



SUSTAINABILITY REPORT 2024

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Message from the Chairman

In an era marked by accelerating digital transformation, geopolitical shifts, and heightened environmental consciousness, SARMED continues to stand at the forefront of the third-party Logistics (3PL) industry. Our unwavering commitment to our vision and mission drives us to deliver innovative, high-quality logistics solutions that don't just meet customer expectations – they redefine them. We remain steadfast in our sustainable business model that creates value for all stakeholders while safeguarding our shared future.

SARMED offers comprehensive vertical 3PL services spanning the entire supply chain – from temperature-controlled storage in our state-of-the-art facilities to seamless transportation and distribution networks across Greece and beyond, complemented by value-added services and efficient customs clearance. This integrated approach is powered by our strategic partner ecosystem, our highly skilled workforce, and our investment in next-generation digital infrastructure and automation technologies.

Environmental stewardship remains central to our operations. We've intensified our efforts to minimize our supply chain footprint through rigorous waste reduction protocols, expanded investments in Renewable Energy Sources (RES), comprehensive ESG-based supplier assessments, and systematic energy optimization programs. These initiatives contributed to our achievement of the «Gold Recognition Level» from EcoVadis for 2024, reinforcing our position among industry sustainability leaders.

At SARMED, continuous improvement isn't just a goal – it's our operating principle. We relentlessly pursue enhanced productivity and operational excellence while advancing our ESG (Environmental, Social, Governance) performance metrics. Each decision we make reflects our commitment to balanced, responsible growth that serves our business objectives and our broader societal responsibilities.

As we navigate the evolving landscape of sustainable logistics, we pledge to maintain our momentum toward a resilient, sustainable future with the same passion and determination that has defined our journey thus far.

Ioannis Sarantis
Chairman & CEO



Resilience and Sustainability in a Shifting Global Landscape

The year 2024 was shaped by a series of geopolitical, economic, technological, and environmental developments that deeply influenced the global business environment and supply chains. The intensification of geopolitical tensions, ranging from conflicts and regional instability to the growing rivalry between major powers, created volatility and uncertainty in international trade. The renewed wave of tariffs and trade battles—particularly under the Trump administration in the US in 2025—further strained global commerce, disrupting established trade flows and reshaping the competitive landscape.

At the same time, accelerating climate change and its visible impacts reminded us of the urgent need for sustainable practices. Extreme weather events, energy price volatility, and regulatory pressures for decarbonization added complexity to logistics and transportation worldwide. In Greece, higher electricity prices created additional challenges, particularly for SARMED, which operates approximately 25,000 m² of refrigerated warehouses—facilities that are both essential for our clients and energy-intensive by nature. In parallel, the rapid advancement and adoption of Artificial Intelligence (AI) technologies disrupted traditional business models, demanding a new level of adaptability, innovation, and responsible governance.

Recent initiatives of the European Union, such as the so-called “Omnibus package”, signal a shift towards narrowing the scope and extending the timeline for compliance with mandatory disclosures required under the Corporate Sustainability Reporting Directive (CSRD). As a result, it is expected that the overwhelming majority of European enterprises will no longer be subject to regulatory obligations to report on their sustainability performance. In this new regulatory environment, responsibility shifts even more directly to businesses themselves. Each company must assess its real impact on people and the planet and act accordingly—both to mitigate risks and to seize opportunities for sustainable value creation. It is important to recall that the sustainability movement did not originate with regulation. It has been built by business leaders and professionals who understand the importance of responsible practices. Its progress will continue to be driven by the commitment and foresight of these actors.

SARMED remains steadfast in its ESG-integrated approach, viewing this period not as a chance to reduce commitments but as an opportunity to focus on what truly matters. By concentrating on substantial measures—such as energy efficiency, responsible procurement, and waste management—we ensure continuity in our responsibility toward society and the environment, regardless of shifting regulatory requirements.

Resilience and Sustainability in a Shifting Global Landscape

Additional challenges emerged in our industry. Labor shortages in logistics and transportation continued to affect Europe and Greece, increasing operational pressure. Inflation in Greece remained above the EU average, raising costs and creating insecurity around investment decisions. The growing dependence on digital technologies heightened exposure to cybersecurity risks, making resilience in information systems more critical than ever.

These developments confirm once again that resilience and sustainability are the cornerstones of business continuity and long-term success. At SARMED, we are well-prepared to navigate this shifting landscape. Our response rests on three strategic foundations:

- **Established Culture and Policies:** Our deeply embedded values of excellence, integrity, respect, sustainability, and pioneering spirit guide us in every decision. Robust management systems across quality, environment, health & safety, energy, information security, and business continuity provide the structural backbone to withstand external shocks.
- **Flexibility and Adaptability:** We have demonstrated agility in adjusting our operations to new trade realities. From optimizing transport routes and reducing energy consumption to diversifying partnerships and enhancing digital integration, we ensure continuity and competitiveness even under adverse conditions.
- **Forward-Looking Investments:** We continue to invest in people, technology, and infrastructure. By strengthening our workforce with continuous training and development, by adopting advanced digital tools and AI-driven solutions, and by committing to renewable energy and circular economy initiatives, we position ourselves at the forefront of sustainable logistics in Greece and beyond.

In 2024, SARMED reaffirmed its role as a resilient and responsible logistics partner. Despite the external challenges and cost pressures, we successfully achieved our goals in terms of both performance in services and financial indexes. By combining stability with adaptability, and sustainability with innovation, we continue to transform global challenges into opportunities for growth, creating value for our customers, employees, partners, and society.

01 COMPANY PROFILE

33 years of presence in the market

183,000 m² of warehouses

200,000 pallets in storage

34,000,000 boxes for delivery

335 employees

4,300,000 order deliveries

100,000 delivery points nationwide

12.9 % reduction in energy
intensity*

6.7% reduction in total emissions
intensity*

* for the year 2024 compared to 2023



SARMED at a glance

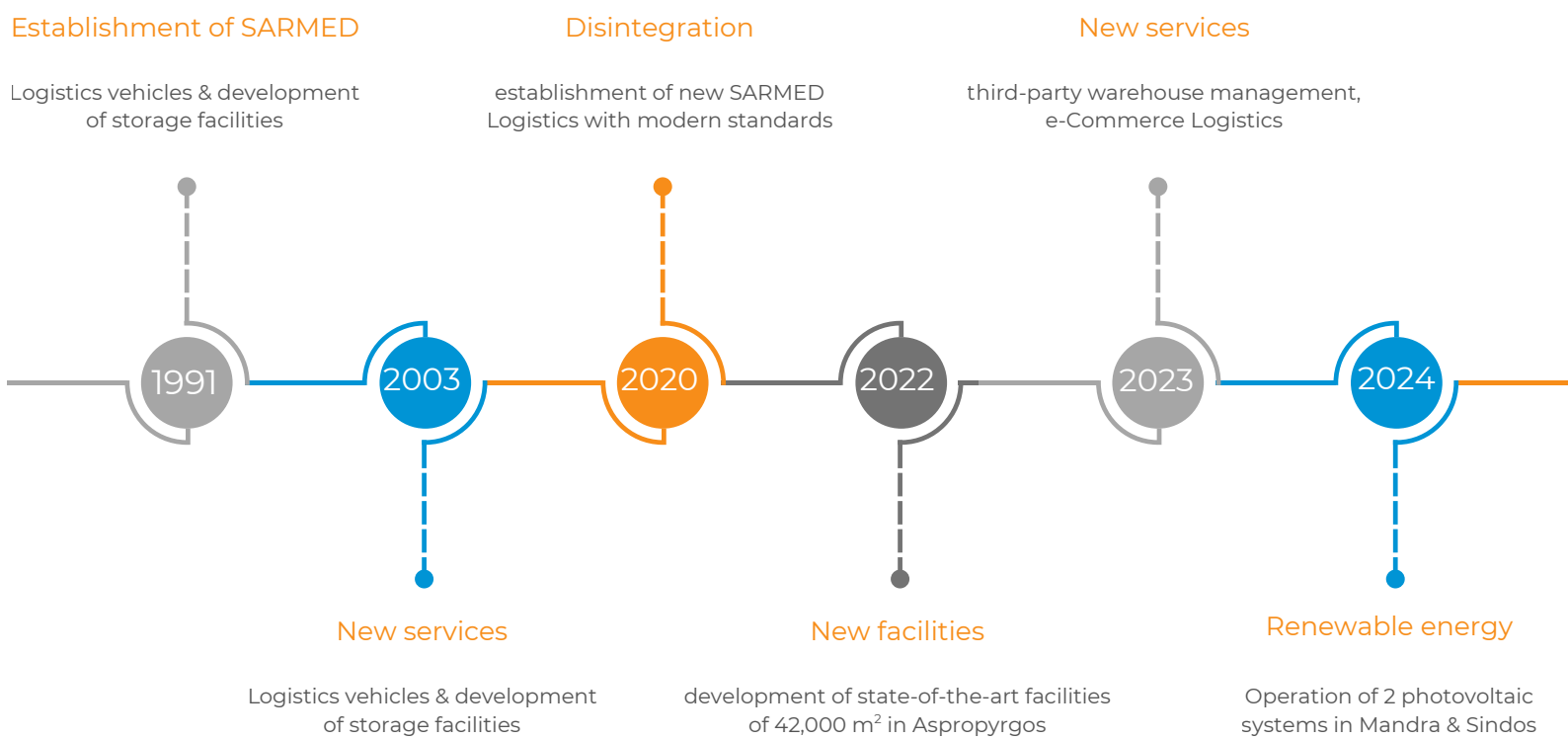
SARMED is a pioneering Greek Company and a leader in the third-party Logistics (3PL) sector in Greece. The Company provides integrated supply chain management services to third parties in full vertical integration, with state-of-the-art technological solutions and highly trained employees.

SARMED’s facilities meet the highest quality standards and are equipped with the most sophisticated equipment to meet the most demanding storage and handling requirements in all temperature conditions, as well as the special requirements of e-commerce and its customs and tax warehouses.

SARMED handles shipments from and to the Greek territory, as well as international shipments through its network of selected partners.

Its overarching objective has been the steady growth through the innovative services offered. In order to achieve this goal and to ensure the satisfaction of its customers, SARMED is constantly striving for technological leadership, recruiting the right human resources, continuously training and developing their skills and maintaining a good working environment and a human-centered culture.

Important milestones



Our corporate DNA

Our Vision

To be the premier provider of logistics solutions in Greece, enjoying international recognition.

Our Mission

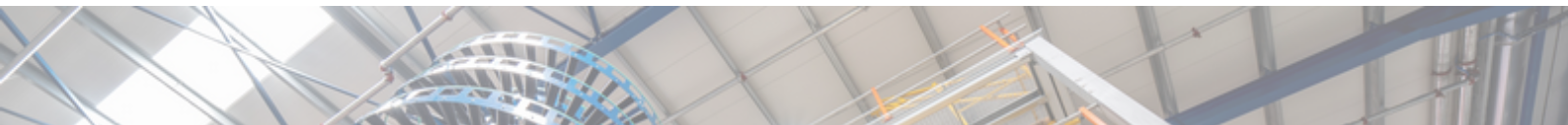
To deliver high quality and innovative logistics services that exceed our customers' expectations while employing a sustainable business model, integrating all stakeholders' interests.

Our Values

Excellence



Pioneering



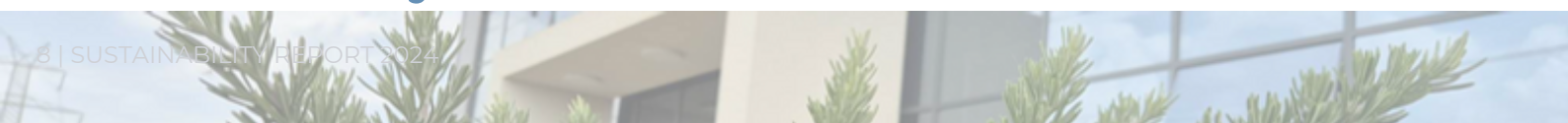
Integrity



Respect



Sustainability



Corporate Culture



Customer Centricity



Reliability



Technology & Innovation



Teamwork



Agility



Work-life balance



Inclusiveness



Environmental Responsibility



Quality & Safety



Continuous Improvement



Meritocracy



Our Services

SARMED holds a leading position in the third-party Logistics (3PL) sector, providing comprehensive supply chain management services at its state-of-the-art facilities, with its specialized and experienced workforce and its network of partners, utilizing cutting-edge information systems and technologies.

Warehousing Services

Dry Cargo Storage | Storage of cold cargo of all temperature categories | Stock control | Preparation of orders of all categories | e-Commerce logistics

Transportation Services

B2B, B2C, D2C | e-Commerce logistics (home deliveries) | Multichannel distributions | Combined transportation | Cross docking services | International Forwarding

Value-Added Services

Integrated Customer Service | Quality control | Packaging / re-packaging | Labelling | Heat shrink wrapping | Set compositions | Promotional stands, gift boxes | Products' sorting | Cash on Delivery

Tax Warehouse Management & Customs Clearance

Support of customs services | Specialized advisory services

Business Sectors

SARMED's clients operate in major sectors of trade and services, such as:



Food & Beverages



Electrical Appliances



Consumer Goods



Motors



Pharmaceuticals



Retailers



Industry



Forwarding Companies



Technology



Facilities & Transport network

SARMED owns and manages storage facilities across the vertical axis of Greece, offering flexible and efficient services for the domestic and international needs of its clients. SARMED operates facilities in Mandra and Aspropyrgos in the region of Attica, Sindos in Thessaloniki, Volos and Patras, as well as a network of storage hubs through local partners in key locations around Greece.



