunities Expansion of the program scope of “Take a step for healthy eating!”, to raise awareness among more students about food waste and the importance of balanced nutrition
	Sustainable Agriculture and Procurement <ul style="list-style-type: none"> Implementation of innovative and smart agricultural practices in contract farming by 2028 Ensure responsible sourcing and integrate ESG criteria into the procurement process by 2026 Increasing regenerative agriculture practices by 2026 	<p>Continued implementation of the educational program for primary school students, “Take a step for healthy eating!” with an emphasis on raising awareness on the issue of food waste and promoting the importance of a balanced diet</p>	●	
		<p>Providing ongoing support and information through relevant training to the company's suppliers on sustainable development issues in the wider supply chain</p>	●	<ul style="list-style-type: none"> Exploring alternative ways of training partner suppliers and producers on sustainable development issues, to encourage and increase their participation
		<p>Continuation of the educational action plan for contract farmers on regenerative agriculture and implementation of an evaluation and feedback process</p>	●	<ul style="list-style-type: none"> Increasing investment in methods for monitoring regenerative agriculture practices in collaboration with producers, to collect data, evaluate effectiveness, and optimize methods
		<p>Implementation of training programs for the company's contract farmers on the integration of new technologies and climate change</p>	●	<ul style="list-style-type: none"> Strengthening the monitoring and evaluation of educational activities through progress measurement tools and adapting programs to the needs of the company's contract farmers

¹The abbreviation ESG refers to Environmental, Social, and Governance issues.



ESG¹ Performance Summary 2024 Targets & Priorities 2025

ESG Pillars	Strategic Targets	Targets & Priorities 2024	Performance 2024	Targets & Priorities 2025
	Responsible Operations <ul style="list-style-type: none"> Achieve gender pay equity by 2028 Achieve an employee satisfaction rating of ≥75% by 2026 Zero serious accidents by 2030 Maintain consumer loyalty with a Net Promoter Score (NPS) of 30 by 2025 	Design and implementation of an annual action plan for employee wellbeing	●	<ul style="list-style-type: none"> Continuation of the implementation of the employee wellbeing action plan and launch of its implementation Investment in a mentoring program for company employees in collaboration with specialized personnel Achieve and maintain high performance in the annual NPS survey Monitor SA 8000 (Social Accountability Standard) certification Develop an action plan to reduce the wage gap and systematically monitor and calculate the index Raise awareness and inform the company's human resources on health and safety issues, including educational sessions and hands-on exercises for accident prevention
		Incorporation of the "wellbeing" category into the annual employee satisfaction survey	●	
		Upgrading of the employee skills development system	●	
		Strengthening the employee training and development program	●	
		Repeating the annual NPS survey to assess consumer satisfaction and loyalty	●	
		Monitoring ISO 45001 certification for the Occupational Health and Safety System across all facilities	●	
		Strengthening of actions aimed at reducing the gender pay gap and continuous monitoring and calculation of the index.	●	
		Establishment of periodic specialized examinations for groups of employees customized to their job requirements	●	

¹The abbreviation ESG refers to Environmental, Social, and Governance issues.

ESG¹ Performance Summary 2024

Targets & Priorities 2025

ESG Pillars	Strategic Targets	Targets & Priorities 2024	Performance 2024	Targets & Priorities 2025
	Transparency and Accountability <ul style="list-style-type: none">Achieve and maintain Platinum status in the EcoVadis assessment by 2025	Maintain Platinum status in the EcoVadis assessment	(Target achieved April 2025) The company achieved the highest Platinum rating for sustainable development performance, scoring even higher than in 2023, maintaining its position among the top 1% of companies assessed worldwide.	<ul style="list-style-type: none">Maintain the top Platinum rating in the EcoVadis assessmentTrain and inform the company's human resources on the advantages of integrating digital transformation into the company's operationsDesign the digital transition and implement its first phases, with the application of new technologies and procedure automation
		Conduct a digitalization needs assessment and design the digital transition (Three-year target 2022-2024).		

¹The abbreviation ESG refers to Environmental, Social, and Governance issues.

ESG Highlights 2024

Environment

Environmental Stewardship

+18%

increase in **energy**
consumption from installed
photovoltaic panels

23%

of the annual **electricity**
consumption needs are
covered **by renewable**
energy sources

+16%

increase in the total volume of
water recycled and **reused**

-4.6%

reduction in Scope 1
greenhouse gas emissions and

-4.6%

reduction in total waste
generated

-10%

reduction in Scope 2
greenhouse gas emissions

Validation of targets for reducing the company's direct and indirect
greenhouse gas emissions by the global

Science Based Targets initiative (SBTi)

ESG Highlights 2024

Thriving Communities

350,000

portions of food were provided to combat food insecurity at **122 charitable organizations** throughout Greece, benefiting **92,000 people**

€132 million

total **contribution** by
BARBA STATHIS to the
country's **GDP**

For every **€1** BARBA STATHIS

contributes to **GDP**,

€2.1 in value is created for the
national economy

2,993

jobs are supported by the
activities of BARBA STATHIS
and its partners

More than

3,500

students visited the company's central facilities
in Thessaloniki and participated in the Primary
School Educational Program, *"Take a step for
healthy eating!"*

4

volunteer actions with
the contribution of more
than **340 hours**

Continuation of the

Study Scholarship Program

for the children of **contract farmers** in
collaboration with the American Farm
School of Thessaloniki

Responsible Business Operations

Compliance with the international

SA 8000 standard (Corporate Social Responsibility)

+17%

increase in **female
employment** compared
to the previous year

Training hours for employees on
health and safety in the workplace
doubled, reaching

1,388

Sustainable Agriculture and Procurement

Implementation of an

ISO 20400 - certified Sustainable Procurement
Management System

92%

of the company's suppliers
operate in Greece

Social

ESG Highlights 2024

Governance

Transparency and Accountability

Maintained

Platinum rating in the EcoVadis assessment

for the second consecutive year



Zero

incidents of non-compliance or fines imposed

Obtained

ISO 27001

certification for the Information
Security Management System

The company

[GRI 2-1, GRI 2-6 | ESRS 2 SBM-1]

With over half a century of presence in the Greek market, BARBA STATHIS S.A. has established itself as a leader in the production and distribution of frozen vegetables, plant-based meals, pastry products, and fresh refrigerated salads, offering high-quality products that meet modern nutritional needs.

BARBA STATHIS at a glance	12
Global impact	13
The company's product lines	14
Financial overview	15
Awards and distinctions	16
Institutions and associations	18
The company's business model and value chain	19

The company's dynamic presence is the result of consistency, dedication, and unwavering faith in its vision and core values, which have defined it since its founding to the present day.

The company's core values:



Optimal quality



Maximum safety



Innovation



Respect for people
and the environment



Greek identity

BARBA STATHIS operates based on enduring values and strategic pillars that shape a responsible and sustainable business model.

At its core are high standards of quality and safety, systematic investment in the primary sector and Greek entrepreneurship, as well as the promotion of innovation, research, and development.

At the same time, the company's outward-looking approach strengthens its international presence and competitive advantage in the market.



BARBA STATHIS's goal is to offer products of optimal quality and maximum safety with absolute respect for the environment, people, and society as a whole.



BARBA STATHIS at a glance

[GRI 2-1, GRI 2-6 | ERSR 2 SBM-1]



6,887

hours of employee
training

€ 7.3

million

in investments

Cultivation of nearly

3,000

hectares of fertile
Greek land



>11,000

points of sale

Primary sector support through
the program for

Contract Farming



2,766

tons of export
products



Operating in

5 continents and 22 countries



1,399

suppliers



772

employees



2 production units

for frozen vegetables and
fresh packaged salads



3 brands



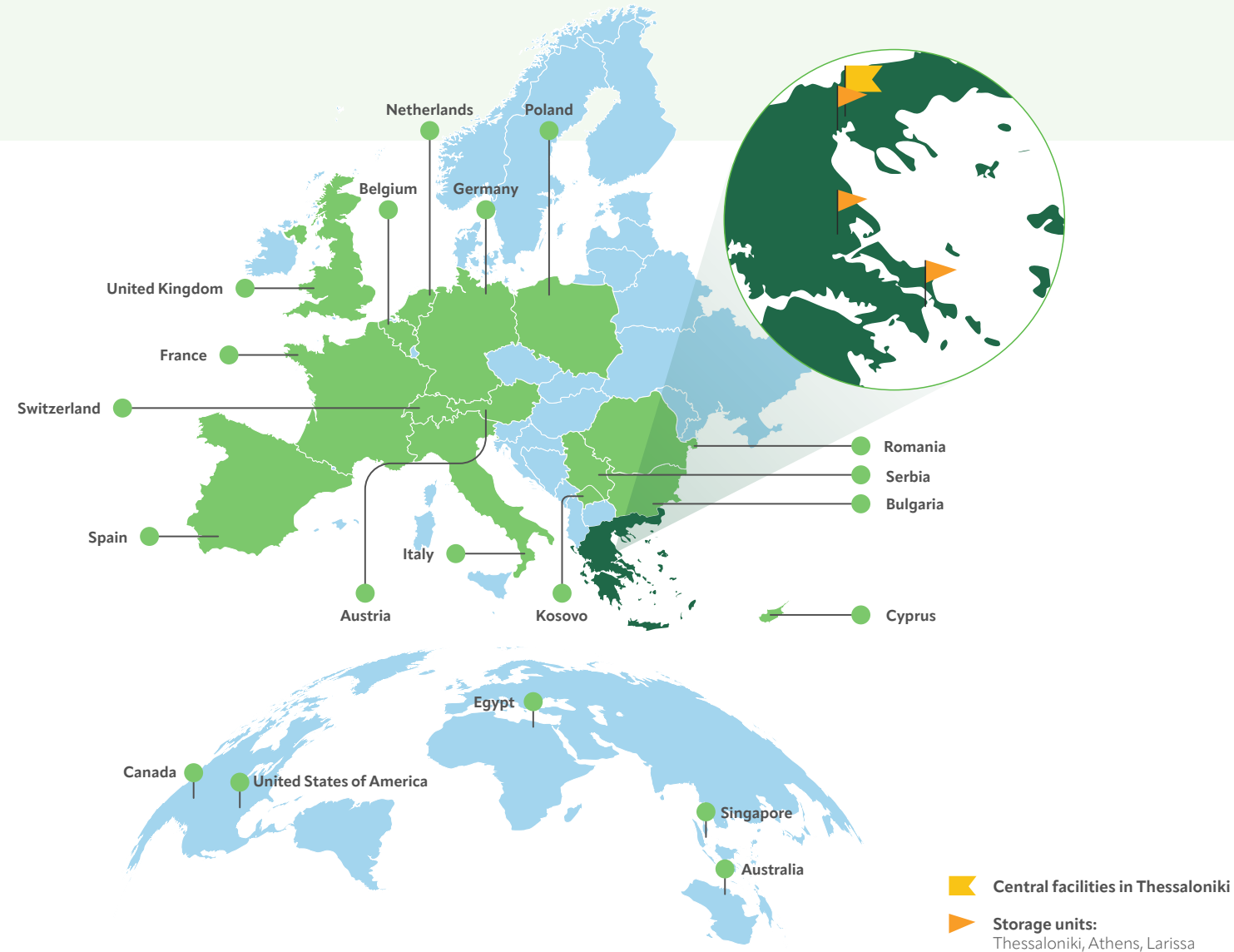
Global impact

[GRI 2-1, GRI 2-6 | ESRS 2 SBM-1]

Based on consumer trust and long-standing preference, and with a leading position in the domestic market, BARBA STATHIS continues its dynamic growth in international markets, now with a presence in 20 countries and on five (5) continents.

In 2024, despite the challenges of the international economic environment, exports of frozen vegetables and plant-based meals recorded an increase, with significant growth in key markets.

Specifically, sales value increased by 7.3% in Cyprus, 35.5% in Canada, and 24% in the United States, confirming the company's strategy of expansion and strengthening its presence in important international markets.



The company's product lines

[GRI 2-1, GRI 2-6 | ESRs 2 SBM-1]

Since its establishment in 1969, BARBA STATHIS has secured its position as a pioneer in the food industry in Greece, offering products that meet the highest standards of quality, safety, and nutritional value.

The long-standing trust of consumers is a testament to the company's commitment to excellence, and the consistent popularity of its products demonstrates its ability to respond to modern dietary needs.

NEW!



In 2024, the BARBA STATHIS product series **"360° Plant Based Meal"** was expanded to include a new complete meal – Plant Based Yiros with French Fries – adding to the available plant-based options and offering even more variety to the modern diet.



Vegetables & Pulses



Herbs



Organic Crops



Let's Cook



Potatoes



Pasta with vegetables



Rice with vegetables



Fresh salads



Tomato products



We Choose



360° Plant Based Meal

NEW!



In 2024, another delicious, quick, and nutritious option was added to the **"We Choose"** series by BARBA STATHIS - Couscous with Vegetables - enriching the choices for healthy and quick meals that combine quality, convenience, and authentic flavor.

NEW!



New additions:
Two-colored sweet potatoes,
Country potatoes

NEW!



In 2024, the BARBA STATHIS product series **"Let's Cook..."** was expanded to include four (4) new recipes (Potato Casserole, Giant Beans, Mixed Vegetable Casserole, Chickpeas with Aubergines Casserole), offering consumers even more choices of traditional Greek recipes that are easy to prepare and nutritionally balanced.



Pizza



Pastry sheets



Pies



Small pies



Croissants



Vegetables



Pies and pastry sheets

Financial overview

[GRI 2-6, GRI 201-1, GRI 201-4 | ESRS 2 SBM-1]

Financial data (€) for the growth of BARBA STATHIS		
	2024	2023
Total revenue (turnover)	108,817,849	108,812,277
Earnings before interest, taxes, depreciation and amortization (EBITDA)	10,016,183	12,156,400
Operating profit (EBIT)	5,963,350	8,092,478
Profit / (loss) before tax	88,401,304	9,834,501
Adjusted profit / (loss) before tax (excluding the impact of the sale of Arampatzis's stake in Frozen Holding)	11,455,631	9,834,501
Net profit / (loss) after taxes	87,397,646	8,850,824
Adjusted profit /(loss) after tax (excluding the impact of the sale of Arabatzis' stake in Frozen Holding)	10,451,973	8,850,824
Tax payments - indirect (VAT)	1,914,232	1,084,659
Tax payments - direct	2,661,730	3,461,248
Total payments to government bodies (total direct and indirect taxes paid)	4,575,962	4,545,907
Payments to providers of funds (e.g., interest on bank loans)	5,968,295	4,946,013
Own capital	175,392,197	93,043,870
Payroll payments (gross remuneration of employees)	11,583,518	10,712,910
Payments for employee insurance (employer's contributions and private insurance)	5,888,518	5,001,789
Other employee benefits	986,512	861,962
Total investments	7,287,831	7,697,628
Total assets	253,638,384	228,598,229
Economic value distributed	141,609,524	136,377,241
Economic value retained	32,791,675	27,564,964
Financial assistance received from the State		
Grants / subsidies (not including OAED - Public Employment Service)	216,808	14,595



Frozen Vegetables

In **2024**, the total frozen vegetables market grew by **0.9%** in value compared to the previous year.

BARBA STATHIS maintained its leading position in the market, holding a market share of 39.6% (-0.2 p.p.) by volume and 50.9% (-2.7 p.p.) by value.

Through its communication and marketing efforts, the brand has successfully established itself in consumer perception for its products' freshness, nutrition, excellent quality, safety, and Greek identity. At the same time, it continues to evolve according to modern consumer needs, remaining their top choice over time.



Fresh Salads

In 2024, the total market for pre-cut and washed salads grew by 7.2% in volume and 3.0% in value. BARBA STATHIS fresh salads recorded a sales increase during the year of 23.6% in volume, raising its market share by 1.8 p.p. to 13.3%, and a 19.4% increase in value, lifting its share to 14.7%.



Dough Products

The frozen dough market grew in 2024, both in volume (+5.7%) and value (+3.2%), as new product category launches and intensive promotional activities led to a significant average price reduction of -2.5%, which boosted consumption.

During 2024, in a particularly competitive landscape and facing aggressive promotional strategies from its competitors, Chryssi Zymi managed to limit the pressure on its market share, closing the year with a value share of 171% (-1 p.p.) compared to 2023 and a volume share of 13.6% (-0.9 p.p.), while increasing its value share (+0.8 p.p.) in the pizza subcategory, which is growing at a double-digit rate, as well as in the equally important pita bread subcategory (+0.6 p.p.).



Awards and distinctions

With consistency and enduring commitment to its vision and values, BARBA STATHIS stood out once again this year, winning numerous awards.

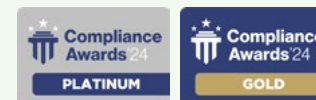


For the second consecutive year, BARBA STATHIS earned a Platinum Medal for its sustainable practices by the international assessment agency EcoVadis.

In its second year of participation in the assessment process, the company retained its Platinum rating, remaining **among the top 1% of companies worldwide** assessed by the internationally recognized body.

This outstanding achievement is a tangible recognition of the company's unwavering commitment to its twofold mission: **sustainable development and continuous improvement**. At the same time, it reinforces BARBA STATHIS' commitment to offering **safe and high-quality products, supporting its people and society, and implementing initiatives that contribute to the primary sector's smooth transition toward sustainable development**.

The platinum rating was accompanied by excellent performance in all four (4) of the EcoVadis core assessment categories: Environment, Labor & Human Rights, Sustainable Procurement, Ethics - leading to an even higher score of **90/100** compared to the previous year and reaffirming the company's responsible, transparent, and exemplary performance at all levels.



Compliance Awards 2024: BARBA STATHIS received **platinum** and **gold distinctions** in the "Best Governance Initiatives" category of the Compliance Awards 2024 for the Development of a Sustainable Procurement Framework. This initiative reinforces the company's strategic commitment to good governance, transparency, and the integration of sustainability principles throughout its supply chain.



Ranked 16th in the "MOST ADMIRABLE COMPANIES" by Fortune Greece: BARBA STATHIS was recognized as one of the 20 most admired companies in Greece (20 All Stars Most Admired Companies) in the 2024 edition of Fortune Most Admired Companies.



Vegan Awards 2024: BARBA STATHIS was honored with a **gold award** in the "Vegan Ready to Cook Meal" category for its "360° Plant Based Meal" product line.



Distinction in the Most Sustainable Companies in Greece 2024: BARBA STATHIS joined the leading group of "Most Sustainable Companies in Greece 2024," according to the ESG Index in Greece, which recognizes high performance in the implementation of sustainable development and responsible entrepreneurship.



Hellenic Responsible Business Awards 2024: BARBA STATHIS was honored with a **gold award** for its Primary School Educational Program "Take a Step for Healthy Eating!" and a **silver award** for its 2022 Sustainability Report.



Superbrands 2024 Recognition – Leading Corporate Brand in food products: BARBA STATHIS was once again named Leading Corporate Brand in the "Food Products" category.

Awards and distinctions



Super Market Awards 2024: BARBA STATHIS received a **gold award** in the "Successful Product Range Relaunch" category for its range of fresh salads in new, transparent and 100% recyclable packaging, as well as a **bronze award** in the "Marketing & Communication (Food)" category for its comprehensive 360° communication campaign with the message "Goodness for all!".



Food & Drink Innovation Awards: BARBA STATHIS was honored at the Food & Drink Innovation Awards, winning **three (3) gold awards** for its innovative product in the 360° Plant Based Meal series, "Plant-Based Yiros with French Fries."



Food Experts' Awards (FEA) 2024: The 360° Plant Based Meal series by BARBA STATHIS won **three (3) distinctions** for "**Best in Taste - Customers' Choice**" for the products: "Plant Based Yiros with French Fries," "Vegan Moussaka with Vegan Mince," and "Vegan Pastitsio with Vegan Mince."



Product of the Year 2024 – 360° Plant Based Meal Series: The 360° Plant Based Meal series by BARBA STATHIS was awarded "Product of the Year 2024" in the Vegan Meals category, following a consumer survey of the same name. This recognition, based on consumer votes, validates the series' innovation, superior taste, and strong market acceptance, further solidifying the company's leadership in the plant-based meal sector.



Plant Based Awards 2024: The 360° Plant Based Meal series by BARBA STATHIS won a **platinum accolade** in the "Food & Beverage / Plant Based Meat Alternative" category and a **gold award** in the "Plant Based Ready to Cook Meal" category.



Institutions and associations

[GRI 2-28]

Within the framework of its continuous growth, BARBA STATHIS seeks to maintain and strengthen its dynamic business presence through the expansion of partnerships and the exchange of know-how. For this reason, it actively participates in selected domestic and international bodies and organizations.



- United Nations Global Compact (UNGC)
- Federation of Hellenic Food Industries (SEVT)
- Federation of Industries of Greece (SBE)
- Thessaloniki Chamber of Commerce and Industry (TCCI)
- Hellenic Federation of Enterprises (SEV)
- Greek Exporters' Association (SEVE)
- Association of Businesses of the Industrial Area of Thessaloniki
- Hellenic Association of Manufacturers of Branded Products (ESVEP)
- Hellenic Procurement Institute (EIP)
- Association of Chief Executive Officers (ACEO)
- Greek People Management Association (GPMA)
- Hellenic Association of Business Parks
- Hellenic Society of Business Administration (EEDE)
- Hellenic Association of Communications Agencies (EDEE)
- Efficient Consumer Response (ECR Hellas)
- CSR Hellas
- Hellenic Recovery Recycling Corporation
- American-Hellenic Chamber of Commerce
- German-Hellenic Chamber Of Commerce
- Arab-Hellenic Chamber of Commerce & Development
- Polish-Hellenic Chamber of Commerce
- Jewish Community of Thessaloniki
- Association of Propagating Material Enterprises (SEPY)
- Processors & Growers Research Organization
- Roundtable for Sustainable Palm Oil
- Sedex Information Exchange
- GS1 Association Greece

The company's business model and value chain

[GRI 2-1, GRI 2-6 | ESRS 2 SBM-1]

Business model

The business model of BARBA STATHIS reflects the company's core functions and strategic directions, highlighting how it creates added value.

Through a holistic approach, the company effectively responds to the needs and expectations of all stakeholders, promoting sustainable development and responsible entrepreneurship. In this context, it continues to invest dynamically, emphasizing the adoption and application of technological innovations that ensure the highest quality and safety standards at every stage of the production process - from the collection and processing of raw materials to the distribution and sale of the final products.

Inputs

Physical Capital

- €2,408,012 total environmental investments
- Collaboration with licensed bodies for the treatment of materials unsuitable for consumption or processing

Financial Capital

- €11,455,631 adjusted earnings before tax
- €10,451,973 adjusted earnings after tax

Productive Capital

- Two (2) production units
- Raw materials from 3,000 hectares

Intellectual Capital

- Two (2) brands (BARBA STATHIS, Froza)
- Inspections by independent certification bodies

Human Capital

- 14.5% increase in the company's workforce compared to 2023
- Doubling of training hours on health and safety issues compared to 2023

Social Capital

- Cooperation with charitable organizations
- Active support for the primary sector through Contract Farming

How we create value



Outputs

Physical Capital

- Renewable energy sources account for 23% of the company's annual electricity needs
- 18% increase in energy consumption from renewable sources (installation of photovoltaic panels)
- 100% of plant residues used for animal feed, biogas production, or soil improvement products

Financial Capital

- €4,575,962 total payments to government agencies
- €18,458,548 payments for employee compensation and benefits

Productive Capital

- >11,000 points of sale
- Export activity in five (5) continents and 20 countries

Intellectual Capital

- Innovation and expansion of available product options to cater to all dietary needs
- Internationally recognized management systems and certification protocols

Human Capital

- Continuous monitoring of the recorded work-related injury rate and lost-time injury rate. Company certified as a "Great Place to Work"

Social Capital

- 92,000 beneficiaries in Greece
- Free distribution of 350,000 portions of food and salads
- Implementation of four (4) volunteer actions with a total contribution of 341 work-hours
- Fourth consecutive year of specialized training for contract farmers
- Continuation of the scholarship program for children of contract farmers

Main activities

- Frozen vegetables
- Fresh salads
- Tomato products
- Dough products

Communication Channels

- Supermarkets and stores
- Trade exhibitions
- Informational workshops and events
- Satisfaction Surveys
- Corporate website and social media
- Advertising campaigns

- Customer and consumer awareness and education programs
- Ongoing communication two-way with customers and consumers via the Department of Marketing & the Department of Sales

Client relations

- Supermarket chains
- Distributors
- Wholesalers, B2B
- End consumers

Crucial partnerships

- Agricultural producers
- Producer groups
- Producer cooperatives
- Agronomists
- Scientific community
- State
- External partners

Consumer Relations

- High level of customer service through availability, dedication, and responsiveness
- Immediate handling of customer and consumer complaints
- Implementation of customer satisfaction surveys
- Customer service line

The company’s business model and value chain

[GRI 2-1, GRI 2-6 | ESRs 2 SBM-1]

Value chain

BARBA STATHIS is active in the production and distribution of frozen vegetables, fresh, washed, and packaged refrigerated salads, as well as tomato products, both in the domestic and international markets.

The company's value chain highlights the core activities related to its operations, from the cultivation of raw materials to the final distribution of its products. The distribution of the company's products covers a wide range of partnerships, targeting both businesses (B2B) and end consumers (B2C), strengthening its presence in the food market.



Procurement of consumables and services		Production and distribution of frozen vegetables and food products		Sale and consumption of final products	
Procurement of goods	Procurement of services	Manufacturing	Trade and distribution	Trade and distribution	Final distribution
Agricultural production	Professional services	Production and processing of raw/semi-finished products	Wholesale trade of seeds, agricultural supplies, semi-finished/ refrigerated/frozen products	Wholesale trade (distributors, food manufacturers, Horeca)	B2B and B2C customers
Procurement of seeds, agricultural supplies, raw materials, and semi-finished products				Retail trade (supermarket chains, small retail stores)	Consumers
Procurement of packaging materials		Packaging, preservation (cooling), and storage of products	Exports of products	Transportation of final products	Collection and management of food waste and packaging
Procurement of machinery and equipment		Research and development of new products	Distribution of products		
Energy and water supply			Marketing and advertising services		

Sustainable development: The strategy and vision of BARBA STATHIS

[GRI 2-22 | ERS 2 SBM-1]

Sustainable development is an intrinsic part of the long-term business strategy of BARBA STATHIS, acting as a catalyst in maintaining the company's competitiveness, leveraging opportunities, and facing the challenges arising from the energy transition.

The aim is to contribute to a more efficient growth model and ensure a positive impact on the environment, society, and the economy by adopting the tenets of sustainability.

The company's stakeholders 24

Double materiality analysis and determination of material issues for sustainable development 29

Sustainable development: The strategy and vision of BARBA STATHIS

[GRI 2-22 | ESRs 2 SBM-1]

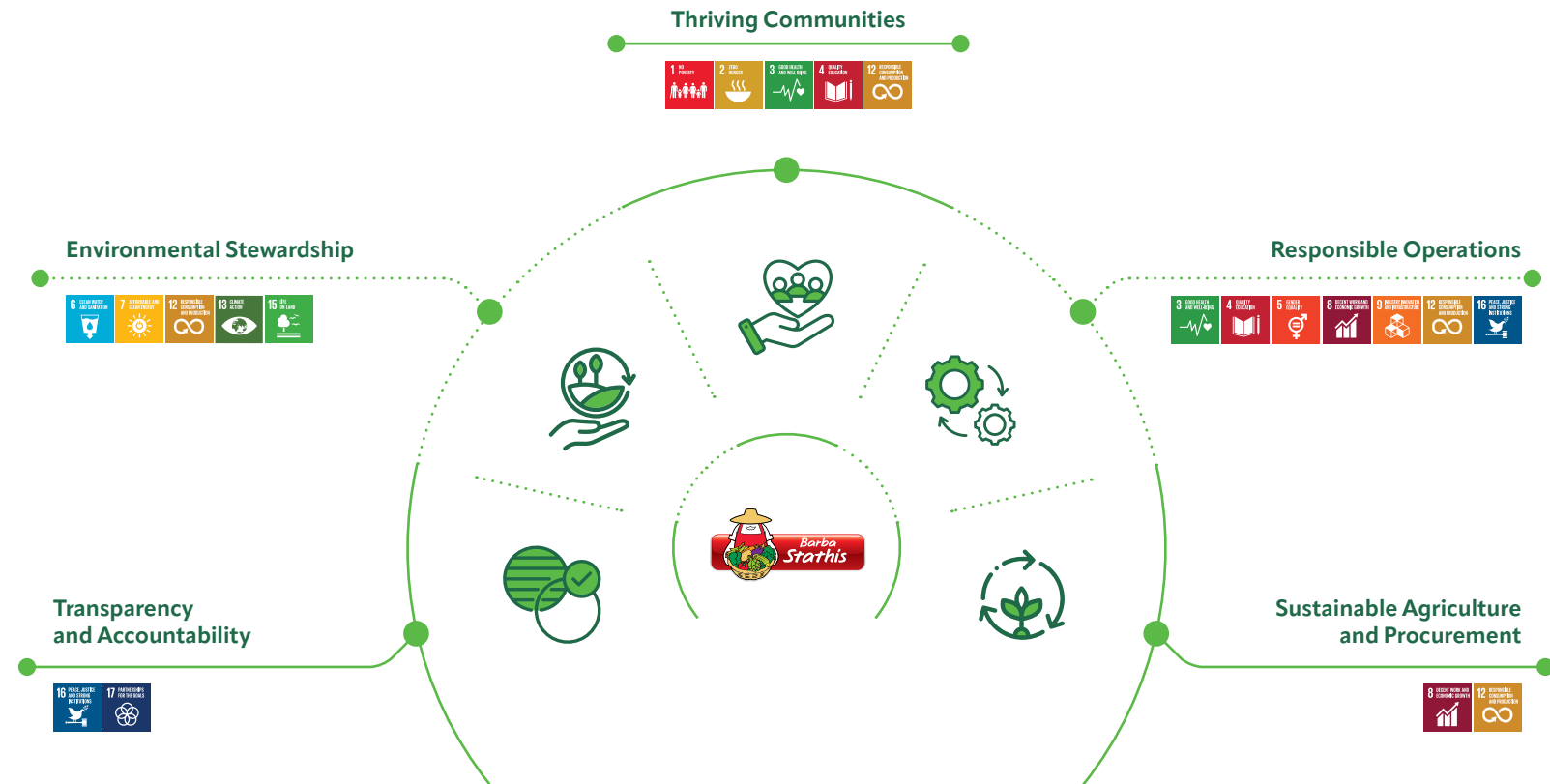
Vision and pillars of the sustainable development strategy.

