

The background features a complex geometric pattern of overlapping triangles in shades of gray. In the top right corner, there is a grid of squares in red, black, and gray, with a halftone dot pattern extending from it. A large, bold red chevron shape points upwards from the bottom left towards the center of the page.

ErgoProlipsis

SUSTAINABILITY REPORT

(based on VSME)

2025

www.ergoprolipsis.gr

Document Information

Entity Name	ErgoProlipsis L.T.D.
Entity Identifier	77705927000
Entity Identifier Scheme	https://euid.eu/
Report currency	EUR
Report period	2025-01-01 - 2025-12-31
Decimal separator	. (FULL STOP)
Report generated	2026-04-30 11:06:52 +0000

All disclosures are related to the reporting period above unless specified otherwise

ErgoProlipsis

Table Of Content

About ErgoProlipsis

About this Report

General Information

B01.000 - Basis for Preparation

B01.200 - List of Sites

B02.000 - Practices, Policies and/or Future Initiatives for Transitioning toward a more sustainable economy

C02.000 - Description of Practices, Policies and/or Future Initiatives for transitioning toward a more sustainable economy

C01.000 - Strategy: Business Model and Sustainability Related Initiatives

D99.000 - Other and/or entity specific information

Environment

B03.000 - Energy Consumption

B03.100 - Breakdown of energy consumption

B03.200 - Estimated Greenhouse Gas Emissions

B03.300 - Greenhouse Gas Emissions intensity

B06.000 - Water Withdrawal

B07.000 - Description of circular economy principles

B07.100 - Environment - Breakdown of waste by type

B07.200 - Total Hazardous and Non-Hazardous waste

D99.000 - Other and/or Entity Specific Information

Social

B08.000 - General characteristics: type of contract

B08.100 - General characteristics: gender

B08.300 - General characteristics: turnover rate

B09.000 - Workforce - Health and safety

B10.000 - Workforce - Remuneration, collective bargaining and training

C05.000 - Additional (general) workforce characteristics

C06.000 - Additional own workforce information - Human rights policies and processes

C07.000 - Severe negative human rights incidents

D99.000 - Other and/or Entity Specific Information

Governance

B11.000 - Convictions and fines for corruption and bribery

C08.000 - Revenues derived from activities

C08.100 - Exclusion from EU benchmarks

D99.000 - Other and/or Entity Specific Information

Annex

VSME Compliance and Disclosure Mapping Table (Basic and Compressive module)

About ErgoProlipsis

ErgoProlipsis, founded in 2002, is a specialised Occupational Health and Safety company, licensed as an External Prevention and Protection Service (EPPS) since 2010, with extensive experience in compliance and risk management. As a boutique consultancy, it delivers high-quality, tailored solutions, acting as a trusted technical advisor and strategic partner to organisations seeking to safeguard life at work and foster a strong prevention culture.

With a human-centric approach at its core, its business model is inherently linked to sustainable development, grounded in the principle "that no sustainable growth can exist without the protection of life, health, and well-being". Through systemic thinking and a prevention-driven mindset, ErgoProlipsis contributes to the creation of safe and healthy working environments, enhancing long-term value for businesses and their stakeholders. The company continuously expands and refines its services to respond to evolving organisational needs, integrating sustainability principles and supporting alignment with international standards, regulatory requirements, global best practices, and stakeholders expectations.

Operating across Greece, Cyprus, the Balkans, and the Eastern Mediterranean, ErgoProlipsis supports organisations in hospitality, construction, retail, agriculture, and other demanding sectors, focusing on strengthening resilience, improving performance, and delivering measurable, lasting impact. The company's headquarters are located in Heraklion, Crete, it maintains offices in Athens with further expansion underway in Thessaloniki.

In an environment shaped by increasing transparency expectations, evolving regulatory frameworks, geopolitical uncertainty, and shifting stakeholder dynamics, ErgoProlipsis integrates purpose-driven operations with technical expertise and a knowledge-sharing mindset to enabling organisations to evolve with confidence and resilience, while building a clear and credible pathway to sustainable value creation.

About this Report

This report represents ErgoProlipsis's first sustainability disclosure and has been prepared in accordance with the VSME Standard, following Option B (Basic and Comprehensive Modules) on an individual entity basis.

To support its preparation, ErgoProlipsis utilised the VSME Digital Template and Converter tools developed by EFRAG, as part of its participation in the "early adopters of the VSME Standard" initiative. This report constitutes the communication version of the report, generated from the Digital Template with additional formatting applied to enhance readability and stakeholder engagement. The original digital (XBRL) version of the report is available on the company's website (ergoprolipsis.gr)

Purpose and Scope

This inaugural sustainability report aims to provide transparent communication to stakeholders regarding ErgoProlipsis's sustainability approach, including its strategy, key activities, and future priorities. It also reflects the company's vision to actively shape and advance the adoption of sustainability principles, particularly within the SME landscape, where leading by example plays a critical role in driving meaningful progress and wider adoption of sustainability practices. Through this report, ErgoProlipsis demonstrates how environmental, social, and governance considerations are embedded within its core activities as a trusted partner in business practices.

