

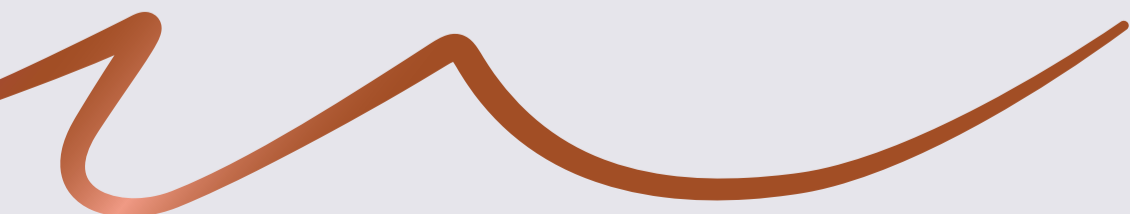
ENRICH YOUR  
*experiences*

# 2023 ESG REPORT

D Marin



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# About this report

Discover D-Marin Group's inaugural ESG Report, a comprehensive document showcasing our unwavering commitment to operate sustainable marinas for today's and future generations and learn about our remarkable advancements in Environmental, Social, and Governance (ESG) initiatives. Covering the period from January 1, 2021, to December 31, 2023, this report highlights our pioneering efforts and successes in environmental stewardship, social responsibility, and robust governance through detailed quantitative and qualitative information. The data incorporated refer to Greece, Turkey, and Croatia premises and showcase our gradual progress during the years 2021, 2022, and 2023.

Dive into our journey as we implement sustainable practices, spearhead energy advancements, effective water management, and champion waste reduction—all to protect our precious marine environment. Explore our impactful social initiatives, reflecting our dedication to marine life preservation and the cultural heritage of the communities surrounding our marinas. We also shine a spotlight on our inclusive work environment, demonstrating our commitment to employee development and well-being.

D-Marin Group stands behind the meticulous assessment, collection, and accuracy of all information presented in this report. Prepared in accordance with the Global Reporting Initiative (GRI) Standards\*, this report underscores our dedication to sustainable development in every facet of our operations.

For any inquiries regarding the 2023 ESG Report, please reach out to us at the contact details provided below. Join us in celebrating our achievements and learn how we are shaping sustainable marinas!

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\* The report was not subject to external assurance



# Message from our CEO

## A Sustainable Future for D-Marin

We are excited to present our inaugural ESG report, a milestone that underscores our unwavering commitment to sustainability. This report offers a transparent overview of our ESG performance, aligned with the globally recognized GRI standards.

Our ESG commitment, "Sustainable Marinas for Today's and Future Generations," is anchored in five key pillars: protecting the marine environment, responsible recycling, investing in clean energy, promoting well-being, and fostering positive community relations.

A prime example of our dedication to sustainability is our investment of €1.7 million in solar panels. This initiative significantly reduces our reliance on traditional power sources, generating 4.9 GWh of clean energy. By aligning with the Science Based Targets initiative (SBTi), we've set ambitious goals to achieve a 42% reduction in Scopes 1 and 2 emissions by 2030.

Our commitment to environmental stewardship extends beyond our operations. We've actively participated in beach and seabed clean-ups, contributing over 1,000 hours of volunteer work and collecting 14 cubic meters of waste. This dedication has been recognized with prestigious awards like the Blue Flag for all our Mediterranean marinas and the TYHA Clean Flag for our Croatian marinas.

Beyond environmental initiatives, we've also made significant strides in social responsibility. Our donation of over €100,000 to community initiatives demonstrates our commitment to giving back. Additionally, our investment in health and safety training, totaling over 3,900 hours, underscores our dedication to employee well-being.

We believe that technology plays a crucial role in sustainability. Our newly launched 'D-Marin - Premium Marinas' app enhances operational efficiency and customer convenience, contributing to a more sustainable future.

As a proud member of the United Nations Global Compact, we reaffirm our commitment to ten universally accepted principles in the areas of human rights, labor standards, environmental protection, and anti-corruption. By joining this global initiative, we align our business strategies with the Sustainable Development Goals and contribute to a more sustainable and equitable world.

As we look ahead, D-Marin remains steadfast in its commitment to sustainability. We will continue to innovate, invest, and collaborate to create a more sustainable marine environment for generations to come.

OLIVER DÖRSCHUCK





# Report Highlights



D Marin



## Environment

€1,7 million investment in solar panels producing 71% of our electricity consumption, producing 4,9 GWh

Committed to the Science Based Targets initiative (SBTi) and we set validated targets to achieve a 42% reduction in Scopes 1 and 2 emissions by 2030

D-Marin Dalmacija, Šibenik, and Borik have acquired Guarantees of Origin, signifying that 100% of the electricity used comes from renewable sources

Investment in the Jellyfishbot, an autonomous solution for collecting waste and oil spills in marinas

> 4% reduction in energy consumption compared to 2022

5% decrease in energy intensity /employee compared to 2022

## Social

During 2023, D-Marin became a safety ambassador for the Hellenic Marine Environment Protection Association (HELMEPA)

>3.900 hours of health and safety (H&S) trainings

>27% increase in employee training hours compared to 2022

52% of women held managerial positions in 2023

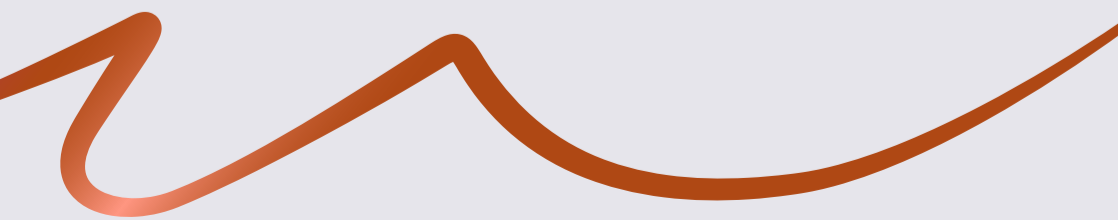
> €100.000 in community donations

## Governance

ZERO violations regarding corruption and bribery

ZERO environmental non-compliance incidents

Established hotline providing a confidential and secure way for employees to report concerns or ethical issues





D-Marin Group



D Marin



D-Marin is committed to delivering exceptional service in marina management and development, offering distinguished experiences to clients and outstanding standard of quality to business partners. Founded in 2003 in Turgutreis, Turkey, D-Marin has rapidly ascended to become a global leader in premium marina management. Our unwavering commitment to quality and innovation has propelled us to the forefront of the yachting industry, expanding our operations across the globe. D-Marin is synonymous with superior marina services, a deep contribution to maritime culture, and the creation of premier destinations for discerning yacht owners.

Our impressive portfolio now spans Turkey, the UAE, Croatia, Greece, Italy, France, Malta, and Albania, showcasing our significant growth and dominant presence in the international marina services market.



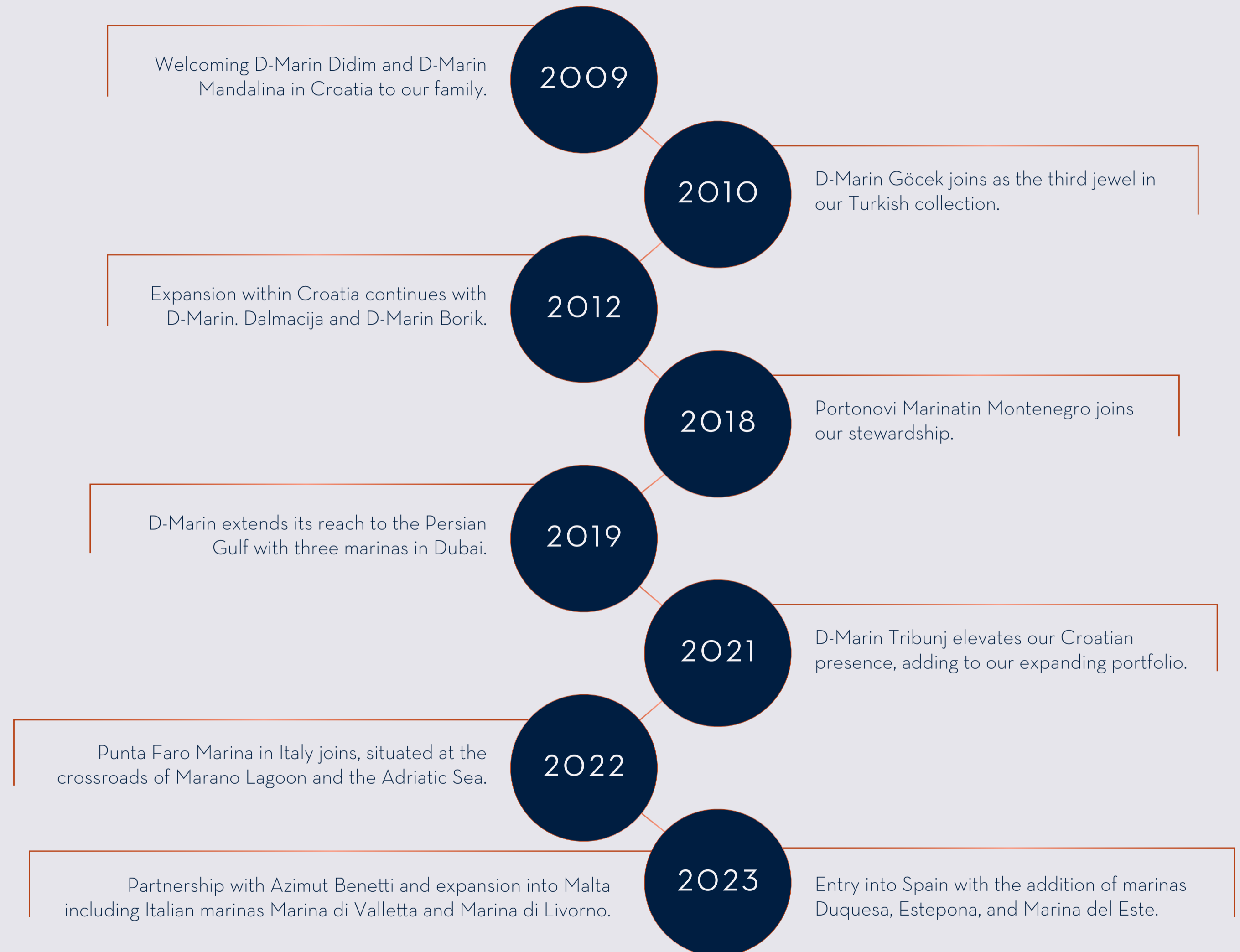


By consistently prioritizing excellence and innovation, D-Marin has solidified its status as a key player in the world's most prestigious yachting locations.

D-Marin's mission and vision reflect the commitment to leading the way in sustainable marina and yachting operations, aiming to offer unparalleled nautical experiences with a strong emphasis on environmental stewardship.

The company strives to be the frontrunner in marina management and yachting and focuses on the pursuit of sustainable growth through innovation in sustainable standards and strategies, ensuring significant benefits for partners and the planet. This approach highlights a dedication not just to excellence and leadership, but to positively shaping the future of the maritime industry in harmony with the environment.

Our mission has steered the Group's course through significant milestones that are presented in the following timeline:





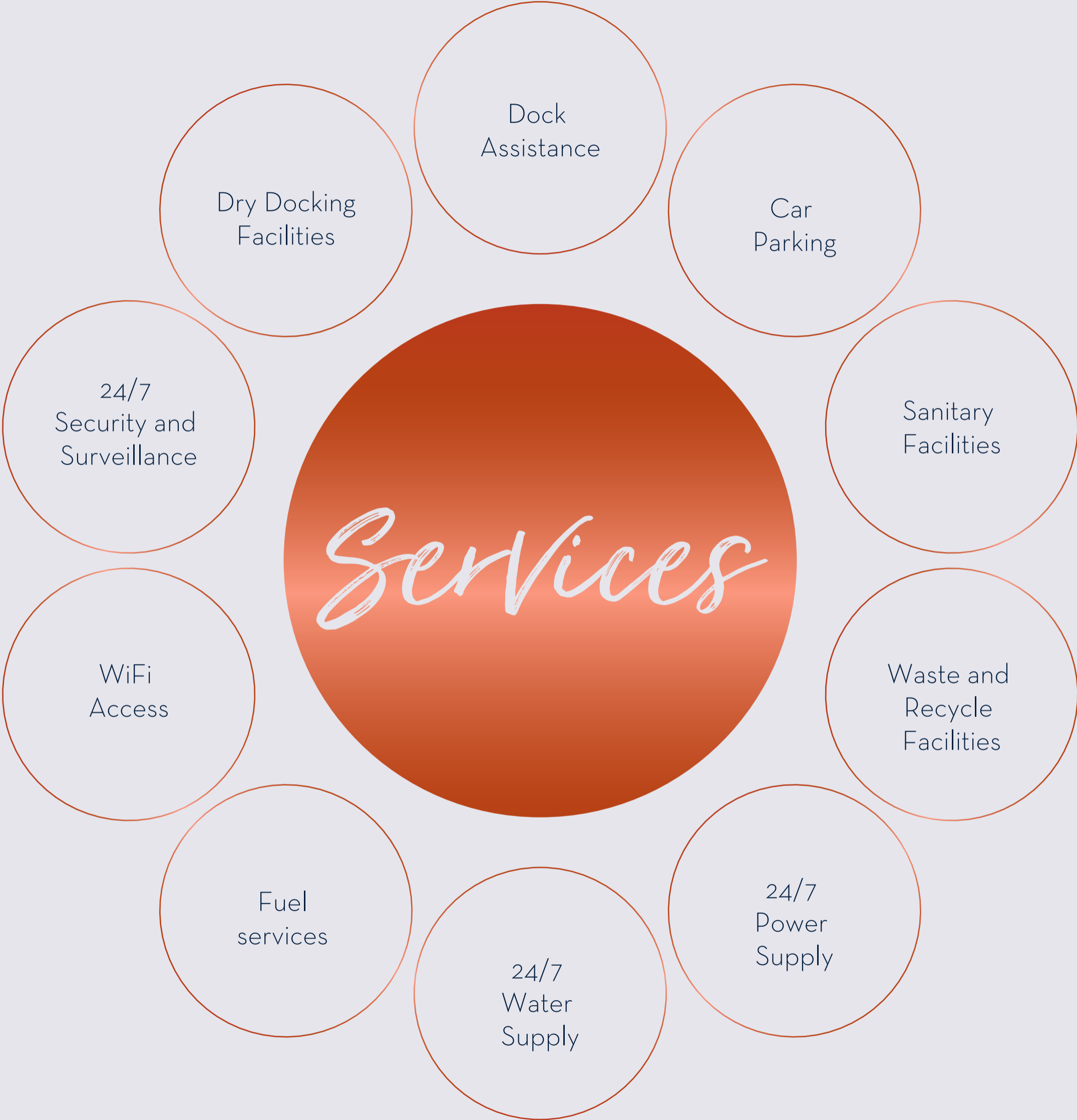
**SERVICES AT OUR MARINAS**

D-Marin's focuses on the integration of comprehensive marina management with robust commercial practices, covering a wide range of functions from asset and financial management to marketing, human resources, and technical support.

The broad spectrum of services enhances operational efficiency, promotes global visibility, and actively contributes to environmental stewardship and societal well-being.

Through strategic asset management and sustainable operational practices, D-Marin not only strives for excellence in client experiences and customer satisfaction but also ensures a positive impact on communities and the marine ecosystem, underscoring the company's commitment to sustainability.

D-Marin's commitment to excellence is evident in the comprehensive range of benefits we offer, designed to enhance every aspect of our visitors' experience at our marinas. Our amenities include convenient and secure car parking, clean and well-maintained sanitary facilities, and a reliable 24/7 power and water supply for all boats.





In addition to our primary amenities, D-Marin is dedicated to continuously expanding our marinas' capabilities and enhancing the overall environment to provide the utmost support to our clients and visitors. In line with this commitment, we have strategically incorporated the following features at various locations, tailored to the specific needs of each site.





## MARINAS' SUSTAINABILITY PROFILES

### CROATIA

BORIK, DALMACIJA, MANDALINA, TRIBUNJ

D-Marin's marinas in Croatia (Borik, Dalmacija, Tribunj, and Mandalina), integrate sustainability and community support into operations, reflecting a deep commitment to environmental protection and societal well-being.

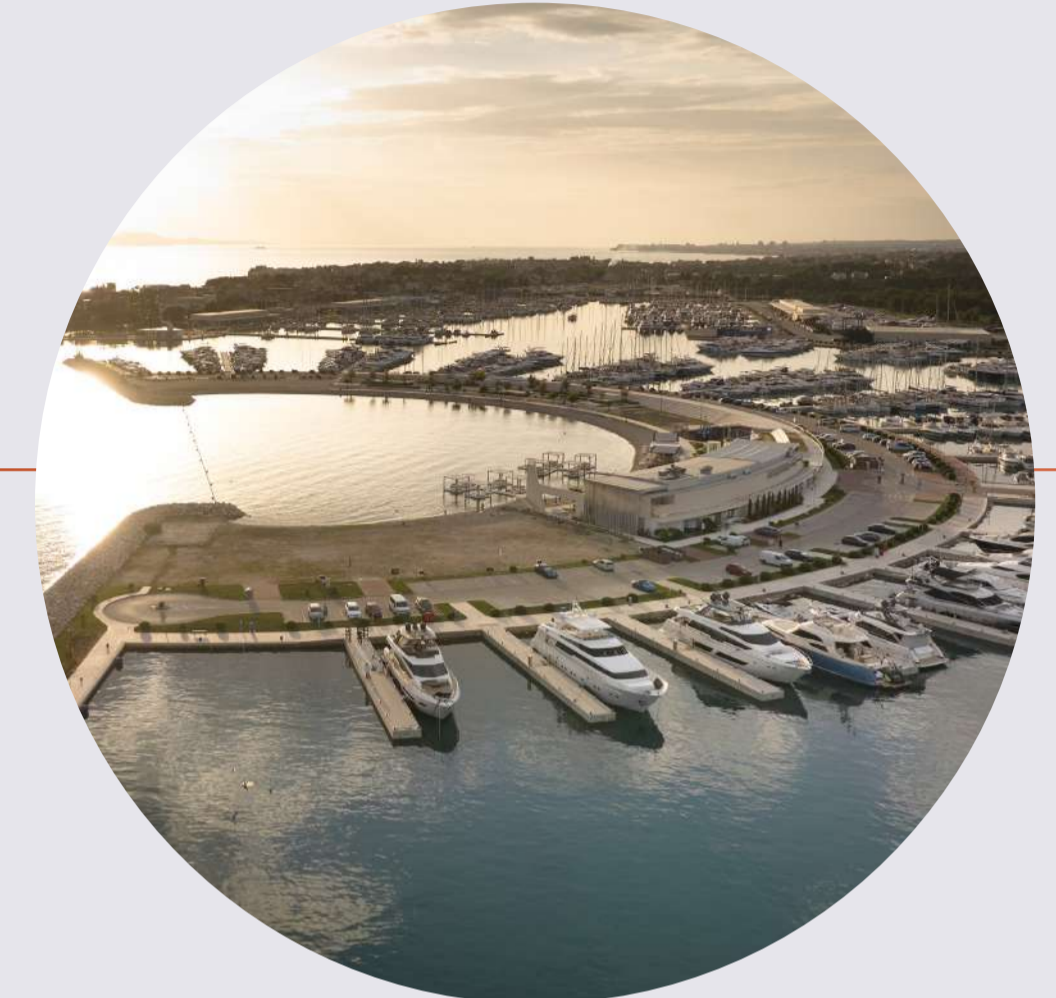
This approach is evident in recent donation of €39,000 to local causes, aimed at preserving Croatia's heritage, supporting youth sports, and enhancing community engagement. Each marina emphasizes environmental stewardship through practices like waste management and energy efficiency, significantly contributing to the conservation of Croatia's maritime ecosystems.

The company's investments extend beyond financial contributions, fostering community cohesion and sustainable development. By supporting local sports programs, fire departments, and cultural events, D-Marin's efforts go beyond business, actively enhancing the social and environmental fabric of the Croatian coastal regions.

BORIK



DALMACIJA



MANDALINA



TRIBUNJ





## MARINAS' SUSTAINABILITY PROFILES

### TÜRKIYE

TURGUTREİS, GÖCEK, DIDİM

D-Marin's marinas in Turgutreis, Göcek, and Didim, Turkey, have been awarded with the Blue Flag the last years, symbolizing their exemplary approach to sustainable marina development, environmental care, and societal contribution. This fact spotlights the marinas operational excellence in environmental management underlining D-Marin's commitment to sustainability and societal welfare.

