

Contents

| A MESSAGE FROM THE PRESIDENT | 3 | LABOR RIGHTS | 23 |
|--|----|------------------------------|----|
| | | Working hours and conditions | 23 |
| WHO WE ARE | 4 | Compensation and Benefits | 23 |
| The Nature of the Business | 4 | Decent work environment | 23 |
| CSE Consulting Services | 10 | | |
| Sector Specific Sustainability | 14 | MANAGEMENT COMMITTEE | 24 |
| CSE Training Services | 15 | | |
| Strategic memberships and partnerships | 19 | TRAININGS | 25 |
| | | CSR Employee Initiatives | 25 |
| HUMAN RIGHTS | 20 | CSE ESG Responsibility | 25 |
| Diversity & Equal Opportunities - Non-Discrimination | 21 | | |
| Freedom of Association | 21 | ENVIRONMENT | 26 |
| Health and Safety | 22 | Climate action | 26 |
| Privacy and Protection | 22 | Energy | 27 |
| Reporting Mechanisms | 22 | ANTI-CORRUPTION | 28 |
| Compliance and Review | 22 | | |
| | | SUSTAINABILITY GOALS | 29 |
| | | | |



A Message from the President

Commitment to Sustainability

At CSE, we believe that true leadership is demonstrated by our actions, not just our words. Our commitment to sustainability is reflected in every aspect of our operations and corporate culture. We are dedicated to creating a sustainable future through innovative practices, strategic initiatives, and staff engagement.

We understand that sustainability is a collective effort. CSE is committed to educating and engaging with our employees, customers, and the wider community. Through workshops, unique training offered in 90 countries and specialized consulting ESG services we promote awareness and encourage sustainable practices both within and outside our organization.

We hold ourselves accountable by setting clear sustainability goals and reporting our progress transparently. Our sustainability reports provide insights into our achievements, challenges, and future plans, reflecting our commitment to continuous improvement.

At CSE, sustainability is more than a goal; it is our way of operating. By integrating sustainable practices into our daily operations and strategic decisions, we are not just talking about sustainability - we are living it. Together with our stakeholders, we are paving the way for a greener, more sustainable future.

> Nikos Avlonas President CSE





Who we are

The Nature of the Business

Center for Sustainability and Excellence (CSE) is a leading boutique firm operating globally that specializes in maximizing social, economic and environmental impact. For almost 20 years, CSE has been helping professionals advance their careers through its certified on-site, online and group training services globally and supporting FORTUNE 500 companies and other organizations to grow and excel through its specialized consulting services.

CSE is accredited by the Chartered Management Institute (CMI), Green America and AA1000 to provide global training to Sustainability and Corporate Responsibility professionals, while it is also a global GRI Certified training provider and stakeholder. CSE has trained and coached over 10,000 professionals from 5 continents through on-site, online and group training services in areas such as certified sustainability, carbon footprint analysis, life cycle analysis and climate change leadership.

CSE's services and web tools are designed to assist businesses and organizational leaders to understand and meet the evolving international standards and frameworks, such as the UN Sustainable Development Goals, the Global Reporting Initiative (GRI), the Carbon Disclosure Project (CDP), Green House Gas Protocol (GHG), Task Force on Climate-Related Financial Disclosures (TCFD), Corporate Sustainability Assessment (CSA), ISO 26000 guidelines, European Sustainability Reporting Standards (ESRS) and other local and international guidelines.

Our clients represent companies such as General Motors, Resolute FP, T-Mobile, ABM, Oracle, Nordstrom, Danaos Shipping, Pfizer, Walmart, World Bank, Lloyds Banking Group, Portillo's, Mercedes Benz, EFG, Shell, Baker Hughes, ZAIN, Whole Food, Buckman, which are actively customizing their business ethics, organizational culture and priorities in alignment with Sustainable Development.

Our international specialists and consultants provide clients with unique and advanced services to achieve stakeholder value across operational and organizational frameworks. Contributing to the formation of Sustainability trends worldwide, CSE assists organizations and institutions to produce positive impacts and value through a vast array of services.

CSE WORLDWIDE ACTIVITIES

CSE operates globally, and its activities include projects, conferences, workshops and other initiatives in the areas of ESG and Sustainability. With main offices in North America and Europe, CSE has worldwide activities in countries such as Canada, USA, Mexico, Chile, Great Britain, Luxemburg, Austria, Greece, Cyprus, Romania, Latvia, Turkey, Jordan, Saudi Arabia, Qatar, UAE, Oman, Bahrain, Malaysia, Singapore, Japan, Dominican Republic and China. Since 2007, CSE has been raising sustainability awareness among business communities by hosting roundtables. CSE is proud to bring together thought leaders in the field and distinguished speakers from Public and Private Sectors as well as Academia to discuss fundamental Sustainability topics. acting as a melting pot for innovation. So far, CSE has hosted its round tables in New York. Atlanta, Washington, Brussels, Athens, Dubai, London, Istanbul, Kuala Lumpur and Singapore.