Environment

As a service provider, ErgoProlipsis has a limited environmental footprint, mainly associated with employee mobility and operational activities. The availability of environmental information is still developing, influenced by the use of leased premises and the recent expansion of operations, particularly in Athens.

First Year Reporting Context

This first reporting cycle builds on existing groundwork rather than starting from scratch. ErgoProlipsis has already identified its material topics in alignment with the Corporate Sustainability Reporting Directive (CSRD) and the European Sustainability Reporting Standards (ESRS) methodology and is progressing towards the development of its first comprehensive sustainability report, which will gradually expand to cover additional standards and frameworks.

This experience informs the company's forward-looking direction, supporting the development of more robust systems and enabling a more comprehensive integration of sustainability considerations into its operations and decision-making.

About this Report

In this context, certain metrics, such as waste and water consumption, are either only partially accessible or centrally managed at building level, reducing direct oversight. The year 2025 has been set as the baseline for tracking environmental performance. Going forward, the company will enhance its measurement processes and progressively define targets in line with recognised international standards in the next reporting cycle.

Workforce

Moreover, this report reflects ErgoProlipsis's culture, which recognises that its people are fundamental to delivering excellence and innovative solutions. The company's commitment is demonstrated through policies and practices related to health and safety, diversity, inclusion, and employee well-being, including its recognition as a Best Place to Work for the second consecutive year.

Governance and Assurance

The report illustrates how the company's governance structure, together with its commitment to transparency and accountability, forms the foundation for building trust with stakeholders and ensuring the consistent delivery of high-quality services.

This report has not been subject to external assurance. However, internal validation processes have been applied to support the accuracy, consistency, and alignment of the disclosed information with VSME reporting requirements.

ErgoProlipsis is committed to operating in alignment with the principles of the United Nations Global Compact, including respect for human rights, labour standards, environmental responsibility, and anti-corruption. Within this framework, the company also recognises the importance of contributing to the United Nations Sustainable Development Goals (SDGs) and seeks to integrate relevant sustainability principles into its operations, services, and stakeholder engagement, supporting broader efforts towards sustainable and inclusive development.



General information

[B01.000] - Basis for Preparation

Basis for preparation (Basic Module Only or Basic & Comprehensive Module)

Option B - (Basic and Comprehensive Module)

Basis for reporting (consolidated or individual basis)

Sustainability report prepared on an individual basis

Report contains disclosures from the previous reporting period that remain unchanged

No

List of omitted disclosures deemed to be classified or sensitive information

None

ErgoProlipsis	
Undertakings legal form	Private Limited Liability undertaking
NACE sector classification codes	72.20 Research and experimental development on social sciences and humanities
Size of balance sheet (total assets)	€ 1,108,777.27 ^[1]
Turnover	€ 3,887,805.70
Number of employees	27.00 ^[2]
Employee counting methodology	At the end of the reporting period
Type of number of employees	Headcount
Country of primary operations and location of significant assets	Greece

[1] Total Assets of 2024. For a detailed explanation of the financial data disclosure methodology used in this report, refer to the "Disclosure of any other general and/or entity specific information on the reporting period" (page 17).

[2] For a detailed explanation of the workforce definition used in this report, refer to the "Disclosure of any other general and/or entity specific information on the reporting period" (page 17).

General information

Description of sustainability-related certification(s) or label(s)

- ISO 14001 Environmental Management System / issuer Eurocert S.A. / C No 00 02 1372 / valid until 17/02/2028
- ISO 45001 Occupational Health and Safety Management System / issuer Eurocert S.A. / C No 00 05 0845 / valid until 15/05/2028
- ISO 9001 Quality Management System / issuer SGS United Kingdom LTD / valid until end 2027

[B01.200] - List of sites

Address of site		Postal code	City of site	Country of site	GPS Location
1	Kapa Street Industrial Area Heraklion	71408	Heraklion Crete	Greece	Latitude: 35.3262074, Longitude: 25.1781277
2	Kountouriotiou 14	14122	Neo Irakleio Athens	Greece	Latitude: 38.0483745, Longitude: 23.7620820

[B02.000] - Practices, policies and/or future initiatives for transitioning towards a more sustainable economy

Sustainability issues addressed by practice, policy and/or future initiative

- Climate Change
- Own Workforce
- Workers in the Value Chain
- Affected Communities
- Consumers and End-Users
- Business Conduct

Practice, policy and/or future initiative is publicly available

Yes

Undertaking has set a target which is related to a policy

Yes

General information

[C02.000] - Description of practices, policies and/or future initiatives for transitioning towards a more sustainable economy

Description of practices, policies and/or future initiatives

Climate change

ErgoProlipsis recognises climate change as material to both our operations and our clients' sustainability transitions. We have ISO 14001:2015 Environmental Management System certification, providing the framework for our environmental practices and continuous improvement. As this is our first sustainability report, we are establishing baseline environmental metrics and data collection methodologies.

Current practices:

- We maintain dedicated in-office collection and recycling points for electronic waste and batteries to reduce environmental impact and promote circular economy practices.
- We promote environmental responsibility through training programs to our employees.