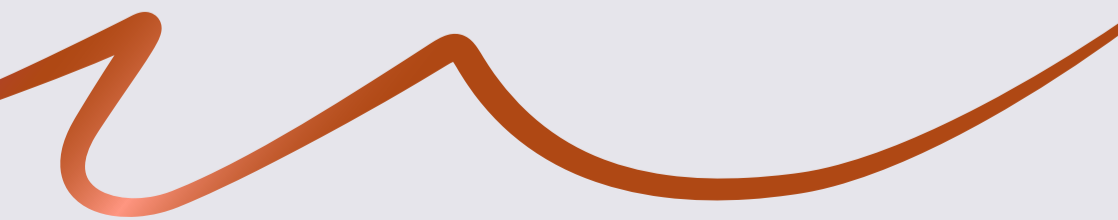
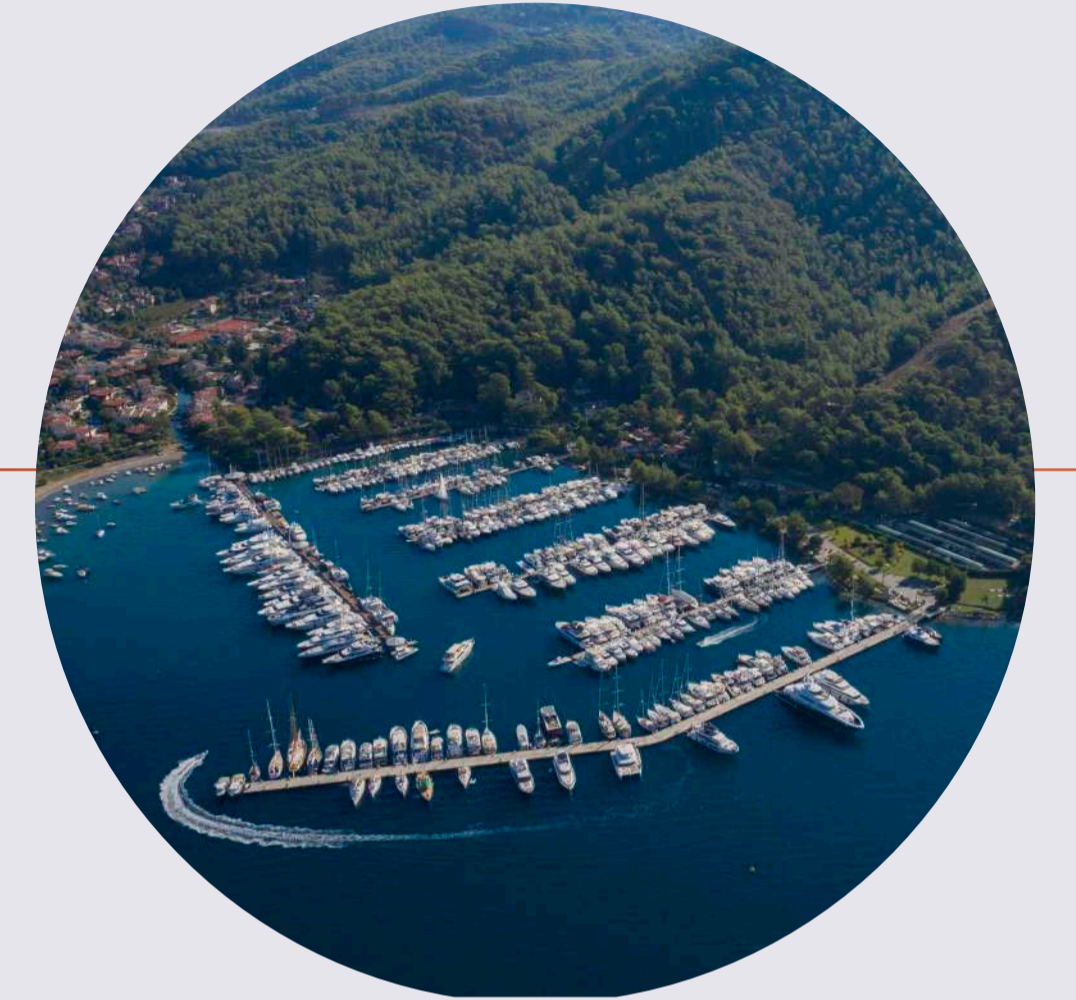
Turgutreis Marina stands out for its sustainable practices within a historical and natural setting, focusing on preserving the Bodrum peninsula's beauty while offering eco-conscious facilities.

Göcek Marina is renowned for its crystal-clear waters, achieving environmental cleanliness through rigorous waste management and water quality controls, ensuring a pristine maritime environment.

Didim Marina emphasizes ecological balance, incorporating green practices to protect local wildlife and habitats, reflecting a holistic approach to environmental stewardship.

These initiatives demonstrate D-Marin's commitment to not just maintaining but enhancing the natural and social environments of the marina locations. The marinas employ infrastructures that favor ecological balance, adhering to strict environmental, health, and hygiene measures. This responsible operational model showcases D-Marin's efforts in promoting sustainable development, environmental protection, and the welfare of the communities and ecosystems surrounding the marinas.

TURGUTREİS





## MARINAS' SUSTAINABILITY PROFILES

### GREECE

GOUVIA, ZEA, LEFKAS

D-Marin's marinas in Gouvia, Zea, and Lefkas, Greece, exemplify luxury alongside environmental responsibility. The marinas champion sustainability with effective waste management, energy conservation, and initiatives like EV charging stations (at Zea Marina), developed in partnership with PPC BLUE. This effort highlights D-Marin's focus on reducing the environmental footprint and promoting eco-friendly solutions.

Additionally, D-Marin's involvement in the Salty Bag upcycling program showcases the commitment to waste reduction by transforming used sails into durable bags, further emphasizing sustainability.

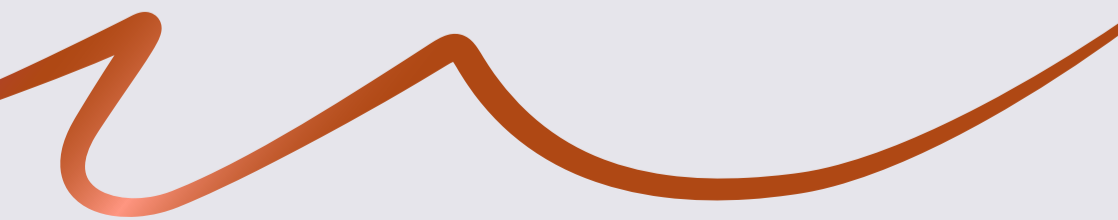
The Blue Flag Awards for Gouvia, Lefkas and Zea marinas underscore the excellence in environmental management and safety standards, affirming D-Marin's dedication to preserving Greece's marine heritage.

As an ambassador for the Hellenic Marine Environment Protection Association (HELMEPA), D-Marin reinforces the commitment to maritime safety and environmental protection, highlighting the company's role in fostering a safe and sustainable marine environment in Greece.

GOUVIA



LEFKAS





At D-Marin, we go beyond just maximizing profits—we are dedicated to creating lasting value for all our stakeholders. Since 2021, we have not only demonstrated consistent financial growth but have also passionately pursued positive impacts on the local environment and communities in the regions where we operate.

Our commitment to sustainability and social responsibility is reflected in our financial performance, which continues to show robust improvement. The data presented below highlight our financial progress, drawing from key insights and achievements in Greece, Turkey, and Croatia.

	2023	2022	2021
<b>Operating costs</b>	22,434,725	20,017,426	12,728,380
<b>Employee wages and benefits</b>	9,464,129	9,125,304	8,413,220
<b>Payments to providers of capital</b>	1,508,259	3,955,178	229,990
<b>Payments to government</b>	13,816,515	13,233,969	11,073,036
<b>Revenues</b>	88,175,973	75,149,264	64,495,837
<b>Economic value distributed</b>	47,265,45	46,367,190	32,55,775
<b>Economic value retained</b>	40,910,518	28,782,075	31,940,062





# D-MARIN GROUP

## RECOGNITIONS AND AWARDS



D-Marin's pursuit of sustainability and operational excellence is a testament to our ongoing progress, highlighted by a series of notable achievements and industry recognitions. Among these recognitions, we are proud to have received the **EcoVadis Silver Medal** for two consecutive years, underscoring our commitment to environmental responsibility and superior marina management. This achievement underscores the company's robust commitment to environmental stewardship, affirming the dedication to sustainable marina operations. Additionally, D-Marin's acquisition of the **Safe Tourism Certificate** during covid era highlights the adherence to stringent safety protocols, ensuring a secure environment for visitors and employees. The company's efforts to keep marine environments unspoiled are also recognized through the esteemed **Blue Flag** awards to all our Mediterranean marinas, indicating superior environmental and quality standards.

Moreover, our company has been a pioneer in digital innovation within the marina sector, while we are reinforcing our well established health and safety standards and focusing in operational excellence through development and investments. This has led to our receiving prestigious industry awards, which reflect our successful integration of technology and human resources to enhance customer experience and operational efficiency.





# Our Sustainability Approach



D Marin



## OUR SUSTAINABILITY APPROACH

D Marin

As a leader in the marina industry, we are dedicated to integrating Environmental, Social, and Governance (ESG) principles into our core values. Our vision is to create marinas that not only meet the highest standards of environmental stewardship and social responsibility but also foster a legacy of sustainability for future generations.

Recognizing the critical role of marina management in the broader yachting tourism industry, D-Marin acknowledges the wide range of the company's environmental responsibilities and is dedicated to fostering a sustainable future through innovative marina management practices. Marina operations have a unique impact on the overall environmental health of the marinas sector, playing a significant role in affecting marine ecosystems and coastal areas. In the face of climate change, marina management, being part of the broader shipping industry, is increasingly compelled to minimize the environmental footprint. Environmentally, the company focuses on mitigating climate change impacts, protecting marine ecosystems, and implementing strict waste management protocols.

Alongside the environmental aspect the company acknowledges the criticality of social engagement and ethical governance. D-Marin has enhanced the health and safety, as well as the well-being of employees and guests through robust policies and practices. Furthermore, the company engages with local communities to foster positive relationships and contribute to local development, ensuring compliance with all relevant regulations and ethical standards.

# SUSTAINABLE MARINAS FOR TODAY'S AND FUTURE GENERATIONS





# OUR SUSTAINABILITY APPROACH

## OUR ESG STRATEGY



Our ESG strategy reflects a holistic commitment to sustainability, integrating environmental, social, and governance principles into every aspect of our operations. By focusing on innovative solutions, strategic investments, and community engagement, we strive to ensure that we exceed the expectations of our stakeholders.

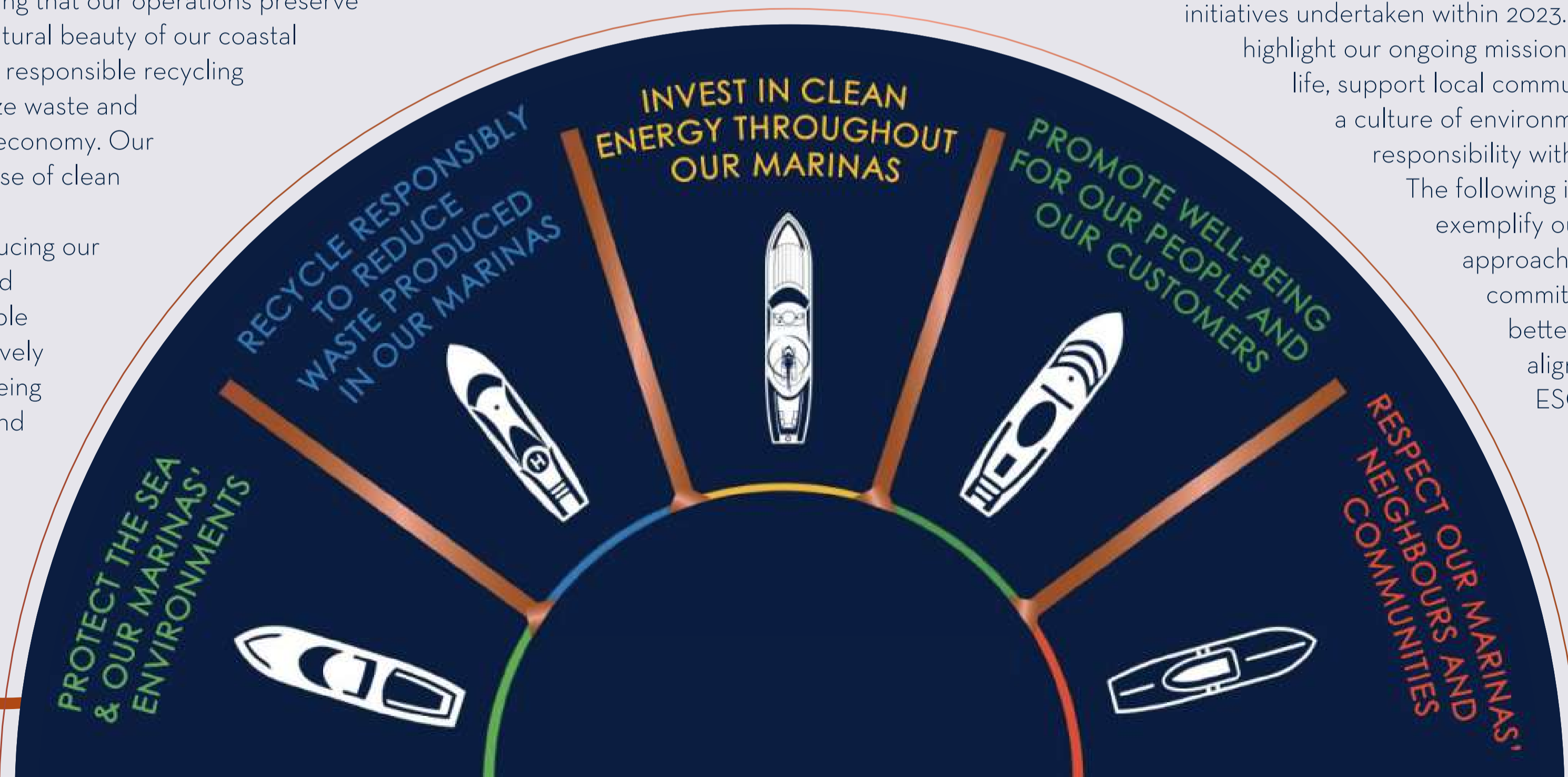
### D-Marin's ESG strategic pillars

At D-Marin, our ESG commitment, encapsulated in the vision "Sustainable Marinas for Today's and Future Generations," is expressed through five key pillars. We are dedicated to protecting the sea and our marinas' environment, ensuring that our operations preserve and enhance the natural beauty of our coastal areas. We prioritize responsible recycling practices to minimize waste and promote a circular economy. Our investment in and use of clean energy reflects our commitment to reducing our carbon footprint and promoting sustainable operations. We actively promote the well-being of our employees and

customers, fostering a safe, healthy, and inclusive environment. Additionally, we respect and support our marinas' neighbors and communities, working collaboratively to enrich the regions where we operate.

Through these pillars, we strive to create a lasting positive impact for today's and future generations.

Our dedication to the sustainable practices and community engagement is reflected in a series of initiatives undertaken within 2023. These efforts highlight our ongoing mission to protect marine life, support local communities, and foster a culture of environmental responsibility within our marinas. The following initiatives exemplify our proactive approach and steadfast commitment to creating a better future for all in alignment with our ESG strategy.





# OUR SUSTAINABILITY APPROACH

## OUR ESG STRATEGY

*D Marin*

### Protecting the sea & our marinas' environments

The health of our seas and marina environments is paramount, and at D-Marín, we are passionate about contributing to the preservation for future generations. Our dedication to our goals is reflected in a series of initiatives undertaken as described below:



Environmental volunteering: During 2023 we engaged in more than 1,000 work-hours volunteering on cleaning beaches & seabed collecting 14 cubic meters of rubbish.



Wildlife conservation: We support the World Wildlife Fund (WWF) with the adoption of sea animals. This initiative supports various conservation efforts aimed at protecting marine biodiversity and ensuring the survival of endangered species. As part of this initiative, D-Marín's marinas in Croatia have adopted a dolphin, while Greek marinas have adopted a sea turtle.



Response to oil spills: We have equipped our facilities with oil spill equipment, and we conduct oil spill response trainings. These proactive measures ensure that we are prepared to address any incident quickly and effectively, minimizing their impact on the marine environment.



Sustainable yachting practices: We promote customer and stakeholder awareness on sustainable yachting and environment friendly practices.

Furthermore we have developed and launched the **'D-Marín - Premium Marinas' app**. This innovative tool not only enhances operational efficiency and customer convenience but also contributes to environmental sustainability. By streamlining processes such as berthing contract management, invoice payments, and service requests, the app reduces the need for paper-based transactions, significantly lowering paper waste.

Moreover, the facilitation of online bookings and payments through the app can lead to a reduction in fuel consumption, as boaters can secure berths in advance, minimizing unnecessary travel and idling. The **'connected marina'** concept, promoted by the app, supports sustainable marina practices by encouraging efficient use of resources and promoting eco-friendly services. Thus, the integration of digital technology with D-Marín's services is not only a leap forward in customer service and operational efficiency but also aligns with our company's commitment to environmental stewardship and the protection of marine ecosystems.





# OUR SUSTAINABILITY APPROACH

## OUR ESG STRATEGY

*D Marin*

### Recycling responsibly to reduce waste in our marinas

D-Marin is dedicated to promoting responsible recycling practices to reduce waste production, considering it a pivotal step towards achieving a circular economy. Our initiatives towards our goal include:



**Waste Management:** We implement waste management practices such as recycling, handling hazardous waste, and treating waste waters / waters from boat washing activities while using innovative solutions for cleanup.



In 2023, we invested in the Jellyfishbot, an autonomous solution for collecting waste and oil spills in marinas. This initiative enhances our efforts in water decontamination and waste management, contributing to cleaner and healthier marine environments.



**Upcycling programs:** We collaborate with “Salty Bag” for the upcycling of old sails, demonstrating our commitment to waste reduction and resource conservation.

### Invest in clean energy throughout our marinas

At D-Marin, we are dedicated to transitioning to more sustainable energy sources, innovative solutions, partnerships, and collaborations. Our commitment to our goals is outlined below:



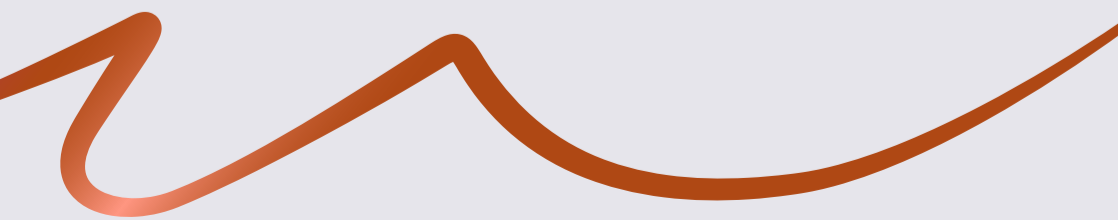
**Carbon reduction target:** We have committed to the Science Based Targets initiative (SBTi) to achieve a 42% reduction in Scopes 1 and 2 emissions by 2030, using 2021 as our baseline year. This ambitious goal has been validated by the SBTi, aligning with the critical 1.5°C temperature target. To this end, we consistently measure our carbon footprint across all three scopes, utilizing a continuous monitoring tool to ensure our operations remain in line with global climate action goals.



**Renewable energy investment:** We have invested in solar power, including the upgrade of our equipment with smart pillars, to enhance energy efficiency and sustainability. This initiative includes a substantial investment in renewable energy, notably a €1.7 million investment, in solar panels that limit our reliance on traditional power sources by producing 71% of our electricity consumption, producing 4.9 GWh. This initiative is a cornerstone of our strategy to achieve energy self-sufficiency across our marinas. During 2023, D-Marin Dalmacija, Šibenik, and Borik acquired Guarantees of Origin, signifying that 100% of the electricity used comes exclusively from renewable sources.



**Eco-Friendly transportation:** The introduction of electric cars, scooters, and bikes within our marinas underscores our commitment to reducing our carbon footprint. The use of electric vehicles is also encouraged by increasing the number of charging stations in the company’s marinas. During 2023, D-Marin Zea, in collaboration with PPC BLUE, inaugurated one of the largest electric vehicle (EV) charging stations in Piraeus, Greece. The marina now features facilities for up to 10 electric and plug-in hybrid cars, with four 22kW charging stations.





# OUR SUSTAINABILITY APPROACH

## OUR ESG STRATEGY

*D Marin*

### Promote well-being for our people and our customers

At D-Marín, we are deeply committed to promoting the well-being of both our employees and our customers. Our initiatives to ensure a healthy, safe, and inclusive environment include:



**Customer survey:** We conduct regular Net Promoter Score (NPS) surveys to gauge customer satisfaction and loyalty. This allows us to understand our clients' needs and continuously improve our services, ensuring that we meet and exceed customer expectations.



**Employee survey:** We use Employee Net Promoter Score (eNPS) surveys to assess employee satisfaction, needs, and expectations. This feedback is crucial in fostering a supportive and productive work environment, helping us to address any concerns and enhance employee engagement.



**HSE management system:** Our Health, Safety, and Environment (HSE) management systems are certified under ISO 45001 and ISO 14001 standards; reflecting our commitment to maintaining high standards of health, safety, and environmental protection in all our operations. As part of our HSE management system, we conduct a series of HSE trainings on an annual basis, ensuring that our employees are well-prepared to handle emergencies, promoting a safer and healthier environment for everyone.



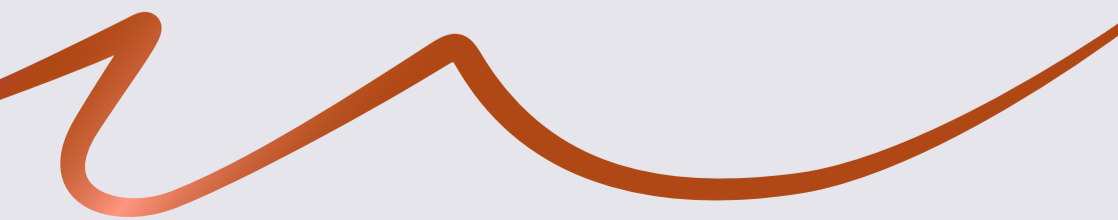
**Safety ambassador:** During 2023, D-Marín solidified the dedication to maritime safety by becoming a safety ambassador for the Hellenic Marine Environment Protection Association (HELMEPA).