BARBA STATHIS is committed to producing safe, high-quality food with social and environmental responsibility, helping to ensure a sustainable future.

In 2023, BARBA STATHIS put its sustainable development strategy into effect, committing to specific objectives related to the Environment, Society, Corporate Governance, and Sustainable Agricultural Practices.

Through its sustainable development strategy, the company seeks to create long-term value for all its stakeholders and to contribute to its business and economic growth.

This approach is based on a holistic framework that combines environmental sustainability, social justice, and financial stability. It is developed through five (5) key pillars, harmoniously linked to the United Nations Sustainable Development Goals and governed by specific principles that contribute to the comprehensiveness, quality, and transparency across all the company's business activities.



Sustainable development: The strategy and vision of BARBA STATHIS

[GRI 2-22 | ESRs 2 SBM-1]



ESG Governance Model: Functions of the ESG Committee

The adoption of sustainable development practices and the achievement of set targets are overseen through an ESG governance model, under which the ESG Committee operates. This, among other things, model includes the development of effective monitoring mechanisms, the operation of competent action groups, and the creation of specific action plans for each strategic pillar.

The ESG governance model, formulated in 2022, led to the establishment of the ESG Committee, which was officially launched in 2023. The ESG Committee began executing its duties in 2023 and meets regularly, identifying opportunities within the approved action plan and overseeing its progress. This oversight is crucial for achieving the company's strategic targets.

The ESG Committee's responsibilities include, among other things:



Ensuring that the principles of sustainable development are established and integrated into the company's objectives, governance, business strategy, and decision-making process.



Overseeing the progress of ESG goals and the sound implementation of policies to ensure their achievement.



Supporting the Board in monitoring progress towards achieving set targets.



Organizing the necessary collaborations with internal and external stakeholders and ensuring effective communication of key ESG issues within the company.



Keeping stakeholders informed on ESG issues.

The company's stakeholders

[GRI 2-29 | ESRS 2 SMB-2]

The groups that influence and/or are influenced, directly or indirectly, by the business activities of BARBA STATHIS are its stakeholders.

To identify, approach, and comprehensively record the actual and potential impacts of its operations, the company encourages active stakeholder participation and seeks continuous interaction and communication with them.




This reinforces its commitment to sustainable development, addresses social and environmental challenges, and promptly identifies new opportunities arising from its activities. Communication with stakeholders is a useful tool for effectively and successfully addressing important corporate issues. Through dialogue, transparency is enhanced, and relationships based on mutual trust and respect are developed.

The stakeholder groups that the company has identified and with which it maintains regular communication are:






The company's stakeholders

[GRI 2-29 | ESRs 2 SMB-2]

Stakeholder groups	Communication channels & frequency	Expectations	Our response
 <p>Farmers-Producers</p>	<p>On a daily basis:</p> <ul style="list-style-type: none"> Through the company's Agricultural Department Implementation of educational and training programs aimed at further developing skills and utilizing best practices. 	<ul style="list-style-type: none"> Solvency and reliability Long-term relationships of mutual trust Production of premium quality products Cultivation care with the guarantee and experience of the company Income support for producers Provision of information and training programs Financial soundness of the company 	<ul style="list-style-type: none"> Contract Farming Application of the principles of Integrated Agricultural Management Implementation of an education and training program for cooperating producers Income support for producers Creation of a scholarship program for the children of contract farmers
 <p>Consumers</p>	<p>On a daily basis:</p> <ul style="list-style-type: none"> Through the Customer Service Department <ul style="list-style-type: none"> By phone Online Social Media Marketing Activations 	<ul style="list-style-type: none"> Product quality and safety Nutritional value of products Product innovation Information on new products Promotional activities and discounts Information on healthy eating Corporate responsibility Immediate response to requests and questions about products 	<ul style="list-style-type: none"> Implementation of a Responsible Operation Strategy Certified processes in the production and packaging of products Investment in research and development of new products and in the continuous improvement of the production process Conduct regular quality and safety checks Integrated food quality and safety system Provide clear and precise nutritional information on packaging Continuous training of customer service employees
 <p>Customers</p>	<p>On a daily basis:</p> <ul style="list-style-type: none"> Communication through the Sales Department in person or by phone Via the Commercial Management Department <ul style="list-style-type: none"> Visits to customer premises Participation in industry exhibitions 	<ul style="list-style-type: none"> Product quality Commercial policy Before and after-sales service Timely and accurate product delivery Benefits and discounts Prompt service Complaint resolution Product distribution 	<ul style="list-style-type: none"> Implementation of a Responsible Operation Strategy High-quality raw materials and implementation of state-of-the-art production and packaging technologies Customer feedback process for ensuring continuous improvement Continuous training of staff in handling requests with professionalism and empathy Evaluation of complaints to identify opportunities for improvement Continuous review and improvement of distribution processes for maximum efficiency





The company's stakeholders

[GRI 2-29 | ESRs 2 SMB-2]

Stakeholder groups	Communication channels & frequency	Expectations	Our response
 <p>Management & Employees</p>	<p>On a daily basis:</p> <ul style="list-style-type: none"> Two-way communication between employees and supervisors Meetings with management and inter-departmental meetings Online internal network Communication channels and complaint boxes Evaluation 	<ul style="list-style-type: none"> Transparency and integrity Remuneration and additional benefits Recognition and professional development Employee retention Achievement of personal and team goals Occupational health and safety Training Volunteering opportunities 	<ul style="list-style-type: none"> Implementation of a flexible two-way communication system Additional benefits offered Implementation of a Health and Safety policy Employee volunteering activities Compliance with the "Vivartia Code of Business Conduct" Conducting the Great Place to Work employee satisfaction survey Adoption of a flexible work arrangement (hybrid remote working model)
 <p>Suppliers</p>	<p>Regularly:</p> <ul style="list-style-type: none"> Communication with multiple departments and divisions of the company Visits to suppliers' facilities Annual evaluation based on specific criteria Participation in international and industry exhibitions 	<ul style="list-style-type: none"> Development and expansion of the company's partnerships Clear terms of collaboration Objective evaluation of suppliers Support of local suppliers Development of mutually beneficial relationships Transparency and integrity 	<ul style="list-style-type: none"> Implementation of the Suppliers' Code of Conduct ESG training to integrate sustainability principles into the supply chain Active collaboration with local suppliers Development of a Sustainable Procurement Framework Ongoing review of partnerships to increase effectiveness and identify new opportunities for continuous improvement Maintaining high ethical standards in business practices
 <p>Shareholders</p>	<p>Regularly:</p> <ul style="list-style-type: none"> General Assembly within the time limits provided for by law, depending on the matters within its competence Press releases, announcements Annual Sustainable Development Report Financial Report Monthly report on specific KPIs Quarterly meetings to present results and strategies 	<ul style="list-style-type: none"> Sustainable growth, profitability, and continuous improvement of the company's performance and development Good corporate governance Transparency and integrity Strategic planning and effective risk management Achieving financial targets for growth and profitability 	<ul style="list-style-type: none"> Publication of annual, audited, consolidated and corporate financial statements Publication of the Annual Sustainable Development Report Compliance with the "Vivartia Code of Business Conduct" Internal Audit Procedures Continuous review and optimization of business processes Implementation of risk management systems for the identification, assessment, and prevention of business risks




The company's stakeholders

[GRI 2-29 | ESRs 2 SMB-2]

Stakeholder groups	Communication channels & frequency	Expectations	Our response
 <p>State & Regulatory Authorities</p>	<p>Regularly:</p> <ul style="list-style-type: none"> Membership in Associations, Bodies, and Chambers Through specific departments, including: <ul style="list-style-type: none"> Legal Department Quality Assurance Department Financial Department Department of Industrial Infrastructure & Technological Development 	<ul style="list-style-type: none"> Compliance with regulations and legal provisions Taxation and tax refund Environmental issues Labour and social issues Health and safety of employees 	<ul style="list-style-type: none"> Full compliance with legislation Zero incidents of non-compliance with laws and regulations relating to operations, discrimination, corruption, product safety and labeling, and environmental management Publication of annual, audited, consolidated and corporate financial statements Publication of an annual Sustainable Development Report Compliance with the 'Vivartia Code of Business Conduct' Internal Audit Department procedures
 <p>Press & Media</p>	<p>When required:</p> <ul style="list-style-type: none"> Press Conferences Press Releases Publications Announcements Meeting with media representatives 	<ul style="list-style-type: none"> Ensuring accurate and immediate dissemination of information Updates on the company's products Updates on the company's strategy and activities Responsible operation of the company in relation to the environment and people 	<ul style="list-style-type: none"> Corporate website Publication of the Annual Sustainable Development Report Consumer awareness campaigns Sending press releases and updates regularly regarding important events and company news
 <p>Local Community</p>	<p>Regularly:</p> <ul style="list-style-type: none"> Continuous communication with company executives Support of local community events 	<ul style="list-style-type: none"> Supporting employment by recruiting from local communities Purchasing goods and services from local community suppliers where possible Supporting local community initiatives Protecting the environment 	<ul style="list-style-type: none"> Recruitment from the local community Selection of local suppliers Long-term support of the local community in which the company operates Employee Volunteering Program <i>"Together we do good!"</i> and implementation of initiatives to support the local community Study of the Economic & Social Impact
 <p>Non-Profit Organizations & NGOs</p>	<p>When required:</p> <ul style="list-style-type: none"> Corporate website Mass Media Annual Sustainable Development Report Direct communication if necessary 	<ul style="list-style-type: none"> Free distribution of food Support for initiatives and sponsorships Direct contact and collaboration Transparency and integrity 	<ul style="list-style-type: none"> Study of the Economic & Social Impact Social Responsibility Program <i>"We do good!"</i> for the support of non-profit organizations Employee Volunteering Program <i>"Together we do good!"</i>

The company's stakeholders

[GRI 2-29 | ESRs 2 SMB-2]

Stakeholder groups	Communication channels & frequency	Expectations	Our response
 <p>Academic Community</p>	When required: <ul style="list-style-type: none"> Meetings with company representatives Press releases, announcements Annual Sustainability Report Scientific conferences, workshops, open lectures 	<ul style="list-style-type: none"> Collaboration in research projects and scientific studies Interconnection with the market through internships and professional opportunities Support for educational and research initiatives Access to data and information for academic analysis Promotion of sustainable, innovative, and scientifically sound practices 	<ul style="list-style-type: none"> Provision of scholarships to support academic development and research Organization of seminars and workshops for knowledge transfer and strengthening of the scientific community Cooperation with universities for the preparation of studies (e.g., Social and Economic Impact Study) Participation in research programs
 <p>Banks, Creditors & Investors</p>	When required: <ul style="list-style-type: none"> Meetings with company representatives Press releases, announcements Annual Sustainable Development Report Financial Report 	<ul style="list-style-type: none"> Sustainability Financial performance Strategic planning Good corporate governance Transparency and integrity Effective risk management 	<ul style="list-style-type: none"> Publication of annual, audited, consolidated and corporate financial statements Publication of an annual Sustainable Development Report Presentation of the two-year strategic plan
 <p>Assessment Bodies</p>	Regularly: <ul style="list-style-type: none"> Meetings with company representatives Inspections at the company's premises Ensuring the validity of available ESG indicators Online meetings to ensure the validity of records, calculations, and procedures Company website Annual Sustainability Report Financial Report 	<ul style="list-style-type: none"> Compliance with international standards and certifications Transparency and integrity in the provision of information and assessments Sustainable development with an emphasis on environmental and social issues Continuous improvement of processes and corporate performance Risk management and ethical business conduct 	<ul style="list-style-type: none"> Adoption and implementation of certified management systems Publication of Annual Sustainability Report Publication of annual, audited, and consolidated corporate financial statements Continuous improvement of procedures to strengthen assessments and maintain certifications Cooperation with specialized assessment agencies to adapt to new requirements and standards

Double materiality analysis and determination of material topics for sustainable development

[GRI 3-1, GRI 3-2 | ESRS 2 BP-1, ESRS 2 BP-2, ESRS 2 IRO-1, ESRS 2 SBM-3]

BARBA STATHIS remains dedicated to creating multiplicative value for all stakeholders and the broader society.

The achievement of this goal is supported by the double materiality method, which enables the understanding of the impact of business activities on the environment, society, and the economy, while also mapping the risks and opportunities for the company itself.

The double materiality analysis is fully aligned with the 2021 Global Reporting Initiative (GRI) and European Sustainability Reporting Standards (ESRS) standards.

Methodology



Comprehension

- Understanding the company's business model, corporate objectives and priorities, main business areas, and partners
- Identification of key business activities, relationships, and stakeholders, including both upstream and downstream activities, as well as the company's operations
- Review of industry/international guidelines and standards, as well as a comparative assessment of similar companies
- Mapping of the company's value chain



Identification

Impact Materiality

- Preparation of a stakeholder engagement plan in the process of identifying the company's impacts
- Identification and validation of negative and positive, existing and potential impacts of BARBA STATHIS on the environment, society, and the economy through understanding the company's business activities, reviewing industry/ international standards and similar organizations, mapping the value chain, and consulting with the relevant departments within the company

Financial Materiality

- Recognition of financial effects related to the company's material topics, following consultation with the relevant working groups internally
- Identification of risks and opportunities that have or may have a significant financial impact on the company, such as on its growth, financial position, performance, cash flows, access to financing, or cost of capital, in the short, medium, or long-term horizon



Assessment

Impact Materiality

- Conducting workshops with internal stakeholders and distributing questionnaires to relevant external stakeholders to assess identified negative and positive, existing and potential impacts

Financial Materiality

- Conducting a workshop with the Finance Department to assess identified risks and opportunities that affect or may affect the company
- Assessing the magnitude of risks or opportunities arising from the interactions of all external factors and related to the company's financial performance as well as the likelihood of their occurrence



Prioritization

- Prioritization of material topics based on the assessment of impacts, risks, and opportunities (IROs)
- Establishment of a threshold for the formulation of the list of most material topics
- Integration of material topics into the 2024 Sustainability Report

Double materiality analysis and determination of material topics for sustainable development

[GRI 3-1, GRI 3-2 | ESRS 2 BP-1, ESRS 2 BP-2, ESRS 2 IRO-1, ESRS 2 SBM-3]

Criteria for assessing impacts, opportunities, and risks

The impacts, opportunities, and risks are assessed based on specific criteria.

Impact rating

A sustainability topic is considered material in terms of impact when it may have existing or potential, positive or negative effects on people or the environment in the short, medium, or long term. These impacts may be related to the company's activities or to its partners, products, and services.

Criteria for assessing positive, actual, and potential impacts:

- Severity, based on the following criteria:
 - > Scale
 - > Scope
 - > Irremediable character
- Likelihood

Opportunity and risks rating

A sustainability topic is material from a financial perspective if it causes or could reasonably be expected to cause significant financial effects on the entity.

This is the case when a sustainability topic creates risks or opportunities that significantly affect, or could reasonably be expected to significantly affect, the development, financial position, financial performance, cash flows, access to finance, or the cost of capital of the entity.

Opportunities and risks are assessed based on the following criteria:

- Magnitude
- Likelihood

Determination of material topics

The double materiality methodology, as described above, was used to determine the material topics for the 2024 reporting period.

Furthermore, the above process aligns with the new European regulatory framework of the Corporate Sustainability Reporting Directive (CSRD), as well as the guidelines of the European Financial Reporting Advisory Group (EFRAG) and the Global Reporting Initiative (GRI 3: Material Topics 2021). It is highlighted that the company is proactively preparing for upcoming regulations related to Sustainability Report disclosures. This preparatory approach ensures sufficient time to adapt to any changes, allowing BARBA STATHIS to respond effectively to regulatory developments and optimally address potential risks and opportunities.



Notes:

- The size of each shape corresponds to the total score of the double materiality. Larger shapes indicate greater importance for stakeholders.
- The topics shown in the bright green box are important for the BARBA STATHIS

Double materiality analysis and determination of material topics for sustainable development

[GRI 3-1, GRI 3-2 | ESRS 2 BP-1, ESRS 2 BP-2, ESRS 2 IRO-1, ESRS 2 SBM-3]

Ranking of material topics

ESG Pillars	Ranking of Sustainability Topics Based on Impact Materiality	
Material topics		
	Sustainability topic	Sustainability sub-topic
Environmental	E1 - Climate Change	Climate change adaptation
		Climate change mitigation
		Energy
	E5 - Resource use and circular economy	Waste
Social	S1 - Own workforce	Working conditions
		Equal treatment and opportunities for all
	S4 - Consumers and end-users	Personal safety of consumers and/or end-users
Governance	G1 - Business conduct	Corporate culture
Other topics		
	Sustainability topic	Sustainability sub-topic
Environmental	E3 - Water and marine resources	Water
Social	S2 - Workers in the value chain	Working conditions
		Equal treatment and opportunities for all
	S3 - Affected communities	Communities' economic, social and cultural rights
	S4 - Consumers and end-users	Social inclusion of consumers and/or end-users
Governance	G1 - Business conduct	Corruption and bribery

ESG Pillars	Ranking of Sustainability Topics based on Financial Materiality	
Material topics		
	Sustainability topic	Sustainability sub-topic
Environmental	E1 - Climate change	Climate change adaptation
		Energy
	E5 - Resource use and circular economy	Resources inflows, including resource use
Social	S1 - Own workforce	Equal treatment and opportunities for all
	S2 - Workers in the value chain	Working conditions
	S4 - Consumers and end-users	Personal safety of consumers and/or end-users
Other topics		
	Sustainability topic	Sustainability sub-topic
Environmental	E1 - Climate change	Climate change mitigation
	E3 - Water and marine resources	Water
	E5 - Resource use and circular economy	Waste
Social	S1 - Own workforce	Working conditions
	S2 - Workers in the value chain	Equal treatment and opportunities for all
	S3 - Affected communities	Communities' economic, social and cultural rights
Governance	G1 - Business conduct	Corporate culture
		Corruption and bribery

ESG Pillars	Ranking of Sustainability Topics based on Double Materiality	
Material topics		
	Sustainability topic	Sustainability sub-topic
Environmental	E1 - Climate change	Climate change adaptation
		Climate change mitigation
		Energy
	E5 - Resource use and circular economy	Resources inflows, including resource use
		Waste
Social	S1 - Own workforce	Working conditions
		Equal treatment and opportunities for all
	S2 - Workers in the value chain	Working conditions
	S4 - Consumers and end-users	Personal safety of consumers and/or end-users
Governance	G1 - Business conduct	Corporate culture
Other topics		
	Sustainability topic	Sustainability sub-topic
Environmental	E3 - Water and marine resources	Water
Social	S2 - Workers in the value chain	Equal treatment and opportunities for all
	S3 - Affected communities	Communities' economic, social and cultural rights
	S4 - Consumers and end-users	Social inclusion of consumers and/or end-users
Governance	G1 - Business conduct	Corruption and bribery

Transparency and Accountability



Strategic ESG goals:

- Achieve and maintain a Platinum rating in the EcoVadis assessment by 2025



Important ESG Achievements:

- Maintaining **Platinum** status in the EcoVadis assessment for the second consecutive year
- **Zero** incidents of non-compliance or fines imposed
- Obtaining **ISO 27001** certification for the Information Security Management System

BARBA STATHIS operates with a strong focus on trust, transparency, and integrity, and aims to achieve its goals through a strategy that promotes sustainable development and continuous improvement.

Corporate Governance 33

Business ethics and anti-corruption practices 36

Participation in international evaluation standards 39

Alignment with the Principles of the United Nations Global Compact:

Principle 10

Corporate Governance

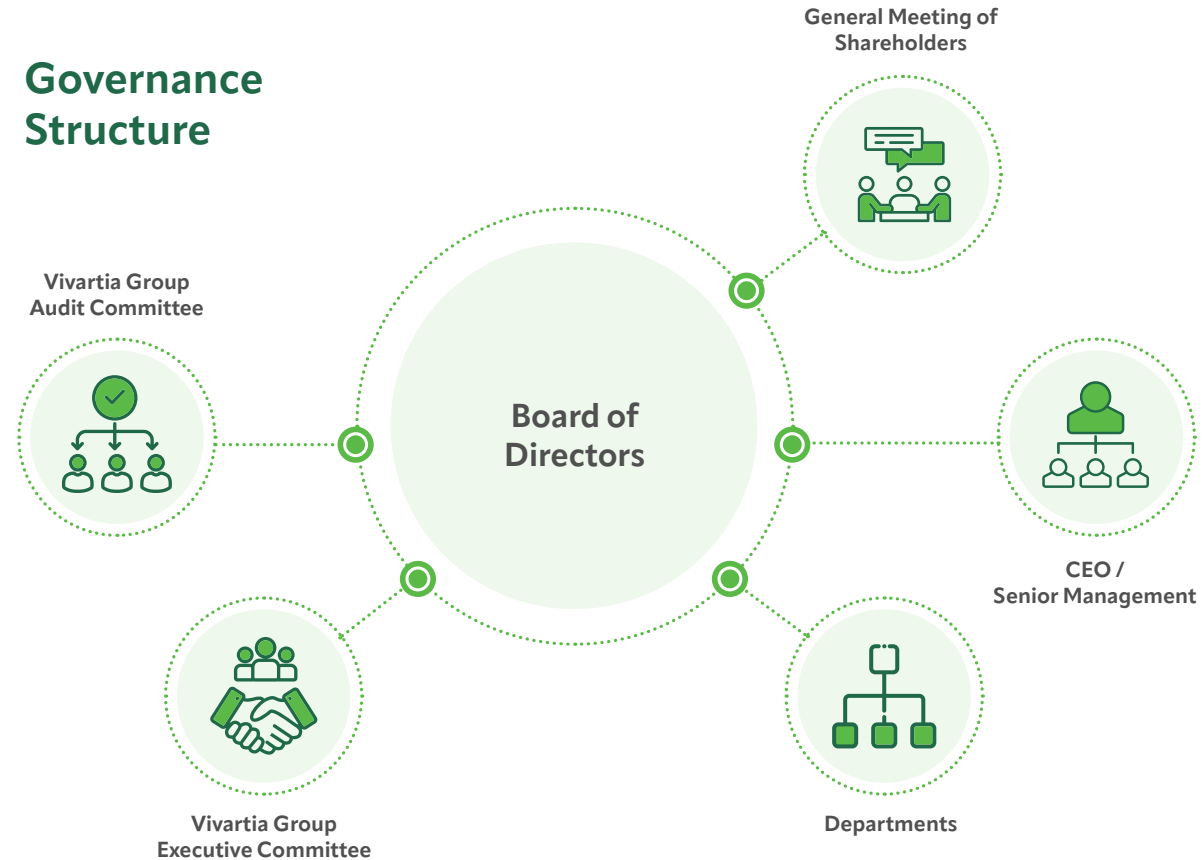
[GRI 2-9, GRI 2-10, GRI 2-11, GRI 2-12, GRI 2-13, GRI 2-14, GRI 2-17, GRI 2-18, GRI 2-19, GRI 2-20 | ESRS 2 GOV-1, ESRS 2 GOV-2, ESRS 2 GOV-3, ESRS G1]

BARBA STATHIS complies with Greek and European legislation and is aligned with the principles of sustainability, considering the needs of internal and external stakeholders.

The company prioritizes transparency and seamless operation by adopting a corporate governance system that is structured with clearly defined responsibilities and duties, ensuring the protection of the legitimate interests of all stakeholders.

The implementation of best corporate governance practices is important for the effective management of risks and the operational efficiency of the company.

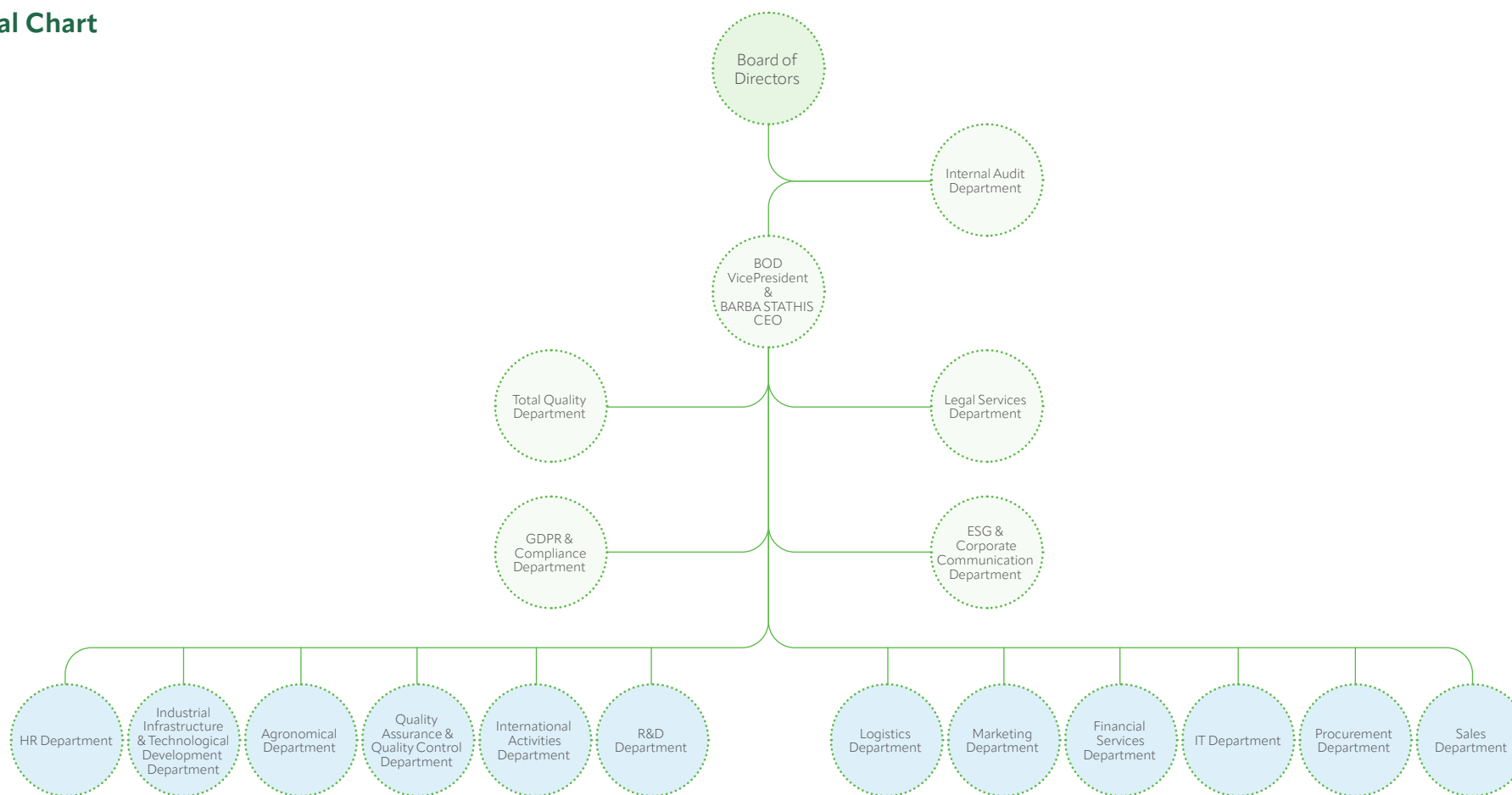
Governance Structure



Corporate Governance

[GRI 2-9, GRI 2-10, GRI 2-11, GRI 2-12, GRI 2-13, GRI 2-14, GRI 2-17, GRI 2-18, GRI 2-19, GRI 2-20 | ESRS 2 GOV-1, ESRS 2 GOV-2, ESRS 2 GOV-3, ESRS G1]

Organizational Chart



Corporate Governance

[GRI 2-9, GRI 2-10, GRI 2-11, GRI 2-12, GRI 2-13, GRI 2-14, GRI 2-17, GRI 2-18, GRI 2-19, GRI 2-20 | ESRS 2 GOV-1, ESRS 2 GOV-2, ESRS 2 GOV-3, ESRS G1]



Board of Directors

The company's Board of Directors (BoD) is elected by the General Meeting of the shareholders for a five-year term, beginning with its election and extending to the first regular General Meeting after the end of its term, which cannot exceed six (6) years.

The Board of Directors acts collectively and is the only body with the power to decide on any action concerning the administration of the company, the management of its assets, and the general pursuit of its objective, except issues which, according to the Articles of Association or the law, are under the exclusive competence of the General Meeting. For the reporting period, the Board of Directors was elected by the General Meeting of Shareholders on 10/09/2021 and, in its current composition on 31/12/2024, consists of seven (7) members-six (6) men and one (1) woman:

- The President - executive member
- The Vice President and CEO - executive member
- The Vice President - executive member
- Three (3) executive members
- One (1) non-executive member

No independent members are stipulated by the law. Members can be re-elected and recalled freely. The Chairman of the BoD is a senior executive of the Group and is not part of the company's human resources. The function, powers, and duties of the Board of Directors are defined in Articles 77 et seq. - Law 4548/2018 and the company's Articles of Association.