Own workforce

ErgoProlipsis provides a supportive and inclusive work environment recognised by our employees. We have been awarded Best Place to Work certification for the second consecutive year, reflecting our commitment to employee wellbeing and professional development.

Current practices:

- ISO 45001:2018 Occupational Health & Safety Management System certification
- Health and Safety Policy
- Alcohol and Drug Policy
- Violence and Harassment Policy
- Whistleblowing mechanism for employees
- Welfare Policy

Future initiatives (by end of 2027):

- ErgoProlipsis is establishing a comprehensive workforce sustainability program including:
- Training Policy with dedicated digital platform to track employee development
 - Induction Program for new hires covering sustainability principles
 - Human Rights, Wellbeing and Diversity Policies
 - Role-specific training programs

These initiatives ensure our workforce is equipped to support clients' sustainability transitions while embodying fair, inclusive, and knowledge-driven organizational practices.

General information

Workers in the value chain

ErgoProlipsis recognises occupational health and safety of workers employed by our clients as material to our business and their operational sustainability.

Current practices:

- Deliver high-quality OHS consulting, training and safety coordination services in compliance with applicable legislation and professional standards
- Implement quality assurance framework for consistent service delivery across all client engagements
- Maintain professional liability insurance
- Maintain and update service delivery protocols in line with regulatory changes
- Annual review and update of all training content against regulatory changes

Future initiatives (2028-2030):

- Introducing post-engagement follow-up process to monitor client worker safety outcomes
- Develop ErgoProlipsis training academy for clients
- Ensure zero major H&S incidents at client sites through continuous training framework and strategy

Affected communities

ErgoProlipsis recognises positive social impact in local communities as material to our sustainability commitment and business purpose.

Current practices:

- Prefer local suppliers to support community economic development
- Support schools and NGOs through partnerships and engagement
- Facilitate employee participation in social initiatives and community volunteering

Future initiatives (2026):

- Partner with local NGOs on community initiatives
- Provide educational activities, volunteering and knowledge-sharing on health, safety and sustainability
- Provide comprehensive digital and business skills training to young people
- Build human capital in affected communities and promote economic inclusion

General information

Consumers and end-users

End-users and consumers of ErgoProlipsis clients, including hotel guests and food service consumers, face potential exposure to health and safety risks where food safety, hygiene or fire safety standards are inadequately implemented. We acknowledge responsibility to leverage our expertise to mitigate these risks through rigorous service standards and ongoing advisory.

Current practices:

- Maintain zero ethics violations in all client engagements
- Deliver H&S consulting services aligned with ISO 45001
- Internal audits

Future initiatives (2028):

- Develop comprehensive training framework and strategy for client employees and associates

Business conduct and Governance

ErgoProlipsis recognises ethical business conduct, transparent communication, and accountability as material to generating trust across all stakeholder groups and sustaining our competitive position.

Current practices:

- Mission statement and governance structure established
- Management systems in place
- Gender diversity promoted within governance bodies

Future initiatives (2028):

- Formally join United Nations Global Compact (UNGC)
- Implement new business model embedding sustainability and responsible conduct at organizational core
- Establish Data Protection and Cybersecurity frameworks to safeguard stakeholder information
- Update its Code of Conduct, Health and Safety Policy, Human Rights Policy and will establish core policies including Diversity and Inclusion and Wellbeing
- Implement Anonymous Grievance Mechanism enabling transparent reporting and resolution of concerns for all stakeholders.

General information

Description of the target of practices, policies or future initiatives

ErgoProlipsis is transitioning to more sustainable and responsible growth through integrated capacity building, governance strengthening and transparency initiatives. Our ISO 9001 Quality Management System and Quality Policy ensure consistency, reliability and continuous improvement across all client engagements, directly supporting our sustainability performance and stakeholder trust.

Key targets for sustainable transition:

- 100% of employees trained on Health and Safety, Violence and Corruption at Work, Code of Conduct and Human Rights by 2026
- 15 average training hours per employee by 2026
- 100% of new Clients in the Sustainability Department trained on Human Rights (ongoing voluntary initiative)
- Participation in UNGC Human Rights Acceleration and Gender Equality Acceleration programmes by 2026
- Build integrated Governance System by 2030
- Publish first Sustainability Report based on GRI standards by 2026

These strategic initiatives ensure our workforce is equipped to support clients' sustainability transitions while embodying fair, inclusive and knowledge-driven practices that drive long-term competitive advantage and business resilience.

Most senior level within its employees that is accountable for policies

The ErgoProlipsis Managing Director, Giannis Aspirtakis, holds overall responsibility for sustainability policy adoption and implementation across the organisation.

General information

[C01.000] - Strategy: Business Model and Sustainability – Related Initiatives

Description of significant groups of products and/or services offered

ErgoProlipsis is a specialist Occupational Health and Safety consulting company with deep expertise and more than two decades of experience delivering risk management and prevention OHS services. Since our founding in 2002, we have contributed meaningfully to strengthening safety culture and accountability across numerous organisations operating in demanding sectors. Starting from Heraklion, Crete, and now operating across Athens, Cyprus, the Balkans and the Eastern Mediterranean, ErgoProlipsis has evolved into a trusted partner for organisations seeking technical rigour, systematic approaches and service quality that creates positive impact. Our focus on critical sectors—hospitality, retail and large-scale infrastructure—reflects our capacity to respond effectively to complex challenges and high-responsibility operating environments.