WAREHOUSES

ATTICA

Mandra: 102,000 m²
Aspropyrgos: 43,000 m²

ACHAIA

Patras: 3,000 m²

THESSALONIKI

Industrial Area / Sindos & OSE downtown: 25,000 m²

MAGNESIA

Volos: 10,000 m²



All vehicle categories

Fleet of more than 550 vehicles, including all vehicle categories (Big trucks, Vans, Small trucks)



All temperature conditions

Refrigeration: 0-4°C, Air Conditioning: 12-18°C, Pharma: 15-25°C, Deep Freezing: -18°C



The most extensive fleet

Large cargos: 90 routes
Last mile: 200 routes



Transport Management System

Electronic proof of delivery: 90% of deliveries, Track & Trace, B2B, B2C



Freight Forwarding

Europe & Asia



Delivery

B2B, B2C, D2D



Same day delivery

Crete, Patras, Athens, Larissa, Thessaloniki

Our response to industry megatrends

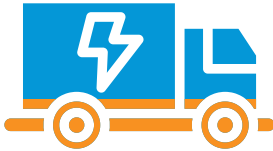


Transport Route Optimization

Route optimization can help reduce fuel consumption and operating costs. Optimization takes into account elements such as road conditions, traffic patterns, the most economical and efficient route, etc. Fleets achieve distance minimization and optimize fuel consumption.

SARMED's response:

- Vehicle logistics
- Leg set-up
- Real-time geocoding
- Planning of delivery zones
- Routing
- Last mile



Sustainable Supply Chain

Sustainable supply chain, also known as green logistics, refers to various actions taken to minimize the environmental impact of companies in the supply chain, from processing of raw materials to the delivery of the final product to the consumer.

SARMED's response:

- Waste Management
- Investment in Renewables
- Evaluation of suppliers based on ESG criteria
- Energy performance audit



Digital Storage

Digital storage is the process of digitizing standard storage and fulfilling operations to keep up with modern volume requirements and consumer expectations.

SARMED's response:

- Warehouse Management Systems
- Customer Systems Integration
- Advanced Reporting & KPIs
- Automations



Resilient Business Model

SARMED has developed a robust and competitive business model that highlights its business activities, customer segments, communication channels, and the key resources and assets required to execute its activities, while focusing on how it creates value for all its stakeholders.

The business model of SARMED is based on recognizing both the Company's strengths and areas for improvement, as well as effectively managing the risks arising from changes in the external environment. Finally, a key factor is the identification of potential opportunities that will further enhance SARMED's growth in the future and contribute to the achievement of its vision.



Sustainable Business Model Canvas

Focus on Quality

Modern and secure storage facilities, sophisticated information systems and certified management systems are all quality features that add value to SARMED. At the same time, a network of experienced partners, consisting of highly qualified executives, enhance its competitive advantage and strengthen its market position.

Ensuring continuous operational improvement SARMED implements the following Management Systems:



Quality Management System

ISO 9001:2015
No: 20001200002979

Business Continuity System

ISO 22301:2019
No: 20000210006193

Environmental Management System

ISO 14001:2015
No: 220051210005085

Information Security Management System

ISO 27001:2022
No: 20201210006192

Health and Safety Management System

ISO 45001:2018
No: 20152200002980

Food Safety Management System

ISO 22000:2018
No: 20000200002981

Energy Management System

ISO 50001:2018
No: 20000210005086

GHG Emissions Reporting System

ISO 14064-1:2018
No: 2000230009040



At the same time, the Company, in the context of ensuring the quality of its provided services, has proceeded with additional certifications, both related to food management and medical and pharmaceutical products, as well as customs services.

Certificate for the Storage of Organic Products
Regulation (EU) 2018/848
GR-BIO-15.300-0004650.2025.006

Certificate Ministerial Decision 1348
Good distribution and storage practices for medical devices

License from the National Organization for Medicines
Pharmaceutical Products

GDP Certificate
Compliance with the Good Distribution Practice (GDP) guidelines for pharmaceutical products.

Approved Economic Operator
Customs Simplification/ Security & Protection

Customer Satisfaction

SARMED is a company that addresses both businesses (B2B) and consumers (B2C), while at the same time has established itself in the industry thanks to its client-centric approach.

Customer satisfaction is monitored through multiple communication channels regardless of the clients' business sector and size. In particular, corporate clients, individuals, the local community and all interested parties are given the opportunity to contact SARMED directly on any issue that may be of concern.



Customer Service
Department



Written or Oral
Communication



Customer
Satisfaction Survey

Customer Satisfaction Survey

SARMED, as part of its commitment to providing high quality services, measures the satisfaction of its customers through an annual survey. The survey includes a multitude of questions providing the Company with comprehensive and accurate insights on customer requirement responsiveness.

Complaint Management

All complaints are dealt with through the Customer Service Department whether complaints are submitted by telephone or in writing. Complaints are divided to quality complaints (QC) or service complaints (SC).

The Company identifies client needs and expectations, and acquires a realistic overview of the extent of their satisfaction.

Every customer complaint received by telephone on services or products is recorded in an electronic data base. Complaints received in writing (either by letter or email) are electronically filed by the Customer Service and Quality Department. In 2024, the Company handled a total of 12 complaints managed as per above internal procedures.

Responsible Supply Chain

Suppliers are partners of paramount importance to the Company as they are inextricably linked to the provision of high-quality services. In this context, SARMED evaluates its suppliers annually, based on a set of criteria that address both business needs and the ESG criteria.

As described in the Company’s Code of Ethics and Business Conduct, SARMED conducts its operations based on corporate principles and values. The Company aims to positively contribute to the development of a sustainable supply chain and has developed a Supplier Code of Conduct to encourage respect and compliance. The Code covers a wide range of ESG issues, including corruption, human rights, prohibition of forced and child labour, health and safety, etc.

30 %

of suppliers were assessed in 2024 based on ESG criteria

49 %

of key suppliers have signed contracts that include clauses or annexes on environmental, labor and human rights requirements

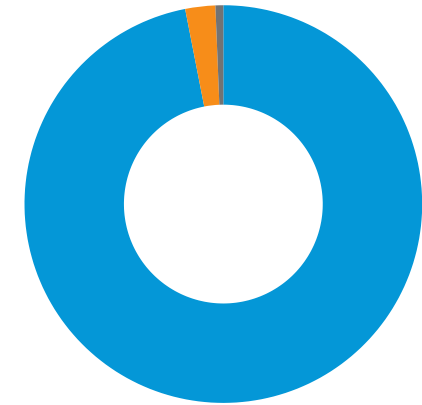
45 %

of key suppliers have already signed the Supplier Code of Conduct

Total Suppliers

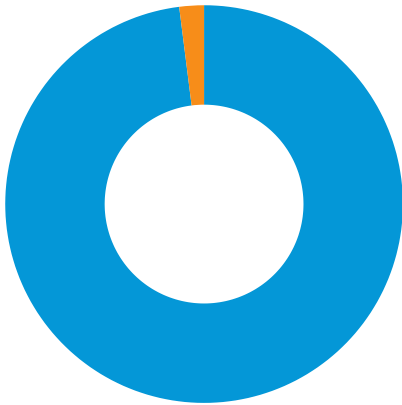


Geographical Distribution of Suppliers 2023



Domestic Suppliers 96.86 %
Foreign EU Suppliers 2.49 %
Foreign Third Country Suppliers 0.65 %

Geographical Distribution of Suppliers 2024



Domestic Suppliers 98.00 %
Foreign EU Suppliers 2.00 %
Foreign Third Country Suppliers 0.00 %

Sustainability Indicators

SARMED is contractually committed to supporting sustainability throughout its value chain. Indicatively, the Company has set goals related to its energy efficiency improvement, the increase of the use of recycled paper, waste management optimization, environmental and energy management systems (ISO 14001 and ISO 50001) implementation, and validation of its value chain practices with the EcoVadis system.

EcoVadis is an international platform that enables companies to monitor the sustainability performance of their suppliers. The system assesses the Company's performance in four main categories: Environment, Labor and Human Rights, Ethics and Sustainable Procurement.



SARMED received the Gold distinction for its business practices towards sustainable development according to the EcoVadis Sustainability Rating system for 2024.

Participation in Organizations & Associations

SARMED participates in several organizations and associations. This offers multiple benefits including promotion, visibility, networking opportunities in the wider ecosystem and direct access to sources of information, insights and knowledge.

Subsequently, the Company's memberships in Organizations / Associations:



ΕΛΛΗΝΙΚΗ ΕΤΑΙΡΕΙΑ LOGISTICS
HELLENIC LOGISTICS ASSOCIATION

Hellenic Logistics
Association



Association of IFW
& Logistics Enterprises of
Greece



ECR Hellas



GS1 Association



Hellenic Federation of
Enterprises



Greek Cold Storage &
Logistics Association



Hellenic Institute for
Logistics Management



Greek e-Commerce
Association



CSR HELLAS



IN THE LOOP



p-NET Competence
Center

02

OUR COMMITMENT TO SUSTAINABILITY

SARMED recognizes that its operations have direct and indirect, positive and less positive, economic, social and environmental impacts.

The Company creates long-term value for its shareholders, employees, customers and other stakeholders by providing its services in a responsible manner.

Business sustainability is aligned with the Company's vision, mission and values and is an integral part of its operating model.



Our approach

SARMED is committed to creating added value for all stakeholders, giving priority to employees, society and the environment:

Employees

SARMED demonstrates its human-centered approach with actions that promote employee development, equality and meritocracy, innovation, solidarity, trust and respect. This is achieved through training programs that develop the skills, knowledge and technical competencies of employees.

In addition, the Company undertakes actions to empower and support both its employees and their family members. Such actions include supporting the academic community and helping develop the skills of new graduates, and offer additional paid internship programs where graduates have the opportunity to continue their careers at SARMED.



Society

SARMED has established a Volunteer Blood Donors Team, that offers valuable blood units through bi-annual blood donations at our premises. Remaining close to the local community is a major concern of the Company, which operates and acts as an integral part of its social environment.

The Company supports charitable foundations and non-profit organizations through targeted actions

Environment

SARMED carries out environmental actions to reduce its environmental footprint and raise awareness among its employees.

The exclusive use of electric pallet trucks and forklifts in the premises, the construction and operation of energy-efficient refrigeration systems, the recycling of materials and the circular economy measures have led to reduced emissions and lowering of the environmental footprint to the absolute minimum.



Communication with Stakeholders

SARMED is in continuous dialogue with all stakeholders to support mutual understanding and achieve long-term partnerships. Through direct and on-going dialogue and cooperation, the Company affirms the value that it can bring to the society, the economy and the environment as well as stakeholder expectations. Stakeholder Communication methods utilized in our Company's business activities are listed below.

GROUP OF STAKEHOLDERS	COMMUNICATION WITH STAKEHOLDERS		
	Communication Channels	Issues/topics prioritized by each group	Company's Response
SHAREHOLDERS Frequency of communication: Annual	Press releases, announcements & presentations General meetings Financial Statements Sustainability Report	Preserving Company's Reputation Reliability & Transparency Risk Management Company Growth Profitability & Sustainability Dividends Investments	Strong Governance Publishing results, announcements & reports with reliable information Sustainability Report Effective Management
EMPLOYEES Frequency of communication: Daily	Open door policy Communication by telephone & email Bulletin boards Voluntary actions Opinion surveys / Questionnaires Employee Self Service Social Media & Corporate Website	Recognition & Reward Development & Training Health & Safety Equality Remuneration & Fringe Benefits Job Satisfaction Disclaimer	Development of policies & procedures Management Systems Additional Benefits for Employees Adoption of Good Practices Ongoing & Two-way Communication
STRATEGIC PARTNERS (carriers, drivers, suppliers) Frequency of communication: Daily	Communication by telephone & email Social Media & Corporate Website Press releases & presentations Participation in media exhibitions Sustainability Report Corporate Procedures	Remuneration Economic Development Health & Safety at Work Transparency & Credibility Compliance with Market Laws and Regulations	Establishing permanent & stable partnerships Good Governance Sustainability Report Contracts Policies & Procedures
CLIENTS Frequency of communication: Daily	Communication by telephone & email Social Media & Corporate Website Press releases, presentations Participation in media exhibitions Sustainability Report	Business agreements Product quality & safety Complaints management Responding to requests Technical support Maximizing value/price Information Innovation	Contracts Certifications Management systems Policies & Procedures Sustainability Report Customer portal information Customer audit
STATE & PUBLIC AUTHORITIES Frequency of communication: When deemed necessary	Press releases, presentations Financial statements Communication by telephone or email Meetings	Compliance with applicable national & European legislation Tax compliance Economic development Good governance	Annual Report on the Financial Results Economic growth & contribution to regional development Good governance
LOCAL COMMUNITY Frequency of communication: Daily	Meetings Press releases, presentations Communication by telephone & email Corporate social responsibility activities Social Media & Corporate Website Magazines Sustainability Report	Sponsorships & donations Environmental responsibility Positive impact on society & the environment Creating job opportunities Contributing to the economic development of local communities	Dialogue & building close relations with local communities Creating job opportunities Attracting employees from the wider region Local procurement Initiatives & social actions
SUPPLIERS Frequency of communication: Daily	Financial statements Sustainability Report Communication by telephone & email Social Media & Corporate Website Press releases Meetings	Remuneration Economic development Health & safety at work Transparency & credibility Compliance with market laws & regulations	Establishing permanent & stable relationships Good governance Sustainability Report
FINANCIAL INSTITUTIONS & INSURANCE COMPANIES Frequency of communication: Weekly	Financial statements Corporate Website Meetings Communication by telephone & email	Objectives & strategic priorities Risk management Investments Compliance with market laws & regulations Information about our services	Full compliance with legislation Annual Report of Financial Results Sustainability Report Publishing results, announcements & reports with sufficient & reliable information

Creating value for all stakeholders

Through its business activities and social initiatives, SARMED seeks to create shared value. It contributes not only to the economic development, but also to supporting its partners. SARMED wants to empower the community, promote sustainable development and ensure long-term benefits for all stakeholders, through its activities.

