



ESG REPORT
2021

We are made to offer
pure and fresh
products,
nurturing a
sustainable
future



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ESG Performance and Key Priorities





The following summary outlines the performance of DELTA company for the year 2021 in relation to the environment, social and governance (ESG*) issues, and reflects our priorities for 2022, with the view of solidifying our commitment for sustainable development and value generation for all stakeholders.

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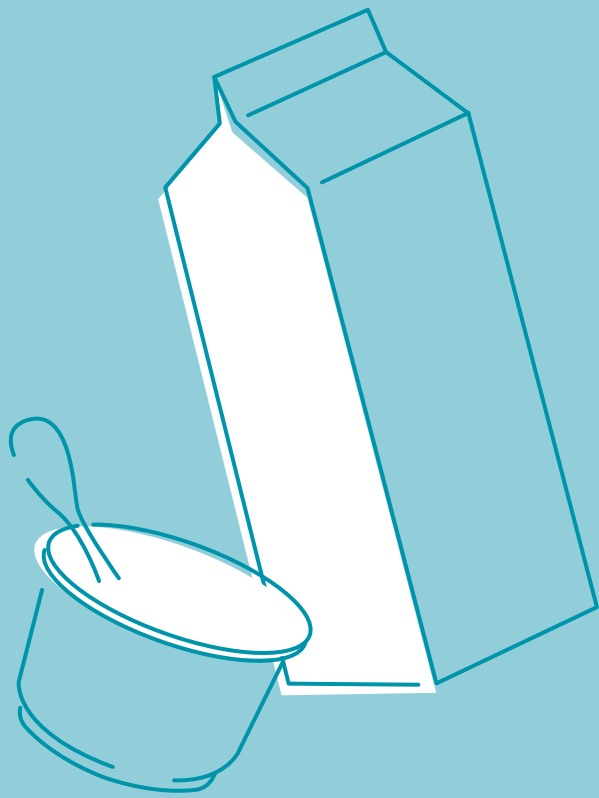
HUMAN CAPITAL

SOCIAL SUPPORT

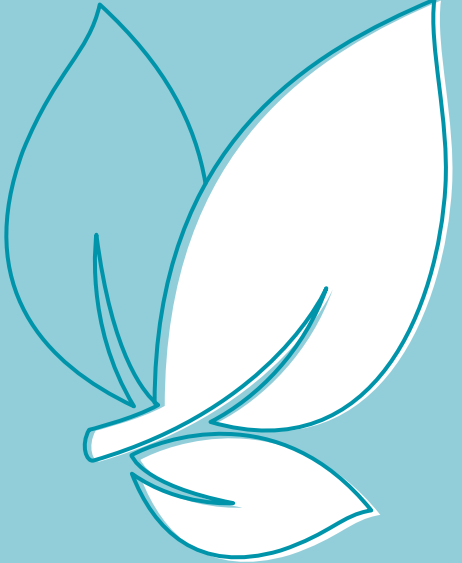
CORPORATE GOVERNANCE

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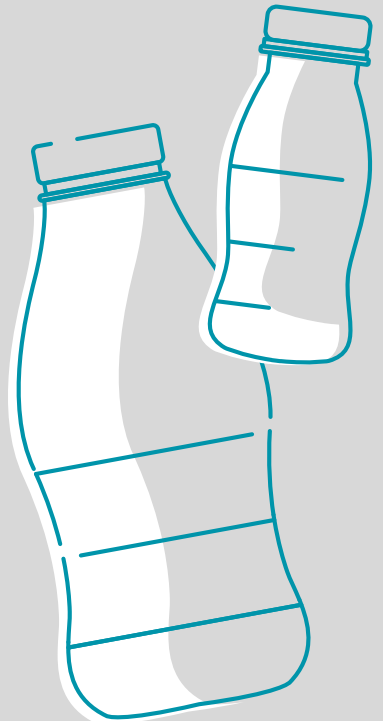
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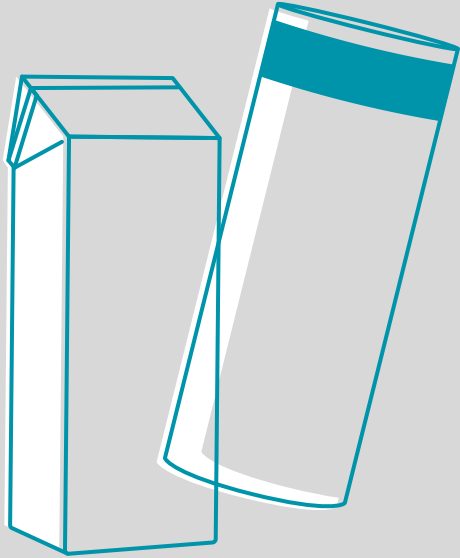
PILLAR	MATERIAL ISSUE	OUR PERFORMANCE FOR 2021	OUR PRIORITIES FOR 2022
E	Climate change and greenhouse gas emissions (GHG)	<ul style="list-style-type: none"> ● 14% reduction of direct NOx emissions in the milk zone ● 18% reduction of direct VOCs emissions - derived from the Agios Stefanos production facility 	<ul style="list-style-type: none"> ● Agios Stefanos production facility <ul style="list-style-type: none"> • Installation of energy savers in steam boilers (fuel savings) • Prioritization of maintenance and diagnostic monitoring of steam traps (fuel savings) ● Sindos production facility <ul style="list-style-type: none"> • Maintenance and diagnostic monitoring of steam traps (fuel savings) ● Reduction of suspended particulate matter emissions by more than 90% and CO and HC emissions by more than 60% by using the Blue Marble – Environmental Fuel Additive
	Energy management	<ul style="list-style-type: none"> ● 6% reduction in total electricity consumption ● 3% reduction in total specific electricity consumption at the Sindos production facility 	<ul style="list-style-type: none"> ● Agios Stefanos production facility <ul style="list-style-type: none"> • Installation of a more efficient aeration system in the plant's biological treatment plant in order to reduce electricity use – already in operation • Installation of a more efficient industrial air compressor assembly in order to achieve lower electricity use • Systematic marking and repair of compressed air leaks ● Lamia production facility <ul style="list-style-type: none"> • Installation of a more efficient industrial air compressor assembly • New glycol cooler ● Sindos production facility <ul style="list-style-type: none"> • Installation of a more efficient aeration system in the biological treatment plant

*The abbreviation ESG, refers to Environmental, Social, and Governance issues

PILLAR	MATERIAL ISSUE	OUR PERFORMANCE FOR 2021	OUR PRIORITIES FOR 2022
E	Circular economy	<ul style="list-style-type: none"> ● Disposal of animal by-products and other by-products of the company through certified contractors to be used in primary production 	<ul style="list-style-type: none"> ● Increase in the percentage of animal by-products and other by-products of the company through certified contractors to be used in primary production
	Environmentally-friendly packaging	<ul style="list-style-type: none"> ● Iron and aluminum use reduction in our packaging materials ● Shift towards environmentally friendly packaging made of recycled r-PET plastic (35% of the total selected product (Small Family Farms) and 6% of the total annual quantity of PET bottles) 	<ul style="list-style-type: none"> ● 35% expansion of rPET use (milko range) ● Launch tethered cap use (non-detachable) ● Faze out materials hard to recycle ● Elimination of white PET bottles and shift to clear PET ● Continue efforts to reduce plastic use
	Reduction of food waste	<ul style="list-style-type: none"> ● Three actions that promote the reduction of food waste ● Disposal of animal co-products and other derivative company's products through certified operators for primary production 	<ul style="list-style-type: none"> ● More awareness campaigns and actions in relation to food waste reduction
	Responsible water management	<ul style="list-style-type: none"> ● Zero wastewater disposal into the EYDAP network 	<ul style="list-style-type: none"> ● Upgrade of the wastewater treatment plant ● Achieve water reduction consumption and rational use

PILLAR	MATERIAL ISSUE	OUR PERFORMANCE FOR 2021	OUR PRIORITIES FOR 2022
S	Animal welfare	<ul style="list-style-type: none"> ● Providing technical support and training to producers, development of the primary sector and assurance of the high quality and nutritional value of our animal feed 	<ul style="list-style-type: none"> ● Continuous investment in the training and development of our partners on animal welfare matters
	Product quality and safety	<ul style="list-style-type: none"> ● Certification of the product Quality and Safety Management Systems of our factories, at least, according to the requirements of the strictest international standards (ISO 9001, FSSC 22000, BRC, IFS). Special certifications for the production of organic and vegan - vegetarian products ● Third level inspections, by external certification bodies (surveillance / reassessment inspections), by official state bodies as well as by customers were completed successfully (maintenance of the highest scores) ● Expansion / update of the product Quality and Safety Management Systems of the Factories in every case of changes / additions to our production equipment (e.g. new bottling machines at the Fresh Dairy Products Factory in Agios Stefanos, Attica) 	<ul style="list-style-type: none"> ● Contributing to the creation of the appropriate conditions for the continuous improvement of the performance of each Factory in the areas of product Quality and Safety, as well as the creation and maintenance of a universal quality policy in the Company's Factories ● Fast and effective update and incorporation of the amendments and requirements of the new versions of the international Standards to which the Company's Factories are certified ● Continued actions to improve the quality of existing products as well as the design, development and launch of additional product quality proposals
	High nutritional value products	<ul style="list-style-type: none"> ● Ensuring high nutritional value of products during the product design, development, and improvement stages through targeted nutritional analysis ● New vegan product codes, functional milks and yoghurt desserts enriched with nutritional ingredients, without added sugars 	<ul style="list-style-type: none"> ● New vegan product codes and improvement of baby and children's products towards sugar reduction

PILLAR	MATERIAL ISSUE	OUR PERFORMANCE FOR 2021	OUR PRIORITIES FOR 2022
	<p>Contribution to society</p>	<ul style="list-style-type: none"> ● Support for vulnerable social groups and social contribution in the areas of sports, education and health for local communities ● CRI Pass Certified by the Corporate Responsibility Institute 	<ul style="list-style-type: none"> ● Expansion of social contribution to meet the needs of our fellow human beings, with a focus on children
	<p>Primary sector support</p> 	<ul style="list-style-type: none"> ● Promotion of Contract Farming ● Provision of technical support and training to producers ● Completion of a research program for the study and dissemination of the cultivation of non-GM soya in Greece and its use in the feeding of productive livestock, replacing imported GM soya ● Pilot cultivation of forage quince and lupin as alternative protein feed. Absorption of 1/5 of total national cow's milk production ● Procurement of large quantities of fruit juices from the domestic market. Product "Life FROUTA TOU TOPOU MAS" 	<ul style="list-style-type: none"> ● Dissemination of scientific knowledge and gathered information regarding our recommendations for the use of alternative crops and the production of animal feed with high nutritional value towards sustainable dairy practices and environmental protection ● Continuation of the scholarship project for young farmers through the GAIA Action Plan ● Achieve a minimum 25% increase in contract farming activity ● Provision of technical support and training to producers

PILLAR	MATERIAL ISSUE	OUR PERFORMANCE FOR 2021	OUR PRIORITIES FOR 2022
<p style="font-size: 48px; opacity: 0.5;">S</p>	<p>EMPLOYMENT PRACTICES</p> <ul style="list-style-type: none"> ● Occupational health and safety ● Employee training and development 	<ul style="list-style-type: none"> ● Enhancing our team with 31 new hires ● Achieved 15% employee turnover reduction ● Enhanced performance in health and safety indicators ● Zero fatalities ● 2,827 hours of employee training through 23 programs ● Preparation of training material on food quality and safety to meet the training needs of our factory staff 	<ul style="list-style-type: none"> ● Initiatives to enhance employees' wellbeing ● Design of recognition and reward programs ● Continuous education and training of the company's employees to help them evolve, constantly expand their skill-set and improve their productivity ● Continuous improvement of the specified educational material and provision of training to the personnel of all hierarchical levels and specialties of the company's factories, on issues of food quality and safety, good production practices and good hygiene practices, good practices in animal husbandry, product safety, microbiological requirements, etc.
	<p style="font-size: 48px; opacity: 0.5;">G</p>	<p>Regulatory compliance</p> <p>Ethics and anti-corruption practices</p>	<ul style="list-style-type: none"> ● Zero non-compliance incidents ● Zero incidents related to corruption



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Message from Management



**Our purpose:
to make
the world around us
a better place!**



Since 1952 and for nearly 70 years, DELTA has been providing Greek families with products of supreme quality and high nutritional value, always recognizing the value of sustainability, to the benefit of all.

Throughout these years, we have systematically invested in our country, in quality and innovation, and in cutting-edge technologies, in order to meet the needs of Greek consumers and maintain relationships of mutual trust.

As a leading Greek company in its sector, DELTA is aware of its responsibilities not only towards its shareholders, but also towards its employees, the national economy and Greek society as a whole. For this reason, the company has integrated the principles of sustainable development into both its strategic planning and its practices, across the entire value chain. In this context, the company systematically selects and promotes the implementation of sustainable agriculture practices. At the same time, the company recognizes the value of its employees' commitment and offers them opportunities to develop new skills and advance their careers. In addition, DELTA consistently promotes Greek products in the international markets where it has long had a successful presence, helping to strengthen the national economy.

2021 was yet another challenging year for the international community and our country, combining the pandemic, the economic recession it caused and of course the unprecedented energy and inflation crisis. These extraordinary circumstances continue to shape the reality in which businesses and consumers must operate today. Despite the growing challenges, DELTA continues to maintain its leadership position in the markets in which it operates, investing in the community by applying its environmentally and financially responsible strategy and serving as an example of sound, responsible and successful entrepreneurship.

Since its establishment, **DELTA** has supported the primary sector by maintaining long-term partnerships with Greek livestock farmers, and through the GAIA Action Plan, which since 2012 has been promoting actions for the sustainable development and improvement of the competitiveness of the Greek dairy farming sector. In 2021 we collaborated with approximately 550 breeders, while we absorbed 1/5 of the total production of Greek cow's milk.

DELTA's dairy products accompany consumers of all ages, from their very first meals and throughout their life. Having gained the trust of Greek consumers over the years, in 2021 we once again held the largest market share in the category of white milk, fresh milk (from 100% Greek milk), chocolate milk and infant and baby products. We have also enriched our product portfolio – which now numbers 215 unique codes. We have actively supported our nearly 1000 employees by organizing a total of 3000 training hours to upgrade their skills, enabling them to perform their best in the new working conditions. At the same time, we constantly take care to ensure a totally safe working environment by conducting regular inspections.

The safety of our employees is one of our top priorities. We further ensure the perfect transparency of the professional advancement process of our employees, through an integrated evaluation system. Finally, we foster a working environment that is open to diversity, inclusion, equality and meritocracy, to which in 2021 we committed in writing by signing the Diversity Charter at the **Vivartia Group** level.

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We have always seen our social role as extending beyond the narrow confines of our business operations and are therefore committed to supporting local communities and vulnerable populations. Social contribution is an integral part of our identity and is reflected in the participation of our employees in voluntary activities as well as in our actions to empower disadvantaged groups, promote education and sports, and support social health.

In 2021, we donated 2 million servings of our products to our fellow citizens, and once again through our collaboration with the "Together for the Child" Association we offered school meals of milk and yogurt to children of vulnerable families throughout the school year.

At the same time, we are taking steps to continuously adapt our operations to address climate change and protect and enhance the natural environment.

We aim over the coming year to introduce a long-term and sustainable strategy, through a holistic business approach that combines the improvement of our environmental footprint, ensures job security without social exclusions and contributes to a new model of growth, always in terms of environmental, social and economic sustainability.

Furthermore, **DELTA** aims to reduce carbon dioxide emissions and adopt friendlier packaging for its products by reducing the use of plastic and rationally managing natural resources.

This is the ESG Report 2021 and is the evolution of the annual Corporate Responsibility Report, published by **DELTA** for the past five years, showing the way forward for our company as it comes across the challenges of our times. The following pages present the details of our operation, our goals, and our actions on material sustainability issues.

We are optimistic about our future and proud of what we have achieved so far, thanks to the trust and preference of the consumers in Greece and in the 14 international markets in which we operate. With the ultimate goal **of making the world around us a better place** and having a positive impact on society and our country, we will actively continue to protect the environment, address climate change and support our society and people through our corporate, socially and environmentally responsible actions.



Athanasios Papanikolaou
Chief Executive Officer (CEO)
VIVARTIA GROUP



Christos Tsolkas
Chief Executive Officer (CEO)
DELTA FOOD



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This Report* is the 6th ESG Report of DELTA FOODS SINGLE-MEMBER SA and highlights our actions and performance related to Environment, Society and Governance issues.



This Report outlines the ways in which we respond to current environmental, social and economic challenges, and gives an overall description of our path towards sustainable development from 01.01.2021 to 31.12.2021. This report is issued on an annual basis with its most updated version referring to the time period between 01.01.2020 – 31.12.2020.

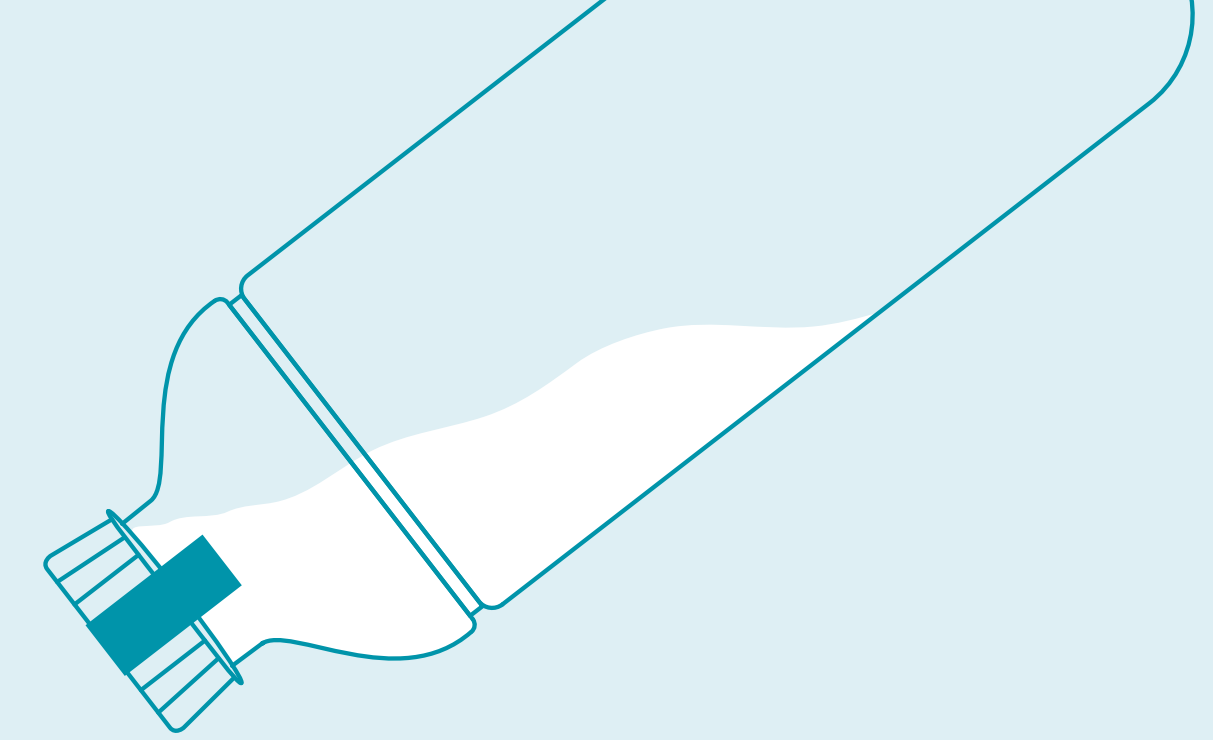
Key principles of the Report

The content of the Report was determined based on the Materiality Analysis process, i.e. the process of identifying, prioritizing and highlighting the material issues of sustainable development, focusing on the three main ESG pillars (Environment, Society, Governance), which directly or indirectly affect DELTA, taking into account the feedback provided by its stakeholders. The identification of material issues was carried out based on the official Materiality process in accordance with the GRI Standards.

The Report is based on the standards for issuing Sustainable Development Reports of the Global Reporting Initiative (GRI) and more specifically on the Standards "In accordance_Core" version, which are the most widely recognized and demanding guidelines internationally. At the same time, it incorporates the 17 Sustainable Development Goals of the United Nations and supports the Ten Principles of the UN Global Compact. Furthermore, the Report complies with the requirements of AA1000AP (2018).

This Report includes data and information on the business activities carried out by DELTA FOODS SINGLE-MEMBER SA, as well as its subsidiary EUROFEED SA.

The data of the Report relate to the company DELTA and Eurofeed, and more specifically refers to the company's premises, its production units in Athens (Agios Stefanos), Thessaloniki and Lamia as well as the Milk Zone facilities.



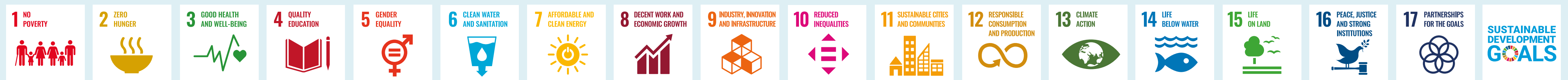
The contribution of the Corporate Responsibility team and all the involved departments of DELTA was deemed important for the preparation of the Report, so that the necessary qualitative and quantitative data could be transparently collected for its purposes.

DELTA is now an active member of the United Nations Global Compact (UNGC), having committed to implement and promote the ten principles of the United Nations (UN).

The Report is subject to external assurance by an independent body, TÜV HELLAS (TÜV NORD) SA, in order to confirm that the Report has been developed in "accordance_Core" with the Sustainability Reporting Guidelines of the GRI Universal Standards, the coverage of specific disclosures (indicators) by the GRI Topic Standards, and the alignment with the AA1000AP (2018) Standard which is assured with the AA1000AS v3.

You can request any clarification regarding the ESG Report for 2021 at the following contact details:

DELTA FOODS SINGLE-MEMBER SA
23rd km Athens – Lamia National Road
GR 14565, Agios Stefanos, Attica
Call center: +30 210-3495000
Contact form: www.delta.gr/contact



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For the past 70 years we have held a leading position in the production and distribution of milk products, yogurt, infant and baby food products, juices, iced tea and plant-based beverages and desserts, and the trade of cheese products and evaporated milk.

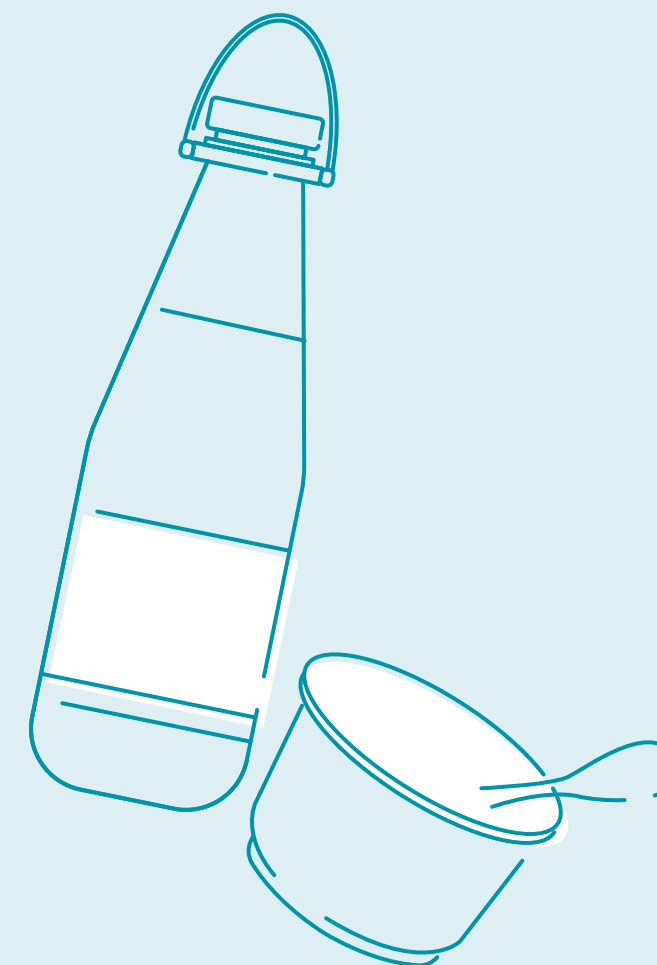
«All these years, we have supported the Greek family, offering each household across this country quality products that meet modern nutritional needs.

At the same time, we are proud to be ambassadors of the Greek Diet internationally, offering innovative products that promote our well-being.»

Since 1952, people, society and the planet have been our top priorities and we seek to operate and offer our products always **driven by our values:**

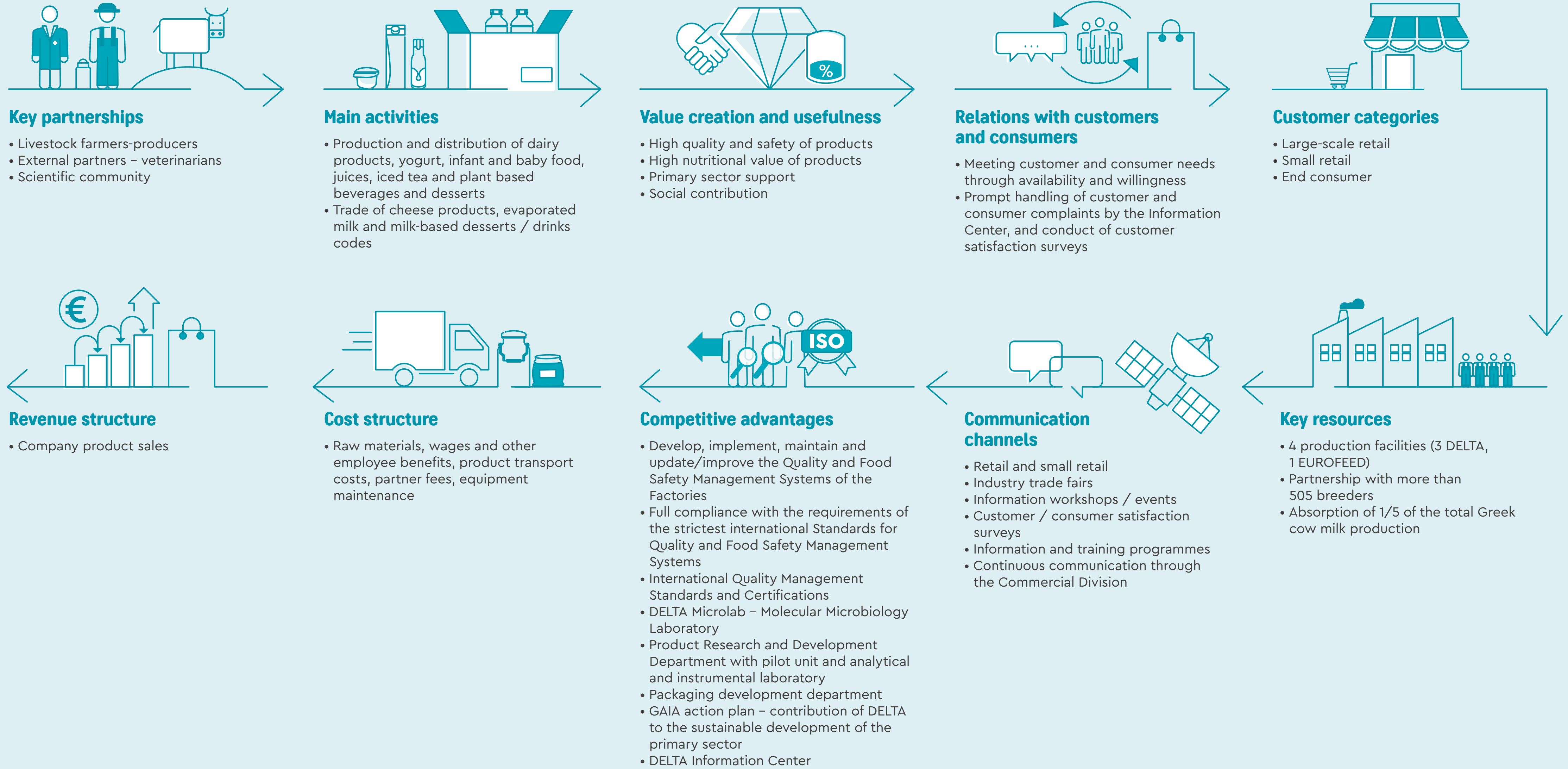


Our vision is to continue to nurture the future of our consumers, with higher quality food. Always with responsibility and sensitivity towards people, society and the environment.



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«Our Company's responsible management is based on our business model»



1.1 DELTA at a Glance

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production plants

215

product codes

40

new product codes

Cooperation with
505

cow breeders,
15 of which produce organic milk, and with 37 goat farmers

International activity in
15

countries

27,100

points of sale

7

certifications for the compliance of product quality and safety management systems for all the company's factories

Award of certification of the first National Corporate Responsibility Index

using the most recognized evaluation tool and reference point for the recognition of the performance of Greek companies in matters of Corporate Social Responsibility based on international criteria 327 hours of participation in conferences



993

employees

2,827

hours of employee training

327

hours of participation in conferences

€144,300*

direct produced economic value

€12,239*

in investments

* In thousands of euros

1.2 Productive Facilities and Milk Zone

DELTA is the largest buyer of cow milk, absorbing 1/5 of Greek production. Our products are made in Greece, supporting the Greek economy, but also the local communities in which we operate.