We maintain a specialised scientific team and apply industry knowledge and cutting-edge technological tools, ensuring continuous enhancement of our service delivery and our ability to meet the nuanced needs of each client. Our services are tailored to each partner's specific requirements and supported by evidence-based methodologies that enable timely risk identification and effective management, ensuring safety, continuity and effectiveness in decision-making.

For ErgoProlipsis, occupational health and safety is not a routine compliance obligation but a strategic pillar of sustainability. Through systematic guidance, technical competence and clear operational procedures, we work to minimise risk exposure and strengthen the organisational maturity of our clients. In doing so, we contribute meaningfully to achieving Zero Harm outcomes and establishing business practices that align with contemporary sustainability standards and principles.

Our service portfolio includes:

- Professional Safety and Health in Enterprises
- Professional Safety and Health in Technical Works
- Environmental and Biotic Measurements
- Personnel Training and Development
- Employee Wellbeing Services
- Specialised OHS Services
- Sustainable Development Solutions and Strategic support

These services form a unified, modern and fully integrated support framework that strengthens existing health and safety foundations while enabling long-term sustainable value creation and competitive advantage.

General information

Description of significant market(s) the undertaking operates in

The company supports micro, small, medium and large organisations from diverse sectors. With active presence in Greece, Cyprus and the Eastern Mediterranean region, ErgoProlipsis provides innovative sustainability solutions combining with thorough understanding of sector-specific and project-specific requirements. We serve hospitality, HORECA operators and construction companies as our primary customer segments. Our competitive advantage stems from our specialist boutique model, enabling agile, customised delivery while maintaining highest professional standards in occupational safety, health, environmental management and sustainability transition planning.

Description of main business relationships

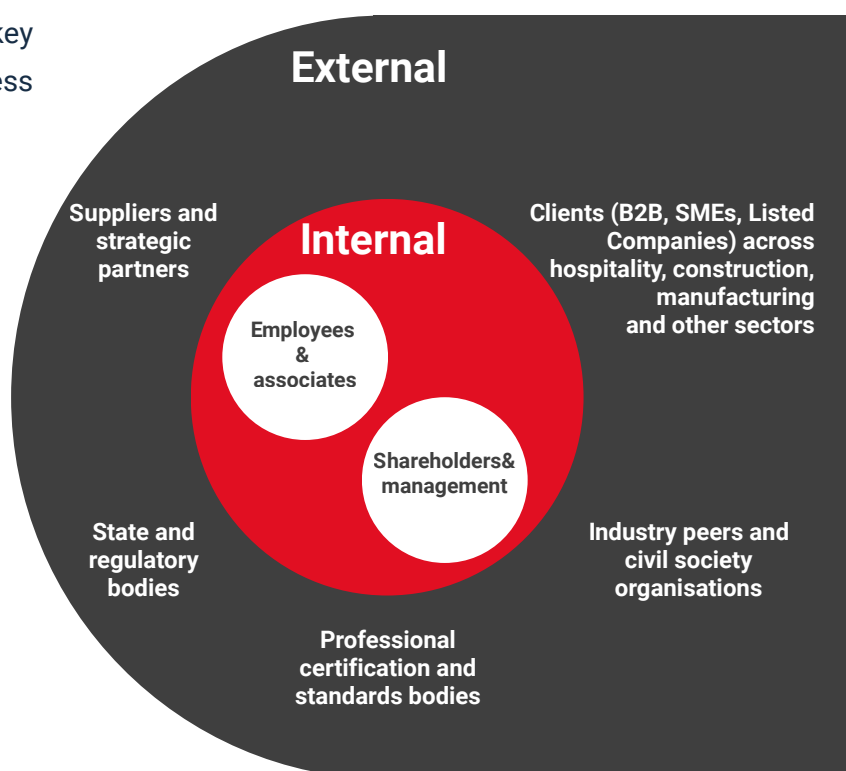
ErgoProlipsis has identified and prioritised key stakeholder groups important to its business operations and impact:

Internal Stakeholders:

- Employees and associates
- Shareholders and management

External Stakeholders:

- Clients (B2B, SMEs, Listed Companies) across hospitality, construction, manufacturing and other sectors
- Suppliers and strategic partners
- State and regulatory bodies
- Professional certification and standards bodies
- Industry peers and civil society organisations



ErgoProlipsis actively engages with and manages relationships across the stakeholder ecosystem to ensure transparent, aligned and mutually beneficial partnerships that support our sustainability commitments for social dialogue.

General information

Client Engagement: We maintain ongoing dialogue through customer satisfaction surveys, direct advisory engagement, word-of-mouth and client referrals. We communicate value and expertise via our website, social media platforms, participation in sector forums and events.

Employee Engagement: We conduct regular employee surveys to assess satisfaction, wellbeing and development needs. We engage our team through internal communication channels, training initiatives, team events and inclusive decision-making processes that embed our sustainability commitments.