BARBA STATHIS does not have a structured or systematic policy or procedures for determining the remuneration of the Board of Directors. The remuneration of its members is determined in accordance with the provisions of the law and the company's articles of association.

The company seeks to strengthen the skills of its Board members to ensure the effective and consistent performance of their duties within the framework of good corporate governance. To this end, a training/education program has been developed, which is continuously updated and covers specific topics, with an emphasis on sustainable development.

Committees

Vivartia Group Executive Committee

The role of the Executive Committee is to continuously monitor all company and group operations and set the objectives based on which the budgets for the group's companies are created to achieve the strategic plan and the objectives themselves, while supervising the progress of the financial figures and results.

Vivartia Group Audit Committee

The Board of Directors is supported by the Audit Committee of the Vivartia Group. Additionally, the company's Internal Audit Department works with and reports to the Audit Committee, thus ensuring supervision of the effectiveness of the internal control system and the rational operations of internal control and risk management.

The internal reporting and grievance management body and the dedicated committees for health and safety, conflict of interest, and anti-corruption oversee the management of the respective issues and their impact on the company.

Roles and responsibilities

Overseeing impact management and promoting sustainable development

The Board of Directors and senior management prioritize sustainable development in their decision-making processes regarding the organization's operations and initiatives. To systematically monitor, assess, and define relevant issues, the ESG Committee was established and set into motion in 2023. The Committee advises the Board of Directors on integrating environmental, social, and governance (ESG) policies, procedures, and strategy into the company's broader strategy. The responsibility for impact management has been placed on senior managers within the organization, who are responsible for designing and implementing measures to mitigate and/or eliminate identified negative impacts across the business operations of BARBA STATHIS. It should be noted that the company's progress on ESG issues, including the effective management of its impacts, will be considered in the Board of Directors' performance evaluations in the coming years.

The role of the Board of Directors in the submission of Sustainable Development Reports

The entire content of the Sustainability Report is reviewed and approved by senior management, including members of the Board of Directors.

Business ethics and anti-corruption practices

[GRI 2-15, GRI 2-16, GRI 2-23, GRI 2-24, GRI 2-25, GRI 2-26, GRI 2-27, GRI 205-1, GRI 205-2, GRI 205-3, GRI 206-1, GRI 418-1, GRI 419-1 | ESRs 2 GOV -2, ESRs 2 GOV-4, ESRs MDR-P, ESRs 2 SBM-3, S1-3, S1-17, S4-3, S4-4, G1-1, G1-3, G1-4]

BARBA STATHIS operates guided by corporate responsibility.

It adopts principles and practices that foster a climate of trust, ensuring the protection of human rights and zero tolerance of any form of corruption or bribery.

The company places a special emphasis on compliance with applicable regulations to adapt and align its business objectives with the legislative framework's requirements.



Company policies

BARBA STATHIS implements policies concerning ethical business issues, which are approved by senior management, including:

- Policy against Bribery and Corruption
- Policy against Conflict of Interest
- Policy against Money Laundering
- Whistleblowing Policy
- Policy on Compliance with Antitrust Regulations
- Information Security and Privacy Policy
- Anti-Fraud Policy

All BARBA STATHIS employees are notified of the policies and receive the necessary training regarding their compliance.



Internal audit and risk management

The company follows the precautionary principle and maintains an effective risk management system at the management level. Therefore, it identifies, evaluates, and prioritizes potential business risks, using a specialized methodology and/or applying internationally accepted standards, to limit the company's exposure to them.

Role of the Internal Audit Department

The Internal Audit Department follows the Internal Audit Standards and the Code of Ethics and Conduct as reflected by the Institute of Internal Auditors, including other auditing standards where applicable. Management conducts audits on an annual basis and, among other things, examines how to adopt corporate responsibility issues. The results of the audits are compiled and presented quarterly to the Vivartia Group Audit Committee.

One of the main responsibilities of the Internal Audit Department is to identify and verify whether risk management, safeguards, and corporate governance processes are operating in an efficient and compliant manner.

This ensures that:

- The common risk areas of the business are adequately identified and managed.
- Important financial, management, and operational information is accurate, reliable, and timely.
- Employee activity is aligned with established policies and procedures.
- Resources necessary for this activity are acquired based on specific economic criteria, are used efficiently, and are suitably protected.
- Significant legal or regulatory issues are identified and addressed appropriately.

Conducting internal audits helps inform the company's Board of Directors about all potential risks and negative impacts related to the organization's business conduct and business relationships.



Transparency and anti-corruption management

BARBA STATHIS is certified under the ISO 37001 standard, implementing the internationally recognized Anti-Bribery Management System. Additionally, BARBA STATHIS follows the "Vivartia Group Code of Business Conduct" and adheres to a related policy to combat corruption and avoid unethical actions and behaviors. The Code includes specific provisions opposing the abuse of power for personal gain. The company is considering adopting due diligence practices to its partners regarding selected ethical issues.

The "Supplier Code of Conduct" governs the procurement of supplies, goods, and services, setting out specific standards and principles governing the company's procurement and the framework for offering or receiving gifts.

Business ethics and anti-corruption practices

[GRI 2-15, GRI 2-16, GRI 2-23, GRI 2-24, GRI 2-25, GRI 2-26, GRI 2-27, GRI 205-1, GRI 205-2, GRI 205-3, GRI 206-1, GRI 418-1, GRI 419-1 | ERSR 2 GOV -2, ERSR 2 GOV-4, ERSR MDR-P, ERSR 2 SBM-3, S1-3, S1-17, S4-3, S4-4, G1-1, G1-3, G1-4]



Healthy competition

BARBA STATHIS promotes healthy competition, recognizing its role as an important tool for the continuous improvement and development of businesses, adopting practices that do not hinder, restrict, or distort competition. At the same time, the company adheres to the "Vivartia Group Code of Business Conduct" and has established relevant policies, fully complying with the provisions of national and EU legislation.

In this context, the company does not engage in illicit discussions and practices that are contrary to morality and the law, nor does it enter into unfair agreements for price fixing, prearranged tenders, customer acquisition, and market allocation. Additionally, it avoids immoral advertising as a means of promoting its products, while respecting the relevant provisions of the law.

In 2024, there were, once again, zero incidents of legal actions related to anticompetitive behavior and violations of antitrust and monopoly laws.



Conflict of interest

Aiming for the reliable, transparent, incorruptible, and integral operation of the company while simultaneously safeguarding its interests, BARBA STATHIS has established and follows a conflict of interest policy. This policy guides members of management, employees, and executives who influence the company's activities, ensuring that business decision-making is not influenced by personal interests. The policy applies to the entire range of business activities carried out in the course of BARBA STATHIS's commercial transactions and operations.

Those subject to compliance in their roles as representatives of BARBA STATHIS must practice due diligence, objectivity, and impartiality to provide equal treatment to all stakeholders. Additionally, BARBA STATHIS adheres to the "Vivartia Group Code of Business Conduct," which establishes specific measures and practices to avoid conflicts of interest.



Protection of information

To protect information within the company, security risk assessments are conducted to ensure the safety of data and to avoid data leaks, whether concerning company operations or the personal data of employees, consumers, and customers.

The employee training programs contribute to this effort, helping them understand the importance of data protection and become familiar with techniques for identifying and managing situations where their security is at stake.

In 2024, BARBA STATHIS obtained ISO 27001 certification for its Information Security Management System and developed its Information Security and Privacy Policy, ensuring the protection of data processed throughout its activities.



Business ethics and anti-corruption practices

[GRI 2-15, GRI 2-16, GRI 2-23, GRI 2-24, GRI 2-25, GRI 2-26, GRI 2-27, GRI 205-1, GRI 205-2, GRI 205-3, GRI 206-1, GRI 418-1, GRI 419-1 | ESRs 2 GOV -2, ESRs 2 GOV-4, ESRs MDR-P, ESRs 2 SBM-3, S1-3, S1-17, S4-3, S4-4, G1-1, G1-3, G1-4]



Mechanisms for communicating critical concerns

All stakeholders of the company can seek advice on the implementation of the organization's policies, procedures, and practices on responsible business conduct from the Compliance Department, which is responsible for auditing, as well as reviewing all the organization's policies and procedures.

The Compliance Department can be contacted by telephone and/or email at askcompliance@barbastathis.com. Reports are submitted based on a sincere and reasonable belief that a criminal act or violation of national and/or European Union legislation has been committed or is likely to be committed. The company's workforce is encouraged to report criminal acts, suspicious incidents of illegal conduct, incidents of mismanagement, or failures concerning regulations, policies, and procedures, as well as financial reporting and the preparation of financial statements. To facilitate the proper investigation and assessment of the reports submitted, employees must provide all relevant information and details of the events that gave rise to the report.

The content of the report may describe the time period and type of occurrence, the members involved, potential witnesses, or other evidence in written or digital form. Internal complaints/reports can be submitted in writing, or via the online reporting platform, by name, or anonymously.

Channels available for the submission of written complaints and reports

Email & telephone

Via email at whistleblower@barbastathis.com or phone at 211 444 1903.

Reporting/Complaint boxes

These are kept in secure locations on the company's premises in a designated area with free and discretionary access. The collection of complaints and reports from the boxes is carried out monthly by the Compliance Department and the Human Resources Department simultaneously and is forwarded to the internal complaints management body.

By mail

Posted to the address "BARBA STATHIS S.A., Street A5 Industrial Area. Sindos, P.O. Box 1108, P.O. Box 57022", marked "CONFIDENTIAL to the attention of the Internal Complaints Management Body (ICB)".

Whistleblowing platform

Within the framework of supporting the Whistleblowing Policy for Violation of the national and EU regulatory frameworks, which is fully aligned with Law 4990/2022, BARBA STATHIS has created a whistleblowing platform accessible through the company's official website. It is possible to report whistleblowing incidents concerning BARBA STATHIS on this platform, which users can access through the following link: <https://barbastathis.sec.fraudline.gr/#/>.

In 2024:

5

facilities were assessed for corruption-related risks

100%

of management members, department heads, and employees were informed about the anti-corruption policy and procedures, and received relevant training

0

confirmed incidents of corruption

0

incidents of non-compliance with applicable laws and regulations

0

confirmed incidents of identified leaks, theft, or loss of customer data

0

confirmed incidents of reporting/complaint incidents

0

confirmed incidents of substantiated complaints received regarding breaches of customer privacy

Notably, in 2024, as in 2023, no incidents of non-compliance with legislation and regulations related to social and economic matters were observed, nor were any fines or financial penalties imposed.



Participation in international evaluation standards

BARBA STATHIS's involvement in global ESG evaluation standards aims to enhance the company's transparency and align with investor and customer requirements.

Additionally, it ensures the company's good reputation and competitive advantage while contributing to the adoption of best management practices to address potential risks and leverage new opportunities.



BARBA STATHIS ranks within the top 1% of companies globally, receiving the Platinum Sustainability Performance distinction from the international assessment body EcoVadis for the second consecutive year.

The company achieved the top ranking from its very first year of participation in the evaluation, demonstrating its commitment to sustainable development principles and the strategic goals it has set. **This year, BARBA STATHIS' overall score rose again compared to the previous year, reaching 90/100, confirming its ongoing commitment to offering safe, high-quality products of great value, while also enhancing the well-being of employees, society, and the country's primary sector.** This achievement surpasses the initial strategic goal of "Achieving and maintaining a Gold rating in the EcoVadis evaluation by 2025."

The company's recognition among the top 1% of companies worldwide is due to its excellent performance across EcoVadis evaluation categories: Environment, Labor & Human Rights, Sustainable Procurement, and Ethics.

EcoVadis is one of the world's leading and most reliable organizations in corporate sustainability assessment. Its methodology focuses on in-depth analysis of corporate social responsibility management systems, taking into account each company's policies, practices, and measurable outcomes.



Environmental Stewardship



BARBA STATHIS promotes sustainable development through the adoption of responsible practices that respect the environment and contribute to mitigating climate change and adapting to its consequences.

Climate change and efficient energy management	43
Circular economy and environmentally friendly packaging	45
Water resource management	47

¹ The comparison of quantitative data was based on the year 2023.



Strategic ESG Goals:

- Achieve Net Zero and participate in the international Science Based Targets initiative (SBTi) by 2050
- Achieve and maintain zero waste to landfill by 2030
- Complete the replacement of all packaging with 100% recyclable material by 2026
- Reduce water usage intensity by 15% by 2026

Alignment with the Principles of the United Nations Global Compact:

Principle 7, Principle 8, Principle 9



Important ESG Achievements¹

- **23%** of the annual electricity consumption needs are covered by renewable energy sources
- **18%** increase in energy consumption from installed photovoltaic panels
- **16%** increase in the total volume of water recycled and reused
- **4.6%** reduction in total waste produced
- **4.6%** reduction in **Scope 1** greenhouse gas emissions and **10%** reduction in **Scope 2** emissions
- **Validation of the targets** for the reduction of the company's direct and indirect greenhouse gas emissions by the global **Science Based Targets initiative (SBTi)**

Environmental Stewardship

[GRI 2-23, GRI 2-24, GRI 304-2, GRI 307-1 | ESRS 2 GOV-4, ESRS 2 MDR-P, E1-1, E2-1, E3-1, E4-5, E5-1]

The company's commitment to environmentally responsible operations is reflected in its corporate environmental policies and compliance with international standards.

It has obtained Zero Waste to Landfill certification and implements the ISO 14001-certified Environmental Management System and the ISO 50001-certified Energy Management System.

The Environmental Management System contributes to monitoring and continuously improving the company's environmental performance. Within this framework, an Environmental Policy Team has been formed, with its members being responsible for overseeing compliance with environmental policies and supervising and documenting progress toward the environmental goals of BARBA STATHIS.

Guided by the principle of prevention and precaution, the company integrates environmental parameters into its business model, aiming to identify, analyze, and appropriately manage potential risks.



For one more year, in 2024, there were no incidents of non-compliance with environmental legislation and related regulations.



Company policies

BARBA STATHIS has developed policies covering significant environmental matters.

These policies are reviewed as needed and approved by senior management:

- Climate Change and Greenhouse Gas Policy
- Energy Management Policy
- Waste Management and Circular Economy Policy
- Water Resources Consumption and Management Policy

All BARBA STATHIS employees are informed and trained on the applicable policies.

Environmental Stewardship

[GRI 2-23, GRI 2-24, GRI 304-2, GRI 307-1 | ESRS 2 GOV-4, ESRS 2 MDR-P, E1-1, E2-1, E3-1, E4-5, E5-1]



Significant environmental investments and actions in 2024

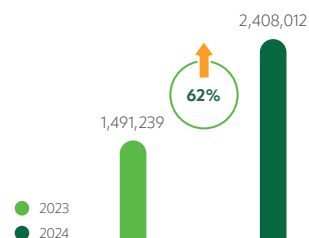
The company's environmentally responsible operations are supported by relevant initiatives and investment in actions that focus on pollution reduction, energy conservation, strengthening the circular economy, biodiversity preservation, and rational water resource management.

In 2024, as part of investments to reduce its environmental footprint, BARBA STATHIS installed new automated production machinery, new thermal insulation roof panels, and replaced the refrigeration units of refrigerated trucks.

Moreover, the company installed Building Management System (BMS) units to optimize office air conditioning management, helping monitor and improve energy efficiency and building system operations.

In 2024, investments made by BARBA STATHIS in environmental initiatives increased significantly by +62% compared to 2023. These included investments in environmentally friendlier equipment, partnerships with licensed contractors for waste management, and obtaining significant environmental certifications.

Total environmental investments (€)



In 2024, BARBA STATHIS' scientifically substantiated short-term targets for reducing direct and indirect greenhouse gas emissions were officially validated by the global Science Based Targets initiative (SBTi).

The targets pertain to reducing greenhouse gas emissions across the company's entire value chain (Scope 1, 2, and 3) with an implementation horizon by 2030 and a base year of 2021. Specifically, the company commits to reducing absolute greenhouse gas emissions related to its activities (Scope 1 and 2) by 42%, and those linked to its supply chain (Scope 3) by at least 25%. It also aims to reduce Scope 3 FLAG (Forest, Land and Agriculture) emissions, related to land use change, by at least 30% by 2030.



Impact of activity on biodiversity

BARBA STATHIS recognizes the importance of protecting biodiversity and natural ecosystems, given the direct dependence of its activities on the primary sector. In this context, it ensures that its contract farmers adopt Integrated Farm Management practices through the implementation of fully documented procedures.

At the heart of these practices is Regenerative Agriculture, adopting a holistic approach that includes crop rotation, sustainability, and biodiversity protection.

More specifically, **Agricultural Management considers the soil as an "ecosystem"** avoiding practices with a negative impact on critical indicators, such as a reduction in organic matter. It strictly complies with legal requirements concerning habitats and exclusively uses approved and permitted plant protection products in the appropriate quantities required for each crop.

The principles and practices of Integrated Agricultural Management form a distinct thematic section in the company's ISO 9001 and ISO 22000 certified systems. Through these practices, BARBA STATHIS strives to preserve biodiversity and prevent potential negative impacts in areas affected by its activity.



Climate change and efficient energy management

[GRI 2-4, GRI 302-1, GRI 302-3, GRI 302-4, GRI 305-1, GRI 305-2, GRI 305-3, GRI 305-4, GRI 305-5, GRI 305-7 | ERS 2 BP-2, E1-3, E1-4, E1-5, E1-6, E2-4]

BARBA STATHIS is committed to addressing the challenges of climate change by actively working to minimize its environmental footprint.

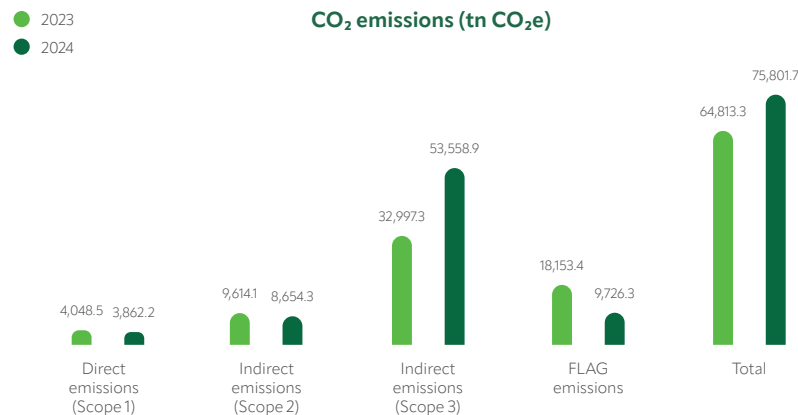
Climate change creates constant challenges for the primary sector, making it necessary to implement sustainable practices and innovative solutions to adapt and strengthen the company's resilience to emerging risks and opportunities, while ensuring the continuation of production with respect for the environment.

To tackle these challenges, the core goals are to reduce greenhouse gas emissions through continuous monitoring and recording, and to conserve energy through efficient and rational management.



Air pollutants

By participating in the global SBTi initiative, the company confirms that its greenhouse gas reduction targets align with the latest scientific data and with European and national climate change strategies.



Notes:

- The GHG emission calculation follows the GHG Protocol guidelines, developed by the World Resources Institute in partnership with the World Business Council for Sustainable Development.
- For Scope 2 Emissions calculations, the most recent data from the Greek DAPEEP Energy Mix report 2023 were used. Specifically, the Location-based Scope 2 Emissions make use of the Energy Mix factor, whereas the Market-based Scope 2 Emissions make use of the Residual Energy Mix factor.
- Scope 2 Emissions - Location-based (tn CO₂eq): 5,338.64, Scope 2 Emissions - Market-based (tn CO₂eq): 8,654.29 for 2024.
- The calculation of Scope 3 emissions in key categories is based on a spend-based method. Therefore, the increase recorded for the year 2024 is attributed to the implementation of higher spending levels, which proportionally affect the final footprint.
- Total emissions consist of direct Scope 1 emissions, indirect Market-based Scope 2 emissions, indirect Scope 3 emissions (excluding FLAG emissions), and FLAG emissions.

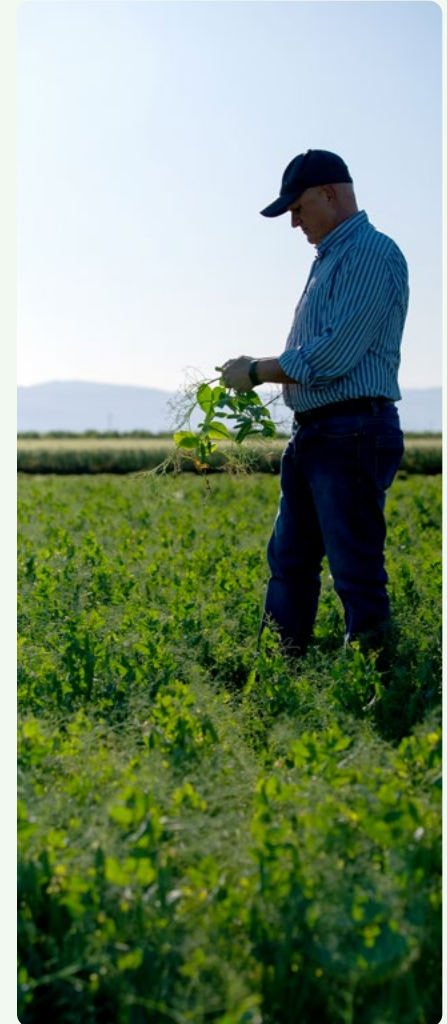
²For GHG emission intensity, Scope 1 and Scope 2 (market-based) emissions were considered.

BARBA STATHIS' direct (Scope 1) and indirect (Scope 2) emissions decreased by 4.6% and 10.0%, respectively, compared to 2023.

In 2024, greenhouse gas emission intensity declined by 7.4% compared to 2023, reaching 0.25 tn CO₂e/tn.

Aiming to reduce its environmental footprint, BARBA STATHIS has installed and utilizes systems to monitor its air emissions. In this context, nitrogen oxide (NO_x) and sulfur oxide (SO_x) emissions are recorded annually, which for 2024 amounted to 3,224 tons and 329 tons, respectively.

It is noted that, for yet another year, there was no direct emission of VOCs (non-methane volatile organic compounds) from the company's production activity.



Climate change and efficient energy management

[GRI 2-4, GRI 302-1, GRI 302-3, GRI 302-4, GRI 305-1, GRI 305-2, GRI 305-3, GRI 305-4, GRI 305-5, GRI 305-7 | ERS 2 BP-2, E1-3, E1-4, E1-5, E1-6, E2-4]



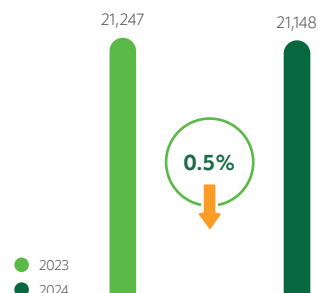
Energy

With sustainability and continuous improvement as guiding principles, BARBA STATHIS strives to optimize energy management by upgrading its equipment and enhancing the use of renewable energy sources to cover a significant part of its energy needs.

The company invests in modern, efficient solutions to replace high-energy-consuming equipment and uses monitoring devices to improve its energy efficiency. Additionally, as part of its investments in renewable energy sources, the company operates photovoltaic plants at its fresh salad production unit and has further expanded the project to the frozen vegetable production unit. At the same time, the company ensures that its workforce is regularly trained in energy management issues, encouraging the implementation of sustainable practices.

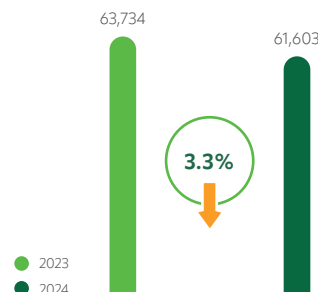
The company reduced its electricity consumption from 21,247 MWh in 2023 to 21,148 MWh in 2024.

Electricity consumption (MWh)

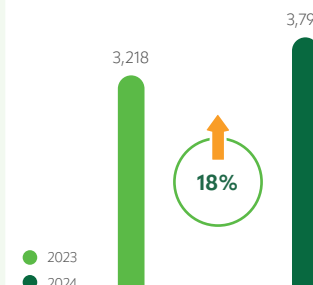


During 2024, BARBA STATHIS consumed a total of 61,603.33 GJ (17,112.04 MWh) from fuels derived from non-renewable sources (natural gas, diesel, gasoline), marking a 3.3% decrease compared to 2023³. Total energy consumption within the organization in 2024 amounted to 38,260 MWh (137,736 GJ), while energy intensity equaled 2.8 GJ/tn.

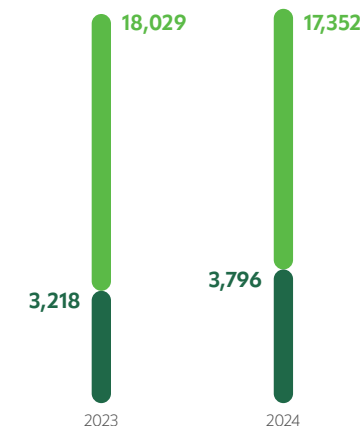
Fuel consumption within the organization from non-renewable sources (GJ)



Electricity consumption from renewable sources (MWh)



Breakdown of total electricity consumption in the organization (MWh)



- Purchased electricity for consumption
- Electricity consumption from renewable sources

³In the 2023 Sustainability Report, fuel consumption from non-renewable sources was recorded at 17,701.4 MWh (63,725.2 GJ). In the current report, this figure has been updated to 17,704 MWh (63,734 GJ) to include the company's offices in Athens within the reporting scope.

Circular economy and environmentally friendly packaging

[GRI 301-1, GRI 306-1, GRI 306-2, GRI 306-3, GRI 306-4, GRI 306-5 | ESRs 2 SBM-3, E5-2, E5-4, E5-5]



BARBA STATHIS invests in waste collection and management practices from its industrial activity to reduce its environmental footprint.

By implementing effective methods for managing and disposing of its waste, BARBA STATHIS follows the principles of the circular economy.

At the same time, it ensures the training and awareness of its employees, as well as the promotion of sustainable practices throughout the production process.



Waste generated

In 2024, for yet another year, BARBA STATHIS reduced the total amount of waste produced by 4.6% compared to 2023, which is equivalent to 6,531.5 tons of waste.

Guided by its strategic goal of achieving and maintaining zero waste to landfill by 2030, the company consistently applies proper waste management methods, resulting in a continuous reduction in the amount of waste sent for disposal.

For 2024, 99.9% of the waste generated is classified as non-hazardous, reducing the risk to the environment and human health. Of this (non-hazardous waste), 61%, or 3,954.7 tons, was recovered or recycled, and 33%, or 2,183 tons, was used for animal feed production.

In 2024, all paper, plastic, and wooden packaging was recovered, preventing 335.9 tons of waste from being sent to landfills. 59.8% of mixed urban waste is used to produce biogas, while the rest is sent for disposal.



In 2024, 97.5% of materials unsuitable for consumption and processing were used for biogas production, while the remaining 2.5% were used for soil improvement.

Non-hazardous waste	
Waste category	Waste generated (tons)
Materials unsuitable for consumption or processing	2,711.08
Paper and cardboard packaging	229.51
Plastic packaging	104.18
Mixed packaging	29.42
Waste ending up in animal feed (organic residues)	2,183
Sludge from onsite wastewater treatment	231.68
Wooden packaging	2.24
Construction waste	47.21
Mixed urban waste	974.55
Ferrous metals	16.26
Cigarette butt waste	0.02
Total	6,529.15
Hazardous waste	
Non-chlorinated mineral-based engine, gearbox, and lubricating oils	2.27
Total	2.27
Total waste generated	6,531.42

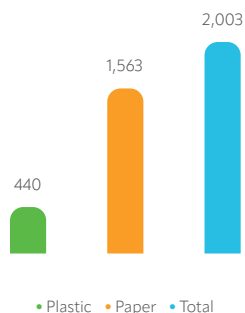
Circular economy and environmentally friendly packaging

[GRI 301-1, GRI 306-1, GRI 306-2, GRI 306-3, GRI 306-4, GRI 306-5 | ERS 2 SBM-3, E5-2, E5-4, E5-5]



Packaging materials

Renewable and non-renewable
packaging materials used in 2024
(kg)



Management of impacts related to waste generated and packaging materials

Actions to Prevent Waste Generation

- Conducting regular training sessions to raise employee awareness about waste reduction, proper resource management, and the implementation of best recycling practices, to minimize pollution and optimize the effectiveness of recycling efforts.
- Coordinating with the ESG Committee and Plant Management every quarter to redesign production processes to reduce raw material consumption and minimize waste
- Implementation of recycling and reuse systems
- Implementation of policies, regulations, and regulatory measures to reduce waste

Circularity Measures

- Promoting reuse through recycling, repair, donation to charitable organizations, or the sale of no longer useful items
- Implementation of recycling and reuse programs at all stages of production and distribution (e.g., placement of recycling bins)
- Composting organic waste and converting it into soil improvement products, preventing its disposal in landfills
- Designing products with a focus on their durability and the reusability and recyclability of their packaging
- Selecting suppliers based on the circular economy practices they implement

Waste Impact Management

- Operation of waste treatment units at the company's facilities to remove pollutants and recover material resources through processes that convert waste materials into energy sources or extract valuable materials from waste streams for reuse or recycling
- Systematic monitoring of waste and its impacts, with regular reporting on results and improvements



Zero-waste food model

- The responsible environmental conduct of BARBA STATHIS is also reflected in the rational management of waste and plant residues resulting from its industrial activity. In this context, the company is gradually adopting a zero-food-waste model through documented and systematic actions. In this context, the company is gradually adopting a zero-waste food model through proven and systematic actions.
- As part of its residue management, in 2024, BARBA STATHIS managed a total of 4,894.08 tons of plant residues, of which 2,183 tons were received by an approved and licensed partner to be used as cattle feed, while the remaining 2,711.08 tons were received by approved and licensed partners to appropriately process into biogas and soil improvement products.