Vision

CSE is a pioneer, award-winning organization in sustainability, empowering companies and professionals globally through Certified Training Programs and specialized ESG, Net Zero, and Climate Resilience consulting services. Since 2005 we have been educating companies of all sizes from around the globe, with our multi-awarded Specialized Training Programs and unique Research methodologies and tools on Sustainability, offering seamless and efficient integration across industries.

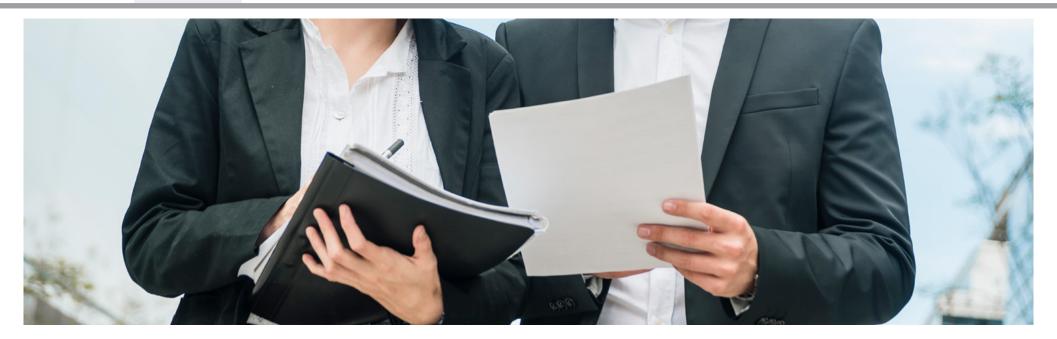


Mission

CSE is committed to globalizing sustainability by advising and educating organizations, institutions and governments to reconsider business models and adopt sustainability strategies that produce positive impact and high stakeholder value.







Supply chain

Due to the nature of our business, we only use external suppliers as far as office material, IT support, Conference Venue and Marketing are concerned, preferring mainly local ones. Additionally, we use external partners for our global activities and we expect them to commit to our stakeholder code of conduct on Sustainability.

Code of Conduct

To ensure the quality of company services and products, CSE has adopted since 2015 a Stakeholder Code of Conduct. Through the code, all stakeholders, internal and external, are committed and engaged to ensure the policies reflect both company and individuals by signing the code.

The Stakeholder Code of Conduct includes the commitment of our organization and our employees & affiliates in reference to human rights, working conditions and labor standards, environment & society and anti-corruption. Since 2006, CSE has implemented a Green Office Policy that aims to reduce waste generation, through the implementation of office recycling initiatives, to reduce levels of direct and indirect CO₂ emissions, through energy-saving reduction practices, and to offset those emissions.

International Awards

Over the years CSE has proudly received several top international awards in the sustainability field.





Forbes



Especially the "Sustainability Academy" online training platform of CSE has been honored with the "Sustainability Product of the Year" award at "SUSTAINABILITY AWARD 2023" and BRONZE award winner at "RESPONSIBLE BUSINESS AWARDS 2023".



A Message from the President Who we are Human Rights Labor Rights Committee Trainings Environment Anti-Corruption Goals

CSE Stakeholders

Since our organization operates in countries worldwide, our network of stakeholders works in the same extension. Our stakeholders exist worldwide and cover a wide range.



The Primary Stakeholders of CSE and the main communication channels with them are as follows:

| Stakeholders | Channel |
|---|---|
| Employees | We support an ongoing open communication between management and employees. Engagement also through monthly internal meetings with the team leaders as well as weekly meetings with each team. We host an annual staff gathering, regular team-building activities for each team and we hold employee satisfaction surveys on an annual basis. |
| Affiliates | Communication with affiliates is standardized via weekly or ad-hoc meetings according to project requirements |
| Suppliers | Due to the nature of our business which requires outsourcing of IT and marketing services, we communicate with our suppliers on a regular basis mainly with on-site visits at CSE premises or with ad-hoc meetings on a project basis. |
| Partner organizations | We engage through ad-hoc meetings, through participation in high-level meetings and projects, as well as in the formation of joint action plans. |
| Media | Given that Media affects the company's sustainability via the promotion of our brand image, while it is the primary tool for showcasing CSE competencies and best practices, CSE communicates through CSE corporate website and social media accounts, via press releases and through our participation in discussions. |
| Clients | Communication with our clients is of vital importance to CSE. Upon project completion, satisfaction survey is sent to each client to rate the experience with CSE. |
| Community: - Local Community (Location of CSE Premises) - International Community: Countries in which CSE carries on activities | We communicate through our corporate website and social media accounts and through our participation in discussions/dialogue in sustainability forums. |