Professional Community and Industry: We build relationships through active participation in professional forums, sector events, conferences and industry initiatives. We share knowledge via reports, presentations, media engagement and collaborative partnerships with peer organisations and NGOs.

This multi-channel engagement approach ensures continuous feedback, transparent dialogue and alignment between ErgoProlipsis, our clients, employees and all groups of stakeholders.

Description of key elements of strategy that relates to or affects sustainability issues

ErgoProlipsis is founded on a fundamental principle: every person has the right to work in an environment that protects their physical and mental health, dignity and quality of life. Occupational health and safety are the practical mechanisms through which this human right is realised.

ErgoProlipsis is founded on a fundamental principle: every person has the right to work in an environment that protects their physical and mental health, dignity and quality of life. Occupational health and safety are the practical mechanisms through which this human right is realised.

General information

Our Mission is Value Creation

At ErgoProlipsis, we envision a world where every workplace environment promotes safety, health and respect for human rights, strengthening wellbeing and supporting collective effort toward a more sustainable planet.

Our mission is to strengthen organisations through unwavering commitment to occupational health and safety, offering solutions that translate into genuine value creation for all stakeholders. We share knowledge, cultivate cultures of responsibility and support people and businesses to develop with consistency, integrity and strong orientation toward sustainability. We are the partner organisations need to operate with confidence, accountability and respect for human life and the environment.

Our Values

1. People at the Centre. We respect, protect and empower people. We are uncompromising about their rights.
2. Collaboration and Innovation. We believe in the power of collective thinking and creative ideas.
3. Commitment to Excellence and Quality. Attention to detail enables us to deliver distinctive services and build lasting trust.
4. Integrity. We operate with transparency, honesty and consistency.
5. Value Creation and Positive Impact. Our purpose is to leave a positive mark on people, organisations and communities.

General information

Strategic Planning

ErgoProlipsis' strategic planning is guided by our vision and commitment to continuous evolution. Our strategy operates as a roadmap shaped by our values and objectives, and by key forces that define our business environment:

- Evolving regulatory frameworks
- Emerging client and partner needs
- Technological advancement
- International industry trends
- Risks and opportunities
- Stakeholder expectations

2025 marked substantial evolution for ErgoProlipsis. We expanded our service portfolio to meet contemporary organisational requirements, integrating specialised services in occupational health, safety, employee wellbeing and sustainability using advanced methodologies and evidence-based approaches. This strengthens our partners' capacity to operate effectively in the continuously changing business environment.

We established a dedicated business unit for sustainability management, monitoring our performance and supporting our clients' transition, further enhancing our ability to deliver integrated sustainable development solutions. In 2026, we will launch comprehensive employee wellbeing programmes across our operations and client engagements.

General information

[D99.000] - Other and/or entity specific information

Disclosure of any other general and/or entity specific information on the reporting period

Financial Data Disclosure Methodology

ErgoProlipsis has adopted a transparent approach to financial reporting in this inaugural sustainability disclosure:

2025 Revenue: Represents confirmed operational performance for the full reporting year, reflecting actual service delivery and market activity during the baseline reporting period.

2024 Total Assets: Utilises audited financial statements, providing verified baseline asset position prior to 2025 strategic transition and expanded service delivery.

This methodology ensures consistency between sustainability performance metrics (measured throughout 2025) and verified financial position, enabling meaningful performance analysis without introducing temporal inconsistencies or reliance on preliminary data.

Workforce Definition

For 2025, ErgoProlipsis defines its own workforce as the 27 employees who constitute the core operational backbone of the organisation and deliver health, safety, sustainability and wellbeing services to clients.

From 2026, we are expanding our workforce definition to include non-employees such as contractors working under our supervision, reflecting our commitment to comprehensive stakeholder engagement and responsible labor practices aligned with ESRS requirements.

Environment

[B03.000] - Total Energy Consumption

Total energy consumption^[3]

597.77 MWh

[B03.100] - Breakdown of energy consumption

Breakdown of energy consumption	Total renewable and non-renewable energy (MWh)	Non-renewable energy (MWh)
Energy consumption from electricity	12.99	12.99
Energy consumption from self-generated electricity	0.00	0.00
Energy consumption from fuels	584.78	584.78

[B03.200] - Estimated Greenhouse Gas Emissions

Estimated Greenhouse Gas Emissions	tCO ₂ e
Gross Scope 1 greenhouse gas emissions	155.74
Gross location-based Scope 2 greenhouse gas emissions	4.79
Gross market-based Scope 2 greenhouse gas emissions	3.36
Total (gross) location-based Scope 1 and Scope 2 GHG emissions	160.53
Total (gross) market-based Scope 1 and Scope 2 GHG emissions	159.11

^[3] Electricity consumption data for the Athens office covers the period July–December 2025, reflecting the partial operational year of newly established premises.