International Presence

- Cyprus
- United Kingdom
- Austria
- Malta
- Germany
- Libya
- US
- China
- Taiwan
- Singapore
- Israel
- Croatia
- United Arab Emirates
- Bahrain
- Italy



Our production facilities

- Agios Stefanos, Attica
- Sindos, Thessaloniki
- Lamia



Milk Zone Infrastructure

- Milk Collection Centers:**
- Gefyroudio, Serres
 - Sydini, Xanthi

Other facilities:

- Zarko, Trikala
- Lechaina, Ilia
- Florina



Milk Producing Prefectures

- | | | |
|------------|----------------|-------------|
| • Argolida | • Thessaloniki | • Pella |
| • Attica | • Kilkis | • Pieria |
| • Achaia | • Kozani | • Rodopi |
| • Viotia | • Korinthia | • Serres |
| • Evros | • Lakonia | • Florina |
| • Ilia | • Larissa | • Halkidiki |
| • Imathia | • Xanthi | |

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1.3 Our Products



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Our Company produces a broad range of product categories:

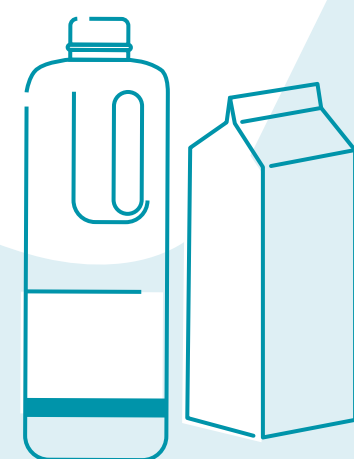
Γάλα

- DELTA Fresh Milk
- DELTA Small Family Farms
- DELTA του Τοπού μας
- DELTA mmmMILK
- DELTA Concentrated Vlachas Milk
- DELTA Cream



Yogurt and yogurt desserts

- DELTA Complet
- DELTA Small Family Farms
- DELTA Double Strained
- DELTA Vitaline
- DELTA Vitaline Go Protein



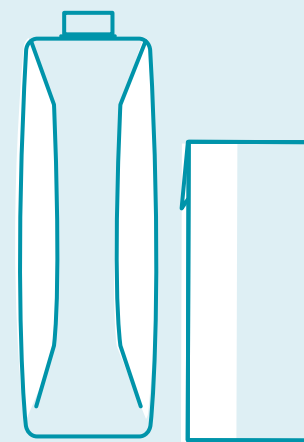
Juices and tea

- Life Juices του Τοπού μας
- Life Juices Seasonal Fruits
- Life Juices Super Fruits
- Life Juices Organic Harvest
- Life Smoothies
- Life Long-life Juices
- Life Tsai World Recipes
- Life Tsai Super Herbal
- Life Tsai Half & Half



Chocolate milk and coffee drinks

- Milko
- Milko Protein
- DELTA του Τοπού μας Chocolate Flavored
- Milcafe & Flocafe

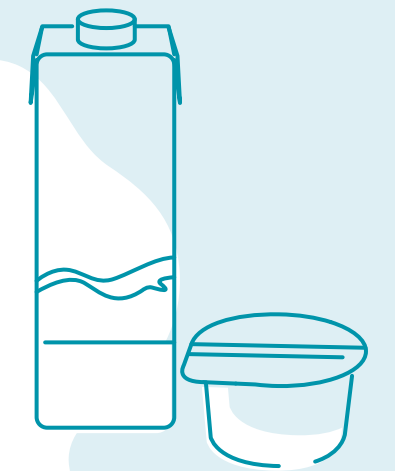


Cheese products

- DELTA Yellow Cheeses
- DELTA Feta Cheese

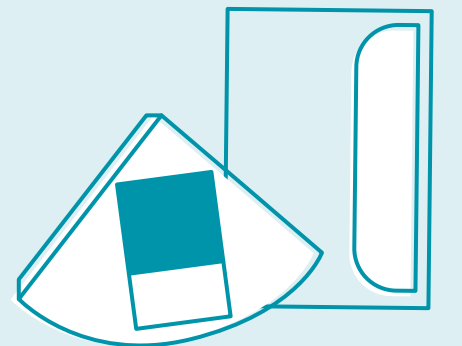
Plant-based products

- DELTA Plant-based Drinks
- DELTA Plant-based Desserts



Dairy products for professional use

- DELTA Easy Milk
- DELTA Cream
- DELTA Easy Cheeses
- DELTA Easy Plant-based Cream
- DELTA Strained Yoghurt
- DELTA Easy Treat



Infant & baby nutrition

- DELTA Advance
- DELTA Advance Bio
- DELTA Smart



1.4 Economic Performance

Below you can see the key figures of our **economic performance in 2021** compared to the respective figures of 2020:

DELTA's social product (€*)

	2020	2021
Payroll (<i>gross wages</i>)	29,674	27,222
Employee insurance payments (<i>employer contributions and private insurance</i>)	7,184	6,323
Other employee benefits	2,226	2,175
Paid-up taxes (<i>VAT and ENFIA</i>)	2,064	352
Total investments	11,362	12,239
Payments to domestic suppliers (<i>inc. VAT</i>)	152,082	160,511
Payments to foreign suppliers	36,633	38,888

* In thousands of euros



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1.5 Memberships & Partnerships

We participate in various networks, agencies and organizations

In 2021, we participated in conferences, organizations and agencies related to our industry. We emphasize on sustainability and highlight our responsible entrepreneurship, through our partnerships with accredited bodies.



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SEE
(Communication Control Council)



IIA
(Institute of Internal Auditors of Greece)



ECR Hellas
(Efficient Consumer Response Hellenic Committee)



hellenic management association
EEDE
(Hellenic Business Management Association)



SEVT
(Federation of Hellenic Greek Food Industries)



FEDERATION OF INDUSTRIES OF NORTHERN GREECE
SVVE
(Federation of Industries of Northern Greece)



SEVGAP
(Federation of Hellenic Greek Dairy Industries)



Σύνδεσμος Διαφημιζομένων Ελλάδος
Hellenic Advertisers Association

SDE
(Hellenic Advertisers Association)



HERRCO as founding member and shareholder
(Hellenic Recovery Recycling Corporation)

Our company attends Conferences, Workshops and Trade fairs

At DELTA we actively participate in conferences, workshops and trade fairs highlighting the work of acclaimed and experienced scientists as well as their significant contribution to the quality and value offered by our company.

327 hours of participation in conferences.



- ✓ 14th ECR Conference
- ✓ Convenience Retailing Conference
- ✓ Dairy Conference
- ✓ Data Privacy & Protection Conference 2021
- ✓ Food Waste Conference
- ✓ Lean Manufacturing Conference
- ✓ Plant Based Conference
- ✓ Plastics Conference 2021
- ✓ Transportation & Logistics Conference
- ✓ FOODTECH 2021, SEVT Event
"Good Practices of the Food Industry & Modern Nutritional Developments"



1.6 Awards and Distinctions

During 2021, we received **23 distinctions for our products and our operations**, affirming our strong presence in the industry and the broader market.



EFFIE AWARDS

DELTA received the "Effie" award, one of the most important international awards in the field of marketing and communication, for the LIFE natural refrigerated juices, in the "Non-alcoholic beverages" category.



HEALTHYDIET AWARDS 2021

HEALTHY DIET AWARDS 2021

At DELTA we are committed to the high nutritional value of our products and for the 2nd consecutive year, we were awarded at the **Healthy Diet Awards 2021**, for the DELTA Advance Bio, DELTA Life Tsai, DELTA Vitaline Go Protein and DELTA plant-based desserts with yogurt cultivation.



SUPER MARKET AWARDS 2021

DELTA was recognized as the **Top supplier of the decade** at the **Super Market Awards 2021**, receiving four distinctions for its products and its implemented corporate social responsibility actions. DELTA also received two gold awards for the successful launch of the new product line "DELTA TOU TOPOU MAS" as well as for the relaunch of the products SMALL FAMILY FARMS FRESH ORGANIC & FRESH GOAT MILK.

At the same time, it received two additional awards with regards to corporate social responsibility actions in the environment category for its campaign "MILKO makes children's dreams come true, by renovating and giving life to their neighborhood basketball court" and in the Human category for the action "WORLD MILK DAY – DELTA & THE LITTLE PRINCE".



MOTHER & BABY AWARDS 2021

The relaunch of the DELTAmoms site was proved to be a particularly successful action, winning the silver award at the **Mother & Baby Awards 2021** competition, in the Baby Media Service category.

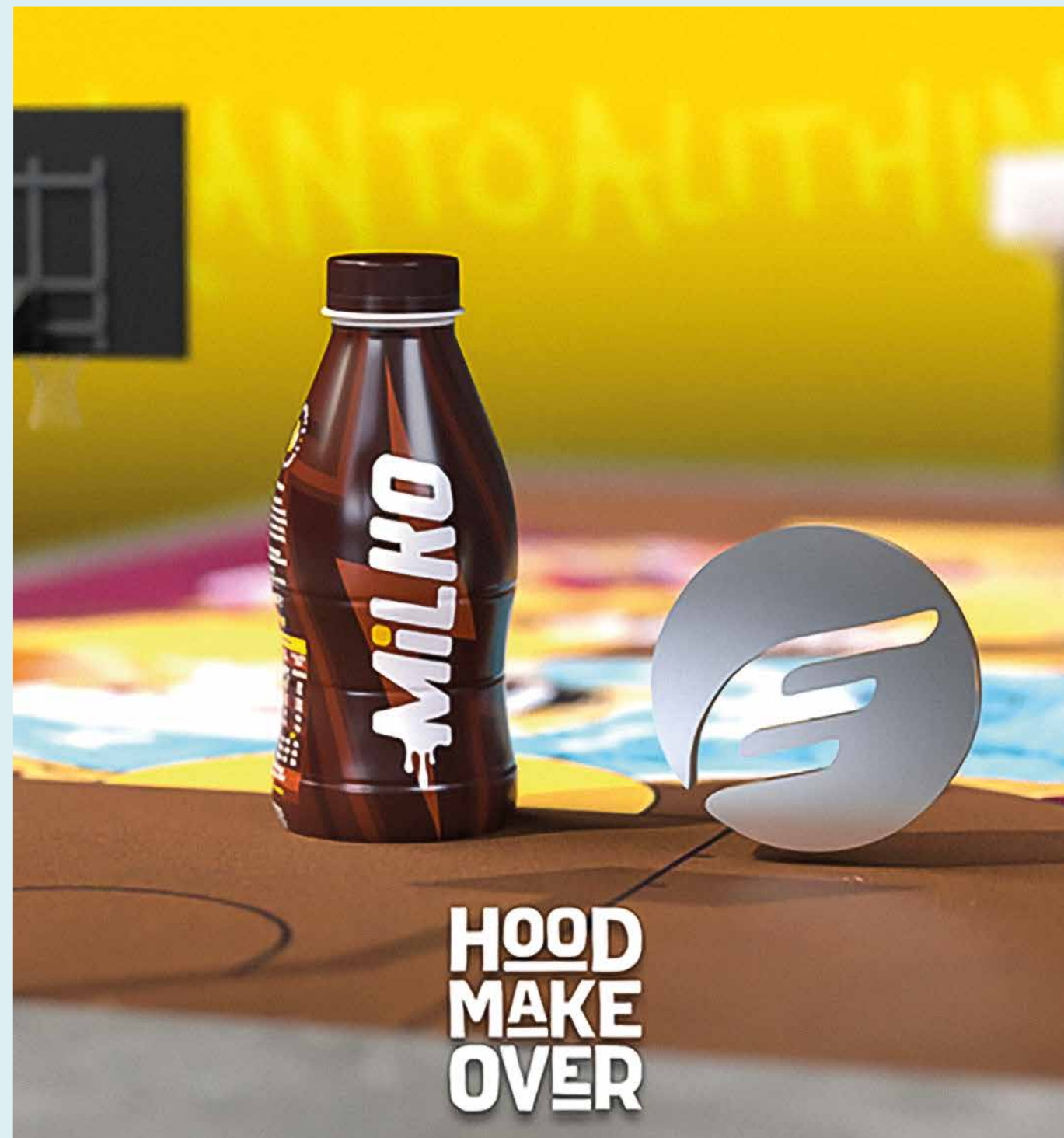


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ERMIS AWARDS

ERMIS AWARDS

Once again, DELTA stood out at the **Ermis '21** creativity awards winning a silver award for the dynamic communication of the MILKO HOODMAKEOVER campaign in the BRANDED ENTERTAINMENT & CONTENT category and a Bronze award for the "Small Family Farms" milk and yogurt packaging range in the BRANDING & DESIGN category.



HELLENIC RESPONSIBLE BUSINESS AWARDS 2021

RESPONSIBLE BUSINESS AWARDS 2021

Through our award at the **Responsible Business Awards 2021**, it is demonstrated that giving back to society and especially to vulnerable social groups is our priority and part of our responsible entrepreneurship.

AWARDS '22 Packaging

Technology Breakthrough • Sustainability • Marketing

PACKAGING AWARDS 2021

We were chosen as Brand of the year for five of our packages at the **Packaging Awards 2021**.



AWARDS 2022 Vegan

VEGAN AWARDS 2022

The importance that DELTA attaches to healthy nutrition is indisputable, and it was underlined with the Gold award it received at the **Vegan Awards 2022**, for its DELTA Vanilla-flavored Oats & DELTA Almonds Protein Plus products.



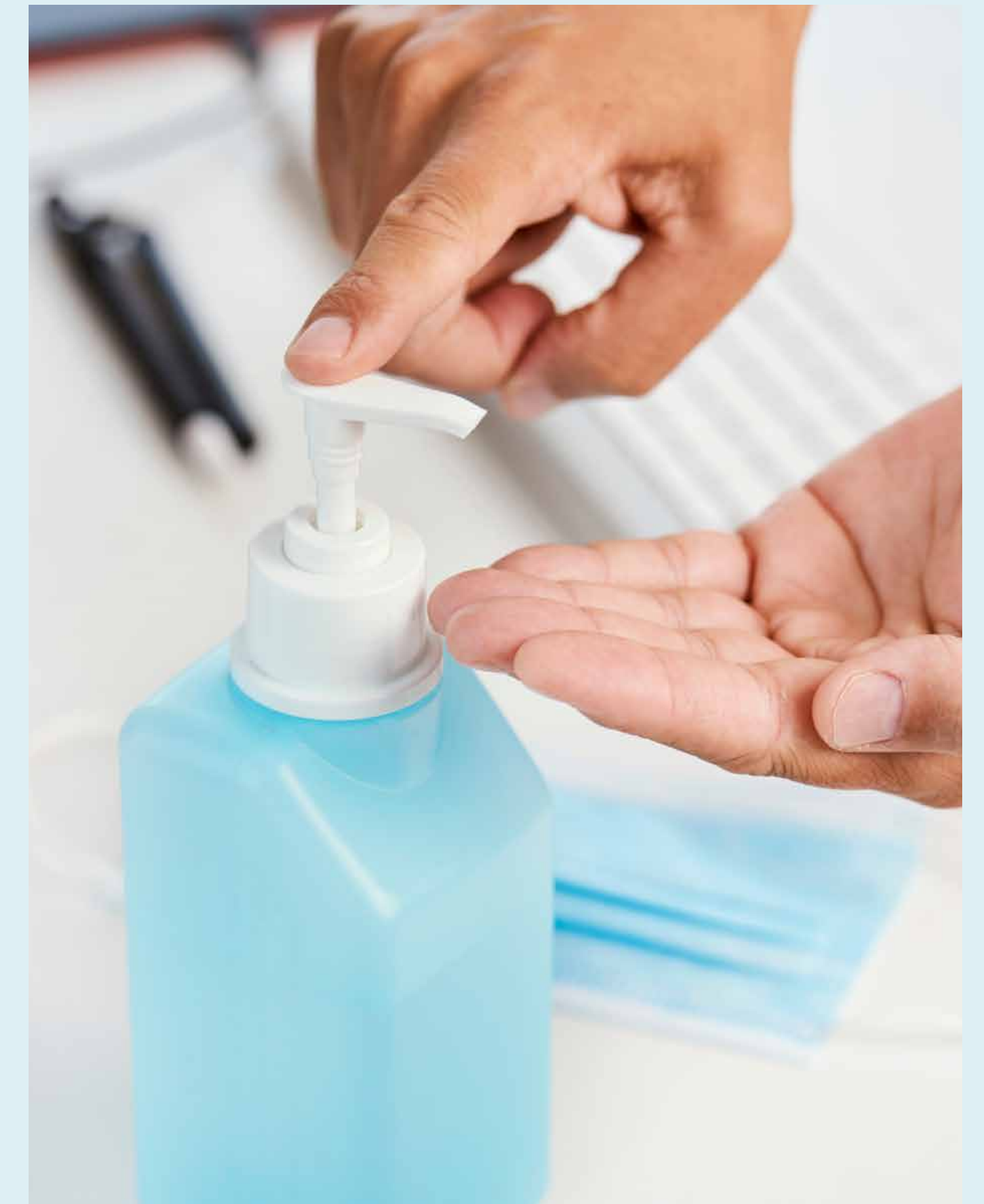
1.7 Actions to address the Covid - 19 Pandemic

In 2021, we continued to effectively manage the risks posed by the COVID -19 pandemic. Despite the difficulties we faced, we followed with determination and a sense of responsibility the measures imposed on us, geared towards to protect the health of our employees and partners. Following the instructions of the authorities, and specifically of the National Organisation of Public Health (EODY), the Ministry of Health and the Hellenic Food Authority (EFET), our company formed a task force with the aim of providing daily information on the spread of the virus and the prevention of potential risks.



Specifically, a series of preventive measures were implemented in all the company's facilities, such as:

- Regular cleaning and disinfection in all workplaces
- Additional personal hygiene measures for our employees and partners
- Social distancing of staff through the appropriate shift alteration and scheduling
- Policy adoption for the management of potential cases, including undergoing a Covid test. At the same time, preventive self-tests and rapid tests were carried out for safety reasons
- Reduction of capacity in our company's buses
- Supply of protection masks to all employees and visitors
- Temperature measurement of all employees, partners and visitors
- Information support to all employees, partners and visitors regarding the protection and hygiene instructions and guidelines of the National Organisation of Public Health (EODY)
- Complied with public health protocols at every meeting in close spaces





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Our Approach to Sustainable Development



Sustainable development is engrained within DELTA's philosophy. In line with the principles of sustainable development and through our corporate principles and values, **we systematically seek the expansion of our activities in the Greek and international market, the continuous upskilling of our human resources, the reduction of our environmental footprint and our contribution to the well-being of society as a whole. We incorporate the precautionary principle into our business model and seek to reinforce it across the full range of the company's business actions and activities.**

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We have adopted **Six** strategic priorities.



“We grow with the best that DELTA has to offer us”



Having recognized the importance and impact of the issues of sustainability for our company and aspiring to adopt a comprehensive and responsible approach towards our stakeholders and society in general, we established a Corporate Responsibility Team.

2.1 Engaging with our stakeholders

We have always regarded interacting and cooperating with our stakeholders a vital part of the progress and overall success of our company. Our main priority is to create a shared value, both for our stakeholders and the society, in general.

We have created standard communication channels with a wide range of stakeholder groups in order towards continuous flow of information, thoughts and concerns. The stakeholder groups are identified and prioritized in accordance with the GRI methodology (Global Reporting Initiative).

Our stakeholders are grouped as shown in the following table, along with the type and frequency of communication. The last columns, indicate the issues and requests raised as well as our response.



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STAKEHOLDER GROUPS	COMMUNICATION AND CONSULTATION METHODS	FREQUENCY OF COMMUNICATION	COMMUNICATION TOPICS AND REQUESTS	OUR RESPONSE
Employees	<ul style="list-style-type: none"> • Company's intranet • Ongoing communication between Management and Human Resources • E-mail information • Employee evaluation process and trainings 	Daily	<ul style="list-style-type: none"> • Working conditions and other labor issues • Remuneration • Opportunities for training and development • High level of cooperation • Occupational Health and Safety • Voluntary work • Information on corporate issues (awards, scientific actions, volunteering) 	<ul style="list-style-type: none"> • Code of Conduct, Vivartia Academy • Taking measures beyond just necessary to address the pandemic and protect workers
Shareholders	<ul style="list-style-type: none"> • Continuous communication through Senior Management and Internal Audit (one-to-one meetings) • Internal meetings • Publication of corporate responsibility report 	Monthly	<ul style="list-style-type: none"> • Company growth and profitability • Sound corporate governance • Transparency in relations with stakeholders • Sound risk management • Rationalization of costs • Business development through the expansion into new markets 	<ul style="list-style-type: none"> • Publication of decisions, announcements and Financial Statements, for adequate information of shareholders • Detailed information is included in unit: "Business Model and Corporate Governance"



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STAKEHOLDER GROUPS	COMMUNICATION AND CONSULTATION METHODS	FREQUENCY OF COMMUNICATION	COMMUNICATION TOPICS AND REQUESTS	OUR RESPONSE
<p>Customers</p>	<ul style="list-style-type: none"> • Visits by inspectors (group of networks) • DELTA Information Center • Continuous communication in person and by phone • Presentations and trainings 	<p>Daily</p>	<ul style="list-style-type: none"> • Benefits, discounts and promotions • Quality & completeness of delivered products • Management of raw material quality • Prompt service • Complaint resolution • Information campaigns for customers • Frequent press releases, communications and reports regarding new products or services launched by the company • Information about new dietary trends and product news • Information about relevant regulatory framework • Credits and commercial policy • Distribution and service • Undisrupted operation during pandemic 	<ul style="list-style-type: none"> • Application of quality assurance and Health and Safety processes at the Supply Chain, Information Center
<p>Consumers</p>	<ul style="list-style-type: none"> • DELTA Information Center • Ongoing communication through marketing activities (e.g., contests) • DELTAMoms platform www.delta.gr • Social Media • Visits by consumers to production plants • Market research 	<p>Daily</p>	<ul style="list-style-type: none"> • Promotional activities and discounts • Quality and Nutritional Value of DELTA products • Quality and Safety Management of DELTA products • Information about new products • Prompt service and response to any complaints and questions about the products • Information about a healthy and balanced diet • Corporate responsibility • Availability of products at points of sale during the pandemic 	<ul style="list-style-type: none"> • Application of quality assurance and Health and Safety processes at the Supply Chain, Information Center
<p>Producers - Livestock farmers</p>	<ul style="list-style-type: none"> • Technical support from vets, agronomists, animal husbandry experts and farm inspectors • On-site visits by inspectors of the Quality Assurance Department • Organization of trainings, seminars, specifically for producers 	<p>Daily</p>	<ul style="list-style-type: none"> • Long-term active presence in the Milk Zone • Trust and reliability • High level of cooperation • Terms of cooperation and implementation of milk supply policy • Ensuring high quality feed • Reinforcement of sustainability of cattle breeding • Improving the competitiveness of Greek farming • Information and training • Pricing and credit policy • DELTA financial size 	<ul style="list-style-type: none"> • Trainings, meetings, GAIA Action Plan, communication of producers with scientific community
<p>Suppliers</p>	<ul style="list-style-type: none"> • Periodical visits / on-site audits and evaluations by inspectors of the Quality Assurance Department • Selection of raw and auxiliary materials based on quality criteria during the development / improvement of products by the executives of the Research and Development Department 	<p>Daily</p>	<ul style="list-style-type: none"> • Company growth and expansion • Terms of cooperation • Fair and objective evaluation of suppliers • Pricing and credit policy and payment methods • Support of local suppliers • DELTA financial robustness • Continued cooperation and undisrupted operation during the pandemic 	<ul style="list-style-type: none"> • Code of Conduct for Suppliers and Partners, Code of Conduct for Procurement • Measures for the Health and Safety of everyone involved in the Supply Chain



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<p>Sales network partners</p>	<ul style="list-style-type: none"> • Direct communication with the Sales Networks Department • Ordering systems • Daily communication with logistics department • Information platforms (mobile billing system) • Continuous communication with the Quality Management Department 	<p>Daily</p>	<ul style="list-style-type: none"> • Quality- completeness of delivered products • Delivery times • Compliance with product specifications • Immediacy and flexibility • Technical and technological support (e.g. route optimization) • Development and innovation • Training • DELTA financial strength • Continued cooperation and uninterrupted operation during the pandemic 	<ul style="list-style-type: none"> • Communication with Sales Network • Measures for the Health and Safety of everyone involved in the Supply Chain
<p>Governmental and regulatory authorities</p>	<ul style="list-style-type: none"> • Participation in the formulation of policies and decisions (through Industry liaisons) • Control mechanisms of the State and state bodies • Participation in investigations and surveys organized by competent governmental authorities • Participation and support in competent civil servants upskilling programs • Communication with external agencies 	<p>Monthly</p>	<ul style="list-style-type: none"> • Compliance with the legislation • Financial strength to cover tax and insurance requirements • Membership in professional organizations • Cooperation and consultation with institutional representatives of governmental and regulatory authorities • Process improvement initiatives • Implementation of social actions and actions mainly specialised for children 	<ul style="list-style-type: none"> • Full regulatory compliance
<p>Scientific community</p>	<ul style="list-style-type: none"> • Participation in conferences • Carrying out of research programs • Knowledge dissemination and information sharing activities 	<p>Monthly</p>	<ul style="list-style-type: none"> • Linking academic research with applied practices • Reinforcement and support of scientific work (e.g. through collaborations and participation in European programs) • Student internship programs • Support of post-graduate studies • Professional orientation of students in relevant professional fields • Support of conferences, student events, workshops, competitions and other activities 	<ul style="list-style-type: none"> • Participation in conferences and research, as well as European know-how exchange programs
<p>Local community</p>	<ul style="list-style-type: none"> • Continuous communication with local agencies and associations • Participation in activities of local agencies and associations • Participation of Company representatives in events and fora, with the aim of exchanging opinions • DELTA Information Center 	<p>Daily</p>	<ul style="list-style-type: none"> • Contribution to securing employment in areas with structural livestock problems • Employment • Environmental impact • Direct communication with representatives of local authorities • Sponsorships/donations of products • Support of social structures that combat poverty, as well as support of events and sports • Educational programs by the Information Center, such as visits to kindergartens, factory tours, interactive games about nutrition • Participation in common activities 	<ul style="list-style-type: none"> • Job creation, support of vulnerable social groups



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STAKEHOLDER GROUPS	COMMUNICATION AND CONSULTATION METHODS	FREQUENCY OF COMMUNICATION	COMMUNICATION TOPICS AND REQUESTS	OUR RESPONSE
Non-Governmental Organization (NGO) and Non-Profit Organization	<ul style="list-style-type: none"> • Communication by emails and telephone 	Daily	<ul style="list-style-type: none"> • Food donations • Support of activities and sponsorships • Direct contact and ongoing cooperation • Implementation of actions to address the COVID-19 pandemic 	<ul style="list-style-type: none"> • Food donations, voluntary actions • Strengthening the supply of food, contribution to EKAV
Media	<ul style="list-style-type: none"> • Company website, www.delta.gr • Print and electronic publications • Press interviews • Meetings • Corporate Responsibility Report 	Weekly	<ul style="list-style-type: none"> • Presentation of new products • Developments in the food sector • Promotion of Company activities • Information about Company's actions during the pandemic 	<ul style="list-style-type: none"> • Company website, press releases and articles / publications
Bank / Rating agency / Investor	<ul style="list-style-type: none"> • Meetings with Group representatives • Correspondence 	-	<ul style="list-style-type: none"> • Sustainability • Liquidity • Strategic planning 	<ul style="list-style-type: none"> • Publication of annual consolidated and separate financial statements



2.2 Key Sustainability Issues

Identifying the highest priority ESG issues for DELTA company and stakeholders is a vital step for our operations and our corporate strategy development. It is also important to how we evolve and report on our business and our ESG performance progress.

The GRI standards define material topics to be included in sustainability reporting as those that are expected to be important in demonstrating an organisation's impacts or those that may influence the decisions of stakeholders. In 2021, we ran the first materiality exercise to obtain our stakeholders' input and reaffirm our focus to those sustainability issues that matter the most.

Our approach to the materiality analysis comprised three phases, which are described in detail below:

Step 1: Identification of topics

We referenced established sustainability standards and frameworks and conducted research on the broader industry landscape to understand the range of topics we touch upon through our operations. Therefore, we consulted the following sources:

- ▶ The GRI Standards "In accordance_Core".
- ▶ The SASB Standards on Food & Beverage Sector
- ▶ The topics indicated as material for the industry by the Morgan Stanley Capital Investments (MSCI) sustainability index.
- ▶ Topics highlighted as material within sustainability and ESG reports of peers in the dairy industry.
- ▶ AA1000AP (2018) Standard Principles.

Step 2: Stakeholder consultation & prioritisation of topics

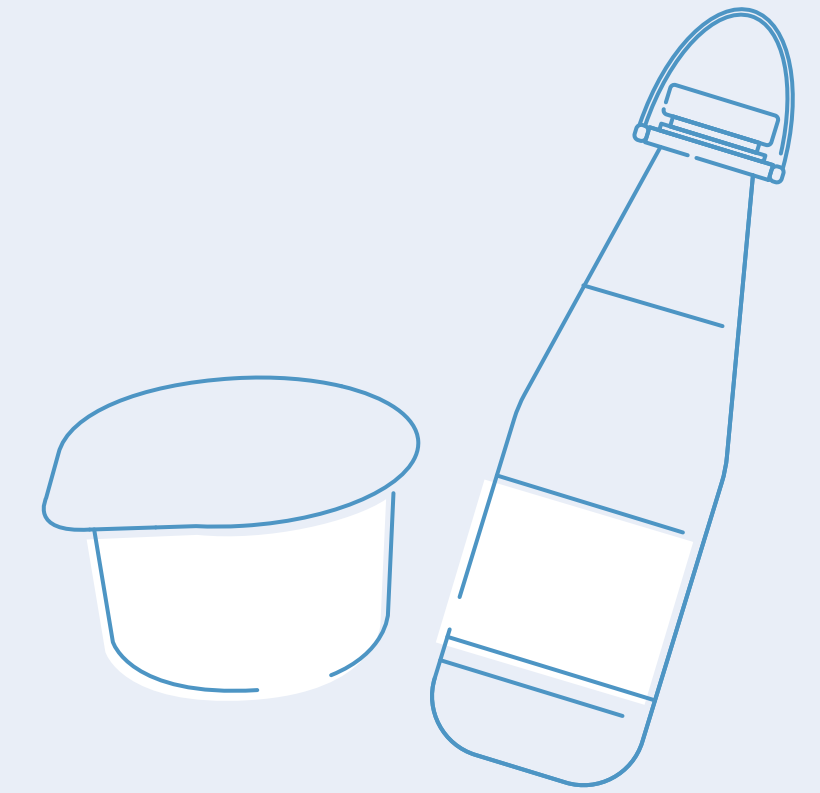
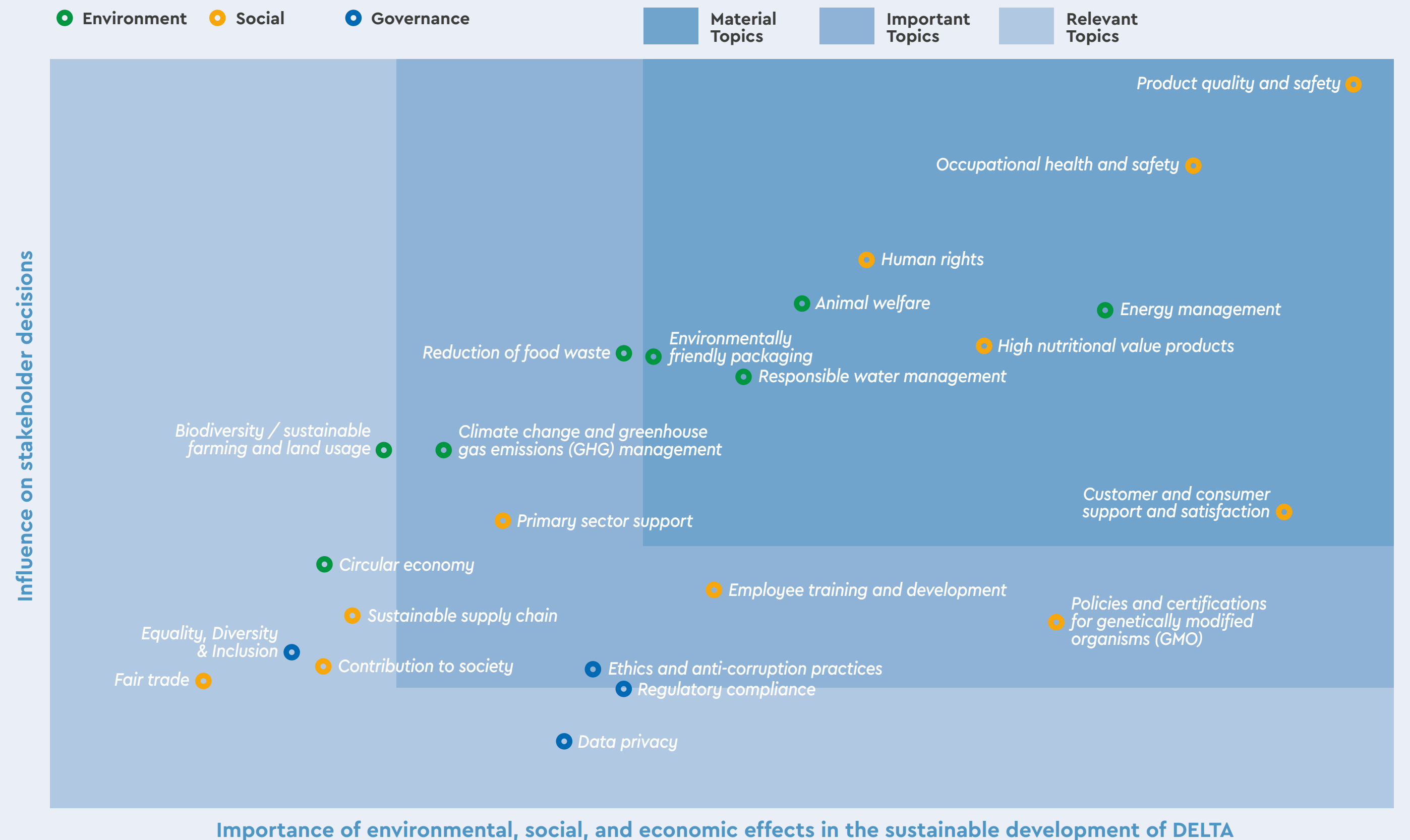
We distributed questionnaires to internal and external stakeholders, requesting them to rate the importance of the topics on a scale from 1 to 5. This enabled us to determine our stakeholders' perspectives and the comparative importance of the selected sustainability topics for our company.

