



Sustainable Development

Policy

January 2026

TABLE OF APPROVALS OF THE INITIAL VERSION	
APPROVED BY	DATE
Board of Directors (BoD)	14/7/2021
Chief Administration & Transformation Officer	23/12/2024

STATE OF REVISIONS				
REVISION	DATE	DESCRIPTION OF CHANGES	REVISED PAGES	APPROVED BY
1	15/12/2022	Additions in relation to Corporate Responsibility	5-6	(BoD)
2	23/12/2024	Additions in relation to Lobbying	6	C.A.T.O
3	29/01/2026	Additions in relation to the new European Standard (ESRS)	5-6	(BoD)

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INTRODUCTION

"ATTICA HOLDINGS S.A" (the "Company" and together with its 100% owned subsidiaries jointly as the "Group"), establishes, maintains, integrates and implements key principles relating to the pillars of society, the environment and the economy and has developed, formulated and implemented a specific policy on sustainable development and the management of environmental, social and governance issues (ESG).

The present policy (hereinafter referred to as the "**Sustainable Development Policy**" or "**Policy**") has been formulated in accordance with the requirements of the existing legislative and regulatory framework.

PURPOSE

For the Company, sustainable development is defined as the adoption of responsible policies and practices throughout its business operations and the harmonious collaboration with its Stakeholders to ensure the creation of mutual long-term value. The responsible operation factors constitute a set of criteria, which the Company is taking very seriously and managing them strategically, guided by its long-term sustainable development strategy. Responsible practices, due diligence policies, reporting mechanisms, commitments and targets have been developed for these criteria, which are detailed in the Company's annual reporting of sustainability and non-financial information.

FIELD OF APPLICATION

The present Sustainable Development Policy:

- Binds the Company and all its subsidiaries,
- Applies to all members of the Board of Directors, chief executives, employees of the Company and its subsidiaries, and in general all persons employed by the Group either by employment contract or by any other contractual relationship,
- Binds all third parties that provide services for the Group (supply chain) or in the name of and on behalf of the Group (including partners and suppliers, intermediaries, and any other persons with whom the Group collaborates under outsourcing or other types of contracts),
- Covers all the Group's activities in Greece and abroad, including all operations carried out by the Company, its subsidiaries or a third party acting on behalf of or in cooperation with the Company (value chain).

The rules, commitments and principles included in any other relevant Policy or Code adopted and applied by the Company remain in force and apply in parallel with the present Policy.

GOVERNANCE DIMENSION

Management

The Company is committed to adopt responsible policies and practices throughout all the extend of its business operations and to collaborate in harmony with its Stakeholders to ensure the creation of mutual long-term value. This is achieved by focusing on the following axes:

1. Corporate Governance

In order to operate on the basis of best practices in Corporate Governance, the Company:

- Has prepared and implements an Operating Regulation, in accordance with the applicable legislation and the guidelines of the Hellenic Capital Market Commission,
- Has compiled a Code of Ethics and Professional Conduct and an informative handbook "Improving the Best", which has been communicated to all office and ship employees respectively,
- Has compiled an Anti-Corruption Regulation, which is mandatory for all employees.

2. Management Responsibility

With regard to the management of responsible operation issues, the Chief Executive Officer is overall responsible for Corporate Responsibility issues, while at Top Management level, the Chief Administrative & Transformation Officer is responsible, among others, for directing the Corporate Responsibility Team which coordinates the implementation of the Corporate Responsibility Strategy. Furthermore, the Company has accepted and is committed to support the 10 Principles of the UN Global Compact, while its operations are aligned with the UN Sustainable Development Goals and has included Responsible Operations issues in its Responsible Investment Policy.

The Company, in the Corporate Responsibility strategic planning framework defines:

1. Qualitative and quantitative short-term goals (1-2 years).
2. Qualitative and quantitative mid-term goals (3-5 years).