**Ethics hotline:** We have established a hotline linked with our Code of Ethics, providing a confidential and secure way for employees to report concerns or ethical issues. This ensures that any issues are addressed promptly and effectively, maintaining a culture of integrity and accountability.



**Cyber security and data privacy:** We prioritize the promotion of cyber security and data privacy practices within our organization. By implementing robust security measures and training programs, we safeguard sensitive information and protect our stakeholders' privacy.





# OUR SUSTAINABILITY APPROACH

## OUR ESG STRATEGY

*D Marin*

### Respect Our Neighbours and Communities

At D-Marine, we believe in fostering strong, positive relationships with the communities we serve. Our efforts to support and benefit our neighbours through various initiatives include:



**Donations and sponsorships:** We actively engage in donations and sponsorships to support local communities. By contributing to local events, organizations, and initiatives, we drive social and economic development in the regions we operate in. Our support ranges from funding community events to sponsoring local sports teams and cultural festivals, demonstrating our commitment to being a responsible corporate citizen.



**Young trainees from maritime and tourism schools:** We offer opportunities for young trainees from maritime and tourism schools. These programs provide practical experience and skill development, helping to prepare the next generation of professionals in our industry. By investing in the education and training of young people, we contribute to the development of skilled professionals who will shape the future of maritime and tourism sectors.

### Alignment with the United Nations global Sustainable Development Goals (SDGs)

Our ESG strategy has been crafted in harmony with the global principles on human rights, labor, environment, and anti-corruption of the UN SDGs. By integrating these global objectives into our core business strategies, D-Marine reaffirms the dedication to fostering a sustainable and prosperous future for everyone.





# OUR SUSTAINABILITY APPROACH

## ENGAGING WITH OUR STAKEHOLDERS

*D Marin*

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### ENGAGING WITH OUR STAKEHOLDERS

Central to D-Marin's approach to sustainability is a profound commitment to engaging stakeholders. Recognizing the importance of both listening to and understanding the diverse perspectives of our stakeholders, we strive to foster a culture of open dialogue and collaboration.

This commitment spans across employees, customers, suppliers, local communities, and shareholders, whose insights and feedback are invaluable in refining our operations and guiding our strategic decisions. Our engagement strategy is designed to ensure that D-Marin's activities remain aligned to their evolving needs and expectations enhancing mutual trust and transparency.

Through systematic engagement and dialogue, we aim to gain a comprehensive understanding of our operational impacts, ensuring they contribute positively to both society and the environment. This process involves a structured approach to incident and non-conformity management, emphasizing the importance of health, safety, and environmental stewardship. By integrating stakeholder feedback into our decision-making process, D-Marin upholds the commitment to sustainability, reinforcing our role as a responsible leader in the marina industry.





# OUR SUSTAINABILITY APPROACH

## ENGAGING WITH OUR STAKEHOLDERS

*D Marin*

### Materiality assessment

In 2023, we conducted for the first time a materiality analysis to assess our environmental, social and governance impacts. To guide our analysis, we adopted a rigorous framework based on European Sustainability Reporting Standards (ESRS) and the Global Reporting Initiative (GRI). This structured approach allowed us to accurately determine the materiality of various impacts, ensuring that our sustainability efforts are aligned with both regulatory expectations and global best practices.

In order to thoroughly assess the materiality of our impacts, we engaged with the following key external stakeholder groups:

**Non-Governmental Organizations (NGOs):** Environmental protection agencies and humanitarian organizations that have a direct interest in how our operations impact broader societal and environmental outcomes.

**Local Communities:** Residents, local businesses, and community groups such as scouts, all of whom are directly affected by the operations of our marinas in terms of quality of life, local economy, and environmental impact.

**Customers:** Owners of boats and visitors to our marinas, whose experiences and satisfaction are crucial to our operational success.

**Relevant Associations and Councils:** Certification bodies and marinas' associations, which help standardize and improve our operational practices.

**Financial Stakeholders:** Banks, insurance companies, and investors who are interested in the financial stability and growth potential of our operations.

**Suppliers:** Providers of equipment and spare parts, whose products and services are essential to the smooth functioning of our marinas.

**Commercial Partners and Service Providers:** Tenants and all service contractors who play a significant role in the service ecosystem of our marinas.

**Authoritative Bodies, Regional and Local Governments:** Ministries, regional authorities, municipalities, port authorities, coast guard, and customs, all of whom regulate and oversee our compliance and operational standards.





1

### **UNDERSTANDING OUR VALUE CHAIN**

The initial step in identifying our impacts involved gaining a deep understanding of our value chain.

We developed our value chain model through a benchmarking analysis incorporating prominent sustainability standards and frameworks and industry insights. This review helped us create a tailored list of sustainability topics specific to D-Marin, enabling us to pinpoint the most relevant impacts to our operations.

2

### **IDENTIFICATION OF MATERIAL IMPACTS**

In this stage, we identified the significant impacts of our operations.

The impacts recognized were methodically categorized into two main groups:

- (i) positive/negative impacts, and
- (ii) actual/potential impacts.

3

### **EVALUATION OF THE EFFECTS**

Once impacts were identified, D-Marin moved forward with their evaluation through a comprehensive process, incorporating input from both internal and external stakeholders to assess the significance of each impact.





# OUR SUSTAINABILITY APPROACH

## MATERIALITY ANALYSIS PROCESS AT D-MARIN

*D Marin*

1

### SCALE

The scale of the impact in terms of its breadth and depth was assessed on a 5-point scale, where 1 represents a negligible impact and 5 indicates a highly significant impact.

2

### SCOPE

This criterion examined the reach of the impact, considering how extensively the effect spans across operations and stakeholder groups. The scale spans from 1 (Limited), reflecting a concentrated effect, to 5 (Widespread) indicating an impact that extends beyond national boundaries.

3

### IRREMIEDIABLE CHARACTER

Impacts were also evaluated on their ease of mitigation, recognizing how easily an identified impact could be addressed and potentially reversed, rated on a scale from 1 (Relatively easy to remedy) to 5 (non-remediable/irreversible), representing harm that cannot be undone.

4

### LIKELIHOOD

The likelihood of potential impacts was rated on a scale of 1 (Rare) to 5 (Almost Certain), helping us understand the chance of facing a specific impact.



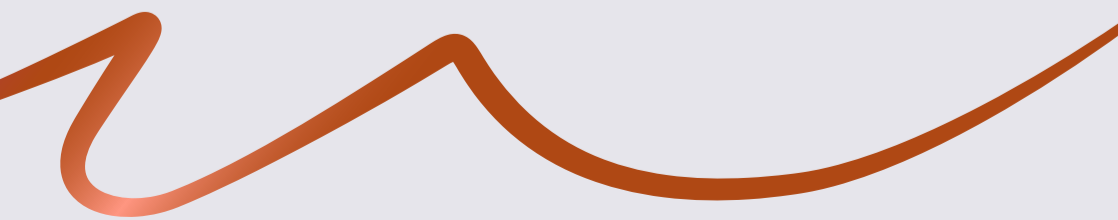
# OUR SUSTAINABILITY APPROACH

## MATERIALITY ANALYSIS PROCESS AT D-MARIN



The table below lists the impacts D-Marin causes or contributes to through the operations, services, and business relationships. The impacts were assessed by internal and external stakeholders.

Material Topics	Impacts	Type of impact	External stakeholders	Internal stakeholders	Material Topics	Impacts	Type of impact	External stakeholders	Internal stakeholders	Material Topics	Impacts	Type of impact	External stakeholders	Internal stakeholders
<b>Environmental pollution</b>	Enhanced environmental responsibility through organized waste management (recycling lines) and preparedness to deal with marine pollution.	+	<b>3.40</b>	<b>3.63</b>	<b>Corporate governance &amp; business ethics</b>	High ethical standards established through transparency and anti-corruption.	+	<b>3.10</b>	<b>3.31</b>	<b>Customer satisfaction</b>	Enhanced environmental responsibility through organized waste management (recycling lines) and preparedness to deal with marine pollution.	+	<b>2.92</b>	<b>3.09</b>
	Degradation of the marine environment due to incidents of marine pollution and poor waste management in the marina's operating areas.	-				Incidents of corruption or misconduct due to the lack of internal compliance controls.	-				Degradation of the marine environment due to incidents of marine pollution and poor waste management in the marina's operating areas.	-		
<b>Water management</b>	Maintaining good sea water quality through effective management programs and enhancing marine biodiversity.	+	<b>3.27</b>	<b>3.69</b>	<b>Occupational health and safety</b>	Promoting health and safety with well-implemented management systems and relevant practices.	+	<b>3.11</b>	<b>3.20</b>	<b>Community relations and engagement</b>	Maintaining good sea water quality through effective management programs and enhancing marine biodiversity.	+	<b>2.76</b>	<b>3.05</b>
	Scarcity of water resources for nearby communities due to excessive water consumption.	-				Increased risk of accidents/ incidents due to limited provision of training related to work-related hazards.	-				Scarcity of water resources for nearby communities due to excessive water consumption.	-		
<b>Employee training and development</b>	Increased productivity through continuous training and reinforcement of professional learning and development of employees.	+	<b>3.25</b>	<b>3.28</b>	<b>Actions against climate change</b>	Climate change mitigation through renewable energy use in operations.	+	<b>3.06</b>	<b>3.21</b>	<b>Human rights within supply chain</b>	Increased productivity through continuous training and reinforcement of professional learning and development of employees.	+	<b>2.70</b>	<b>3.02</b>
	Employee skills falling below current market/industry standards due to the lack of a well-designed professional development plan.	-				Increased GHG emissions due to lack of initiatives to reduce the carbon footprint of marina operations and services.	-				Employee skills falling below current market/industry standards due to the lack of a well-designed professional development plan.	-		
<b>Energy management</b>	Reduction in GHG emissions via energy efficiency techniques and use of "smart" digital equipment.	+	<b>2.99</b>	<b>3.26</b>	<b>Awareness on environmental issues</b>	Strengthening environmental awareness through targeted information and education actions, thus contributing to the promotion of sustainable practices.	+	<b>2.97</b>	<b>3.24</b>	<b>Inclusion and equal opportunities</b>	Increased productivity through continuous training and reinforcement of professional learning and development of employees.	+	<b>2.71</b>	<b>2.94</b>
	Increased GHG emissions due to non-adoption of energy efficiency techniques and lack of awareness about energy efficiency.	-				Inability to raise awareness on sustainability issues due to lack of coordinated information and education actions.	-				Employee skills falling below current market/industry standards due to the lack of a well-designed professional development plan.	-		
<b>Supply chain management</b>	Sustainable supply chain through environmental and social standards evaluation for suppliers and partners.	+	<b>3.04</b>	<b>3.06</b>										
	Poor environmental and social practices across the supply chain due to inadequate monitoring and due diligence processes.	-												





# OUR SUSTAINABILITY APPROACH

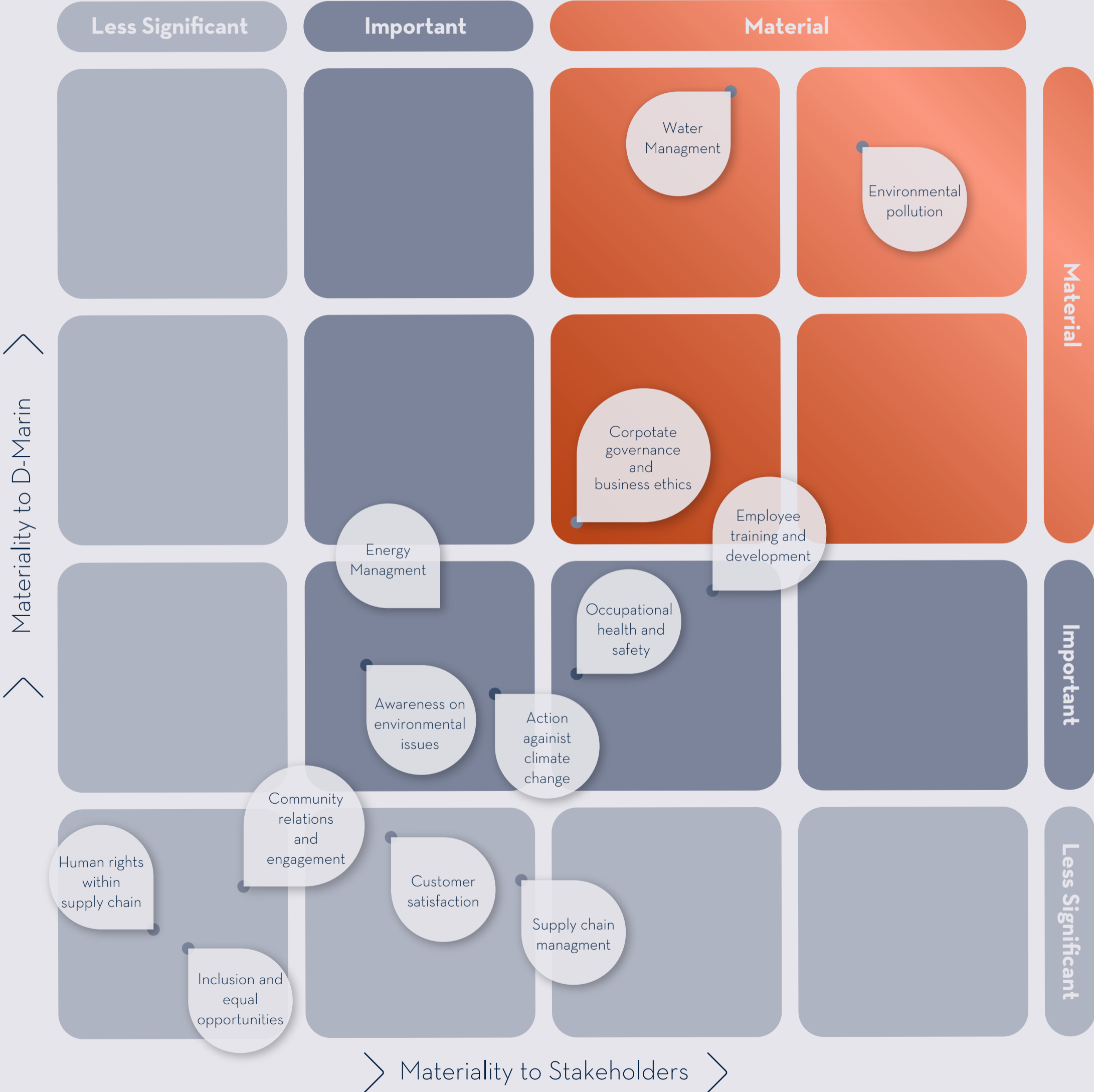
## MATERIALITY ANALYSIS PROCESS AT D-MARIN

The results from the materiality assessment are depicted in the graph presented below. This graph ranks the relevance of ESG topics according to three tiers of significance for D-Marín:

**Material:** Topics deemed essential by both D-Marín and stakeholders. These are identified as central to our journey towards sustainability.

**Important:** Topics recognized as having considerable impact on D-Marín's path to sustainable growth.

**Less significant:** Topics that, while not as impactful as others, still play a part in D-Marín's operational strategies and contribute to our sustainable progress.





# Environmental Stewardship



D Marin



# ENVIRONMENTAL STEWARDSHIP

D Marin

D-Marin's environmental policy is a testament to our unwavering commitment to protect the seas and landscapes we operate within. Our Group is committed to promoting a healthier future that enhances the well-being of individuals, society, and the planet ensuring that our operations reflect our responsibility towards a sustainable future.



Through strategic investments in renewable energy, championing responsible waste management, and protecting marine ecosystems, D-Marin is committed to safeguarding seas and coastlines for generations to come.





# ENVIRONMENTAL STEWARDSHIP

## MANAGING ENERGY AND EMISSIONS

*D Marin*

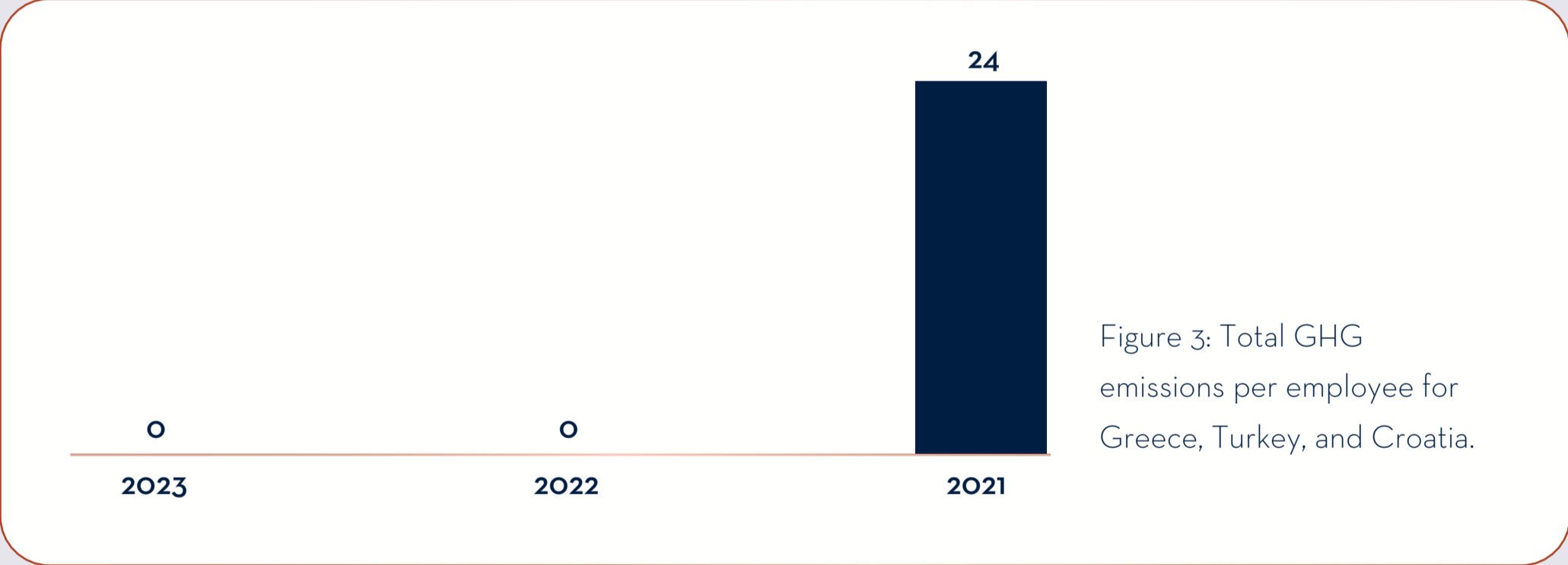
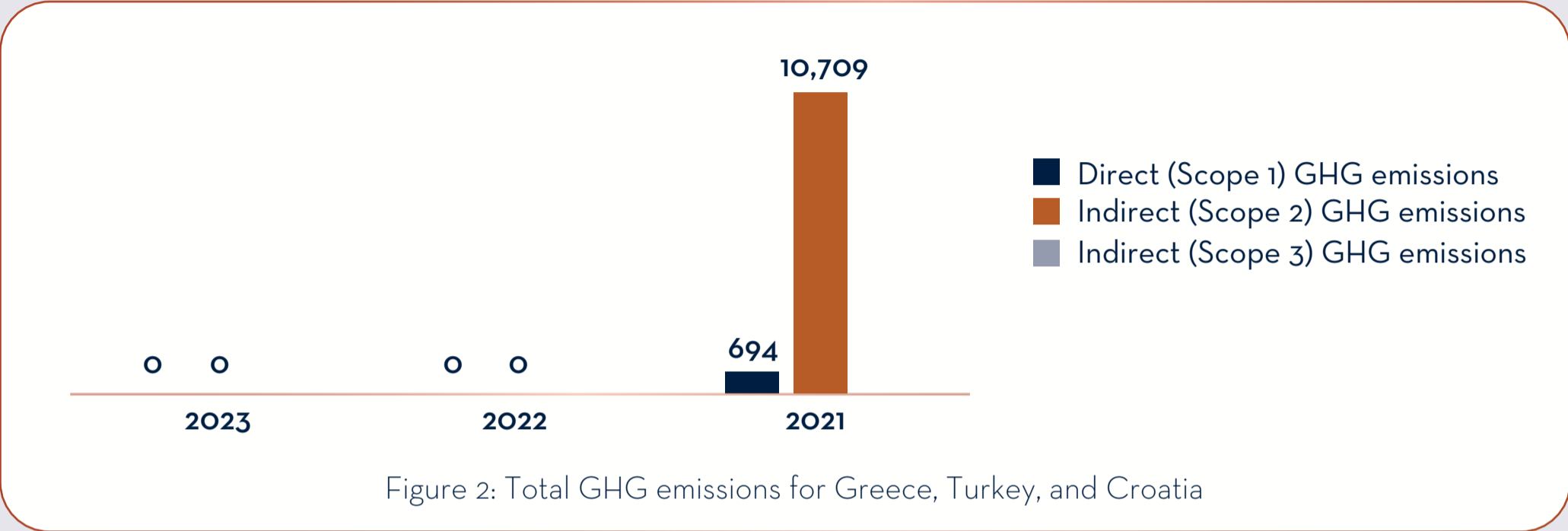
### Greenhouse gas emissions from our operations

In line with our unwavering commitment to tackle climate change and significantly reduce our carbon emissions, we have developed a comprehensive and rigorous tracking system for carbon emissions. This system enables us to meticulously monitor our progress in minimizing our carbon footprint, ensuring that we stay on course with our sustainability goals.

The following charts vividly illustrate our substantial strides in GHG emission reduction and enhanced energy efficiency. These visual representations not only highlight our achievements but also reflect our enduring and resolute commitment to a sustainable future. Our dedication to these environmental initiatives underscores our role as a leader in promoting eco-friendly practices within the industry.