SOCIAL PRODUCT (Amounts in €)	2023	2024
Payroll (gross remuneration of employees)	7,635,559.46	6,756,476.83
Employee insurance costs (employer's contributions and private insurance)	1,858,420.94	1,886,239.99
Other employee benefits	169,597.52	254,136.17
Compensation (redundancies/pensions)	72,517.90	96,685.07
Total to employees	9,736,095.82	8,993,538.06

SOCIAL PRODUCT (Amounts in €)	2023	2024
Payments to capital providers (banks, etc.)	6,208,531.29	1,476,003.20
Taxes paid (to the State)	1,558,328.74	966,927.78
Purchases from domestic suppliers (incl. VAT)	38,364,963.04	43,469,285.69
Purchases from foreign suppliers	273,420.07	142,604.51
Total to other stakeholders	46,405,243.14	46,054,821.18

Materiality Analysis

As part of the preparation of the Company's first Sustainability Report in 2023, the Company conducted a materiality analysis to identify key sustainability issues. The Company benchmarked its materiality findings with those of peers and confirmed that the 11 material issues identified for SARMED are in line with the requirements and respective priorities of the wider sector. The goal of the materiality analysis was to identify and assess the opportunities, risks, weaknesses and strengths associated with Company's activities and identify the issues that affect its long-term strategic objectives. The process was based on the Global Reporting Initiative (GRI Standards) and the Sustainability Accounting Standards Board (SASB) industry categorization and assessment.

The Materiality Analysis comprised four stages:

1

Identification of relevant sustainable development issues through analysis of the international, national and sectoral ecosystem, as well as aggregation of identified issues of stakeholder concern.



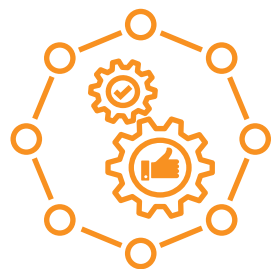
2

Evaluation of issues related to stakeholder concern by assessing the pressure exerted by each stakeholder group towards the company for each issue.



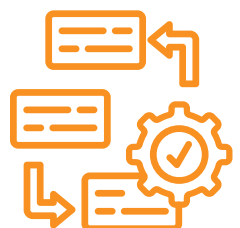
3

Integration of the risks associated with each issue based on the sector.

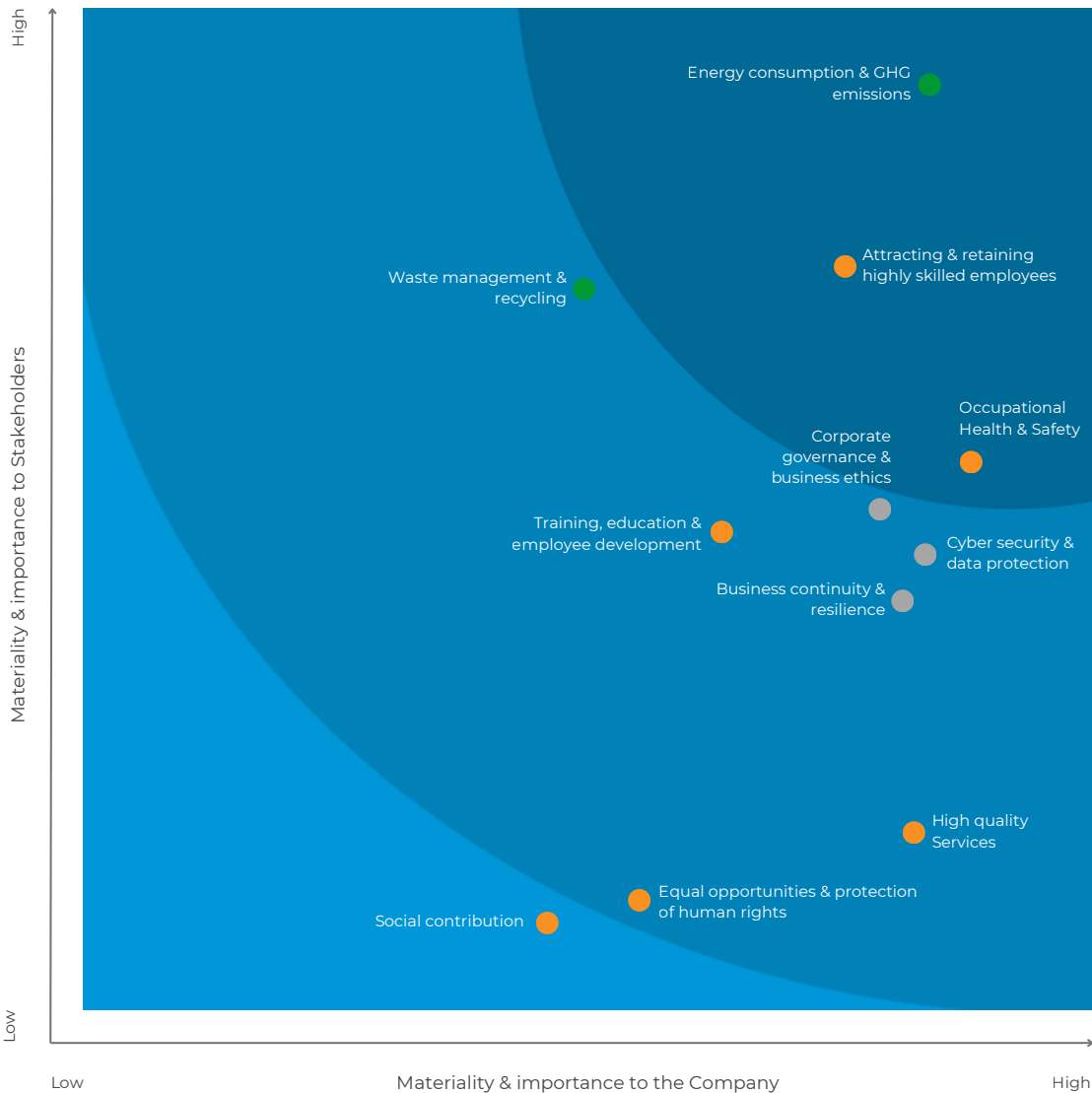


4

Prioritization, consolidated assessment and recording of material topics. Approval by Management.



SARMED Materiality Matrix



The 17 UN Sustainable Development Goals (SDGs) guide the integration of sustainability throughout the Company as well as its contribution to social, environmental and economic change. The material topics are listed below alongside the respective 17 SDGs.

Material Issues

Environment				
Energy consumption & GHG emissions	7 AFFORDABLE AND CLEAN ENERGY	12 RESPONSIBLE CONSUMPTION AND PRODUCTION	13 CLIMATE ACTION	17 PARTNERSHIPS FOR THE GOALS
Waste management & recycling				
Society				
Occupational Health & Safety				
Training, education & development of employees	1 NO POVERTY	3 GOOD HEALTH AND WELL-BEING	4 QUALITY EDUCATION	8 DECENT WORK AND ECONOMIC GROWTH
Attracting & retaining highly skilled employees				
Equal opportunities & protection of human rights	9 INDUSTRY, INNOVATION AND INFRASTRUCTURE	10 REDUCED INEQUALITIES	17 PARTNERSHIPS FOR THE GOALS	
Social contribution				
High quality services				
Governance				
Cyber security & data protection		16 PEACE, JUSTICE AND STRONG INSTITUTIONS	17 PARTNERSHIPS FOR THE GOALS	
Business continuity & resilience				
Corporate governance & business ethics				

Our goals for the future

SARMED seeks to continuously improve its performance by setting SMART goals on ESG (Environment, Society, Governance) criteria to record and effectively monitor performance.

Environment



Reduce direct greenhouse gas emissions (Scope 1) and indirect greenhouse gas emissions from electricity (Scope 2).

Increase the percentage of company vehicles classified as pure electric vehicles or hybrid electric vehicles with external charging, polluting up to fifty (50) grams of carbon dioxide per kilometer (CO₂ / km).

Increase the percentage of waste sent for recycling or circular economy actions.

Social



Further strengthen training and awareness-raising actions of employees on Health and Safety issues.

Additional soft skills development programs.

Recruiting & retaining employees.

Increase the number of key suppliers assessed according to ESG criteria.

Increase the rate of digitization of HR processes. Integration of a Time and Attendance system.

Upgrade the digital customer experience through applications.

Governance



Maintain gold rating and / or improve scores in the annual EcoVadis assessment.

Zero incidents of bribery & corruption.

Zero loss of customer data and personal data.

03

COMMITTED TO OUR PEOPLE & SOCIETY

SARMED builds long lasting relationships and promotes performance that endures over time. SARMED is committed to the growth and development of its people, and recognizes and values diversity and equal opportunities for all.

At the same time, the Company stays focused on making a continuing contribution to society, beyond its business activities. The Company takes actions, donates and sponsors initiatives to support society and those in need.

1 NO POVERTY



3 GOOD HEALTH AND WELL-BEING



4 QUALITY EDUCATION



8 DECENT WORK AND ECONOMIC GROWTH



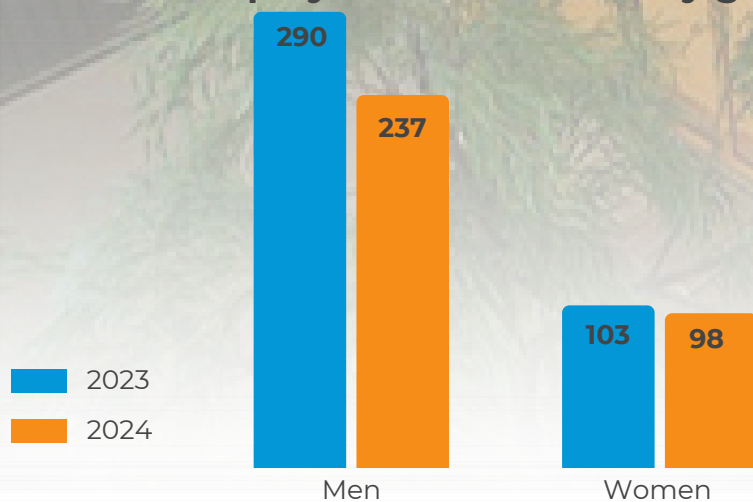
10 REDUCED INEQUALITIES



Our approach

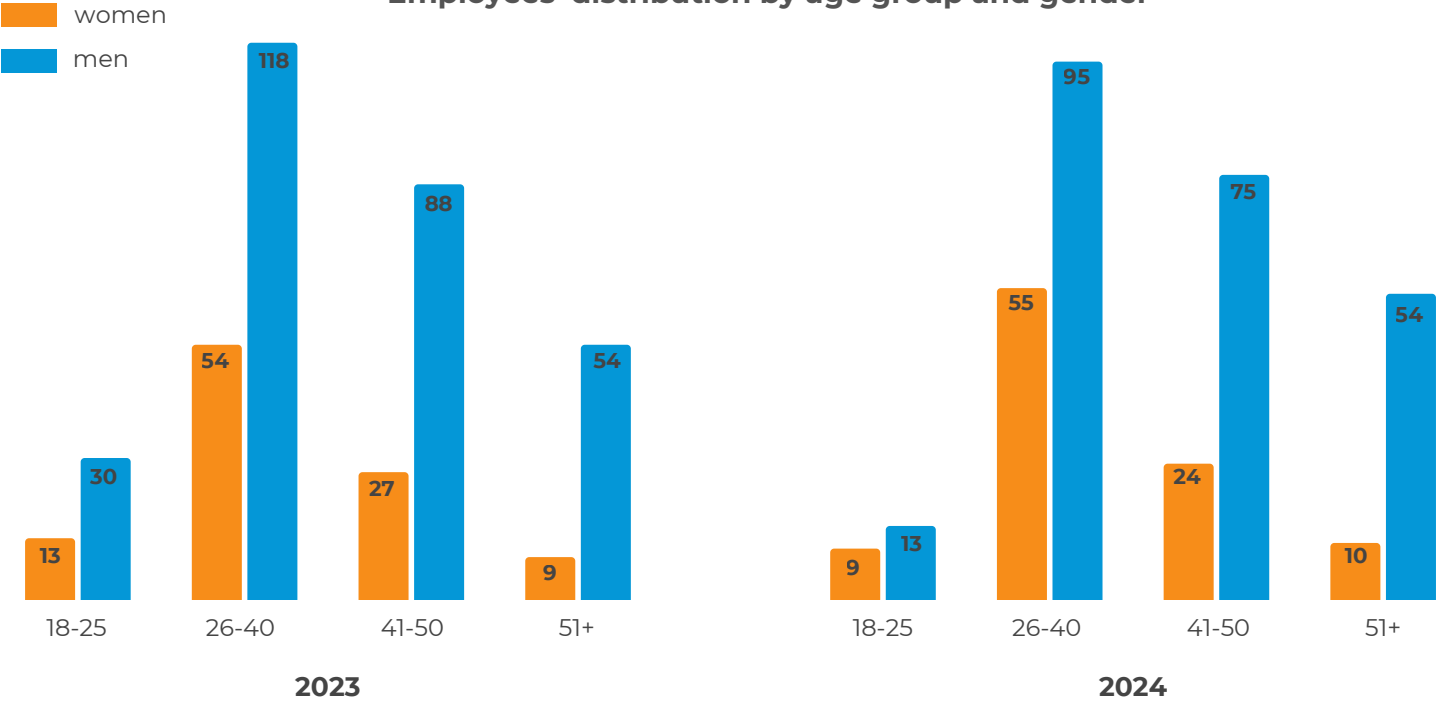
29.3 % 
**of employees are
women**

Employees' distribution by gender

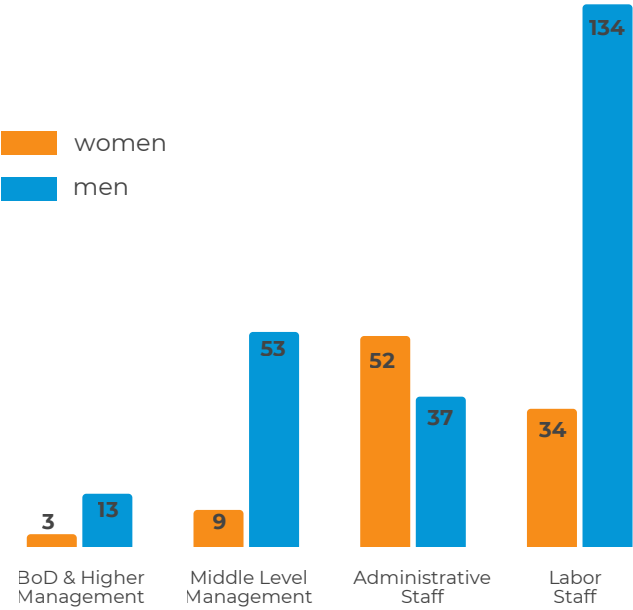


**100% of employees are on full-time
employment contracts for an
indefinite period of time**

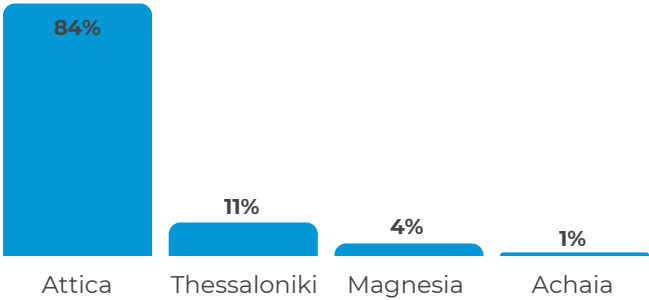
Employees' distribution by age group and gender



Employees' distribution by gender and hierarchical level



Geographical Distribution



Business Ethics Handbook

The Business Ethics Handbook is the fundamental tool for understanding the standards, values, and procedures that govern the Company's operations. This handbook clearly sets out effective policies, ensures appropriate professional behavior in the workplace, and provides a framework for employee relations with other stakeholders. Finally, the Handbook provides detailed coverage to issues of child or forced labor, as well as topics concerning diversity, equality, and inclusion.