Water resource management

[GRI 303-1, GRI 303-2, GRI 303-3, GRI 303-4, GRI 303-5 | ESR 2 SBM-3, E2-3, E3-2, E3-3, E3-4]

BARBA STATHIS ensures the sustainable management of water resources through the implementation of sound practices that focus on both their rational use and the preservation of their quality at every stage of its activity.



Water management within the organization

The water used in various BARBA STATHIS activities, such as the production process, cleaning, machine cooling, and hygiene, comes from the E.T.V.A. network. The quantity and quality of the water consumed can affect the efficiency and safety of its activities. For this reason, the company carries out continuous sampling checks.

After being treated to remove pollutants, the used water is either discharged as waste or returned for reuse in processes such as:

- Vegetable washing:**
In the vegetable washing machine array, the washing water is recovered from the third washing machine in the array, where the water is fed back to the first washing machine for reuse in the initial rinsing of the vegetables, saving 16% of water. The remaining water is first sent to the company's water treatment plant, where it undergoes initial treatment, and is then sent to the biological wastewater treatment plant of the Industrial Area of Thessaloniki (VIPETH).
- Cooling:**
After the cooling process is complete, the blanching cooling water is fed into the initial stages of the vegetable washing machines.

- Freezing:**

In the freezing tunnels, steam is initially used instead of water for the first rinse, which removes ice and plant residues, and only then is the water network used, resulting in much less water being used overall.

The company monitors the quality of water discharged from its facilities through systematic monitoring of the discharge water from all production units, using BOD (Biochemical Oxygen Demand), COD (Chemical Oxygen Demand), and pH levels as indicators.

The water meets the required quality standards for BOD, COD, and pH. Specifically, the standards set by E.T.B.A. for the quality of discharged water are: BOD<500, COD<1,200, pH=6.00-9.50.

Furthermore, in the primary sector, there are no signs of water contamination from plant protection products, heavy metals, or other pollutants, ensuring the quality and safety of water resources.

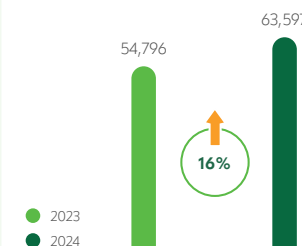
In an effort to raise awareness among its employees about adopting environmentally responsible practices, the company provides training on rational water management to implement daily water-saving measures.

Due to the high demands the company's activities place on water resources, BARBA STATHIS adopts appropriate practices for the recycling and reuse of water to manage it efficiently. In the context of sustainable water resource management, BARBA STATHIS has set a target in its sustainable development strategy to reduce water use intensity by 15% by 2026.

In 2024, total water consumption amounted to 397,479 m³. Of this amount, 63,597 m³ was recycled or reused before finally ending up in the sewage system.

It should be noted that the total volume of water recycled and reused increased by 16% compared to 2023.

Total Volume of Water Recycled and Reused (m³)



Responsible Operations

BARBA STATHIS prioritizes creating a workplace that fosters employee satisfaction, well-being, and growth, while recognizing and rewarding the valuable contributions of its workforce to the company's success.

Occupational health and safety	49
Respect for Human Rights and Labor Practices	53
BARBA STATHIS products	57
Communication with consumers and customers	60



Strategic ESG Goals:

- Achieve gender pay equity by 2028
- Achieve an employee satisfaction rating of $\geq 75\%$ by 2026
- Zero serious accidents by 2030
- Maintain consumer loyalty with a Net Promoter Score (NPS) of 30 by 2025



Important ESG Achievements:

- Compliance with the international **SA 8000** standard (Corporate Social Responsibility)
- An increase in female employment by **17%** compared to the previous year
- Employee **training hours on health and safety in the workplace doubled to 1,388**



Company policies

BARBA STATHIS has developed policies addressing important issues of occupational health and safety, labor practices, human rights, and consumer protection, which, when necessary, are reviewed and approved by Senior Management:

- Occupational Health and Safety Policy
- Human Rights Policy
- Diversity, Equality and Inclusion Policy
- Employee Handbook
- Employee information manual on personal data and its protection
- Consumer Health and Safety Policy

All BARBA STATHIS employees are informed and trained on these policies.

Alignment with the Principles of the United Nations Global Compact:

Principle 1, Principle 2, Principle 4, Principle 5, Principle 6

Occupational health and safety

[GRI 401-2, GRI 403-1, GRI 403-2, GRI 403-4, GRI 403-5, GRI 403-6, GRI 403-7, GRI 403-8, GRI 403-9, GRI 403-10 | ESRs S1-1, S1-3, S1-4, S1-11, S1-14, S2-4]



BARBA STATHIS places a strong emphasis on occupational health and safety, by implementing clear procedures and strict controls in all its facilities, offices, and production units.

Prioritizing the health and safety of its employees, the company's long-term goal is to create and ensure a safe and healthy working environment and to strengthen its corporate culture around this pillar.

BARBA STATHIS' Occupational Health and Safety Management System has been certified in accordance with the international standard EN ISO 45001.

The system is based on a risk identification and management study, with the implementation of appropriate preventive measures to prevent accidents and occupational illnesses in accordance with applicable legislation. At the same time, it complies with Greek legislation, as well as European and international regulations, by incorporating the legislative framework as a unified thematic section within the system.

The company has developed and implemented an Occupational Health and Safety Policy, which includes clearly defined roles and responsibilities at all organizational levels.

In the context of identifying and effectively managing occupational risks, the company:

- An Occupational Risk Assessment (ORA) is available for each facility. The company is audited and certified in accordance with EN ISO 45001, EN ISO 9001, SA 8000, and SEDEX SMETA standards annually or every two (2) years.

- It conducts extensive internal audits on occupational health and safety issues and implements the risk assessment procedure annually.
- It cooperates with all its internal stakeholders, ensuring continuous, two-way communication between department heads and their employees, either through the Employees' Association or through the Health and Safety Committee.



Occupational Risk Assessment (ORA)

The Occupational Risk Assessment (ORA) is a key tool in identifying, assessing, and managing risks related to health and safety in the workplace.

Key stages of the ORA:



The factors considered when determining measures to address and minimize risks, the ergonomic design of workstations, and the medical monitoring of employees by the Occupational Physician indicatively are:

- Spatial safety, i.e., the dimensions and size of workstations, as well as building facilities, emergency exits, and traffic corridors
- Working environment conditions, such as lighting, ventilation, noise, and temperature
- Use of electrical and mechanical equipment
- Employee hygiene facilities
- Potential ergonomic risks that may cause musculoskeletal strain, depending on the size, shape, posture, and the body's physical and muscular condition
- Potential psychosocial risks that may affect physical and mental health, directly or indirectly

According to the written occupational risk assessment, the industrial activity of BARBA STATHIS is low risk in terms of exposure.

However, the Occupational Risk Assessment is revised when deemed necessary.

Occupational health and safety

[GRI 401-2, GRI 403-1, GRI 403-2, GRI 403-4, GRI 403-5, GRI 403-6, GRI 403-7, GRI 403-8, GRI 403-9, GRI 403-10 | ESRs S1-1, S1-3, S1-4, S1-11, S1-14, S2-4]



Health and Safety Committee

The Health and Safety Committee is an advisory body of the company, tasked with managing and improving working conditions. It meets once (1) a month, passing decisions that take effect immediately. Employees are informed through:

- Emails
- Postings on notice boards
- Announcements by the relevant managers and department heads

The Committee's Structure

The Health and Safety Committee is comprised of:

- The Director of Human Resources
- The Director of Industrial Infrastructure and Technological Development
- The Director of Logistics
- The Occupational Physician
- The Safety Technician
- The Director of Regulatory Compliance
- The representatives – usually the president and secretary – of the Workers Union
- Other department Directors, if necessary

The Committee's Responsibilities:

- Assessment of working conditions and proposal of measures for improvement.
- Investigation of any work-related accidents or incidents and recommendations for preventive measures and/or actions to avoid recurrence.
- Identification of potential hazards in the workplace or workstations and proposal of measures to address them, contributing to the formulation of the company's occupational risk prevention policy.
- Informing company management of any workplace accidents and occupational illnesses.
- Providing information on the introduction of new production processes, machinery, tools, and materials, to the extent that they affect health and safety conditions at work.
- Communicating with the employer in the event of immediate and serious danger and taking appropriate measures, without ruling out the shutdown of machinery, facilities, or production processes.
- Cooperating with experts on employee health and safety issues with the employer's consent.



Prevention and mitigation of occupational health and safety impacts

BARBA STATHIS prioritizes the creation of a safe and healthy working environment, recognizing its responsibility to implement preventive measures in all matters relating to the health and safety of its employees.

In particular, the company ensures:

- **Compliance with legislation and international standards**
 - Full compliance with applicable legislation on occupational health and safety.
 - Compliance with internal procedures and policies and alignment with international standards.
 - Documentation of objectives, procedures, and guidelines under SEDEX SMETA, SA 8000 and EN ISO 45001.
- **Risk prevention and assessment**
 - Systematic identification and assessment of occupational risks.
 - Adoption and implementation of measures to manage and prevent them.

• Incident response and immediate response

- Investigation of health and safety incidents.
- Planning and implementation of preventive and corrective actions, where necessary.
- Timely preparation and immediate response to emergencies.
- Provision of appropriate first aid equipment according to specific needs.

• Safety system inspections and improvements

- Integration of health and safety principles/criteria across all company operations.
- Continuous upgrading of occupational health and safety management systems through the implementation of best practices.
- Establishment of quantitative and qualitative occupational health and safety targets and monitoring of progress through international performance indicators.
- Scheduling of regular internal and external audits to assess the effectiveness of occupational health and safety management systems, the achievement of objectives, and compliance with applicable regulations.

• Awareness and engagement of stakeholders

- Design and implementation of preventive action programs to improve working conditions and take preventive and corrective measures.
- Active participation of employees and their representatives in consultations for the continuous improvement of occupational health and safety management systems.
- Informing and training partners (contractors, suppliers, customers) on the Occupational Health and Safety Policy to reinforce a responsible work culture.
- Continuous briefing, awareness-raising, and training of employees, to prevent/minimize accidents in the workplace and promote a culture of responsibility.
- Acknowledgment of the needs and expectations of social partners, promoting a collaborative atmosphere, and improving awareness of health and safety issues.
- Ensuring open communication on all issues related to health and safety at work.

Occupational health and safety

[GRI 401-2, GRI 403-1, GRI 403-2, GRI 403-4, GRI 403-5, GRI 403-6, GRI 403-7, GRI 403-8, GRI 403-9, GRI 403-10 | ESRs S1-1, S1-3, S1-4, S1-11, S1-14, S2-4]

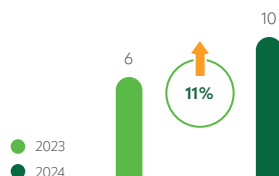


Raising employee awareness of occupational health and safety issues

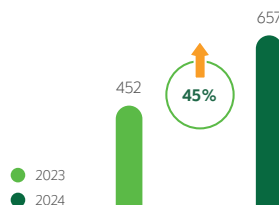
To ensure good health and safety conditions in the workplace, BARBA STATHIS holds annual seminars to educate, train, and raise awareness among its employees. At the same time, the company organizes informative health seminars to keep employees up to date on developments in current medical issues and illnesses, as well as on ways they can help their fellow human beings facing serious health problems. In 2024, BARBA STATHIS organized informative seminars focusing on how to prevent and treat cancer.

In 2024, ten (10) seminars on health and safety were organized, with 657 employees participating, marking a +45% increase compared to 2023.

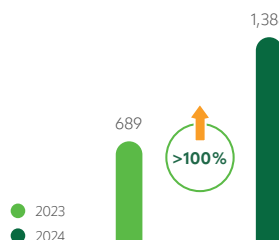
Number of Health and Safety seminars



Employee participation in Health and Safety seminars



Hours of training in Health and Safety seminars



In 2024, the total number of hours of training for employees on health and safety in the workplace doubled compared to 2023, reaching 1,388.

In 2024, the training seminars on health and safety focused on the following topics:



First Aid at Work



Rescue - Ambulance Crew
(IEK 360)



Safe use of forklifts



Occupational
risk assessment



Protection from chemical hazards
and safety during
the cleaning process



Evacuation drills



Road Safety Management
System Emergency Plan



Fire Safety & Fire Protection



Health & Safety Rules

It should be noted that all newly hired employees were trained in health and safety issues to ensure their smooth and safe transition to their working environment.

The implementation of the training programs is entrusted to accredited and certified training providers with whom the company collaborates, ensuring that the training is delivered by experienced and specialized personnel. The seminars include theoretical and practical training, with a final written assessment for the issuance of a certificate of successful attendance, where required.



Occupational health and safety

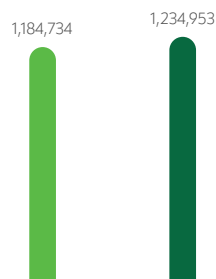
[GRI 401-2, GRI 403-1, GRI 403-2, GRI 403-4, GRI 403-5, GRI 403-6, GRI 403-7, GRI 403-8, GRI 403-9, GRI 403-10 | ESRs S1-1, S1-3, S1-4, S1-11, S1-14, S2-4]



Health and safety indicators

As part of its systematic monitoring of its activities, BARBA STATHIS once again recorded the total number of hours worked by its employees, as well as the number of accidents that occurred on the company's premises.

Number of working hours



For the year 2024, the Absence Index was 1.6%.

¹ Notes:

- All indicators are calculated based on 200,000 working hours.
- All indicators refer to BARBA STATHIS employees.
- The main types of work-related injuries include lumbago and sciatica.

Health and Safety Indicators 2024¹

Number of deaths due to workplace accidents	0
Death rate due to accidents in the workplace (Fatality Rate)	0
Number of high-consequence work-related injuries (excluding deaths)	0
Rate of injuries with serious consequences (High - Consequence work-related Injuries Rate)	0
Number of recordable work-related injuries	15
Rate of recordable work-related injuries (Total Recordable Injury Rate)	2.43
Number of accidents with lost work time ≥ 3 days (Lost Time Injury)	10
Total days lost	373
Lost time injury rate (Lost Time Injury Rate)	1.62
Lost days rate (Lost Day Rate)	60.41
Number of deaths due to work-related illnesses	0
Number of recorded cases of work-related illnesses	0

By consistently implementing its Health and Safety Policy and complying with all relevant regulations, BARBA STATHIS has recorded very low rates of absenteeism due to illness over the last four (4) years.



The well-being of our employees

BARBA STATHIS cares for the well-being of its employees by offering them a range of additional benefits²:

- Private insurance for employees and their family members
- 24-hour psychological support for permanent and seasonal staff from a leading provider in Greece
- Continued salary payments for long-term illnesses (beyond those stipulated by law)
- Emergency financial support for personal issues in the form of a loan
- Meal vouchers throughout the year for permanent and seasonal staff
- Wedding gift
- Employee transportation by chartered buses for permanent and seasonal staff
- Free daily Barba Stathis salad, subject to availability
- Free supply of products and discounts on the purchase of company/Group products for permanent and seasonal staff
- Subsidized, very low-cost meals within the company for permanent and seasonal staff
- Funding for employee postgraduate programs
- Scholarship program for employees' children
- Subsidized excursions for permanent and seasonal staff
- Career guidance information for parents with high-school-aged children
- Rewards for employees' children who are admitted to higher education, for permanent and seasonal staff
- Christmas gifts for employees' children up to 12 years of age, and seasonal staff
- Discounts for permanent and seasonal staff at local businesses/chains
- Rewards for 30 years of service
- An additional day of paternity leave

In 2024, BARBA STATHIS was certified as a "Great Place to Work," confirming its commitment to creating and maintaining a working environment of cooperation, trust, and continuous development.

The evaluation was carried out by Great Place to Work Hellas, with 86% of the company's employees participating in its workplace survey.

²The benefits mentioned apply to permanent staff, while specific reference is made to the benefits provided to seasonal workers.



Respect for Human Rights and Labor Practices

[GRI 2-7, GRI 2-8, GRI 2-23, GRI 2-24, GRI 2-30, GRI 401-1, GRI 404-1, GRI 404-2, GRI 405-1, GRI 406-1 | ESRS 2 SBM-1, ESRS 2 GOV-1, ESRS 2 GOV-2, ESRS 2 GOV-4, ESRS MDR-P, S1-1, S1-4, S1-6, S1-7, S1-8, S1-13, S1-17]

BARBA STATHIS cultivates a working environment where equality, respect for diversity, and the protection of employees' human rights and freedoms are fundamental values.

The company offers equal development opportunities, rewards the dedication and contribution of its people to its mission, and demonstrates zero tolerance for any form of discrimination or violation of their rights.

The company's Human Rights Policy reflects its commitment to comply with international standards and to recognize, prevent, and responsibly address potential issues related to violations or negative impacts, maintaining procedures for the ongoing evaluation and improvement of its practices.

For immediate clarification on relevant issues, employees have unrestricted access to an open line of communication with the Compliance Department.

BARBA STATHIS prioritizes the creation of a work environment that promotes diversity, recognizing that people with different perspectives working together is key to achieving its goals.

Respect for human rights is a cornerstone of BARBA STATHIS's operations.

Specifically, the company develops and maintains long-term relationships of trust with all stakeholders, both within and outside the organization, remaining firmly committed to the principles and standards it has adopted and promotes for the protection of human rights:



Respect for the dignity of all human beings



Protection of personal data



Prohibition of any form of violence and/or harassment at work



Prohibition of slavery and zero tolerance for child or forced labor



Ensuring a healthy and safe working environment



Promoting a climate of cooperation and avoiding conflicts



Upholding the values of justice and respect for the individual



Defending equal treatment regardless of race, sex, age, religion, ethnic origin, nationality, social class, disability, labor/union membership, political beliefs, sexual orientation, or any other personal characteristic protected by law.

In 2024, BARBA STATHIS organized an informational seminar for its entire workforce, focusing on gender and equality issues in collaboration with the women's non-profit organization "DIOTIMA."

Respect for human rights

- Adoption of the principles of BARBA STATHIS by the company itself and its partners in accordance with the Vivartia Group Code of Conduct, the Supplier Code of Conduct, the Internal Work Regulations, and the Diversity Charter.
- Alignment of BARBA STATHIS' activities with the Ten (10) Universal Principles of Sustainability and Action to Support the United Nations Goals as a member of the United Nations Global Compact.
- Conducting regular inspections and providing compliance reports in accordance with the international SEDEX SMETA standard.
- Obtaining SA 8000 certification for labor rights and practices, examining issues such as child labor, forced labor, health and safety, freedom of association, and fair remuneration.



In 2024, BARBA STATHIS organized an informative workshop on human rights at its facilities in Sindos, in collaboration with an external consulting firm. Through a series of short presentations, employees had the opportunity to learn about the basic principles of human rights and inclusion, both in the workplace and in society.

Respect for Human Rights and Labor Practices

[GRI 2-7, GRI 2-8, GRI 2-23, GRI 2-24, GRI 2-30, GRI 401-1, GRI 404-1, GRI 404-2, GRI 405-1, GRI 406-1 | ESRS 2 SBM-1, ESRS 2 GOV-1, ESRS 2 GOV-2, ESRS 2 GOV-4, ESRS MDR-P, S1-1, S1-4, S1-6, S1-7, S1-8, S1-13, S1-17]



Human resources data

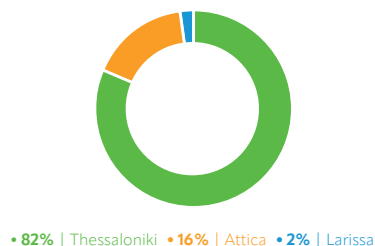
BARBA STATHIS supports the local and wider Greek economy through the jobs it provides, which are increasing on an annual basis, boosting overall employment and the company's dynamic growth.

In 2024, the company's human resources increased by 14.5% compared to 2023.

The company employs a total of 772 people, the majority of whom, specifically 82% (632 people), are employed in the wider region of Thessaloniki.

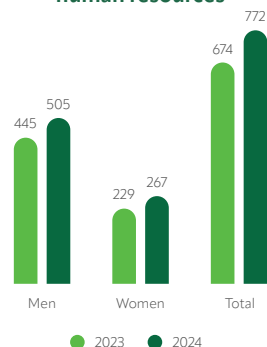
16% (128 people) of its workforce is employed at the company's facilities (offices and warehouses) in Attica, and the remaining 2% (12 people) at its facilities in Larissa.

Breakdown of employees by region



The company's workforce consists of 505 men and 267 women.

Composition of human resources

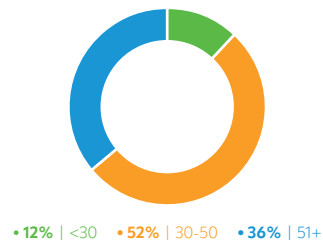


Breakdown of employees by gender

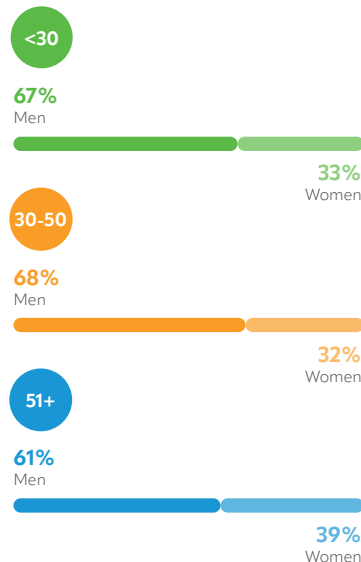


In 2024, the increase in BARBA STATHIS' workforce is linked to a significant boost in female employment, which rose by 17%, while male employment grew by 13% compared to 2023.

Breakdown of employees by age



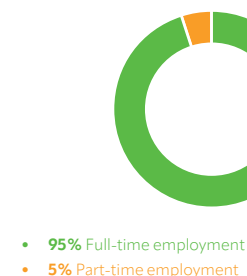
Age breakdown of employees by gender



BARBA STATHIS seeks to maintain long-term working relationships with its human resources. Specifically, 95% (736 people) of the company's workforce are full-time employees, while 91% (700 people) are employed on indefinite contracts.

The number of workers who are not directly employed by BARBA STATHIS but provide services on its premises amounts to 48 for the year 2024.

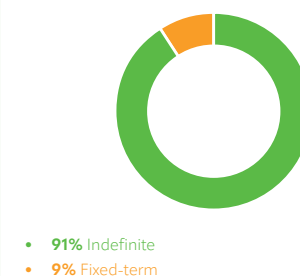
Breakdown of employees by employment type



21.2% of the total number of employees at BARBA STATHIS are covered by a collective labor agreement with the company's Workers Union. All employees under an employment contract are subject to the terms of the collective agreement.

The Board of Directors consists of seven (7) executives, of whom one (1) is a woman and six (6) are men – three (3) in the 30-50 age group and three (3) over the age of 51.

Breakdown of employees by contract type



For 2024, it should be noted that there is a balanced representation of both genders in the company's management positions, with men accounting for 53% and women for 47%.

Respect for Human Rights and Labor Practices

[GRI 2-7, GRI 2-8, GRI 2-23, GRI 2-24, GRI 2-30, GRI 401-1, GRI 404-1, GRI 404-2, GRI 405-1, GRI 406-1 | ESRS 2 SBM-1, ESRS 2 GOV-1, ESRS 2 GOV-2, ESRS 2 GOV-4, ESRS MDR-P, S1-1, S1-4, S1-6, S1-7, S1-8, S1-13, S1-17]



Breakdown of employees by employee category and gender

Directors



Department heads



Employees



Foremen and manual workers



For more information on the age distribution of employees by organizational level, please refer to Appendix II.

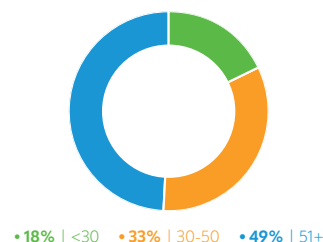
In the context of its sustainable development strategy and the preparation of an appropriate action plan to achieve gender pay equity by 2028, BARBA STATHIS records the remuneration of its employees by gender on an annual basis and monitors the pay gap.

In 2024, the average (unadjusted) gender pay gap was calculated at +9%, indicating that men are paid 9% more than women on average across the company, based on hourly wages and the distribution of all employees by gender, excluding the CEO.

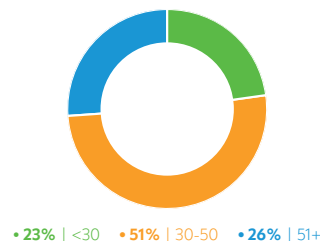
It should be noted that the calculated average gender pay gap is significantly smaller than the average gender pay gap in both the European Union (12.7%) and Greece (10.4%).³

During 2024, the majority of BARBA STATHIS' employee new hires and turnover⁴ took place in Thessaloniki. For more detailed information regarding the breakdown of employee new hires and turnover by age, gender, and region, please refer to Appendix II.

Breakdown of hires by gender



Breakdown of employee turnover by gender



Employee training and awareness-raising

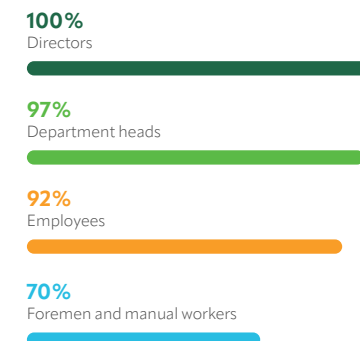
BARBA STATHIS has consistently emphasized the training of its employees in pursuit of their continuous personal and professional development.

In this context, training programs are provided both within and outside the organization, such as seminars, in-house training, and subsidies for postgraduate studies.

At the same time, the company ensures that all its employees, including new hires, are regularly informed about the company's established policies and Code of Conduct. The aim is to familiarize all members of the workforce with the basic procedures governing the company's operations and to train them in the application of best practices.

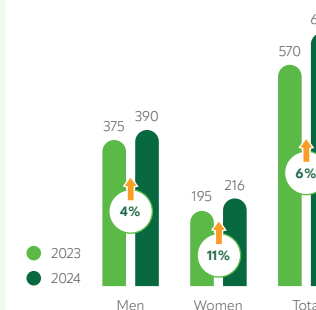
During 2024, a total of 606 employees participated in training programs, an increase of 6.3% compared to 2023.

Percentage of employees trained by employee category



Of the 606 employees who were trained, 64% were men and 36% were women.

Number of employees trained and breakdown by gender



³The data on the average gender pay gap for the European Union and Greece are based on the most recent data published by Eurostat (2023).

⁴Only permanent employees have been taken into account for the company's employee turnover.

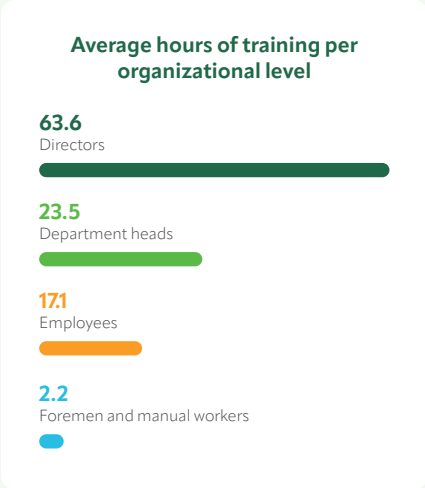
For another consecutive year, there were no incidents of discrimination in 2024.

Respect for Human Rights and Labor Practices

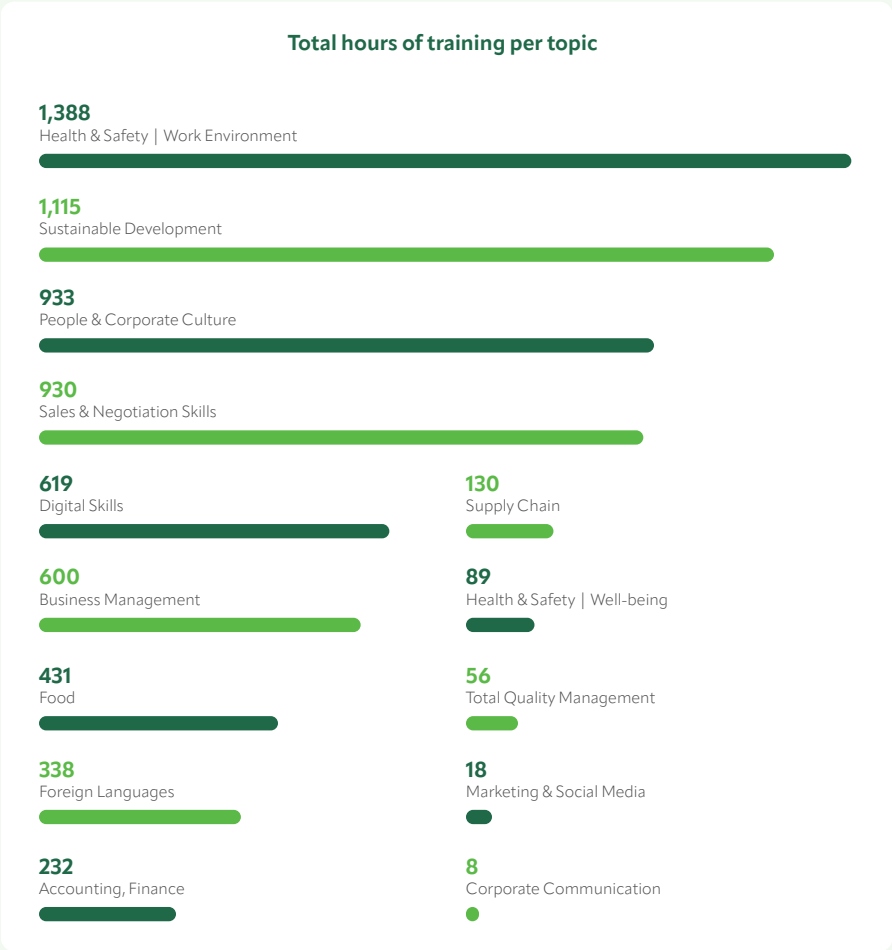
[GRI 2-7, GRI 2-8, GRI 2-23, GRI 2-24, GRI 2-30, GRI 401-1, GRI 404-1, GRI 404-2, GRI 405-1, GRI 406-1 | ESRS 2 SBM-1, ESRS 2 GOV-1, ESRS 2 GOV-2, ESRS 2 GOV-4, ESRS MDR-P, S1-1, S1-4, S1-6, S1-7, S1-8, S1-13, S1-17]



It is worth noting that in 2024, total training hours amounted to 6,887, marking a 26% increase from 2023.