3. Qualitative and quantitative long-term goals (6-10years).

3. Materiality and Stakeholders

In order to organize Corporate Responsibility issues more effectively and to manage them in a material and systematic way, the Company:

- Has a Double Materiality Analysis Framework to identify the Material Issues on which it should focus its efforts, incorporating the impacts, risks, and opportunities arising from its activities into its strategy, decision-making process, and risk management. The CEO and the Board committees are responsible for informing the Board of Directors about impacts, risks, and opportunities, as well as the effectiveness of relevant policies and actions, at least annually.
- Maintains contact and communication with its Stakeholders in order to seek their views and expectations regarding its responsible operation. The Company has identified the following Stakeholders and has divided them into direct (Employees, Shareholders, Customers, Sales Network, Suppliers) and indirect (State, Associations and Unions, Local Communities, Citizens, Non-Governmental Organizations, Media) based on the way they affect the Company.
- It operates with a commitment to transparency and integrity, establishing as determined principle its clear detachment from any form of direct or indirect pressure—alternatively known as "lobbying"—toward political or administrative entities. This practice aims to secure favorable treatment based on self-serving interests, a notion that stands in direct contradiction to the fundamental values of the Group.
- Analyzes its activities regarding the significant risks that could lead to business interruption or significantly affect its reputation in the short or medium term and take the necessary measures to prevent them.
- Communicates its business model and value creation process (value chain).

SOCIAL DIMENSION

Society

The Company is committed to pursue its business development alongside the development of the country and its partners and to support the local communities affected by its activities in order to contribute to the improvement of the quality of life and the well-being of society. This is achieved by focusing on the following axes:

1. Economic growth

The Company operates in its sector with significant results as it:

- Ensures the creation of significant economic value for its Stakeholders through its business operations,
- Pursues the commercial success of its sales network and develops the skills of its employees through appropriate training and briefing.

2. Support to Society

The Company ensures that its operation has the least possible impact on the local communities in which it operates and at the same time implements an integrated Social Support Program through which:

- Provides discounted tickets for the travel needs of various NGOs, associations, institutions and residents of the islands, as it believes that the role of companies is to support society mainly through their products and services,
- Designs and implements social programs, financially supports various social groups, organizations and associations, and also supports the work of various charitable organizations,
- Fosters employee volunteerism by involving employees in voluntary activities (seeking to make use of their professional and personal skills).

3. Responsible Partnerships

Recognizing its ethical obligation to positively affect its supply chain, the Company:

- Has drafted a Supplier / Partner Code of Conduct that defines the obligations of its suppliers and partners, and defines the criteria for the selection of suppliers for products and services,
- Has developed a process that facilitates the identification and cooperation with small and/or local suppliers (up to 50 employees).

The Company is committed to identify, assess, manage, and/or restore any potential or actual negative impacts on the local communities in which it operates.

Employees

The Company is committed to foster a working environment of respect, equality, safety and meritocracy and to offer training opportunities to its employees in order to provide the best possible working and professional development conditions. This is achieved by focusing on the following axes:

1. Human Resources and Employment

The Company aims to:

- Create employment,
- Ensure personal and professional lifebalance,
- Inform its employees in a timely and reliablemanner.
- Maintains the ratio of third-party employees working in offices and on ships at a level not exceeding 30% of the total workforce.
- Assigns tasks related to technical support and customer service to third-party employees.

2. Health and Safety

The Company focuses on providing a safe working environment for all employees and indicatively it:

- Has established a Health, Safety and Environment Team, which plans and recommends its overall strategy on the health and safety of employees in their working environment,
- Has established a Safety Committee on each ship, which also discusses Health, Hygiene and Safety issues during monthly meetings and during emergencies,
- Conducts continuous training and internal training on Health and Safety issues and provides the necessary personal protective equipment.

3. Rights and Diversity

The Company provides for:

- The equal treatment of its employees, as their professional development depends solely on their performance and skills,
- Respect for International Human Rights Principles including, among others, its Code of Ethics and Professional Conduct, the UN International Declaration of Human Rights and the Maritime Labour Convention (MLC), as well as the security of the personal data of its employees,
- Applying a fair and transparent remuneration system, which is in line with the applicable sectoral labour agreement.