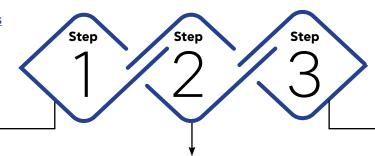
Our Material Issues

One of the key principles of the Global Reporting Initiative (GRI) is the Materiality Principle, concerning the economic, social, and environmental topics that highly affect a company's operation, and which are also highly affected by it. In this context, CSE conducts on a regular basis a qualitative online survey to engage with its key stakeholders and gather their opinions about the most important topics. The stakeholders are asked to answer several questions regarding the operation of CSE about specific economic, social, and environmental topics addressed by the GRI Standards.

Methodology for Identification of Material Issues

The methodology is described as follows:

Identification and classification of the main stakeholder groups. The groups concern the internal stakeholders and the external stakeholders (as explicitly described in the previous section).



A stakeholder materiality survey is conducted through a qualitative questionnaire which is sent to all stakeholder groups. Each question represents one sustainability/ESG topic based on the GRI Standards. The participants are asked to rank their materiality according to a qualitative scale (Very High, High, Average, and Low) which is available for every topic.

Prioritization of the sustainability/ ESG topics (economic, social, and environmental) by gathering and evaluating the results of the survey, following the Materiality Assessment process.

Material Issues

The process of Materiality Assessment revealed the following 8 material issues or topics of Very High Importance.

TOPIC

- » Data safety/cybersecurity
- » Occupational Health and Safety
- » Energy Consumption and Efficiency
- » Customer satisfaction

- » Training and Employee Well-being
- » Best use of technology
- » Anti-corruption
- >> Governance





CSE Consulting Services

CSE is a trusted partner of companies and organizations globally and has the largest network of Sustainability professionals. Our services are designed to assist our clients to improve their business performance while having an impact, build brand loyalty and innovate through the continuous integration of sustainability principles into their culture, operations and products and/or services.



ESG Consulting Services - Strategies with an impact

Organizations implement Sustainability as a form of corporate strategy to ensure they achieve engagement with all stakeholder groups, while at the same time being able to monitor the strategy, measure and assess the results and renovate areas for improvement.

We aim to support our clients to improve their business performance while having a positive social and environmental impact and innovate through the continuous integration of Sustainability & ESG principles into their mission, operations and supply chains.







ESG Reporting and Rating Services

- » Sustainability Reporting Compliance based on ESRS, GRI, SASB, TCFD/CDP, Sciencebased targets, SDGs guidelines, S&P-CSA: We help our clients create a comprehensive sustainability and ESG report in compliance with industry standards and best sector practices.
- » Materiality Assessment & Stakeholder Engagement: We support our clients in undertaking a materiality survey with their key stakeholder groups to identify top-priority topics to be included in their Sustainability (ESG) Reporting.
- >> ESG Ratings improvement: We offer organizations the tools (ISS tool) to integrate and identify risks, improving their overall ESG performance in important ESG Ratings such as CDP and CSA.
- » ESG Ratings Benchmarking & Risk Assessment: We provide benchmarking services using leading ESG ratings (sustainalytics, MSCI, CDP and others) covering company, sector and peer analysis.



Assurance Services

With rising pressure from stakeholders and increasingly strict global regulations around Sustainability reporting validity, accuracy and transparency issues, CSE has been offering premium services to provide external verification and assurance.

Its services range from identifying material topics to meet stakeholders' expectations and Report Assurance based on GRI and AA1000AS to External Verification, which is critical when publishing sustainability information or making claims.

To increase the credibility of Sustainability Reporting and the value of an organization's initiatives, whether these involve the Global Reporting Initiative (GRI), CDP, Greenhouse Gas (GHG) Protocol, or ISO26000, CSE provides external verification based on international best practices and in-depth expertise:

- Sustainability Reporting External Assurance based on AA 1000 to increase validity, transparency and accuracy of information: As AA1000 Licensed Assurance Providers we provide External assurance services for our clients ESG Report and Carbon Emissions (Limited or Limited and Reasonable Assurance levels) based on ESRS (CSRD), GRI, SASB, TCFD, GHG protocol, SEC Climate Rule
- » Carbon Reduction and Net Zero External Verification: We undertake carbon measurements of our clients' operations, buildings and products and verification of carbon footprint for company's activities and reduction strategy.
- » External Assurance on GRI & SASB guidelines: We provide compliance to our clients' sustainability reports with GRI, SASB and other standards.
- » Scope 3 Emissions External Assurance: We offer assurance services on Life Cycle Assessments and Scope 3 emissions.