The company organized a total of 107 seminars, recording a 10% increase compared to the previous year. The programs covered a wide range of topics, broadening the knowledge base of employees and contributing to their development.



Detailed information on employee training, including distribution by position/organizational level and the distribution of training hours and average training hours per position/organizational level, can be found in Appendix II.



Employee evaluation

BARBA STATHIS implements an annual employee performance assessment system aimed at supporting their continuous professional and personal development. By evaluating skills and performance and providing constructive feedback, the system enhances employees' self-awareness and helps identify opportunities for growth.

The main objectives of the evaluation system include:

- Guiding human resources towards the achievement of corporate goals
- Strengthening know-how and improving employee efficiency
- Reinforcing corporate culture

In 2024, 100% of employees in management positions and 100% of department heads were evaluated.

Total employees evaluated by category			
Position / Organizational level	2024		
	Men	Women	Total
Directors	9	8	17
Department heads	21	9	30
Employees	64	4	68
Total	94	21	115

BARBA STATHIS products

[GRI 416-2, GRI 417-1, GRI 417-2, GRI 417-3, FP 5 | ESRS S4-4]

BARBA STATHIS offers products with high nutritional value, always prioritizing excellent quality and maximum safety.

The Consumer Health and Safety Policy contributes to defining the company's strategy and objectives, as well as to taking the necessary measures to ensure optimal quality and maximum food safety, with the ultimate goal of protecting consumers.

Key pillars of BARBA STATHIS' strategy regarding its products:



Innovative products of the highest quality and maximum safety



Excellent collaboration with Greek producers



Transparency and integrity in collaborations with suppliers



Accountability in customer relations



A relationship of trust with consumers



Food safety and quality management

BARBA STATHIS guarantees that all its products fully comply with the requirements and standards of national and EU legislation.

In 2024, there were no incidents of non-compliance with regulations relating to consumer health and safety, confirming the company's responsible operation.

Any isolated failures observed during the production process or quality control are addressed in accordance with international standards, specifically the requirements of EN ISO 9001, EN ISO 22000, IFS certification, and BRC certification.

BARBA STATHIS implements the HACCP (Hazard Analysis Critical Control Point) system throughout its operations, based on an established plan that allows for the identification and management of critical risks related to food safety.

Traceability system

To ensure the optimal quality of its products, the company implements a traceability system that covers all primary and secondary sector processes, such as:

- Agricultural management and cultivation practices
- Production of semi-final and final packaged products

- Storage and distribution of products to the final point of sale

The inclusion of the primary sector in the system's scope is particularly important to prevent the transfer of plant protection product residues to the final product, ensuring its quality and safety, and, by extension, the health of the end-user.

Product recall/withdrawal procedure

BARBA STATHIS has developed a documented product recall and withdrawal procedure as part of its systematic approach to food safety management, ensuring that corrective actions are taken right away in emergencies.

If a product or batch of products is found to pose a physical, chemical, or microbial risk, the Batch Recall Procedure is activated in conjunction with the Crisis Management Procedure.

Key stages of the recall procedure:

- 01 Locate the batch under review
- 02 Seize the specific quantities for further inspection
- 03 Mapping of the distribution network, including points of sale such as supermarkets and wholesalers
- 04 Immediate notification of partners via a concise written report, with details of the problem and the reason for the recall, to ensure immediate withdrawal of the batch



BARBA STATHIS products

[GRI 416-2, GRI 417-1, GRI 417-2, GRI 417-3, FP 5 | ESRs S4-4]



Quality and Safety from farm to fork



The Greek land:

- Regenerative Agriculture
- Optimum microclimate plots
- Producers engaged in Contract Farming



Sowing:

- Selection of areas with optimal microclimate
- Selection of excellent varieties in crops
- Study of the water table and microclimate



Nourishment:

- Use of appropriate means and care of plants
- Water quality control



Protection:

- Use of appropriate means for the protection of vegetables
- Conducting daily checks to avoid any kind of infestation or contamination



Harvest:

- Collecting vegetables at the appropriate stage for harvesting
- Use of high-tech machinery to ensure that the vegetables are in perfect condition when they are harvested, without being subjected to any stress



Freezing:

- Immediately after being harvested, vegetables are transported to the state-of-the-art facilities of the production unit, where they undergo the process of "rapid" and "immediate" freezing or IQF (Individual Quick Freezing), which seals in all the freshness, nutritional value, and taste of the vegetables

Packaging and transportation of fresh salads

The fresh salads by BARBA STATHIS are packaged in innovative packaging designed to protect the vegetables while preserving their organoleptic and nutritional characteristics.

Throughout the entire salad production process, from harvesting to placement in refrigerators at points of sale, optimal temperature conditions are maintained to ensure:

- High quality
- Safe consumption
- Preservation of the nutritional value of vegetables



BARBA STATHIS products

[GRI 416-2, GRI 417-1, GRI 417-2, GRI 417-3, FP 5 | ESRS S4-4]



Product labeling and certifications

BARBA STATHIS respects its consumers and strives to meet their expectations by providing clear and reliable information about its products.

The goal is for consumers to have full awareness of the product characteristics so that they can consciously make the most suitable choice for their needs.

By following the current labeling guidelines, the company ensures that the packaging of all its products has all the necessary info, such as origin, composition, instructions for safe and recommended use, as well as information regarding their disposal at the end of their life cycle.

BARBA STATHIS fully complies with the requirements of European Regulations EU1169/ 2011 and EU 775/2018 on the labeling of its products, ensuring the accuracy and transparency of the information provided to consumers. In this context, and for yet another year, no non-compliances or incidents requiring corrective action were recorded in 2024.

Furthermore, by strictly following the required provisions of the relevant European legislation, specifically Directive 2006/114/EC, there were no incidents of non-compliance relating to marketing communications that needed corrective action, which either led to the imposition of a fine or penalty or to a recall as required by Directive 2001/95/EC.

BARBA STATHIS implements modern management systems, which are audited and certified by independent inspection and certification bodies and renewed whenever necessary, ensuring compliance with high-quality and safety standards.

In 2024, the company further expanded its range of certifications by implementing the management systems outlined in the adjacent table.



Internationally recognized certification systems and protocols

	Frozen vegetables	Fresh salads
EN ISO 9001: Quality Management System	•	•
EN ISO 22000: Food Safety Management System	•	•
EN ISO 50001: Energy Management System	•	•
EN ISO 14001: Environmental Management System	•	•
EN ISO 37001: Anti-Bribery Management System	•	•
EN ISO 45001: Occupational Health and Safety Management System	•	•
EN ISO 22301: Business Continuity Management System	•	•
EN ISO 27001: Information Security Management System	•	•
EN ISO 39001: Road Traffic Safety (RTS) Management System	•	•
EN ISO 20400: Sustainable Procurement	•	•
SA 8000: Social Accountability Standard	•	•
International Food Standard (I.F.S.)	•	•
SEDEX SMETA	•	•
Zero Waste to Landfill (ZWTL)	•	•
British Retail Consortium (B.R.C.) for food safety	•	
Organic product certification DIO ORGANIC CERT	•	
Roundtable on Sustainable Palm Oil (R.S.P.O.)	•	
Kosher (Jewish Community of Thessaloniki)	•	



Communication with consumers and customers

BARBA STATHIS cultivates long-term relationships of trust with its customers and consumers. Through ongoing interaction with them, the company strengthens its ability to understand their current needs and adapt its practices to their requirements.

In this context, regular satisfaction surveys are conducted to improve the consumer experience, and communication channels are provided to ensure open communication and to allow consumers to express their opinions, suggestions, and questions.

The available communication channels, which are also listed on product packaging, include:



Call center
with a toll-free
hotline



Social media



Email



Online contact form
via the BARBA STATHIS
website

Through the available communication channels, consumers have seamless access to information concerning:

- **Product-related topics:**

Quality feedback, nutritional information, clarification of package labels, comments, and usage instructions

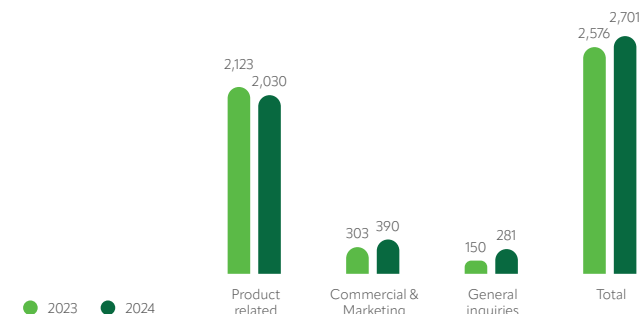
- **Commercial and marketing topics:**

Product circulation and availability in stores, advertisements, contests, product modifications, product discontinuations, and new product launches

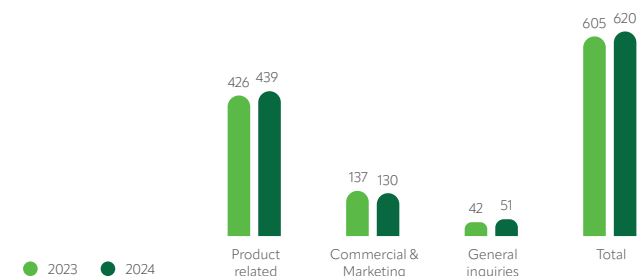
- **General inquiries:**

General company information, submission of resumes, sponsorship requests, facility visits, and contact with company departments

Communication with consumers (BARBA STATHIS)



Communication with consumers (Chryssi Zymi)



The recording and management of communication requests addressed to the company are documented through a dedicated procedure that complies with the EN ISO 9001-certified standards for quality management systems.



Thriving Communities

BARBA STATHIS aims to create lasting bonds with its stakeholders, grounded in trust.

i



Strategic ESG Goals:

- Creation of the "Eat Well Live Well" program
- Promotion of sustainable agriculture, boosting the welfare of contract farmers, and adoption of actions for developing and upgrading their skills
- Tangible support and contribution to the community

Alignment with the Principles
of the United Nations Global Compact:

Principle 1, Principle 2



Important ESG Achievements:

- **350,000 food portions** were donated to **122 charitable organizations** across Greece, benefiting **92,000 recipients**, to combat food insecurity
- **€132 million** is the total **contribution** of BARBA STATHIS to the country's **GDP**
- For every **€1** BARBA STATHIS **contributes to GDP**, **€2.1** in value is created for the national economy
- **2,993** jobs are supported by the activities of BARBA STATHIS and its partners
- More than **3,500 students** visited the company's headquarters in Thessaloniki and participated in the Primary School Educational Program "Take a Step for Healthy Eating!"
- **4 volunteer initiatives** contributing more than **340 work-hours**
- **Continuation of the Scholarship Program** for the children of contract farmers in collaboration with the American Farm School of Thessaloniki

Positive social impact

[GRI 201-1, GRI 413-1 | ESRS 2 BP-2, S3-2, S3-3, S3-4]

Each company initiative aims to empower local communities by recognizing their needs and responding to their expectations.



Social impact

BARBA STATHIS seeks to increase its added value by enhancing its social impact, which includes job creation, investments, and contributions to public revenues and national resources.



€18.5 million

Employee remuneration and benefits



€40.1 million

Expenditures on domestic suppliers



€7.3 million

Investments



350,000

Food portions donated to socially vulnerable groups



€4.6 million

State contributions



€ 5.1 million

Insurance contributions

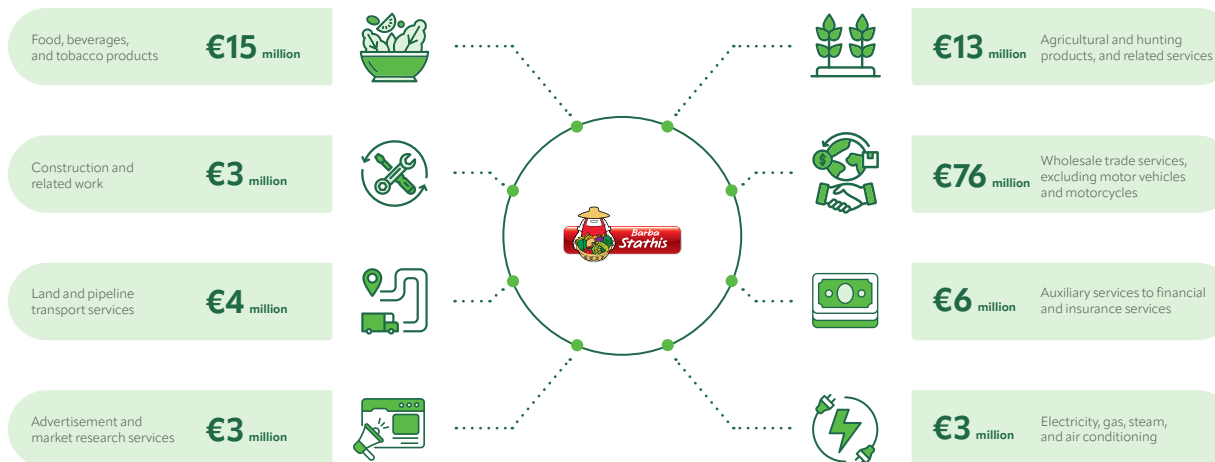


Creation of Long-Term Added Value

With full dedication to all its stakeholders, BARBA STATHIS recognizes the importance of its contribution to both the national economy and domestic employment. For one more year, in 2024, the company conducted the Economic and Social Impact Study, presenting results related to its added value.

For more than fifty years, BARBA STATHIS has provided fresh and nutritious vegetables from the fertile soil of the Greek land to every Greek household. It is established as a cornerstone of the primary sector in Greece, strengthening it through its activities and offering steady support to producers and their families.

Overall impact of BARBA STATHIS on GDP for the top eight (8) economic activity categories



The diagram refers to the economic activities most influenced by BARBA STATHIS, according to the EU's statistical classification of economic activities.

The company strives to form long-term partnerships with Greek producers, contributing to the support of the domestic economy and ensuring the highest standards of quality for its products.



Positive social impact

[GRI 201-1, GRI 413-1 | ESRS 2 BP-2, S3-2, S3-3, S3-4]



Impact on the industry¹

- **16%** of employees in the Food and Beverage sector in Greece work within the BARBA STATHIS value chain.



Impact on the economy

- **€132 million** total contribution to the country's GDP
- **€28 million** total impact on national public revenues
- **€49 million** total contribution to national income

For every **€1 contribution** to GDP by BARBA STATHIS, **€2.1** of value is created in the national economy.



Impact on society

2,993 total² jobs are supported by the activities of BARBA STATHIS and its partners.

For every **1 direct job** BARBA STATHIS provides, **4 jobs are supported in society**.



¹The data presented refer to the year 2024 and form part of the Economic & Social Impact Study of BARBA STATHIS for the reference year 2024.

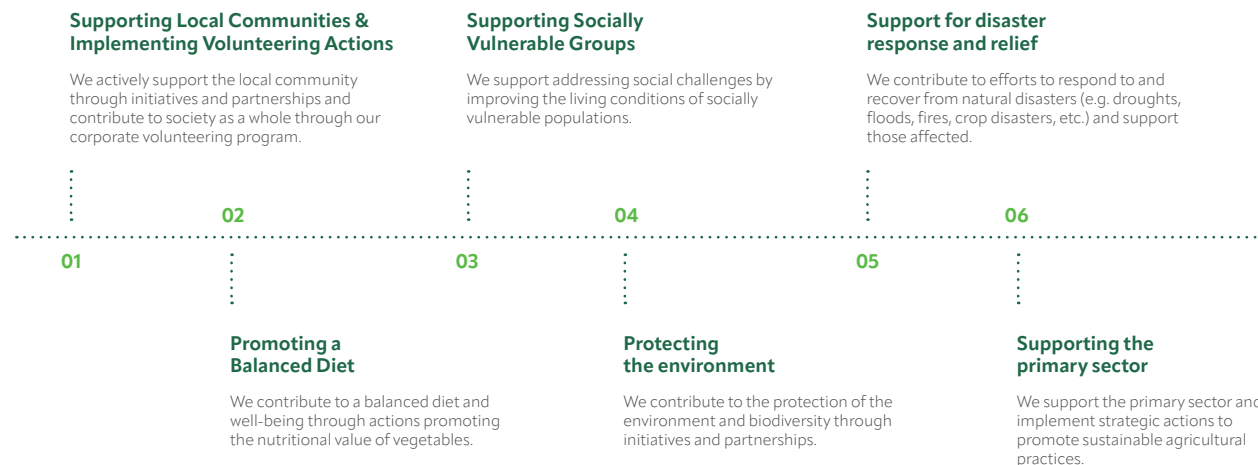
²"Total" refers to the sum of direct, indirect, and induced effects of BARBA STATHIS on employment.

Corporate Social Responsibility (CSR) Framework

Recognizing the importance of Corporate Social Responsibility (CSR) for responsible entrepreneurship, BARBA STATHIS maintains a strategic framework with specific CSR pillars. This framework clearly defines the structure, roles, and responsibilities of collaborating departments, as well as the process for evaluating requests and implementing meaningful social responsibility actions.

BARBA STATHIS' CSR strategy is an integral part of decision-making, defining the social contribution actions. The company seeks to align all its initiatives with the needs and expectations of its stakeholders.

Through its CSR strategy, the company has identified six (6) thematic areas where it can provide significant social value. At the same time, it activates key sectors of the social fabric. Through its CSR strategy, the company strengthens its stakeholder relationships that are built on trust, mobilizes employee participation, and mitigates potential risks.



Positive social impact

[GRI 201-1, GRI 413-1 | ESRS 2 BP-2, S3-2, S3-3, S3-4]

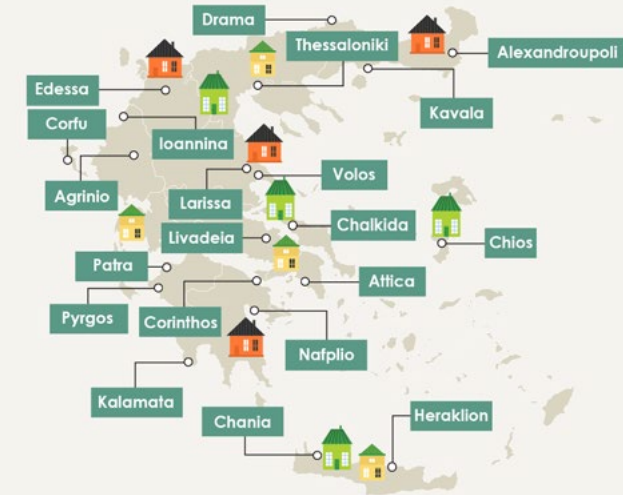
"Together we do good!"

Under the Volunteer Actions Program *"Together We Do Good!"* BARBA STATHIS actively encourages its employees' participation in social contribution initiatives.

In 2024, volunteer actions by company employees included:



For yet another year, BARBA STATHIS invests in the education and development of the next generation by providing full two-year scholarships for higher education to children of contract farmers.



Throughout 2024, Barba Stathis extended its social responsibility efforts across Greece, partnering with **122** nonprofit organizations ❤️

In 2024, focusing on addressing food insecurity, BARBA STATHIS strengthened its social responsibility program *"We do good!"*. Through this program, the company donated 76 tons of frozen vegetables and fresh salads, providing 350,000 food portions to 122 charitable organizations and supporting more than 92,000 beneficiaries across Greece.

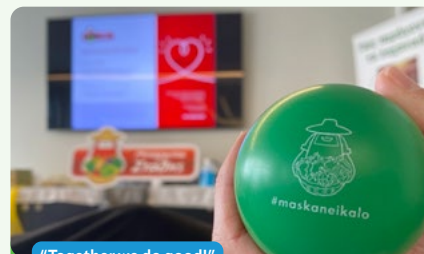
Positive social impact

[GRI 201-1, GRI 413-1 | ESRS 2 BP-2, S3-2, S3-3, S3-4]



BARBA STATHIS volunteer action at the "ARIEL" Stray Care and Cultural Union of the Delta Municipality

As part of the *"Together We Do Good!"* program, BARBA STATHIS's volunteer team supported the "ARIEL" Stray Care and Cultural Union. Volunteers took care of the animals' nutrition and cleanliness, and the company provided food for a full month. This initiative contributed to animal protection and supported the local community.



Blood donation drive by BARBA STATHIS Workers Union

The blood drive organized by the BARBA STATHIS Employees' Union and held at the company's facilities in Sindos was completed successfully with substantial participation. Volunteer donors have provided significant support to the Union's Blood Bank, meeting their own needs as well as those of their families and fellow people. BARBA STATHIS employees actively participated, confirming the company's commitment to solidarity and giving initiatives.



Participation in the 18th International Marathon "MEGAS ALEXANDROS"

Once again, BARBA STATHIS employees took part in the 18th International Marathon "MEGAS ALEXANDROS" – bwin, a major sporting event in Northern Greece with social, cultural, and historical dimensions. Through the "BARBA STATHIS running team," the company supports amateur sports and the local community.



Volunteer Action at the Homeless Shelter of the Municipality of Thessaloniki by BARBA STATHIS Employees

BARBA STATHIS supports people in need by collaborating with the non-profit "EMFASIS" for homeless support, reducing inequality and social exclusion within the *"Together We Do Good!"* program. The company held an awareness seminar for employees in Thessaloniki about homelessness, motivating them to take further action. Employees prepared essential supply packages and distributed them to homeless citizens. The company continues to support society through partnerships that promote giving and solidarity.

Positive social impact

[GRI 201-1, GRI 413-1 | ESRS 2 BP-2, S3-2, S3-3, S3-4]



"Together we do good!"

Volunteer Action at "Odyssea" Thessaloniki Youth Center

Through the "Together We Do Good!" volunteer program, BARBA STATHIS mobilized employees to support the local community. Volunteers visited the Youth Center "Odyssea," were informed about its initiatives, and participated in the social kitchen, helping to prepare nutritious meals for people in need. Meanwhile, the company initiated a partnership with HIGGS, supporting non-profit organizations that assist vulnerable groups.



"Together we do good!"

Support for "The Smile of the Child" organization in Lagadas

The company supported "The Smile of the Child" by offering help and upgrading the children's accommodation facilities in Thessaloniki. Employees visited the organization's rural houses in Lagadas and volunteered in beautification initiatives, such as planting, painting, renovation, and cleaning. Additionally, the company donated frozen vegetables to meet the children's nutritional needs, strengthening support for vulnerable social groups.



Informative seminars

Reducing Food Waste

In collaboration with the organization "Boroume", BARBA STATHIS organized a seminar on reducing food waste. The aim was to raise awareness of food insecurity and promote sustainable practices by sharing advice and tips on how to reduce waste at a personal and workplace level. This partnership with "Boroume" has lasted six (6) years, integrating sustainability and social contribution into the corporate strategy.



Informative seminars

School Violence and Bullying

In collaboration with "The Smile of the Child," BARBA STATHIS held an informative seminar on school violence and bullying, featuring specialized scientists to raise social awareness among employees. The seminar presented the phenomenon's impact on children's mental health and offered practical advice and directions for prevention and management, contributing to creating a safer and more supportive environment.



Strengthening the primary sector and training producers

BARBA STATHIS Scholarships for the Children of its Contract Farmers

In an effort to strengthen the primary sector, for a third consecutive year, the company offered three (3) full scholarships at the American Farm School of Thessaloniki to children of contract farmers, covering the cost of tuition, food, and board. The scholarships are for the Vocational High School, providing high-level knowledge and practical skills in the agri-food sector. Through this initiative and other specialized seminars for producers, the company demonstrates its commitment to supporting the youth in the agri-food industry.

In 2024, the work hours dedicated to volunteer actions exceeded 340.



Positive social impact

[GRI 201-1, GRI 413-1 | ESRS 2 BP-2, S3-2, S3-3, S3-4]



Strengthening the primary
sector and training producers

**Training program for the company's
contract farmers**

In 2024, in collaboration with the organization "New Agriculture New Generation" and for the fourth consecutive year, BARBA STATHIS implemented a specialized training program for its contract farmers in the main cultivation areas. The program included a series of practical training sessions focusing on current agri-food industry topics such as regenerative agriculture, the new Common Agricultural Policy (CAP), and climate change. This collaboration exemplifies the company's active support for its partners, offering education and development opportunities aimed at the sustainable advancement of Greek agriculture.



Strengthening the primary
sector and training producers

**Training program for the company's
contract farmers**



Support for the local community

**Support initiative for the 6th Fire
Station of Thessaloniki**

BARBA STATHIS undertook a support initiative for the 6th Fire Station of Thessaloniki in the Sindos Industrial Area (VIPETH), demonstrating active solidarity with the local communities where it operates. By donating specialized equipment, the company contributes to the improvement of the Fire Department's operational planning, offering multiple benefits to the wider area. In recognition of the fire station staff's important work, the company donated two (2) chemical protection suits "DRAGER DR 29500 CPS 7900" with all necessary protective gear, to help increase firefighter safety.



**JA
Greece**

Member of
JA Worldwide

Support for the next generation

Boosting youth entrepreneurship

BARBA STATHIS supports responsible entrepreneurship and innovation, sponsoring the 19th Panhellenic Student Competition "Virtual Enterprise 2024" by Junior Achievement Greece. Through this initiative, students develop entrepreneurial skills and present innovative ideas, laying the groundwork for a bold and better future.



**CSR Student Contest
"Nikos Analytis"**

Support for the next generation

**Support for the 8th Student Corporate
Social Responsibility Competition**

For the first time, BARBA STATHIS supported the Student Competition for Corporate Social Responsibility – Nikos Analytis, an event organized by CSR Hellas to showcase young people's innovative ideas on social, environmental, and economic issues. The company donated laptops to the winners and participated in the evaluation process, promoting corporate responsibility and university-business interaction.



The value of a balanced diet

[GRI 416-1, FP 7]

BARBA STATHIS invests in developing and implementing innovative programs and model actions aimed at promoting balanced nutrition, with an emphasis on vegetables.

Within the framework of Integrated Agricultural Management, Contract Farming, and Precision Agriculture, BARBA STATHIS invests in processes that are monitored and based on scientifically substantiated cultivation data.

Vegetables are harvested at their ideal ripeness and undergo natural freezing within two (2) hours, preserving their freshness and nutrients.

Consumers can choose from over 150 products that meet all nutritional needs, including high-protein and low-fat options.

100% of the company's products have a high nutritional value and are a valuable source of nutrients due to their high content of protein, vitamins, fiber, and other essential elements.

100% of the company's products are produced in facilities certified by an independent body following internationally recognized Food Safety Management System standards.

Primary School Educational Program "Take a step for healthy eating!"

For the third consecutive year, BARBA STATHIS implemented the Primary School Educational Program "Take a step for healthy eating!" inaugurated in the 2022-2023 school year, to promote balanced nutritional habits among preschool and school-age children.

The company hosted more than 3,500 students from the Central Macedonia region at its Sindos facilities, offering a tour of the frozen vegetable production unit and a specially designed museum space.

During the visit, students learned about the nutritional value of vegetables, the stages of agricultural production, and the crucial issue of food waste through innovative interactive teaching methods that combine play, sensory activities, crafts, and tasting sessions.

BARBA STATHIS' goal is to spread knowledge about vegetables, educate about the cultivation process, and raise awareness on the critical issue of food waste among preschool and primary school students.



Sustainable Agriculture and Sourcing

BARBA STATHIS actively supports the local and domestic primary sector, while ensuring the best quality and safety standards in its products.



Strengthening of the primary sector
and sustainable agriculture

71

Supply chain management

72



Strategic ESG Goals:

- Implement innovative and smart agricultural practices in contract farming by 2028
- Ensure responsible procurement and integrate ESG criteria into the procurement process by 2026
- Increase regenerative agriculture practices by 2026



Important ESG Achievements:

- Implementation of the **ISO 20400** certified Sustainable Procurement Management System
- **92%** of the company's suppliers operate in Greece

Alignment with the Principles of the United Nations Global Compact:

**Principle 1, Principle 2, Principle 7,
Principle 8, Principle 9**



Sustainable Agriculture and Sourcing

The suppliers and producers of BARBA STATHIS are integral to its operations and play a critical role in achieving its business objectives.

Accordingly, the company's successful transition toward sustainable development depends on aligning its suppliers and all stakeholders within its value chain with its strategic goals.

This effort by BARBA STATHIS is supported by the implementation of a modern and effective sustainable agriculture system, applying advanced solutions that contribute to reducing its environmental footprint. At the same time, the company has established a comprehensive sustainable procurement framework, ensuring that its suppliers and employees adopt responsible practices from the first stages of the company's activities, further enhancing the sustainability and resilience of its business model.

In 2024, BARBA STATHIS obtained ISO 20400 certification, implementing the international standard for Sustainable Procurement Management Systems, which encompasses the selection and evaluation of suppliers based on sustainability and environmental responsibility criteria.

The deliberate selection and quality characteristics of raw materials are essential for producing high-quality products, ensuring the satisfaction of both the company's clients and the broader consumer base.

Throughout the production process, BARBA STATHIS guarantees the quality and safety of its products by applying an integrated control system certified according to international standards such as EN ISO 9001, EN ISO 22000, ISO 14001, IFS, and BRC.