GHG scope emissions	2021	2022	2023
Scope 1 (tn CO <sub>2</sub> e)	694		
Scope 2 (tn CO <sub>2</sub> e)	10,709		
Scope 3 (tn CO <sub>2</sub> e)	-		
<b>Total</b>	<b>11,402</b>		

Table 1 D-Marin's GHG Emissions for Greece, Turkey, and Croatia.



The emissions for 2022 and 2023 were being calculated at the time the report was issued.



# ENVIRONMENTAL STEWARDSHIP

## MANAGING ENERGY AND EMISSIONS

*D Marin*

### Energy consumption in our premises

In our sustainability journey, we have observed a growth in energy demands as mirrored in the increase of fuel consumption and electricity over the years 2021 to 2023. The data below reflect our company's trend regarding the energy consumption which aligns with our company's operations expansion.

#### Total fuel consumption (MWh)

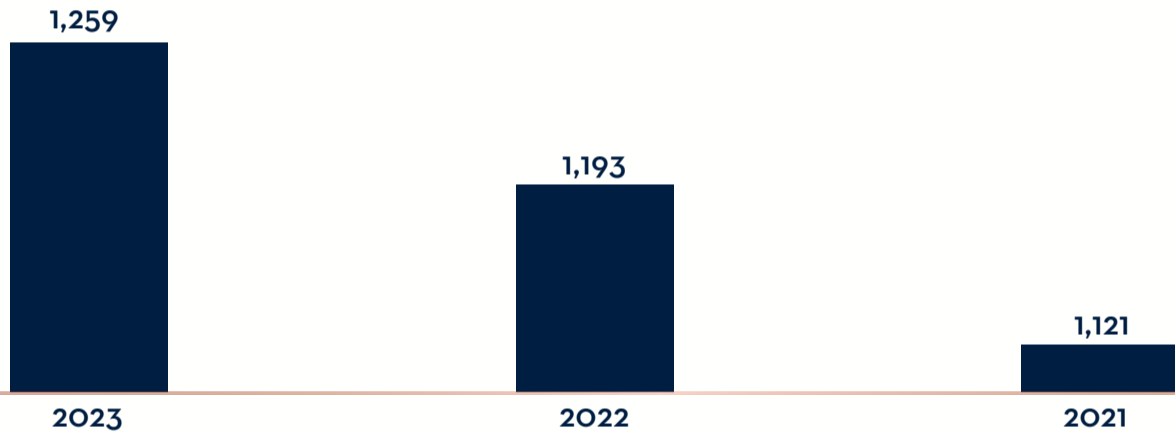


Figure 4: Total fuel consumption in MWh for Greece, Turkey, and Croatia.

#### Total electricity consumption (MWh)

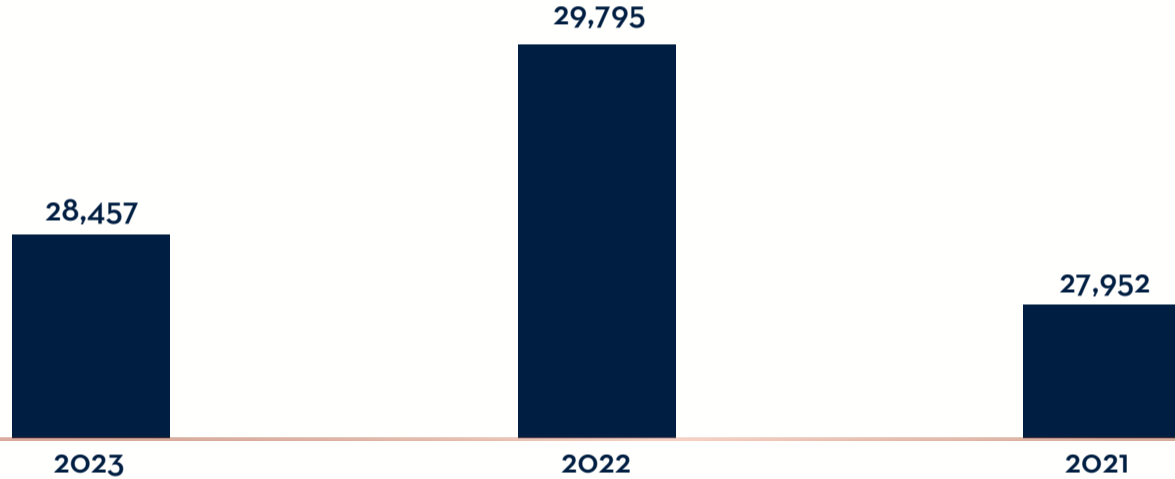


Figure 5: Total electricity consumption in MWh for Greece, Turkey, and Croatia.

#### Total energy consumption within the organization (MWh)

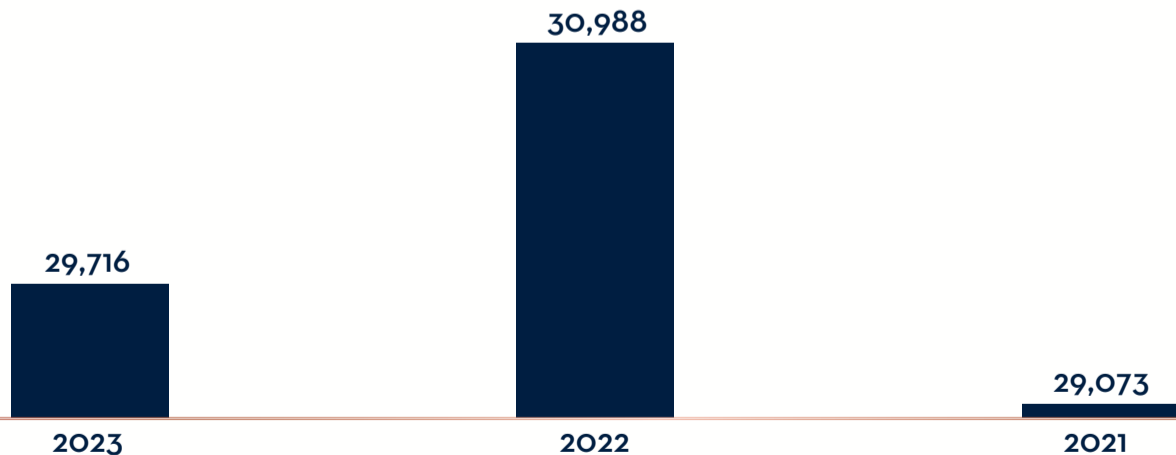


Figure 6: Total energy consumption in MWh for Greece, Turkey, and Croatia.





# ENVIRONMENTAL STEWARDSHIP

## MANAGING ENERGY AND EMISSIONS

*D Marin*

The post COVID-19 era showcased a resurgence in traveling starting after 2021 which is evident through our increased energy needs that are aligned with the operational intensity. This trend presents an opportunity to maximize our efforts in energy efficiency in the upcoming years as we are actively seeking ways to balance our growth with environmental responsibility, aiming to meet our commitment on the Science Based Targets initiative (SBTi).

Electricity consumption peaked in 2022, marking a 6.6% increase compared to 2021, before settling in 2023 with a 1.8% increase from 2021. This spike in 2022 was driven by increased visitors and expanded operations as people felt confident to travel again after the prolonged lockdowns and uncertainty. Similarly, fuel consumption showcased an upward trend increasing by 6.4% from 2021 to 2022, 5.5% from 2022 to 2023 and overall 12.3% from 2021 to 2023 explaining our fuel demands.

During 2023, total energy consumption was effectively managed, reflecting our proactive stance on energy efficiency and the implementation of initiatives to optimize usage. Total energy consumption in 2023 was relatively the same as in 2021 (less than 0.5% of increase), proving that our efforts to successfully handle the 6.6% increase that occurred during 2022 were successful.

### Energy intensity per employee

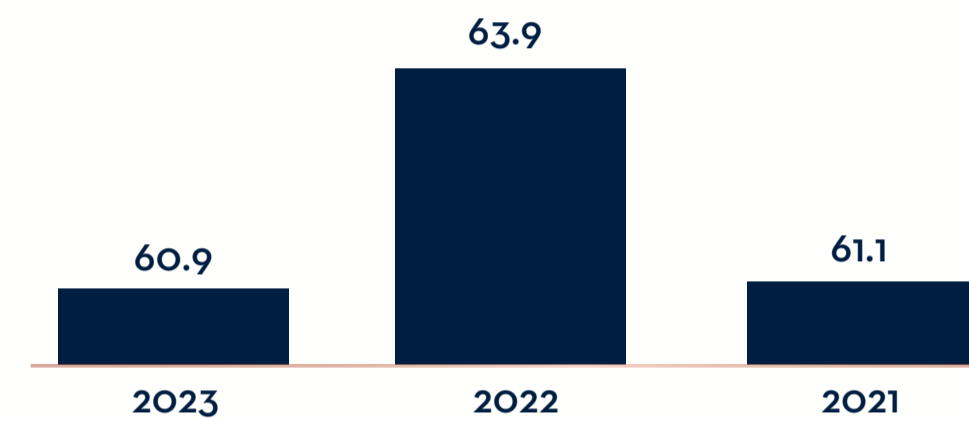


Figure 7: Total Energy intensity (MWh/total employees) for Greece, Turkey, and Croatia.

To this extent, it is noteworthy to mention that the energy intensity has overall decreased in 2023 compared to 2021 and 2022 further highlighting our efforts to optimize energy efficiency.

The data showcase a slight decrease from 2021 to 2023, suggesting that our energy usage per employee was optimized despite our team expansion. These results indicative our success in implementing energy-efficient practices across our operations, enabling us to maintain balance between enhancing our workforce and managing our energy footprint.





# ENVIRONMENTAL STEWARDSHIP

## WATER CONSERVATION

D Marin

### WATER CONSERVATION

At D-Marin, water stewardship is central to our environmental ethos. We primarily source water from municipal networks, utilizing it across a wide range of operational and customer-related activities. These include boat washing, irrigation, facility maintenance, and various other essential marina operations. Recognizing the critical importance of this resource, we have integrated water desalination systems in selected marinas to bolster our supply, ensuring that our practices are in harmony with both local ecosystems and human needs.

Our effluent discharge standards are stringently governed by the quality parameters set by local municipalities, ensuring we adhere to the mandated requirements. Water filtration systems are a critical component in our boatyards, strategically managing hull washing and other water-intensive procedures to prevent any adverse environmental impact. Adherence to international standards, alongside national regulations, guides our management of discharged waters, ensuring D-Marin's compliance with the highest standards of environmental care.



We have integrated water desalination systems in selected marinas to bolster our supply, ensuring our practices are in harmony with local ecosystems.

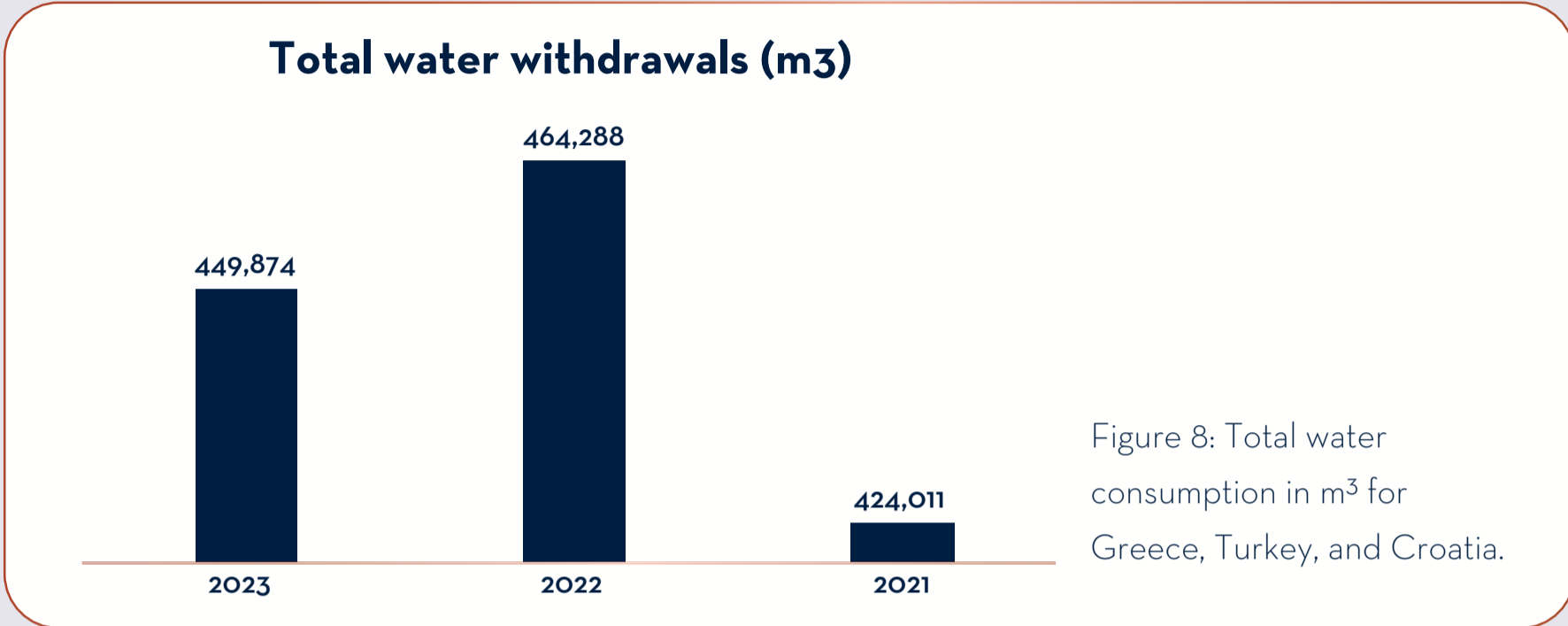
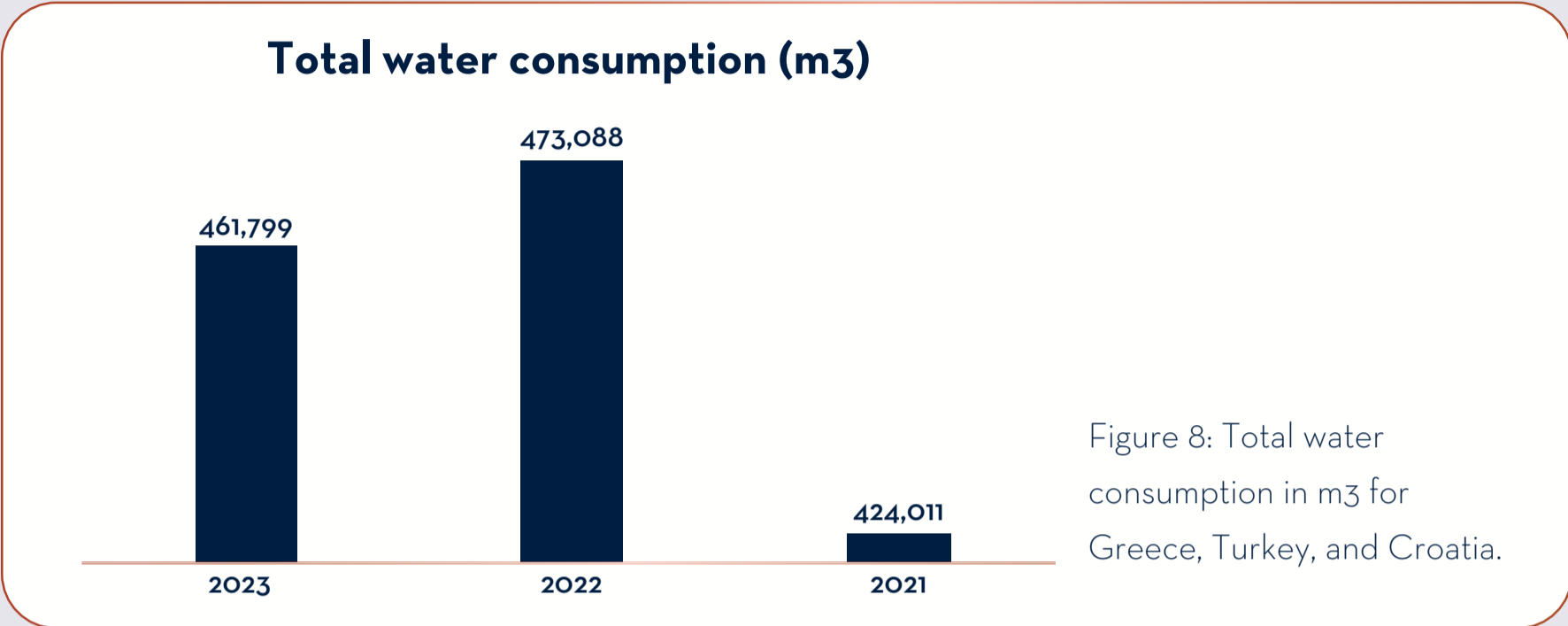




# ENVIRONMENTAL STEWARDSHIP

## WATER CONSERVATION

*D Marin*



Our water consumption metrics presented above, demonstrate D-Marin’s diligent management of the resource over the past three years. In 2021, our withdrawal and consumption rates were equivalent. In 2022, we observed an increase in both indicators reflective of our expanded operations and increased customer activity resulting in water withdrawals and water consumption rise by 9.5%, and 11.6% respectively. Notably, despite this increase, our intensified water conservation measures and the use of desalination systems allowed us to manage water resources responsibly, ensuring the minimal impact on the environment. During 2023, the slight decrease in water withdrawals by 3.1% and the stabilization of consumption levels underscore our ongoing efforts to enhance water efficiency across our marinas’ operations.



Our commitment to sustainable water use, combined with advanced treatment and filtration systems, aligns with our goal to maintain balance with the environment while meeting the needs of our stakeholders.





# ENVIRONMENTAL STEWARDSHIP

## WASTE MANAGEMENT

D Marin

D-Marin's approach to waste management exemplifies our comprehensive commitment to sustainability, guided by our environmental principles and reinforced by our ISO 14001 certification. Moreover, our risk management policy incorporates environmental control guidance for the proper handling of resources embracing reduction, reuse, and recycling. Our circular economy initiatives include the collaboration with local municipal facilities to place recycling bins throughout the marinas while we encourage boaters and visitors to use the marked bins for proper waste separation. The marinas also feature tanks for used oil collection and manage waste streams through certified companies, ensuring documented disposal. Additionally, at D-Marin we support upcycling programs, such as the repurposing of old sails in collaboration with Salty Bag, highlighting our dedication to reducing waste and promoting a circular economy.

The following figures reflect our significant efforts in managing both hazardous and non-hazardous waste from 2021 to 2023<sup>1</sup>, in line with our commitment to sustainability.