Climate Services

In a world that is rapidly warming up, and as a response to legal and social pressures, businesses need to develop innovative and costeffective ways to limit their adverse effects on climate change.

As organizations need to increase their level of engagement with their stakeholders, they must implement innovative sustainability programs that provide added value, while at the same time supporting the corporate sustainability strategy.

- » Scope 3, LCA (Life Cycle Assessments) **& EPD:** We assist our clients to measure Scope 3 emissions and undertake life cycle assessments and certify your operations and products, including environmental product declarations (EPD).
- » Net-Zero Planning & Climate Neutral **Certification:** We help organizations to set up practical Net-Zero Plans and we provide carbon neutral certifications for our clients' selected operations and / or products (using third party partners).

- >> Carbon Neutral Certification: We offer carbon neutral certifications for our clients' operations, buildings and products via high-quality carbon offsets and RECS via our partners. We also provide in-depth External Assurance for our clients' Net Zero commitments.
- >> SROI (Social Return on Investment): We assist companies in quantifying their Social Impact of their CSR and other initiatives and issue a Report with our unique tools and related guidelines, enabling them to make more impactful social contributions.
- >> Climate Resilience: We offer in-house training and a comprehensive evaluation of a company's ability to withstand and adapt to climate-related risks and impacts. The assessment identifies gaps between the current state of the company's resilience and its desired level of resilience in the face of climate change.



ESG & Net Zero Strategies

We assist organizations set their strategic plan for sustainability through:

- » Impact Materiality & Double Materiality Assessment: undertaking Gap Analysis and Double Materiality Assessment using GRI, ESRS and other guidelines by combining best practices and e-tools that save time and resources for identification of Material issues.
- >> ESG Strategy & Goals: supporting companies to define their own Sustainability -ESG and Net Zero goals or their brand enhancement, as well as creating strategic and practical planning guides to achieve their goals guickly and setting Scorecards, KPIs and metrics for measuring your ESG progress
- >> Supply chain mapping and assessment
- >> Sector benchmarking.





Outsource ESG & Sustainability Officer (CSO)

Outsourcing Sustainability Officer services can be advantageous for companies that lack in-house expertise or resources to effectively manage their sustainability efforts. It allows companies to access specialized knowledge, experience, and support on a flexible basis, tailored to their specific needs and budget constraints.

- » setting Scorecards, KPIs and metrics for measuring ESG progress
- » sustainability Report Creation based on GRI, ESRS, SEC and other guidelines
- SESG Ratings improvement by offering tools to integrate and identify risks, improving their overall ESG performance in important ESG Ratings such as CDP and CSA
- Carbon Emissions metrics: measure Scope 1,2,3 emissions and set carbon reduction targets.





Tailor Made & Sector Specific Group Training Programs for Organizations

We offer a variety of Tailor-made and sector-specific training for Boards, C-Suite Executives, Staff, with Global experience on Live and Recorded Courses. and the Recognition "Recognized Sustainable Employer".

SECTORS: Energy, Finance, Food & Beverage, Retail, Pharmaceutical & Healthcare, Mining, Telecoms, Logistics & Shipping, Governmental Organizations & NGOs.



A Message from the President Who we are Human Rights Labor Rights Committee Trainings Environment Anti-Corruption Goals

Sector Specific Sustainability

To achieve an effective and comprehensive Sustainability strategy, companies and organizations must be aware of the unique characteristics that apply to their specific sector.

Sectors that CSE provides guidance:





CSE Training Services

Certified Professional Development programs

Advanced certified education on ESG. Sustainability and Circular Economy for professionals who want to acquire cutting-edge knowledge, get a globally recognized certification and maximize their company's impact. CSE's programs are trusted by more than 9.500 Certified Sustainability Practitioners from over 90 countries all over the world.





Certified Professional Development programs:

» Certified Sustainability (ESG) Practitioner Program:

This challenging three-day digital sustainability ESG practitioner program offered by CSE in partnership with Western Washington University aims to give all the latest practical tools and resources required to implement or upscale corporate sustainability, improve ESG ratings to drive initiatives to the next level by generating value and creating successful ESG and Sustainability strategies. Available in Leadership and Advanced versions.