Policy against incidents of Violence & Harassment

The Company has implemented a zero-tolerance policy against incidents of violence and harassment. This policy is fully compliant with all applicable laws and is designed to prevent any violence or harassment in the workplace. The policy is clear: SARMED does not tolerate any behavior that violates the human dignity of its employees. The Company unequivocally condemns any such incident and will take all necessary measures to combat it effectively.

Complaints Mechanism

The Company has established a Complaints Mechanism in accordance with Law 4990/2022 to enhance transparency, performance orientation and integrity. This mechanism allows employees, shareholders, external partners, and other stakeholders to submit complaints about incidents and behavior that violate the law.



No incidents of violation of the legislation were recorded



Equal Opportunities Policy

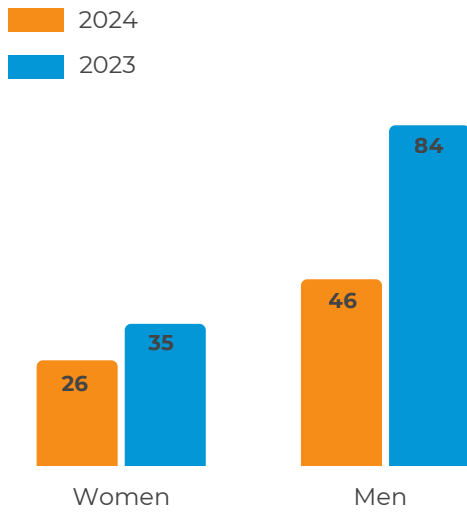
The Company has introduced and implements an Equal Opportunities Policy. The aim of this Policy is to ensure that all employees are treated fairly and equally, regardless of their personal characteristics. It applies to all aspects of employment, including recruitment, retention, training, remuneration, and development. The Equal Opportunities Policy applies to all employees, regardless of their hierarchical level. Supervisors and managers are responsible for its implementation.

Attraction and development of employees

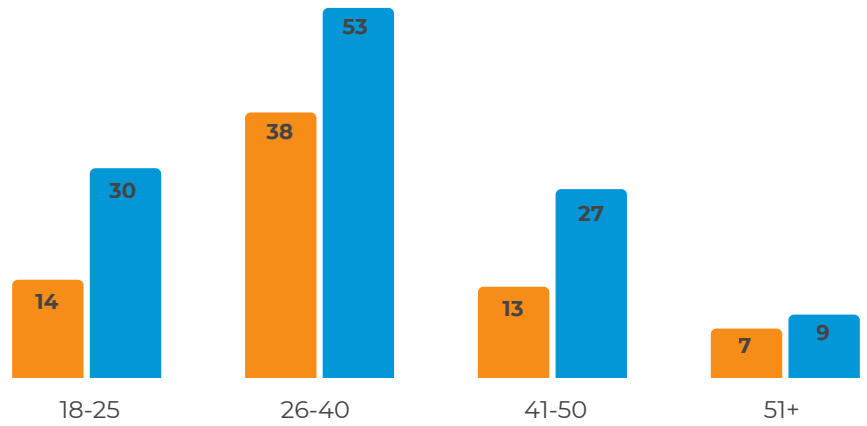
Attracting the right people is critical to Company's long-term success and overall resilience. The Company focuses on finding candidates who align with its values of commitment, honesty and respect. SARMED looks for candidates who are willing contribute to strengthening its corporate culture.



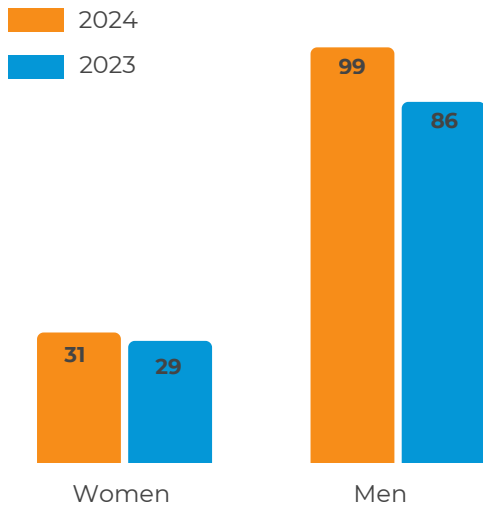
Total recruitments by gender



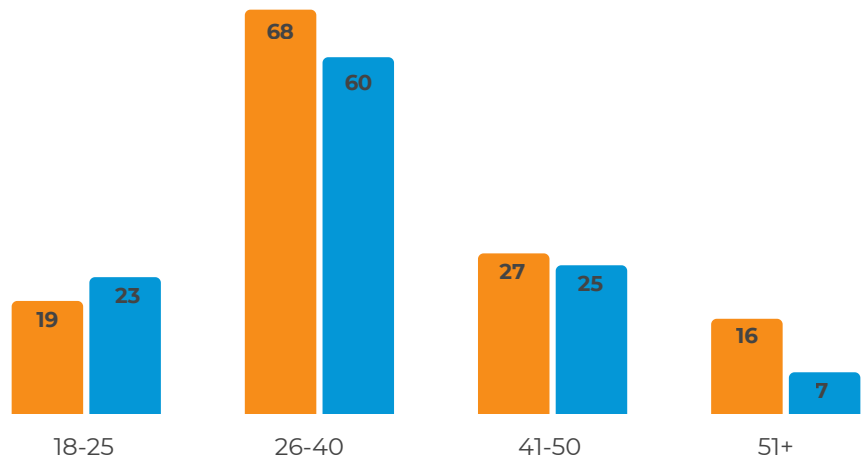
Total recruitments by age group



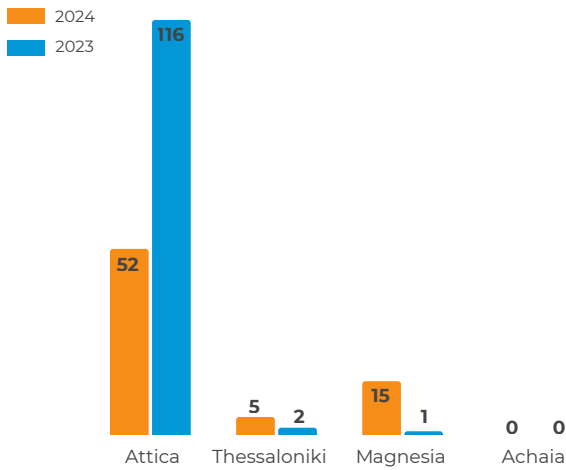
Total departures by gender



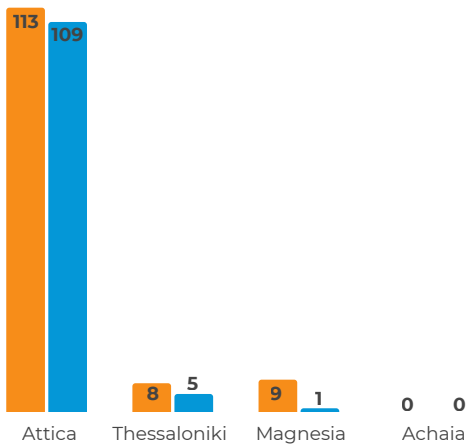
Total departures by age group



Recruitment by geographical location



Departures by geographical location



SARMED has developed recruitment channels to find the most appropriate candidates for each position. This allows the Company to broaden the range of candidates it assesses. These recruitment channels are as follows:



Database of CVs kept for a certain period of time



Cooperation with public bodies (Public Employment Service - DYP)



Publication on recognized career pages & our Corporate website



Academic Community



Sending the CV directly to the Company in a sealed envelope



Employee recommendations



Completion of an appropriate application form, either via the corporate website or by completing a form (with basic information) if the candidate is unable to prepare a CV



Career days



Local Community



The final selection of candidates is made by the Head of the Department to which the position belongs, taking into account the assessment of the Human Resources Department. At the end of the process, candidates who have passed the final assessment stages will be informed of the status of their application.

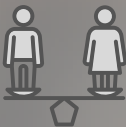
The recruitment process is free of any discrimination based on personal characteristics such as gender, marital status, sexual orientation, religion, political opinion, race, age, disability, etc. The objectivity and meritocracy of the process is further reinforced by the Related Party Policy, which concerns the Company’s obligation to make an objective and impartial judgment in relation to a related party for whom a recommendation has been made. With these measures, SARMED aims to help increase the productivity and commitment of its employees, in the knowledge that everyone is treated equally.

Employee training

SARMED believes that technical skills can be acquired and explored while soft skills can be developed. Therefore, the Company invests in the training of its employees by implementing a comprehensive training plan. Its aim is to train its employees to meet the modern challenges of the sector, catering to the individual needs of each person in order to develop both social and technical skills.

In this context, the training process within the Company is structured on the basis of the Annual Training Plan, resulting from the Assessment of Training Needs by the HR department. The HR Department sends the relevant forms to the Heads of Departments to collect the qualitative information required to determine training needs, taking other factors into account:

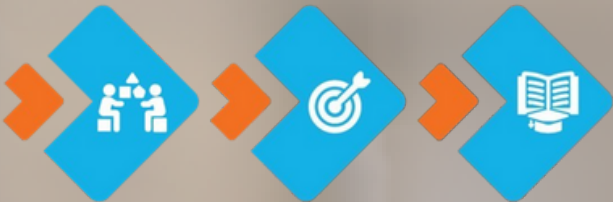
During the recruitment process, meritocracy is further ensured through:



Equal Opportunities Policy



Relatives Policy




Investigation of training needs


Annual Training Plan


Additional training based on emerging needs


Employee benefits


To attract and retain employees, the Company has introduced additional benefits, both monetary and non-monetary, to fulfill their needs in a holistic way. These benefits may apply to all employees, regardless of hierarchical level, or to specific positions within the Company. In particular, productivity bonuses are offered for most positions, including those in the warehouse, and the following benefits are offered depending on the position:


 Vehicle

 Travel allowances incl. E-Pass

 Private insurance

 Expense report

 PC

 Mobile Phone

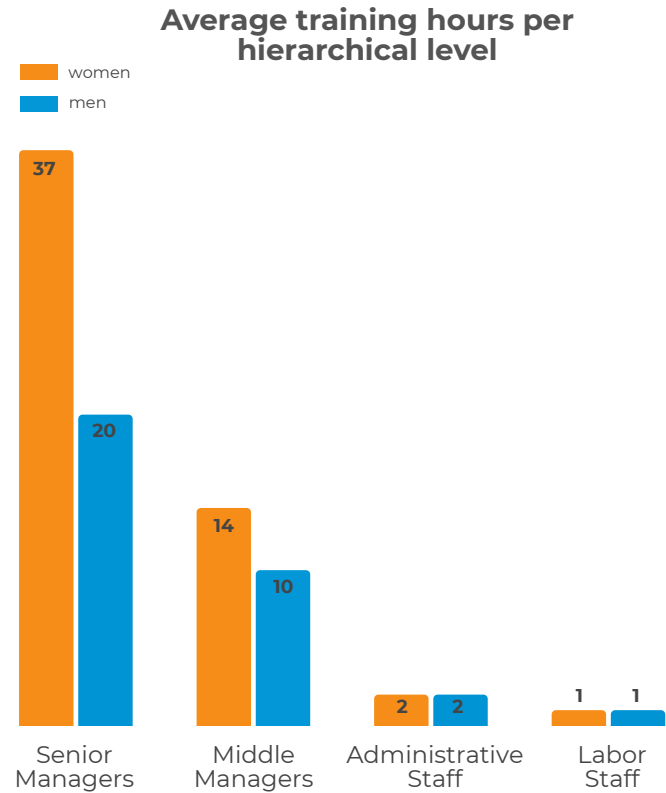
Employee training

Training is provided either internally or by an external training provider based on the approved Annual Training Plan. However, the plan can be adjusted if necessary and / or upon request.

In line with its commitment to respond to the needs of its customers, the Company provides specialized training on the basic principles of food hygiene and safety to employees working in food and beverage warehouses.