Company policies

BARBA STATHIS has developed policies covering important sustainable agriculture and procurement issues, which are reviewed as necessary and approved by senior management:

- Supplier Code of Conduct
- Sustainable Agriculture Policy
- Sustainable Supply Policy

All BARBA STATHIS employees are informed and trained on these policies.

Primary sector support



Contract farming



Income support



Full absorption of the produced agricultural products



Provision of necessary resources and tools (seeds, harvesting machines, etc.)



Adoption of sustainable agricultural practices



Education, empathy, expertise



Awarding scholarships to children of contract farmers



Strengthening of the primary sector and sustainable agriculture



BARBA STATHIS collaborates with hundreds of Greek farmers who cultivate thousands of hectares of fertile Greek land.

This strong partnership and the supply of high-quality raw materials are based on three (3) main pillars:



**Optimal Agriculture
through Integrated
Agricultural
Management**



Precision Agriculture



Contract Farming



Integrated Agricultural Management

Optimal Agriculture involves adopting best agricultural practices at every stage of the production process, fostering constructive cooperation between the company and the producers. Under the Integrated Agricultural Management system, standardized agricultural practices are strictly followed from seed selection, appropriate sowing times, plant growth supervision, nutrition, and protection from pests and diseases, all the way to harvesting.

Through a specially designed electronic application, BARBA STATHIS can monitor all stages of the production process for the plots of its contract farmers at any time, 365 days a year, ensuring the quality and safety of its raw materials.



Precision Agriculture

Precision Agriculture is a parcel management system that utilizes modern technologies (drones, sensors, etc.) to record, capture, and document parcel information accurately and in real time.

This data is then processed, taking into account the spatial, temporal, and predictive variability of the parcels. Based on this information, and always in coordination with the producer, decisions are made to address the specific needs of each parcel (selection of suitable seeds, identification of plant needs).



Contract Farming

BARBA STATHIS is a pioneer in Greece in providing optimal agricultural practices and expertise, thereby enhancing the value of its suppliers and ensuring the quality and safety of crop varieties in agricultural products.

By introducing the terms "Contract Farming" and "producer groups" in its operations, the company adopts a modern and dynamic approach to agricultural management, focusing on sustainability and supporting the primary sector.

Through Contract Farming, selected producers who meet the company's strictest quality criteria cultivate their land under the guidance, supervision, and daily visits of BARBA STATHIS agronomists. The company also enhances the producers' skills through training and knowledge transfer to modernize the primary sector and align



Throughout the production process, BARBA STATHIS ensures the quality and safety of its products by implementing a comprehensive system certified according to international standards, including EN ISO 9001, EN ISO 22000, ISO 14001, IFS, and BRC.

Supply chain management

[GRI 2-6, GRI 204-1 | ESRS 2 SBM-1]

BARBA STATHIS invests in building strong, long-lasting partnerships with its suppliers, fostering relationships of trust that contribute to sustainable development and shared, ongoing business advancement.

The company has established a comprehensive framework that ensures transparency and consistent collaboration with its suppliers, supported by:

- **The Supplier Code of Conduct**

Defines how transactions with stakeholders are conducted with integrity, enhancing transparency and creating added value throughout the supply chain.

- **The Sustainable Supply Policy**

In combination with the Supplier Code of Conduct, serves as a key criterion for evaluating suppliers, ensuring that partnerships align with principles of sustainable development.

- **ESG Clauses in Contracts**

Incorporated in all new supplier agreements, these clauses ensure suppliers comply with the company's requirements for responsible business conduct and the adoption of sustainable practices.

Supplier categories



Farmers -
Producers



Analytical
laboratories



Packaging material
manufacturers



Transport
companies



Construction
companies



Supply chain management

[GRI 2-6, GRI 204-1 | ESRs 2 SBM-1]



Sustainable Procurement Framework

Devoted to its vision for a sustainable future, BARBA STATHIS places social and environmental responsibility at the core of its operations, encouraging the active participation of its suppliers in this effort.

The company has developed a strategic Sustainable Procurement Framework that sets clear guidelines for selecting and evaluating its collaborating suppliers based on ESG criteria. This ensures that supplier policies align with the company's values and practices.

Supplier assessments are conducted through questionnaires collecting data on their environmental and social performance, as well as their governance practices. Based on these results, the company either recommends improvements to enhance supplier performance or rewards those that meet sustainability criteria, thereby strengthening its commitment to responsible practices.

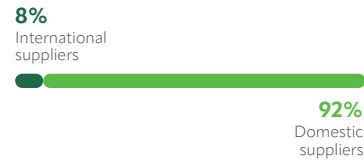
¹Specifically, local suppliers are defined as those within a 100-kilometer radius of the company's headquarters.

²Domestic suppliers (73%) include local suppliers (20%) as well as suppliers from the rest of Greece, including the Attica region (53%).

Active supplier data

92% of the company's suppliers are domestic.

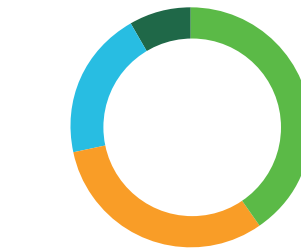
Domestic and international suppliers



Number of active suppliers by geographic region



Distribution of total active suppliers



- 40% Thessaloniki
- 31% Attica
- 20% Rest of Greece
- 8% International suppliers

The company supports the national economy and local communities through collaboration with local suppliers¹, the majority of whom are based in Thessaloniki.

73% of the company's expenditures were directed to domestic suppliers².

Supplier expenditure data (€)

	2024
Expenditure on local suppliers (local communities near the company's facilities)	14,307,169.07
Expenditure on suppliers from the rest of Greece	37,393,868.68
Expenditure on international suppliers	19,560,653.76
Total (€)	71,261,691.51

Distribution of total expenditures on suppliers



Our subsidiary: HALVATZIS MAKEDONIKI



The company	75
Sustainable development practices	80
Environment	81
Human resources	85



Important ESG Achievements:

- **7.2%** reduction in Scope 1 greenhouse gas emissions and an **11.6%** reduction in Scope 3 greenhouse gas emissions
- Sourcing **25.7%** of electricity needs from on-site renewable energy generation
- **3.9%** reduction in the total quantity of waste produced
- **51%** of new hires were women
- Evaluation of **100%** of the company's workforce

The company

[GRI 2-1, GRI 2-6 | ESRs 2 SBM-1]

Founded in 1972, HALVATZIS MAKEDONIKI S.A. is a rapidly growing Greek food company with extensive expertise in the agri-food sector.

With a strong presence in the domestic and international markets, the company stands out for the high quality of its products, which are based on simple raw materials such as fruits and vegetables.

The strategic partnership with BARBA STATHIS, through its equity participation, further strengthens the position of HALVATZIS MAKEDONIKI in the food production and trading sector. This collaboration creates long-term added value for all stakeholders, promoting sustainable development and responsible entrepreneurship.

HALVATZIS MAKEDONIKI actively contributes to the nutritional well-being of Greek consumers by offering nutritious and high-quality products sourced from the Greek countryside.



1
production unit

in the Rizo area of
Skydra, Macedonia

4

brands

("AGROKIPOS HALVATZIS",
"HALVATZIS FAMILY",
"MAKEDONIKI", "aigaio")



>100

product codes

for wholesale
and retail sale



135

employees

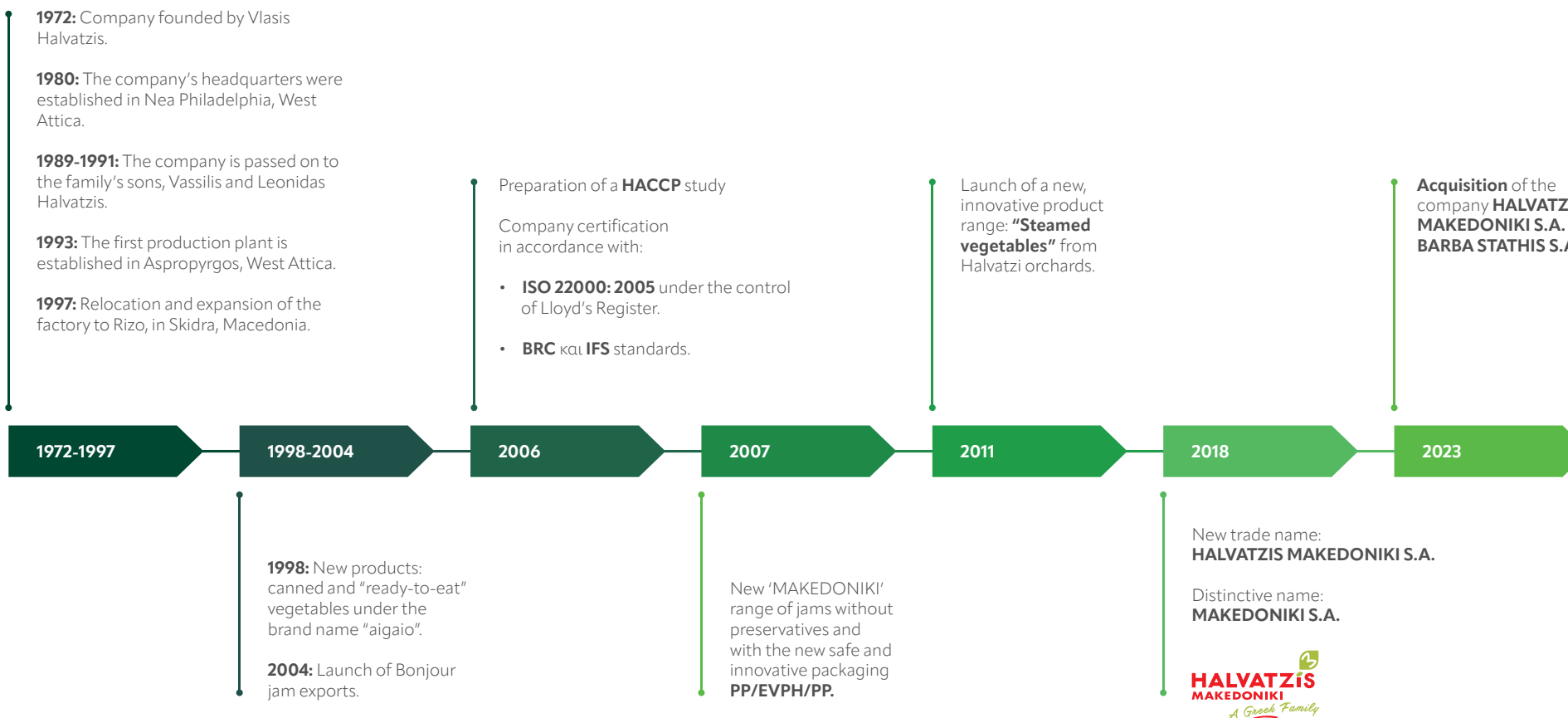


The factory covers an area of 8,500 square meters and is continuously expanded through upgrades to its facilities and infrastructure.



The history of HALVATZIS MAKEDONIKI

[GRI 2-1, GRI 2-6 | ESRs 2 SBM-1]

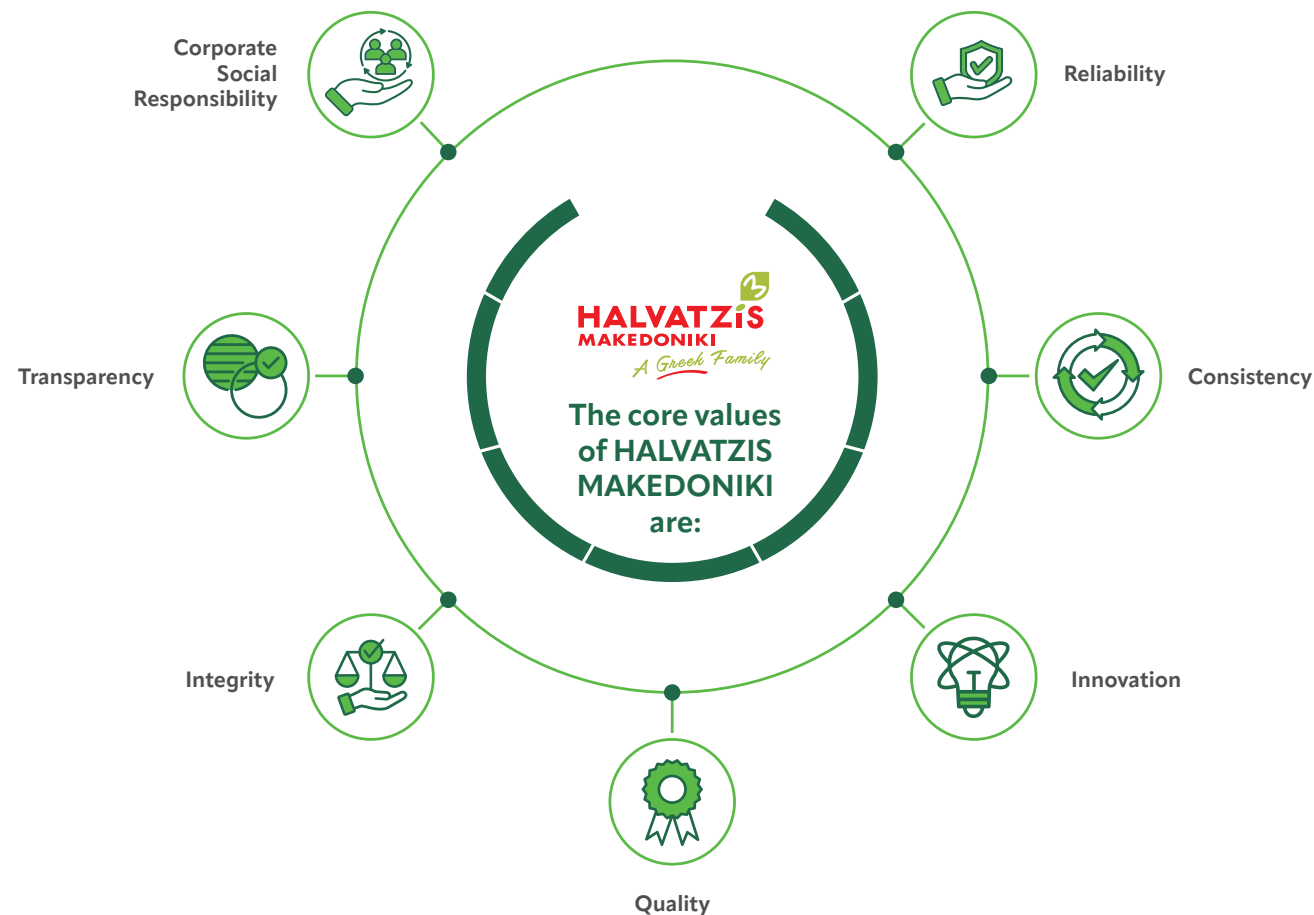


The vision and values of HALVATZIS MAKEDONIKI

[GRI 2-1, GRI 2-6 | ESRs 2 SBM-1]

The vision of HALVATZIS MAKEDONIKI is to create innovative and high-quality products that meet modern nutritional needs, remaining faithful to the values of the traditional Mediterranean diet.

Through continuous research and development, the company aims to shape new trends in balanced nutrition while promoting sustainability, responsibility, and the well-being of consumers and local communities.



Products

[GRI 2-1, GRI 2-6 | ESRs 2 SBM-1]

HALVATZIS MAKEDONIKI S.A. operates in the food sector, specializing in the processing of fruits and vegetables to produce jams, compotes, sweet fruit preserves, ready meals, and canned products.

With a history spanning over 50 years, the company has expanded dynamically, systematically investing in research and development.

Through this process, it identifies and responds to evolving consumer needs, leveraging collaboration with the scientific community to develop innovative and sustainable solutions.

Its products are marketed both in the retail sector, under the brands «AGROKIPOS HALVATZIS» and «FAMILY HALVATZIS», and in wholesale, under the brands «aigaio» and «MAKEDONIKI». Below is a detailed presentation of the product categories corresponding to each trade segment.

Retail products



"AGROKIPOS HALVATZIS"
Steamed Greek vegetables



"AGROKIPOS HALVATZIS" Fruit
salads with no added sugar



"AGROKIPOS HALVATZIS"
Ready-to-eat salads with
steamed vegetables



"HALVATZIS FAMILY" Jams



"HALVATZIS FAMILY"
Jams with fructose



"HALVATZIS FAMILY"
Sweet fruit preserves



"HALVATZIS FAMILY"
Tahini - Peanut pulp



"HALVATZIS FAMILY"
Handmade halva



"HALVATZIS FAMILY"
Vegetables in a jar



"HALVATZIS FAMILY" Pickled
vegetables in DOY PACK



"HALVATZIS FAMILY"
Canned ready meals



"HALVATZIS FAMILY"
Tomato products



Canned fruits



Private Label Products

Wholesale products (HO.RE.CA)



"aigaio" Ready meals
and vegetables



"aigaio" Condiments



"MAKEDONIKI"
Tomato products



"MAKEDONIKI"
Canned fruits



Bakery products



EXTRA "MAKEDONIKI"
Jams



"MAKEDONIKI"
Sweet fruit preserves



Honey



"MAKEDONIKI"
Concentrated fruit juices

Products

[GRI 2-1, GRI 2-6 | ESRs 2 SBM-1]

The EXTRA "MAKEDONIKI" jam was established in the Greek market in the 1980s and stood out from the competition due to its authentic texture, attributed to the large pieces of fruit it contains.



HALVATZIS MAKEDONIKI was the first company to introduce the concept of sweet fruit preserves as part of hotel breakfasts. With this initiative, breakfast buffets highlight Greek culture with a traditional delicacy.

Adapting to the seasonal changes of raw materials is a core value of HALVATZIS MAKEDONIKI, which chooses to align its production with the natural cycle of the Greek land. The product line "AGROKIPOS HALVATZIS" is not available year-round with fixed SKUs, as the company uses fruits and vegetables exclusively in their season, avoiding production pressure under unfavorable conditions or maintaining inventories from previous periods. This approach ensures exceptional quality, high nutritional value, and authenticity of its products while demonstrating a responsible environmental stance.

True to its vision and core values, the company invests in creating high-quality products, leveraging a highly skilled workforce and applying specialized processing techniques, such as:

- **Measuring the unique characteristics** of each fruit and vegetable
- **Vacuum processing** to preserve flavor and nutrients
- **Appropriate thermal treatment** that prevents microbial growth while maintaining nutritional value

HALVATZIS MAKEDONIKI is committed to delivering products of superior quality by applying strict hygiene and food safety standards throughout its facility.

The production process undergoes systematic and detailed inspections, from receiving raw materials to distributing the

final product, ensuring compliance with the highest standards of quality.

Within the context of this commitment, the company has obtained a series of certifications that confirm its dedication to food safety, quality, sustainability, and compliance with international standards. Through these certifications, the company exports products to various countries across Europe, the Americas, Asia (e.g., Saudi Arabia), and Australia, where rigorous criteria and high-quality specifications are applied.

Throughout its development, the company has obtained the following certifications:

- ISO 22000
- BRC
- IFS
- BIO
- Costco

In addition, the "AGROKIPOS HALVATZIS" Steamed Vegetables are certified according to the GLOBAL G.A.P. Integrated Farm Assurance system by QMSCert (Q-CERT).



Participation in institutions and associations

[GRI 2-28]

HALVATZIS MAKEDONIKI maintains an active presence in the country's business and export ecosystem, participating in key organizations and associations that promote growth, transparency, and collaboration within the food sector.

Specifically, the company is a member of:

- Greek Exporters' Association (SEVE)
- Pella Chamber of Commerce
- Thessaloniki Chamber of Commerce and Industry (TCCI)



Sustainable development practices

HALVATZIS MAKEDONIKI aims to align its activities with the 17 United Nations Sustainable Development Goals by investing in sustainable practices and implementing initiatives that support their achievement.

The company's production process is based on raw materials sourced from Greek land, primarily fruits and vegetables, which undergo appropriate processing to preserve their nutritional value and meet consumer expectations.

Focusing on agricultural production, the company aims to expand its activities by adopting Good Agricultural Practices (GAP). Production relies on the controlled use of equipment, guided by specialized scientists, thereby ensuring the efficiency, safety, and sustainability of natural resources.

At the same time, the company:

- Guarantees product quality, prioritizing sustainability and environmental protection
- Pursues the transition to organic farming, responding to modern demands for healthy nutrition and environmental awareness
- Invests in renewable energy use, aiming to reduce its environmental footprint

Supporting the local community is an integral part of the company's strategy. Through strengthening employment in the agricultural sector and close cooperation with local producers, HALVATZIS MAKEDONIKI actively contributes to the growth of the local economy. The vegetables used for "AGROKIPOS HALVATZIS" products are cultivated exclusively by producers in the company's surrounding areas, enhancing traceability, quality, and transparency within the supply chain.



Environment

HALVATZIS MAKEDONIKI promotes sustainable development by implementing responsible practices that reduce its environmental footprint and contribute to the protection of natural resources.



Climate change and energy management

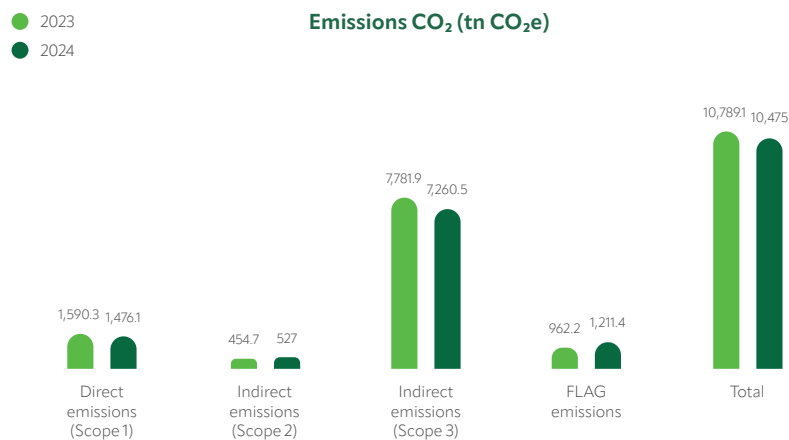
[GRI 2-4, GRI 302-1, GRI 302-3, GRI 305-1, GRI 305-2, GRI 305-3, GRI 305-4, GRI 305-7 | ESRS 2 BP-2, E1-3, E1-4, E1-5, E1-6, E2-4]

In its effort to meet the challenges of our time, HALVATZIS MAKEDONIKI invests in energy management initiatives that contribute to reducing environmental impact and mitigating climate change.



Air pollutants

In 2024, as part of its carbon footprint management and reduction efforts, HALVATZIS MAKEDONIKI recorded once again the greenhouse gas emissions generated directly and indirectly from its activities.



Notes:

- The GHG emission calculation follows the GHG Protocol guidelines, developed by the World Resources Institute in partnership with the World Business Council for Sustainable Development.
- For Scope 2 Emissions calculations, the most recent data from the Greek DAPEEP Energy Mix report 2023 were used. Specifically, the Location-based Scope 2 Emissions make use of the Energy Mix factor, whereas the Market-based Scope 2 Emissions make use of the Residual Energy Mix factor.
- Scope 2 Emissions - Location-based (tn CO₂eq): 335.4, Scope 2 Emissions - Market-based (tn CO₂eq): 5270 for 2024.
- Total emissions consist of direct Scope 1 emissions, indirect Market-based Scope 2 emissions, indirect Scope 3 emissions (excluding FLAG emissions), and FLAG emissions.

The direct (Scope 1) and indirect (Scope 3) greenhouse gas emissions of HALVATZIS MAKEDONIKI decreased by 7.2% and 11.6%, respectively, leading to a 2.9% reduction in total greenhouse gas emissions compared to 2023.

In 2024, the greenhouse gas emissions intensity was 0.38 tn CO₂e/tn.¹

¹For GHG emission intensity, Scope 1 and Scope 2 (market-based) emissions were considered.

As part of its systematic monitoring of air pollutants related to its activities, HALVATZIS MAKEDONIKI records daily exhaust emissions per work shift, which remain within legal limits. Measurement accuracy is verified weekly, in collaboration with a specialized laboratory and through random sampling by regional authorities.



Climate change and energy management

[GRI 2-4, GRI 302-1, GRI 302-3, GRI 305-1, GRI 305-2, GRI 305-3, GRI 305-4, GRI 305-7 | ESR 2 BP-2, E1-3, E1-4, E1-5, E1-6, E2-4]

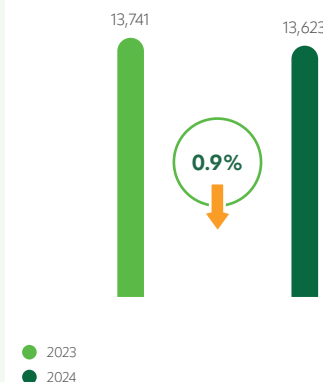


Energy

In 2024, total energy consumption within HALVATZIS MAKEDONIKI amounted to 5,112.6 MWh (18,405.5 GJ), with an energy intensity of 3.5 GJ/tn.

The company reduced consumption of non-renewable fuel sources (diesel) by **0.9%** compared to 2023, specifically from 13,741 GJ (3,816.9 MWh) in 2023 to 13,623 GJ (3,784.2 MWh) in 2024.

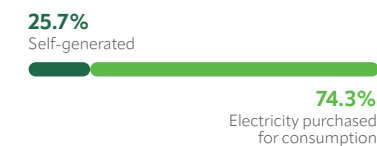
Total fuel consumption from non-renewable sources (GJ)



In 2024, total electricity consumption reached 1,328.5 MWh.

It is noted that in 2024, 20.5% of total electricity consumption was covered through self-generated renewable energy.

Type of electricity consumed



Water management

[GRI 303-1, GRI 303-2, GRI 303-3, GRI 303-4, GRI 303-5 | ESRs 2 SBM-3, ESRs E2-3, E3-4]

Water management at the company begins with extraction from two (2) licensed boreholes and concludes with the safe discharge of water, per environmental specifications.

In 2024, the volume of water extracted from the boreholes for internal company use reached 118,600 m³. Specifically, 112,242 m³ were drawn from the older borehole and 6,358 m³ from the newer one. The volume of water consumed amounted to 69,257 m³.

The volume of water discharged from the company’s facilities decreased by 14.7% compared to 2023, totaling 49,343 m³.

It should be noted that the waste produced from the company’s activities and facilities complies with the Environmental Impact Study (EIS) requirements of the region. The composition of the wastewater (treated at the Biological Wastewater Treatment Plant) is verified through laboratory analyses and random sampling by regional authorities.



HALVATZIS MAKEDONIKI incorporates an on-site biological treatment unit in its facilities, utilizing advanced nanotechnology methods to reduce its environmental footprint.

Composition and management of generated waste

[GRI 306-1, GRI 306-2, GRI 306-3, GRI 306-4, GRI 306-5 | ESRs 2 SBM-3, E5-2, E5-4, E5-5]

HALVATZIS MAKEDONIKI places strong emphasis on effective waste management to minimize the amount sent to landfills (Sanitary Landfill Sites) and reduce environmental impacts.

In this context, the company invests in practices promoting the circular economy by converting part of its waste into valuable resources.

Specifically:

- Paper and plastic waste are sent to recycling
- Organic waste is utilized for fertilizer production
- Sludge from biological treatment is used for biogas production
- General waste is delivered to the Central Macedonia Solid Waste Management Authority (FODSA)
- Remaining waste is sent to specialized and licensed companies for further processing and recovery

This approach strengthens the company’s sustainable operations, reduces its environmental footprint, and contributes to the responsible use of natural resources.



Non-hazardous waste	
Waste category	Waste generated (tons)
Materials unsuitable for consumption or processing	122.5
Paper and cardboard packaging	21.2
Plastic packaging	6.4
Mixed packaging	6.3
Sludge from onsite wastewater treatment	113.9
General waste	134.6
Metal packaging	7.2
Total	412.1

In 2024, HALVATZIS MAKEDONIKI reduced the total amount of waste generated by 3.9% compared to 2023, corresponding to 412.1 tons.

67% of the waste generated is recycled, except for general waste, which is handed over to FODSA.

Human resources

[GRI 2-7, GRI 2-8, GRI 401-1, GRI 403-9, GRI 404-1, GRI 404-2, GRI 404-3, GRI 405-1, GRI 406-1 | ESRS 2 SBM-1, ESRS 2 GOV-1, ESRS S1-4, S1-6, S1-7, S1-9, S1-12, S1-14, S1-15, S1-17]

Occupational health and safety indicators

Health and safety are top priorities for HALVATZIS MAKEDONIKI, ensuring a safe and protected working environment for all.

Through continuous monitoring and analysis of health and safety indicators, the company assesses the effectiveness of its measures and commits to the ongoing improvement of its processes to minimize risks and enhance employee well-being.

Health and Safety Indicators - 2024	
Number of workhours	279,473
Number of deaths due to workplace accidents	0
Death rate due to accidents in the workplace (Fatality Rate)	0
Number of high-consequence work-related injuries (excluding deaths)	0
Rate of injuries with serious consequences (High-consequence work-related Injuries Rate)	0
Number of recordable work-related injuries	2
Rate of recordable work-related injuries (Total Recordable Injury Rate)	1.43
Number of accidents with lost work time ≥ 3 days (Lost Time Injury)	2
Total days lost	34
Lost time injury rate (Lost Time Injury Rate)	1.43
Lost days rate (Lost Day Rate)	24.33

A Written Occupational Risk Assessment (WORA) is available, identifying and evaluating workplace hazards to implement appropriate preventive measures and safeguard employee safety.

Employment practices

HALVATZIS MAKEDONIKI employs a total of 135 employees, the majority (92.6%) of whom work at the factory facilities in the Rizo area of Skydra, Macedonia. The remaining 7.4% are based at the company's headquarters in Athens, supporting administrative and commercial functions.