>> GRI Certified Standards Training Course:

This highly interactive three-day digital GRI Professional Certification Program offered by CSE aims to give a crystal-clear approach of how to effectively manage a Sustainability ESG report in accordance with the new GRI Universal Standards, align the report with various reporting frameworks, identify the most important impact the participant has to deal with, improve stakeholder engagement, develop high-quality report content, and communicate with the investor's community.



Who we are

Human Rights

Labor Rights

Management Committee

Trainings

Environment

Anti-Corruption

Sustainability Goals







Certified online courses

The Sustainability Academy is CSE's global initiative to offer affordable specialized online education and in the field of Sustainability, Climate Change, Circular Economy and ESG. The Sustainability Academy aims to help Sustainability and other professionals, such as entrepreneurs and graduates update their knowledge, and keep up to date with current

reporting standards and legislation, global trends and best cases.

Already, more than 25,000 learners from 90 countries including Sustainability professionals, graduates and entrepreneurs from various sectors have taken part in our certified trainings, while the goal is to train 50,000 professionals by 2025.



Certified online courses:

- Online Certificate on Sustainability (CSR) Reporting
 Self-paced Recorded: It provides information on Sustainability (ESG) Reporting Guidelines and takes you through the main issues of stakeholder mapping/ engagement and materiality assessment. The content has been updated with the latest European Sustainability Reporting Standards (ESRS) and their structure. The course is accredited by CPD.
- Online Diploma on Corporate Sustainability Foundation Course -Self-paced Recorded: It is a Sustainability course designed for professionals who want to acquire the necessary theoretical and practical knowledge regarding social entrepreneurship and the B-Lab Certification. It takes you through the main characteristics and processes of becoming a social entrepreneur. The course is accredited by CPD.
- Online Certificate on ESG Impact and Sustainable Investing - Self-paced Recorded: It provides information on international standards related to ESG Performance and SRI. It gives useful insights on new legislation and guides you on how to report to Investors. The course is accredited by CPD.
- Online Certificate on SASB & TCFD Reporting -Self-paced Recorded: It is designed to help the participants acquire or enhance their competency to understand the requirements of the SASB Standards

- and the TCFD recommendations. It is focused on the acquisition of knowledge of applying the SASB Standards, as well as reporting on the organization's climate related risks and opportunities based on the TCFD recommendations. The course has been updated with the recently issued ISSB Standards: IFRS S1 and IFRS S2.The course is accredited by CPD.
- ESG for CFOs, IRs and Fund Managers Selfpaced Recorded: ESG investing continues to evolve towards a global standard. The philosophy of this online certified course "ESG for CFOs, IRs and Fund Managers", especially designed for CFOs, IRs and Fund Managers, is to provide you an overview of ESG framework and explain how ESG is relevant to financial decisions. The course also provides key global initiatives, shaping sustainable finance.
- Online Diploma on Social Entrepreneurship -Self-paced Recorded: It is a certified course for professionals, who want to acquire the necessary theoretical and practical knowledge regarding social entrepreneurship and the B-Lab Certification. It takes you through the main characteristics and processes of becoming a social entrepreneur.
- Online Certificate on Carbon Reduction and Net Zero Strategies- Self-paced Recorded: It is designed for Sustainability and Climate professionals who want to acquire the necessary practical skills

- to apply a carbon reduction strategy. The course provides practical information, case studies and best practices, along with information on International standards relating to Carbon Reduction, Net Zero Strategies and Reporting, such as WRI GHG Protocol, Scope 1,2,3 CDP, Science Based Targets Initiative (SBTi), GRI. The course is accredited by CPD.
- Certified Climate Resilient Officer (CRO) Self-paced Recorded: It aims to equip professionals with all the necessary skills and knowledge in order to integrate Climate Risk into Strategic Planning. Additionally, it provides insight on the potential financial risks of climate change for Corporations and Cities. The course will also help you understand the methods for assessing these risks and the importance of Climate Risk Disclosure in sustainability reporting, complying with the latest carbon-related standards and frameworks, such as ISO 14091, WBCSD, GHG Protocol or SBTi. Through the Certified Climate Resilient Officer Course you will explore case studies in this field from IKEA, GAP Inc. and cities such as Tokyo and Rotterdam.
- Online Diploma on Sustainable Supply Chain Management - Self-paced Recorded: It aims to equip professionals with all the necessary skills and knowledge in order to apply sustainable practices to supply chains. Additionally, it gives an insight on





how to start a sustainable supply chain strategy. using appropriate criteria/platforms, and comply with key ESG Ratings and Reporting Standards requirements, supporting the transparency of supply chains. This Sustainable Supply Chain Management course will also help you understand critical related concepts and trends, such as circular economy, sustainable packaging, scope 3 and net zero emissions. The course is accredited by CPD.