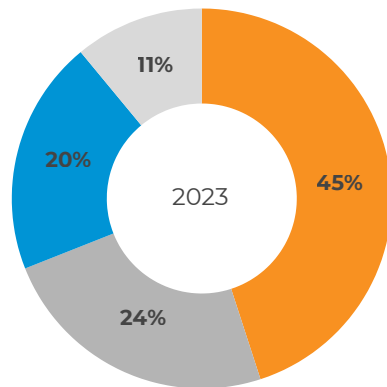
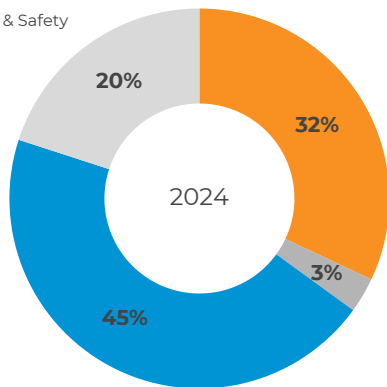
- Strategic objectives of the Company
- Annual Employee Evaluation Process
- Reviews of management systems and identification of non-compliances
- Introduction of new equipment & supply of new software & computer hardware systems
- Changes to existing legislation
- Other specific issues





Soft skills
Master
Technical Issues
Health & Safety

Breakdown of training by topic



+57%

increase in training expenditure compared to 2023

The trainings provided in 2023-2024 included the development of both technical and soft skills, as well as subsidization of postgraduate studies.

Specifically, the following soft skills seminars were held:

Executive Coaching
Peer-to-Peer Coaching
SARmentoring

With regard to technical issues, training was provided on the following topics, among others:

ISO Systems
Personal Data Protection
Cyber Security
Business Continuity
IT Systems
Food Safety
Physical Security
Whistleblowing

In addition to these training courses, the Company distributed Health and Safety, operational and management system guidelines to provide its employees with additional information.

Induction training

SARMED provides thorough training from the moment an employee is hired. The ultimate goal is to guarantee that new hires have a complete understanding of the Company and can seamlessly integrate into the team. To achieve this, the New Hires Guide has been created, which includes vital information about the Company's business, culture, and policies. In addition, new recruits receive training on the following topics:

- Company organization chart, team members, workplace & supervisors
- Health & Safety issues in the workplace and environmental rules set out in Company Policy
- Applicable procedures, HR procedures, GDPR regulation, acceptable or unacceptable workplace behaviors, implications of non-implementation and how they are implemented in the Company
- Overview of the role, procedures and how to perform tasks
- Information Security policies and issues
- Business Continuity policies and issues
- Key responsibilities outlined in the job description
- Specific storage requirements (if any), for handling goods

The Human Resources Department is responsible for informing the new recruit about human resources issues. The training is carried out by the Team Leader and recorded on the 'New recruit training' form. On completion, the form is sent to the Human Resources Department.



Performance evaluation

Performance evaluation is a crucial tool for continuously improving employees and is directly linked to their training and development within the Company. The objective is to pinpoint each employee's strengths and areas needing improvement through a well-structured, performance-based process. This allows the Company to take appropriate actions to enhance the growth of its team members. To achieve this, SARMED has set up evaluation criteria that pertain to performance in relation to the established objectives and the skills necessary for each job group/level. Specifically, the evaluation criteria include:



Subject Knowledge



Quality



Implementation / Delivery Time



Effective Communication



Team Spirit



Flexibility



Team Leadership & Development



Consistency



Achievement Motivation



Decision-making-Initiative / Problem Solving



Organizing / Planning



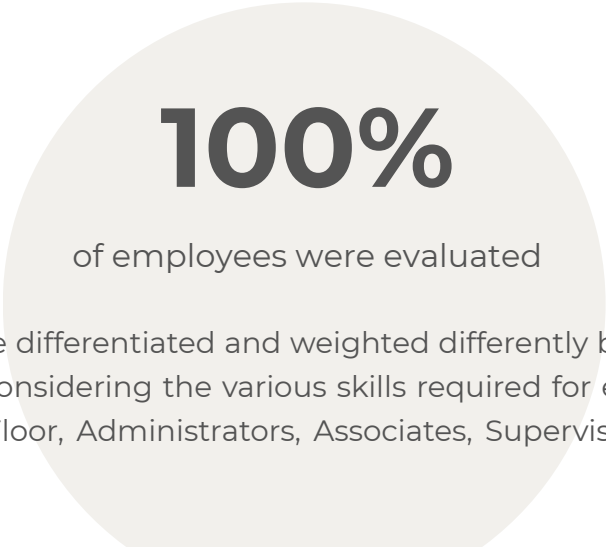
Leadership



Strategic Thinking



Inclusiveness



The criteria for each position are differentiated and weighted differently based on the assessment zone in which each employee falls, considering the various skills required for each position. There are six (6) distinct categories: Workers / Floor, Administrators, Associates, Supervisors, Managers/Assistants, and Directors.

At the end of the process, which includes the evaluation meeting (between the appraiser & the appraisee) to be completed, the appraisee receives an email and their appraisal is available in the corresponding Employee Self Service (ESS) application. In this way, the appraisee can refer to their appraisal at any time in order to study its results again.

Communication channels

At SARMED, open and interactive communication with employees aims to establish good collaboration, mutual trust, and strengthen organizational commitment. In this context, communication channels have been developed to enhance direct, timely and effective communication.

The communication channels with the people of SARMED are as follows:



Employee Self Service

(ESS is an application that enhances employee interaction and simplifies the handling of part of the HR processes)



Open Door Policy



Complaints Mechanism



E-mails



Bulletin boards



Regular (scheduled) HR visits to the premises



Ad-hoc or regular interdepartmental meetings



List of contacts accessible via MS TEAMS and ESS



Training sessions held on site, involving all employees



Briefings by the Team Leaders



Mini Opinion Survey on important issues such as Environment & Energy.

In total, in 2023 and 2024 we carried out 2 surveys with 318 participants

Commitment to supporting society

SARMED is committed to its values and responsibility towards society and those in need. Each year, the Company organizes two voluntary blood donation activities at its facilities in Mandra, with employees being always quick to support initiatives.

The blood donation aims to inspire and motivate employees to help people in need. By volunteering, they actively contribute to a positive change and to society.



In 2024, SARMED participated in the 7th No Finish Line Athens Festival. The festival was held at the Calatrava Market in the Olympic Athletic Center of Athens (OAKA) and was a testament to our commitment to the «Together for Children» Association. The Company participated with 67 runners who covered 480 kilometers for the event's cause.



In 2023 and 2024, SARMED successfully organized a total of five blood donation actions. Among them was the event held in Thessaloniki, where 141 units of blood were collected.



For SARMED, supporting the local community is a main concern. Our company operates and acts as an integral part of its social environment. Thus, SARMED proceeded with the donation of two pallets of water bottles to the Elefsina Fire Service, aiming to support the difficult job of the Firefighters' team at the most demanding time of the year.



SARMED has donated stationery supplies to the young students of the 1st Kindergarten of Mandra. Fostering strong partnerships with the local community remains a key priority for SARMED, which consistently operates as an integral part of its social environment.

In addition, the Company organizes activities for its employees, which have become a tradition for the Company. Every year, SARMED welcomes the new school year by providing either school supplies or gift vouchers for the purchase of school supplies for the children of employees who attend daycare centers, primary and secondary schools.

Moreover, vouchers are provided regularly during the Christmas period and on an ad hoc basis. Additionally, the Company provided isotonic drinks for its employees in the Operations Department along with measures taken to deal with the increased temperatures during the summer period.

04 EMPLOYEE HEALTH & SAFETY

SARMED's top priority is to protect the health and safety of its employees, visitors and subcontractors. The Company's investments and trainings for Health & Safety showcase its commitment to protecting its employees and stakeholders in all its activities.

3 GOOD HEALTH
AND WELL-BEING



8 DECENT WORK AND
ECONOMIC GROWTH



Management framework

SARMED recognizes that Health & Safety is of paramount importance in all areas of its activities and is constantly taking measures to improve its competitive advantage.

In this context, the Company makes every effort to create a healthy and safe working environment. To this end, SARMED applies a certified Occupational Health & Safety in accordance with ISO 45001:2018 Management System. This System is part of the Company's Integrated Management System that covers all its facilities and activities.



ISO 45001: 2018
No. : 20152200002980

The Company is committed to continuously improving its management system to identify and seize opportunities to enhance corporate performance. Prioritizing this as a key issue, the Company organizes related training sessions for its employees. Simultaneously, the Company monitors indicators as part of the implementation of ISO 45001:2018 to identify and mitigate risks in the working environment.



Identification and Management of Health & Safety risks

The Company is steadfast in its commitment to ensuring the health and safety of all its employees, in accordance with the principles outlined in the ISO 45001 standard. The system is built on the accurate and timely identification of all relevant risks at each facility and workplace.

The risk management process is initiated by identifying all potential risks associated with its activities and facilities through inspections, reviews, and consultations with employees. Additionally, the Company conducts comprehensive occupational risk assessments to pinpoint potential hazards.

For risk assessment, the qualitative approach is applied, consisting of a detailed qualitative assessment of each of the risk factors.

This approach is the most effective method for evaluating occupational risks and is in line with the European Commission's Directorate-General for Employment, Social Affairs and Inclusion's "Guidance on Risk Assessment at Work".

The factors that shape the risk are:



Severity of the employee's potential injury



Possibility of an event occurring that may harm to the employee



Frequency of exposure to a hazardous condition

The Company then implements measures to mitigate or eliminate the risks, based on the following general principles of prevention:



Avoiding risks



Evaluating the risks which cannot be avoided



Combating the risks at source



Adapting the work to the individual



Adapting to technical evolution



Replacing the dangerous by the non-dangerous or the less dangerous

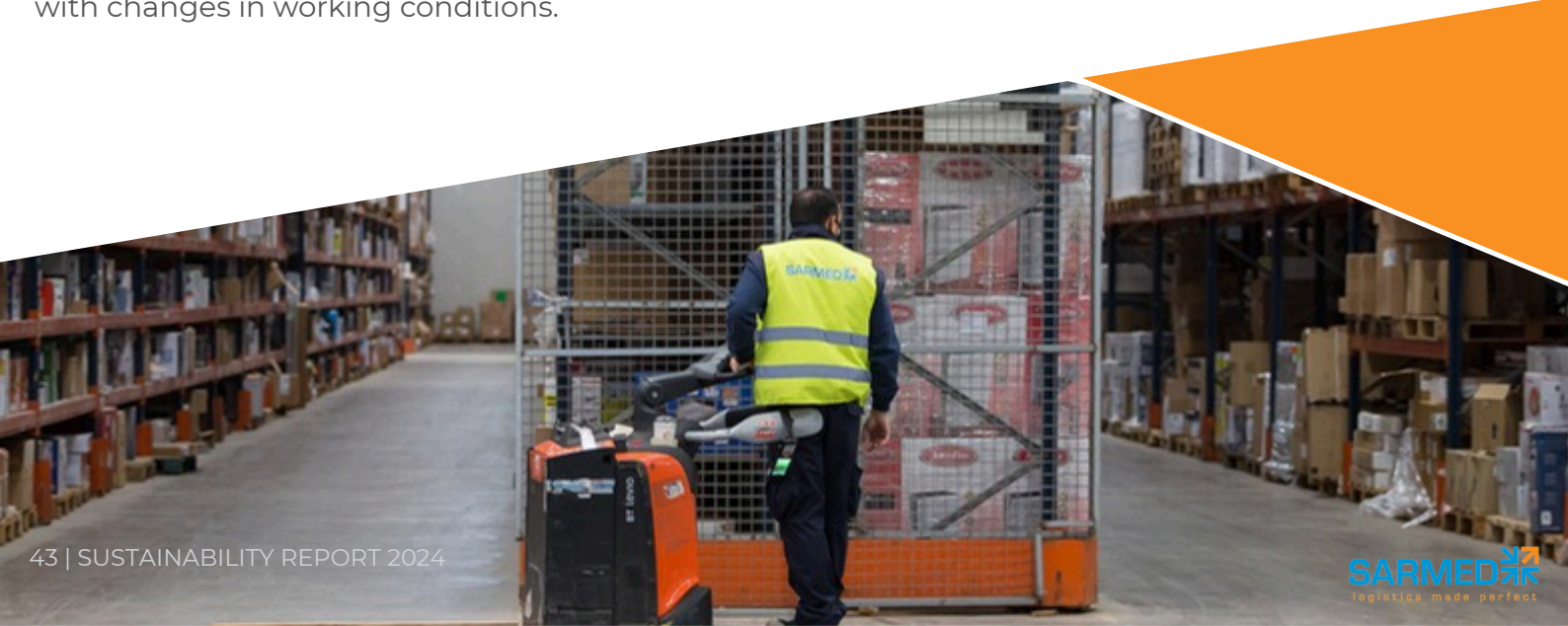


Giving collective protective measures priority over individual protective measures



Giving appropriate instructions to the workers

Risk management is an ongoing process that requires continuous monitoring and review, as well as the collection and analysis of data on accidents and incidents. Safety measures must be adapted in line with changes in working conditions.



Emergency response plan

SARMED is proud to have a rigorous and structured procedure for dealing with potential emergencies at its facilities. This is all part of its mission to prevent accidents and ensure continuous improvement of our Health & Safety management system. In case of any incident, regardless of its severity, the Safety Engineer is immediately informed and is responsible for investigating it. This procedure includes a comprehensive assessment of the incident's conditions and causes, as well as the implementation of corrective measures to prevent similar incidents from occurring in the future.

In addition, the Company conducts regular external and internal inspections at its facilities. The Safety Engineer will then assess the situation and identify any potential risks. In the event of an emergency, a detailed management plan is followed without exception. This includes specific procedures for the immediate response, provision of first aid, and notification of the competent authorities. During the incident, Company ensures that all employees are kept informed and safe by communicating with them through defined channels.

Through its commitment to ongoing training, prevention, and rapid response, SARMED is equipped to handle any emergency incident in the most effective manner, protecting its employees and ensuring the smooth running of its operations.

Subcontractor management

SARMED is dedicated to ensuring the safety and health of all individuals employed in its production activities. In particular, the Company monitors the rules and systems that subcontractors apply, ensuring compliance with all necessary regulations and relevant legislation. Upon starting their collaboration, subcontractors are informed of the health and safety rules that must be followed at the work sites. They are also informed of the legislative obligations and management system requirements implemented by SARMED. Each company that partners with SARMED has a trained Safety Engineer who is responsible for handling any incidents involving its employees.