Environment

[B03.300] - Greenhouse Gas Emissions intensity

Location-based Scope 1 and Scope 2 GHG Emissions intensity

0.0000413 tCO₂e per €

Market-based Scope 1 and Scope 2 GHG Emissions intensity

0.0000409 tCO₂e per €

[B06.000] - Water Withdrawal

Total amount of water withdrawn from all sites

10.78 m³

Amount of water withdrawn at sites located in areas of high water-stress^[4]

0.00 m³

[B07.000] - Description of circular economy principles

Undertaking applies circular economy principles

Yes

Description of how circular economy principles are applied

ErgoProlipsis applies circular economy principles primarily through equipment lifecycle extension and end-of-life waste management. The company prioritizes the extension of the useful life of office equipment through repair and upgrade over replacement, minimizing unnecessary consumption of new resources. Where appropriate, IT equipment that remains functional is reassigned or donated to employees for further use, extending its lifecycle. Equipment that has reached end of life is directed to certified e-waste recycling channels. In parallel, ErgoProlipsis promotes a paperless working culture, actively minimizing paper consumption across its offices in Athens and Crete through digital workflows, electronic documentation, and reduced printing practices.

Waste streams across both offices consist primarily of paper, batteries, and printing consumables, all of which are directed to appropriate recycling channels. General office waste (e.g. packaging, organic waste) is managed through building-level municipal waste systems, however, this waste stream is not currently measured or tracked separately. ErgoProlipsis intends to introduce proportionate monitoring measures in future reporting periods to enable more complete waste quantification.

^[4] Water consumption data is not available, as utilities are managed at building level and no itemised consumption reports are provided by property management.

Environment

[B07.100] - Breakdown of waste by type

Type of waste ^[5] (Kg)	Waste diverted to recycle or reuse (mass)	Waste directed to disposal (mass)	Total waste recycled, reused and directed to disposal (mass)
Hazardous ^[6]	5.40	0.00	5.40
Non-Hazardous ^[7]	23.00	0.00	23.00
Non-Hazardous - Paper and cardboard	122.00	0.00	122.00

[B07.200] - Total Hazardous and Non-Hazardous waste

Total Hazardous waste generated (mass)

5.40 kg

Total Non-Hazardous waste generated (mass)

145.00 kg

Total waste generated (mass)

150.40 kg

Total Hazardous waste generated (volume)

0.00 m³

Total Non-Hazardous waste generated (volume)

0.00 m³

Total waste generated (volume)

0.00 m³

[5] Volume data for waste recycled, reused and directed to disposal is not currently available. ErgoProlipsis is establishing measurement systems to collect waste volume data in future reporting periods.

[6] Printing toner containing hazardous substances

[7] Alkaline batteries (except 16 06 03)

Environment

[D99.000] - Other and/or Entity Specific Information

Disclosure of any other environmental and/or entity specific environmental disclosures

As a service provider, ErgoProlipsis's direct environmental impact is minimal and primarily concentrated on employee mobility. The company's climate impacts consist exclusively of greenhouse gas emissions from employee commuting between office locations and client sites. With regard to electricity consumption, it should be noted that data for the Athens office is available only for the period July–December 2025, as these are newly established offices and do not cover a full reporting year. This limitation affects the completeness and comparability of energy consumption data for the reporting period. Additionally, the company anticipates the expansion of its office footprint during 2026 through the use of additional leased office spaces, which is expected to influence future energy consumption levels.

ErgoProlipsis operates from leased office space in the industrial area of Heraklion, Crete, where water consumption is negligible. Water usage is included as part of the building's overall property contract and no separate water billing or consumption report is provided by the property management. For the Athens offices, water consumption data is available for the period July–December 2025, consistent with the partial reporting period applicable to these offices.

Regarding climate and environmental target setting, ErgoProlipsis has established 2025 as its baseline year for measuring and monitoring climate impacts and setting reduction targets. However, due to system limitations in the current reporting template (the 2025 base year is not available in the dropdown menu for target specification), targets are not included in this VSME report. ErgoProlipsis is committed to comprehensive sustainability target disclosure and will formally establish and publish climate and environmental reduction targets in its full sustainability report, scheduled for publication by July 2026. These targets will align with international standards and will guide the company's operational improvements and employee engagement in climate action.

[5] Volume data for waste recycled, reused and directed to disposal is not currently available. ErgoProlipsis is establishing measurement systems to collect waste volume data in future reporting periods.

[6] Printing toner containing hazardous substances

[7] Alkaline batteries (except 16 06 03)

Social^[8]

[B08.000] - General characteristics: type of contract

Number of permanent contract employees^[9]

27.00

Number of temporary contract employees

0.00

[B08.100] - General characteristics: gender

Number of male employees

16.00

Number of female employees

11.00

[B08.300] - General characteristics: turnover rate

Employee turnover rate

0.00 %

[B09.000] - Workforce - Health and safety

Number of recordable work-related accidents in the reporting period

0.00

Rate of recordable work-related accidents in the reporting period

0.00

Number of fatalities as a result of work-related injuries and work-related ill health

0.00

[8] Information for this section is linked to B1 (page 6). Employee counting methodology is based on headcount. Employment data are reported based on headcount, measured at the end of the reporting period.