Step 3: Validation of results

We evaluated our stakeholders' responses to create the materiality matrix, and we categorised the sustainability topics into three different materiality levels to ensure that we addressed their interests and priorities in this report. Finally, we categorised the topics into the three ESG pillars.

The results of the materiality analysis are illustrated in the following matrix:

materiality matrix



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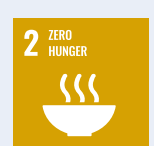





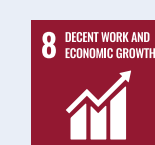
Material issues

MATERIAL ISSUES	ESG CATEGORY	CORRELATION WITH SUSTAINABLE DEVELOPMENT GOALS
Product quality and safety	Society	 
Occupational health and safety	Society	 
Energy management	Environment	
Human rights	Society	
Animal welfare	Environment	 
High nutritional value products	Society	
Responsible water management	Environment	  
Environmentally friendly packaging	Environment	  
Customer and consumer support and satisfaction	Society	 

Important issues

IMPORTANT ISSUES	ESG CATEGORY	CORRELATION WITH SUSTAINABLE DEVELOPMENT GOALS
Reduction of food waste	Environment	 
Climate change and greenhouse gas emissions (GHG) management	Environment	 
Primary sector support	Society	 
Employee training and development	Society	
Policies and certifications for genetically modified organisms	Society	
Ethics and anti-corruption practices	Governance	
Regulatory compliance	Governance	

Relevant issues

RELEVANT ISSUES	ESG CATEGORY	CORRELATION WITH SUSTAINABLE DEVELOPMENT GOALS
Sustainable supply chain	Society	 
Biodiversity / sustainable farming and land usage	Environment	
Circular economy	Environment	 
Data Privacy	Governance	
Contribution to society	Society	   
Equality, Diversity & Inclusion	Governance	  
Fair trade	Society	



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Protecting the Environment



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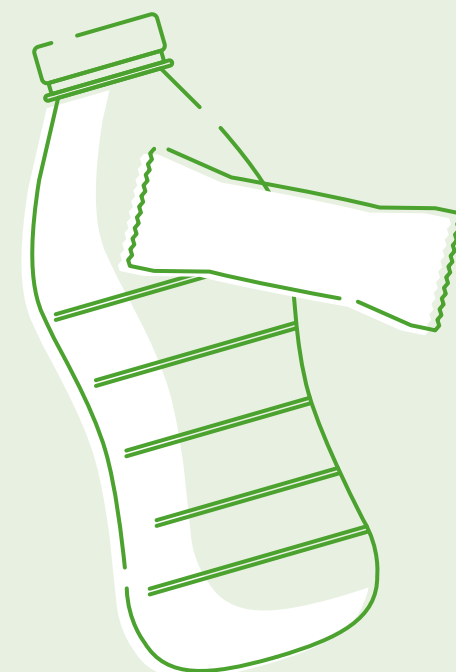
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DELTA's ambition is to reduce its environmental footprint by adopting and implementing a series of practices and actions to protect the environment in accordance with the precautionary principle.

We strive to be environmentally responsible throughout our supply chain. Through **DELTA 's environmental policy**, we have integrated environmental criteria and measures into our business activities that are aligned with current industry standards and legal requirements.

Our goal is to monitor indirect CO₂ emissions in order to pursue their further reduction in the immediate future

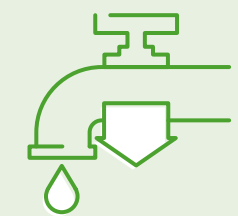


Initiatives and actions to protect the environment

At DELTA, we continue to focus on our goal of achieving sustainable development and demonstrate our commitment to environmental protection through **key initiatives, specialized in:**



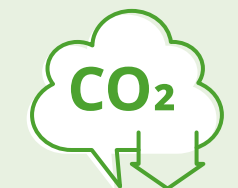
the reduction of the environmental impact of our products for the efficient use of energy



mitigation of water use



proper waste management



the reduction of GHG emissions

We are committed to reducing our environmental footprint by investing in measures and actions to protect the environment.

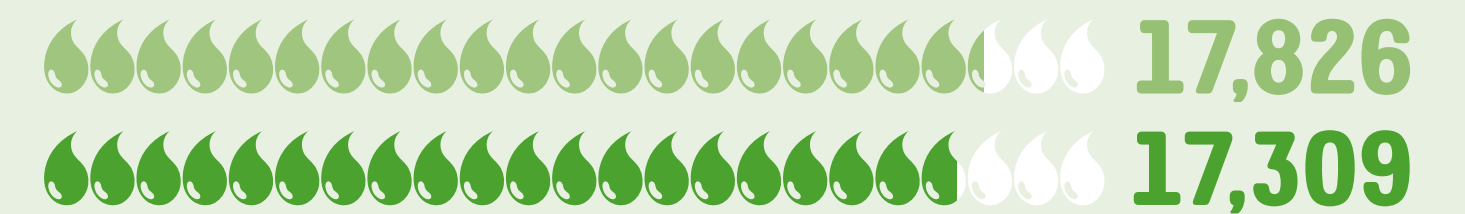
Expenses for environmental issues monitoring at the Milk Zone (€)

● 2020 ● 2021

Monitoring environmental parameters



New environmental projects and equipment maintenance for the protection of the environment



Waste management at appropriately licensed contractors



Department of environment and cost of certifications



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3.1 Climate Change and Greenhouse Gas Emissions (GHG) Management

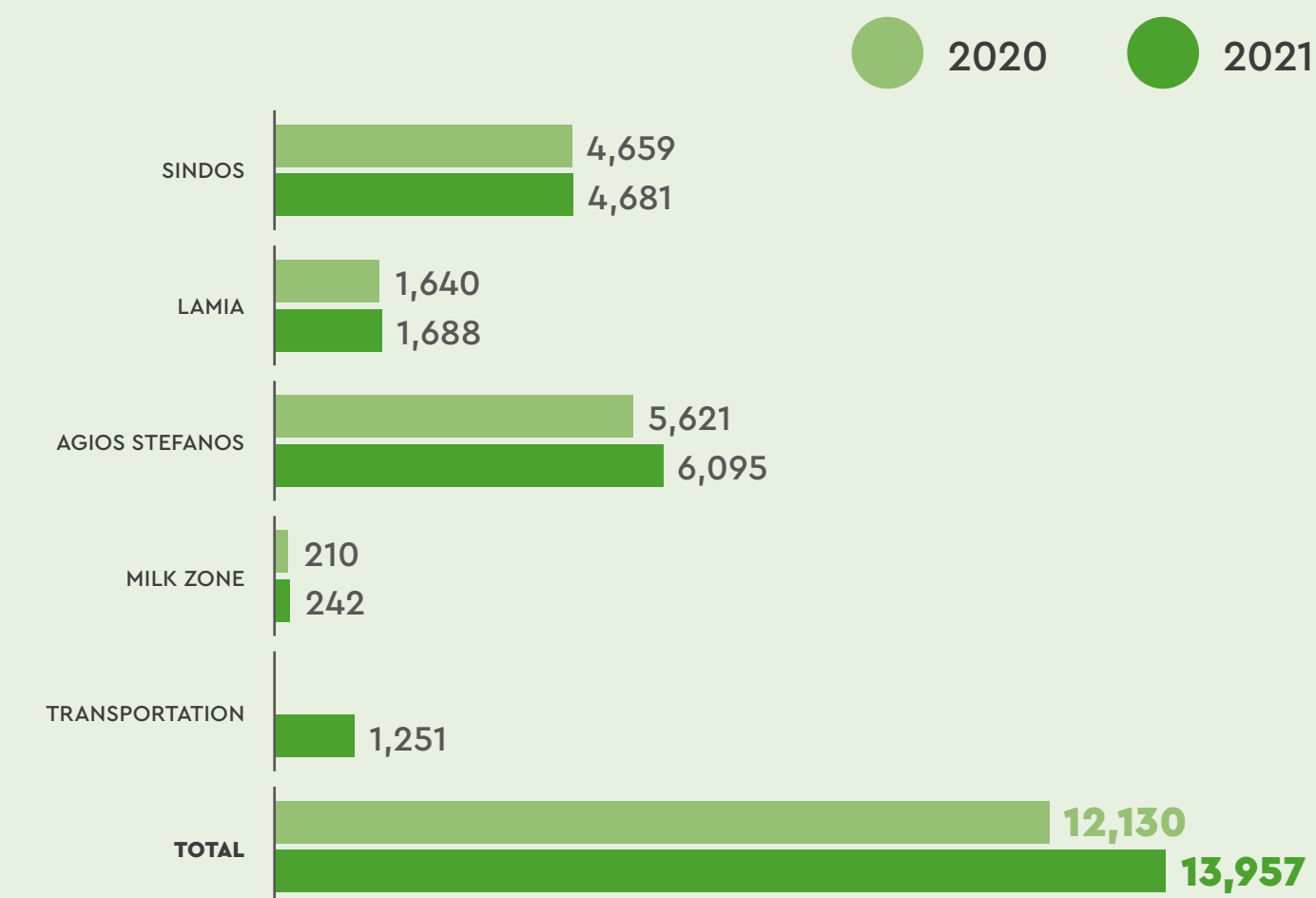


We systematically monitor and record greenhouse gas emissions to identify methods to further reduce them.

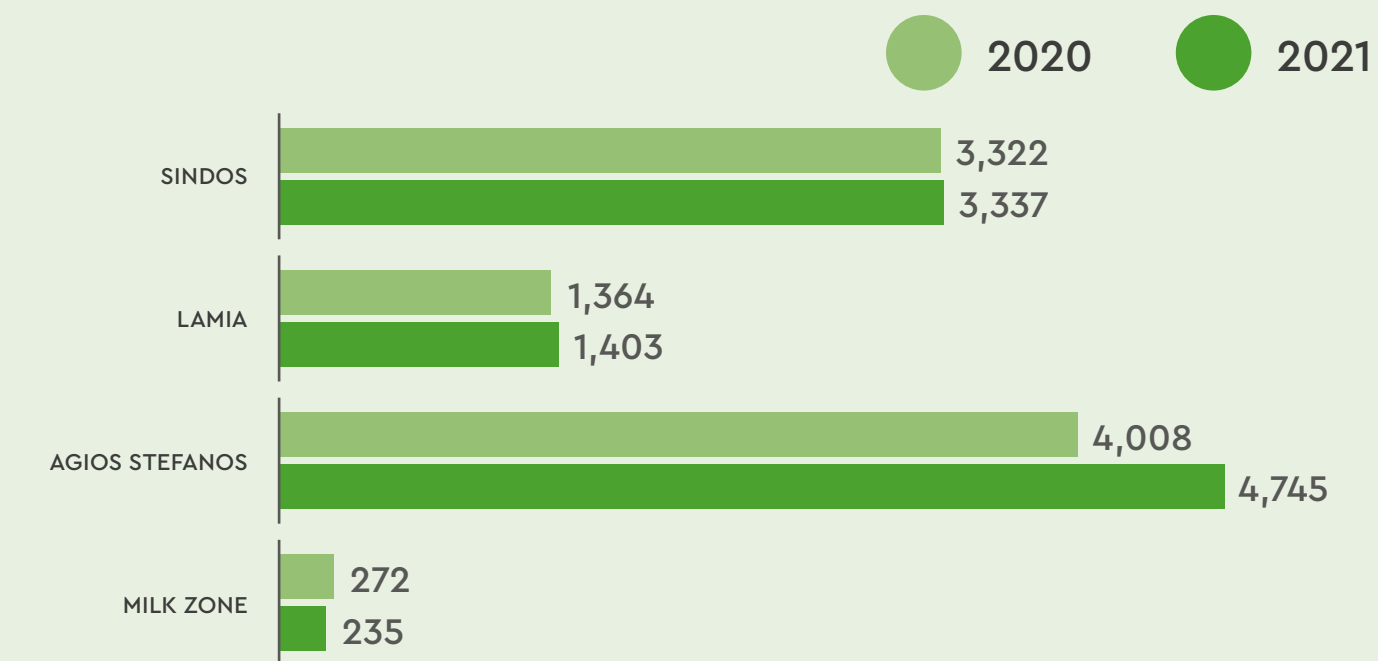
As shown in the graphs below, in 2021, there was an increase in GHG emissions as a result of the increase in production volume and the relocation of the fresh milk production facility from Tavros to Agios Stefanos production facility.

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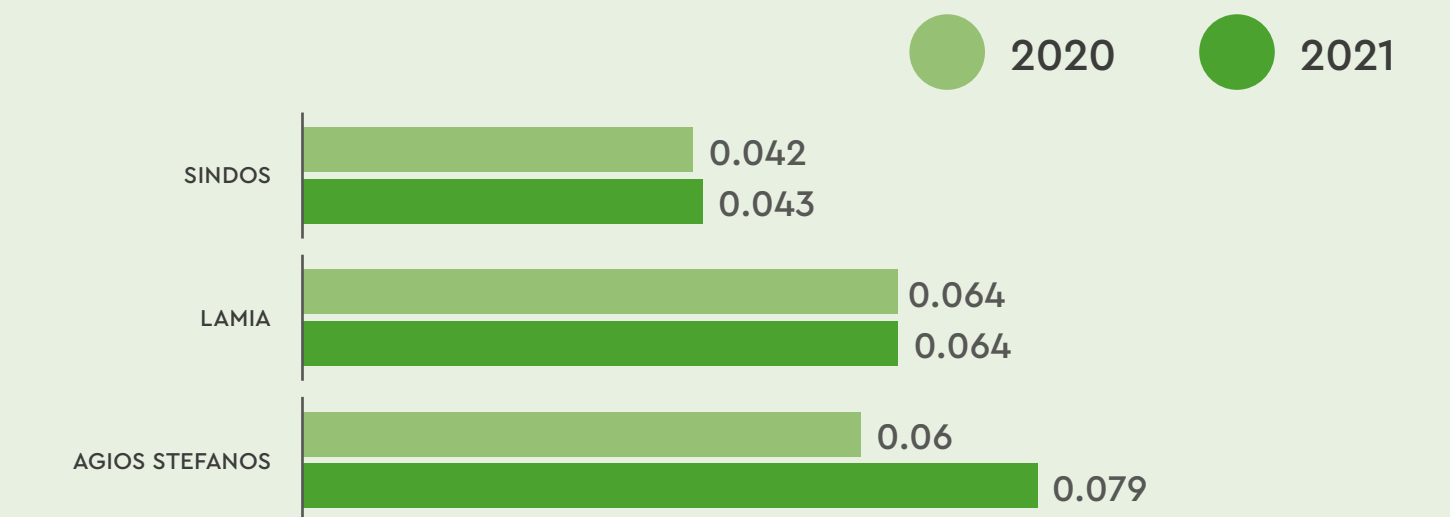
Direct CO₂ emissions (tn)



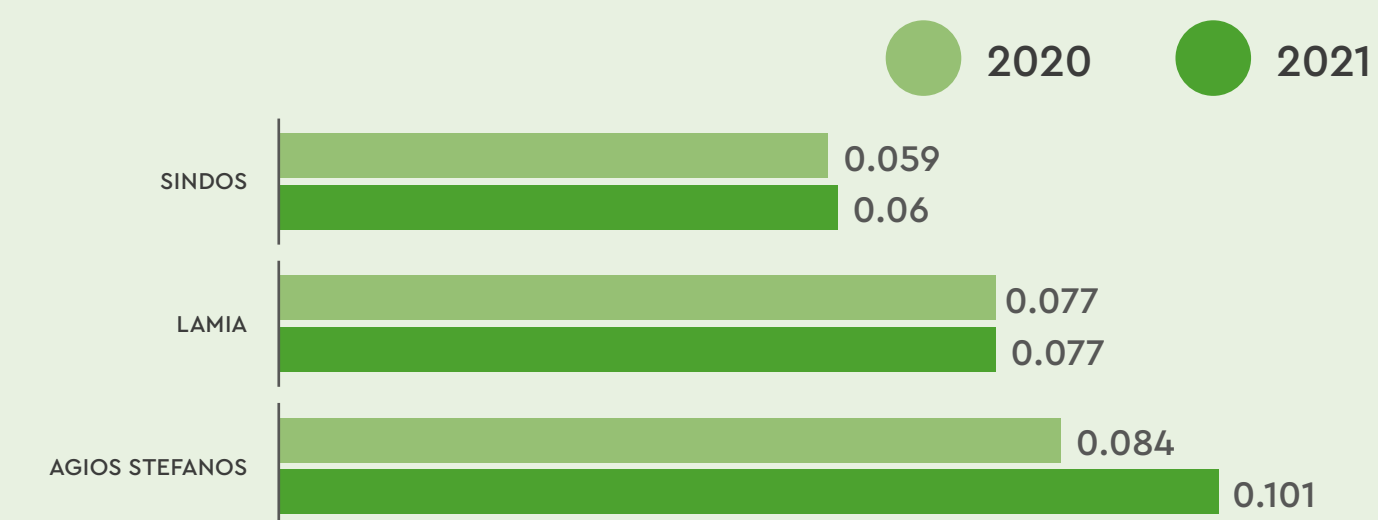
Absolut direct NOx emissions (kg)



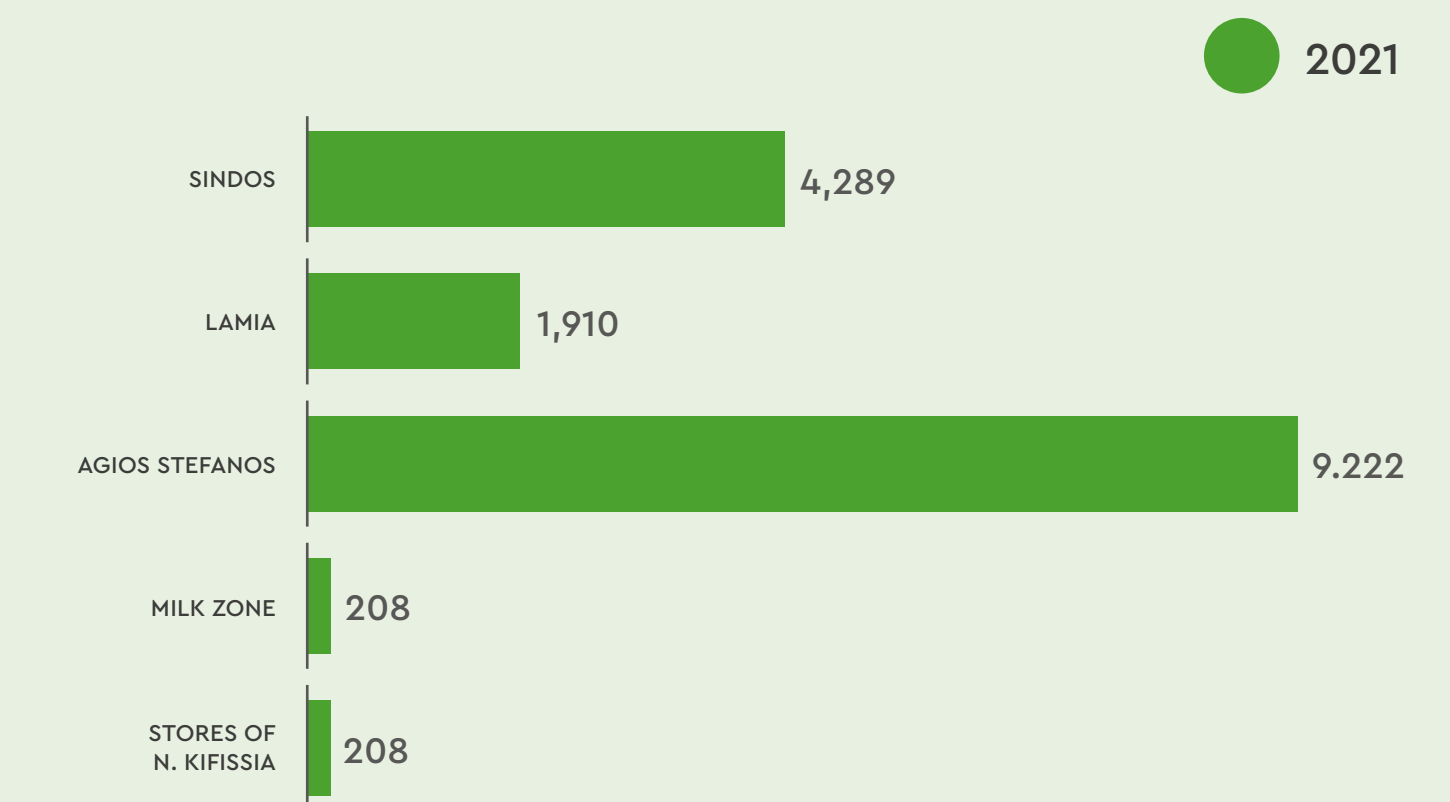
Specific NOx emissions (kg NOx/tn product)*



Specific direct CO₂ emissions (tn CO₂/tn product)*

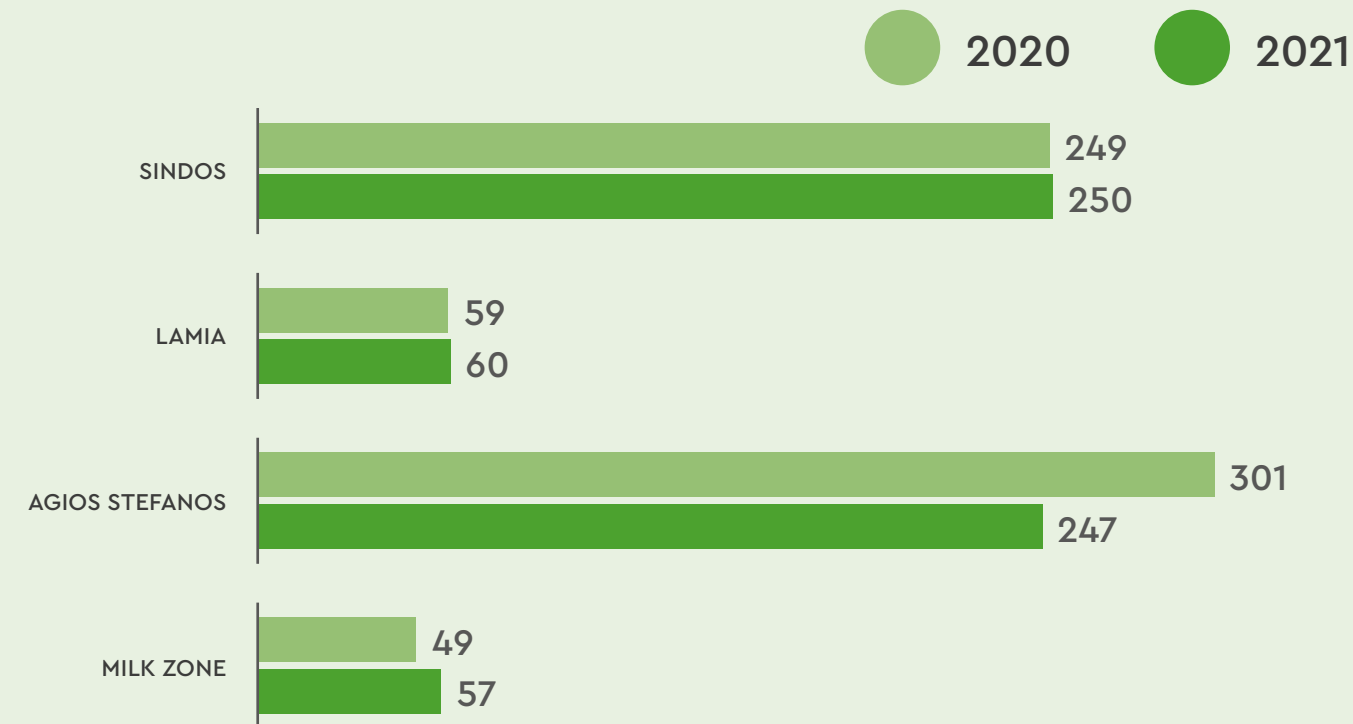


Indirect CO₂ emissions (tn) 2021

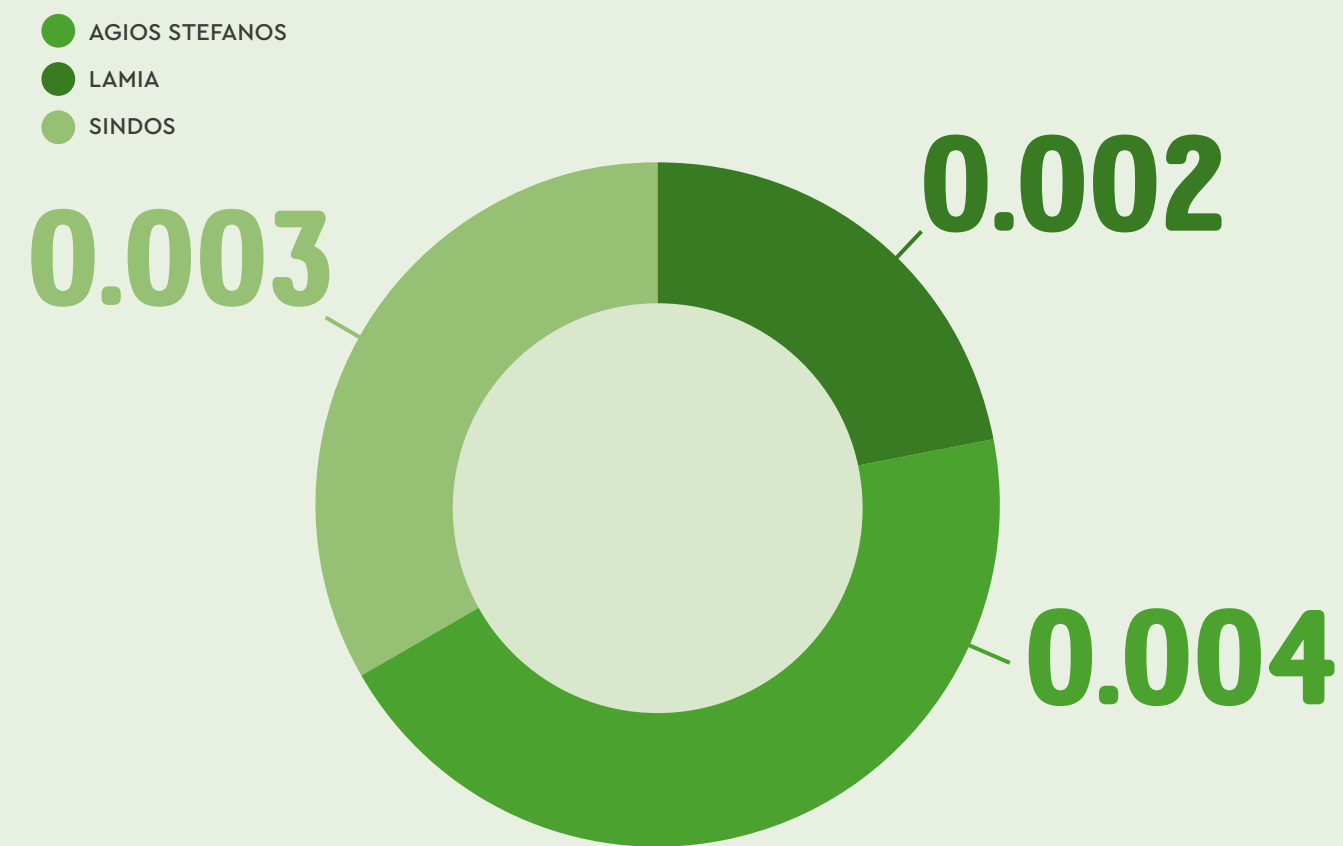


* It is noted that the Milk Zone is not included, as there is no production process carried out there.

Absolute direct VOCs emissions (kg)



Specific direct VOCs emissions (kg VOC/tn product) 2021*



The specific direct VOCs emissions remained stable in 2021, compared to 2020.

* It is noted that the Milk Zone is not included, because there is no production process carried out there.

DELTA is currently participating in a pioneering environmental project to reduce its transportation carbon footprint by 90%.

This project is being carried out in collaboration with **PRC – The Management House and Blue Marble Disruptive Technologies**. Through this project, Delta will be able to use **Blue Marble – Environmental Fuel Additive** in order to reduce particulate emissions from transportation and distribution of products by more than 90% and emissions of CO and HC by more than 60%. This initiative contributes to the 17 UN Sustainable Development Goals.