Employee training and awareness

SARMED considers as a key priority employee training and raising awareness on occupational Health & Safety issues.

SARMED invests in training for its staff as part of its Occupational Health & Safety Management System. In 2024, the Company conducted comprehensive training sessions on health and safety at work, first aid, evacuation procedures, and fire safety protocols. Leaflets with safety rules for the four main types of forklift trucks in the storage facilities were distributed as part of the training. These specific topics were designed to prepare staff for any emergency situation and promote a safety culture in all operations.

Newly hired employees receive training and updates on Health & Safety in the workplace based on their job position after completing their induction training.

SARMED guarantees that its employees will receive continuous training to ensure a safe and healthy work environment. The Company will achieve this through preventive training and drills, which will ensure that all employees are aware of the importance of respecting health and safety measures.



13 hours

of training in Health & Safety seminars
in 2024

84 employees

trained in Health & Safety issues in 2024

32 seminars

on topics related to Health & Safety for 2024

Ensuring employees' health



Occupational Doctor

Current legislation mandates that SARMED must have an occupational doctor who issues work fitness certificates for each new hire. Additionally, they are responsible for updating employees' medical records.



Medical Examinations

The Company ensures employee health by conducting specific medical examinations based on the job requirements and level of risk.

Health & Safety actions and investments

In 2022, SARMED launched the Behavior Based Safety program that records both safe and unsafe behavior in the workplace, with a focus on storage areas. This program is a valuable tool for accident prevention and for fostering a culture of health and safety at work. Additionally, SARMED was piloting the integration of the BBS Program into a digital platform since June 2023. This platform allows the extraction of performance results related to Health & Safety indicators.

To ensure premises' safety, a plan to mark out external and internal areas has been implemented and mirrors have been installed in blind spots within storage areas. Escape plans have also been posted in all storage facilities based on a study conducted by Safety Engineer. The Company has taken proactive steps to enhance facility safety by installing speed reducers and placing traffic control bollards, demonstrating a clear commitment to protecting the wellbeing of employees, visitors, and partners.

Furthermore, the Company has invested in personal protective equipment, fire safety upgrades, medical monitoring, health advisory services and other safety measures in 2024.

142,327€

expenditure to ensure Health & Safety

Health & Safety objectives

The Company is unequivocally committed to creating a safe working environment for all, guaranteeing the well-being of its employees by ensuring their safety and protection, while boosting productivity.

SARMED is also committed to keeping its employees safe from accidents and occupational diseases. The Company's objectives guarantee long-term success.

Indicator	Goal	Year of achievement
Occupational Health & Safety Training	1 hour / employee / year	2025
Number of accidents	0	2025
Number of near misses	0	2025
Working days lost due to accidents	0	2025
Integration of additional daily procedures into the TEKMON platform	4	2025

Health & Safety indicators

The Company monitors and records the frequency and severity of incidents involving its employees. This enables us to implement immediate improvement measures when necessary.

The table below displays the health and safety indicators that the Company monitors for all its facilities.

Indicator	2023	2024
Number of work-related injuries recorded	9	11
Number of high consequence incidents involving employees	0	0
Lost Time Injury Frequency Rate (LTIFR) [(Number of serious employee accidents+Number of all recorded injuries related to employees-Number of employee fatalities)/annual number of man-hours]*1,000,000	9.5	12.7
Injury Rate (IR) (Number of all recorded injuries / annual number of man-day hours)*1,000,000	9.5	12.7
Absenteeism Rate (AR) (Number of days absent from work/annual number of man-day hours)*100	1.49%	2.06%
Lost Time Injury Severity Rate (LTISR) (Total number of days of absence from work/annual number of man-hours worked)*1,000,000	0.0	0.0
Lost Time Injury Severity Rate (LTISR) - ECOVADIS Rate (Total number of days of absence from work/annual number of man-hours worked)*1,000	0.1	0.3
Near Misses	2	3
Number of employee deaths	0	0

05

CARING FOR THE ENVIRONMENT

SARMED is fully aware of the impact its activities have on the environment. The Company has developed a certified environmental management system to effectively monitor the respective impacts, risks and opportunities.



Our approach

Supply chain services play a crucial role in global value chains and their environmental sustainability is a key factor in achieving sustainable development. SARMED has acknowledged its association with this shift towards a «green» economy and is actively working to make a significant contribution towards this goal. The environmental management framework developed by the company positions it as a leader in the sector. The Company has drawn up a plan to mitigate risks that may affect its operation, while at the same time taking advantage of the opportunities that arise. The management framework is based on the following pillars:



ISO 14001:2015
No: 20051210005085

ISO 50001:2018
No: 20000210005086

**Reduction of
environmental impact**

**Mitigating the risks arising
from the transition to the
“Green Economy”**

**Responsiveness to
opportunities and transition
related “Megatrends”**

The Company has developed two certified systems: an Environmental Management System (ISO 14001:2015) and an Energy Management System (ISO 50001:2018). These are important parts of its environmental responsibility. In this regard, SARMED has identified the environmental impact of its business operations and analyzed its energy consumption, identifying ways to improve energy efficiency.

SARMED is committed to improving its environmental and energy performance through its environmental policy, while using the right procedures and indicators to monitor its performance and take corrective actions when necessary.

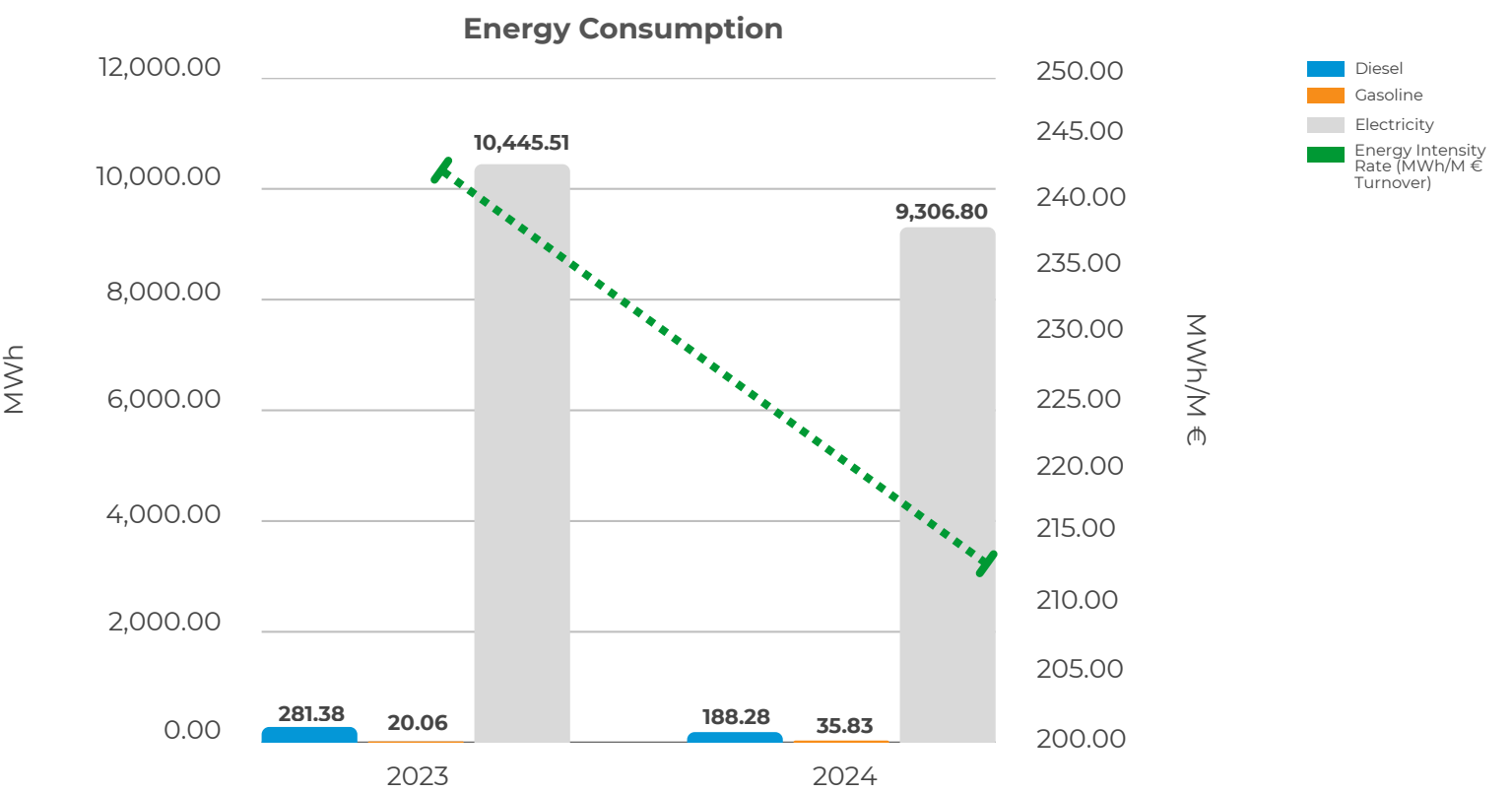
The Quality and Sustainability Department runs annual internal and external audits to make sure the integrated management system is effective. These audits show how well the company is doing, also in terms of the environment. SARMED has set environmental and energy criteria for its suppliers.

This ensures that the values promoted by the Company are reflected throughout its supply chain. The Company makes sure that the products it buys are energy-efficient and environmentally friendly, and that its suppliers implement environmentally friendly practices in their operations.

Energy management

As part of the Energy Management System, the Company conducts energy audits for all its facilities. The reviews help identify the primary sources of energy consumption and allow the Company to implement necessary measures to enhance performance.

The majority of the Company’s energy consumption is attributed to electricity, which is utilized in its facilities and the electric forklift fleet operating on its premises. The chart below illustrates the Company’s energy consumption indicating that electricity makes up for about 98% of its energy usage. In 2024, total energy consumption decreased by 11.3% compared to 2023, while Energy Intensity Rate decreased by 12.9%. This decrease reflects the effectiveness of the Company’s energy management strategies.



Energy Consumption (MWh)	2023	2024
Diesel	281.38	188.28
Gasoline	20.06	35.83
Electricity	10,445.51	9,306.80
Total Energy Consumption	10,746.950	9,530.91
Energy Intensity Rate (MWh/M € Turnover)	244.87	213.39

SARMED has an automated Energy Management System (EMS) for monitoring and analyzing electricity consumption at its facilities in Attica and Thessaloniki. This digital system enables the Company to monitor the electricity consumption within its facilities on an aggregated basis, depending on climatic conditions, workload and other operational needs.

Additionally, 70% of SARMED's refrigeration chambers use ammonia instead of conventional refrigerants, reducing energy needs for cooling by around 30%. Ammonia has no impact on global warming, so it helps reduce greenhouse gas emissions.

Greenhouse Gas Emissions

SARMED recognizes the impact of its activities on the environment, which is why it has calculated its emissions according to the international standard ISO 14064-1:2018. Quantifying and monitoring this crucial important environmental aspect allows the Company to identify the most significant sources of emissions and adopt the measures to reduce them.

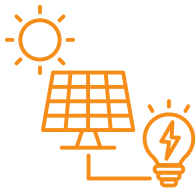
According to the Company's carbon footprint, indirect emissions stemming from the consumption of electricity within the facilities and the transportation carried out and related to the value chain, constitute the largest percentage of the carbon footprint.



Initiatives to reduce carbon footprint

SARMED is dedicated to reducing its carbon footprint. As part of this commitment, the Company has established ESG criteria for its partners and is focused on continuously improving its energy efficiency in accordance with ISO 50001:2018 standards. Specifically, SARMED has recently installed photovoltaic panels on the roofs of its facilities in Mandra and Sindos. These panels generate zero-emission green energy, leading to a decrease in the Company's energy consumption and indirect emissions.

The photovoltaic panels became operational in 2024. With a total installed capacity of 1,499.25 kW they produced 1,521,274 kWh in 2024. This energy was used to power the facilities (through net metering), with any excess energy sent to the grid for later use.



1,499.25 kW
Installed photovoltaic capacity



1,521,274 kWh
Net energy production in 2024



14%
Reduction of SARMED's
Annual Energy Consumption



760 tn CO₂e
Estimated Reduction of Scope 2 Emissions

7.5% reduction
of SARMED's Total Emissions

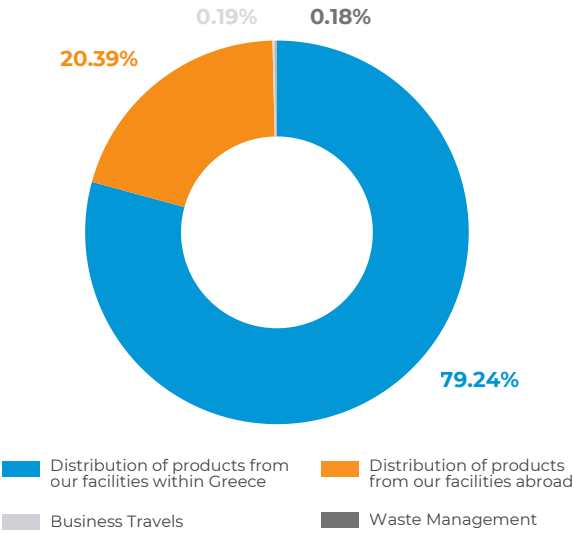
Greenhouse gas emissions	2023	2024
Scope 1 (tn CO ₂ e)	838.69	687.99
Scope 2 (tn CO ₂ e)	5,578.92	4,649.83
Scope 1 & 2 Emission Intensity (tn CO ₂ e/M € Turnover)	146.22	119.51
Scope 3 (tn CO ₂ e)	3,382.27	3,969.15
Distribution of products from our facilities within Greece (tn CO ₂ e)	2,673.07	3,145.18
Distribution of products from our facilities abroad (tn CO ₂ e)	671.10	809.15
Distribution of products from our facilities (Downstream) - Total (tn CO ₂ e)	3,344.17	3,954.33
Business travels (tn CO ₂ e)	8.11	7.22
Municipal waste management (tn CO ₂ e)	22.5	4.79
Storage waste management (tn CO ₂ e)	7.02	2.55
Packaging materials management (tn CO ₂ e)	0.47	0.26
Waste management - Total (tn CO ₂ e)	29.99	7.6
Total emissions (tn CO ₂ e)	9,799.88	9,306.97
Total emissions intensity (tn CO ₂ e/M € Turnover)	223.29	208.38

The emissions have been calculated and verified according to ISO 14064-1.