[9] [1] ErgoProlipsis defines its own workforce for 2025 as the 27 employees who constitute the core operational backbone of the organisation, delivering health, safety, sustainability, and wellbeing services. From 2026, this definition will expand to include non-employees, such as contractors working under its supervision, reflecting a broader and more comprehensive approach aligned with ESRS requirements. See "Other and/or Social Information – D99.000 Workforce Definition" (page 18).

Social

[B10.000] - Workforce - Remuneration, collective bargaining and training

Employees receive pay equal or above minimum wage determined by national law or collective bargaining agreement

YES

Percentage of employees covered by collective bargaining agreements

59.20 %

Average number of annual training hours per male employee^[10]

21.90

Average number of annual training hours per female employee

52.00

Average number of annual training hours per other gender employee

0.00

[C05.000] - Additional (general) workforce characteristics

Female-to-male ratio at management level for the reporting period

1.20

Total number of self-employed workers without personnel that are working exclusively for the undertaking

11.00

Total number of temporary-workers provided by undertakings primarily engaged in employment activities

0.00

[10] The 59.20% coverage reflects 15 payroll employees covered by Greek National Labor Agreements. The remaining workforce comprises self-employed core members and the Managing Director, who are not covered by collective bargaining but benefit from applicable national labor protections and professional standards.

Social

[C06.000] - Additional own workforce information - Human rights policies and processes

Undertaking has a code of conduct or human rights policy for its own workforce

YES

Type of content covered by the code of conduct or human rights policy for its own workforce

- Child Labour
- Forced Labour
- Human Trafficking
- Discrimination
- Accident Prevention
- Other Content

Specification of other types of content covered by the code of conduct or human rights policy

- Anti-Corruption
- Quality of Services
- Responsible Supply Chain
- Anti-Competitive Behaviour
- Violence and Harassment at Work
- Social Issues
- Data Protection and Privacy

Undertaking has a complaint handling mechanism for its own workforce

YES

[C07.000] - Severe negative human rights incidents

Undertaking has confirmed human rights incidents in its own workforce

NO

Undertaking aware of any confirmed incidents involving workers in the value chain, affected communities, consumers and end-users

NO

Social

[D99.000] - Other and/or Entity Specific Information

Disclosure of any other social and/or entity specific social disclosures

Workforce composition and labour protection

Of ErgoProlipsis' 27-person workforce, 15 employees work on direct payroll and are covered by the National Labor Agreements applicable in Greece. This represents 100% coverage of payroll employees.

The remaining workforce comprises self-employed core members, the Managing Director who work as employees. These individuals are not covered by the company's collective bargaining agreements but benefit from applicable national labor protections and professional standards governing their sectors.

From 2026, ErgoProlipsis will expand its own workforce definition to include external contractors and self-employed professionals as systematic data collection is underway, ensuring accurate disclosure aligned with ESRS requirements.

Management definition

ErgoProlipsis has established an Executive Team as its primary governance and decision-making body, comprising the Managing Director and Directors of each functional department or BUs. The Team consists of five Directors, including two women, representing 40% female representation in leadership. Final approval and signature authority rests with the Managing Director, ensuring clear accountability and transparent decision-making across the organisation.

Diversity, Wellbeing and Workplace Culture

ErgoProlipsis is committed to fostering an inclusive workplace that respects diversity, promotes mental and physical wellbeing, and supports professional development for all team members. Our commitment to creating a supportive, healthy work environment is recognised: we have been awarded Best Place to Work certification for the second consecutive year, reflecting our employees' satisfaction and our dedication to workplace excellence.

Governance

[B11.000] - Convictions and fines for corruption and bribery

Total number of convictions for the violation of anti-corruption and anti-bribery laws

€ 0.00

Total number of fines for anticorruption and antibribery laws

0.00

[C08.000] - Revenues derived from activities

Revenue derived from controversial weapons (anti-personnel mines, cluster munitions, chemical weapons and biological weapons)

€ 0.00

Revenue derived from cultivation and production of tobacco

€ 0.00

Total revenues derived from fossil fuel, coal and gas sector

€ 0.00

Revenue derived from coal

€ 0.00

Revenue derived from oil

€ 0.00

Revenue derived from gas

€ 0.00

Revenue derived from chemical production

€ 0.00

[C08.100] - Exclusion from EU benchmarks

Undertakings are excluded from any EU reference benchmarks that are aligned with the Paris Agreement

NO

Governance

[D99.100] - Other and/or Entity Specific Information

Disclosure of any other governance and/or entity specific governance disclosures

ErgoProlipsis operates as a limited liability company with an Executive Team as its governance body including the Managing Director and department directors or BUs. All decisions follow established procedures with final authority vested in the Managing Director. The Directors operate as senior consultants, bringing specialised expertise and strategic guidance across their respective operational areas.

The Managing Director, Giannis Aspirotakis, brings extensive academic qualifications and over two decades of professional experience in occupational health and safety, sustainability strategy and organisational development. His background combines scientific expertise with proven leadership in building and scaling professional services organisations, ensuring strategic direction aligned with contemporary sustainability standards and stakeholder expectations.