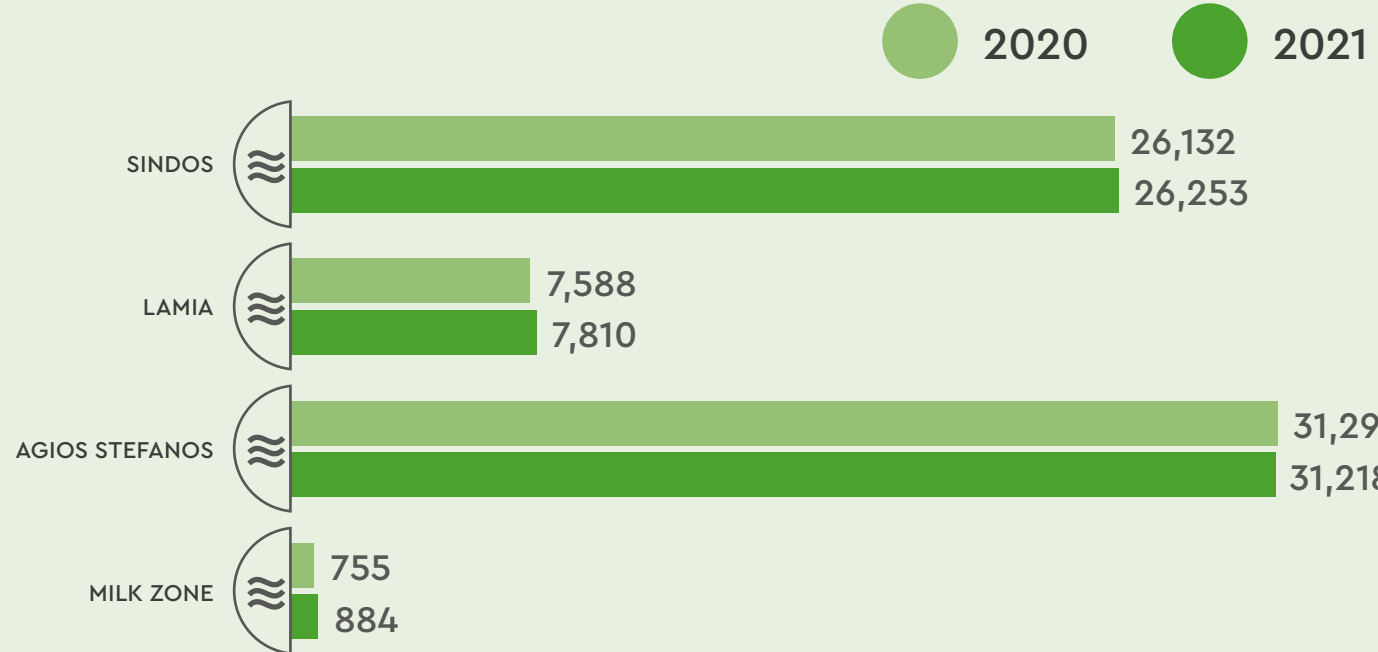
3.2 Energy Management



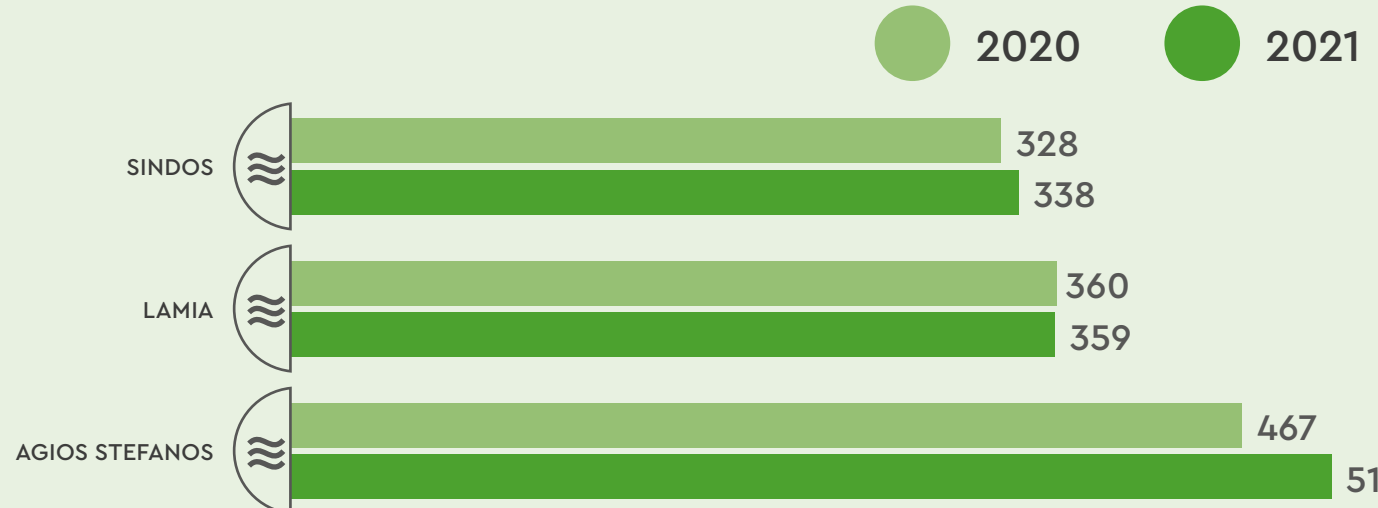
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We are committed to further improving our environmental footprint and promoting more efficient energy management systems. **Overall, thermal energy consumption at the Agios Stefanos production site decreased by 0.3% and total energy consumption by 6%.**

Consumption of thermal energy (MWh)

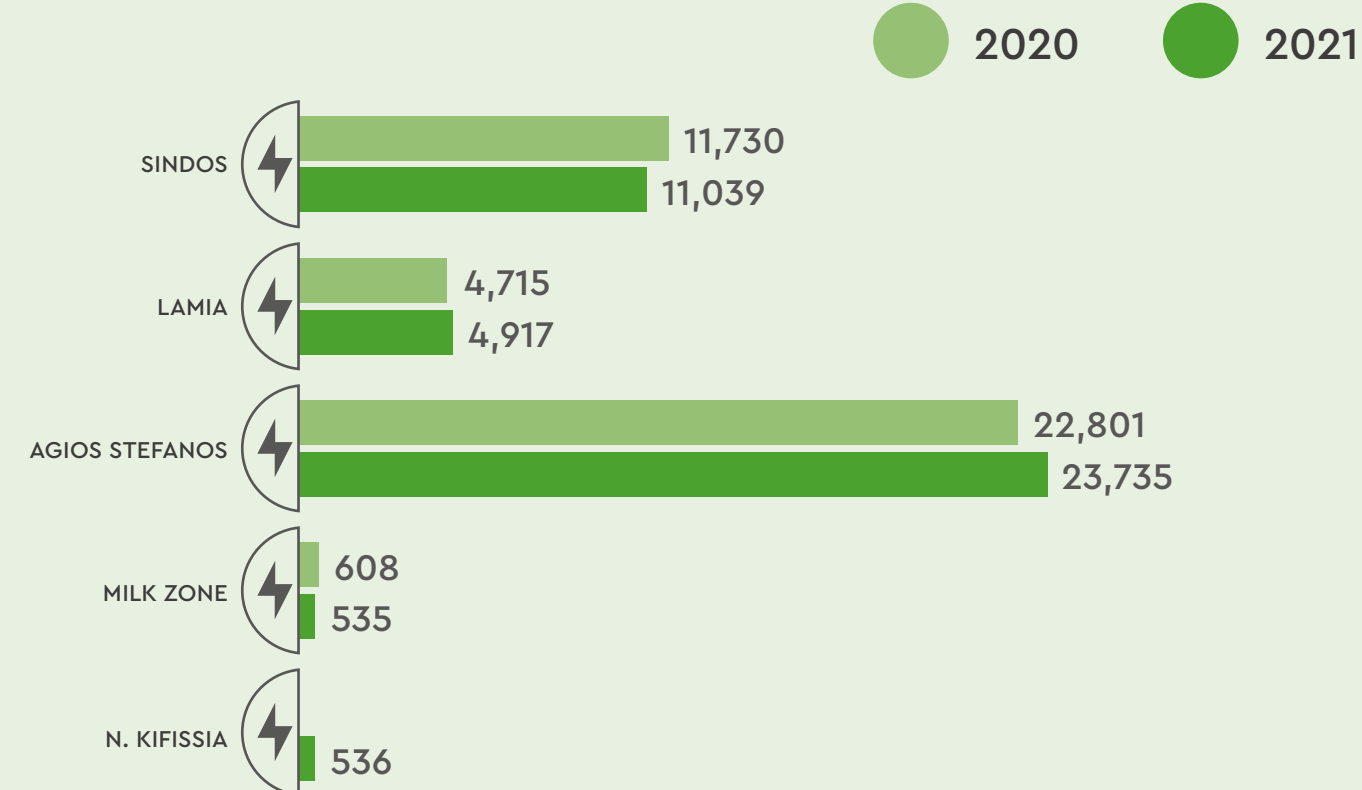


Specific consumption of thermal energy (Kwh/tn product)*

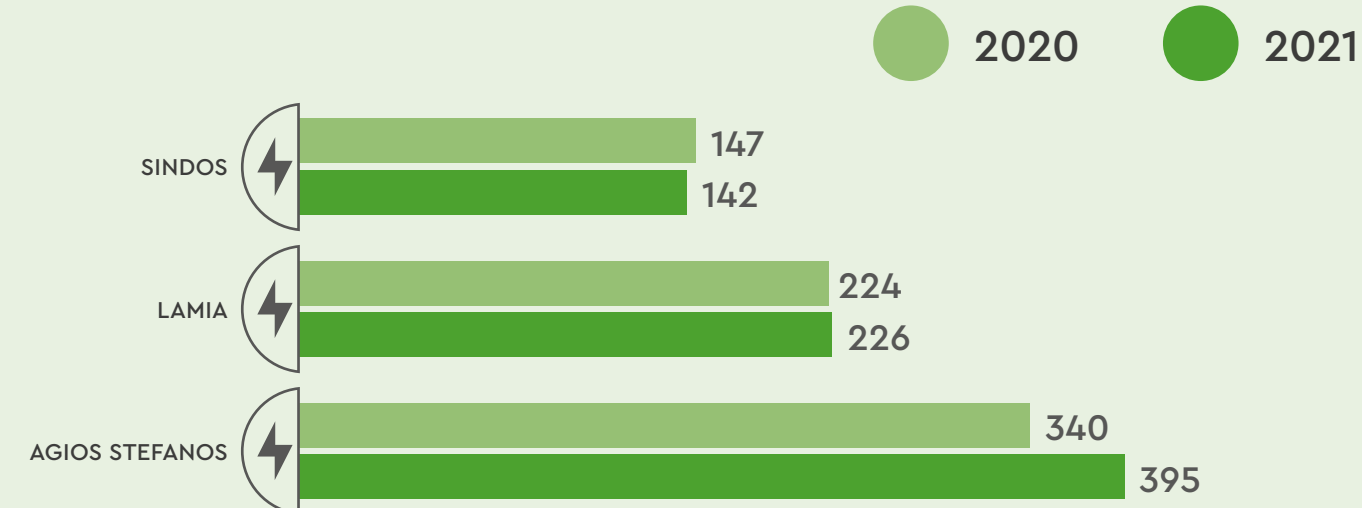


* It is noted that there are no data about the Milk Zone included, because there is no production process carried out there.
 ** There are no data for the offices of N. Kifissia for the previous year as they opened in 2021.

Consumption of electricity (in MWh)**



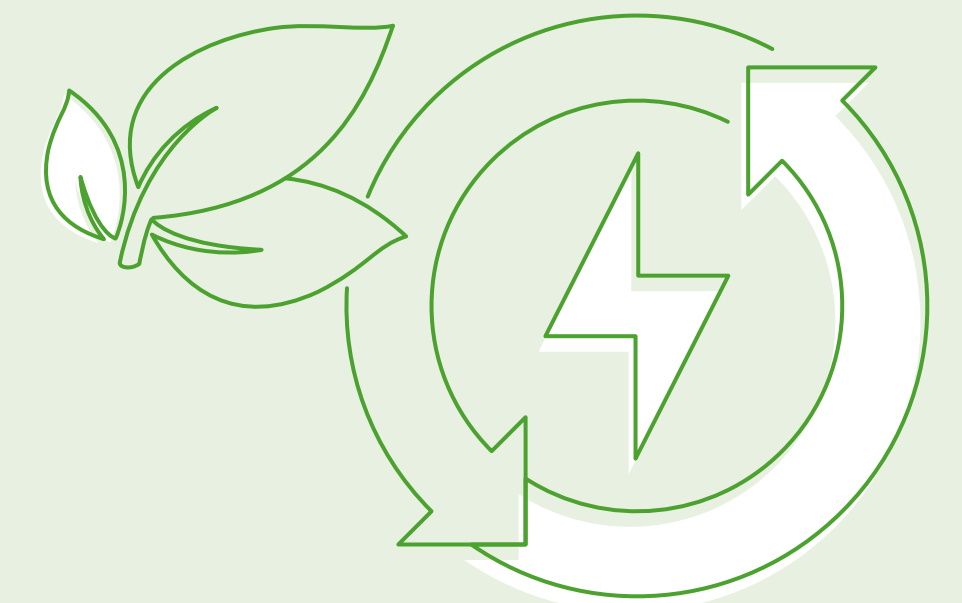
Specific consumption of electricity (Kwh/tn product)



In 2021, regarding the Milk Zone's fuel consumption, a total of 78,264 kg fuel oil was recorded.

Initiatives to reduce the energy consumption

- Implementation of monitoring and data acquisition systems (Scada) for real-time acquisition of power consumption data and its evaluation in relation to production volume to avoid sudden peaks
- Optimization of combustion through regular adjustment and maintenance of the burner boilers
- Rationalization of production heat demand to minimize the use of backup boilers
- Expansion of closed steam condensate collection loops to save thermal energy and water



3.3 Circular Economy



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Our contribution to recycling

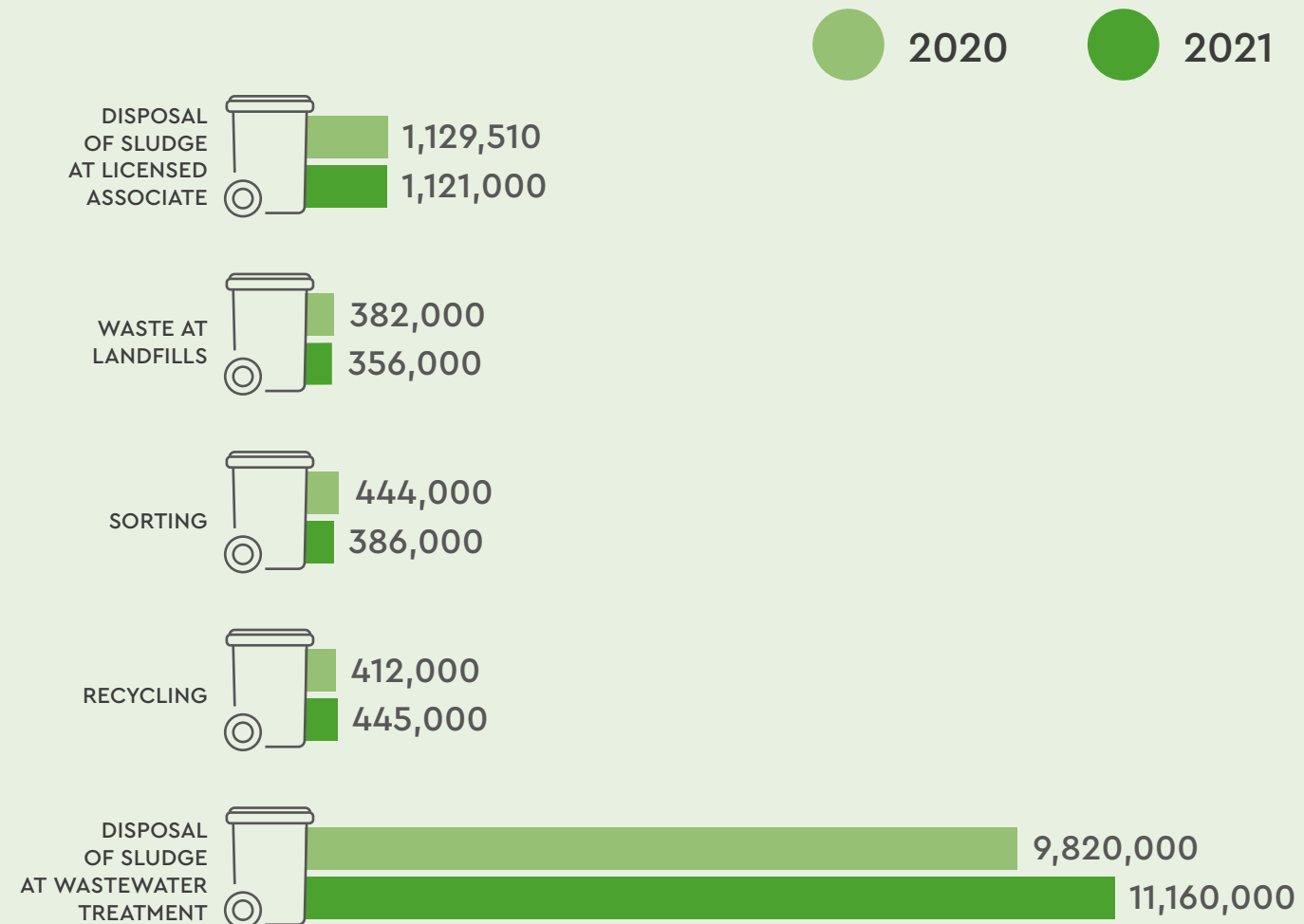
We contribute to and implement the principles of the circular economy by responsibly promoting reduction, reuse, recycling and responsible waste management throughout the supply chain. In particular, we support the creation of a recycling infrastructure in our country in collaboration with the Hellenic Recycling Development Association (EEAA).

We have also focused on increasing the proportion of recycled and recyclable materials in our packaging, focusing on the use of paper packaging by FSC-certified suppliers and on the use of rPet.



The responsible management of our waste

Non-hazardous waste (kg) / management method*



100% of our hazardous waste is collected by licensed operators.

Our contribution to waste reduction is continued through the reuse of the waste generated by our products

Food waste management 2021



* The 2020 figures for recycling, sorting and landfills differ from the previous version due to a different calculation in terms of waste categorization.

3.4 Environmentally-friendly Packaging



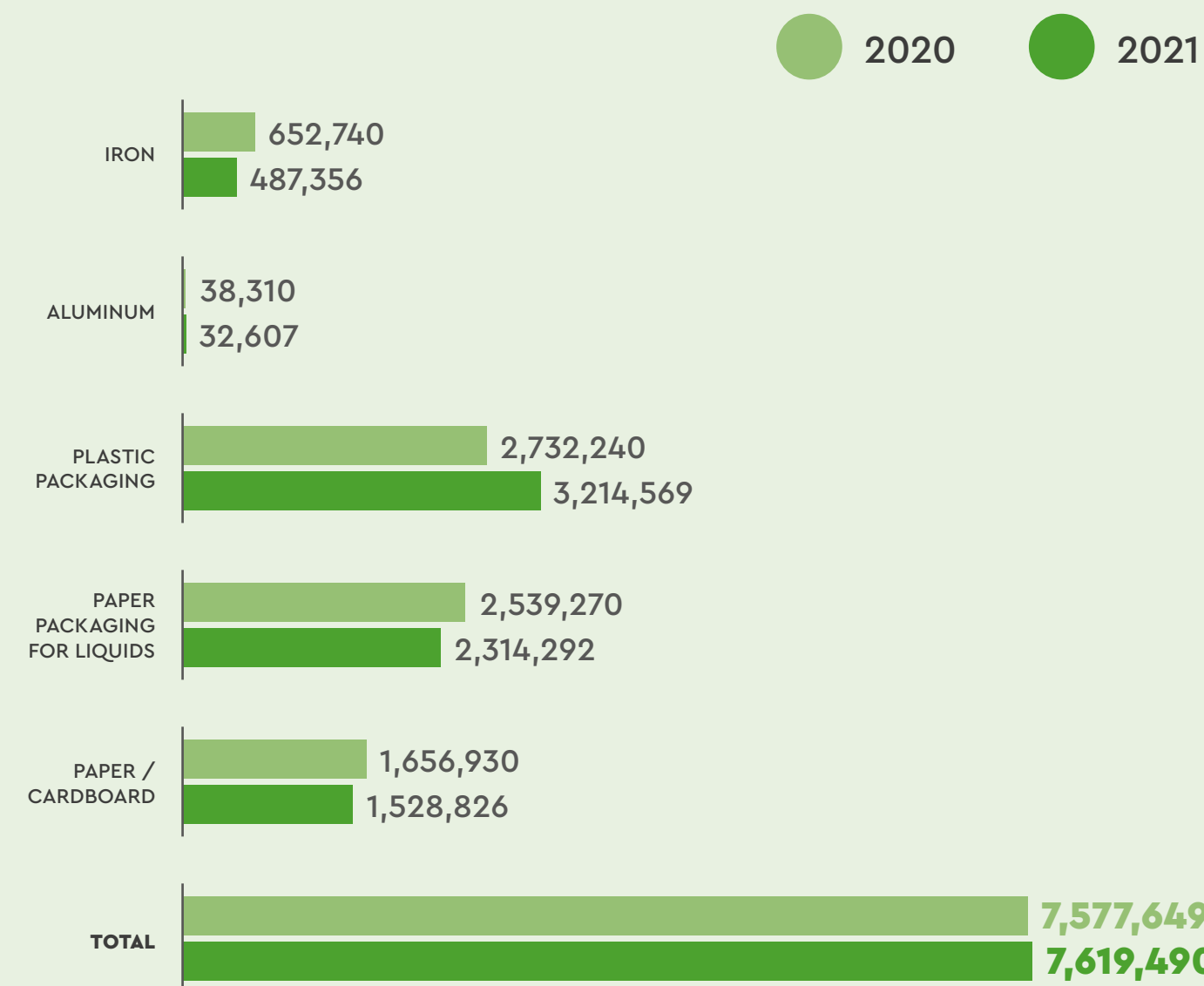
We aim to use environmentally friendly materials and systematically develop innovative practices in terms of sustainable packaging taking always into account the safety and quality of our products.

Since 1995, our company has had a packaging Development department, focusing on:



The department is carrying out various projects, including reducing plastic packaging, using more recyclable plastic bottles, developing yogurt pots with a special phytosterol protection filter.

Total quantities of packaging materials (kg)



For yet another year, we focused and invested in the development of new practices with the view of reducing our environmental footprint:

- Continuous increase in the use of paper from recycled raw material versus primary paper
- Use, where feasible, of packaging paper from FSC-certified suppliers
- Start of use of recycled raw material (rPET) in milk bottles
- Phase out materials that make recycling difficult and switch to more 'friendly' materials
- Elimination of some single-use plastics towards alternative materials (e.g. paper straws in life juice, elimination of spoons from the smart range)
- Reduction of the weight of packaging materials where possible without compromising product safety



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3.5 Reduction of Food Waste



We seek to reduce food waste by promoting and participating in actions and initiatives through partnerships, awareness programs and our product design practices.

“Alliance for the Reduction of Food Waste”

We take part in the “Alliance for the Reduction of Food Waste”. This collective action is supervised by the Ministry of Environment and Energy and aims to promote sustainable development and reduce food waste through synergies with various interested parties.



“Trip to Trofoupoli”

We continue to organize the “Trip to Trofoupoli” action, a program aimed at young children aged 4–6 years. Experienced consultants from the DELTA Information Center participated in this action, where they visited kindergartens and childcare centers with the view of raising childrens' awareness about proper food storage, healthy diet, reduction of food waste and the protection of the natural environment.



“Food Waste Conference”

Participation at the Food Waste Conference to address food waste through innovative solutions.

Training

In the context of our Corporate Social Responsibility (CSR) actions, we organise trainings and information sessions for our employees regarding CSR, food waste and recycling practices.

Tetrapak Packaging

Consumers have the option of enjoying Milko not only in the classic bottle, but also in Tetrapak packaging, which provides additional protection for the product, extends its shelf life and helps reduce food waste. A similar change was made for the Advance Organic Beverage range, which is now also packaged in paper packaging.



3.6 Responsible Water Management



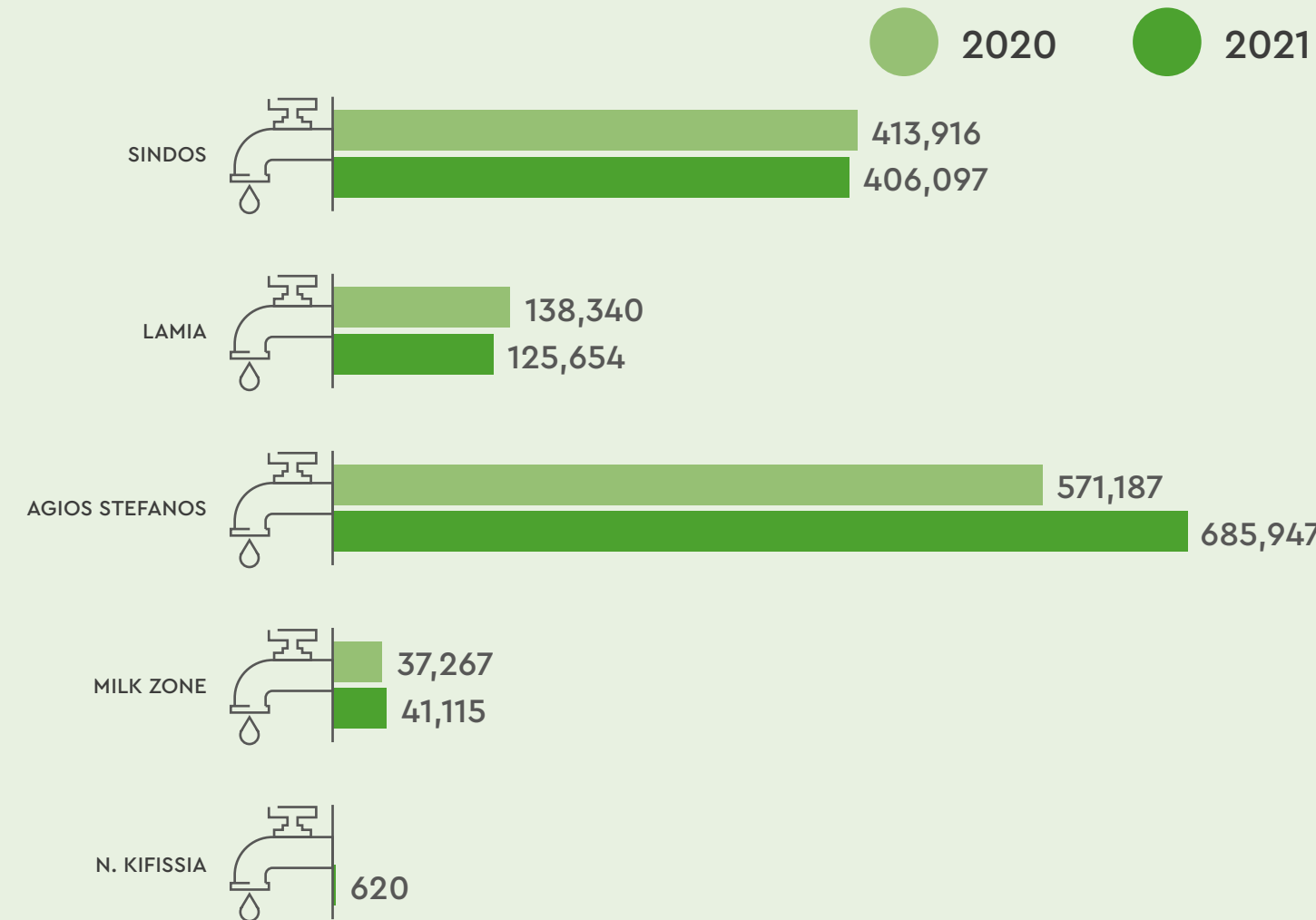
Recognizing the importance of responsible water use, we strive to use water resources efficiently and implement rational management measures to reduce the company's water consumption as much as possible.

Since the relocation of our production facility to Agios Stefanos, we have achieved zero wastewater disposal into the municipal sewer network.

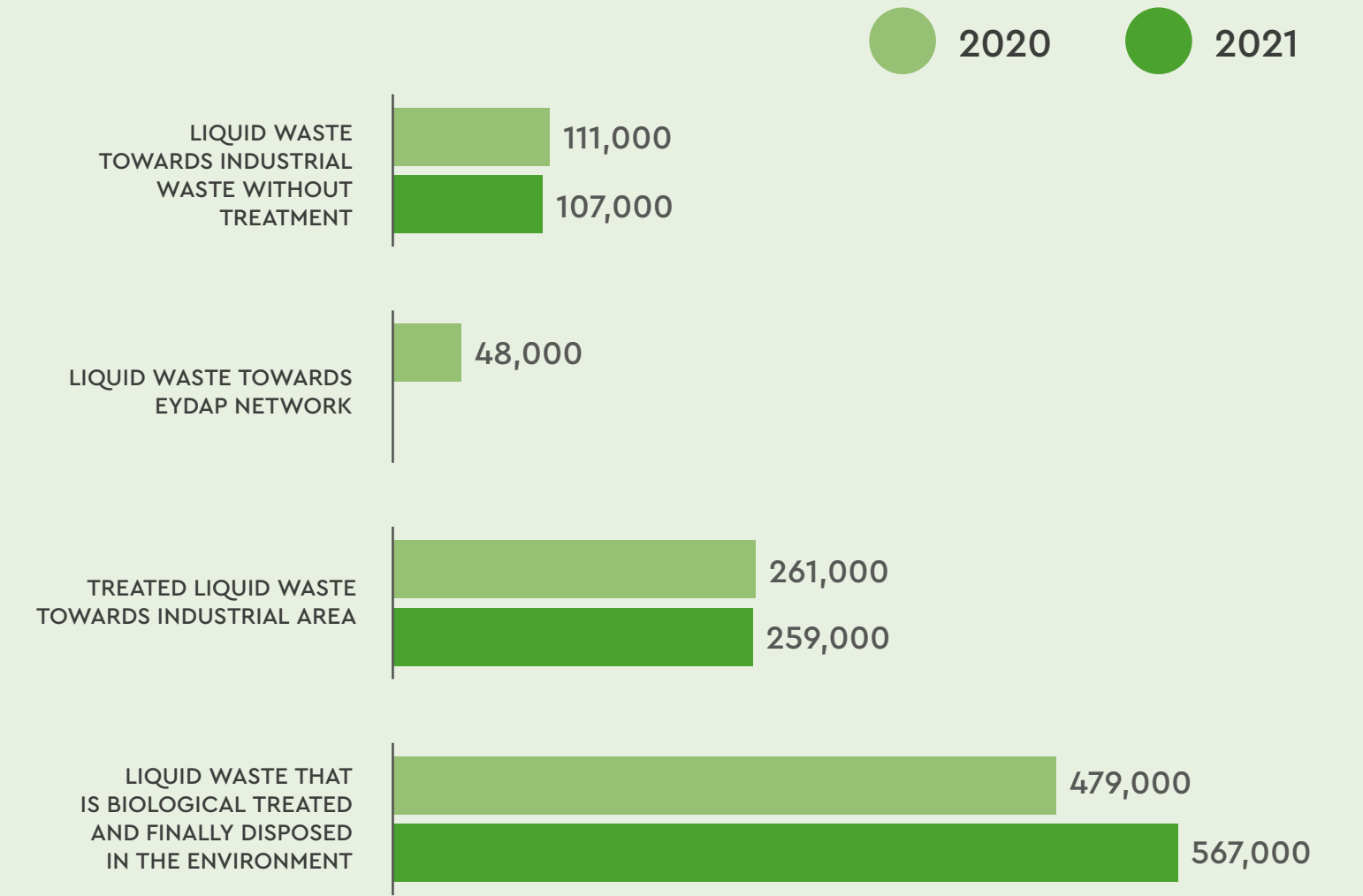


The offices of N. Kifissia have been in operation since 2021.