Greenhouse Gas Emissions



Breakdown of Scope 3 Emissions



Waste Management

SARMED applies principles of circular economy with the priority of achieving high recycling rates of waste generated by its activities. The vast majority of the waste is non-hazardous. It mainly consists of paper and cardboard from the packaging used to transport our products to and from our company premises.



8%

Reduction in dangerous waste generated in 2024



89%

of waste was recycled through certified partners

SARMED has a limited impact to air pollution of the environment as the only resources emitting air pollutants are the backup generators and leased passenger cars owned by executives. The amounts of pollutants (NOx, SOx, VOC and PM10) related to these two types of resources are calculated and are at extremely low levels.



SARMED is pleased to announce that 100% of the paper packaging waste produced is recycled through certified partners. The Company also procures packaging with a high percentage of recycled paper and ensures that the printing paper it procures is PEFC or ECOLABEL certified. Furthermore, SARMED is aware of the impact that plastics have on the environment and is taking action to achieve a circular economy. The Company participates in the “In the Loop” program and is pleased to be able to donate plastic stretch film and purchase plastic bags. The effectiveness of the Company’s approach is outlined at the tables below:



Hazardous waste diverted from disposal (tn)	2024	2023
Location (On-Site/Off-Site)	Off-Site	Off-Site
Preparing for Reuse		
Recycling	3.23	2.12
Other Recovery Operations		
Total	3.23	2.12

Non-hazardous waste diverted from disposal (tn)	2024	2023
Location (On-Site/Off-Site)	Off-Site	Off-Site
Preparing for Reuse		
Recycling	368.52	286.55
Other Recovery Operations		
Total	368.52	286.55

Hazardous waste destined for disposal (tn)	2024	2023
Location (On-Site/Off-Site)	Off-Site	Off-Site
Combustion with Energy Recovery		
Combustion without Energy Recovery		
Landfill	1.56	3.09
Other Disposal Operations		
Total	1.56	3.09

Non-hazardous waste destined for disposal (tn)	2024	2023
Location (On-Site/Off-Site)	Off-Site	Off-Site
Combustion with Energy Recovery	1.09	31.51
Combustion without Energy Recovery		
Landfill	42.16	6.71
Other Disposal Operations	2.92	
Total	46.17	38.22

Total waste generated	419.48	329.97
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Environmental awareness

SARMED acknowledges that its employees are essential to its environmental performance and the achievement of its objectives. The Company provides environmental training and issues clear, concise guidelines on the key environmental issues it has identified. The most recent guideline was on recycling and energy saving. The Company also prioritizes communication with its employees, encouraging them to participate and suggest ways to improve performance.

The effectiveness of the awareness-raising activities was assessed through an anonymous survey conducted after the training. A total of 156 employees filled out the questionnaire, and the results are as follows:



85%

of the employees recycle the waste in designated bins provided by the Company



87%

follow the environmental guidelines



84%

said that the company has acted on environmental and energy saving issues



06

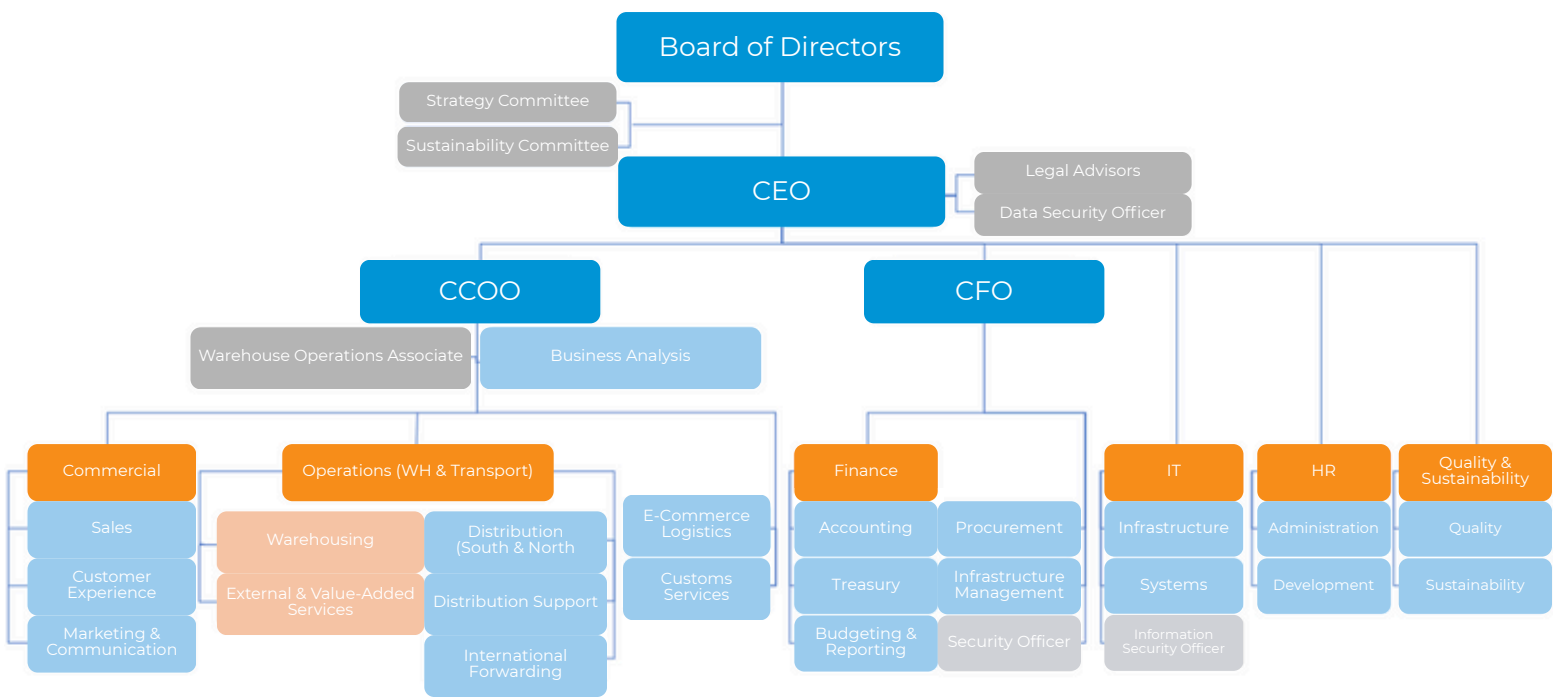
CORPORATE GOVERNANCE

For SARMED, corporate governance reflects the maintenance of the Company's own efficiency, contributing to enhancing transparency and ensuring smooth operation. At the same time, the Company's alignment with corporate governance practices strengthens its credibility, improves management effectiveness, and increases the trust of stakeholders.



Organizational Structure

SARMED’s organizational structure is clear and effective. It clearly defines responsibilities, communication channels, workflows, reporting relationships and the interrelationships between individuals, departments and management within the Company. This structure, aligned with the Company’s strategic plan, enables us to implement procedures in the most efficient and effective manner. It ensures harmony in working relationships and strikes the right balance between structured operations and the need for flexibility and creativity.



Board of Directors

SARMED is governed by a Board of Directors, which has the authority to make decisions and oversee the Company’s activities. The Board is elected by the General Assembly for a five-year term. Collectively, the Board of Directors is responsible for managing the Company’s affairs. Specifically, the Board has the power to make decisions, oversee and control all matters related to the organization of the administration, operation, management of assets, general activities and pursuit of strategic objectives, unless otherwise regulated by law or the Company’s Articles of Association.

The Board’s powers and responsibilities are clearly outlined in the Company’s Articles of Association and in the minutes of Board meetings. The responsibilities pertain to both financial performance and decisions, as well as operational matters when necessary.

The Company has provided internal training for Board members over the past year, demonstrating its commitment to education and training.

The Board of Directors

NAME	SURNAME	POSITION
Ioannis	Sarantis	Chairman & CEO
Petros	Tegopoulos	Member
Dimitrios	Karagiannis	Member



Committees in SARMED

The establishment of Committees is a crucial aspect of effectively managing issues and efficiently monitoring the Company’s operations. SARMED has established Committees to enhance expertise, adopt new approaches and conduct comprehensive analysis and investigations of specific issues.

The Committees ensure independence of judgement and guarantee that all information is properly considered.

The Committees also provide invaluable recommendations to the Board of Directors, offering expert insight on specific issues and playing a pivotal role in the decision-making process.

Executive Committee

The Board of Directors of the Company has the authority to establish an Executive Committee, which may include both members and non-members of the Board of Directors. The Executive Committee will be authorized to carry out specific powers or duties of the Board of Directors.

The Board of Directors will determine the composition, responsibilities, tasks, decision-making procedures and all other aspects related to the functioning of the Committee.

Sustainability Committee

The Sustainability Committee is composed of sixteen members and meets at least once every three months. It provides monthly reports on environmental, health and safety issues.

Additionally, the Sustainability Committee keeps the Board of Directors updated on all corporate matters related to sustainable development.

The responsibilities of the Sustainability Committee, overseen by the Company’s Quality and Sustainability Director, include:



Formulating and approving the Company's Sustainability Strategy



Approving the content of the Company's Annual Sustainability Report



Reviewing national and international sustainability trends that may significantly impact the Company's operations and performance



Monitoring performance and progress against environmental, social and governance objectives and taking corrective action when necessary



Supervising and monitoring the implementation of corporate procedures related to Sustainability issues



Preparing and submitting reports to various departments and the Company's Management, highlighting points that may require action or improvement



Assessing and defining the materiality of Sustainability issues, through a materiality assessment



Reviewing and proposing ways to communicate environmental, social and governance issues more effectively, both internally and externally

Business ethics

SARMED is steadfast in its dedication to a set of values that govern every aspect of its operations. The Company has developed a Business Ethics Manual that clearly and explicitly outlines the values and principles that guide the Company on various essential issues related to its operation and business activity in general.

SARMED recognized its obligation and its responsibility to its stakeholders and is dedicated to ensuring that its operations are conducted in full accordance with the legal framework and the principles of professional ethics.

The Business Ethics Manual includes a number of policies, such as: Anti-Corruption Policy, Human Rights Policy, which includes, among other things, the prohibition of child and forced labor, Equal Opportunities and Non-Discrimination Policy, Anti-Harassment Policy, a Policy on the Employment of Relatives and a Policy on the Use of Company Equipment and Systems and Communication in the Workplace.

75%

of employees
completed training on
business ethics issues

SARMED's Principles:



Integrity



Protection of the natural
environment



Objectivity



Development, operation and
expansion according to the
highest ethical standards



Responsibility and
respect

Policy against incidents of Violence and Harassment

The Company is fully committed to complying with all measures and obligations related to the implementation of the provisions of Part II of Law 4808/2021, on the prevention and treatment of all forms of violence and harassment. This commitment aims at creating and consolidating a working environment that respects, promotes and protects human dignity and the right of each individual to a workplace free from violence and harassment.

Each incident is thoroughly investigated in accordance with the Policy Against Incidents of Violence and Harassment.

Complaints Reception and Anti-Corruption Framework

For SARMED, the prevention and timely disclosure of any incidents are among the most effective ways to combat corruption. The Company encourages the reporting of cases that constitute abusive practices (violations and offenses) through the Reporting Channel developed and maintained by the Company, provided that the report is made in good faith and there are reasonable grounds to believe that the information provided is true and supported by evidence. Reports can be made in writing or verbally, confidentially or anonymously—demonstrating the Company’s intent and willingness to encourage the reporter while strengthening the protection framework throughout the process, always based on the principles of confidentiality and data protection.

Whistleblowing Policy

SARMED is firmly committed to receiving complaints as part of its robust corporate governance and compliance framework. SARMED is pleased to confirm that its whistle-blowing policy fully complies with the requirements and provisions of European Directive 2019/1937 incorporated into the national legal system by Law 4990/2022 on the Protection of Persons Reporting Abuses.

Company’s whistleblowing reporting channels received 3 reports. SARMED investigated and responded appropriately to each of these reports.

Anti-Bribery and Anti-Corruption Policy

SARMED maintains a zero-tolerance policy towards corruption and bribery. The Company has implemented an anti-corruption policy to ensure that all employees are informed on how to recognize and address potential issues.

“ **Zero incidents of bribery and corruption** ”

“ **Zero discrimination or harassment incidents** ”



Conflict of interest

The Company is dedicated to establishing a framework that clearly outlines conflict of interest and prevents any activities that may lead to conflict or disclosure of confidential information. This framework also ensures that any activities or relationships do not directly clash with the Company's interests.

Risk management and assessment

SARMED utilizes a Corruption Risk Assessment Guide to identify, assess and categorize risks that could impact the Company's operations as a whole. This process is carried out within the larger frame of addressing complaints and risks stemming from corruption. The goal is to mitigate high-risk situations.

Risks, such as bribery and abuse of power, are evaluated based on their probability and potential impact. The Company focuses on addressing the most significant risks through mitigation strategies, while analyzing the repercussions of these risks, pinpointing root causes and determining the necessary steps to minimize or eradicate them.



Business Continuity

SARMED is steadfast in its dedication to a set of values that govern every aspect of its operations. The Company has developed a Business Ethics Manual that clearly and explicitly outlines the values and principles that guide the Company on various essential issues related to its operation and business activity in general.

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SARMED is ISO 22301:2019 certified by TÜV AUSTRIA for Business Continuity Management. The Company implements a Business Continuity Management System for providing logistics services for third-party accounts and repackaging services.



ISO 22301:2019
No. : 20000210006193



Alternative recovery options based on 6 key planning scenarios.