Breakdown of employees by region



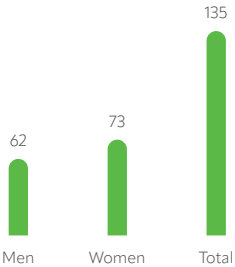
- 92,6% Rizo, Skydra, Macedonia
- 7,4% Athens

Breakdown of employees by age



- 16% | <30
- 56% | 30-50
- 28% | 51+

Composition of human resources



Breakdown of employees by gender



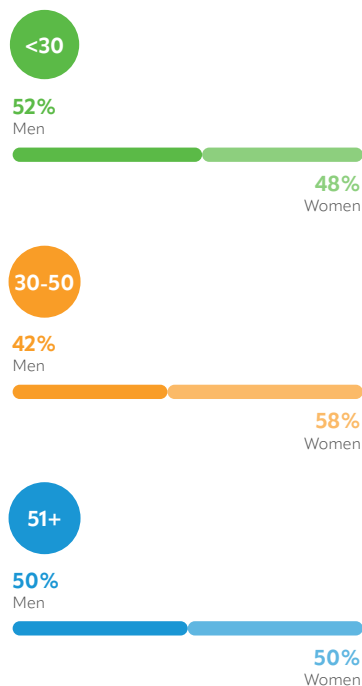
Human resources

[GRI 2-7, GRI 2-8, GRI 401-1, GRI 403-9, GRI 404-1, GRI 404-2, GRI 404-3, GRI 405-1, GRI 406-1 | ESRS 2 SBM-1, ESRS 2 GOV-1, ESRS S1-4, S1-6, S1-7, S1-9, S1-12, S1-14, S1-15, S1-17]



Employment practices

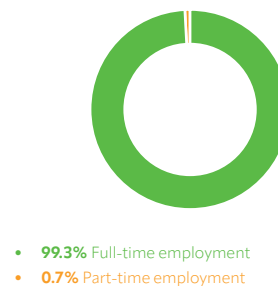
Age breakdown of employees by gender



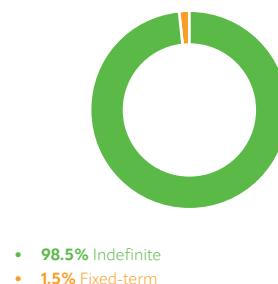
Full-time employees account for 99.3% of the company's workforce.

It is worth noting that 133 employees (60 men and 73 women) hold permanent contracts, while two (2) male employees have fixed-term contracts.

Breakdown of human resources by employment type

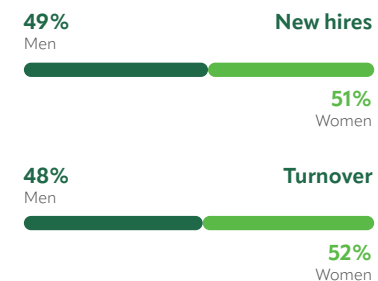


Breakdown of human resources by contract type

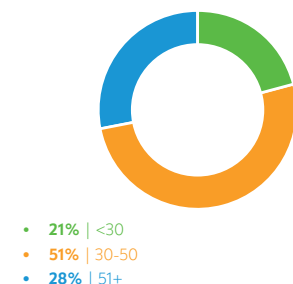


For one more year, no incidents of discrimination were reported in the company in 2024.

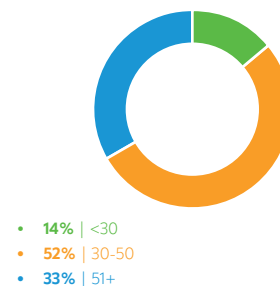
Breakdown of employee new hires and turnover by gender



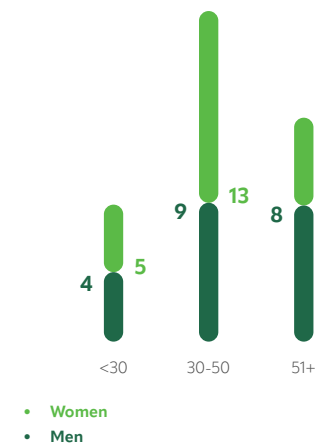
Breakdown of new hires by age



Breakdown of employee turnover by age



Age breakdown of employees by gender



Human resources

[GRI 2-7, GRI 2-8, GRI 401-1, GRI 403-9, GRI 404-1, GRI 404-2, GRI 404-3, GRI 405-1, GRI 406-1 | ESRS 2 SBM-1, ESRS 2 GOV-1, ESRS S1-4, S1-6, S1-7, S1-9, S1-12, S1-14, S1-15, S1-17]



Employee training

In 2024, the company continued to make significant investments in employee training and development, enhancing skills and knowledge in critical production and management areas. A total of **110 employees** participated in training programs, the majority of whom were factory staff and foremen.

More specifically, training was provided to:

- 100% of Directors (11 individuals)
- 100% of Department Heads (7 individuals)
- 90% of employees (26 individuals)
- 75% of Foremen and manual workers (66 individuals)

Percentage of employees trained by employee category

100%

Directors

100%

Department Heads

90%

Employees

75%

Foremen and manual workers

Of the 110 employees trained, 46% were men and 54% were women.

Breakdown of employees trained by gender

46%

Men

54%
Women

Within this context, **22 seminars** were conducted in 2024, covering **five (5) key subject areas**.

Total hours of training per topic

921

General Education

707

Personal Development

548

Workplace Safety

398

Facility Safety

106

Food Safety

Ongoing training is a strategic priority for the company, enhancing productivity, quality, and safety across all levels of operation.

In 2024, the average training hours per employee amounted to approximately 20 hours, with a total of 2,680 training hours delivered.

Average hours of training per employee category

51.3

Directors

44.4

Department Heads

17

Employees

14.9

Foremen and manual workers

Throughout 2024, all HALVATZIS MAKEDONIKI employees underwent performance evaluations. This process recognizes their contributions to the company's vision and results and identifies areas for improvement to achieve better results.

Annexes

Annex I: About the Sustainability Report 2024	89
Annex II: Performance Indicators for 2024	90
Annex III: GRI Standards 2021 Index and European Sustainability Reporting Standards (ESRS)	100
Annex IV: Detailed contribution of BARBA STATHIS to the achievement of the United Nations Sustainable Development Goals	110
Annex V: UN Global Compact Index	116
Annex VI: Accountability Principles Standards AA1000AP (2018) Index	117
Annex VII: Independent external assurance report	118

Annex I: About the Sustainability Report 2024

[GRI 2-2, GRI 2-3, GRI 2-4, GRI 2-5, GRI 3-1, GRI 3-2 | ESRS 1, ESRS 1.5.1, ESRS 2 BP-1, ESRS 2 BP-2, ESRS 2 SBM-3, ESRS 2 IRO-1]

This report constitutes the 9th Sustainable Development Report of BARBA STATHIS and is published electronically on the company's official website. It aims to highlight the company's strategy, priorities, and corporate actions related to sustainable development, emphasizing BARBA STATHIS' commitment to continuous growth and the creation of long-term value for all stakeholders.

Scope

The Report includes data concerning BARBA STATHIS, specifically its company offices, production facilities in Thessaloniki, as well as its sites in Athens, Thessaloniki, and Larissa. Additionally, it incorporates information from its subsidiary HALVATZIS MAKEDONIKI S.A., relating to its production unit in the Rizo area of Skydra, Macedonia, and its facilities in Athens.

Report content

The report aims to provide accurate and comprehensive information on the actions, performance, and commitments of BARBA STATHIS in the field of sustainable development, covering environmental, social, and governance matters through both quantitative and qualitative data for the period from 01/01/2024 to 31/12/2024. The Report includes information and data for BARBA STATHIS S.A. and its subsidiary HALVATZIS MAKEDONIKI S.A. It is also noted that neither the activities nor the targets of BARBA STATHIS include data related to potential joint ventures, partners, suppliers, or other third parties.

Content determination

This report has been prepared in accordance with the Sustainability Reporting Guidelines of the new GRI Universal Standards (GRI 1, GRI 2, GRI 3) and GRI Topic Standards, to address the needs and expectations of stakeholders by showcasing BARBA STATHIS' contribution to sustainable development. Additionally, internationally recognized standards such as those of the Sustainability Accounting Standards Board (SASB Standards), the Ten (10) Principles of the United Nations Global Compact, the AA1000AP 2018 Accountability Principles Standard, and the company's alignment with the 17 United Nations Sustainable Development Goals (SDGs) have been considered in determining the content.

The analysis of material sustainability topics, through the Double Materiality process and the evaluation of BARBA STATHIS' impact, was a decisive factor in shaping the Report's content. The Report focuses on the most significant issues affecting the company's stakeholders and social partners, along with their critical environmental, social, and economic impacts.

Changes compared to previous reports

The main difference in this year's Sustainable Development Report compared to previous editions lies in the renewed execution of the Double Materiality analysis, aligned with the European Sustainability Reporting Standards (ESRS) as mandated by the European Corporate Sustainability Reporting Directive (CSRD).

Independent assurance

The Report undergoes external assurance by an independent body, namely the Inspection, Certification, and Training Organization TÜV HELLAS (TÜV NORD) S.A., to confirm the Report's preparation in accordance with the Sustainability Reporting Guidelines of the GRI Universal Standards 2021, coverage of specific disclosures (indicators) from the GRI Topic Standards, and alignment with the AA1000AP (2018) standard, which is assured through AA1000AS v.3. The Independent External Assurance Report is available on pages 118-119 of this Report.

Comments, observations, or suggestions on the contents of the Report can be directed to the following contact details:

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Annex II: Performance Indicators for 2024

Human capital data for BARBA STATHIS

[GRI 2-7 | ESRS 2 SBM-1, ESRS S1-6]

Employees and breakdown by gender and region						
	2023			2024		
	Men	Women	Total	Men	Women	Total
Attica						
Number of permanent employees	91	11	102	114	10	124
Number of temporary employees	5	0	5	4	0	4
Number of non-guaranteed hours employees	0	0	0	0	0	0
Number of full-time employees	96	11	107	118	10	128
Number of part-time employees	0	0	0	0	0	0
Thessaloniki						
Number of permanent employees	298	196	494	340	225	565
Number of temporary employees	39	22	61	35	32	67
Number of non-guaranteed hours employees	0	0	0	0	0	0
Number of full-time employees	337	171	508	375	221	596
Number of part-time employees	0	47	47	0	36	36
Larissa						
Number of permanent employees	12	0	12	11	0	11
Number of temporary employees	0	0	0	1	0	1
Number of non-guaranteed hours employees	0	0	0	0	0	0
Number of full-time employees	12	0	12	12	0	12
Number of part-time employees	0	0	0	0	0	0
Number of employees (GRAND TOTAL)	445	229	674	505	267	772

Annex II: Performance Indicators for 2024

Human capital data for BARBA STATHIS

[GRI 401-1 | ESRS S1-6]

Total new hires per region, gender, and age									
Region	<30			30-50			>51		
	Men	Women	Total	Men	Women	Total	Men	Women	Total
Attica	7	0	7	17	0	17	5	0	5
Thessaloniki	27	7	34	34	23	57	51	56	107
Larissa	0	0	0	0	0	0	0	0	0
Total new hires	34	7	41	51	23	74	56	56	112
Total number of employees during the reporting period	64	31	95	270	127	397	171	109	280
Percentage of new employee hires	53%	23%	43%	19%	18%	19%	33%	51%	40%

Hires include the onboarding of employees under fixed-term contracts.

Total employee turnover per region, gender, and age									
Region	<30			30-50			>51		
	Men	Women	Total	Men	Women	Total	Men	Women	Total
Attica	4	0	4	5	2	7	3	0	3
Thessaloniki	8	7	15	26	8	34	7	10	17
Larissa	0	0	0	0	0	0	1	0	1
Total employee turnover	12	7	19	31	10	41	11	10	21
Total number of employees during the reporting period	64	31	95	270	127	397	171	109	280
Employee turnover rate	19%	23%	20%	11%	8%	10%	6%	9%	8%

Turnover excludes employees whose contracts ended due to the expiration of their fixed-term agreements.

Annex II: Performance Indicators for 2024

Human capital data for BARBA STATHIS

[GRI 405-1 | ESRS 2 GOV-1, ESRS S1-6, S1-9, S1-12]

Breakdown of human capital by age				
	<30	30-50	>51	Total
Men	64	270	171	505
Women	31	127	109	267
Total	95	397	280	772

Breakdown of human capital in the highest governance body by age				
	<30	30-50	>51	Total
Men	0	3	3	6
Women	0	0	1	1
Total	0	3	4	7

Employees and breakdown by employee category and age									
Position / Organizational level	<30			30-50			>51		
	Men	Women	Total	Men	Women	Total	Men	Women	Total
Directors	0	0	0	3	4	7	6	4	10
Department heads	0	1	1	11	4	15	10	4	14
Employees	26	22	48	94	40	134	35	19	54
Foremen and Manual workers	38	8	46	162	79	241	120	82	202
Total	64	31	95	270	127	397	171	109	280

Annex II: Performance Indicators for 2024

Human capital data for BARBA STATHIS

[GRI 404-1 | ESRS S1-13]

Number of employees trained						
Position / Organizational level	2023			2024		
	Men	Women	Total	Men	Women	Total
Directors	8	8	16	9	8	17
Department heads	17	6	23	21	8	29
Employees	135	70	205	142	75	217
Foremen and Manual workers	215	111	326	218	125	343
Total	375	195	570	390	216	606

Total hours of training per employee category						
Position / Organizational level	2023			2024		
	Men	Women	Total	Men	Women	Total
Directors	571	540	1,110	494	588	1,081
Department heads	523	134	657	480	226	706
Employees	1,201	1,428	2,629	2,644	1,391	4,034
Foremen and Manual workers	778	272	1,050	767	299	1,066
Total	3,072	2,374	5,446	4,384	2,503	6,887

Average hours of training per employee category						
Position / Organizational level	2023			2024		
	Men	Women	Total	Men	Women	Total
Directors	71.31	67.44	69.38	54.83	73.44	63.59
Department heads	24.90	22.33	24.33	22.86	25.11	23.53
Employees	8.52	17.63	11.84	17.05	17.17	17.09
Foremen and Manual workers	2.83	2.03	2.57	2.40	1.77	2.18
Total	6.90	10.36	8.08	8.68	9.37	8.92

Annex II: Performance Indicators for 2024

Human capital data for BARBA STATHIS

[GRI 404-2 | ESRS S1-1]

Programs to upgrade employee skills			
Subject area	Number of seminars per subject area	Total training hours	Percentage of hours per subject area
Food	13	431	6.3%
People & Corporate Culture	9	932.5	13.5%
Sustainable Development	41	1,115	16.2%
Digital Skills	5	618.5	9.0%
Foreign Languages	6	338.5	4.9%
Sales & Negotiation Skills	3	930	13.5%
Corporate Communication	1	8	0.1%
Marketing & Social Media	1	18	0.3%
Supply Chain	6	130	1.9%
Business Management	3	600	8.7%
Total Quality Management	2	56	0.8%
Accounting, Finance	4	232	3.4%
Health & Safety	13	1,477	21.4%
Total	107	6,886.5	100%

Annex II: Performance Indicators for 2024

Human capital data for HALVATZIS MAKEDONIKI

[GRI 2-7 | ESRS 2 SBM-1, ESRS S1-6]

Employees and breakdown by gender and region						
	2023			2024		
	Men	Women	Total	Men	Women	Total
Rizo, Skydra, Macedonia						
Number of permanent employees	53	60	113	54	69	123
Number of temporary employees	8	5	13	2	0	2
Number of non-guaranteed hours employees	0	0	0	0	0	0
Number of full-time employees	60	65	125	55	69	124
Number of part-time employees	1	0	1	1	0	1
Athens						
Number of permanent employees	8	5	13	6	4	10
Number of temporary employees	0	0	0	0	0	0
Number of non-guaranteed hours employees	0	0	0	0	0	0
Number of full-time employees	8	5	13	6	4	10
Number of part-time employees	0	0	0	0	0	0
Number of employees (GRAND TOTAL)	69	70	139	62	73	135

Annex II: Performance Indicators for 2024

Human capital data for HALVATZIS MAKEDONIKI

[GRI 401-1 | ESRS S1-6]

Total new hires per region, gender, and age									
Region	<30			30-50			>51		
	Men	Women	Total	Men	Women	Total	Men	Women	Total
Rizo, Skydra, Macedonia	4	5	9	9	12	21	7	4	11
Athens	0	0	0	0	1	1	1	0	1
Total new hires	4	5	9	9	13	22	8	4	12
Total number of employees during the reporting period	11	10	21	32	44	76	19	19	38
Percentage of new employee hires	36%	50%	43%	28%	30%	29%	42%	21%	32%

Total employee turnover per region, gender, and age									
Region	<30			30-50			>51		
	Men	Women	Total	Men	Women	Total	Men	Women	Total
Rizo, Skydra, Macedonia	2	1	3	4	6	10	2	3	5
Athens	0	0	0	0	1	1	2	0	2
Total employee turnover	2	1	3	4	7	11	4	3	7
Total number of employees during the reporting period	11	10	21	32	44	76	19	19	38
Employee turnover rate	18%	10%	14%	13%	16%	14%	21%	16%	18%

Annex II: Performance Indicators for 2024

Human capital data for HALVATZIS MAKEDONIKI

[GRI 405-1 | ESRS 2 GOV-1, ESRS S1-6, S1-9, S1-12]

Breakdown of human capital by age				
	<30	30-50	>51	Total
Men	11	32	19	62
Women	10	44	19	73
Total	21	76	38	135

Breakdown of human capital in the highest governance body by age				
	<30	30-50	>51	Total
Men	0	1	4	5
Women	0	0	2	2
Total	0	1	6	7

Employees and breakdown by employee category and age									
Position / Organizational level	<30			30-50			>51		
	Men	Women	Total	Men	Women	Total	Men	Women	Total
Directors	0	0	0	4	3	7	4	0	4
Department heads	0	1	1	4	2	6	0	0	0
Employees	1	6	7	9	7	16	4	2	6
Foremen and Manual workers	10	3	13	15	32	47	11	17	28
Total	11	10	21	32	44	76	19	19	38

Annex II: Performance Indicators for 2024

Human capital data for HALVATZIS MAKEDONIKI

[GRI 404-1 | ESRS S1-13]

Number of employees trained						
Position / Organizational level	2023			2024		
	Men	Women	Total	Men	Women	Total
Directors	7	0	7	8	3	11
Department heads	5	8	13	4	3	7
Employees	4	2	6	12	14	26
Foremen and Manual workers	28	37	65	27	39	66
Total	44	47	91	51	59	110

Total hours of training per employee category						
Position / Organizational level	2023			2024		
	Men	Women	Total	Men	Women	Total
Directors	130	0	130	319	246	564
Department heads	47	100	147	156	155	311
Employees	4	16	20	189	304	493
Foremen and Manual workers	168	222	390	598	714	1,312
Total	349	338	687	1,261	1,419	2,680

Average hours of training per employee category						
Position / Organizational level	2023			2024		
	Men	Women	Total	Men	Women	Total
Directors	11.82	0.00	8.67	39.81	81.83	51.27
Department heads	15.67	16.67	16.33	38.88	51.67	44.36
Employees	0.15	1.00	0.47	14.54	19.00	17.00
Foremen and Manual workers	6.00	5.05	5.42	16.16	14.00	14.91
Total	5.06	4.83	4.94	20.34	19.43	19.85

Annex II: Performance Indicators for 2024

Human capital data for HALVATZIS MAKEDONIKI

[GRI 404-2 | ESRS S1-1]

Programs to upgrade employee skills			
Subject area	Number of seminars per subject area	Total training hours	Percentage of hours per subject area
Personal Development	9	707	26.3%
General Training	6	921	34.4%
Food Safety	2	106	4%
Facility Safety	2	398	14.9%
Occupational Safety	3	548	20.4%
Total	22	2,680	100%

Annex III: GRI Standards 2021 Index and European Sustainability Reporting Standards (ESRS)

Statement of use			BARBA STATHIS has prepared the Sustainable Development Report 2024 per the GRI Standards for the period from 1/1/2024 to 31/12/2024				The report includes selected disclosures from the European Sustainability Reporting Standards (ESRS) for the period from 1/1/2024 to 31/12/2024	
GRI 1 used			GRI 1: Foundation 2021				-	
Applicable GRI Sector Standard			-				Correlation of the ESRS standards with the GRI standards	
GRI Standards	Disclosures	Page	Omission				ESRS Standards	
			Requirements omitted	Cause	Explanation	External Assurance		
General disclosures								
GRI 2: General Disclosures 2021	2-1 Organizational details	11-14, 19-20, 75-79	The grey cell indicates that no grounds for omission are allowed for the specific disclosure.				•	
	2-2 Legal entities included in the organization's sustainability reporting	89, 118-119					•	ESRS 2 BP-1
	2-3 Reporting period, frequency, and contact point	89, 118-119					•	
	2-4 Restatements of information	43-44, 82-83, 89, 118-119					•	ESRS 2 BP-2
	2-5 External assurance	118-119					•	
	2-6 Activities, value chain, and other business relationships	11-15, 19-20, 72-73, 75-79				•	ESRS 2 SBM-1	
	2-7 Employees	53-56, 85-87, 90, 95				•	ESRS 2 SBM-1 ESRS S1-6	
	2-8 Non-salaried employees	53-56, 85-87				•	ESRS S1-7	
	2-9 Governance structure and composition	33-35				•	ESRS 2 GOV-1 ESRS G1 GOV-1	
	2-10 Nomination and selection of the highest governance body	33-35				•	ESRS 2 GOV-1, GOV -2 ESRS G1 GOV-1	
	2-11 Chair of the highest governance body	33-35				•		
	2-12 Role of the highest governance body in overseeing the management of impacts	33-35				•	ESRS 2 GOV-1, GOV -2 ESRS G1 GOV-1	
	2-13 Delegation of responsibility for the management of impacts	33-35				•	ESRS 2 GOV-1, GOV -2 ESRS G1 -3	
	2-14 Role of the highest governance body in sustainability reporting	33-35				•	ESRS 2 GOV-1 ESRS 2 IRO-1	
	2-15 Conflicts of interest	36-38				•		

Annex III: GRI Standards 2021 Index and European Sustainability Reporting Standards (ESRS)

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GRI 1 used			GRI 1: Foundation 2021				-
Applicable GRI Sector Standard			-				Correlation of the ESRS standards with the GRI standards
GRI Standards	Disclosures	Page	Omission				ESRS Standards
			Requirements omitted	Cause	Explanation	External Assurance	
General disclosures							
GRI 2: General Disclosures 2021	2-16 Communication of critical concerns	36-38				•	ESRS 2 GOV-2 ESRS G1-1, G1-3
	2-17 Collective knowledge of the highest governance body	33-35				•	ESRS 2 GOV-1
	2-18 Evaluation of the performance of the highest governance body	33-35				•	
	2-19 Remuneration policies	33-35				•	ESRS 2 GOV-3
	2-20 Process to determine remuneration	33-35				•	ESRS 2 GOV-3
	2-21 Annual total compensation ratio	-	Yes	Confidentiality restrictions	The organization aims to maintain the confidentiality of sensitive information and data as a means of ensuring its compliance with applicable legislation, including aspects related to privacy and data protection.		
	2-22 Statement on sustainable development strategy	3, 21-23				•	ESRS 2 SBM-1
	2-23 Policy commitments	36-38, 41-42, 53-56				•	ESRS 2 GOV-4 ESRS 2 MDR-P ESRS S1-1 ESRS S2-1 ESRS S3-1 ESRS S4-1 ESRS G1-1
	2-24 Embedding policy commitments	36-38, 41-42, 53-56				•	ESRS 2 GOV-2 ESRS MDR-P ESRS S1-4 ESRS S2-4 ESRS S3-4 ESRS S4-4 ESRS G1-1

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GRI 1 used			GRI 1: Foundation 2021				-
Applicable GRI Sector Standard			-				Correlation of the ESRS standards with the GRI standards
GRI Standards	Disclosures	Page	Omission				ESRS Standards
			Requirements omitted	Cause	Explanation	External Assurance	
General disclosures							
GRI 2: General Disclosures 2021	2-25 Processes to remediate negative impacts	36-38				•	ESRS S1-1, S1-3 ESRS S2-1, S2-3, S2-4 ESRS S3-1, S3-3, S3-4 ESRS S4-1, S4-3, S4-4
	2-26 Mechanisms for seeking advice and raising concerns	36-38				•	ESRS S1-3 ESRS S2-3 ESRS S3-3 ESRS S4-3 ESRS G1-1, G1-3
	2-27 Compliance with laws and regulations	36-38				•	ESRS 2 SBM-3 ESRS E2-4 ESRS S1-17 ESRS G1-4
	2-28 Membership associations	18, 79				•	
	2-29 Approach to stakeholder engagement	24-28				•	ESRS 2 SBM-2 ESRS S1-1, S1-2 ESRS S2-1, S2-2 ESRS S3-1, S3-2 ESRS S4-1, S4-2
	2-30 Collective bargaining agreements	53-56				•	ESRS S1-8
Material topics							
GRI 3: Material topics 2021	3-1 Process to determine material topics	29-31, 89	The grey cell indicates that no grounds for omission are allowed for the specific disclosure.			•	ESRS 2 BP-1 ESRS 2 IRO-1
	3-2 List of material topics	29-31, 89				•	ESRS 2 SBM-3 ESRS 2 BP-2

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GRI 1 used			GRI 1: Foundation 2021				-
Applicable GRI Sector Standard			-				Correlation of the ESRS standards with the GRI standards
GRI Standards	Disclosures	Page	Omission				ESRS Standards
			Requirements omitted	Cause	Explanation	External Assurance	
Adaptation to Climate Change & Climate Change Mitigation & Air Pollution							
GRI 3: Material topics 2021	3-3 Management of material topics	43-44, 82-83					ESRS E1-2, E1-3, E1-4, E1-7 ESRS E2- 1, E2-2, E2-3
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	43-44, 82-83				•	ESRS E1-4, E1-6
	305-2 Energy indirect (Scope 2) GHG emissions	43-44, 82-83				•	ESRS E1-4, E1-6
	305-3 Other indirect (Scope 3) GHG emissions	43-44, 82-83					ESRS E1-4, E1-6
	305-4 GHG emissions intensity	43-44, 82-83					ESRS E1-6
	305-5 Reduction of GHG emissions	43-44, 82-83					ESRS E1-3, E1-5
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	43-44				•	ESRS E2-4
Energy							
GRI 3: Material topics 2021	3-3 Management of material topics	43-44, 82-83					ESRS E1-2, E1-3, E1-4
GRI 302: Energy 2016	302-1 Energy consumption within the organization	43-44, 82-83				•	ESRS E1-5
	302-3 Energy intensity	43-44, 82-83				•	ESRS E1-5
	302-4 Reduction of energy consumption	43-44					
Resource inputs, including use of resources							
GRI 3: Material topics 2021	3-3 Management of material topics	45-46					ESRS E5-1, E5-2, E5-3
GRI 301: Materials 2016	301-1 Materials used by weight or volume	45-46					ESRS E5-4

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GRI 1 used			GRI 1: Foundation 2021				-
Applicable GRI Sector Standard			-				Correlation of the ESRS standards with the GRI standards
GRI Standards	Disclosures	Page	Omission				ESRS Standards
			Requirements omitted	Cause	Explanation	External Assurance	
Waste							
GRI 3: Material topics 2021	3-3 Management of material topics	45-46, 84					ESRS E5-1, E5-2, E5-3
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	45-46, 84					ESRS 2 SBM-3 ESRS E5-4
	306-2 Management of significant waste-related impacts	45-46, 84					ESRS E5-2, E5-5
	306-3 Waste generated	45-46, 84					ESRS E5-5
	306-4 Waste diverted from disposal	45-46, 84					ESRS E5-5
	306-5 Waste directed to disposal	45-46, 84					ESRS E5-5
Internal indicator	Quantity of plant residues managed	45-46					
Working conditions (Own workforce)							
GRI 3: Material topics 2021	3-3 Management of material topics	49-52, 55-56, 85-87, 91, 93-94, 96, 98-99					ESRS S1-1, S1-2, S1-4, S1-5, S1- 17 ESRS S2-1, S2-2, S2-4, S2-5
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	55-56, 85-87, 91, 96				•	ESRS S1-6
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	49-52					ESRS S1-11
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	49-52					ESRS S1-1

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GRI 1 used			GRI 1: Foundation 2021				-
Applicable GRI Sector Standard			-				Correlation of the ESRS standards with the GRI standards
GRI Standards	Disclosures	Page	Omission				ESRS Standards
			Requirements omitted	Cause	Explanation	External Assurance	
Working conditions (Own workforce)							
GRI 403: Occupational Health and Safety 2018	403-2 Hazard identification, risk assessment, and incident investigation	49-52					ESRS S1-3
	403-4 Worker participation, consultation, and communication on occupational health and safety	49-52					
	403-5 Worker training on occupational health and safety	49-52					
	403-6 Promotion of worker health	49-52					
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	49-52					ESRS S2-4
	403-8 Workers covered by an occupational health and safety management system	49-52					ESRS S1-14
	403-9 Work-related injuries	49-52, 85-87				•	ESRS S1-4
	403-10 Work-related ill-health	49-52					ESRS S1-4
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	53-56, 85-87, 93, 98					ESRS S1-13
	404-2 Programs for upgrading employee skills and transition assistance programs	53-56, 85-87, 94, 99					ESRS S1-1
	404-3 Percentage of employees receiving regular performance and career development reviews	53-56, 85-87					ESRS S1-13