Water consumption (m³)



Total quantities of wastewater / per management method (m³)



Our initiatives for the reduction of water consumption

- A.** General use of closed steam collection loops to conserve water and thermal energy.
- B.** Awareness raising sessions among all employees to minimize water consumption.



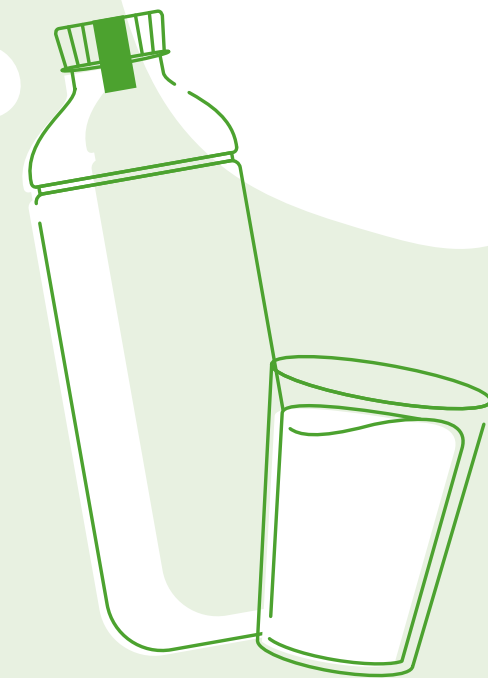
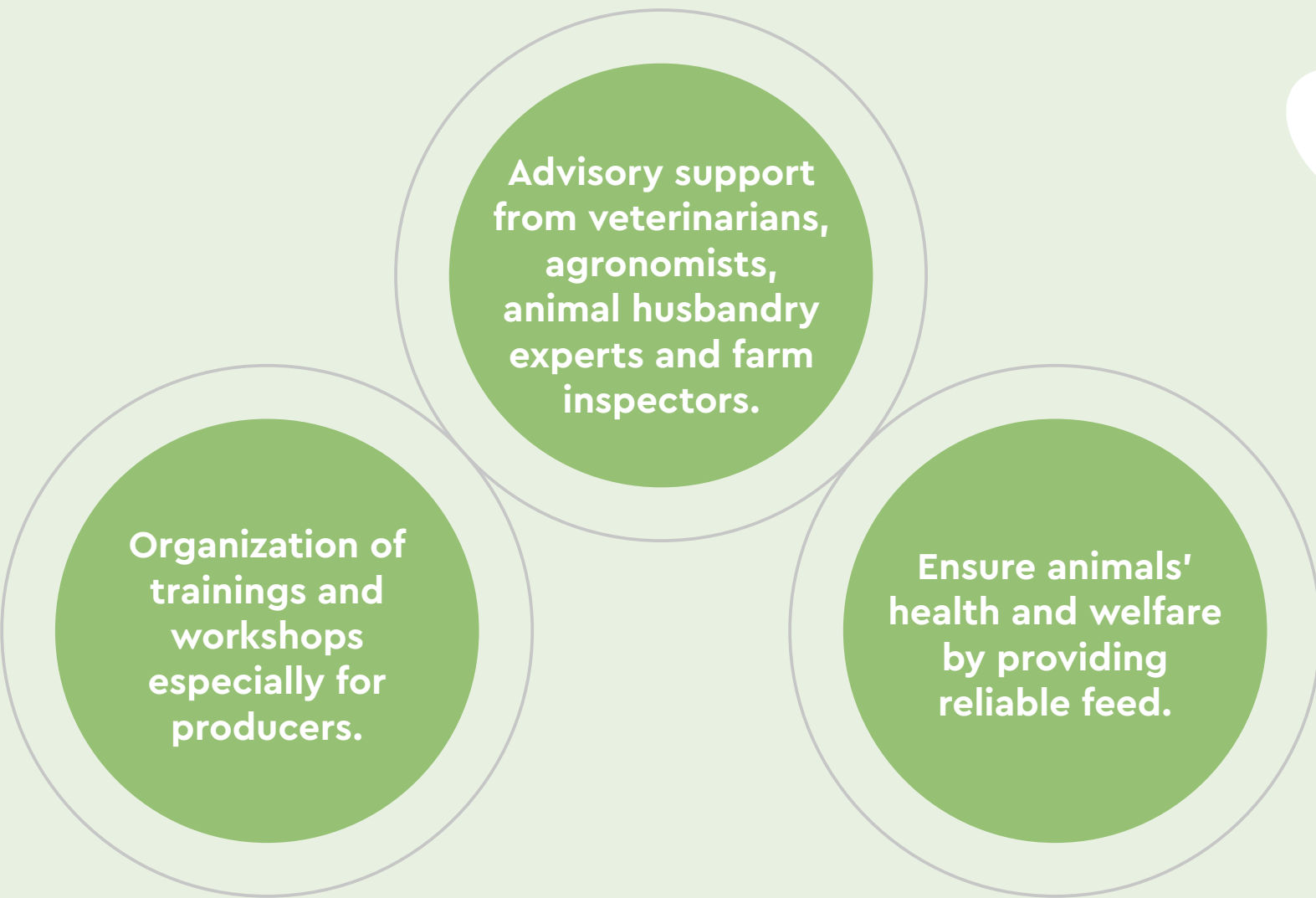
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Our company contributes with a series of initiatives to ensure the welfare of the animals of the breeders, **with whom it collaborates:**



We aim to ensure welfare conditions for dairy animals.



More information on this section can be found in the **EUROFEED** chapter.

4.

Empowering our People



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We believe in putting our people first since we consider them the most valuable asset for delivering our purpose and driving our company's sustainable growth.

Therefore, we constantly strive to enhance our overall employment practices and build a motivated, competent and diverse workplace, in which all employees are continually provided with opportunities for further development.

4.1 Our Employees

We wish to attract and retain top talent, inspired to be part of a company that is rapidly growing and aspires to be at the forefront.

In 2021, despite the unfavourable conditions due to the pandemic, we hired a total of 117 people. At the same time, we supported young talent, through offering student internships.

**In 2021,
20 students
were given
the opportunity
to complete their internship
at our company.**

Distribution of employees by position / levels and gender

	2020		2021	
	MEN	WOMEN	MEN	WOMEN
C-SUITE	5	1	6	1
SENIOR AND MIDDLE MANAGEMENT	87	40	82	37
ADMINISTRATIVE PERSONNEL	117	70	100	61
WORKERS AND FOREMEN	636	52	649	57

Total departures by gender and age

	2020			2021		
	<30	30-50	51+	<30	30-50	51+
MEN	21	56	46	25	44	36
WOMEN	3	23	6	5	12	10

Total hires by age and location

	2020			2021		
	<30	30-50	51+	<30	30-50	51+
ATTICA	63	83	10	28	38	13
THESSALONIKI	8	3	1	19	7	5
LAMIA	-	10	1	1	5	-
SERRES	-	-	-	-	-	1

Total departures by age and location

	2020			2021		
	<30	30-50	51+	<30	30-50	51+
ATTICA	21	61	42	19	30	34
THESSALONIKI	3	6	7	10	21	11
LAMIA	-	6	1	1	4	1
SERRES	-	1	2	-	1	-
XANTHI	-	2	-	-	-	-

**In 2021,
the turnover
rate was 3%.**

* No employees were recruited in Imathia and Elassona in 2021.

4.2 Occupational Health and Safety



The protection and promotion of health and safety constitutes the cornerstone of any thriving working environment and the most important aspect in building sincere and trusted relationships with our employees. At DELTA, we have always recognised this, thereby positioning health and safety at the heart of our operating principles and envisioning a safe and zero accidents workplace. In this context, we implement a **Health and Safety Management System**, certified according to the international OHSAS 18001 standard. Furthermore, DELTA's **Health and Safety Policy** ensures full regulatory compliance and promotes accountability.

The programs carried out are planned on an annual basis according to the evaluation of each production site and the results of the analysis of health and safety indicators.

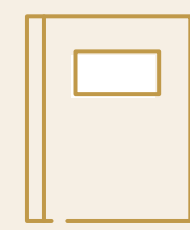
We invest in Health and Safety

Any health and safety matters arisen from our production facilities, are thoroughly assessed on an annual basis so that appropriate preventive actions to be implemented by the company. The annual Health and Safety needs of our production facilities and offices, are thoroughly assessed, prioritized and relevant actions are subsequently implemented by the company.



We assess occupational hazards

We consult with our employees, work with the relevant authorities and systematically update the **Written Risk Occupational Assessment** to more effectively identify and evaluate potential risks and to make further improvements by focusing on the following:



Preparation of a manual including general and special safety instructions



Investigation for every type of event



Trainings, readiness exercises, emergency and first aid response activities



Maintenance and certification of safety equipment



Workplace inspections

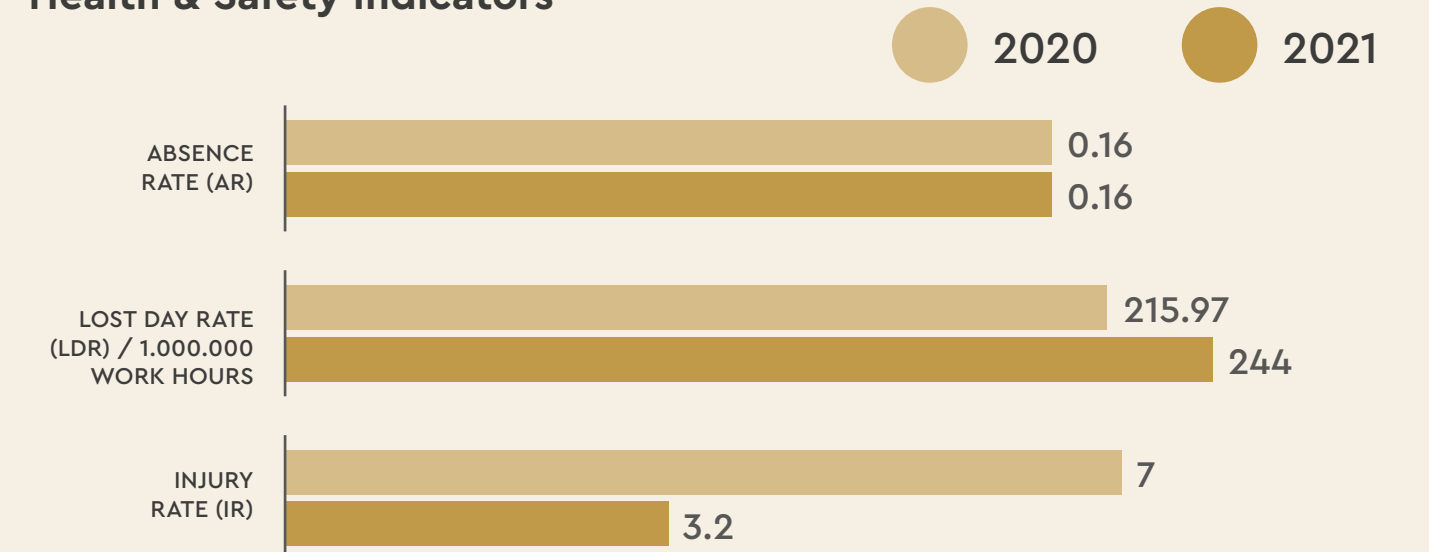


Monitoring and implementation of the relevant legislation



We monitor health and safety indicators with the view of constantly improving them.

Health & Safety Indicators



Our employees' Health and Safety is our primary responsibility, which is reflected in the reduction in the annual number of workplace injuries or accidents.

Annual number of injuries or accidents occurring by or during work



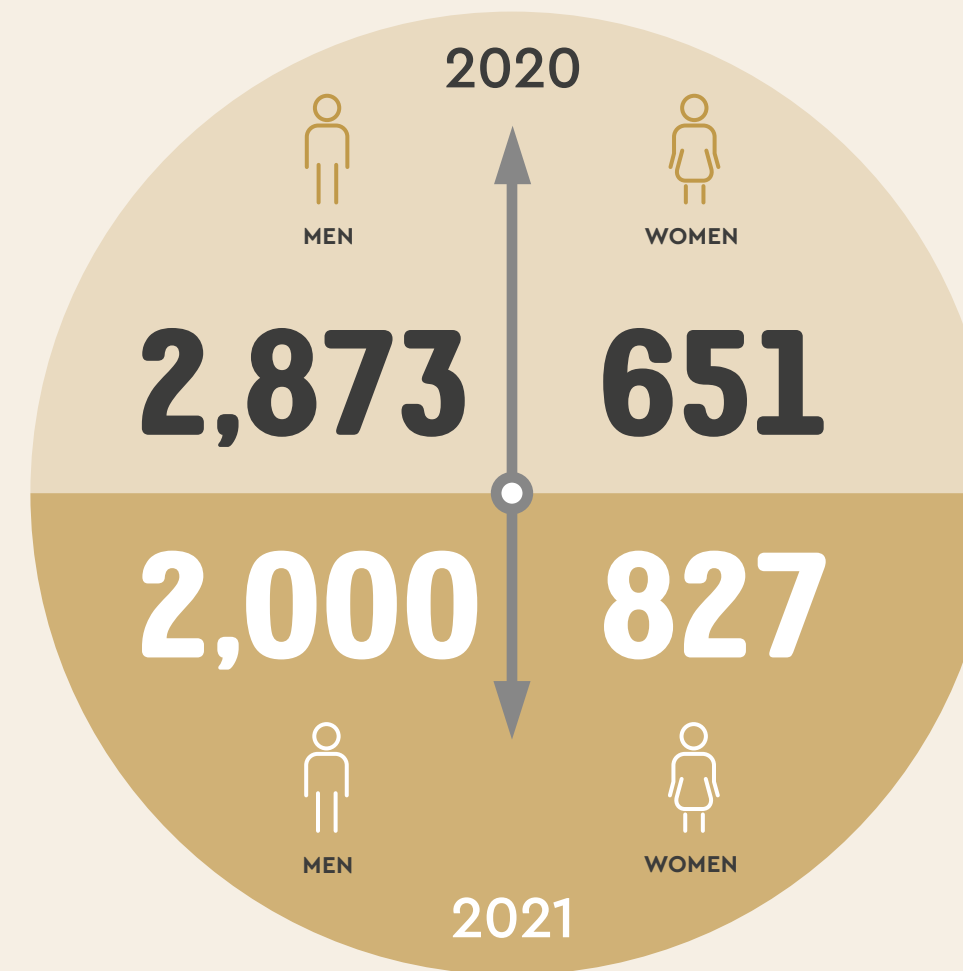
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4.3 Employee Training and Development

We consider human capital development important for creating a positive and resilient workforce. Therefore, we aim to equip our employees with the tools they need to enhance their skills and build their competencies. Our goal is to optimise the performance of our employees and foster a culture of continuous professional development. To achieve this, we invest in our employees through high-quality learning experiences and professional development opportunities. More specifically, training programs are organized internally (through seminars, intra-company activities, and through the Vivartia Academy) and externally (participation of employees in conferences, professional certification courses, etc.).

Overall, in 2021, **2,827** hours were devoted to trainings, while seminars on a wide range of topics were held.

Total training hours

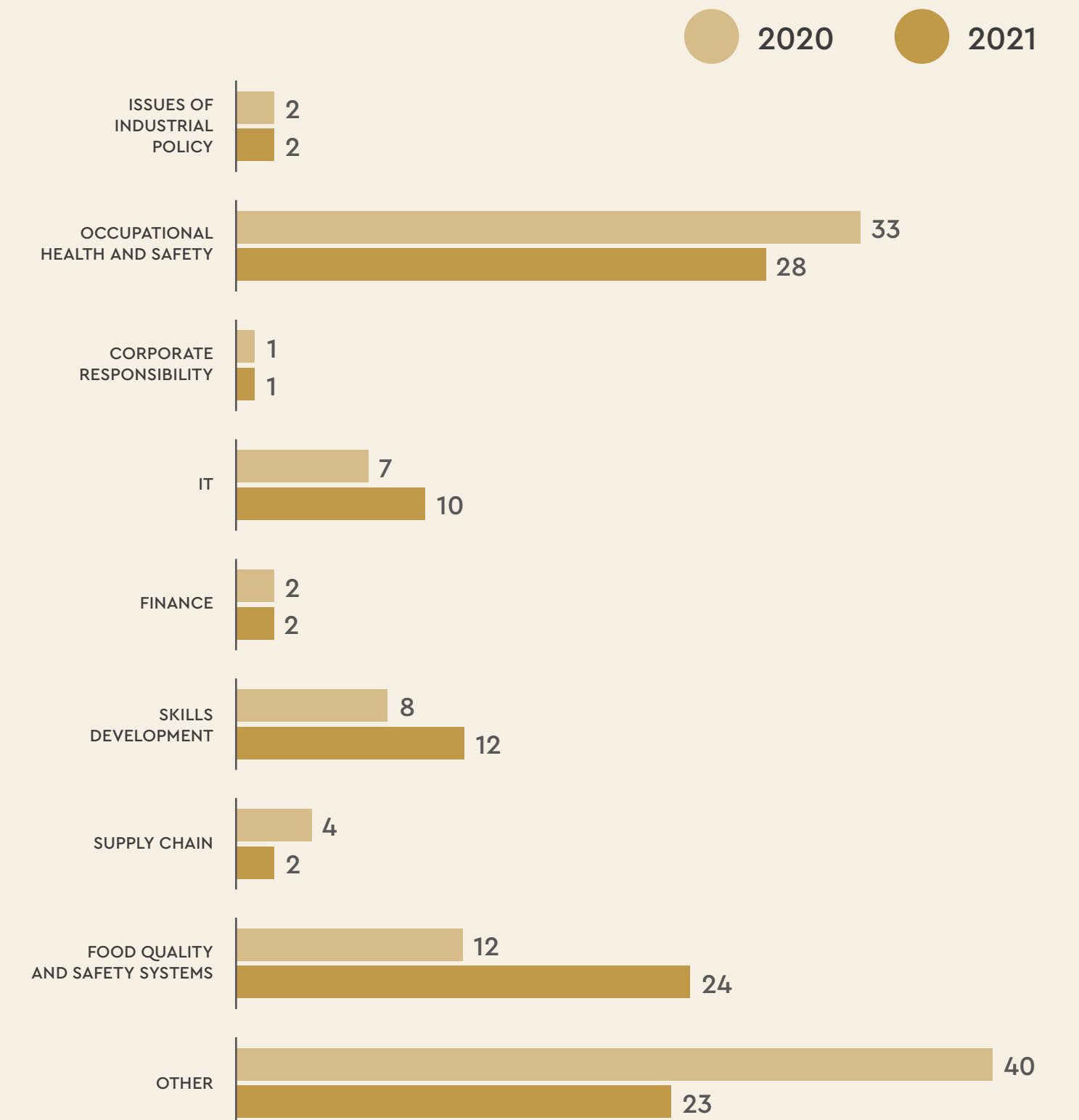


Average training per employee category

Employee Category	2020		2021	
	Men	Women	Men	Women
C-SUITE	17.6	20	8	31
SENIOR AND MIDDLE MANAGEMENT	3.39	4.94	3.71	8
ADMINISTRATIVE PERSONNEL	4.56	4.79	6.36	6.33
WORKERS AND FOREMEN	3.08	1.88	1.56	2

In 2021 we carried out **104 seminars** for our employees.

Number of seminars per subject

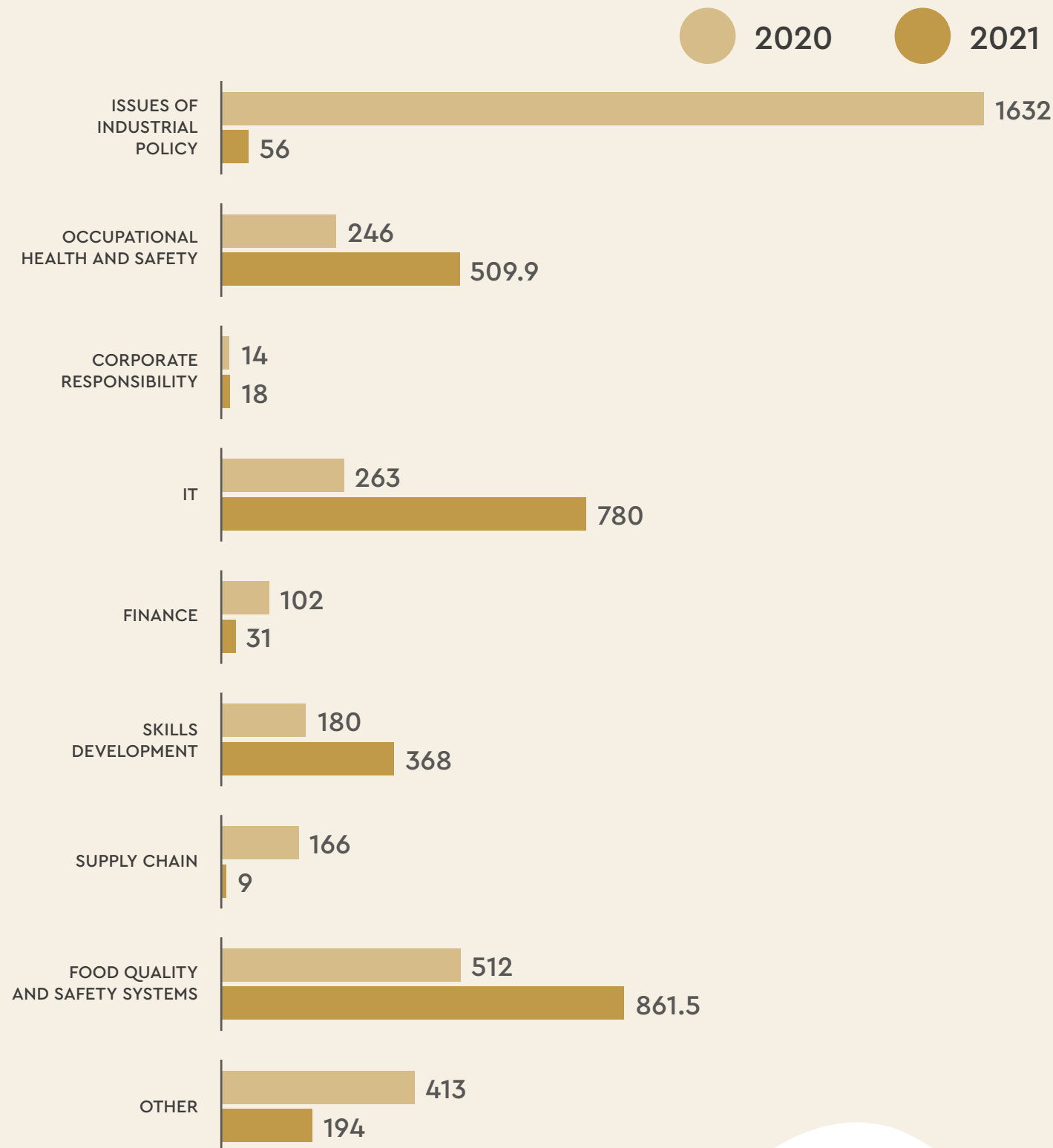


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Total hours of training per subject



Percentage of hours per subject

Subject	2020	2021
FOOD QUALITY AND SAFETY SYSTEMS	14.5%	30.5%
FINANCE	2.9%	1.1%
OCCUPATIONAL HEALTH AND SAFETY	7.0%	18.0%
SUPPLY CHAIN	4.7%	0.3%
COMPUTISATION	7.5%	27.6%
ISSUES OF INDUSTRIAL POLICY	46.3%	2.0%
SKILLS DEVELOPMENT	5.1%	13.0%
CORPORATE RESPONSIBILITY	0.4%	0.6%
OTHER	11.7%	6.9%

Our employees are evaluated according to the Performance and Development System with the purpose of:

- Setting personal goals, prioritizing and aligning them with the general goals of the Company
- Conducting an evaluation in an objective and meritocratic manner
- Continuous upskilling through training and development programmes

Through the applied **Performance and Development System**, DELTA aims to identify challenges for each employee, monitor their performance, and ensure that each one is placed in the right department and position.



In 2021, 50 employees of our Company were trained through the Vivartia Academy, with a total of **327** training hours.

4.4 Equality, Diversity & Inclusion

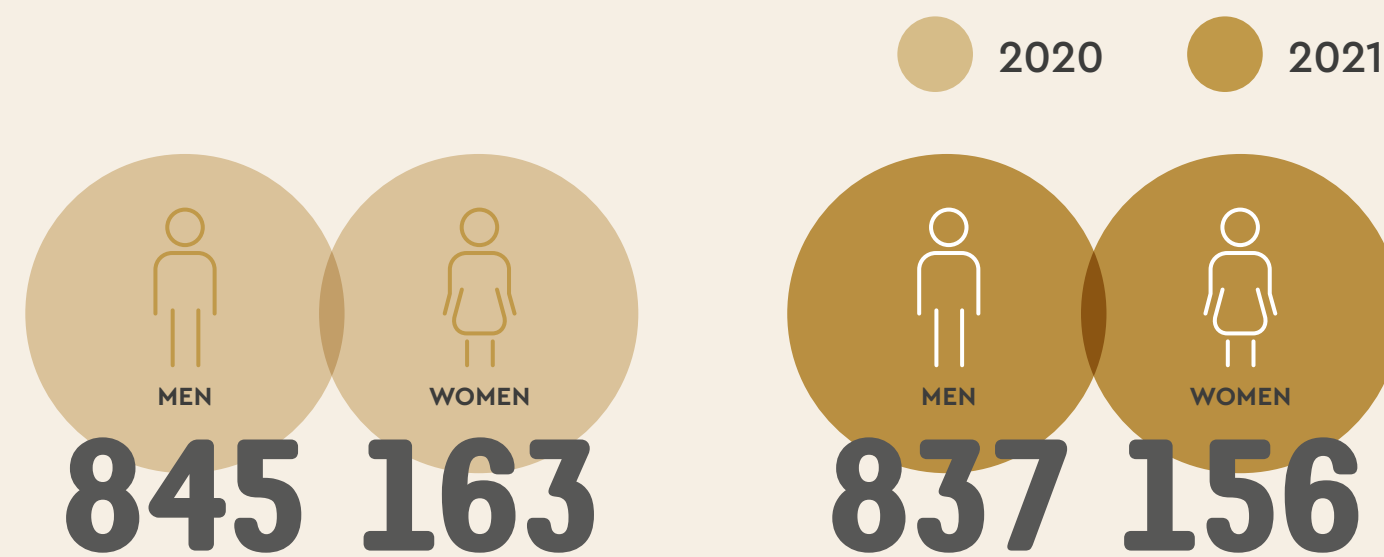


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We embrace all types of diversity and foster inclusion by treating all our people with respect, fairness and dignity.

In 2021, through the Vivartia Group, we signed the **"Diversity Charter"**, reaffirming our position on the protection of these principles and respect for human rights.

Total number of employees



We note that there was no non-compliance incidents concerning diversity, equality and inclusion in 2021.

Employee distribution per job and gender

	2020		2021	
	MEN	WOMEN	MEN	WOMEN
FULL TIME EMPLOYEES	844	162	836	156
<i>of which seasonal employees:</i>	87	3	73	6
PART TIME EMPLOYEES	1	1	1	-

Age distribution of employees

	2020			2021		
	<30	30-50	51+	<30	30-50	51+
MEN	53	518	274	57	440	340
WOMEN	10	104	49	16	88	52

Employee distribution per job and gender

	2020		2021	
	MEN	WOMEN	MEN	WOMEN
INDEFINITE TERM	758	160	764	150
DEFINITE TERM	87	3	73	6

Distribution of employees per job / levels and age

	2020			2021		
	<30	30-50	51+	<30	30-50	51+
C-SUITE	-	2	4	-	4	3
SENIOR AND MIDDLE MANAGEMENT	1	73	53	1	69	49
ADMINISTRATIVE EMPLOYEES	9	125	53	5	95	61
WORKERS AND FOREMEN	53	422	213	67	360	279

4.5 Human Rights



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Respecting human rights is a priority for DELTA.



We adhere to the Vivartia Group "**Code of Business Conduct**" that promotes human rights values in our business activities and excludes non-compliant behaviors.

It is noted that in the entire year 2021, no case of discrimination was reported in relation to the violation of human rights and unfair treatment of employees.



5.

Social Contribution and Support



We aim to support and engage with the communities where we live and work, endeavouring to have a positive impact for them.

We promote the societal welfare by planning and participating in actions that promote the sustainable development of local communities and the satisfaction of our customers and consumers.

5.1 Contribution to Society



For DELTA, societal contribution is a core interest with the implementation of a broad corporate responsibility program aimed at sustainable development and prosperity. At DELTA, we are demonstrating our social sensitivity in a practical way by implementing a number of initiatives and have identified **four main areas of social contribution**:



We support vulnerable social groups



In 2021 we offered two million servings of products to cover nutrition needs, through a number of organizations.



In cooperation with the **"Together for the Child"** association, we supported vulnerable families with multiple children, by offering milk and yogurt to children of all school grades and families with zero or very low income, for the entire school year, until June 2021. At the same time, within the framework of the same program, we provided counseling, empowerment and guidance to these families, to help them overcome their difficulties and improve their financial situation.





We have supported **"The Smile of the Child"** association, by providing milk for three months children living in the association. We also ensured that these children as well as 400 other children from the Smile of the Child, the Child & Family Support Centers, the Oncology Department of the Children's Hospital and from nine other agencies attended the theatre play **"The Little Prince"**.



In cooperation with the **"Together for the Child"** association, we supported single-parent families with each new registration on the **deltamoms club** website.



We provided products year-round to children in the care of the **"Apostoli"** organization of the Holy Archdiocese of Athens and participated in providing meals to the young children at the YMCA kindergarten.



We supported the SOS Autism Center's annual **"Learn About Me"** calendar by covering part of the printing costs.



In consultation with the Social Service of the Municipality of Elassona, we offered 25,000 servings of products for the relief of the people affected by the earthquake. At the same time, we participated in supporting earthquake victims in Crete, providing them with financial and emotional support.