Analysis of the recovery options and selection of the recovery strategy based on assumptions.



For each of the 6 scenarios, the recovery options are presented with their respective advantages and disadvantages, as well as the relative costs.



The recovery strategy to be used for each of the 6 scenarios is selected.

“

The development of Business Continuity System is a key component of the Sustainability Strategy

”

Information Security

SARMED is dedicated to safeguarding information and its processing systems. This is crucial for achieving its short and long-term goals and ensuring the privacy of its service recipients.

SARMED understands the vital role of information and information systems in its business operations. As a result, it has developed and maintains an Information Security Policy that focuses on the following key areas:



Ensuring the confidentiality, integrity and availability of the information it handles



Maintaining the proper functioning of information systems



Promptly addressing incidents that could jeopardize the Company's business operations



Complying with legislative and regulatory requirements



Continuously enhancing the level of Information Security



ISO 27001:2022
No. : 20201210006192

SARMED is ISO 27001:2022 certified by TÜV AUSTRIA for implementing an Information Security Management System. The scope of applications includes providing logistics services for third-party accounts and repackaging services.

The Company conducts regular assessments of the risks associated with information security and takes necessary measures to address them. Additionally, a framework has been implemented to evaluate the effectiveness of information security procedures. This framework includes defining performance indicators, describing the methodology for measuring them, and providing periodic reports that are reviewed by the Management for continuous improvement of the system.

Furthermore, the Company is committed to maintaining the highest level of compliance. Data security is provided to employees, customers and business partners to ensure that the Company remains a highly trusted company in all aspects of its business activities. The Company has established a security policy and a privacy policy.


The Company is dedicated to pursuing continuous improvement in its automation capabilities through the strategic deployment of business intelligence (BI) tools and an SD-WAN approach to its applications and information systems, in order to ensure the highest levels of digital security are maintained.

SARMED has put in place the following measures:

- 

A procedure for conducting information security risk assessments to ensure the integrity and confidentiality of its information resources.
- 

A procedure for addressing information security risks and determining the necessary measures to mitigate them.
- 

A procedure for the secure destruction of information resources within the Company.
- 

An information security incident management procedure to promptly address any incidents that may occur. The severity of each issue will be evaluated and appropriate actions will be taken.

In 2024, the Company set targets for its information security procedures and achieved significant results, surpassing the established targets.

INDICATOR	GOAL IN 2024	ACHIEVEMENT IN 2024
Number of risks greater than the response threshold in relation to the total number of identified risks	<5%	0%
Number of Low & Medium Criticality Information security incidents	≤5	1
Number of High Criticality Information Security Incidents	≤3	0
Average Response Time for Low & Medium Criticality Information Security Incidents	< 24 hours	15 hours
Bitsight Security Rating	≥ 740	740

Personal data protection

SARMED is dedicated to safeguarding privacy. The Company assures the security of personal data for all parties involved. The Company guarantees the confidentiality of data processing and protects it from accidental or unlawful destruction, loss, alteration, unauthorized dissemination, access and any other form of unlawful processing.

Financial data

The Company's financial performance for the years 2023 & 2024 is presented in the following table.

	FINANCIAL DATA IN €	
	2023	2024
Total revenue (Turnover)	43,889,282.13	44,664,422.09
Operational profit or loss	3,216,643.22	7,060,433.51
Operational cost	46,062,014.61	40,629,532.20
Payments to capital providers	6,208,531.29	1,476,003.20
Profit / (loss) before tax	(4,529,206.37)	(3,425,088.83)
Net profit / (loss) after tax	(3,567,690.39)	(2,904,881.09)
Payments for taxes - indirect VAT	1,558,328.74	966,927.78
Payments for taxes - direct	827,748.43	942,458.21
Total payments to government bodies (total direct and indirect taxes paid)	2,386,077.17	1,909,385.99
Equity	4,195,009.515	2,299,984.533
Total investments	1,205,570.61	2,303,229.23
Total assets	82,900,767.32	78,839,411.41

07 APPENDICES



About the Report

SARMED's Sustainability Report 2024 is the Company's second Report and covers the period 1/1/2024 to 31/12/2024, with comparative data for 2023 and 2024. In the report, the Company outlines how it is responding to today's economic, environmental and social challenges as a whole, while contributing to the journey towards sustainability and corporate responsibility. The qualitative and quantitative information presented in the report covers all of SARMED's operations in Greece.

Methodology

This report has been prepared in accordance with the Global Reporting Initiative (GRI) standards (Core option). We have also applied the GRI principles for defining the content of the report in terms of the integrity of the data, the materiality of the issues, the responsiveness to stakeholder needs and the overall framework of the Company's approach to sustainability, as well as the set of principles for its quality.

The content of the report was defined by listing and prioritizing the material issues, taking into account the requirements and needs of stakeholders. The results of this process are presented in the chapter "Our Commitment to Sustainability". In addition, we have taken into account the guidelines of the Sustainability Accounting Standards Board (SASB) and the 17 United Nations Sustainable Development Goals (SDGs).

Project team

A Sustainability Committee has been set up to prepare this report and effectively manage related issues, including the collection of relevant information and data.

External assurance

The data presented in this Report has not been audited by an independent third party. However, recognizing that this process can be useful and add value, the Company will consider the possibility of an external audit in a future publication.



GRI Content Index

GRI 1: Foundation	
GRI 1: Foundation statement of use	The information provided in this report reflects SARMED's operations for the period 1/1/2024 - 31/12/2024, presenting its economic, environmental and social performance. The report has been prepared in accordance with the Global Reporting Initiative (GRI) 2021 Standards.
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	No applicable GRI Sector Standard

GRI 2: General Disclosures 2021			
GRI Standard	Disclosure	Page in the Report/Reference	Omissions
1. The organization and its reporting practices			
2-1	Organizational details	SARMED LOGISTICS SINGLE MEMBER S.A. https://www.sarmed.gr/web/en/ pp. 7-8, 69	
2-2	Entities included in the organization's sustainability reporting	pp. 12, 69	
2-3	Reporting period, frequency and contact point	pp. 69	
2-4	Restatements of informatio	There were no restatements of information during the reporting period.	
2-5	External assurance	pp. 69	
2. Activities and workers			
2-6	Activities, value chain and other business relationships	pp. 6, 9-14, 18	
2-7	Employees	pp. 28	
2-8	Workers who are not employed	pp. 41, 44	
3. Corporate Governance			
2-9	Governance structure and composition	pp. 58-60	
2-10	Nomination and selection of the highest governance body	pp. 58-59	
2-11	Chair of the highest governance body	pp. 59	
2-12	Role of the highest governance body in overseeing the management of impacts	pp. 59	
2-13	Delegation of responsibility for managing impacts	pp. 58, 60	
2-14	Role of the highest governance body in sustainability reporting	pp. 25, 60	
2-15	Conflicts of interest	pp. 61, 63	
2-16	Communication of critical concerns	pp. 58-59	

GRI Content Index

GRI 2: General Disclosures 2021

GRI Standard	Disclosure	Page in the Report/Reference	Omissions
2-17	Collective knowledge of the highest	pp. 58, 60	
2-18	Evaluation of the performance of the highest governance body	pp. 59	
2-19	Remuneration policies	This information is not mentioned in the report, as it is confidential data.	
2-20	Process to determine remuneration	This information is not mentioned in the report, as it is confidential data.	
2-21	Annual total compensation ratio	This information is not mentioned in the report, as it is confidential data.	

4. Strategy, policies and practices

2-22	Statement on sustainable development strategy	pp. 3	
2-23	Policy commitments	pp. 31, 34, 49, 61-63, 65-66	
2-25	Processes to remediate negative impacts	pp. 31, 34, 49, 61-63, 65-66	
2-26	Mechanisms for seeking advice and raising concerns	pp. 62	
2-27	Compliance with laws and regulations	pp. 61	
2-26	Membership associations	pp. 19-20	

5. Stakeholder engagement

2-29	Approach to stakeholder engagement	pp. 22-23	
2-30	Collective bargaining agreements	pp. 29	

GRI Content Index

GRI 3: Material Topics

GRI Standard	Disclosure	Page in the Report/Reference	Omissions
GRI 3: Material Topics 2021	3-1 Process to determine material topics	pp. 25	
	3-2 List of material topics	pp. 26	

Energy Consumption and Greenhouse Gas Emissions (CO2e)

Material topic for stakeholders: Shareholders, Employees, Strategic Partners, Customers, Government and Public Entities, Local Community, Suppliers, Financial Institutions & Insurance Companies

GRI 3: Material Topics 2021	3-3 Management of material topics	pp. 25-26, 48	
GRI 302: Energy 2016	302-1 Energy consumption within the organization	pp. 50	
	302-3 Energy Intensity		
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	pp. 53	
	305-2 Energy indirect (Scope 2) GHG emissions		
	305-3 Other indirect (Scope 3) GHG emissions		
	305-4 GHG emissions intensity		

Waste management and recycling

Material topic for stakeholders: Strategic partners, Clients, Government and Public Entities, Local community

GRI 3: Material Topics 2021	3-3 Management of material topics	pp. 25-26, 54-55	
GRI 306: Waste 2020	306-2 Management of significant waste-related impacts	pp. 54-55	
	306-3 Waste generated		
	306-4 Waste diverted from disposal		
	306-5 Waste directed to disposal		

Occupational Health and Safety

Material topic for stakeholders: Employees, Strategic partners, Local community

GRI 3: Material Topics 2021	3-3 Management of material topics	pp. 25-26, 41	
GRI 403: Occupational Health & Safety 2018	403-1 Occupational health and safety management system	pp. 42	
	403-2 Hazard identification, risk assessment, and incident investigation	pp. 43	
	403-3 Occupational health services	pp. 42-44	
	403-5 Worker training on occupational health and safety	pp. 45	
	403-6 Promotion of worker health	pp. 46	
	403-9 Work-related injuries	pp. 47	

GRI Content Index

GRI 3: Material Topics

GRI Standard	Disclosure	Page in the Report/Reference	Omissions
Training, education and development of employees			
Material topic for stakeholders: Shareholders, Employees, Strategic partners, Clients			
GRI 3: Material Topics 2021	3-3 Management of material topics	pp. 25-26, 28	
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	pp. 36	
	404-2 Programs for upgrading employee skills and transition assistance programs		
	404-3 Percentage of employees receiving regular performance and career development reviews	pp. 38	
Attracting and retaining highly skilled employees			
Material topic for stakeholders: Shareholders, Employees, Strategic partners, Clients			
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	pp. 32	
	401-2 Benefits provided to full-time employees that are not provided to temporary or parttime employees	pp. 35	
Equal opportunities and protection of human rights			
Material topic for stakeholders: Shareholders, Employees, Strategic partners, Clients, Government and Public Entities, Local community, Suppliers			
GRI 3: Material Topics 2021	3-3 Management of material topics	pp. 25-26, 28	
GRI 405: Diversity & Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	pp. 29-30	
GRI 405: Non-discrimination 2016	406-1 Total number of incidents of discrimination and corrective actions taken	No incidents of discrimination were recorded during the reporting period.	
Social contribution			
Material topic for stakeholders: Shareholders, Strategic partners, Clients, Government and Public Entities, Local community			
GRI 3: Material Topics 2021	3-3 Management of material topics	pp. 25-26, 28	
Company indicator	The Company's contribution to society	pp. 40	
High Quality Services			
Material topic for stakeholders: Shareholders, Strategic Partners, Clients, Government and Public Entities, Local Community, Suppliers, Financial Institutions & Insurance Companies			
GRI 3: Material Topics 2021	3-3 Management of material topics	pp. 25-26, 6	
Company indicator	Total number of certifications of the quality of the services offered	pp. 15-16	

GRI Content Index

GRI 3: Material Topics

GRI Standard	Disclosure	Page in the Report/Reference	Omissions
Cyber security and data protection			
Material topic for stakeholders: Shareholders, Employees, Strategic Partners, Clients, Government and Public Entities, Local Community, Suppliers, Financial Institutions & Insurance Companies			
GRI 3: Material Topics 2021	3-3 Management of material topics	pp. 25-26, 57	
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	There were no reports of customer privacy breaches and data losses for the reporting period.	
Business continuity and resilience			
Material topic for stakeholders: Shareholders, Employees, Strategic Partners, Clients, Government and Public Entities, Local Community, Suppliers, Financial Institutions & Insurance Companies			
GRI 3: Material Topics 2021	3-3 Management of material topics	pp. 25-26, 57	
Company Indicator	Business Continuity Management System	pp. 64	
Corporate governance and business ethics			
Material topic for stakeholders: Local community, Shareholders, Employees, Strategic partners, Suppliers, Financial institutions, Clients, Government and Public Entities a & Insurance Companies			
GRI 3: Material Topics 2021	3-3 Management of material topics	pp. 25-26, 57	
GRI 205: Anti-corruption 2016	205-3 Confirmed incidents of corruption and actions taken	There have been no incidents of corruption during the reporting period	



Feedback Form

Which SARMED stakeholder group do you belong to?

☐ Shareholders

☐ Employees

☐ Strategic Partners

☐ Clients

☐ Government & Public Entities

☐ Local Community

☐ Suppliers

☐ Other

☐ Financial Institutions & Insurance Companies

Based on the information presented in the Sustainability Report 2024, how would you assess the responsible operation of SARMED?

☐ Excellent

☐ Good

☐ Average

☐ Needs Improvement

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

☐ Very easy

☐ Quite easy

☐ Relatively easy

☐ Not at all easy

Based on the information presented in the Report, how much do you agree with the following statements?


	Strongly disagree	Disagree	Neutral	Agree	Strongly agree
The principles and issues that you consider necessary for the sustainability of the Company are adequately covered					
There is a good balance and clarity between the different sections of the Report					
There is a nice flow to the structure and the Report is easy to read					
The graphic representation of the information is clear					
The visual aspect is satisfactory and the infographics included positively enrich the Report					

Feedback Form

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

Describe the main concerns and / or issues you identified during your collaboration with SARMED.

Please send the completed feedback form (by post or email) to the following address:



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