 Online Certificate on Green (Sustainable) Marketing - Self-paced Recorded: It provides an overview of key issues and challenges involved in green marketing. It is designed to provide you with the necessary skills to implement a successful

marketing strategy and branding according to the latest sustainability frameworks and standards. The course will also help you identify and combat greenwashing through real case examples from a variety of sectors and best practicies. The course is accredited by CPD.

• Online Certificate on Circular Economy - Self-paced **Recorded:** Circular economy offers new ways to create a more sustainable economic growth model. The philosophy of the Online Certificate on Circular Economy is to provide you with a step-by-step introduction to circular economy, circular economy guidelines and initiatives from Europe, North America and the rest of the world, all the latest tools and

legislative development and offers unique knowledge in a practical manner. The course is accredited by CPD.

 Introduction to Social Impact Assessment and SROI - Course - Self-paced Recorded: A certified online course for Sustainability professionals who want to acquire the necessary practical tools and knowledge to calculate the social impact of an organization's activities. The Introduction to Social Impact Assessment and SROI will guide you through identifying the inputs, outputs and outcomes of your Sustainability activities and it will help you understand Social Return on Investment. The course is accredited by CPD.





Accreditations & Partnerships

The Centre for Sustainability and Excellence (CSE) is a recognized global leader in professional Sustainability training and coaching and one of the first to recognize the growing need for advanced certified education in the field.

CSE, as the owner and developer of the Sustainability Academy, is:

- » Global Training Partner of GRI (Global Reporting Initiative)
- » CPD Accredited Training Provider
- » CMI Recognized Training Program Provider
- » Certified Consultant by Accountability (For coaching Services on Sustainability)
- » Member of PRI (Principles of Responsible Investment).





Strategic memberships and partnerships

We are proud of our global network of memberships and event partners.











Anti-Corruption

Sustainability

Goals

























Human Rights

At CSE, we are committed to upholding and respecting human rights in all aspects of our business operations. We recognize that human rights are fundamental and universal, and we strive to create an inclusive, diverse, and ethical work environment.

According to Company's Code of Conduct, CSE is committed to:

- » not discriminate in respect of gender, color, religion, culture, education, social status, ethnic belonging or national origin or any other status.
- » treat people with respect, courtesy, honesty and fairness.
- » respect different values, beliefs, cultures and religions.
- » provide employee support mechanisms and to respect privacy clauses per employee.
- » ensure that employees and affiliates work in a safe and healthy environment.
- » ensure fair remuneration.

» commit to fair, objective, impartial and transparent recruitment, promotion and procurement procedures. In this context especially for recruitments, a specific phased approach is followed, while an independent third-party evaluator also assesses all shortlisted candidates. This policy applies to all employees & affiliates, suppliers & partners.





Diversity & Equal Opportunities - Non-Discrimination

We are committed to providing equal opportunities a fair treatment to all individuals, regardless of their gender, religion, race, sexual orientation or any other characteristic. Discrimination or harassment of any kind will not be tolerated.

CSE staff statistics for 2023 are as follows:

- >> average age of employees: 38 years old,
- » total number of FTEs: 18 (excluding contractors and affiliates),
- » number of female employees: 85%,
- » women participation in leadership team: 90%,
- » new hires: 3 hires within 2023.
- » Employees with post-graduate studies (MSc, MBA, PhD): 80%.

It is worth noticing that all above statistics remained approximately the same within the reporting period (2022-2023).

Freedom of Association

We respect the rights of our employees to freely associate and if they want to join any organization, and engage in collective bargaining, in accordance with applicable laws and regulations.

Child Labor and Forced Labor

We strictly prohibit the use of child labor or forced labor in any form with our company or our supply chain. We only engage with suppliers and partners who share our commitment to human rights and adhere to applicable laws and regulations.