In the summer of 2021, DELTA helped the important work of firefighters and volunteers who took part in putting out the wildfires. Since the beginning of the extreme weather phenomena, the company has established the DELTA INFORMATION CENTER to receive requests for help and send its products to all fire-affected areas of the country.



DELTA, through its subsidiary EUROFEED and in consultation with the Ministry of Rural Development and Food and the Prefecture of Western Peloponnese, offered Amaliada 25 tons of animal feed to support the livestock farmers affected by the forest fires.

We support the volunteer activities and contribution of our employees



DELTA and its people practically demonstrated their care for 120 residents of the Athens Nursing Home by offering the company's products and handmade Easter greeting cards to everyone.



Our company's employees launched an action called **"School Smiles 2021"**, through which DELTA, in collaboration with the **"Together for the Child"** association, offered 120 school bags filled with stationery to the children supported by the organizations **"Friends of the Child"** and **"Volunteers of the World"**.



At Christmas of 2021, DELTA employees supported two charitable institutions, the **"Children's Villages"** and the **"Smile of the Child"**.

We promote education and sports



The Company supports educational/academic activities, such as the Thessaloniki Vocational High School, the TEDx of the AEUB and NTUA, the European Youth Parliament, the AEGEE of Athens, the Erasmus Club of the University of Thessaloniki and the students' association AIESED through the offer of products.



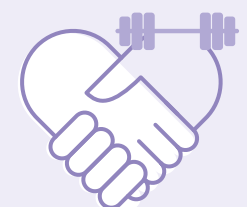
DELTA was a sponsor at the 2nd Dairy Conference.



DELTA provides opportunities to final year students to take part in internships.



After the reconstruction of the basketball court in Agia Varvara, MILKO, with the help of Giannis Antetokounmpo, continued to support young people and sports in practical ways.



In 2021, our company announced a new partnership with Thodoris Iakovidis, a champion weightlifter, to support his preparation for the Paris Olympic Games in 2024.



In 2021, our company supported the participation of our employees in authentic Marathons.



DELTA delivered another basketball court as part of the "MILKO Hood Makeover" campaign in 2021. This action offered the children a court that meets all the specifications. At the same time, as part of this campaign, DELTA launched new packaging in honor of Olympic medalist in the sport of hoops, Lefteris Petrounias, supporting his effort for the Olympic Games in Tokyo.



We contribute to good health

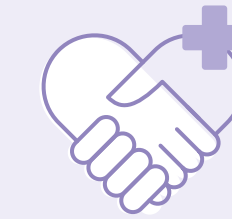
DELTA has contributed to national efforts against COVID -19 and also supports voluntary blood donations by its employees **to replenish blood supplies in hospitals:**



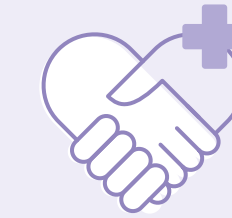
DELTA has donated two state-of-the-art negative pressure chambers to the Ministry of Health, to prevent the transmission of the virus.



DELTA supplied products to social institutions and structures in for children in need and socially vulnerable groups.



DELTA was a pioneer in the support of the #menoumespiti campaign through a global campaign, conveying an optimistic message.



Re-formulation of reduced sugar products to help us contribute to the adoption of good eating habits and contribute to the fight against obesity.

5.2 Customer and Consumer Support and Satisfaction

Offering our consumers products of high nutritional value and quality on a daily basis is a key objective of DELTA. At the same time, we support our customers practically through our seamless collaboration and by promoting small points of sale. In this way, we give preference to local businesses by offering our consumers the opportunity to buy our products in stores near them.

In 2021, the total number of our customers increased by 1.7%.



* Other customer categories are hotels, restaurants, canteens, etc.



Sales and distribution network

We have one of the largest distribution networks in Greece:

414 trucks

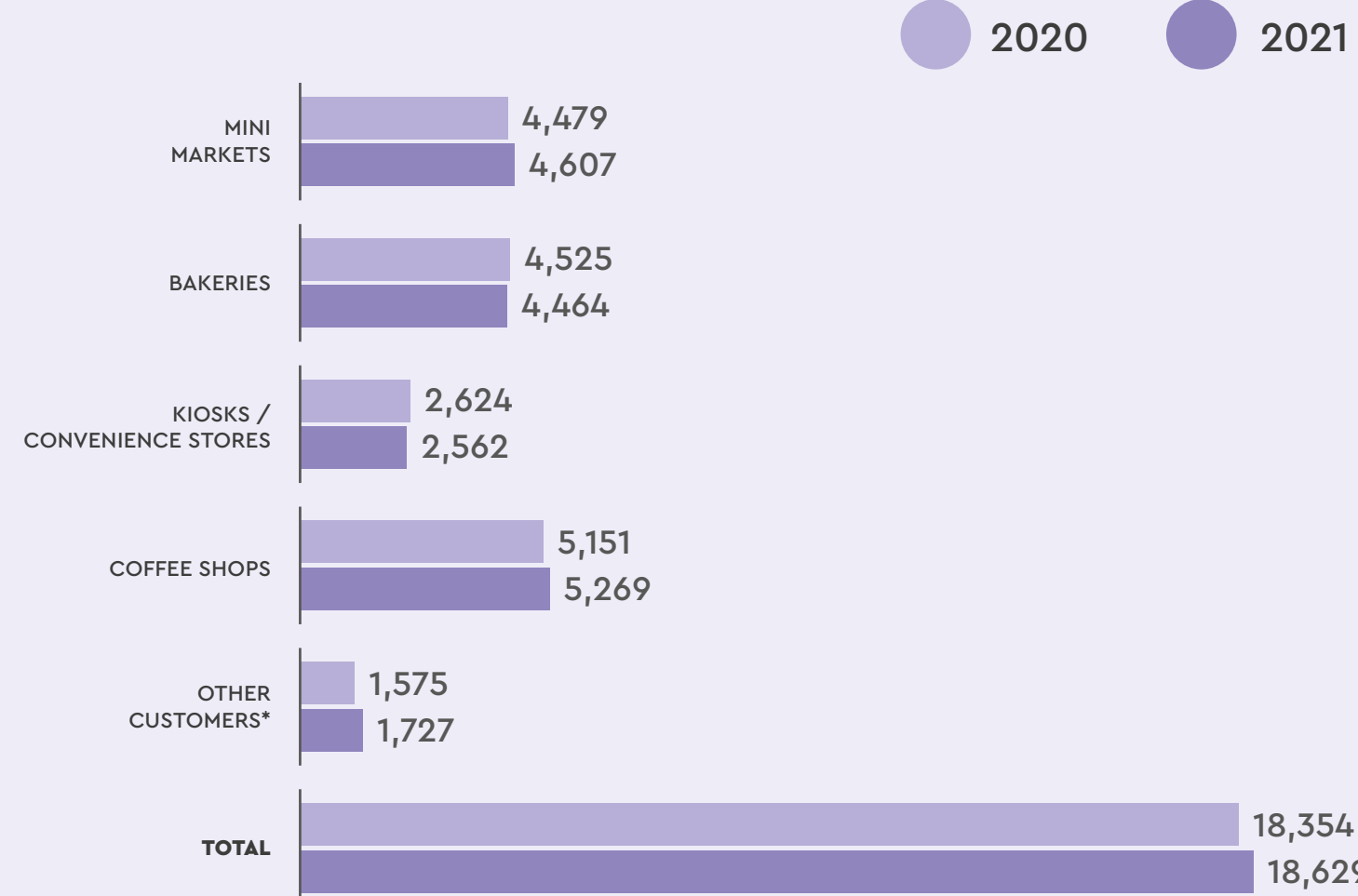
27,100 points of sale

29 visits / day / route

215 product codes

10,000 invoices per day

Number of customers/ Type of customer



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We place great emphasis on direct communication and ensure that we meet the needs of our consumers, customers and partners through the DELTA Information Center.

The Information Center was established in 2001 and staffed by experienced scientific personnel to ensure efficient communication between DELTA, consumers and markets.

Consumers can reach the center by phone at 8001199800 or by using the contact form on the website DELTA.



DELTA's Information Center provides information on the following subjects:

- ✓ General issues related to our products

- ✓ Questions about nutrition

- ✓ Conducting tours for school children in our production facilities and educating them about balanced nutrition and food management at home

- ✓ Market research, contests and giveaways for consumers

- ✓ Information about our company's innovative methods and practices, our reliability, our know-how and our commitment to our values

It is noting, that there were no incidents of non-compliance in 2021 regarding complaint management issues.



5.3 Primary Sector Support



For nearly 70 years, DELTA has supported the Greek primary sector, as the largest cow milk buyer from Greek livestock farmers, absorbing the 1/5 of the total cow milk production. Our company, partnering with 550 Greek livestock farmers, has a very expansive milk collection and distribution network throughout Greece.

13 research programs have been completed, 8 of which were presented at scientific conferences and 21 at training workshops.

In 2021, DELTA continued to implement the **Contract Farming** Programme in collaboration with Piraeus Bank to provide breeders with the required liquidity under satisfactory terms, during the period needed, aiming at the direct and active support and development of dairy farming.

To further strengthen the primary productio sector, we continued to implement the **GAIA ACTION PLAN**, which aims to:

- Support Greek dairy farming with research, training and technical support actions
- Utilize Greek crops for the production of animal feed
- Conduct applied research by academic and research institutions in areas that may yield important results with respect to the sustainability of dairy farming
- Provide technical support to producers and knowledge dissemination
- Improve the competitiveness of the Greek farm



The axes of the GAIA Action Plan:

Pilot applied research programmes for alternative crops for the production of animal feed

Consulting programme for the improvement of farm management and nutrition

Training programmes for farmers and livestock farmers on good husbandry practices, to ensure the quality of the milk and the welfare of the animals

64 scholarships to young livestock farmers and their children who work in the field of livestock farming

Contractual farming
Evaluation of milk suppliers



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The actions organized by the DELTA Milk Zone within the framework of the GAIA ACTION PLAN for 2021 were:

Cultivation of non-GMO soybean in Greece by the Institute of Science and Animal Production of ELGO DIMITRA, the Agricultural University of Athens and DELTA.

The objective of the study was to carry out research on the cultivation of non-GMO soybeans and investigate the required growing conditions, productivity and production costs in order to determine the feasibility of their cultivation in our country and their use as alternative protein feed to replace imported GMO soybeans. For this purpose, we carried out in 2021, in collaboration with ELGO DIMITRA and the Department of Animal Production Sciences of the Agricultural University of Athens, a cultivation program of non-GMO soybeans at the farm of this Institute. The results of the experimental study show that the production of soybean seed in Greece is completely feasible, highly efficient and economically advantageous as a protein feed with high nutritional value, and also improves the production capacity of the silage of dairy animals.

Identifying alternative protein-rich feed by studying the cultivation of sweet lupine and fodder faba beans.

In December 2021, in collaboration with the Agricultural University of Athens and the Institute of Science and Animal Production of ELGO DIMITRA, we carried out in the farm of the Institute, on an area of 20 acres, the cultivation of two species of legumes, forage quince and sweet lupin. The aim of the study was to evaluate lupin and forage quince in terms of their productivity in fruit (protein seeds) for feeding ruminants and their production costs (dietary and economic evaluation as raw materials for dairy animal silage with a pro-environmental footprint).

DELTA's proposals on alternative crops for the production of protein feed are proving particularly relevant today, as the world market is in crisis due to the significant increase in energy prices, which is driving up the prices of commodities and, consequently, feed and food. To counteract the effects of the crisis, it is necessary to increase the amount of feed produced internally and improve the country's self-sufficiency in feed. The knowledge gained in this process will be used by producers to meet these needs.

Provision of scholarships to young livestock farmers

At DELTA, we consider the education and continuous professional training of livestock farmers as an important instrument, which contributes to more efficient management and sustainability of the livestock farming. Our goal is to continue the scholarship program for young farmers through the GAIA Action Plan.

Training workshop in Simopoulos, Ilia, for goat and sheep farmers.

This workshop was organized by EUROFEED in collaboration with a local animal feed store in July 2021 and was held in Simopoulos, Ilia. The purpose of this event was to promote the animal welfare in the livestock sector. **The subjects of the conference included:**

- Nutrition of dairy goats and sheep
- Basic principles for the prevention of goat and sheep diseases
- Health conditions in the stable





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5.4 Policies and Certifications for Genetically Modified Organisms (GMO)

To prevent the introduction of genetically modified organisms into the feed chain used by partner farms to feed dairy cows, our company is certified by the **SGS (Societe Generale de Surveillance)** Certification Body. In addition, DELTA aims to select only GMO free raw and auxiliary materials.



More information can be found in the EUROFEED chapter.

GRI 102-9

5.5 Sustainable Supply Chain

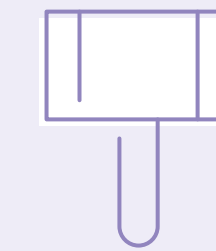
We have highlighted the importance of a sustainable supply chain to ensure the achievement of our corporate objectives. A sustainable supply chain is based on mutual trust and the development of added-value partnerships giving priority to the local community, sustainability and quality and safety of our products.

We evaluate our suppliers and ensure the quality of our products.

At DELTA, we cooperated with 505 breeders (of which produce 15 organic milk) and 37 goat farmers. This is the largest partnership network with Greek cattle farmers, since it concerns approximately 1/5 of all Greek cattle farmers and extends from Didymoteicho to Sparta. Overall, in 2021 our company traded with 2,036 suppliers (3 new suppliers) and our total number of transactions exceeded 100,000.

We have adopted and implement a Code of Conduct for Suppliers and Partners, which serves as a set of guidelines covering the way we collaborate with our suppliers.

More specifically, we have established a Code of Conduct for Suppliers and Partners, which serves as a guide for working with our suppliers. Moreover, it sets out the basic standards and rules of our business conduct, including the criteria that should be met when selecting new suppliers/partners in accordance with our company's non-negotiable business principles*:



Compliance with the laws



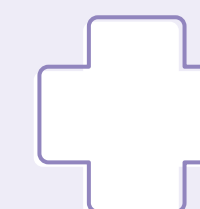
Business ethics



Respect for the employee



Health and Safety



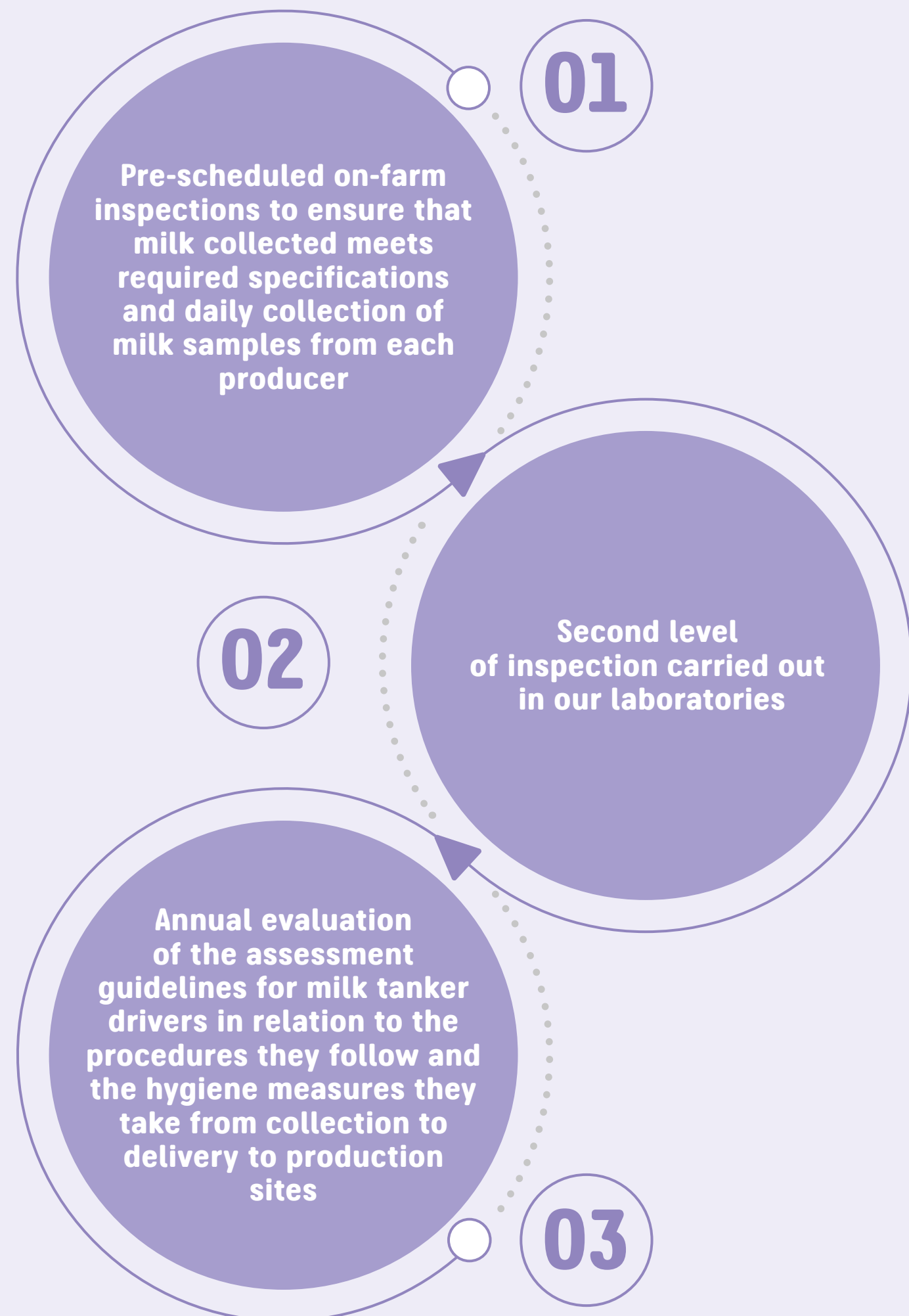
Respect for the environment

* It is noted that any deviation from the above code results in termination of the collaboration with the supplier.



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The evaluation of our suppliers is also carried out for milk suppliers where quality criteria such as microbiological and physiochemical results, infrastructure, milk production conditions on the farm etc, are taken into account.
In particular, systematic inspections are carried out before the milk collection process:



GRI 416-1

5.6 Product Quality and Safety



Our quality assurance procedures

DELTA applies a **Quality Management System** in all domains of its operations, applying the strictest regulations, as defined by European and national legislation, from the stage of raw materials to the final disposal of products in points of sale. We apply the most appropriate internationally certified systems for food safety. In particular, we comply with, apply and are certified according to the following systems:



We have had no product recalls since 2001.

To ensure the safety and quality of our products, the following procedures are followed:

- ✓ Internal inspections in all production units
- ✓ Coordination of external bodies inspections of the Quality Management Systems of the production units
- ✓ Internal training programs for the staff of the production units and DELTA Advisory Center on issues of quality and food safety, key principles of microbiology, occupational safety and health
- ✓ Internal traceability control tests, as well as simulations of final product batch recalls
- ✓ Evaluation of suppliers
- ✓ Delta MicroLab Laboratory of Molecular Biology
Daily contact with the production process for complete microbiological solutions such as analysis of the presence of pathogenic microbes in food, adulteration in food and also to ensure the products are free of genetically modification.

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Quality at every stage DELTA has recorded every step of production process, in order to carry out all the necessary inspections. From the first stage of acquiring the raw material to the final disposal of the products in the points of sale, we ensure quality and freshness of our products, as well as their nutritional value.

Since 1992 the company has been creating the Research and Development (R&D) division and investing in scientific human resources and research facilities.



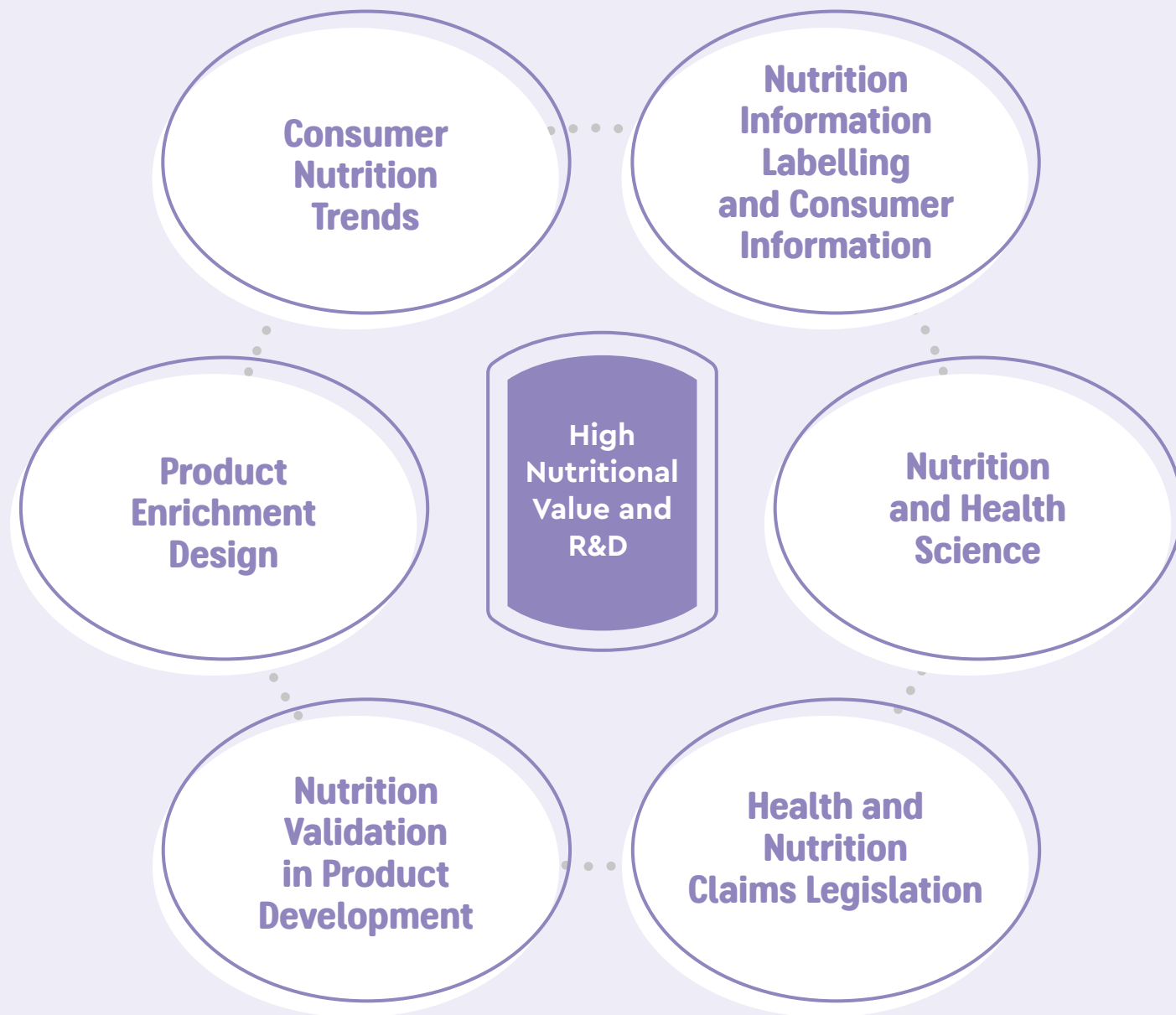
DELTA systematically invests in Research and Development. We monitor and study international scientific developments in new technologies, new innovative ingredients, nutrition and health, as well as the nutritional and general trends governing consumer behavior, globally. Our goal is not only to improve the existing products, ensuring their high nutritional value, but also to generate new products that meet the ever-changing nutritional and other needs of modern consumers, belonging in different age groups.



5.7 Highly Nutritious Products



DELTA is always developing innovative products of high quality and nutritional value to meet the needs of its consumers. Ensuring high nutritional value is a key focus of the Research and Development (R&D) Division's responsibilities from the products' design process to their distribution to consumers.



CASE STUDY:

Creativity and High Nutritional Value in the new LIFE SMOOTHIES category.

Addressing today's consumers who take care of their diet and make healthy choices, **DELTA** created **LIFE Smoothies**, natural concentrated juices in original combinations of flavours and ingredients.

LIFE Smoothie Green Power combines vitamins, iron and antioxidants with spinach and the refreshing taste of cucumber.

LIFE Smoothie Berry Boost puts polyphenol and vitamin C-rich blueberries in the same bottle, along with the precious fruits of the multivitamin-rich aronia.

LIFE Smoothie Energy Shot combines turmeric, aromatic passion fruit, tropical – vitamin-rich mango and caffeine-rich guarana nuts to energize the body.

LIFE Smoothie Fiber & Go with orange, red grapefruit and peaches, enriched with fiber, nutrients and vitamins.

These products were approved through multiple factory-scale testing, and they were monitored for their organoleptic and nutritional characteristics throughout their shelf-life.



CASE STUDY:

Investment in the Plant-Based product category.

In 2021, Delta redesigned the production activity at Sindos plant, with the aim of transferring there the production of the **DELTA Plant-based Beverages from a collaborating plant abroad.**

This will help it reduce the financial and environmental footprint caused by the transport of the products to Greece and will reinforce the Greek production activity in a rapidly growing market.

It is growing its Plant-based Beverage range, at the same time enriching the product portfolio of Plant-based desserts.

CASE STUDY:

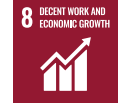
Actions for changing the composition and developing healthy alternatives.

In 2021, Delta added to its portfolio of **ultra-high-temperature processed (UHT) refrigerated milks the mmmilk Immune Plus code**, with a high zinc content and enriched with vitamins C, D3, B6, B12 and Folic acid, that are immune-boosting nutritional elements.

At the same time, DELTA is **removing fructose** from all the recipes of the **Vitaline** product portfolio, resulting in a reduction of sugars by 50% and the energy value of the products by 25% compared to previous recipes.

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5.8 Fair Trade

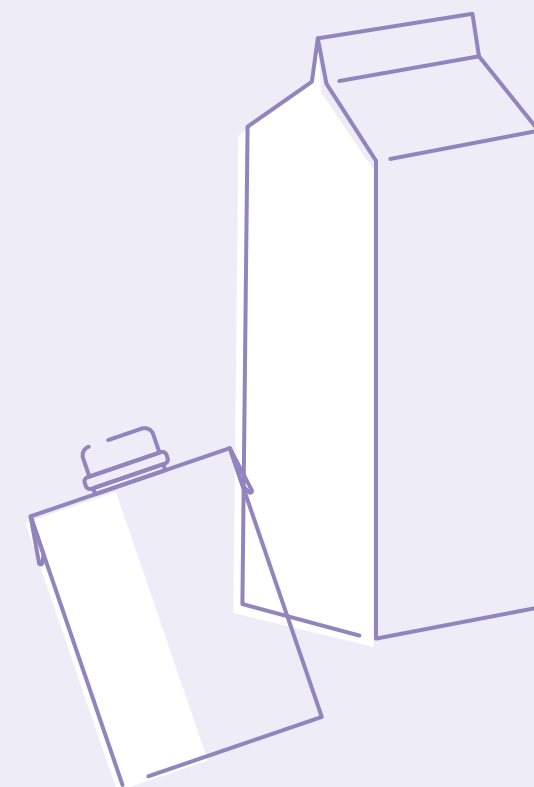


At DELTA we integrate the concept of fair trade through our support for the primary sector and the priority we give to Greek farmers. We systematically promote contract farming and at the same time, we undertake initiatives to disseminate know-how and adopt best practices and methods in order to improve the productivity of our partners.

We support diversity, equality and fairness in all the areas of our business activity, as well as in our relations with our employees and partners. Our aspiration is to contribute to the promotion of fair trade based on dialogue, transparency and respect by offering better trade conditions and protecting the rights of our farmers.