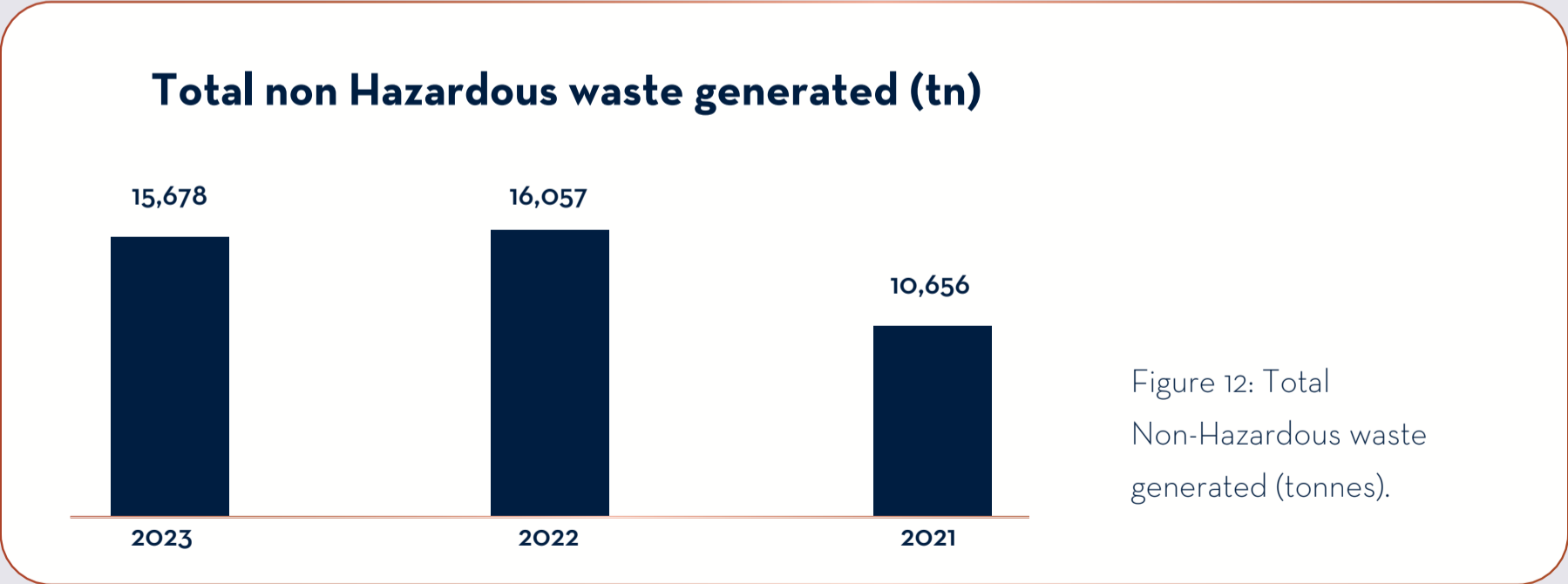
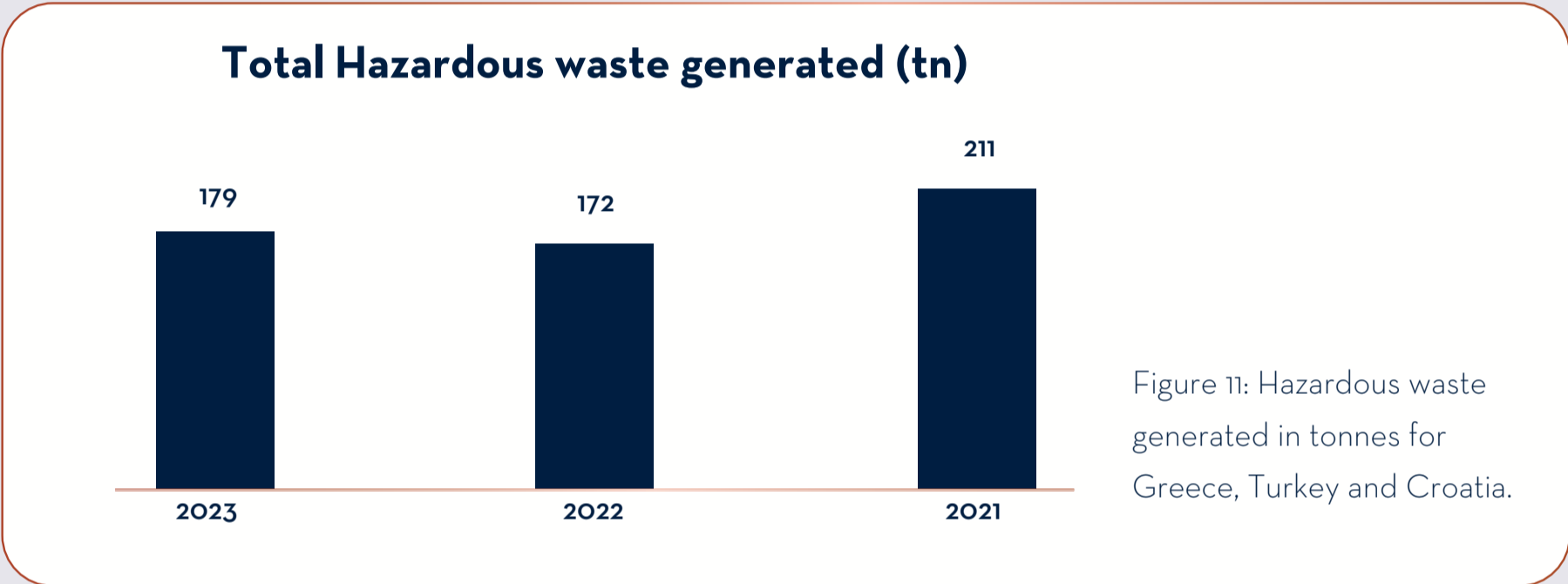
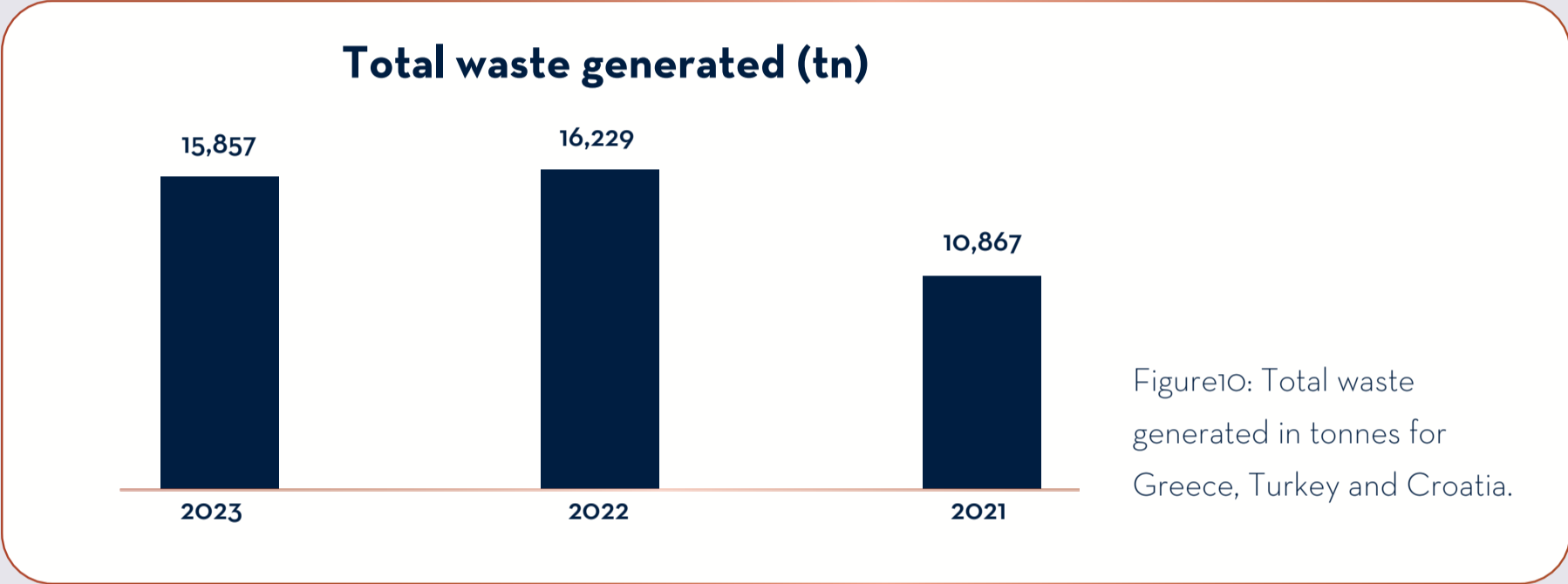


# ENVIRONMENTAL STEWARDSHIP

## WASTE MANAGEMENT

*D Marin*

The following figures reflect our significant efforts in managing both hazardous and non-hazardous waste from 2021 to 2023<sup>1</sup>, in line with our commitment to sustainability.





# ENVIRONMENTAL STEWARDSHIP

## WASTE MANAGEMENT

*D Marin*

During 2022 and 2023, we observed a significant decrease in hazardous waste generation by 19% and 15% respectively compared to 2021. Overall reduction is attributed to the improved operational efficiencies and stricter hazardous material handling protocols reflecting our ongoing control measures and continuous efforts to minimize hazardous waste in our premises.

Non-hazardous waste, on the other hand, increased significantly by almost 50% during 2022 and 2023 compared to 2021 primarily due to the expanded operations and increased tenant activities.

The overall increase in waste generation between 2021 and 2022, approximately by 49%, was directly aligned with the sharp rise in customer activity during the post-COVID era leading naturally to higher waste production. However, during 2023 we achieved a 2.3% decrease in waste generation compared to 2022 highlighting our commitment to better handling our environmental impact while continuing to meet customer needs.



D-Marin's commitment to support circular economy initiatives is highlighted by the involvement in the Salty Bag upcycling program for the transformation of used sails into durable bags.





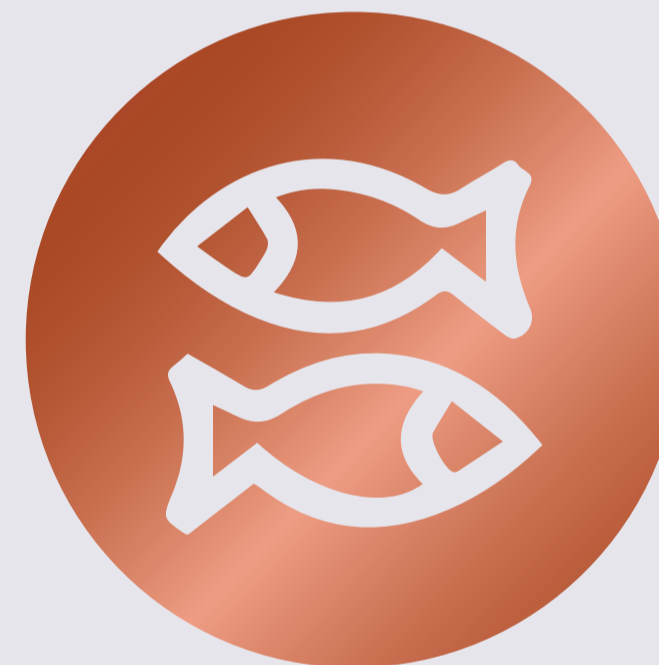
# ENVIRONMENTAL STEWARDSHIP

## BIODIVERSITY AND ECOSYSTEMS

*D Marin*

### BIODIVERSITY AND ECOSYSTEMS

Contributing to the protection of the sea and our marina's environments is paramount for our company, thus we proactively identify and minimize impacts arising from own operations through detailed environmental risk assessments that evaluate the sensitivity of the ecosystem. Our multifaceted efforts include the support of local wildlife through initiatives like WWF's adoption of sea animals, and the active involvement in the preservation of local ecosystems with beach and seabed cleaning projects. D-Marin is committed to safeguarding natural habitats and biodiversity, ensuring that our presence contributes positively to the conservation of these precious resources.



We supported WWF's sea animal adoption initiatives by adopting a dolphin in Croatia and a sea turtle in Greece and Turkey."





# Social Commitment



D Marin



At D-Marin, our dedication to social responsibility is at the heart of our operations, influencing every decision and action we undertake. Our comprehensive approach to social responsibility is rooted in our unwavering commitment to integrity, transparency, and respect for individuals. We strive to create an inclusive, equitable, and resilient future for all our employees, partners, and the communities we serve, with our practices deeply integrated into our Environmental, Social, and Governance (ESG) strategy.



At D-Marin, we are steadfast in our commitment to respecting our neighbors and communities, while actively promoting the well-being of our employees and customers, ensuring a positive impact on all those we serve.





### OUR PEOPLE

Our employees are our most valuable asset, and we are committed to fostering an environment where they can thrive professionally and personally. By prioritizing their needs and well-being, we have established a culture that promotes teamwork, open communication, and mutual respect.

During 2023, D-Marin's team consisted of 363 employees<sup>2</sup>, 98% of whom held permanent positions, demonstrating our commitment to job security and stability across the organization. Our dedication to employee welfare is further underscored by our achievement of 100% coverage under collective bargaining agreements<sup>3</sup>, ensuring fair and equitable treatment for all members of our workforce.

D-Marin's operational model integrates the employment of external personnel who are managed by the company. The proportion of the company's employees has remained relatively stable in recent years, ranging from 70% in 2021 to 67% in 2023.

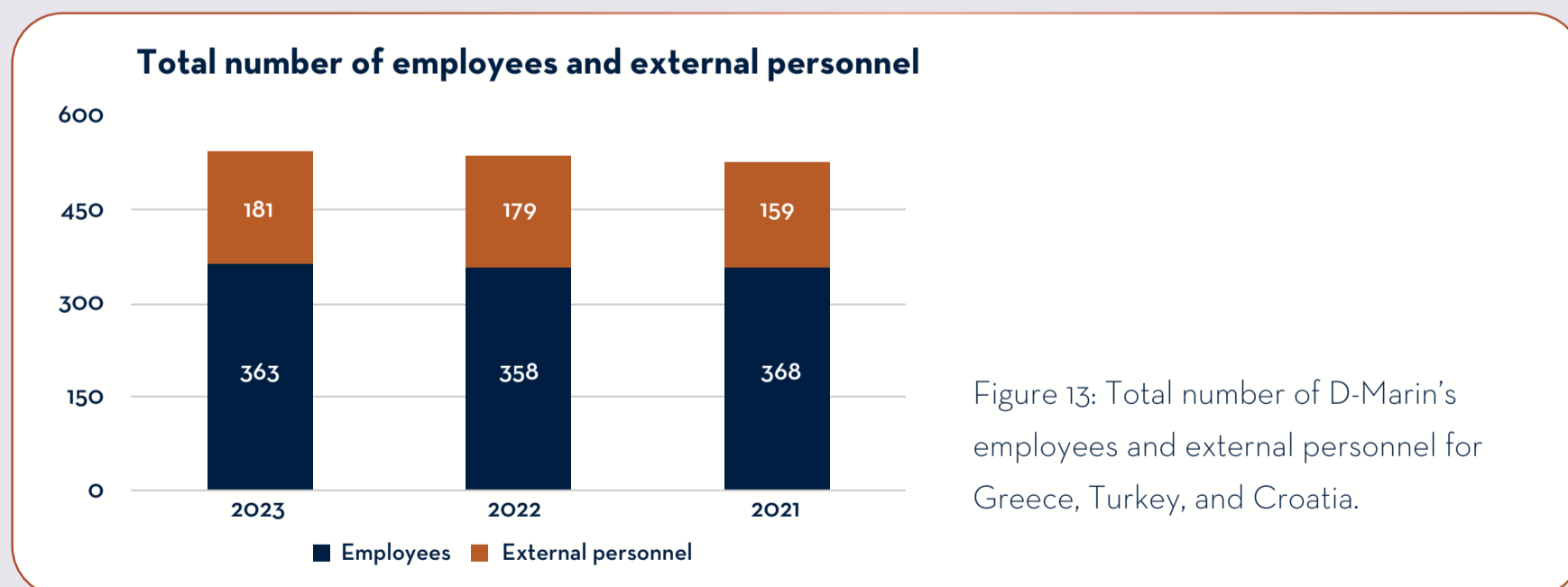


Figure 13: Total number of D-Marin's employees and external personnel for Greece, Turkey, and Croatia.

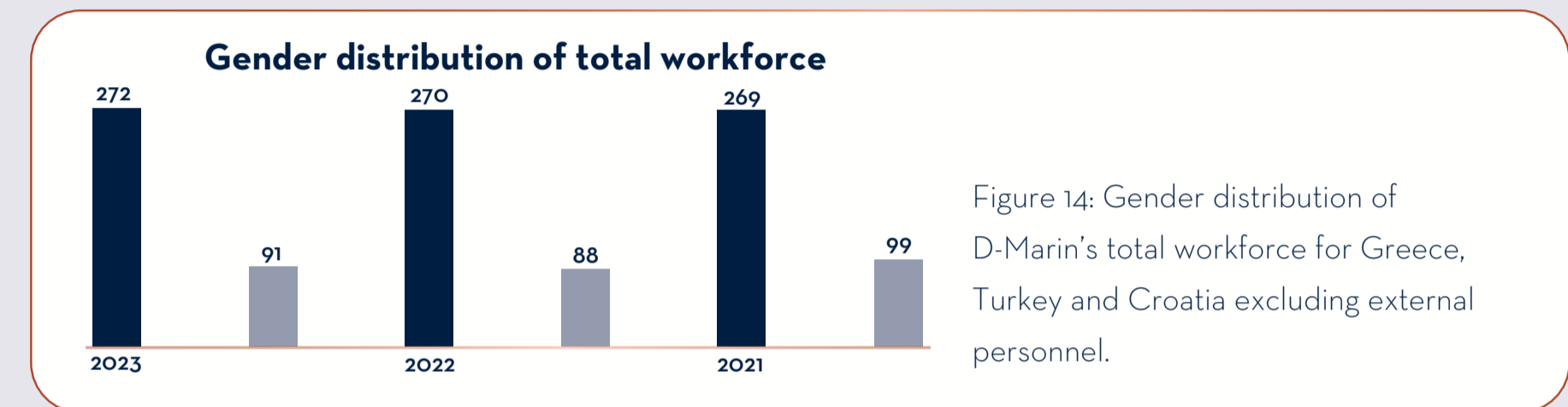


Figure 14: Gender distribution of D-Marin's total workforce for Greece, Turkey and Croatia excluding external personnel.

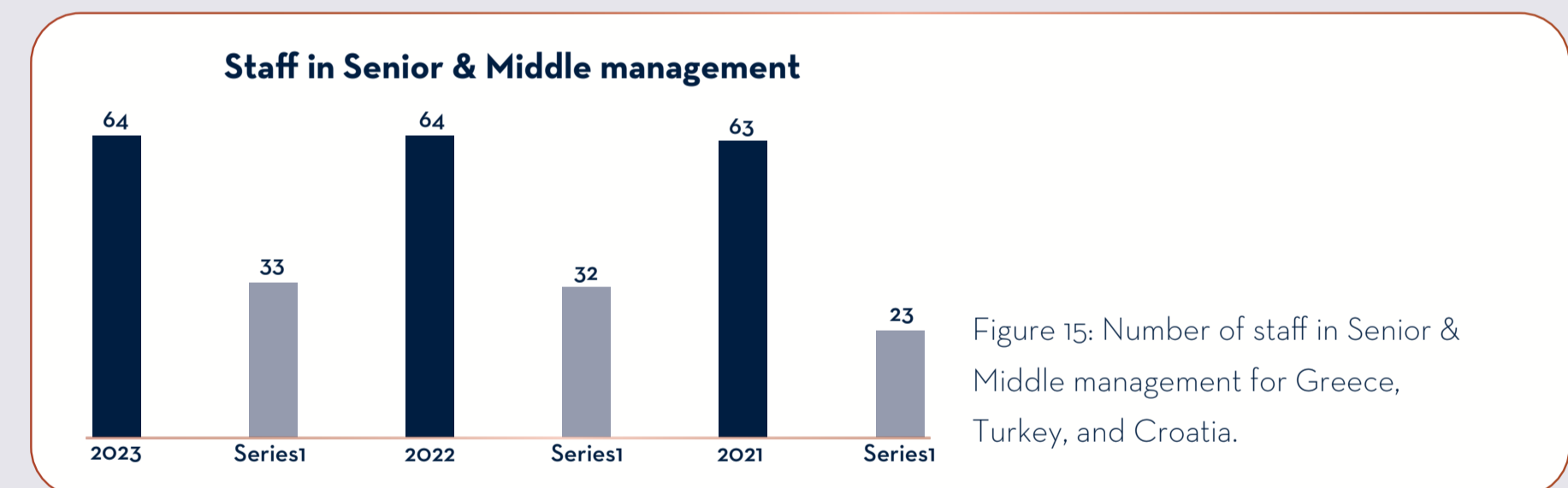


Figure 15: Number of staff in Senior & Middle management for Greece, Turkey, and Croatia.

<sup>2</sup> Refers to Greece, Turkey, and Croatia, excluding external personnel.

<sup>3</sup> External personnel are excluded.

During 2022 and 2023, the percentage of women employed by the company was 25%, closely aligned with the 27% in 2021.

In 2023, a total of 33 women occupied senior and middle management positions<sup>4</sup>, representing 52% of all managers, a slight increase from the 50% representation in 2022. This achievement is further underscored by the significant rise from 2021, where women held 37% of senior and middle management positions.

<sup>4</sup> Senior management positions include operations managers, and marinas' managers, while middle management positions include supervisors and chiefs of staff.





# SOCIAL COMMITMENT

## OUR PEOPLE

D Marin

Our efforts to eliminate gender-based discrimination and remove barriers to women's advancement have resulted in stable maintenance of women in senior and middle management positions from 2021 to 2023. By fostering a workplace where women have equal chances to thrive, D-Marín underscores the commitment to diversity and equality in the organization.

**98%**

of 2023 workforce were permanent employees.

**52%**

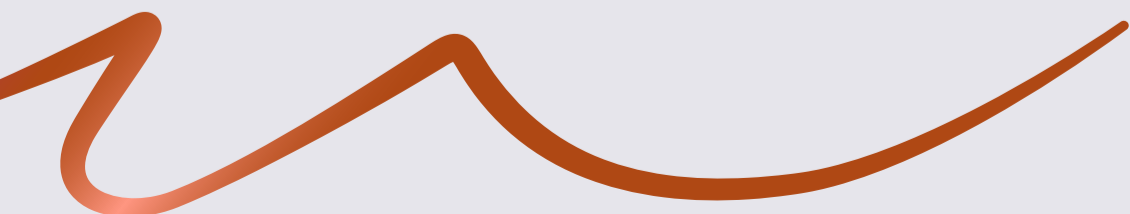
of women held middle and senior management positions in 2023.

**100%**

of our workforce received performance and career development reviews during 2022 and 2023.

**ZERO**

reported incidents of discrimination during the reporting period





### LOCAL EMPLOYMENT AND COMMUNITY DEVELOPMENT

Our recruitment process underscores our commitment to diversity, focusing on skills and qualifications to ensure equal pay and opportunities for all employees, regardless of gender. This principled approach is encapsulated in our Code of Conduct and Corporate Social Responsibility (CSR) policy, affirming our dedication to fairness and equal treatment.



At D-Marin, one of our core objectives is to stimulate economic growth in the communities where we operate by prioritizing local employment.

We are dedicated to empowering our local communities, aiding in skill development, and contributing to the reduction of unemployment rates.

The figures depicted in the above graph illustrate the dynamics of employment at D-Marin and resonate with our core commitment to sustainable operational growth and development. During 2023, we hired 41 males and 17 females, which represents an increase of 2.5% in male and a decrease of 11% in female hires compared to 2021. Our balanced recruitment effort reflects our drive to foster an inclusive work environment where everyone feels valued.