Who we are

Human Rights

Labor Rights

Management Committee

Trainings Environment

Anti-Corruption

Sustainability Goals

Health and Safety

At CSE we provide a safe and healthy work environment for all employees. We comply with relevant health and safety regulations, take necessary precautions, and provide training and resources to ensure the well-being of our workforce. Our commitments as presented at the official Health & Safety policy of the company, include:

- » provide safe and healthy working conditions for the prevention of work-related injury and ill-health
- » provide workplaces, over which CSE has control, that are safe for employees and visitors without health risks and that adequate arrangements are made for their welfare while at work
- » fulfill applicable local legal and other requirements such as codes of practice and safe operating procedures

- » establish, maintain and upgrade all systems and processes required for providing a safe working environment: fire safety mechanisms, alarms, emergency lighting, evacuation plans, medical facilities and first aid kits, personal protective equipment.
- » provide information, instruction and training to employees to secure their safety and health at work and the safety of others who may be affected by their actions. Safety drills and evacuation plans are performed for all employees to be aware of their actions in case of an emergency
- » employees are encouraged to identify and report hazards to improve safety.

Privacy and Protection

We respect the privacy and confidentiality of personal information entrusted to us. We handle all personal data in compliance with applicable data protection laws and regulations and take appropriate measures to safeguard the privacy of individuals.

Reporting Mechanisms

We have an open-door policy. We encourage employees to report any concerns or violations related to any mistreatment.

Compliance and Review

We are committed to continuously improving our human rights practices. The policy is regularly reviewed to ensure its effectiveness and compliance with relevant laws and regulations.



Labor Rights

At CSE we are committed to upholding and promoting labor rights in line with international standards and best practices. We recognize that labor rights are fundamental to the well-being of our employees and the communities in which we operate.



Working hours and conditions

We comply with the applicable laws and regulations regarding working hours, overtime and rest periods. We strive to provide safe and healthy working conditions, taking necessary precautions to prevent accidents in the workplace.

Compensation and Benefits

We provide fair and competitive compensation to our employees, complying with applicable minimum wage laws and regulations. We also offer a hybrid work model to our employees so that they have more flexibility to get work done when, how, and where they're most productive.

This hybrid workplace model combines remote workers with on-site workers and offers flexibility to choose where and when they work.

Decent work environment

At CSE, we believe in fostering a decent work environment, where all employees are treated with respect, fairness, and dignity. We are committed to providing a workplace that is free from discrimination, harassment, and any other form of abusive behavior. We value diversity and we strive to create an atmosphere where everyone feels safe and comfortable expressing their ideas, opinions and concerns. We promote open communication, teamwork, and collaboration, recognizing that everyone's contribution is essential to our collective success.









Management Committee

| MANAGERIAL ROLE | MEN | WOMEN |
|--|----------|----------|
| CSE President | √ | |
| Head of Consulting Services | | √ |
| Head of Operations | | √ |
| Head of Training Services | | √ |
| Head of Strategic Development | | √ |
| Head of Corporate Communication and Events | | ✓ |





In CSE we target excellence in terms of services provided which calls for our team to get the best training and development at all times. CSE offers its employees access to training that will improve their skill sets, and ultimately, their performance. Apart from access to CSE in-house sustainability courses, all staff is constantly participating in new software, applications, and workplace technologies training, aiming to increase productivity, boost performance and streamline workplace inefficiencies.



Year

2022

Average training hours / employee

58

Year

2023

Average training hours
/ employee

80

CSE's Employees Volunteering Initiatives

At CSE it is our strategic priority to create value for society and to keep our employees engaged and involved through various voluntary initiatives.

In 2023 our staff was engaged in several activities including the following:

- » Social contribution action to "Agia Anna" Girls Housing and to "Humanity" humanitarian volunteer organizations
- » Participation in "Race for the Cure" for breast cancer awareness.

CSE's Responsibility on ESG awareness

CSE since 2005 is proudly leading the way in ESG Responsibility by educating not only its clients but ESG market leaders in general, about new developments in the ESG industry. Within 2023, CSE has hosted several events to raise awareness regarding ESG critical issues and market trends:

- » ESG & NET-ZERO Challenges & Opportunities
- » CSE EXECUTIVE WORKSHOP on CSRD & ESRS
- » ESG & Net-Zero trends Workshop
- » CSRD: How it impacts exports and financing
- >> Webinar: ESG TRENDS The GROWING DEMAND FOR ESG 3/5/2023
- » CHICAGO BUILD Sustainability In Construction Hub
- » PRACTITIONER'S annual ALUMNI event "Winning the ESG Race Trends".





Environment

Climate action

As a leader in sustainability, environment protection is at the heart of CSE's business strategy. As depicted at the company's Code of Conduct, CSE is committed to:

- » initiate efforts towards reporting environmental and social standards of the organization and to encourage all its stakeholders to do the same
- consult with stakeholders regarding the development of common activities regarding the environment and society
- » be an educator regarding conservation and recycling and to communicate the aim of its efforts to stakeholders, clients and suppliers
- » where possible, to offset CO₂ emissions through involvement in carbon reduction and neutralizing activities
- » exercise more environmental consciousness when making purchases

- » act with concern for the environment while making business decisions
- work co-operatively with all individuals and groups, representatives of government, civil society, business, media and international institutions, respecting the diversity of opinions, ideas and beliefs
- » respect the laws of the countries with which it operates and cooperates
- » be against and report any illegal acts such as bribery, fraud, theft, money laundering or stolen property
- » engage in societal issues to show support to the community in which it operates.