ErgoProlipsis has established a strong foundational framework of international management system certifications, including ISO 9001, ISO 45001, and ISO 14001. These certifications provide standardized operational procedures, measurable outcomes, and mechanisms for continuous improvement. In parallel, the company is actively developing an internal sustainability management system. This system will ensure systematic identification and assessment of material sustainability issues, integration of sustainability into strategic decision-making, and reliable data collection for sustainability reporting.

ErgoProlipsis is committed to creating safe channels for raising concerns and strengthening accountability across its organization. The company has established a grievance mechanism that is accessible to all employees, providing a formal channel for reporting workplace concerns, labor practice issues, and other matters affecting the working environment. To further strengthen accountability and extend protection to a broader stakeholder base, ErgoProlipsis will launch an enhanced anonymous grievance mechanism in 2026 that will be accessible to all stakeholders, including employees, non-employees, contractors, business partners, and external parties affected by the company's operations. This expanded mechanism will provide: a confidential, anonymous platform for reporting concerns without fear of identification, independent investigation procedures ensuring impartiality and fairness in the assessment of allegations, robust non-retaliation protections for all individuals who raise concerns in good faith, and transparent resolution processes with clear communication of outcomes and corrective actions where appropriate.

Governance

[D99.100] - Other and/or Entity Specific Information

Disclosure of any other governance and/or entity specific governance disclosures

In 2025, ErgoProlipsis conducted materiality assessment in accordance with ESRS requirements, identifying issues that are material to the company's value creation, impacts on society and environment, and strategic priorities. This materiality assessment is directly integrated into the company's risk assessment process, ensuring that sustainability issues are recognized and managed with the same rigor and attention as other strategic risks. This integration ensures that governance decisions are informed by a comprehensive understanding of both financial and sustainability-related risks and opportunities.

ErgoProlipsis recognizes that responsible governance is foundational to sustainable development. Through integrating ISO certifications, a comprehensive sustainability management system, materiality assessment, and a human-centered grievance mechanism, the company commits to managing decisions with diligence, transparency and accountability, protecting human rights for all stakeholders, embedding sustainability at the core of governance, creating a safe, equitable, and inclusive workplace, and demonstrating absolute respect for international standards and principles.

Annex

VSME Compliance and Disclosure Mapping Table (Basic and Comprehensive module)

Code	Description	Section	Reference
B01.000	Basis for preparation & module	General Information	p 7
B01.200	List of sites	General Information	p 8
B02.000	Practices, policies & future initiatives for sustainable transition	General Information	p 8
B03.000	Total energy consumption	Environment	p 19
B03.100	Breakdown of energy consumption	Environment	p 19
B03.200	Estimated greenhouse gas emissions	Environment	p 19
B03.300	Greenhouse gas emissions intensity	Environment	p 20
B04.000	Pollution of air, water and soil	Environment	Not applicable
B05.000	Biodiversity – Land use	Environment	Not applicable
B06.000	Water withdrawal	Environment	p 20
B07.000	Description of circular economy principles	Environment	p 20
B07.100	Breakdown of waste by type	Environment	p 21
B07.200	Total hazardous and non-hazardous waste	Environment	p 22
B08.000	Own workforce - general characteristics: type of contract	Social - Workforce	p 23
B08.100	Own workforce - general characteristics: gender	Social - Workforce	p 23
B08.200	Own workforce - general characteristics: country of employment	Social - Workforce	Not applicable

Annex

VSME Compliance and Disclosure Mapping Table (Basic and Compressive module)

Code	Description	Section	Reference
B08.300	Own workforce - general characteristics: turnover rate	Social - Workforce	p 23
B09.000	Own workforce - health and safety	Social - Workforce	p 23
B10.000	Own workforce - remuneration, collective bargaining & training	Social - Workforce	p 24
B11.000	Convictions and fines for corruption and bribery	Governance	p 27
C01.000	Strategy: business model and sustainability-related initiatives	General Information	p 13-17
C02.000	Description of practices, policies & future initiatives for sustainable transition	General Information	p 9-12
C03.000	GHG reduction targets	Environment	VSME digital excel limitation ^[11]
C03.100	Disclose of list of main actions the entity seeks in order to achieve its targets	Environment	VSME digital excel limitation ^[11]
C03.200	Transition plan for undertaking operating in high climate sectors	Environment	Not applicable
C04.000	Climate risk	Environment	Not applicable
C05.000	Additional workforce characteristics	Social - Workforce	p 24
C06.000	Human rights policies and processes	Social - Workforce	p 25
C07.000	Severe negative human rights incidents	Social - Workforce	p 25
C08.000	Revenues derived from activities	Governance	Not applicable
C08.100	Exclusion from eu benchmarks	Governance	p 27
D99.000	Other and/or entity specific information	Additional Disclosures	p 18, 22, 26, 28-29

[11] ErgoProlipsis has established 2025 as its baseline year for climate impact measurement and target setting. However, due to system limitations in the VSME reporting template (2025 base year unavailable in the dropdown), targets are not included in this report. The company is committed to formally establishing and publishing climate and environmental reduction targets in its full sustainability report by July 2026, aligned with international standards. Additional information on practices and future initiatives is included in disclosure C02.000.