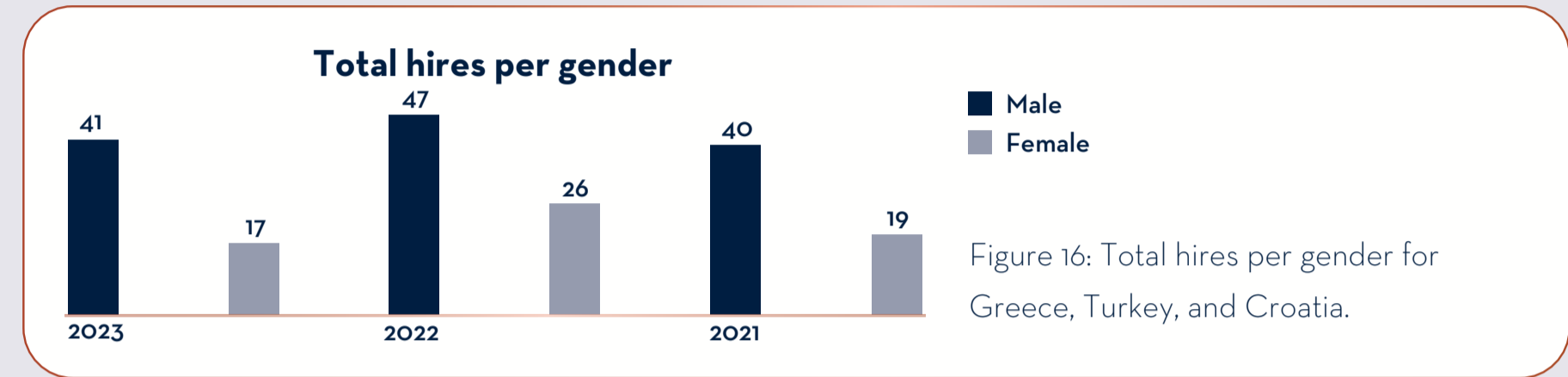


Figure 16: Total hires per gender for Greece, Turkey, and Croatia.

Data for 2022 and 2023 show a commendable rise in total hires, an indication of our expanding operations and our dedication to providing development opportunities within the maritime and tourism sectors.

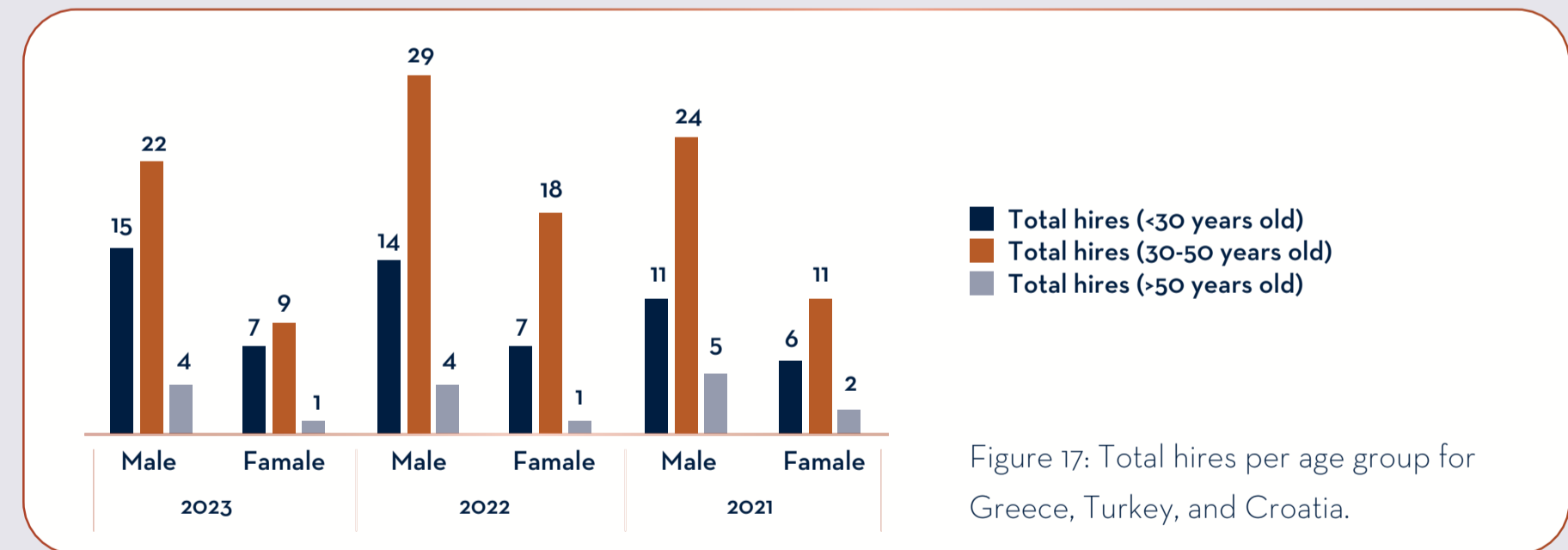


Figure 17: Total hires per age group for Greece, Turkey, and Croatia.

Furthermore, over the past three years, D-Marin has shown a dynamic hiring trend across different age groups. In 2022, the company increased hires of males under 30 years by 27% compared to 2021, and by an additional 7% in 2023. For males aged between 30-50 years, there was a 21% increase in 2022, followed by a decrease of around 24% in 2023.



# SOCIAL COMMITMENT

## OUR PEOPLE

*D Marin*

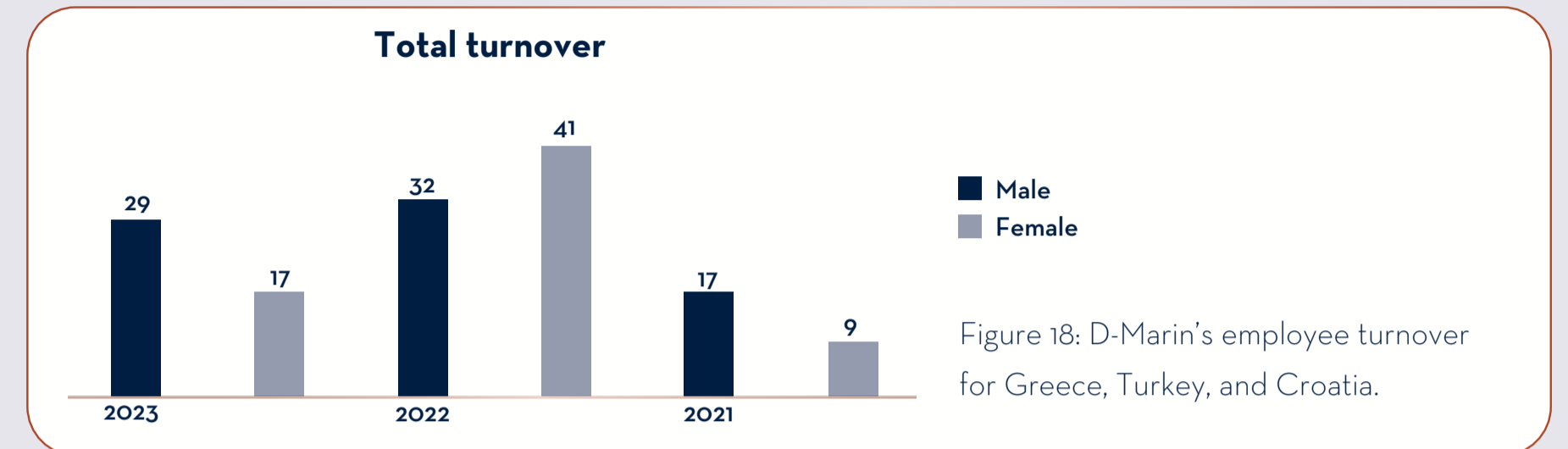
For female employees, hires under 30 years increased by approximately 17% in 2022, and remained stable for 2023. Females between 30-50 years showcased a significant increase of 64% in 2022, followed by a decrease of 50% in 2023.

For employees over 50 years of age, there was a decrease of one person for both genders between 2021 and 2022, with no further fluctuations in 2023.

These hiring data per age group indicate a focus on attracting younger talent, for both genders, in alignment with the company's dedication to diversify the workforce across different age groups, ensuring a balanced and inclusive environment. This is also evident by our internship programs for students from maritime and tourism schools.

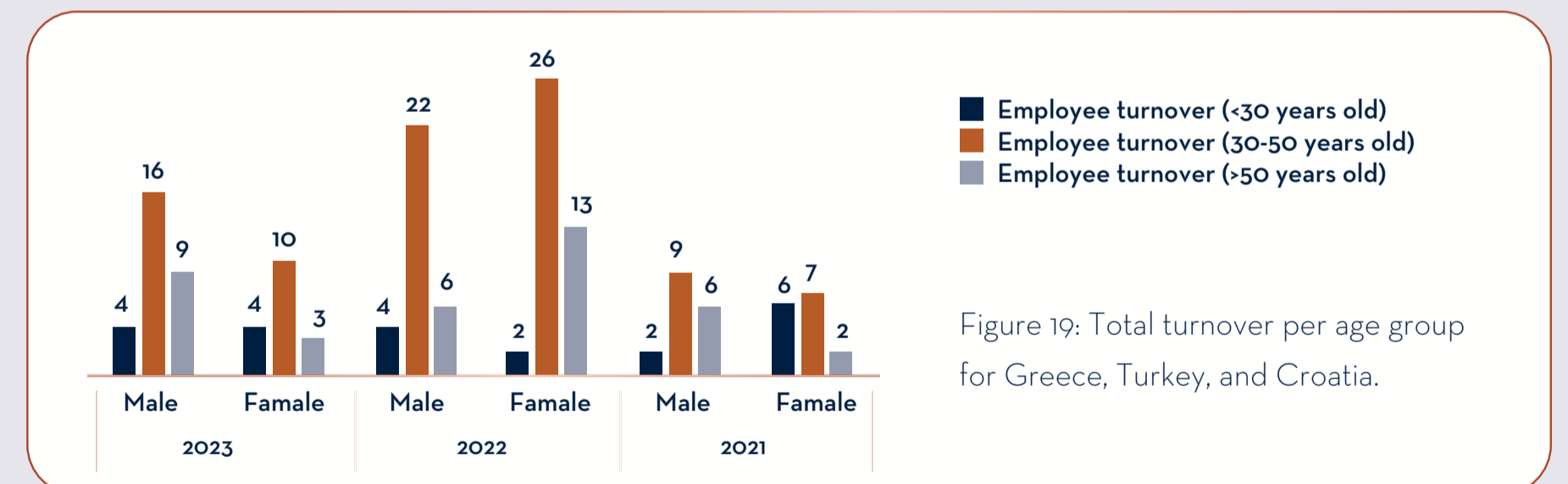
### EMPLOYEE TURNOVER

At D-Marin, we recognize employee turnover as an inherent part of the company's operational dynamics. Acknowledging that turnover is inevitable, we have adopted a focused and respectful approach, ensuring that departing employees are treated with dignity. Similar to our recruitment metrics, we carefully monitor employee turnover, analyzing it through the lens of age and gender demographics across various regions. This thorough evaluation helps us to gain a deeper understanding of our workforce, enabling us to constantly improve our employment strategies and maintain a supportive and positive work environment.



The above graph illustrates the dynamics of employee turnover at D-Marin, reflecting our ongoing efforts to manage and retain talent within our organization.

During 2023, the turnover data shows that 29 males and 17 females departed from the company, which represents a significant increase compared to 2021 that is relevant to the evolving market conditions and personal career choices of employees.



The above figure highlights the fluctuations in turnover rates, with a peak in 2022 across most categories, followed by a decrease in 2023, showcasing the company's efforts to understand the workforce's needs and increase their retention.





# SOCIAL COMMITMENT

## OUR PEOPLE

*D Marin*

During 2021, turnover figures were relatively lower than 2022 and 2023. Male turnover consisted of 9 employees aged 30-50 years, 2 employees under 30 years, and 6 employees over 50 years. Female turnover consisted of 7 employees aged 30-50 years, 2 employees over 50 years, and zero turnover for employees under 30 years.

In 2022, we observed a notable increase in turnover across all age groups. For both male and female employees, turnover included 48 people aged 30-50 years, 6 under 30 years, and 19 over 50 years.



D-Marin is committed to understanding the underlying causes and implementing actions to improve employee retention. Our focus remains on creating a supportive and engaging work environment that meets the needs of our diverse workforce, thereby fostering long-term career growth and stability within the company.

During 2023, the turnover data for both male and female employees indicated that turnover was highest among those aged 30-50 years, followed by the employees over 50 years, and the employees under 30 years.

The comparison of data across 2021, 2022 and 2023 highlights that the highest turnover rate is observed between ages of 30-50 years old marking 61.5% turnover in 2021, 62.3% in 2022 and 56.5% in 2023.

## WORKFORCE SUPPORT AND BENEFITS

In alignment with the holistic view of employee welfare, D-Marin extends comprehensive and inclusive support and benefits to every team member, irrespective of their employment status. Our commitment to equitable treatment is emphasized by our achievements in labor relations, including **100% coverage under collective bargaining agreements** ensuring that all employees enjoy fair and equitable treatment.

A cornerstone of the approach to employee welfare is our **private medical and pharmaceutical coverage program<sup>5</sup>** effective of 2023, available to all D-Marin employees. This initiative underlines our commitment to ensuring that every team member has access to the highest quality healthcare services, supporting their health and well-being.



**100%**

coverage under collective bargaining agreements



**100%**

of employees are covered by private medical and pharmaceutical coverage program for 2023

<sup>5</sup> External personnel are excluded from the private medical program.



# SOCIAL COMMITMENT

## OUR PEOPLE

*D Marin*

### HEALTH AND SAFETY

At D-Marin, we are unwavering in our commitment to upholding the highest standards of health and safety for our employees, customers, visitors, suppliers, and neighboring communities. Recognizing the critical importance of a safe working environment, we pledge to take every possible measure to enhance workplace safety conditions. Our ultimate goal is to achieve zero fatalities and major accidents, and to this end, we have cultivated a culture where safety is paramount.

This commitment goes beyond merely meeting minimum requirements; it is about integrating and exceeding the stringent international safety standards set by ISO 45001. By embedding these principles into our daily operations, we ensure that safety is not just a priority, but a core value that guides all our actions. Our dedication is evidenced by having only one work-related accident during 2021, 2022, and 2023.



**Zero\***

work related fatalities for  
2021, 2022, 2023

\*Data refer to Greece, Turkey, and Croatia workforce excluding external personnel.





# SOCIAL COMMITMENT

## OUR PEOPLE

*D. Marin*

### HEALTH, SAFETY & ENVIRONMENTAL MANAGEMENT SYSTEM

Central to our health and safety initiatives is our Health, Safety & Environmental Management System (HSEMS), a testament to our systematic approach towards minimizing risks and enhancing safety measures across all operations. Recognized by Registro Italiano Navale (RINA) for the compliance with the ISO 45001 standard, our HSEMS underscores our capability to manage occupational health, safety, and environmental aspects with precision and care. This management system serves as a comprehensive framework for identifying, reporting, and managing risks, thereby ensuring effective preventive and protective measures are always in place.



### HEALTH & SAFETY TRAINING AND AWARENESS

Effective communication and training are crucial to our safety strategy, and we ensure that vital health and safety information is accessible to all stakeholders, equipping our workforce with the necessary knowledge and tools to maintain a secure working environment. Through comprehensive training programs and timely updates, we empower our employees with knowledge and tools to maintain a safe working environment.

During 2023, the number of Health and Safety training programs increased to 12 programs, doubling compared to 2021. This expansion reflects our intensified focus on comprehensive safety training to address the evolving needs of our operations. Correspondingly, the total training hours in 2023 amounted to 3,983, marking a 17% increase compared to 2022 and 49% increase compared to 2021.



During 2023 we doubled our Health and Safety programs compared to 2021.





# SOCIAL COMMITMENT

## OUR PEOPLE

*D Marin*



The graph above illustrates the total training hours conducted over the past three years, highlighting our commitment to employee safety preparedness.

Most trainings focused on HSE practices and management systems, trainings for firefighting (FF) equipment and first aid including the use of automated external defibrillators (AEDs). Those programs emphasize our dedication to rigorous safety protocols, ensuring our team's preparedness for emergencies involving our employees and the general public. This training regimen underpins D-Marine's steadfast commitment to the highest standards of health and safety, aligned with the esteemed ISO 14001 and ISO 45001 frameworks, reinforcing our mission of operational excellence and safety.



The progressive increase in total training hours reflects D-Marine's unwavering commitment to fostering a culture of continuous learning and improvement. By consistently investing in our employees' development, we aim to uphold our high standards of health and safety reinforcing our mission to operational excellence.

## HEALTH AND SAFETY ENGAGEMENT AND REPORTING MECHANISMS

Our approach to health and safety includes robust systems that empower every employee to voice their concerns or report hazards. Our Open Report system, an innovative electronic platform, allows the anonymous or named reporting of any safety concern, accident, near-mis, and unsafe condition. The transparency of the system facilitates immediate action and cultivates a culture of mutual trust and responsibility towards maintaining a safe workplace.

## RISK ASSESSMENT AND COMPLIANCE

D-Marine's adherence to the ISO 45001 standard extends beyond certification and is reflected in the daily operations through Risk Assessment (RA) processes, and the compliance with national and international requirements. Specific health and safety practices – from adhering to Personal Protective Equipment (PPE) requirements to comprehensive marina and dockyard rules – are meticulously applied to ensure the occupational health and safety of our teams, external personnel, customers, and visitors. During the reporting we monitored zero incidents of non-compliance concerning the health and safety impacts of our services proving the effectiveness of our assessment mechanisms.



# SOCIAL COMMITMENT

## OUR PEOPLE

*D Marin*

### CONTINUOUS IMPROVEMENT AND ANNUAL REVIEW

Our commitment to health and safety is constantly involving. The HSEMS undergoes rigorous annual reviews to assess the effectiveness of the system and introduce necessary adjustments. These reviews ensure that our health and safety protocols remain at the forefront of industry standards, reflecting our commitment to continuous improvement. Additionally, health services and medical confidentiality are managed in partnership with third-party organizations, upholding the highest standards of privacy and compliance.

### COMMUNICATION PLATFORMS

D-Marin's commitment to health and safety is echoed through vibrant communication channels, including our communication platform, and various HSE meetings. These processes enhance the dissemination of critical health and safety practices and important information, ensuring every member of our team is aligned with our safety objectives and practices.

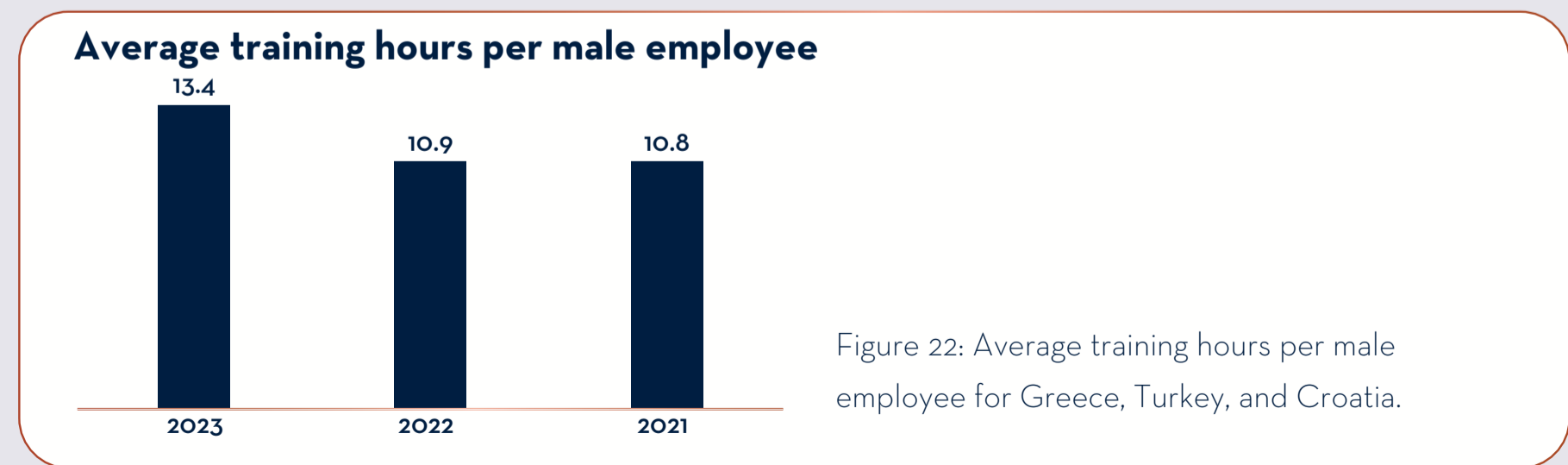
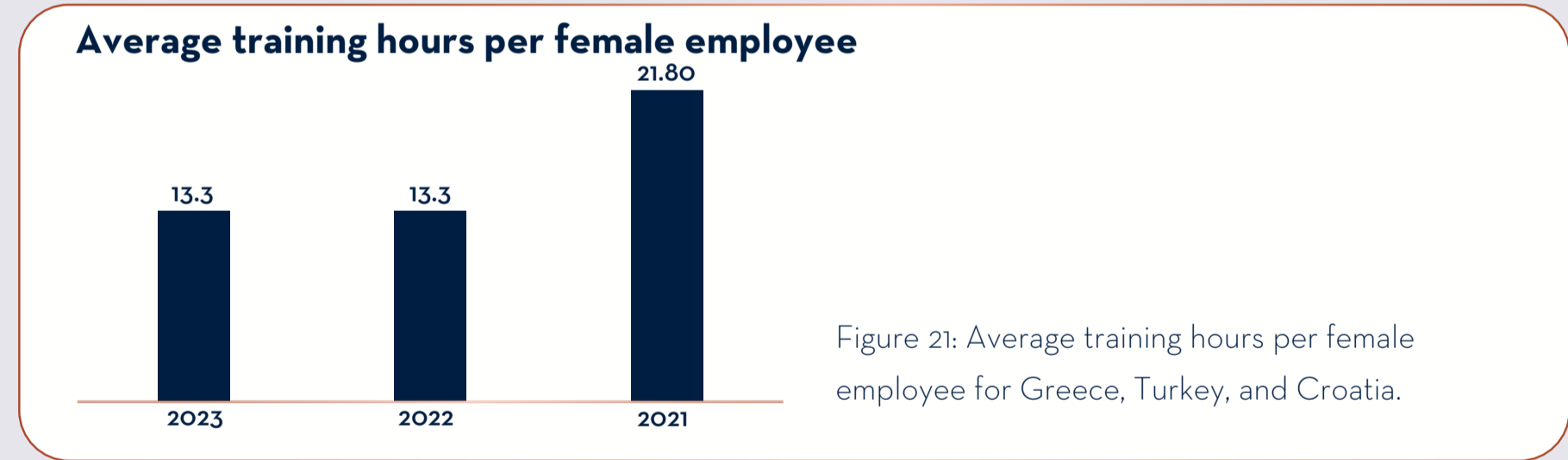
Our commitment to enhancing, educating, and protecting has never been stronger, rooted in the belief that a safe D-Marin is a successful D-Marin.