More specifically, we adopt the following key principles:

- Fair trade practices
- Commitment to the fight against discrimination and in favor of gender equality
- Assurance of good working conditions
- Promotion of skills development
- Creation of opportunities for new / small producers





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Corporate Governance

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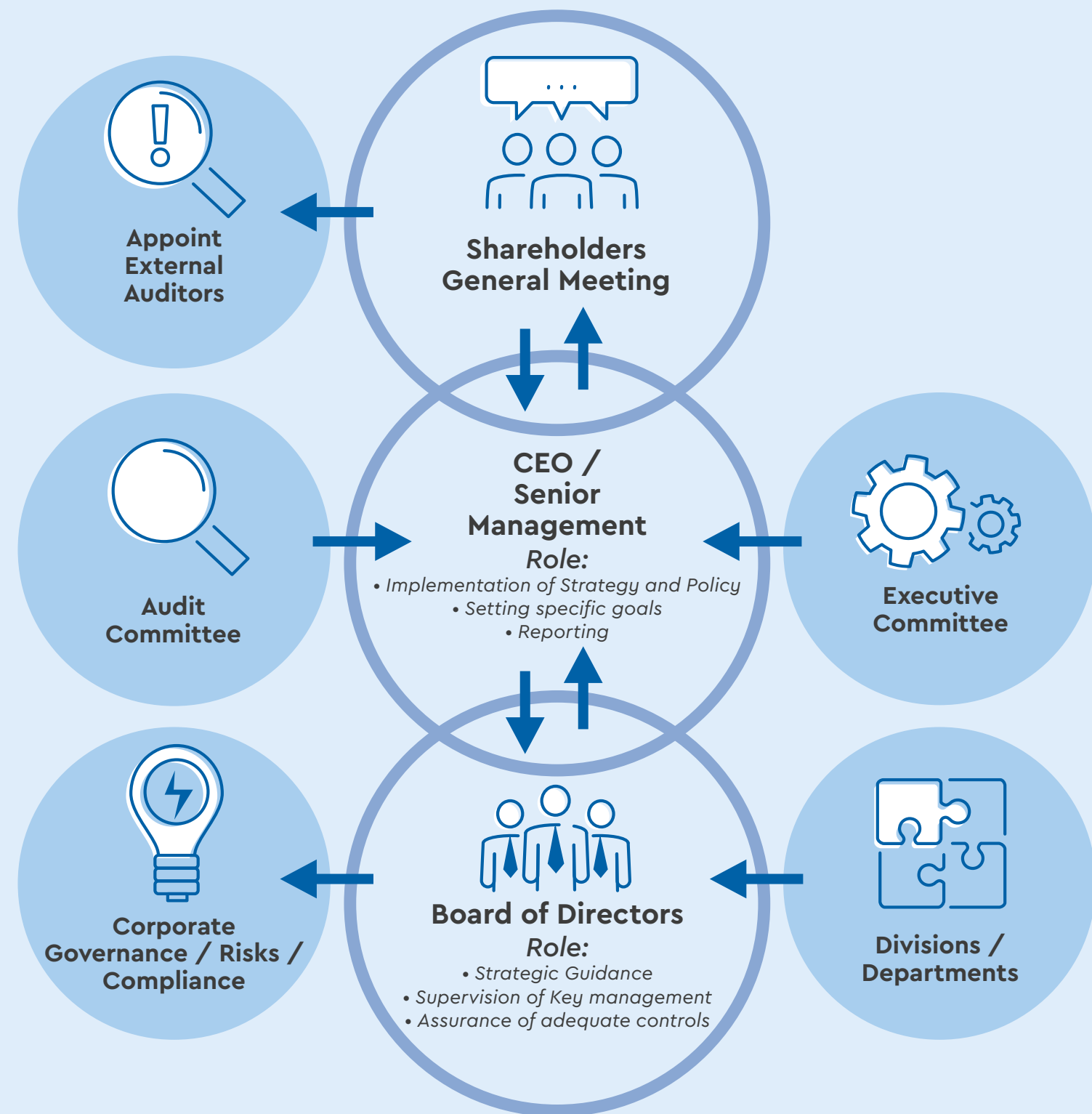
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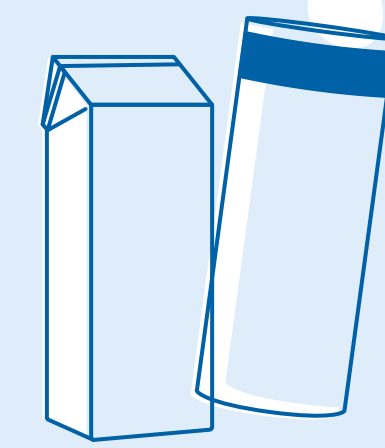
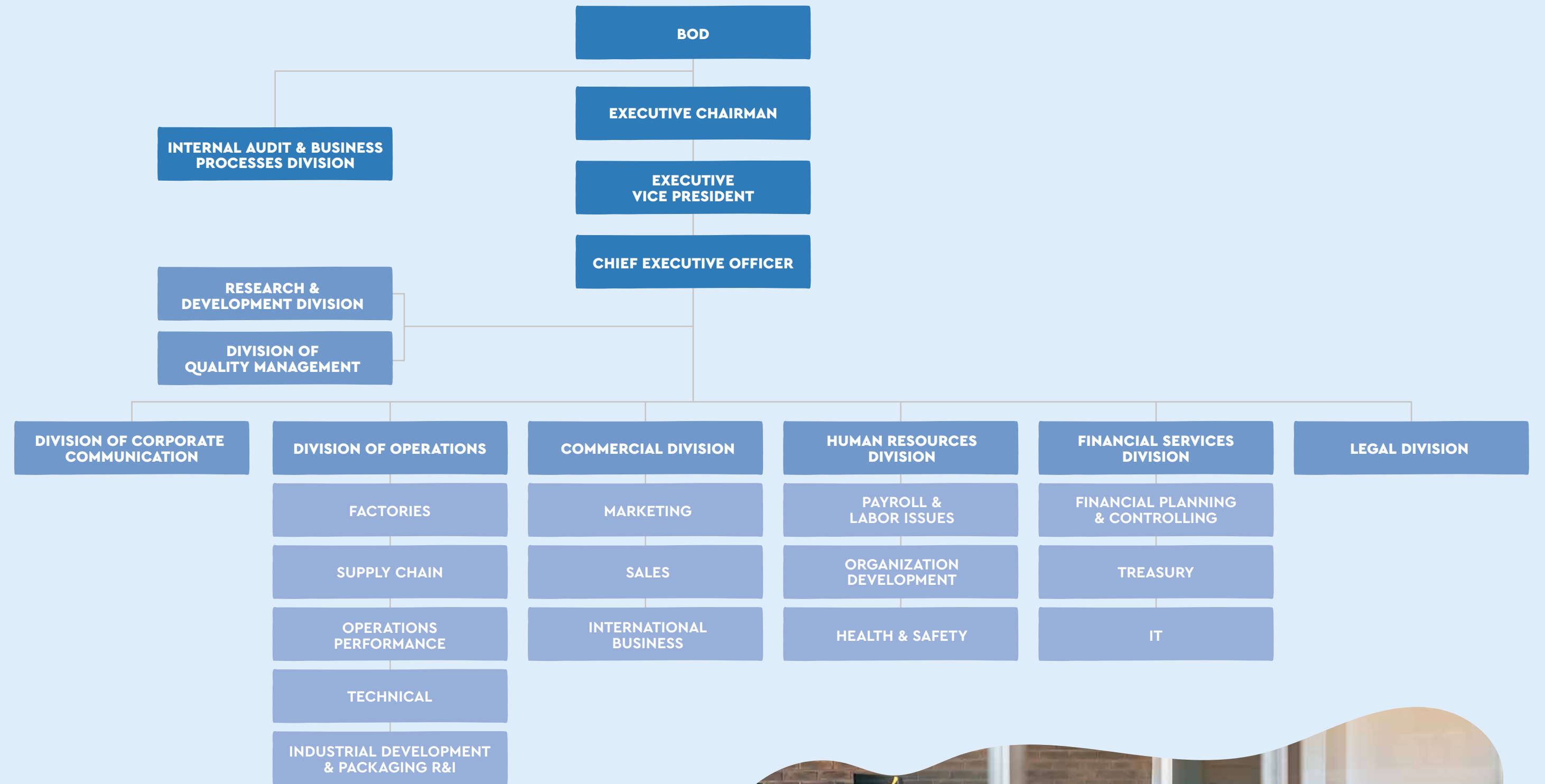


Transparency, reliability and accountability are fundamental principles of our corporate governance system. We have developed a transparent organizational structure, as well as an effective internal control and risk management system:

Our Governance System:



The organizational chart of General Management





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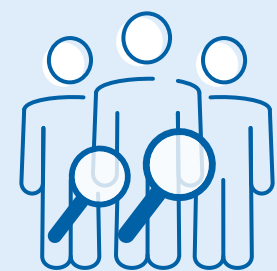
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Board of Directors



The Board of Directors (BoD) of DELTA is elected by the General Meeting of Shareholders and the term of office of the members is two years. On 19.6.2020, the General Meeting elected seven new members, whose term of office expires on 19.6.2022. The role of the Board of Directors is to ensure that the adequate processes are in place, oversee senior management and provide strategic guidance.

Audit Committee



The Company's Board of Directors is supported by the Audit Committee of the Vivartia Group to which it belongs. At the same time, the Audit Committee is responsible to supervise the Internal Audit Department of DELTA in order to effectively support all internal audit systems and risk management.

Executive Committee



The duties of the Executive Committee include the general and continuous supervision of all Company and Group functions. Setting goals, budgets, strategic planning and monitoring the company's financial performance are some of the other responsibilities of the committee.

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6.1 Data Privacy



DELTA has included in its priorities compliance with the **European Regulation on the Protection of Personal Data 2016/679, Directive 2002/58/EC on the protection of privacy in electronic communications** and the general guidelines issued by any European or Hellenic Data Protection Authority. We take all the necessary precautions for the protection of the personal data of employees, partners and consumers. The Data Protection Officer (DPO) and the Information Security Officer (ISO) play a key role in this process.

It is noting that in 2021 no breaches of personal data protection legislation were reported.



GRI 102-16

6.2 Regulatory Compliance

The purpose of the Internal Audit Department is the optimum organization and coverage of the company and its subsidiaries in Greece and abroad, with constantly improved, flexible, secure and innovative procedures, for all their important business operations. The main objective of the procedures is to achieve organizational optimization and seamless interaction between the Divisions, enhancing, transparency and simplification. At the same time, the Internal Audit function provides assurance services regarding the management of various forms of risk in the operational functions, in terms of prevention and elimination. Assurance is achieved through independent confirmation of the effectiveness of the safeguards including those provided for in corporate procedures.

We note that there were not recorded any incidents of regulatory non-compliance in 2021.

6.3 Ethics and Anti-corruption Practices



DELTA acknowledges that ensuring transparency in all transactions arising in the context of its business activities is a key issue for sustainability and for the company's further growth. Furthermore, DELTA strives to create a climate of trust, respect for human rights and zero tolerance for any form of corruption.



Suppliers' Code of Conduct

The **Code of Conduct for Suppliers and Partners** contains the key principles that suppliers and partners must follow and implement. This code is a fundamental requirement for our evaluation, selection and subsequent cooperation.



Procurement Code of Conduct

We have established a **"Code of Conduct governing the procurement of goods and services"**, according to which there are specific standards and principles that govern the relationship between employees and suppliers regarding the offering or receiving of gifts.



Vivartia Code of Business Conduct

DELTA follows the **"Vivartia Code of Business Conduct"**, which includes special provisions for combating corruption and avoiding unethical actions and behaviors. The Code outlines specific policies that oppose the abuse of authority for personal gain.

With regard to transparency and corruption, specific rules and principles have been put in place, in respect of accepting business gifts and avoiding bribery regarding all the employees.



Code of Conduct during the performance of the Internal Audit function

Overall, DELTA observes and applies a **Code of Conduct during the performance of the Internal Audit function**, with the view of promoting standards, which are established by the modern governance of companies, and strengthening the effectiveness of the relevant rules.

In this context, the key principles for staffing the internal audit department, are:

- Objectivity
- Integrity
- Documentation
- Adequacy
- Confidentiality
- Independence



Internal Complaints management policy including those concerning incidents of violence and harassment

We promote labor rights and implement measures to prevent and combat workplace violence and harassment in accordance with Law 4808/2021. At the same time, we promote and facilitate communication with management in the event of incidents or reports of complaints, recommendations, suggestions for improvement, etc. The **Internal Complaints Management Policy** is direct and continuous in terms of its application period and aims to create a workplace free of violence, harassment and discrimination and fully respectful of human dignity.

There were no corruption-related incidents in 2021. It is worth noting that for one more year, there was no confirmed incident of corruption.



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Our Subsidiary EUROFEED

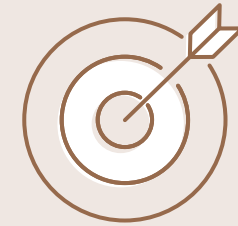


Our 100% subsidiary company EUROFEED SA (EUROFEED), established in 1988, aims to provide high quality service to the network of cooperating milk producers.

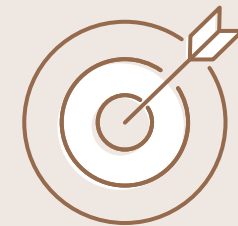
Our subsidiary company is our main supplier and also caters to other producers/livestock farmers who place great importance on the safety and collaborates with all departments of the milk zone, with the aim of establishing a meaningful interaction and the continuous exchange of know-how, updates and best practices.

Production of reliable animal feed, which guarantees animals welfare, is a key part of EUROFEED philosophy. The feed mixtures are well-balances of fixed composition and quality, and the strictest standards are observed under the feed preparation - both regarding raw materials and production methods.

We operate in line with our strategic objectives:



High quality of products manufactured to meet the needs and requirements of the customers / partners.



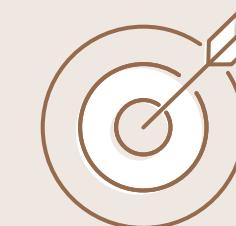
Ongoing development of products based on the animals welfare and scientific approach /support of the cooperating breeders.



7.1 Environmental Footprint



EUROFEED strictly adheres to the environmental policy of DELTA and to the applicable legal framework for environmental protection, and strives to reconcile its operations with the protection of the environment by making continuous efforts to reduce its environmental footprint and improve its environmental performance. **More specifically, it sets the following main objectives:**



- 1. Optimum use of resources**
- 2. Proper management of waste**
- 3. Prevention of pollution**

GAIA Action Plan

The EUROFEED production unit is a key pillar of DELTA's GAIA action plan and provides technical assistance to farmers and producers. The company's staff participates in awareness workshops on proper nutrition and welfare of dairy animals and organises educational visits to livestock farms with the view of educating farmers on issues of proper nutrition and preparation of balanced ratios under the guidance of experienced staff.

7.2 Energy Management and Greenhouse Gas Emissions

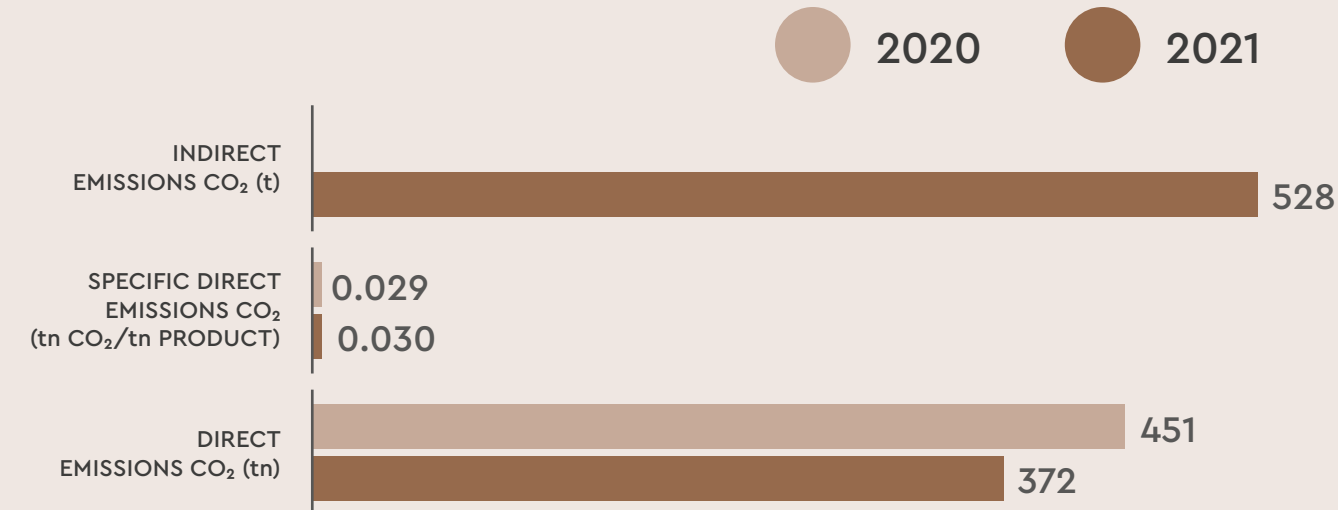


EUROFEED monitors the greenhouse gas emissions arising from its operation, as presented below.

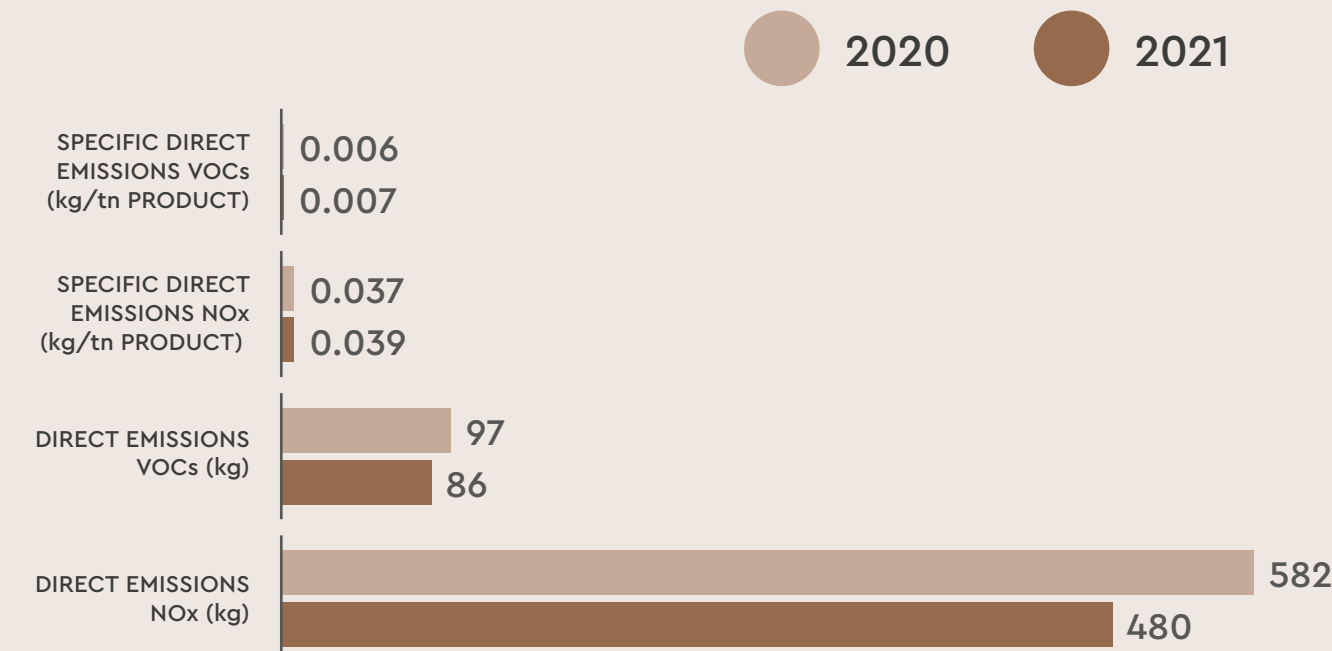


In an effort to reduce the company's energy consumption, in 2021, EUROFEED achieved 24% reduction compared to 2020.

CO₂ emission

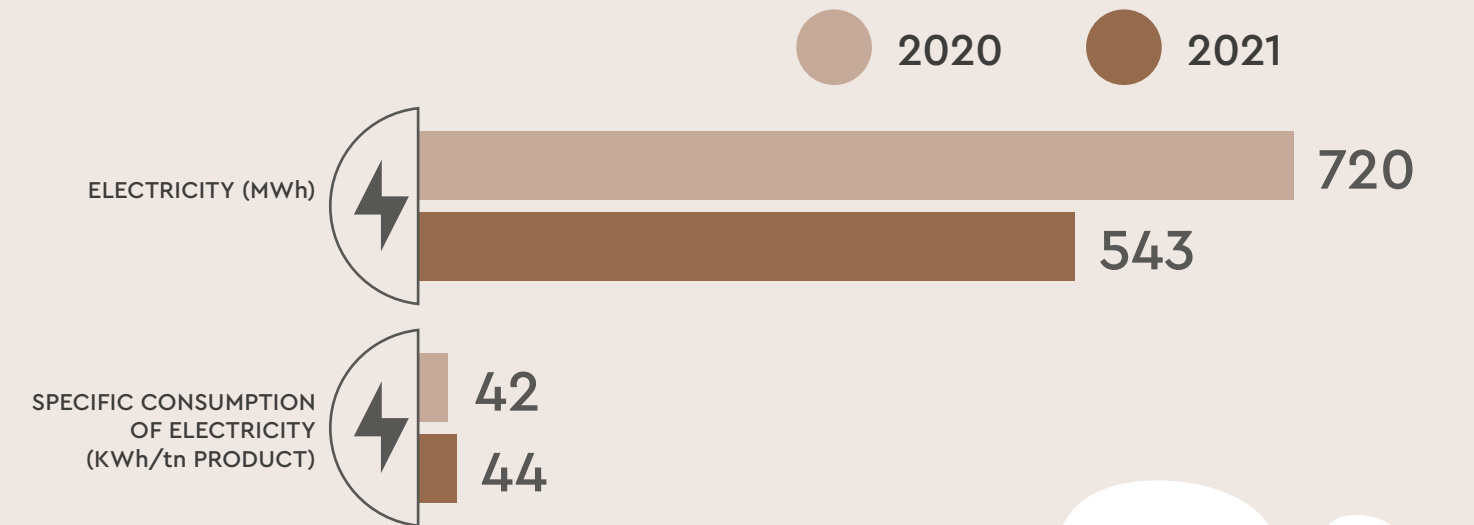


Nitrogen oxides (NOx)



Aspiring towards sustainable growth in a way that respects the environment, in 2021 we reduced energy consumption by 24% compared to the previous year of 2020.

Energy consumption (MWh)



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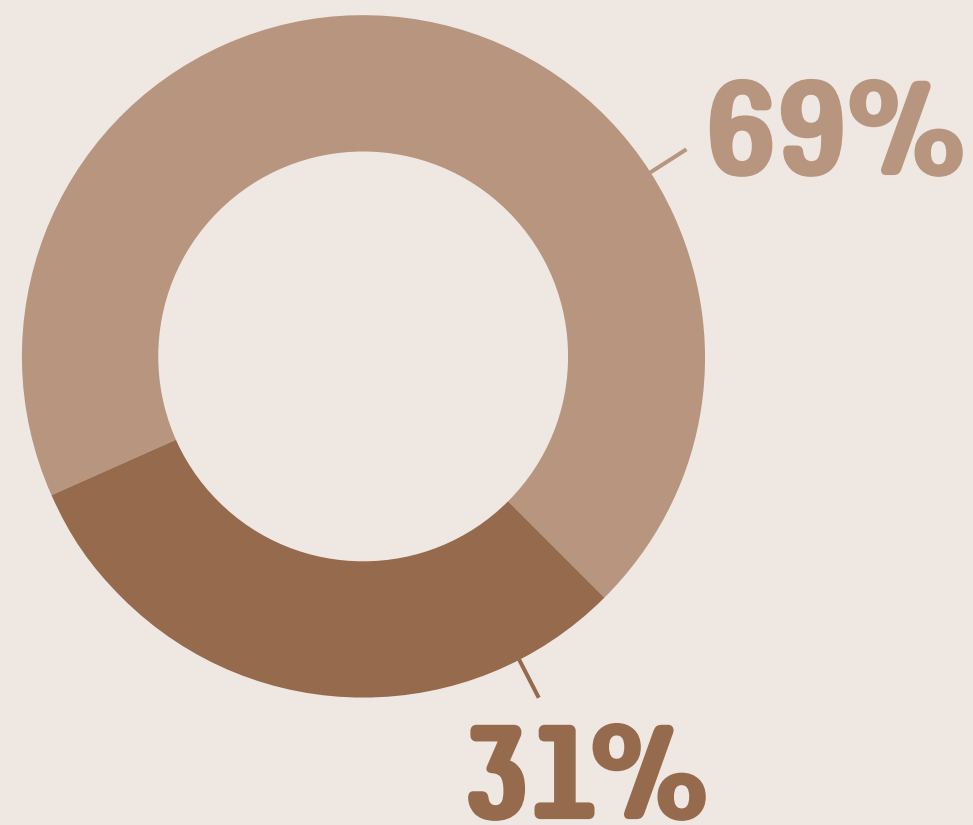
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7.3 Packaging Materials

In **2021**, the total quantities of packaging materials amounted to **26,428 kg**, while in 2020 these quantities reached 16,800 kg.

Total quantities of packaging materials (kg)

● PLASTIC PACKAGING
● OTHER TYPES OF PACKAGING



GRI 303-5

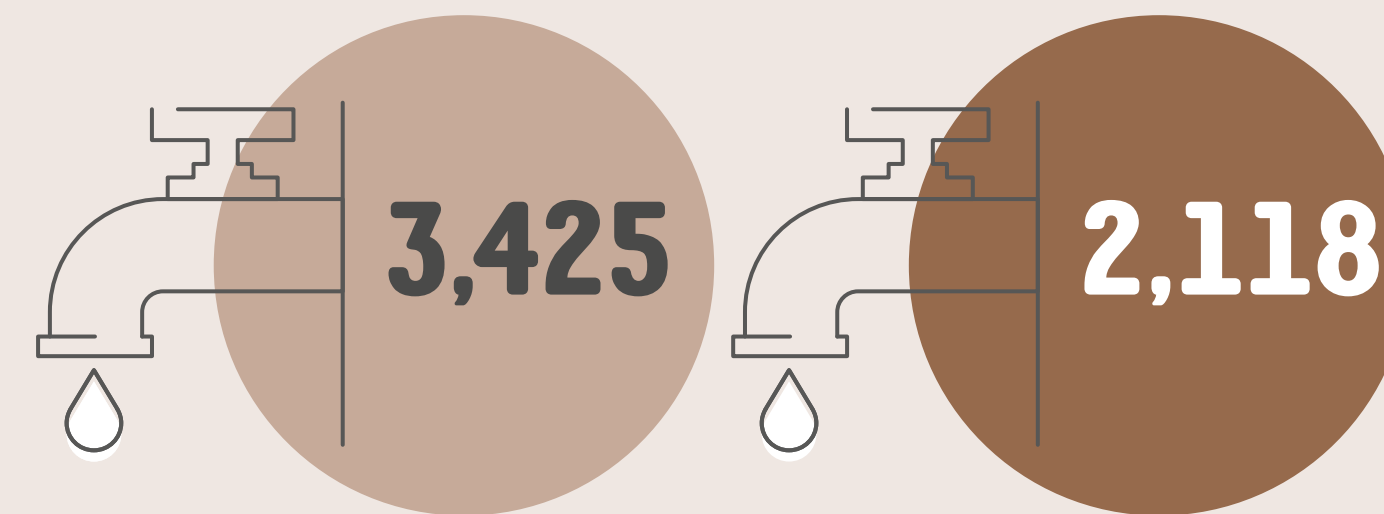
7.4 Responsible Water Consumption



In **2021**, EUROFEED effectively managed to **reduce water consumption by 38%** compared to 2020.

Water consumption (m³)

● 2020 ● 2021



7.5 Animal Welfare



In modern cattle farming, where intensive farming systems are implemented, nutrition contributes significantly to animals' welfare. In this context, the focus of EUROFEED is the production of balanced feed mixes, with a stable composition and quality, for the preparation of which strict specifications are met, both in the selection of raw materials and in the production process.



The company, focused on the production of complex concentrated feed, of high nutritional value and protein content, through its products, has set as its main goal:

- ✓ To contribute to the balanced nutrition of animals
- ✓ To fully meet the needs of the animals in energy and protein
- ✓ To fully cover the needs in vitamins and trace elements (inorganic and organic form), to prevent the occurrence of deficiencies and metabolic diseases
- ✓ To ensure a stable milk production, the good fertility and good health of the animals

Finally, the company actively participates in the educational workshops and seminars organized by DELTA for producers, raising important issues for discussion on animal welfare and nutrition and providing relevant advice.

7.6 Research and Development



An important factor for the growth of EUROFEED is the continuous research for the development of new products. The Company develops dairy production mixes with a focus on more efficient production and the animals' welfare.

In this context, through continuous communication with milk producers, their needs are recorded, as well as the necessary nutritional characteristics needed by the animals, with the aim of developing new animal feed compositions that will ensure their proper reproduction and development.



7.7



Product Quality and Safety

Strict and systematic laboratory controls ensure the quality of the feed mixes and guarantee the welfare of the animals and therefore the production of milk free from undesirable substances.

EUROFEED's commitment to high quality ensures that the preparation of the nutritional mixes includes the use of prime raw materials, such as cereals (corn, wheat, barley) and protein flours of oilseeds, such as soy, rapeseed and sunflower, while at the same time it has set **specific objectives related to the composition of feed:**

- ✓ Energy-protein balance
- ✓ Proper ratio of calcium/phosphorus
- ✓ Use of vitamins-trace elements with a fixed composition
- ✓ Use of organic trace elements

The priority given to the production of high quality animal feed is also certified through the ELOT EN ISO 22000/HACCP quality management system. We respect and follow the rules and standards related to the quality and safety of animal feed, in line with the Greek and European laws, while we also adopt additional internal specifications to ensure the quality of the products.

The production of animal feed of high quality and biological value is achieved through:

- Establishing partnerships with reliable suppliers subject to strict specifications
- Identification, assessment, prevention and management of risks associated with the production of animal feed
- Implementation of a strict control plan from raw materials to finished products
- Operation of a fully equipped and modern analysis laboratory
- Conducting special analyses through cooperation with external accredited laboratories
- Conducting systematic inspections, both internally and at suppliers
- Continuous staff training
- Systematic information about possible changes in legislation and contact with control bodies and services



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Responsible Policy for avoiding Genetically Modified Organizations

Since 2007, EUROFEED has been implementing a policy to prevent the use of genetically modified raw materials in animal feed and at the same time is committed to offering products for dairy cows that are free of genetically modified raw materials, in accordance with the legislation under Directive 2001/18/EC and regulations 1829/2003, 1830/2003 of the European Union (EU).

It therefore has a certified system in place for the production and management of non-genetically modified (non-GMO) soybean meal, maize and compound feed for dairy cows. At the same time, special importance is given to the establishment of strict controls for the raw materials (immediate result and specialized analyses by an accredited molecular biology laboratory) to suppliers regarding the detection of a genetic modification. The production and transport of animal feed are also thoroughly scrutinized in order to avoid any accidental contamination.

The assurance of non-genetically modified animal feed is certified annually by the independent certification body Societe General de Surveillancce (SGS) and is always in compliance with DELTA's standard non-gmo system.



Responsible Policy for the Production of Organic Animal Feed

Through the cooperation with DELTA's network of organic milk suppliers and other livestock farmers who run organic farms, since September 2019, EUROFEED has been supplying them with its own ready organic compound supplementary feed, certified by the organic product certification body DIO.



7.8 Occupational Health and Safety



EUROFEED is aiming on improving employees' health and safety, by covering their relevant needs and requirements. In this context, it constantly attempts to improve working conditions, inform and train its employees to prevent accidents and avoid occupational risks. In order to ensure the above, the Safety Officer and the Occupational Physician are in constant communication with the employees, while continuous investments are made in equipment, procedures and materials, aimed to minimize the risks of accidents.



Health and Safety measures

- ✓ Space cleaning works (fire protection)
- ✓ Safety upgrading projects
- ✓ Medical services and health monitoring
- ✓ Fire safety (maintenance, upgrade of fire protection equipment)
- ✓ Means of personal protection

In terms of health and safety, in 2021 there was a decline of 15.03% compared to 2020 in the annual number of man-hours of work and 15.20% in the annual number of man-days of work respectively, due to the departure of employees' departure.

Health and Safety indicators

	2020		2021	
	MEN	WOMEN	MEN	WOMEN
ANNUAL NUMBER OF MAN-HOURS	33,597	4,286	28,377	3,813
ANNUAL NUMBER OF MAN-DAYS	4,200	536	3,547	477

100% reduction in the:

Annual number of injuries or accidents arising from or during work.

Number of days of absence from work due to accident of employees.

Number of days absent from work due to any incapacity of the workers.