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GRI 1 used			GRI 1: Foundation 2021				-
Applicable GRI Sector Standard			-				Correlation of the ESRS standards with the GRI standards
GRI Standards	Disclosures	Page	Omission				ESRS Standards
			Requirements omitted	Cause	Explanation	External Assurance	
Equal treatment and equal opportunities for all (Own workforce)							
GRI 3: Material topics 2021	3-3 Management of material topics	53-56, 85-87, 92, 97					ESRS S1-1, S1-2, S1-4, S1-5, S1- 17 ESRS S2-1, S2-2, S2-4, S2-5
GRI 405: Diversity and Equal Opportunity 2016	405-1: Diversity of governance bodies and employees	53-56, 85-87, 92, 97				•	ESRS 2 GOV-1 ESRS S1-6, S1-9, S1- 12
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	53-56, 85-87				•	ESRS S1-17
Personal safety of consumers and/or end users							
GRI 3: Material topics 2021	3-3 Management of material topics	57-59, 68					ESRS S4-1, S4-2, S4-4, S4-5
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	68					
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	57-59				•	ESRS S4-4
FP 5	Percentage of production in certified sites	57-59					
FP 7	Ingredients of high nutritional value	68					
Social inclusion of consumers and/or end users							
GRI 3: Material topics 2021	3-3 Management of material topics	57-59					ESRS S4-1, S4-2, S4-4, S4-5

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GRI 1 used			GRI 1: Foundation 2021				-
Applicable GRI Sector Standard			-				Correlation of the ESRS standards with the GRI standards
GRI Standards	Disclosures	Page	Omission				ESRS Standards
			Requirements omitted	Cause	Explanation	External Assurance	
Social inclusion of consumers and/or end users							
GRI 417: Marketing and labeling 2016	417-1 Requirements for product and service information and labeling	57-59					
	417-2 Incidents of non-compliance concerning product and service information and labeling	57-59				•	ESRS S4-4
	417-3 Incidents of non-compliance concerning marketing communications	57-59				•	ESRS S4-4
Corporate Culture							
GRI 3: Material topics 2021	3-3 Management of material topics	36-38, 41-42					ESRS S4-3, S4-4
GRI 206: Anti-competitive behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	36-38					
GRI 307: Environmental compliance 2016	307-1 Non-compliance with environmental laws and regulations	41-42					
GRI 418: Customer privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	36-38					ESRS S4-3, S4-4
GRI 419: Socioeconomic compliance 2016	419-1 Non-compliance with laws and regulations in the social and economic area	36-38					

Annex III: GRI Standards 2021 Index and European Sustainability Reporting Standards (ESRS)

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GRI 1 used			GRI 1: Foundation 2021				-
Applicable GRI Sector Standard			-				Correlation of the ESRS standards with the GRI standards
GRI Standards	Disclosures	Page	Omission				ESRS Standards
			Requirements omitted	Cause	Explanation	External Assurance	
Financial performance data							
GRI 201: Economic performance 2016	201-1 Direct economic value generated and distributed	15, 62-67					
	201-4 Percentage of employees receiving regular performance and career development reviews	15					
Sustainable supply chain							
GRI 204: Procurement practices 2016	204-1 Proportion of spending on local suppliers	72-73				.	
Water							
GRI 303: Water and effluents 2018	303-1 Interactions with water as a shared resource	47, 84					ESRS 2 SBM-3 ESRS E3-2, E3-3
	303-2 Management of water discharge-related impacts	47, 84					ESRS E2-3
	303-4 Water discharge	47, 84					ESRS E3-4
	303-5 Water consumption	47, 84					ESRS E3-4
Impacts and dependencies on ecosystem services							
GRI 304: Biodiversity 2016	304-2 Significant impacts of activities, products, and services on biodiversity	41-42					
Economic, social, and cultural rights of communities							
GRI 413: Local communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	62-67					ESRS S3-2, S3-3, S3-4





Annex III: GRI Standards 2021 Index and European Sustainability Reporting Standards (ESRS)

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GRI 1 used			GRI 1: Foundation 2021				-
Applicable GRI Sector Standard			-				Correlation of the ESRS standards with the GRI standards
GRI Standards	Disclosures	Page	Omission				ESRS Standards
			Requirements omitted	Cause	Explanation	External Assurance	
Corruption and bribery							
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	36-38					ESRS G1-3
	205-2 Communication and training about anti-corruption policies and procedures	36-38					ESRS G1-3
	205-3 Confirmed incidents of corruption and actions taken	36-38					ESRS G1-4


Annex IV: Detailed contribution of BARBA STATHIS to the achievement of the United Nations Sustainable Development Goals

Detailed contribution of BARBA STATHIS to the achievement of the United Nations Sustainable Development Goals (UN SDGs)			
Pillar of BARBA STATHIS Sustainable Development Strategy	UN SDGs related to the activity of BARBA STATHIS	BARBA STATHIS' contribution	Main actions 2024
 <p>Transparency and Accountability</p> <p><i>Transparency and accountability are core values for shaping a modern and sustainable corporate governance model.</i></p>		BARBA STATHIS implements strict policies against corruption and bribery and applies certified management systems for the handling of information and personal data of employees, promoting good corporate governance.	<ul style="list-style-type: none"> We have maintained zero incidents of corruption and bribery in all areas of the company's operations. We have drafted and published our Information Security and Privacy Policy on our website. We have obtained ISO 27001 certification for our Information Security Management System.
		BARBA STATHIS enters into international partnerships that contribute to its progress towards sustainable development and the achievement of its strategic objectives, shaping a responsible business model.	<ul style="list-style-type: none"> We have been awarded the top platinum rating by the international sustainability assessment agency EcoVadis for the second consecutive year, achieving a score of 90/100, an increase from the previous year. As a member of the "Committed Companies" of the international Science-Based Targets initiative (SBTi), we have updated our science-based targets for reducing direct and indirect greenhouse gas emissions, with a 2030 implementation horizon.
 <p>Environmental Stewardship</p> <p><i>Environmental stewardship is reflected in systematic actions to reduce our carbon footprint, minimize waste by adopting the principles of the circular economy, and manage water resources prudently.</i></p>		Through systematic monitoring and improved water management procedures, both in the primary sector and in its own activities, BARBA STATHIS ensures the rational use of water, protecting the water table and ensuring its safe disposal to Thessaloniki Water Supply & Sewerage (EYATH).	<ul style="list-style-type: none"> We continued to implement Integrated Farm Management practices, ensuring the protection of water resources from contamination due to plant protection and heavy metals from primary sector activities. We ensured the rational treatment of water discharged from our factory facilities by implementing systematic controls to meet the required purity and safe disposal standards, in accordance with BOD, COD, and pH values.
		BARBA STATHIS invests in energy-efficient solutions, utilizing clean energy sources and advanced equipment to improve its energy performance as part of its continuous improvement.	<ul style="list-style-type: none"> We have commissioned a photovoltaic panel array at our frozen vegetable production facility, increasing the total energy produced by the photovoltaic stations at our production facilities to 3,796 MWh. We installed energy consumption monitors at strategic points and upgraded high-consumption equipment to optimize energy efficiency.





Annex IV: Detailed contribution of BARBA STATHIS to the achievement of the United Nations Sustainable Development Goals

Detailed contribution of BARBA STATHIS to the achievement of the United Nations Sustainable Development Goals (UN SDGs)			
Pillar of BARBA STATHIS Sustainable Development Strategy	UN SDGs related to the activity of BARBA STATHIS	BARBA STATHIS' contribution	Main actions 2024
 <p>Environmental Stewardship</p> <p><i>Environmental stewardship is reflected in systematic actions to reduce our carbon footprint, minimize waste by adopting the principles of the circular economy, and manage water resources prudently.</i></p>		<p>BARBA STATHIS promotes responsible production and consumption through investments in environmental initiatives, improved water management practices, and waste reduction actions, contributing to the reduction of its overall environmental footprint.</p>	<ul style="list-style-type: none"> We increased our investments in initiatives that reduce our environmental footprint by 62% compared to 2023, strengthening our environmentally responsible operations. We implemented improved water management practices, achieving a 16% increase in the volume of water recycled and reused compared to 2023. We reduced the total amount of waste generated by 4.6% compared to 2023.
		<p>Through targeted actions and responsible practices, BARBA STATHIS strives to reduce its environmental footprint, strengthening its sustainable operation.</p>	<ul style="list-style-type: none"> We have upgraded our infrastructure by installing automated production machinery, new thermal insulation roof panels, and replacing the cooling chambers in our refrigerated trucks. We have upgraded the air conditioning management in our offices by installing BMS (Building Management System), achieving greater energy savings and more efficient operation of our building infrastructure.
		<p>BARBA STATHIS actively contributes to maintaining the balance and health of natural ecosystems through certified management systems, responsible agricultural practices, and rational waste management.</p>	<ul style="list-style-type: none"> We implemented ISO 9001 and ISO 22000 standards through proven Integrated Farm Management procedures, and with regenerative agriculture at the core of our practices, focusing on crop rotation, sustainability, and biodiversity conservation. We maintained 99.9% of our waste as non-hazardous, minimizing its impact on the environment and human health. We processed 84% of our total waste, working with approved partners to convert plant residues into animal feed, biogas, and soil enhancers.

Annex IV: Detailed contribution of BARBA STATHIS to the achievement of the United Nations Sustainable Development Goals

Detailed contribution of BARBA STATHIS to the achievement of the United Nations Sustainable Development Goals (UN SDGs)			
Pillar of BARBA STATHIS Sustainable Development Strategy	UN SDGs related to the activity of BARBA STATHIS	BARBA STATHIS' contribution	Main actions 2024
 <p>Responsible Business Operations</p> <p><i>Responsible business operations are based on promoting equality, ensuring safe working conditions, enhancing employee well-being, offering high-quality products, and maintaining consumer trust.</i></p>		<p>BARBA STATHIS cares for the well-being of its employees by ensuring safe working conditions and promoting training and awareness on health and safety issues in the workplace.</p>	<ul style="list-style-type: none"> We have reviewed and redrafted our Occupational Risk Assessment Study, even though our industrial activity has been classified as low risk based on the written occupational risk assessment. We recorded twice as many hours of training for our employees on occupational health and safety, with this specific topic accounting for the largest number of training hours compared to the rest. We encouraged our employees to participate in training seminars on health and safety at work, recording a 45% increase compared to 2023.
		<p>BARBA STATHIS invests in its employees' education and skills development, offering training opportunities through specialized seminars and expanding their professional prospects through targeted performance improvement processes.</p>	<ul style="list-style-type: none"> We recorded a 26% increase in total training hours compared to 2023. We organized more than 100 training seminars, marking a 10% increase compared to 2023, covering a wide range of topics. We implemented an employee performance evaluation program, focusing on senior positions (management and department heads).
		<p>Creating a fair and inclusive work environment, where every employee has equal opportunities for growth and advancement to senior positions, is a key priority for BARBA STATHIS.</p>	<ul style="list-style-type: none"> We have maintained zero incidents of discrimination and human rights violations. We have boosted female employment, with a 17% increase in the representation of women in our workforce compared to 2023. We monitored the change in the average (unadjusted) gender pay gap for 2024, while ensuring that the two (2) genders remain equally represented in the company's management positions.
		<p>BARBA STATHIS strives to create a supportive and dynamic workplace where productive work goes hand in hand with the satisfaction and well-being of its employees.</p>	<ul style="list-style-type: none"> We were awarded the "Great Place to Work" certification, with 86% of our employees participating in the survey. We have boosted our overall employment and growth, recording a 14.5% increase in our workforce compared to the previous year.

Annex IV: Detailed contribution of BARBA STATHIS to the achievement of the United Nations Sustainable Development Goals

Detailed contribution of BARBA STATHIS to the achievement of the United Nations Sustainable Development Goals (UN SDGs)			
Pillar of BARBA STATHIS Sustainable Development Strategy	UN SDGs related to the activity of BARBA STATHIS	BARBA STATHIS' contribution	Main actions 2024
 <p>Responsible Business Operations</p> <p><i>Responsible business operations are based on promoting equality, ensuring safe working conditions, enhancing employee well-being, offering high-quality products, and maintaining consumer trust.</i></p>		<p>BARBA STATHIS has always been dedicated to producing high-quality, safe, and innovative products by strictly adhering to international certification standards and meeting European labeling requirements, while also strengthening communication channels with consumers to promote ongoing and constructive feedback.</p>	<ul style="list-style-type: none"> We have increased the number of internationally recognized systems and protocols we apply in our frozen vegetable and fresh salad production facilities to 17 and 13, respectively, ten (10) of which are ISO certifications, strengthening green management practices in overall quality, safety, and the environment. We maintained zero incidents of non-compliance with product labeling. We encouraged interaction with our customers and consumers through available communication channels and by conducting regular satisfaction surveys.
		<p>BARBA STATHIS is committed to producing products that meet the highest standards of quality and safety by implementing specialized systems that prevent the presence of undesirable ingredients in the final product.</p>	<ul style="list-style-type: none"> We have implemented the HACCP (Hazard Analysis Critical Control Point) system to detect and prevent potential food safety hazards at all stages of production. We have implemented an advanced traceability system that covers all activities in the primary and secondary sectors. We have adhered to sustainable practices at every stage of our product production: from the management of Greek land and sowing to the immediate freezing and packaging of our products. We have maintained zero incidents of non-compliance with regulations relating to consumer health and safety.
		<p>Guided by equality and respect for human rights, BARBA STATHIS adopts responsible practices, reinforcing its commitment through compliance with internationally recognized standards and active participation in international initiatives.</p>	<ul style="list-style-type: none"> We have obtained the internationally recognized SA8000 certification, ensuring compliance with high standards of Social Corporate Responsibility. As a member of the United Nations Global Compact, we align our business activities with the Ten (10) Universal Principles of Sustainability and Action to Support the United Nations Goals. We have undergone regular audits and renewed our compliance report per the international SEDEX SMETA standard.

Annex IV: Detailed contribution of BARBA STATHIS to the achievement of the United Nations Sustainable Development Goals

Detailed contribution of BARBA STATHIS to the achievement of the United Nations Sustainable Development Goals (UN SDGs)			
Pillar of BARBA STATHIS Sustainable Development Strategy	UN SDGs related to the activity of BARBA STATHIS	BARBA STATHIS' contribution	Main actions 2024
 <p>Thriving Communities</p> <p><i>The creation of fair and inclusive communities requires their prosperity and economic development through volunteer initiatives and actions that promote social solidarity as well as education on health and well-being.</i></p>		BARBA STATHIS maintains and seeks active participation in volunteer initiatives by non-profit organizations, continuously strengthening its positive social impact.	<ul style="list-style-type: none"> We contributed to the creation of 2,993 jobs through the activities of our company and our partners. We maintained and strengthened our partnerships with non-profit organizations as part of the "Together we do good!" program.
		BARBA STATHIS supports dozens of charitable organizations, ensuring access to food for the socially vulnerable groups they serve, while also participating in social solidarity initiatives.	<ul style="list-style-type: none"> We have supported 92,000 beneficiaries across the country, providing over 350,000 meals and salads, actively contributing to tackling food insecurity. We supported 92,000 beneficiaries nationwide by providing over 350,000 portions of food and salads, actively contributing to combating food insecurity
		The company's priority remains, consistently, to ensure the nutritional value of vegetables from harvest through to final consumption.	<ul style="list-style-type: none"> We implement innovative and science-based farming practices, ensuring the freshness and nutritional value of the vegetables in our products. All our products combine high nutritional value, serving as a source of nutrients, with maximum safety and high quality, following internationally recognized Food Safety Management System standards.
		BARBA STATHIS is investing in the future of the primary sector by supporting the education of farmers' children and raising awareness among the younger generation about the value of healthy nutrition.	<ul style="list-style-type: none"> We announced three (3) new full two-year scholarships at the American Farm School's Vocational High School, supporting the education of the children of our contract farmers. We continued the implementation of the Primary School Educational Program "Take a step for healthy eating!", with the participation of more than 3,500 students from Northern Greece.
		BARBA STATHIS promotes responsible entrepreneurship by monitoring and evaluating the socio-economic impact of its activities, while maintaining partnerships that support its values and vision.	<ul style="list-style-type: none"> We finalized our Corporate Social Responsibility (CSR) Framework to reinforce our responsible business approach and support our active social contribution. We conducted the Economic & Social Impact Study for the year 2024, highlighting our commitment to creating long-term value with a positive impact for all stakeholders.

Annex IV: Detailed contribution of BARBA STATHIS to the achievement of the United Nations Sustainable Development Goals

Detailed contribution of BARBA STATHIS to the achievement of the United Nations Sustainable Development Goals (UN SDGs)			
Pillar of BARBA STATHIS Sustainable Development Strategy	UN SDGs related to the activity of BARBA STATHIS	BARBA STATHIS' contribution	Main actions 2024
<div></div> <div>Sustainable Agriculture and Procurement</div> <div>Guided by sustainable agriculture and responsible sourcing, the primary sector is encouraged to adopt smart, advanced farming practices that respect the environment, while at the same time, a responsible supply network is developed in alignment with sustainability criteria.</div>	<div></div> <div>8 DECENT WORK AND ECONOMIC GROWTH</div>	BARBA STATHIS chooses its partners responsibly, promoting sustainable practices, strengthening local entrepreneurship, and supporting the domestic economy.	<ul style="list-style-type: none">• We implemented a Sustainable Procurement Framework for the responsible selection and evaluation of our suppliers based on ESG criteria.• We strengthen local entrepreneurship by prioritizing partnerships with suppliers operating in the wider Thessaloniki area.• We support the domestic market by keeping the largest share of our spending (73%) in partnerships with domestic suppliers.
	<div></div> <div>12 RESPONSIBLE CONSUMPTION AND PRODUCTION</div>	BARBA STATHIS adopts advanced agricultural practices that ensure sustainable agricultural management and invests in educational initiatives for its contract farmers, reinforcing the transition towards sustainable development.	<ul style="list-style-type: none">• We have implemented the ISO 20400-certified Sustainable Procurement Management System.• We maintained excellent partnerships with local suppliers, securing high-quality raw materials through the adoption of Best Agricultural Practices, Precision Agriculture, and Contract Farming.• We organized specialized training programs for our partner producers, strengthening knowledge and responsible entrepreneurship throughout the supply chain and contributing to its sustainable development.

Annex V: UN Global Compact Index

United Nations Global Compact		Description of the Ten (10) Principles	Report Chapter
Principle 1	Businesses should support and respect the protection of internationally proclaimed human rights.		Responsible Operations
			Thriving Communities
			Sustainable Agriculture and Procurement
Principle 2	Businesses should make sure that they are not complicit in human rights abuses.		Responsible Operations
			Thriving Communities
			Sustainable Agriculture and Procurement
Principle 3	Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining.		Responsible Operations
Principle 4	The elimination of all forms of forced and compulsory labor.		Responsible Operations
Principle 5	The effective abolition of child labor.		Responsible Operations
Principle 6	The elimination of discrimination in respect of employment and occupation.		Responsible Operations
Principle 7	Businesses should support a precautionary approach to environmental challenges.		Environmental Stewardship
			Sustainable Agriculture and Procurement
Principle 8	Undertake initiatives to promote greater environmental responsibility.		Environmental Stewardship
			Sustainable Agriculture and Procurement
Principle 9	Encourage the development and diffusion of environmentally friendly technologies.		Environmental Stewardship
			Sustainable Agriculture and Procurement
Principle 10	Businesses should work against corruption in all its forms, including extortion and bribery.		Transparency and Accountability

Annex VI: Accountability Principles Standards AA1000AP (2018) Index

	Report reference	Page reference
The Principle of Inclusivity	The company's stakeholders	24-28
The Principle of Materiality	Double materiality analysis and determination of material topics for sustainable development	29-31
The Principle of Responsiveness	ESG Performance Summary 2024 – Targets & Priorities 2025	4-7
	BARBA STATHIS at a glance	12
	Global impact	13
	The company's stakeholders	24-28
	Corporate Governance	33-35
	Climate change and efficient energy management	43-44
	Circular economy and environmentally friendly packaging	45-46
	Water resource management	47
	Respect for Human Rights and Labor Practices	53-56
	Occupational health and safety	49-52
	The well-being of our employees	52
	Employee training and awareness-raising	55-56
	BARBA STATHIS products	57-59
	Communication with consumers and customers	60
	Positive social impact	62-67
The Principle of Impact	ESG Performance Summary 2024 – Targets & Priorities 2025	4-7
	Financial overview	15
	Corporate Governance	33-35
	Climate change and efficient energy management	43-44
	Circular economy and environmentally friendly packaging	45-46
	Water resource management	47
	Respect for Human Rights and Labor Practices	53-56
	Occupational health and safety	49-52
	The well-being of our employees	52
	Employee training and awareness-raising	55-56
	BARBA STATHIS products	57-59
	Positive social impact	62-67

Annex VII: Independent external assurance report

To: Management of BARBA STATHIS SINGLE MEMBER INDUSTRIAL & COMMERCIAL S.A.

1. Scope of the External Assurance project of the Sustainability Report

BARBA STATHIS SINGLE MEMBER INDUSTRIAL & COMMERCIAL S.A. company (hereinafter referred to as **BARBA STATHIS**) has assigned **TÜV HELLAS (TÜV NORD) SA** (hereinafter referred to as **TÜV HELLAS**) the limited external assurance of the Sustainable Development Report, which covers the period of 1/1/2024-31/12/2024.

The information in the Sustainability Report concerns the company **BARBA STATHIS** and more specifically the company's offices, the production units in Thessaloniki as well as its facilities in Athens, Thessaloniki & Larissa. Additionally, the report includes data of the subsidiary company HALVATZIS MAKEDONIKI SA for the production unit in Skydra Macedonia region, as well as its facilities in Athens, Greece.

The scope of the project consists of the following:

- A. The external assurance of the information disclosed to confirm that the Sustainability Report of **BARBA STATHIS** for 2024 has been prepared **"In Accordance"** with the **GRI Universal Standards 2021**.
- B. The provision of external assurance service about the accuracy of the claims mentioned for specific numerical indicators that **BARBA STATHIS** reported at the Sustainability Report Chapters, based on the **GRI Topic Standards**, as follows: **GRI 204-1, GRI 302-1, GRI 302-3, GRI 303-5, GRI 305-1, GRI 305-2, GRI 305-7, GRI 401-1, GRI 403-9, GRI 405-1, GRI 406-1, GRI 416-2, GRI 417-2, GRI 417-3**.
- C. The control of the adherence to the AA1000 AccountAbility Principles (Inclusivity, Materiality, Responsiveness & Impact) against the criteria found in **AA1000AP (2018)**.

The limited external assurance as it is defined by the above project scope, refers to the Sustainability Report of **BARBA STATHIS** for 2023 and it was conducted based on the corresponding correlation table of **GRI Standards** Indicators stated by **BARBA STATHIS**, to confirm that the Sustainability Report has been prepared **"In**

Accordance" with the **GRI Universal Standards 2021**, as well as the requirements of **AA1000AP (2018)**.

2. Project Criteria

The external assurance was based on the evaluation of conformity with the requirements of the following guiding standards:

A. GRI Universal Standards 2021

B. GRI Topic Standards

C. AA1000AP (2018)

For the evaluation of conformity to the requirements of **AA1000AP (2018)**, the provisions of the guide AA1000 Assurance Standard (**AA1000AS v3**) were followed. More specifically, the Type 2-Moderate level of external assurance was followed. According to this, the level of conformity to the Accountability Principles, as they are stated within **AA1000AP (2018)**, was checked, while the reliability and quality of sustainability performance information based on basic sampling of limited range, was simultaneously assured.

3. Project methodology

Based on the conformance criteria of paragraph 2 and to draw conclusions, the external assurance team of **TÜV HELLAS** conducted the following (indicative and not restrictive) methodology:

- Reviewed the coverage of the **"In Accordance"** with the GRI Universal Standards 2021 requirements, as they are described within the **GRI 1: Foundation 2021, GRI 2: General Disclosures 2021, GRI 3: Material Topics 2021**.
- Reviewed the procedures followed by **BARBA STATHIS** to identify and determine the material topics to include them within the Sustainability Report.
- Reviewed the analysis of the sustainability material topics through the process of **Double Materiality** analysis and the identification of **BARBA STATHIS**'s business impact activity on the environment, society and the economy, as well as the risks and opportunities that arise for the company itself.

→ Interviews were conducted with selected executives of **BARBA STATHIS** having operational role in Sustainability topics to understand the current state of sustainability development activities and progress achieved during the period under reference.

→ Reviewed the **BARBA STATHIS** consultation approach with their stakeholders through interviews with executives responsible for communication with the interested parties at company level and review of selected documents.

→ Reviewed the claims mentioned to the Reporting Indicators, based on the **GRI Topic Standards** (referred in paragraph 1, point B) in connection with the findings of the above steps. In addition, the methodologies, and practices for extracting the results were reviewed and crosschecks were performed on the reliability and quality of the indicators reported in the report. These checks (not restrictively), consist of the following:

- Understanding of the quality management and results collection processes related to the indicators under consideration.
- Review of the design of processes, systems, and controls for managing reliability and quality of specified information
- Sampling of management practices and operation control, as well as evidence gathering to sufficiently ensure the completeness and accuracy of the claims.
- Maintain of the appropriate documentation for all the aforementioned controls.

4. Review limitations

The range of the review was exclusively limited to the activities of **BARBA STATHIS** company and more specifically the company's offices, the production units in Thessaloniki and its facilities in Athens, Thessaloniki & Larissa, as well as the subsidiary company HALVATZIS MAKEDONIKI SA for the production unit in Skydra Macedonia region and its facilities in Athens, Greece. No visits and interviews in stakeholders of **BARBA STATHIS** have been conducted.

In case of any discrepancy in the translation between Greek and English version of the Sustainability Report, the Greek version shall prevail.

Annex VII: Independent external assurance report

5. Responsibilities of the Reporting Organization and Assurance Provider

The ESG & Corporate Communication Division of **BARBA STATHIS** carried out the Sustainability Report, thus, is exclusively responsible for the information and statements contained therein. The external assurance conducted, as it is defined in the project scope (paragraph 1), does not represent **TÜV HELLAS'** opinion related to the quality of the Sustainability Report and its contents. The responsibility of **TÜV HELLAS** is to express the independent conclusions on the issues as defined in the project scope and in accordance with the relevant contract. The project was conducted in such a way so that **TÜV HELLAS** can quote to **BARBA STATHIS** administration the issues mentioned in this report and for no other purpose.

6. Conclusions

Based on the project scope (paragraph 1) and in the context of the external assurance procedure followed by **TÜV HELLAS**, the conclusions are as follows:

A. External assurance of the information disclosed to confirm that the Sustainability Report of BARBA STATHIS for 2024 has been prepared "In Accordance" with the GRI Universal Standards 2021.

- During the external assurance project carried out, nothing has come to the attention of **TÜV HELLAS**, which would lead to the conclusion that the Report has not been prepared "In Accordance" with the requirements of the **GRI Universal Standards 2021**, as reflected on the corresponding correlation GRI content index.

B. Control of accuracy of the claims mentioned for the Reporting Indicators that BARBA STATHIS reported at the Sustainability Report Chapters, based on the GRI Topic Standards

- Nothing has come to the attention of **TÜV HELLAS** that would lead to the conclusion of the incorrect gathering or transferring of data concerning the claims mentioned to the disclosures (indicators) of the GRI Topic Standards, referred in paragraph 1, point B of this report.

C. Adherence to the AA1000 AccountAbility Principles (Inclusivity, Materiality, Responsiveness & Impact) against the criteria found in AA1000AP (2018)

Inclusivity: Dialogue on Sustainability Topics with the Stakeholders

- We have not realized any matter that causes us to believe that major stakeholder groups were excluded from consultation processes, or that **BARBA STATHIS** has not implemented the principle of Inclusivity in developing its approach to sustainability.

Materiality: Focus on the material topics related to sustainability

- We have not realized any matter that causes us to believe that the material topics' definition approach which was followed by **BARBA STATHIS** does not provide a comprehensive and balanced understanding of the material issues.

Responsiveness: Addressing the needs and expectations of stakeholders

- We have not realized any issue, which would lead us to believe that **BARBA STATHIS** has not responded timely and adequately, through decisions and actions, to the needs and expectations that emerged from the material topics of sustainable development.

Impact: Impact of company's activities to the broader ecosystems

- We have not realized any issue, which would lead us to believe that the **BARBA STATHIS** has not understood and managed the direct and indirect impacts that the material aspects create to the broader ecosystems.

TÜV HELLAS did not realize anything that would lead to the conclusion of incorrect collection or transfer of data (qualitative & quantitative) concerning the allegations made regarding the fulfillment of the requirements of the Accountability Principles, as set out in **AA1000AP (2018)**. Additionally, **TÜV HELLAS** did not realize anything that would call into question the reliability and quality of the performance indicators related to the Accountability Principles.

7. Impartiality and independence of the external assurance team

TÜV HELLAS states its impartiality and independence in relation to the project of **BARBA STATHIS's** Sustainability Report external assurance. **TÜV HELLAS** has not undertaken work with **BARBA STATHIS** and does not have any cooperation with the interested parties that could compromise the independence or impartiality of the findings, conclusions, or recommendations.

TÜV HELLAS was not involved in the preparation of the text and data presented in the Sustainability Report of **BARBA STATHIS**.

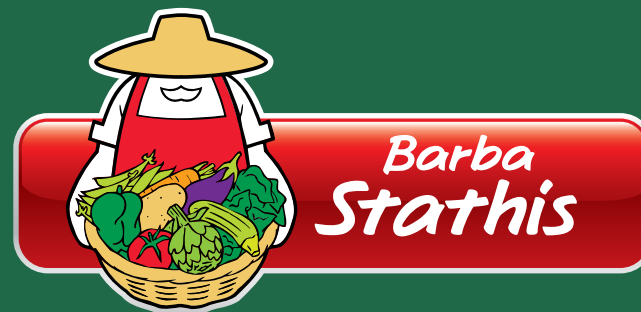
Athens, July 12, 2025

For **TÜV HELLAS (TÜV NORD)**



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