Our comprehensive approach not only safeguards our immediate stakeholders but also contributes to the broader goal of creating safer maritime and leisure environments globally.

### LEARNING AND DEVELOPMENT

D-Marin takes a holistic approach for employees' learning and development, ensuring that regardless of gender, location or management level, all company employees have access to comprehensive training programs. By focusing on the total training hours dedicated to our workforce and tailoring training options to meet the diverse needs of our team, we strive to empower every individual within our organization.

D-Marin's investment in employee development extends to specialized training programs and leadership development initiatives, emphasizing the significance of continuous learning.





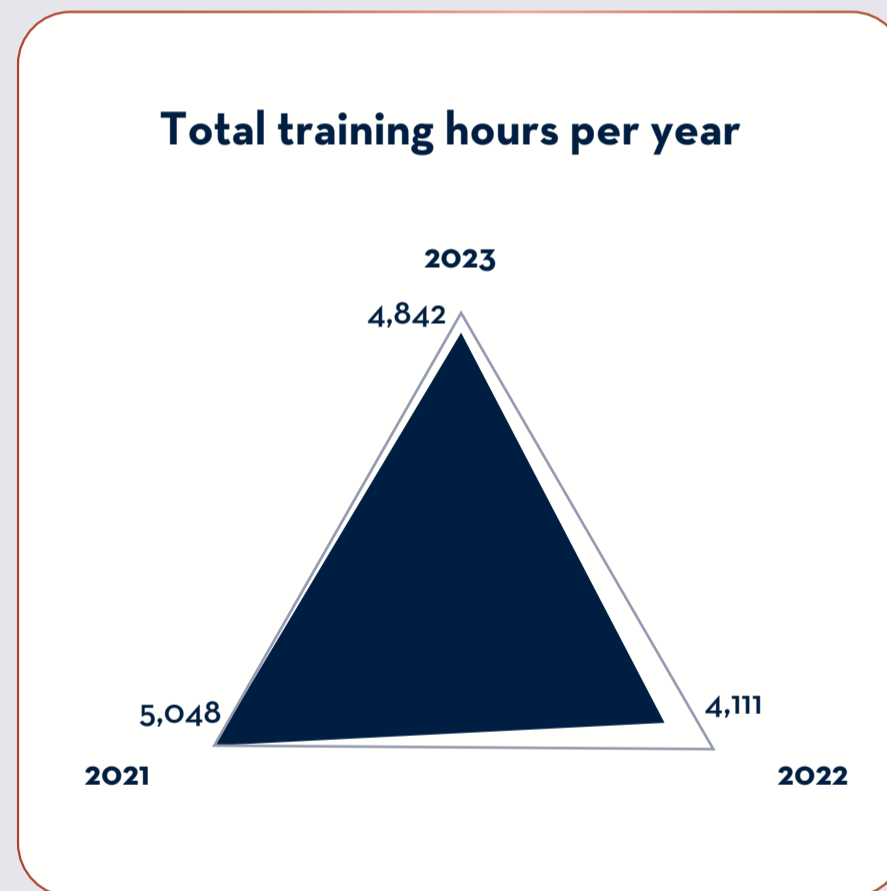
# SOCIAL COMMITMENT

## OUR PEOPLE



The average training hours per female employee illustrate a decrease from 21,79 hours in 2021 to 13,26 hours in 2022, remaining stable to 13,25 hours in 2023. Despite this decrease, the consistent investment in annual training reflects a focused effort to maintain high-quality learning while optimizing the use of resources.

The average training hours per male employee have shown a gradual increase over the past three years. In 2021, the average training hours per male employee were 10,75 hours, which increased to 10,9 hours in 2022 (1,4% increase) and further to 11,37 hours in 2023 (4,3% increase from 2022)

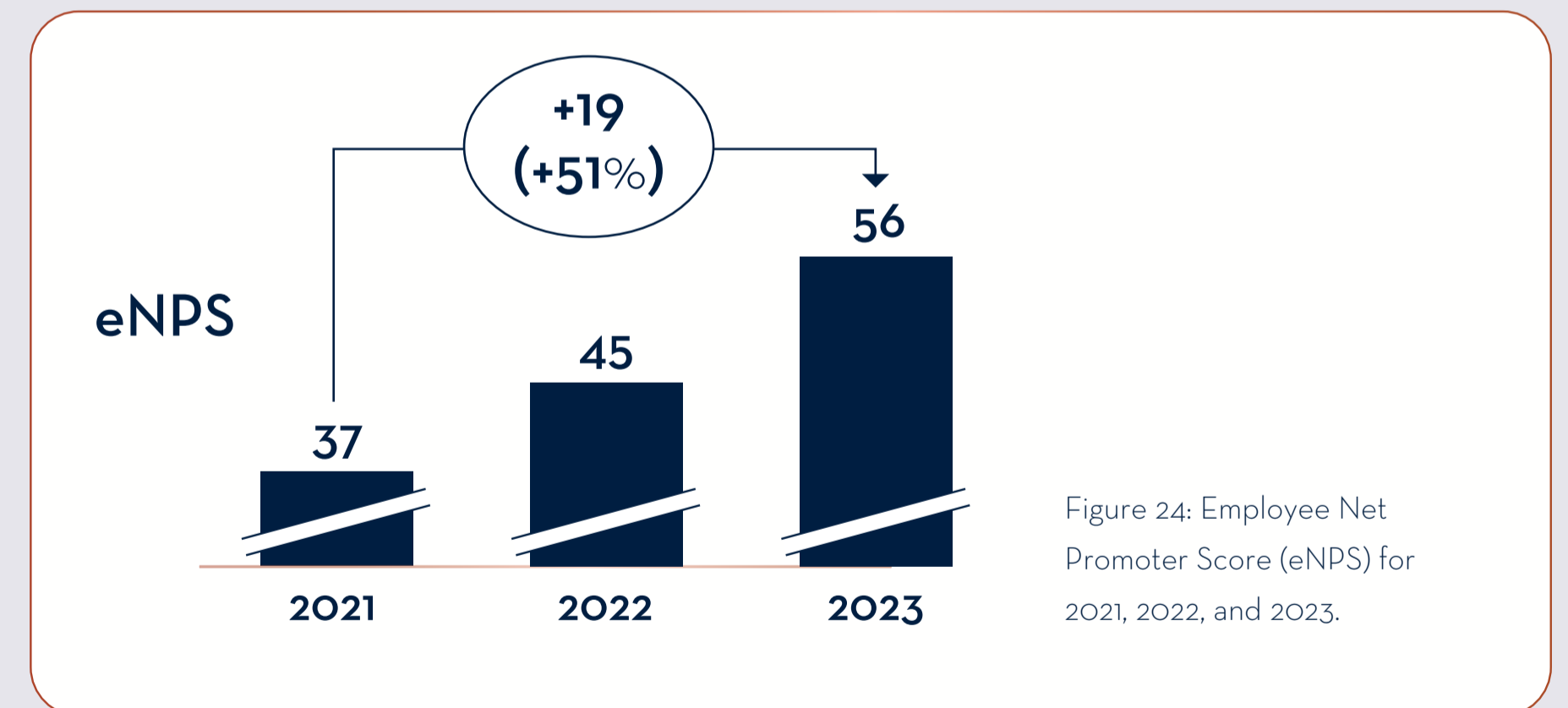


The total number of training hours\* at D-Marin further emphasizes the commitment to continuous employee development. In 2021, training hours totaled 5,048, influenced by the initiation of the digital standardization program. This number decreased by approximately 18.6% to 4,111 hours in 2022 but then increased by 17.8% to 4,842 hours in 2023. This fluctuation demonstrates a renewed investment in training programs and illustrates D-Marin's dedication to meeting operational needs while providing high-quality learning opportunities for their employees.

\* Total training hours incorporate health and safety sessions

## EMPLOYEE SATISFACTION SURVEY

At D-Marin, our commitment to promoting the well-being of our people is pivotal to our operational philosophy believing that the welfare of our employees is the cornerstone of our service excellence. To this extent we analyze our workforce's satisfaction through the Employee Net Promoter Score (eNPS), leveraging the data to continually refine our operations. Our strategic focus on these metrics has yielded remarkable results, with our annual eNPS climbing by 24% from 2022 to 2023 and by 51% from 2021 to 2023 proving our focused efforts in enhancing our people's working environment.





# SOCIAL COMMITMENT

## COMMUNITY ENGAGEMENT

D Marin

### COMMUNITY ENGAGEMENT

At D-Marin, our dedication to fostering a balanced and sustainable relationship with local communities is integral to our operations. Our efforts are rooted in the understanding that our marinas and activities are not isolated but a vital part of the local life, impacting and enhancing the lives of those around us.

Guided by our Corporate Social Responsibility policy, our community-centric initiatives are aligned with our broader mission of social responsibility and positive societal impact. This policy underlines our commitment to ethical business practices ensuring our operations contribute positively to the communities we operate in.

We actively engage in evaluating our operations' impacts on local communities, striving to mitigate any potential negative impacts while amplifying positive outcomes.

Our investments in local development transcend economic contributions, encompassing environmental conservation, education, and support for local businesses. Initiatives such as offering internships to students from maritime and tourism schools are a testament to our commitment to nurturing the next generation of professionals. Furthermore, our contributions through donations, sponsorships, and direct involvement in community projects reflect our CSR commitments, driving positive change and sustainable growth within the communities we serve.

D-Marin's approach to community involvement is a reflection of our commitment to being a responsible corporate citizen. By treating our communities and neighbors with the same respect and care we desire for ourselves, we not only adhere to our core values but actively contribute to creating a better, more sustainable future.



Offering internships to students from maritime and tourism schools is a testament to our commitment to nurturing the next generation of professionals.





# SOCIAL COMMITMENT

## COMMUNITY ENGAGEMENT

*D Marin*

### PROCUREMENT AND SUPPLY CHAIN MANAGEMENT

D-Marin is currently in the process of enhancing the procurement policy to incorporate Environmental, Social, and Governance (ESG) criteria within 2024. This evolution reflects our proactive stance on integrating sustainable practices and ethical considerations into the core of our procurement strategies. By embedding ESG criteria into our procurement processes, we ensure that our supply chain not only aligns with our commitment to excellence and integrity but also contributes positively to environmental stewardship, social responsibility, and sound governance. During the reporting period suppliers were not screened using environmental or social criteria.

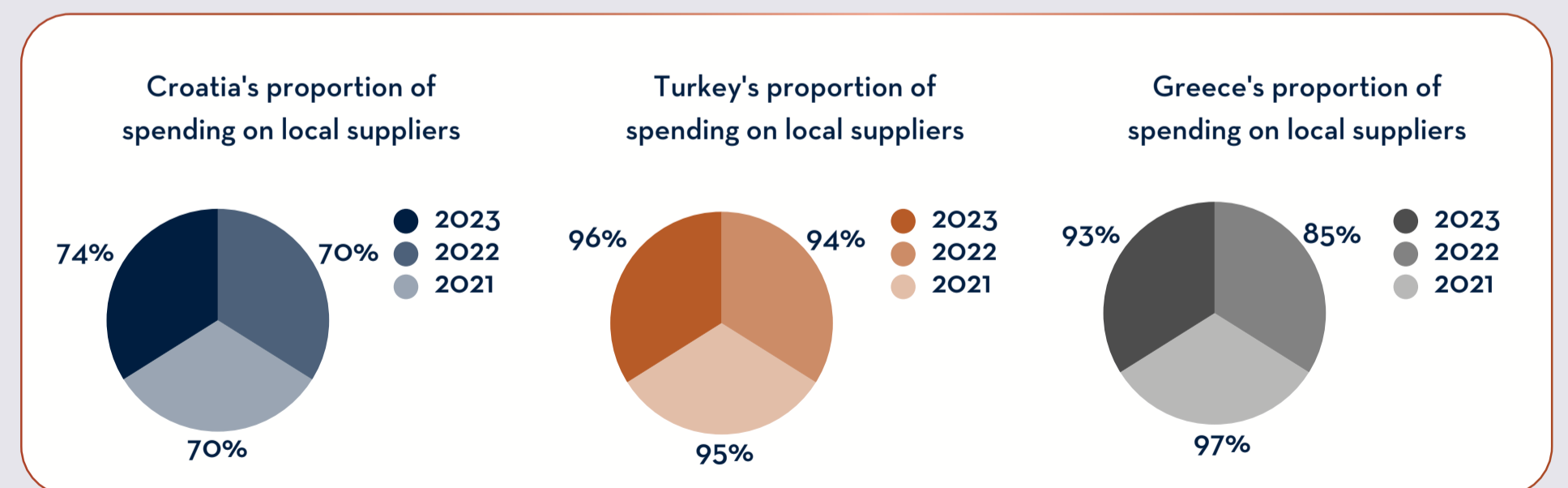
### MANAGEMENT OF SUPPLIERS

The influence of our Code of Conduct permeates the entirety of our supplier management lifecycle at D-Marin Group. We exercise continuous oversight to ensure that suppliers consistently meet both our ethical and performance standards. This is achieved through rigorous audits, detailed performance evaluations, and maintaining open channels of communication, ensuring any arising issues are promptly and transparently addressed.

Our approach to supplier relations is characterized by a transparent and impartial selection process, which rigorously identifies suppliers that operate at the desired quality and standards, treating them as vital business partners. We are steadfast in the equitable treatment of our suppliers, affording equal opportunities based on merit and strict alignment with our corporate standards.

### SPENDING ON LOCAL SUPPLIERS

During the past 3 years over than 70% of the Group's suppliers originated from local areas indicating D-Marin's commitment to support local communities. The following graphs outline the proportion of money spent to national suppliers in Greece, Turkey, and Croatia from 2021 to 2023.





# SOCIAL COMMITMENT

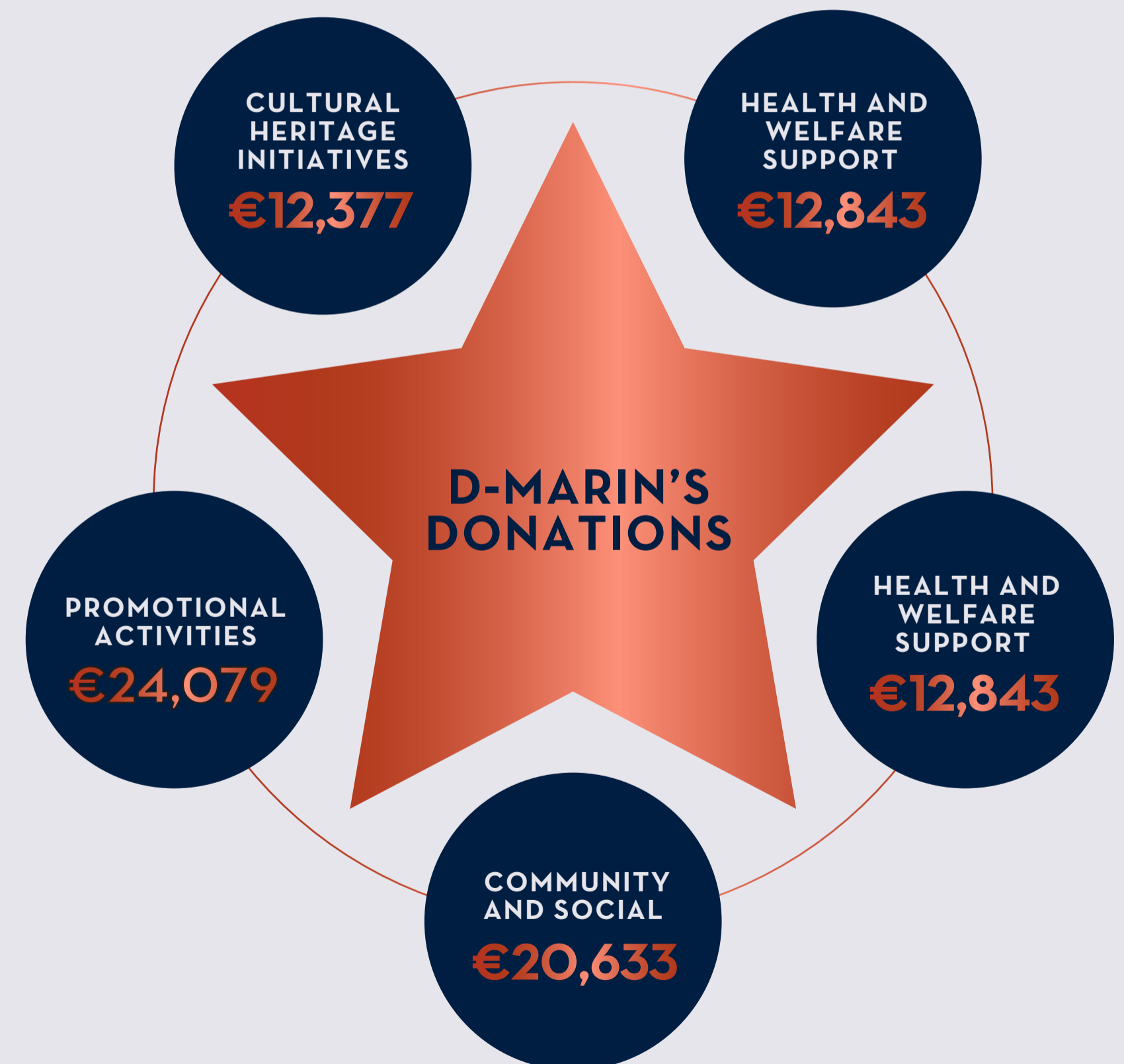
## COMMUNITY ENGAGEMENT

*D Marin*

### FINANCIAL SUPPORT TO COMMUNITIES<sup>6</sup>

D-Marin's community initiatives encompass a breadth of activities. We provide crucial health and welfare support, including funding for medical treatments and aiding underprivileged families. A focus on youth development is evident through sponsored sports events and educational programs that encourage inclusivity for children with disabilities. Cultural engagement is celebrated with the sponsorship of traditional music events and regatta races, reflecting the rich local heritage. Additionally, environmental conservation efforts are seen in the restoration of cultural sites and support for sustainable practices. These initiatives combined highlight D-Marin's dedication to nurturing a thriving, connected community in every location.

# €100,000 IN COMMUNITY DONATIONS FOR 2023



<sup>6</sup> Information refers to monetary initiatives in Greece, Turkey, and Croatia.





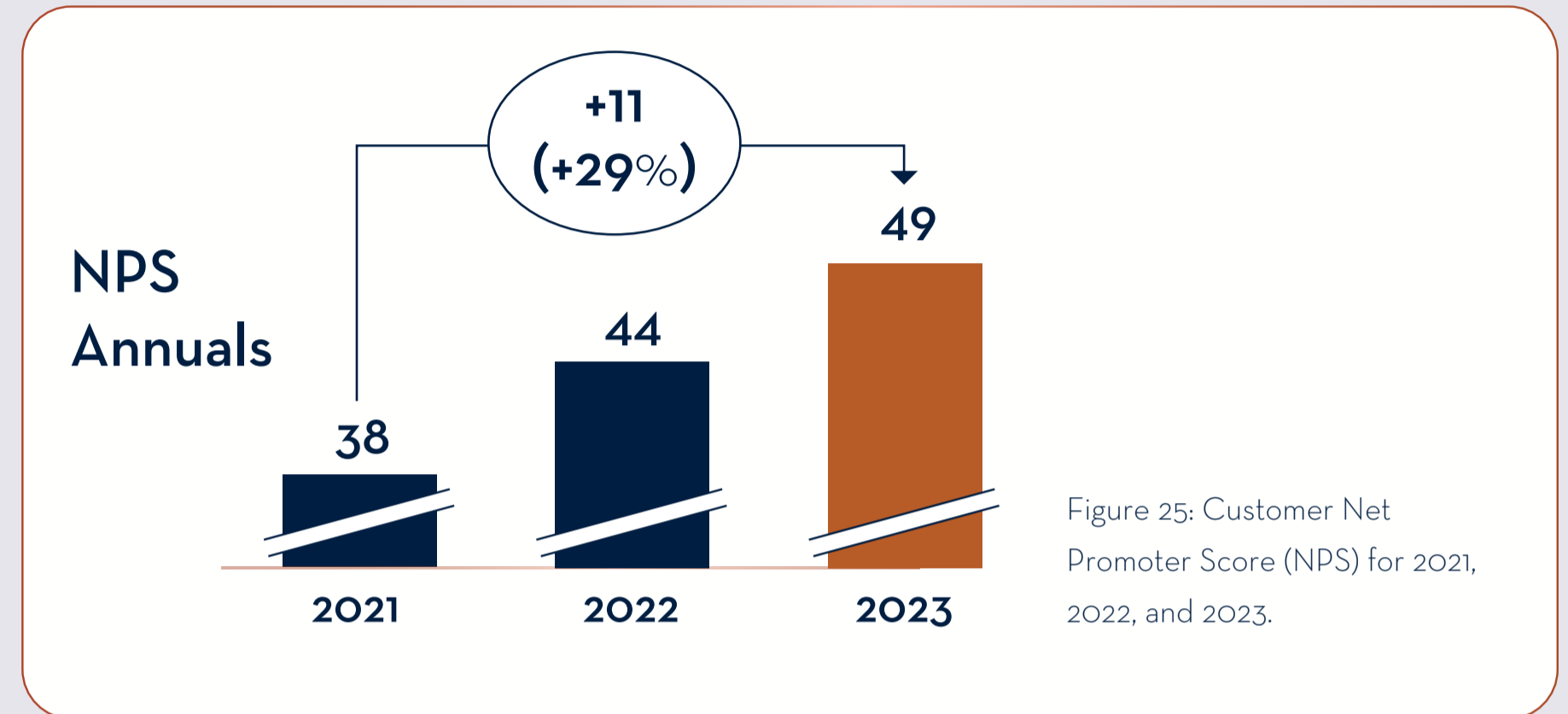
# SOCIAL COMMITMENT

ENHANCING CUSTOMER EXPERIENCE

*D Marin*

## ENHANCING CUSTOMER EXPERIENCE

Customer satisfaction is paramount for D-Marin, driving our commitment to excellence and innovation in marina services. By prioritizing the needs and expectations of our clients, we ensure that every interaction and service enhances the overall yachting experience. This focus on customer satisfaction not only fosters loyalty and trust but also reinforces our reputation as a leading provider of premium marina services. Our dedication to meeting and exceeding customer expectations is reflected in the Net Promoter Score (NPS) that has increased by 16% from 2022 to 2023 and by 29% from 2021 to 2023, highlighting our efforts in enhancing the experiences across our marinas.