4. Training and Development

In its effort to ensure the high satisfaction of its employees, the Company:

- Seeks to fill the vacancies arising from in-house candidates and implements training and professional development programs for its employees, in order to support their successful professional careers,

- Implements a Performance Management System for all employees, having defined Responsibility as 1 of the 6 evaluation criteria for all office employees.

Customers

The Company is committed to protect the health and safety of its passengers and to offer them the best possible travel experience to meet their needs and expectations during their travel. This is achieved by focusing on the following axes:

1. Safety and Protection

In this context, the Company:

- Complies with the relevant regulations and international conventions regarding the safety of passengers on ships, while ensuring the protection of its customers' personal data through a certified Information Security Management System and full compliance with the General Data Protection Regulation of the European Union (GDPR),
- Has established a Safety Committee on every ship to investigate and assess health and safety issues and trains shipboard workers in passenger safety procedures,
- Carries out inspections regarding the quality and safety of the products offered and compliance with the requirements of the Quality and Food Safety Management Systems.

2. Responsible Communication

The Company ensures that the communication material it uses and communicates is fair, legal, truthful, corresponds to reality, does not project or promote stereotypes and does not offend people's diversity.

3. Quality and Satisfaction

The Company:

- Ensures that its services are affordable and provides discounts on ticket purchases depending on the line and destination,
- Guarantees service to all its customers and has created infrastructure to facilitate access for people with disabilities to its facilities and ships,
- Applies innovative solutions for the quality of its services and customer service.

ENVIRONMENTAL DIMENSION

ENVIRONMENT

The Company is committed to incorporate sustainable development principles into its processes and to apply environmentally sound business practices in order to reduce, as far as possible, its environmental impact. This is achieved by focusing on the following axes:

1. Air Quality and Climate Change

Recognizing the need to operate responsibly towards the environment, the Company:

- Fully complies with the relevant national and European legislation,
- Invests in the construction of new ships to replace older technology ones and participates in research projects to reduce air pollutants,
- Implements environmental awareness actions for its employees and customers to adopt environmentally responsible practices,
- Oversees and reviews climate change-related risks and opportunities (i.e. its impact on climate change and the impact of climate change on the Company). Furthermore, establishes and publishes qualitative and quantitative short-, medium- and long-term greenhouse gas emission targets.

2. Raw Materials and Solid Waste

The Company has set as a priority the more efficient use of natural resources and for this reason it:

- Uses recycled or certified paper and recycled toners/ink cartridges, and procures refurbished electronic equipment,
- Collaborates with licensed providers to recycle materials resulting from its operations, and disposes of all liquid and solid hazardous waste to specialized hazardous materials management companies.

3. Water and Liquid Waste

Striving to contribute in the long term to the better management of water resources, the Company:

- Complies with relevant laws, regulations and rules to reduce the impact on the marine environment (e.g. cruising speed limits, ballast water management),
- Uses seawater extensively for various operations on board and has installed special signs

reminding passengers and employees on all ships to use water responsibly,

- Has provided all ships with an "Oil Pollution Contingency Plan" for the effective response to pollution incidents.

IMPLEMENTATION, MONITORING AND AMENDMENT

The monitoring of implementing the Sustainable Development Policy is the responsibility of the Chief Executive Officer at the Board of Directors level, while at the management level, it is the responsibility of the Chief Administrative, Transformation & Sustainability Officer and the Corporate Responsibility and Sustainable Development Team. In this context, the Internal Audit Service assists by carrying out scheduled audits throughout the year. As a result of these audits, reports are prepared to inform the Board of Directors.

The Policy is maintained electronically and any modification is adequately documented. Each case of amendment shall be accompanied by the approval of the Board of Directors.

The Policy shall enter into force upon its approval by the Board of Directors and shall be automatically renewed until it is revised or amended.

The Sustainable Development Policy is available on the corporate website in the "Corporate Responsibility" section (Responsibility (attica-group.com)).