Who we are

Human Rights

Labor Rights

Management Committee

Trainings

Environment

Anti-Corruption

Sustainability Goals

Energy

At CSE we constantly measure our CO_2 emissions and energy consumption to calculate our business's carbon and energy footprint, related to our premises and our IT equipment. We implement energy efficiency measures in our offices, while we use cloud computing for our IT operations, helping us reduce our carbon footprint while also lower our operating costs. We also plan to offset all our Scope 1 and 2 carbon emissions in 2024 and become carbon neutral organizations.

The above policy is reflected in our stable performance in terms of CO₂ emissions and energy consumption during the last 2 years.

Year

2022

kWh

5.481

CO₂-e

2,927

Year

2023

kWh

5.528

CO₂-e

2,952







Anti-Corruption



At CSE we are committed to conducting our business with the highest standards of integrity and ethics. We recognize that corruption undermines trust and hinders sustainable development. This policy outlines our zero-tolerance approach to corruption and our commitment to preventing and combating corrupt practices to all employees & affiliates, suppliers & partners.

As described in our Code of Conduct we are committed to:

Our Suppliers & Partners:

- » honor our contractual agreements.
- » share relevant information to allow for the growth of both organizations
- » communicate any issues of dissatisfaction that we may have and give suppliers/partners an opportunity to respond in a timely manner.

Our clients:

- » To deliver services and contractual agreements as promised
- >> We will treat all our customers in a way we would hope to be treated ourselves.

The Media:

- » To respond in a direct and timely manner to requests from media and ensure that they reach the right channel to respond to their request appropriately
- » To treat all media organizations in a fair and consistent manner without prejudice or preference.

Private Data (GDPR) Policy

CSE has an official Data Protection policy, following GDPR enactment, committing the company to transparent and secured data collection, processing, and storage practices.

The policy details the journey of client information within CSE from web application form, newsletter registration and third-party data usage rights, to data storage, transfer & deletion.

Cybersecurity practices

Considering the importance of data safety and cybersecurity for our stakeholders, as depicted in our materiality assessment, within 2023 CSE adopted a series of Cybersecurity practices to safeguard the company's IT systems and data. Specifically, the following issues have been addressed through the company's respective policy:

- » Local admin rights
- >> Threat Protection
- » Peripheral Control
- » Application Control
- >> Web Control
- » Advanced Email Protection





Sustainability Goals

ENVIRONMENTAL



ENERGY

Become Net zero till 2024 (Scope 1 and 2)

STRATEGIC PARTNERSHIPS

Build partnerships with well-established core players in the ESG field, to enhance sustainability offering to our clients.

ENVIRONMENTAL MANAGEMENT SYSTEM

Focus more on Scope 3 emissions monitoring and reduction.

In CSE our Sustainability agenda and related actions are at the forefront of everything that we do. We are working on aligning key specific targets and future investments with the global United Nations Sustainable Development Goals

(SDGs) and Environment, Social and Governance (ESG) criteria.

The table below lists CSE's sustainability plan for 2025 and summarizes our commitments to ESG.

SOCIAL



EMPLOYEE RETENTION

Maintain annual employee retention rates above 80%.

Perform annual employee satisfaction surveys and well-being activities.

TRAINING & DEVELOPMENT

Introduce Performance Management System.

Ongoing monitoring of our people's career development and training.

EQUAL OPPORTUNITIES

Maintain multiage mix in CSE staff.

SUPPORTING LOCAL COMMUNITIES

Maintain our strong social engagement.

Encourage the spirit of volunteerism among the employees towards environmental and charity activities.

GOVERNANCE



DATA SAFETY & CYBERSECURITY

Take out an insurance policy to limit potential cybersecurity risk.

Get ISO 27000 Certification.

DIVERSITY

Maintain a high % of women as Board Members and Executives.

CUSTOMER SATISFACTION

Maintain customer satisfaction at 95% or above through our projects.

ETHICAL BUSINESS CONDUCT

Screening our Significant suppliers to adhere to CSE Code of Ethics.

TECHNOLOGY

Work on the full digitalization of company's processes ensuring close control and prompt response promoting efficiency.