# Governance & Ethics



D Marin



D-Marin's governance model reflects a steadfast commitment to ethical practices, guided by our robust Code of Conduct which serves as the moral compass for all employees and third-party partners.

## OUR GOVERNANCE MODEL

The Board of Directors, alongside specialized committees, exercises comprehensive oversight of the organization's approach to sustainable engagement, management of impacts, and active stakeholder engagement. These responsibilities are delegated to competent roles of the human resources (HR) director, health safety and environmental (HSE) officer, and regional directors or marina managers to ensure adherence to our values of honesty, righteousness, and transparency across the board. The role of the highest governance body in sustainability reporting is meticulously performed by the HSE officer, as authorized by the Board. This structured governance system, underscored by the principles outlined in our Code of Conduct, reinforces our commitment to uphold the highest standards of integrity and accountability in all our business dealings.





### D-MARIN'S ORGANIZATIONAL STRUCTURE

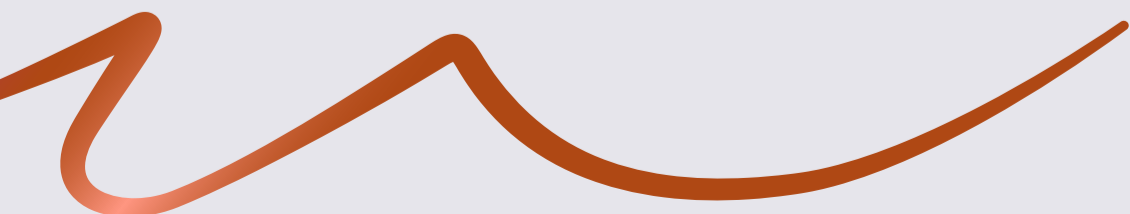
D-Marin's organizational structure is designed to promote effective and responsible decision-making while ensuring alignment with business ethics, sustainability goals, and human rights principles. At the core of this governance model is the **Board of Directors (BoD)**, composed of **2 women** and **3 men**, elected for a **4-year term**.

The BoD plays a pivotal role in steering the company's strategic direction ensuring strict adherence to international frameworks aligned with D-Marin's **Code of Conduct**, which incorporates key principles related to respect for human rights, financial integrity, and conflict of interest policies. This alignment ensures that all business activities are conducted ethically and transparently, reinforcing the Group's commitment to responsible governance and sustainable growth.

Beneath the BoD, D-Marin's **executive team** and operational management ensure the smooth functioning of the company across all areas. The **Global CEO** oversees the following leadership roles and is responsible for reviewing and approving the sustainability report:

- **Chief Finance and Compliance Officer:** Responsible for financial oversight, the Chief Finance Officer oversees the **Finance Director, FP&A Manager**, and the finance departments in each country, ensuring compliance and financial integrity.
- **Chief Operations Officer (COO):** Responsible for operational efficiency, the COO oversees the **HSE Officer** and country directors, ensuring smooth operations across all regions.
- **Chief Commercial Officer (CCO):** Leading D-Marin's commercial strategy, the CCO oversees the **Pricing Manager, Head of CX & Marketing**, and **Heads of Commercial & Charter** in each country.
- **Chief Digital Officer:** Focused on driving digital transformation and integrating innovative digital solutions across the organization.
- **Chief Information Officer (CIO):** Manages data, analytics, and IT systems, overseeing the **Head of Analytics & Software Platforms** and **IT Operations** to ensure technological infrastructure supports business goals.
- **Business Transformation Officer:** Ensures the seamless integration of new acquisitions with group standards.
- **M&A Director:** Leads D-Marin's mergers and acquisitions strategy, overseeing the **M&A Manager** and **M&A Analyst** to drive growth through strategic partnerships and acquisitions.
- **HR Director:** Responsible for overseeing human resources, the HR Director manages the **HR Manager, Payroll Specialist**, and **Reward Specialist**, ensuring the company maintains a motivated and well-supported workforce.

This structure ensures that D-Marin remains aligned with its sustainability goals, governance standards, and operational excellence, while fostering transparency and accountability across all levels of the organization.





# GOVERNANCE AND ETHICS

## OUR GOVERNANCE MODEL

D Marin

### PRIVACY AND CYBERSECURITY

Privacy is a critical priority for D-Marin, as it is essential for building and maintaining the trust of customers and employees. Our steadfast focus on cybersecurity safeguards personal and business data, which is fundamental in maintaining the confidence and trust of our customers and employees. Since 2021 D-Marin has demonstrated a strong commitment to customer privacy with only one recorded privacy complaint. This isolated incident underscores the effectiveness of our proactive privacy measures and our unwavering dedication to safeguarding our customers' information, reflecting the trust placed in us and our continuous pursuit of excellence in privacy standards.



**Zero\***

Number of confirmed leaks, breaches, or losses of customer data for 2021, 2022, 2023

\*Information refers to Greece, Turkey, and Croatia

### RISK MANAGEMENT

We have instituted a comprehensive risk management strategy that encompasses environmental, social, and governance (ESG) risks. Through regular risk assessments and the implementation of effective mitigation strategies, we strive to preemptively address any challenges that may arise, ensuring the resilience and sustainability of our business.

Our approach ensures that we continuously safeguard our operations and stakeholders against potential hazards through thorough evaluation, determining appropriate controls, and implementing preventive and protective measures.





# GOVERNANCE AND ETHICS

## OUR GOVERNANCE MODEL

*D Marin*

### ETHICAL CONDUCT AND COMPLIANCE

Our Code of Conduct is the cornerstone of D-Marin's ethical framework, guiding every action and decision. Our policy is applicable to all employees, executives, and third-party partners to a shared vision of integrity, mandating compliance with applicable laws, and zero tolerance for corruption. The principles of ethical conduct extend beyond internal operations to the interactions with our suppliers and stakeholders, ensuring consistency in our commitments to honest and fair business practices.

### ETHICS HOTLINE - SPEAK UP POLICY

D-Marin empowers every individual associated with the company to speak up without fear of retaliation, in line with the non-retaliation policy. Our Ethics Hotline is a crucial component of this policy, providing a confidential and secure channel for employees, contractors, and other stakeholders to report potential conflicts of interest, ethical concerns, or any misconduct. Reports can be made directly to a Marina Manager/Regional Director, local HR team, or through our external Speak Up hotline via phone or web, available in all languages and free of charge for all calls reinforcing our commitment to transparency and prompt engagement in any incident.

### ANTI-CORRUPTION AND BRIBERY

D-Marin has instituted a robust anti-corruption and bribery policy, fundamentally integrated within the Code of Conduct. This policy prohibits the offer, acceptance, or solicitation of bribes in any form, whether directly or indirectly, affirming our zero-tolerance stance against corrupt practices. This extends to all dealings, ensuring that business acquisition and retention, as well as decision-making within the company, are conducted free from undue influence. Our rigorous approach to implementing these anti-corruption measures is reflected in the proactive trainings and our zero incidents over the past years.

**Zero**

violations regarding corruption and bribery

**100%**

Of employees in senior and middle management levels received anti-corruption training during 2023

**100%**

Of employees were informed about the company's anti-corruption policy and procedures during 2023



D-Marin shows zero-tolerance against corrupt practices in alignment with the anti-corruption and bribery policy integrated within the Code of Conduct.





# GOVERNANCE AND ETHICS

## OUR GOVERNANCE MODEL

D Marin

### FAIRNESS AND REGULATORY COMPLIANCE

At D-Marín we recognize that compliance with laws, regulations is not only a legal obligation but also a crucial aspect of responsible and sustainable business practices. By prioritizing regulatory compliance, we uphold the trust of our stakeholders, safeguard the interests of our customers, protect the environment, and promote a culture of integrity and ethical behavior within our organization. Our strong commitment to fairness, legal compliance, and ethical practices is reflected in our spotless compliance history across key performance indicators.

### Zero

Legal actions for anti-competitive behavior, anti-trust, and monopoly practices

### Zero

non-compliance incidents with social and economic laws/regulations

### ENVIRONMENTAL COMPLIANCE

The 2023 report highlights our commitment to aligning our operations with the evolving landscape of environmental regulations, staying ahead of the curve in ecological protection and sustainability. Our efforts have resulted in absence of environmental non-compliance incidents for 2021, 2022, and 2023 maintaining our excellent record and exemplifying our dedication to environmental stewardship.

### Zero

non-compliance environmental incidents





# Appendix



D Marin



**GRI TABLE**

D-Marin Global Services Single Member S.A. has reported in accordance with to the GRI Standards from 1 January 2021 to 31 December 2023.

GRI Standard	Disclosure	Location		Omissions	
		Section	Page(s)	Reason	Explanation
GENERAL DISCLOSURES					
<b>GRI 2   General Disclosures 2021</b>	2-1 Organizational details	About this report	3		
<b>GRI 2   General Disclosures 2021</b>	2-2 Entities included in the organization's sustainability reporting	About this report	3		
<b>GRI 2   General Disclosures 2021</b>	2-3 Reporting period, frequency and contact point	About this report	3		
<b>GRI 2   General Disclosures 2021</b>	2-4 Restatements of information	About this report	3		
<b>GRI 2   General Disclosures 2021</b>	2-5 External assurance	About this report	3		
<b>GRI 2   General Disclosures 2021</b>	2-6 Activities, value chain and other business relationships	D-Marin Group" & "Engaging with our Stakeholders	8-11, 24-25		
GRI 2   General Disclosures 2021	2-7 Employees	Our People	43		
<b>GRI 2   General Disclosures 2021</b>	2-8 Workers who are not employees	Our People	43		
<b>GRI 2   General Disclosures 2021t</b>	2-9 Governance structure and composition	Governance and Ethics	58-59		



GRI Standard	Disclosure	Location		Omissions	
		Section	Page(s)	Reason	Explanation
GENERAL DISCLOSURES					
<b>GRI 2   General Disclosures 2021</b>	2-10 Nomination and selection of the highest governance body	Our Governance model	59		
<b>GRI 2   General Disclosures 2021</b>	2-11 Chair of the highest governance body	"Governance and Ethics", "Our Governance model"	59		
<b>GRI 2   General Disclosures 2021</b>	2-12 Role of the highest governance body in overseeing the management of impacts	"Governance and Ethics", "Our Governance model"	58-59		
<b>GRI 2   General Disclosures 2021</b>	2-13 Delegation of responsibility for managing impacts	"Governance and Ethics", "Our Governance model"	58-59		
<b>GRI 2   General Disclosures 2021</b>	2-14 Role of the highest governance body in sustainability reporting	"Governance and Ethics", "Our Governance model"	58		
<b>GRI 2   General Disclosures 2021</b>	2-15 Conflicts of interest	"Governance and Ethics", "Our Governance model"	58-61		
GRI 2   General Disclosures 2021	2-16 Communication of critical concerns	"Governance and Ethics", "Erthics Hotline - Speak up Policy"	61		
<b>GRI 2   General Disclosures 2021</b>	2-17 Collective knowledge of the highest governance body	"Governance and Ethics", "Our Governance model"	58		
<b>GRI 2   General Disclosures 2021t</b>	2-18 Evaluation of the performance of the highest governance body			Information unavailable	The Group does not currently possess a systematic process for the evaluation of its BoD in association with sustainability -related aspects and will decide on next steps in due course.
<b>GRI 2   General Disclosures 2021</b>	2-19 Remuneration policies			Information unavailable	The Group does not currently possess a remuneration policy of its BoD and will decide on next steps in due course.
<b>GRI 2   General Disclosures 2021t</b>	2-20 Process to determine remuneration			Information unavailable	The Group does not currently possess a remuneration policy of its BoD and will decide on next steps in due course.





GRI Standard	Disclosure	Location		Omissions	
		Section	Page(s)	Reason	Explanation
GENERAL DISCLOSURES					
<b>GRI 2   General Disclosures 2021</b>	2-21 Annual total compensation ratio			Confidentiality constraints	The Group aims to maintain confidentiality of sensitive information and data as means of ensuring its compliance with applicable laws
<b>GRI 2   General Disclosures 2021</b>	2-22 Statement on sustainable development Strategy	Message from our CEO	4		
<b>GRI 2   General Disclosures 2021</b>	2-23 Policy commitments	"Our Governance model", "Fairness and Regulatory compliance", "Ethical Conduct and compliance"	61-62		
<b>GRI 2   General Disclosures 2021</b>	2-24 Embedding policy commitments	Our Governance model	58-62		
<b>GRI 2   General Disclosures 2021</b>	2-25 Processes to remediate negative Impacts	"Our Governance model", "Fairness and Regulatory compliance", "Ethical Conduct and compliance"	61-62		
<b>GRI 2   General Disclosures 2021</b>	2-26 Mechanisms for seeking advice and raising concerns	"Governance and Ethics", "Erthics Hotline - Speak up Policy"	61		
GRI 2   General Disclosures 2021	2-27 Compliance with laws and regulations	Fairness and Regulatory Compliance	62		
<b>GRI 2   General Disclosures 2021</b>	2-28 Membership associations	Message from our CEO	4		
<b>GRI 2   General Disclosures 2021t</b>	2-29 Approach to stakeholder engagement	Engaging with our Stakeholders	24-25		
<b>GRI 2   General Disclosures 2021</b>	2-30 Collective bargaining agreements	Our People	43		



GRI Standard	Disclosure	Location		Omissions	
		Section	Page(s)	Reason	Explanation
<b>GRI 3   Material Topics 2021</b>	3-1 Process to determine material topics	Materiality Assessment	25-29		
<b>GRI 3   Material Topics 2021</b>	3-2 List of material topics	Materiality Assessment	25-29		
TOPIC DISCLOSURES					
About D-Marin					
<b>GRI 3   Material Topics 2024</b>	3-3 Management of material topics	Our Sustainability approach	18-23		
<b>GRI 201   Economic performance 2016</b>	201-1 Direct economic value generated and distributed	Economic Impact	15		
Environmental Stewardship					
<b>GRI 3   Material Topics 2021</b>	3-3 Management of material topics	Environmental Stewardship	31		
<b>GRI 302   Energy 2016</b>	302-1 Energy consumption within the organisation	Managing Energy and Emissions	33		
<b>GRI 302   Energy 2016</b>	302-3 Energy intensity	Managing Energy and Emissions	34		
<b>GRI 302   Energy 2016</b>	302-4 Reduction of energy consumption	Managing Energy and Emissions	33-34		





GRI Standard	Disclosure	Location		Omissions	
		Section	Page(s)	Reason	Explanation
<b>GRI 303   Water and Effluents 2018</b>	303-1 Interactions with water as a shared resource	Water Conservation	35		
<b>GRI 303   Water and Effluents 2018</b>	303-2 Management of water discharge-related impacts	Water Conservation	35		
<b>GRI 303   Water and Effluents 2018</b>	303-3 Water withdrawal	Water Conservation	36		
<b>GRI 303   Water and Effluents 2018</b>	303-4 Water discharge	Water Conservation	36		
<b>GRI 304   Biodiversity 2016</b>	304-2 Significant impacts of activities, products, and services on biodiversity	Biodiversity and Ecosystems	40		
<b>GRI 306   Waste 2020</b>	306-1 Waste generation and significant waste-related impacts	Waste Management	37		
<b>GRI 306   Waste 2020</b>	306-2 Management of significant waste-related impacts	Waste Management	37		
<b>GRI 306   Waste 2020</b>	306-3 Waste generated	Waste Management	38		
<b>GRI 306   Waste 2020</b>	306-5 Waste directed to disposal	Waste Management	38		
<b>GRI 305   Emissions 2016</b>	305-1 Direct (Scope 1) GHG emissions	Managing Energy and Emissions	32		
<b>GRI 305   Emissions 2016</b>	305-2 Energy indirect (Scope 2) GHG emissions	Managing Energy and Emissions	32		



GRI Standard	Disclosure	Location		Omissions	
		Section	Page(s)	Reason	Explanation
<b>GRI 305   Emissions 2016</b>	305-3 Other indirect (Scope 3) GHG emissions	Managing Energy and Emissions	32		
<b>GRI 305   Emissions 2016</b>	305-4 GHG emissions intensity	Managing Energy and Emissions	32		
<b>GRI 305   Emissions 2016</b>	305-5 Reduction of GHG emissions	Managing Energy and Emissions	32		
Social Commitment					
<b>GRI   3 Material Topics 2021</b>	3-3 Management of material topics	Social commitment	42		
<b>GRI 401   Employment 2016</b>	401-1 New employee hires and employee turnover	Our people	45-46		
<b>GRI 401   Employment 2016</b>	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Our people	47		
<b>GRI 403   Occupational Health and Safety 2018</b>	403-1 Occupational health and safety management system	Health and Safety	48-50		
<b>GRI 403   Occupational Health and Safety 2018</b>	403-2 Hazard identification, risk assessment, and incident investigation	Risk assessment and compliance	50		
<b>GRI 403   Occupational Health and Safety 2018</b>	403-3 Occupational health services	Health and Safety training and awareness	50-51		
<b>GRI 403   Occupational Health and Safety 2018</b>	403-4 Worker participation, consultation, and communication on occupational health and safety	"Health and Safety training and awareness", "Health and Safety engagement and reporting mechanisms"	50-51		
<b>GRI 403   Occupational Health and Safety 2018</b>	403-5 Worker training on occupational health and safety	Health and Safety training and awareness	50-51		





GRI Standard	Disclosure	Location		Omissions	
		Section	Page(s)	Reason	Explanation
<b>GRI 403   Occupational Health and Safety 2018</b>	403-6 Promotion of worker health	Health and Safety	48-51		
<b>GRI 403   Occupational Health and Safety 2018</b>	403-8 Workers covered by an occupational health and safety management system	Health and Safety	48		
<b>GRI 403   Occupational Health and Safety 2018</b>	403-9 Work-related injuries	Health and Safety	48,50		
<b>GRI 404   Training and Education 2016</b>	404-1 Average hours of training per year per employee	Learning and Development	51,52		
<b>GRI 404   Training and Education 2016</b>	404-2 Programs for upgrading employee skills and transition assistance programs	Learning and Development	51-52		
<b>GRI 405   Diversity and Equal Opportunity 2016</b>	405-1 Diversity of governance bodies and employees	Our people	43-44		
<b>GRI 406   Non-discrimination</b>	406-1 Incidents of discrimination and corrective actions taken	Our people	44		
Governance and Ethics					
<b>GRI 3   Material Topics 2021</b>	3-3 Management of material topics	Governance and Ethics	58-62		
<b>GRI 204   Procurement Practices 2016</b>	204-1 Proportion of spending on local suppliers	Spending on local suppliers	54		
<b>GRI 205   Anti-corruption 2016</b>	205-3 Confirmed incidents of corruption and actions taken	Anti-corruption and bribery	61		



GRI Standard	Disclosure	Location		Omissions	
		Section	Page(s)	Reason	Explanation
<b>GRI 206   Anti-competitive Behavior 2016</b>	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Fairness and Regulatory Compliance	62		
<b>GRI 307   Environmental compliance 2016</b>	307-1 Non-compliance with environmental laws and regulations	Environmental compliance	62		
<b>GRI 308   Supplier Environmental Assessment 2016</b>	308-1 New suppliers that were screened using environmental criteria	Procurement and Supply Chain Management	54		
<b>GRI 414   Supplier Social Assessment 2016</b>	414-1 New suppliers that were screened using social criteria	Procurement and Supply Chain Management	54		
<b>GRI 416   Customer Health and Safety 2016</b>	416-1 Assessment of the health and safety impacts of product and service categories	Risk Assessment and Compliance	50		
<b>GRI 416   Customer Health and Safety 2016</b>	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	Risk Assessment and Compliance	50		
<b>GRI 418   Customer Privacy 2016</b>	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Privacy and Cybersecurity	60		
<b>GRI 419   Socioeconomic compliance 2016</b>	419-1 Non-compliance with laws and regulations in the social and economic area	Fairness and Regulatory Compliance	62		