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**Our goal is to ensure
and support the health
of our workforce.**

Health and Safety Indicators

	2020			2021		
	MEN	WOMEN	TOTAL	MEN	WOMEN	TOTAL
EMPLOYEE INJURY RATE (IR)	29.8	0	26.4	0	0	0
LOST DAY RATE (LDR)	3,006.22	0	3,006.22	0	0	0
EMPLOYEE ABSENCE RATE (AR)	0.15	0.11	0.14	0	0	0

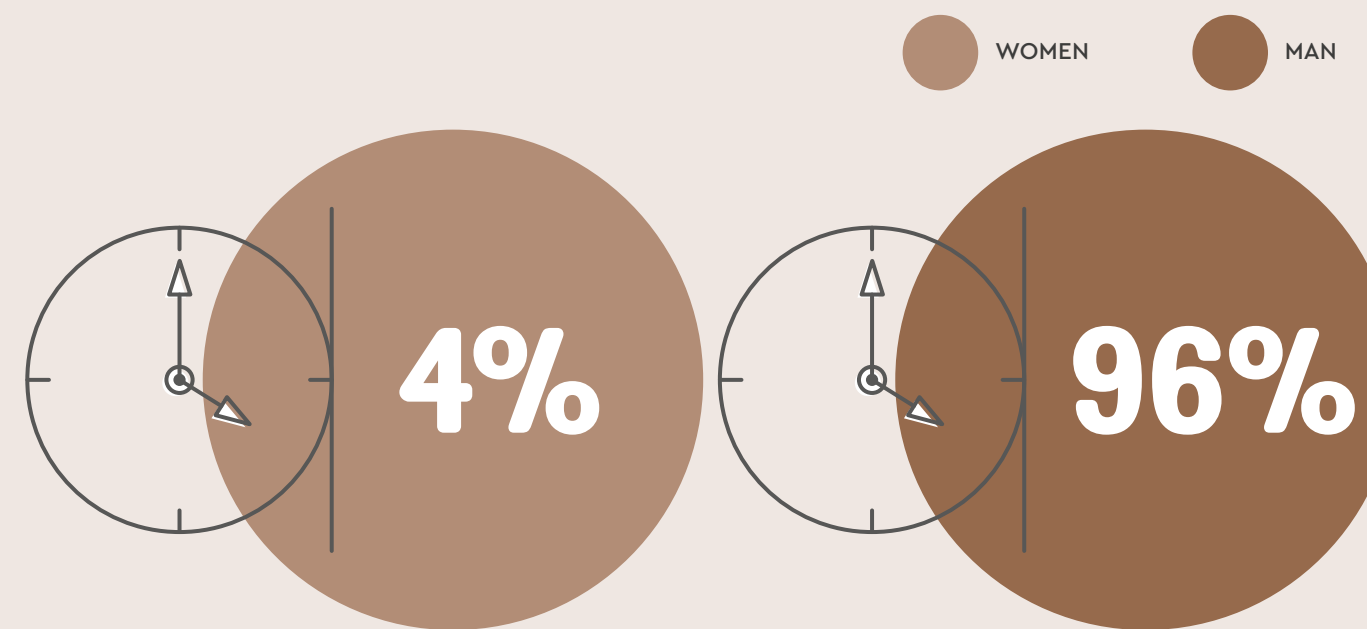
GRI 404-1 GRI 404-2 GRI 403-5

7.9 Employee Training and Development



EUROFEED is focusing on the development of its workforce, fostering an environment which promotes growth, development and support of its employees. In this context, our subsidiary company fosters the growth of its employees through innovative and modern training, evaluation and reward methods.

Total training hours 2021



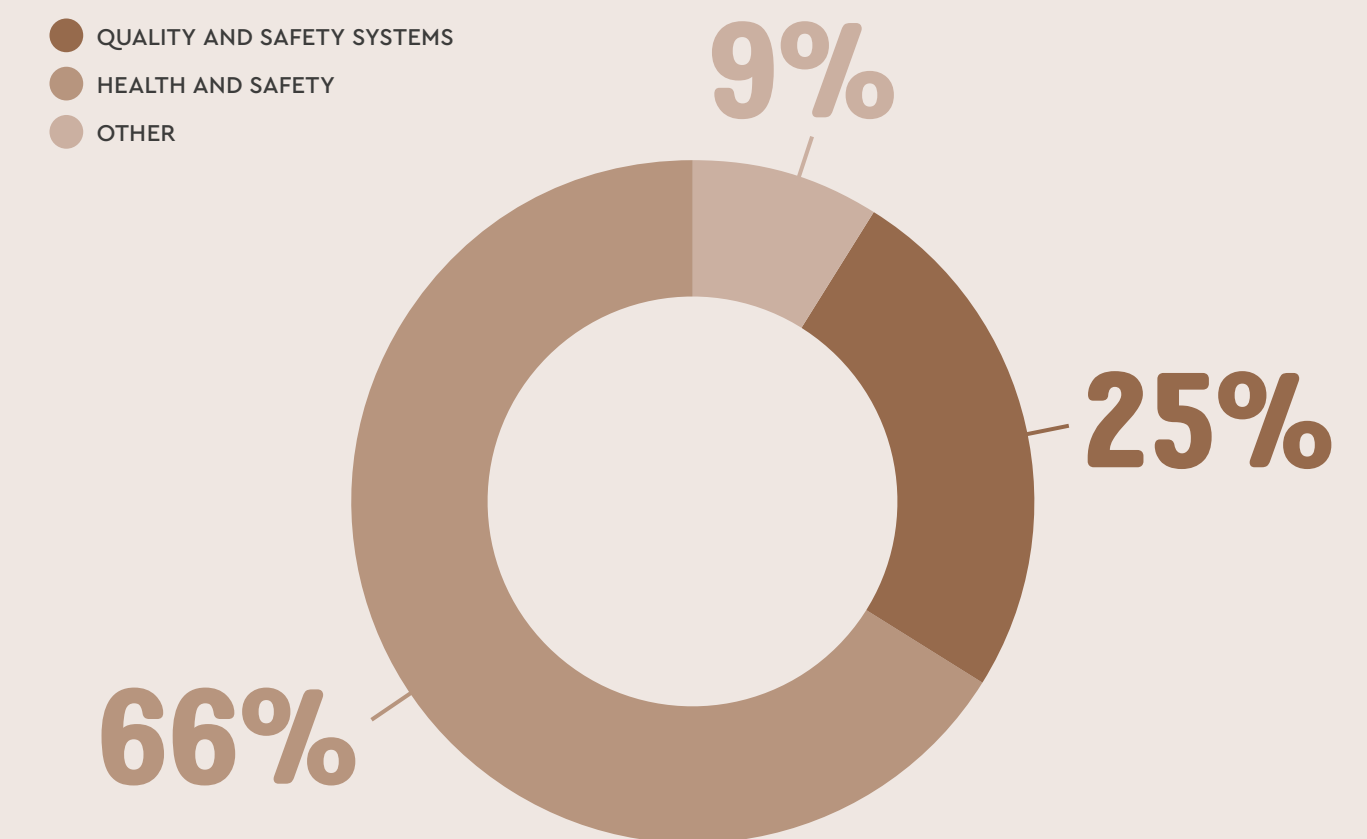
**10 training seminars
were held
during year 2021.**

In 2021, 308 executives and heads of departments, 1,013 administrative employees and 55 foremen and labor personnel were trained on topics such as quality and safety systems, health and safety and other.

More specifically, the following were carried out:

- ✓ **4** 17-hour seminars, on quality and safety systems
- ✓ **3** 45-hour seminars, on health and safety
- ✓ **2** 6-hour seminars, on other subjects

Percentage of hours per subject 2021

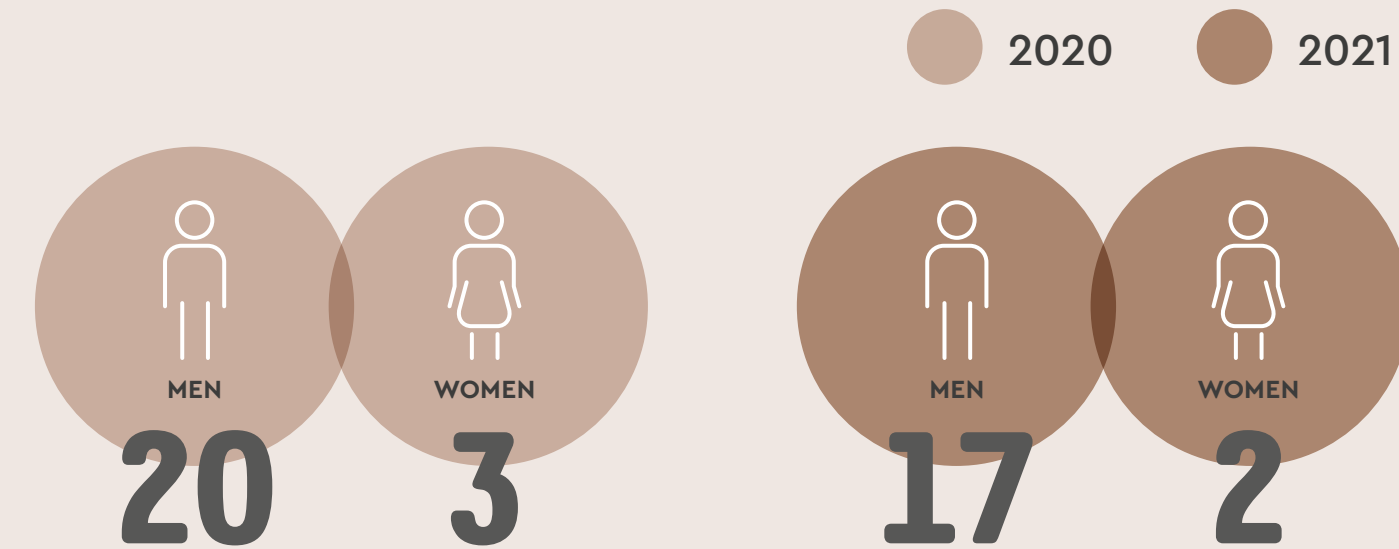


The average employee training is 4 hours for executives and department heads, 3.75 hours for administrative employees and 3.67 hours for foremen and labor personnel.

7.10 Equality, Diversity & Inclusion

Our employees are a fundamental pillar for EUROFEED's upward trajectory in terms of its success and growth. Education and training programs are carried out to our employees, providing them the necessary skills and knowledge to operate effectively and efficiently in the competitive environment.

Total number of employees



Age distribution of employees

	2020			2021		
	<30	30-50	51+	<30	30-50	51+
MEN / WOMEN	-	12	11	-	11	8

Distribution of employees per job / levels and gender

	2020		2021	
	MEN	WOMEN	MEN	WOMEN
FOREMEN AND WORKERS	17	1	15	-
ADMINISTRATIVE PERSONNEL	1	2	1	2
SENIOR AND MIDDLE MANAGEMENT	2	-	1	-

It is noted that there were no employees in the category of senior executives in 2021.



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Employee distribution per job and gender

	2020		2021	
	MEN	WOMEN	MEN	WOMEN
PART TIME	16	1	14	-
FULL TIME	4	2	3	2

It is noted that there are no seasonal employees in 2021.

Distribution of employees per job / levels and gender

	2020			2021		
	<30	30-50	51+	<30	30-50	51+
FOREMEN AND WORKERS	-	10	8	-	9	6
ADMINISTRATIVE PERSONNEL	-	1	2	-	1	2
SENIOR AND MIDDLE MANAGEMENT	-	1	1	-	1	-

It is noted that there are no employees in the age group <30 years old.

Employees and employment contract type

	2020			2021		
	MEN	WOMEN	TOTAL	MEN	WOMEN	TOTAL
PERMANENT	20	3	23	17	2	19
FIXED TERM	0	0	0	0	0	0
TOTAL	20	3	23	17	2	19

It is noted that during 2021, EUROFEED did not hire new employees.

In the year 2021, there were four voluntary departures of employees above 51 due to retirement.





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GRI Content Index

GRI STANDARDS RATIO	DESCRIPTION	REFERENCE
General Indices		
Company Profile		
GRI 102-1	Name of the organization	DELTA FOODS SINGLE-MEMBER SA
GRI 102-2	Activities, brands, products, and services	DELTA • DELTA at a glance • Our products, pp. 16–19 Our subsidiary EUROFEED, p. 69
GRI 102-3	Location of headquarters	23rd km Athens – Lamia National Road GR 14565, Agios Stefanos, Attica
GRI 102-4	Location of operations	Productive facilities and milk zone, p. 18
GRI 102-5	Ownership and legal form	100% Vivartia Group of Companies Our subsidiary EUROFEED Our subsidiary UNITED MILK COMPANY AD
GRI 102-6	Markets served	Productive facilities and milk zone, p. 18
GRI 102-7	Scale of the organization	DELTA at a glance, p. 17 Economic Performance, p. 20
GRI 102-8	Information on employees and other workers	Our employees – Equality, Diversity & Inclusion, p. 49 Our subsidiary EUROFEED – Equality, Diversity & Inclusion, p. 77
GRI 102-9	Supply chain	DELTA at a glance, p. 17 Sustainable supply chain, pp. 59–60
GRI 102-10	Significant changes to the organization and its supply chain	<ul style="list-style-type: none"> Relocation of the milk production unit from the Tavros facility to the Agios Stefanos plant. Operation of offices in Kifissia.
GRI 102-11	Precautionary Principle or approach	Our approach to sustainable development, p. 27 Protecting the Environment, p. 35
GRI 102-12	External initiatives	Awards and distinctions, pp. 23–24
GRI 102-13	Membership of associations	Memberships & Partnerships, pp. 21–22

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GRI STANDARDS RATIO	DESCRIPTION	REFERENCE
Strategy		
GRI 102-14	Statement from senior decision-maker	Message from Management, pp. 10-11
Ethics and Integrity		
GRI 102-16	Values, principles, standards, and norms of behavior	DELTA, pp. 15-16 Ethics and anti-corruption practices, p. 67 Our subsidiary EUROFEED, p. 69
GRI 102-17	Mechanisms for advice and concerns about ethics	Ethics and anti-corruption practices, p. 67
Governance		
GRI 102-18	Governance structure	Corporate governance, p. 65
GRI 102-22	Composition of the highest governance body and its committees	Corporate governance, p. 65
GRI 102-25	Conflicts of interest	Ethics and anti-corruption practices, p. 67
GRI 102-26	Role of highest governance body in setting purpose, values, and strategy	Corporate governance, pp. 65-66
Stakeholder Engagement		
GRI 102-40	List of stakeholder groups	Engaging with our Stakeholders, pp. 28-31
GRI 102-41	Collective bargaining agreements	There are no business bargaining agreements.
GRI 102-42	Identifying and selecting stakeholders	Engaging with our Stakeholders, pp. 28-31
GRI 102-43	Approach to stakeholder engagement	Engaging with our Stakeholders, pp. 28-31
GRI 102-44	Key topics and concerns raised	Engaging with our Stakeholders, pp. 28-31



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GRI STANDARDS RATIO	DESCRIPTION	REFERENCE
Reporting Practice		
GRI 102-45	Entities included in the consolidated financial statements	DELTA Financial Report
GRI 102-46	Defining report content and topic Boundaries	About this report, p. 13
GRI 102-47	List of material topics	Key sustainability issues, pp. 32-33
GRI 102-48	Restatements of information	Circular Economy, p. 39
GRI 102-49	Changes in reporting	There are no significant changes compared to previous reports.
GRI 102-50	Reporting period	1.1.2021 – 31.12.2021
GRI 102-51	Date of most recent report	1.1.2020 – 31.12.2020
GRI 102-52	Reporting cycle	Annual
GRI 102-53	Contact point for questions regarding the report	About this report, p. 13
GRI 102-54	Claims of reporting in accordance with the GRI Standards	About this report, p. 13
GRI 102-55	GRI content index	GRI Content Index, pp. 80-86
GRI 102-56	External assurance	About this report, p. 13 Independent External Audit Report, pp. 89-90
GRI 201-1	Direct economic value generated and distributed	Economic Performance, p. 20 DELTA at a glance, p. 17
GRI 301	Materials	
GRI 103	Management approach	
GRI 301-1	Materials used by weight or volume	Environmentally-friendly packaging, p. 40 Our subsidiary EUROFEED – Packaging Materials, p. 71

GRI STANDARDS RATIO	DESCRIPTION	REFERENCE
GRI 302	Energy	
GRI 103	Management approach	
GRI 302-1	Energy consumption within the organization	Energy management, p. 38 Our subsidiary EUROFEED – Energy Management and Greenhouse Gas Emissions, p. 70
GRI 302-3	Energy intensity	Energy management, p. 38
GRI 302-4	Reduction of energy consumption	Energy management, p. 38 Our subsidiary EUROFEED – Energy Management and Greenhouse Gas Emissions, p. 70
GRI 303	Water and effluents	
GRI 103	Management approach	
GRI 303-3	Recycling and reuse of water	Responsible management of water, p. 42
GRI 303-5	Water consumption	Responsible management of water, p. 42 Our subsidiary EUROFEED – Responsible water consumption, p. 71
GRI 305	Emissions	
GRI 103	Management approach	
GRI 305-1	Direct (scope 1) greenhouse gas emissions	Climate change and Greenhouse Gas Emissions (GHG) management, p. 36 Our subsidiary EUROFEED – Energy Management and Greenhouse Gas Emissions, p. 70
GRI 305-2	Energy Indirect (scope 2) greenhouse gas emissions	Climate change and Greenhouse Gas Emissions (GHG) management, p. 36 Our subsidiary EUROFEED – Energy Management and Greenhouse Gas Emissions, p. 70
GRI 305-4	Emissions intensity	Climate change and Greenhouse Gas Emissions (GHG) management, p. 36 Our subsidiary EUROFEED – Energy Management and Greenhouse Gas Emissions, p. 70
GRI 305-5	Reduction of GHG emissions	Climate change and Greenhouse Gas Emissions (GHG) management, p. 36

GRI STANDARDS RATIO	DESCRIPTION	REFERENCE
GRI 305-7	Nitrogen oxides (NOX), sulfur oxides (SOx), and other significant air emissions	Climate change and Greenhouse Gas Emissions (GHG) management, pp. 36-37 Our subsidiary EUROFEED – Energy Management and Greenhouse Gas Emissions, p. 70
GRI 306	Waste Management	
GRI 103	Management approach	
GRI 306-1	Waste generation and significant waste-related impacts	Circular economy • Environmentally-friendly packaging, pp. 39-40
GRI 306-2	Total disposal of waste per type and method	Circular economy, p. 39
GRI 401	Employment	
GRI 103	Management approach	
GRI 401-1	New employee hires and employee turnover	Our employees, p. 45 Our subsidiary EUROFEED – Equality Diversity & Inclusion, p. 78
GRI 403	Occupational Health and Safety	
GRI 103	Management approach	
GRI 403-1	Occupational health and safety management system	Occupational health and safety, p. 46 Our subsidiary EUROFEED – Employee health and safety, p. 75
GRI 403-2	Hazard identification, risk assessment, and incident investigation	Occupational health and safety, p. 46 Our subsidiary EUROFEED – Employee health and safety, p. 75
GRI 403-4	Worker participation, consultation, and communication on occupational health and safety	Occupational health and safety, p. 46
GRI 403-5	Worker training on occupational health and safety	Employee training and development, pp. 47-48 Our subsidiary EUROFEED – Employee training and development, p. 76
GRI 403-6	Promotion of worker health	Occupational health and safety, p. 46
GRI 403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Occupational health and safety, p. 46

GRI STANDARDS RATIO	DESCRIPTION	REFERENCE
GRI 403-9	Work-related injuries	Occupational health and safety, p. 46 Our subsidiary EUROFEED – Occupational health and safety, p. 75
GRI 404	Training and Education	
GRI 103	Management approach	
GRI 404-1	Average hours of training per year per employee	Employee training and development, p. 47 Our subsidiary EUROFEED – Occupational training and development, p. 76
GRI 404-2	Programs for upgrading employee skills and transition assistance programs	Employee training and development, pp. 47-48
GRI 405	Diversity and equal opportunity	
GRI 103	Management approach	
GR 405-1	Diversity of governance bodies and employees	Equality, Diversity & Inclusion, p. 49
GRI 406	Non-discrimination	
GRI 103	Management approach	
GRI 406-1	Incidents of discrimination and corrective actions taken	Human Rights, p. 50
GRI 413	Local communities	
GRI 103	Management approach	
GRI 413-1	Operations with local community engagement, impact assessments, and development programs	Social contribution and support, pp. 52-54
GRI 416	Customer Health and Safety	
GRI 103	Management approach	
GRI 416-1	Assessment of the health and safety impacts of product and service categories	Product quality and safety, pp. 60-61
GRI 416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	During 2021 there were no incidents of non-compliance concerning the health and safety impacts of the Group's products and services.

GRI STANDARDS RATIO	DESCRIPTION	REFERENCE
GRI 417	Marketing and Labeling	
GRI 103	Management approach	
GRI 417-1	Requirements for product and service information and labeling	Highly Nutritious Products, p. 62
GRI 417-2	Incidents of non-compliance concerning product and service information and labeling	During 2021 there were no incidents of non-compliance concerning product and service information and labeling.
GRI 417-3	Incidents of non-compliance concerning marketing communications	During 2021 there were no incidents of non-compliance concerning marketing communications.
GRI 418	Customer Privacy	
GRI 103	Management approach	
GRI 418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Data Privacy, p. 66
Non-GRI	Generating value for our stakeholders	Stakeholders, Customer and consumer support and satisfaction, pp. 28-31, 55-56
Non-GRI	Primary sector support	Primary sector support, pp. 57-58
FP7	Balanced diet and products of a high nutritional value	Highly Nutritious Products, p. 62
Non-GRI	Animal welfare	Our subsidiary EUROFEED – Animal welfare, p. 72 Animal welfare, p. 43
Non - GRI	Innovation	DELTA at a glance, Our subsidiary, p. 17 Our subsidiary EUROFEED – Research and Development, p. 72
Non-GRI	Policies and certifications for genetically modified organisms (GMO)	Policies and certifications for genetically modified organisms (GMO), p. 59 Our subsidiary EUROFEED – Policies and certifications for genetically modified organisms (GMO), p. 74
Non-GRI	Reduction of food waste	Reduction of food waste, p. 41



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ACCOUNTABILITY PRINCIPLES AA1000AP (2018)	REFERENCE IN THE REPORT
Inclusivity	Engaging with our Stakeholders, p. 28
Materiality	Key Sustainability Issues, pp. 32-33
Responsiveness	ESG Performance and Key Priorities, pp. 4-8
	DELTA, pp. 15-17
	Our Products, p. 19
	Actions to address the Covid-19 Pandemic, p. 25
	Engaging with our Stakeholders, p. 17
	Protecting the Environment, p. 35
	Occupational Health and Safety, p. 46
	Employee Training and Development, pp. 47-48
	Equality, Diversity & Inclusion, p. 49
	Human Rights, p. 50
	Contribution to Society, pp. 52-54
	Customer and Consumer Support and Satisfaction, pp. 55-56
	Primary Sector Support, pp. 57-58
	Policies and Certifications for Genetically Modified Organisms (GMO), p. 59
Sustainable Supply Chain, pp. 59-60	
Product Quality and Safety, p. 60	
Fair Trade, p. 63	
Animal Welfare, p. 72	
Product Quality and Safety, pp. 73-74	



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ACCOUNTABILITY PRINCIPLES AA1000AP (2018)	REFERENCE IN THE REPORT
Impact	ESG Performance and Key Priorities, pp. 4-8
	Economic Performance, p. 20
	Climate Change and Greenhouse Gas Emissions (GHG) Management, pp. 36-37
	Energy Management, p. 38
	Circular Economy, p. 39
	Environmentally-friendly Packaging, p. 40
	Responsible Water Management, p. 42
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	Occupational Health and Safety, p. 46
	Employee Training and Development, pp. 47-48
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	Corporate Governance, pp. 65-67
	Energy Management and Greenhouse Gas Emissions, p. 70
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	Responsible Water Consumption, p. 71
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To: Management of DELTA FOODS SINGLE MEMBER S.A.

1. Scope of the External Assurance project of the Sustainability Report

DELTA FOODS SINGLE MEMBER S.A. Company (hereinafter referred to as **DELTA**) has assigned **TÜV HELLAS (TÜV NORD) SA** (hereinafter referred to as **TÜV HELLAS**) the limited external assurance of the Sustainable Development Report, which covers the period **1/1/2021-31/12/2021**.

The scope of the project consists of the following:

- A.** The Application Level Check in accordance with the **GRI Sustainability Reporting Standards (GRI Standards)**, regarding the Sustainability Report of DELTA for 2021, in order to confirm the company's compliance to the requirements of the GRI Standards for the **"In accordance_Core"** Level.
- B.** The control of the accuracy of the claims regarding the coverage of specific metrics of the **GRI Standards**, as follows: GRI 302-1, GRI 303-5, GRI 401-1, GRI 403-9, GRI 404-1, GRI 416-2, GRI 417-2, GRI 418-1.
- C.** The conduction of the coverage level check of the guide **AA1000AP (2018)**, referring to the Accountability Principles as they are stated and analyzed within (Inclusivity, Materiality, Responsiveness & Impact). The level check was held based on the contents of the guide **AA1000AS v3 (Type 2 Assurance-Moderate level)**.

The limited external assurance as it is defined by the above project scope, refers to the Sustainability Report of **DELTA** for 2021 and it was conducted based on the corresponding correlation table of **GRI Standards** Indicators stated by **DELTA** in its Sustainability Report, in order to confirm the Company's compliance to the requirements of the GRI Standards for the **"In accordance_Core"** Level, as well as the requirements of **AA1000AP (2018)**.

2. Project Criteria

The external assurance was based on the evaluation of conformity with the requirements of the following guiding standards:

- A. GRI Standards (Core Level)**
- B. AA1000AP (2018)**

For the evaluation of conformity to the requirements of **AA1000AP (2018)**, the provisions of the guide **AA1000 Assurance Standard (AA1000AS v3)** were followed. More specifically, the Type 2-Moderate level of external assurance was followed. According to this, the level of conformity to the Accountability Principles, as they are stated within AA1000AP (2018), was checked, while the reliability and quality of sustainability performance information based on basic sampling of limited range, was simultaneously assured.

3. Project methodology

Based on the conformance criteria of paragraph 2 and in order to draw conclusions, the external assurance team of **TÜV HELLAS** conducted the following (indicative and not restrictive) methodology:

Reviewed the procedures followed by **DELTA** to identify and determine the material issues in order to include them within the Sustainability Report. Interviews were conducted with selected executives of **DELTA** having operational role in Sustainability issues in order to understand the current state of sustainability development activities and progress achieved during the period under reference.

Reviewed the **DELTA** consultation approach with their stakeholders through interviews with executives responsible for communication with the interested parties at company level and review of selected documents.

Reviewed the claims mentioned to the selected metrics (referred in paragraph 1), in connection with the findings of the above steps. Additionally, the methodologies and practices for extracting the results were reviewed and crosschecking was performed on the reliability and quality of the metrics reported in the report.

These checks consist (not restrictively) of the following:

- Understanding the quality management and results collection processes related to the indicators under consideration
- Review of the design of processes, systems and controls for managing reliability and quality of specified information
- Sampling of management practices and operation control, as well as evidence gathering in order to sufficiently ensure the completeness and accuracy of the claims.
- Maintain of the appropriate documentation for all the aforementioned controls.

4. Review limitations

The range of the review was exclusively limited to the activities of **DELTA** in Greece. No visits and interviews in stakeholders of the **DELTA** have been conducted. In case of any discrepancy in the translation between Greek and English version of the Sustainability Report, the Greek version shall prevail.

5. Responsibilities of the Reporting Organization and Assurance Provider

The team for Sustainability of **DELTA** carried out the Sustainability Report, thus, is exclusively responsible for the information and statements contained therein.

The external assurance conducted, as it is defined in the project scope (paragraph 1), do not represent **TÜV HELLAS'** opinion related to the quality of the Sustainability Report and its contents.

The responsibility of **TÜV HELLAS** is to express the independent conclusions on the issues as defined in the project scope and in accordance to the relevant contract. The project was conducted in such a way so that **TÜV HELLAS** can quote to **DELTA** administration the issues mentioned in this report and for no other purpose.

6. Conclusions-Recommendations

Based on the project scope (paragraph 1) and in the context of the external assurance procedure followed by TÜV HELLAS, the conclusions are as follows:

A. Accuracy and completeness of data (qualitative and quantitative) related to the Application Level Check and claims accuracy of Total Reporting Indicators related to GRI Standards.

During the external assurance project carried out, nothing came to the attention of TÜV HELLAS which would lead to the conclusion that the Report does not meet to the requirements of the GRI Standards for the "In accordance_Core" Level, as reflected on the corresponding correlation GRI content index.

B. Control of the accuracy of the claims concerning the metrics from the GRI Standards

Nothing has come to the attention of TÜV HELLAS that would lead to the conclusion of the incorrect gathering or transferring of data concerning the claims mentioned to the disclosures (selected metrics) of the GRI Standards referred in paragraph 1, point B of this report.

C. Adherence to the AA1000 AccountAbility Principles (Inclusivity, Materiality, Responsiveness & Impact) against the criteria found in AA1000AP (2018)

Inclusivity: Dialogue on Sustainability Issues with the Stakeholders

We have not realized any matter that causes us to believe that major stakeholder groups were excluded from consultation processes, or that the DELTA has not implemented the principle of Inclusivity in developing its approach to sustainability.

Materiality: Focus on the material issues related to sustainability

We have not realized any matter that causes us to believe that the material issues' definition approach which was followed by the DELTA does not provide a comprehensive and balanced understanding of the material issues.

Responsiveness: Addressing the needs and expectations of stakeholders

We have not realized any issue, which would lead us to believe that the DELTA has not responded timely and adequately, through decisions and actions, to the needs and expectations that emerged from the material issues of sustainable development.

Impact: Impact of company's activities to the broader ecosystems

We have not realized any issue which would lead us to believe that the DELTA has not understood and managed the direct and indirect impacts that the material aspects create to the broader ecosystems.

TÜV HELLAS did not realize anything that would lead to the conclusion of incorrect collection or transfer of data (qualitative & quantitative) concerning the allegations made regarding the fulfillment of the requirements of the Accountability Principles, as set out in AA1000AP (2018). Additionally, TÜV HELLAS did not realize anything that would call into question the reliability and quality of the performance indicators related to the Accountability Principles.

7. Remarks

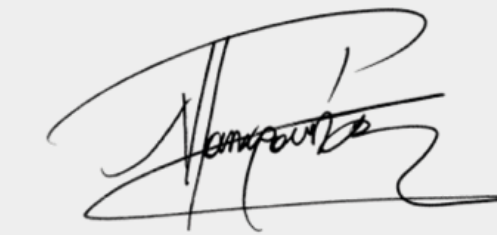
The explicit definition of the limits of the sustainable development report will contribute to a wider understanding of the issues raised by all of the company's stakeholders.

8. Impartiality and independence of the external assurance team

TÜV HELLAS states its impartiality and independence in relation to the project of DELTA Sustainability Report external assurance. TÜV HELLAS has not undertaken work with DELTA and does not have any cooperation with the interested parties that could compromise the independence or impartiality of the findings, conclusions or recommendations.

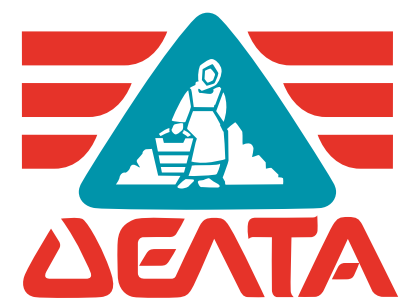
TÜV HELLAS was not involved in the preparation of the text and data presented in the Sustainability Report of DELTA.

Athens, December 22, 2022
For TÜV HELLAS (TÜV NORD) SA



Nestor Paparoupas
Product Manager





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